

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
MARCH 2026**

BANK

CHECKING BANK BALANCE	\$ 3,886,626.21
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (67,431.43)
LESS OUTSTANDING CHECKS PR	\$ (76,714.94)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,372.68)
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (47,298.78)
LESS OUTSTANDING ACH (CERS)	\$ (37,080.58)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (9,916.12)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (13,933.52)
LESS OUTSTANDING ACH (VSP)	\$ (17,130.44)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,834.99)
LESS OUTSTANDING ACH (KY TAX)	\$ (8,441.32)
<b>TOTAL BANK</b>	<u><u>\$ 3,932,471.41</u></u>


CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,998,857.51
SPECIAL REVENUE FUND	\$ 466,530.11
DISTRICT ACTIVITY FUND	\$ 20,728.92
SCHOOL ACTIVITY FUND	\$ 172,305.43
CAPITAL OUTLAY FUND	\$ 45,835.19
BUILDING FUND	\$ 382,614.23
CONSTRUCTION FUND	\$ 765,963.01
DEBT SERVICE FUND	\$ (20,175.00)
FOOD SERVICE FUND	\$ 109,377.97
DAYCARE FUND	\$ (9,565.96)
<b>TOTAL BOOKS</b>	<u><u>\$ 3,932,471.41</u></u>
<b>DIFFERENCE IN BANK AND BOOKS</b>	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 4,289,314.81
VOID CHECKS PRIOR MO	\$
VARIOUS CKS	\$
RECEIPTS	\$ 629,457.99
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (10,642.32)
EXPENSES: ACC PAYABLE	\$ (212,939.08)
PAYROLL	\$ (762,719.99)
<b>ENDING BALANCE</b>	<u><u>\$ 3,932,471.41</u></u>
<b>Balance in separate PayPal Account (fundraisers)</b>	\$ 10.00

All of the information contained in this report is a true and accurate report of the financial condition of our school district as taken from the Treasurer's Books which are fully posted and closed for the month.



Finance Officer

4/20/2026

Date

# DAYTON INDEPENDENT SCHOOLS



## AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
49140	09/05/2025	PRINTED	004647 KONA ICE	1,590.75			
49296	10/09/2025	PRINTED	005861 CONTROLS & SHEET METAL IN	20.25			
49319	10/09/2025	PRINTED	005096 KOI AUTO PARTS	196.23			
49403	10/28/2025	PRINTED	005078 HERSHEY'S CREAMERY CO	943.20			
49411	10/28/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	3,000.00			
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67			
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29			
49788	01/27/2026	PRINTED	005745 JUMPIN' JOE'S LLC	845.00			
49847	02/04/2026	PRINTED	006084 WALMART CARD	869.62			
49853	02/04/2026	PRINTED	005078 HERSHEY'S CREAMERY CO	327.84			
49908	02/13/2026	PRINTED	005725 LLOYD MEMORIAL HIGH SCHOO	200.00			
49974	03/04/2026	PRINTED	005462 NKBCA - NORTHERN KY BASEB	50.00			
49978	03/06/2026	PRINTED	005078 HERSHEY'S CREAMERY CO	452.68			
49986	03/10/2026	PRINTED	003242 LAURA HALL	40.00			
50018	03/18/2026	PRINTED	005096 KOI AUTO PARTS	14.86			
50023	03/18/2026	PRINTED	005460 NET CONNECT TECHNOLOGIES	720.00			
50025	03/18/2026	PRINTED	004203 PITNEY BOWES INC	707.08			
50034	03/18/2026	PRINTED	001966 TRANSFER STATION SPORTS A	204.00			
50044	03/19/2026	PRINTED	004746 KY DEPT OF TRANSPORTATION	3.00			
50047	03/19/2026	PRINTED	003729 SNA	23.00			
50057	03/24/2026	PRINTED	006073 KOCH SPORTING GOODS	1,559.00			
50058	03/24/2026	PRINTED	005595 NKY BAND DIRECTORS ASSN	25.00			
50059	03/24/2026	PRINTED	000756 GRADUATE SERVICE INC.	999.00			
50062	03/26/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	327.48			
50063	03/26/2026	PRINTED	004995 SYSCO CINCINNATI, LLC	290.26			
50066	03/26/2026	PRINTED	005078 HERSHEY'S CREAMERY CO	452.68			
50067	03/26/2026	PRINTED	006051 MD PIZZA LLC	693.99			
50068	03/26/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	2,208.10			
50070	03/27/2026	PRINTED	003224 AMANDA BERRINGER	185.00			
50071	03/27/2026	PRINTED	006100 ARGENT INSTITUTIONAL TRUS	20,175.00			
50072	03/27/2026	PRINTED	004574 BARNES & NOBLE COLLEGE BO	1,391.38			
50074	03/27/2026	PRINTED	000350 CINCINNATI BELL	64.25			
50075	03/27/2026	PRINTED	005061 ENCORE TECHNOLOGIES	1,058.84			
50076	03/27/2026	PRINTED	004137 EXTERMITAL PEST CONTROL	75.00			
50077	03/27/2026	PRINTED	006099 LAFORCE	1,375.00			
50078	03/27/2026	PRINTED	006098 LITTLE MINDS PLAY & LEARN	450.00			
50079	03/27/2026	PRINTED	005292 MEGAN BLOSSER	26.88			
50080	03/27/2026	PRINTED	002380 NAESP	450.00			
50081	03/27/2026	PRINTED	004963 PROCARE THERAPY, INC	1,354.50			
50082	03/27/2026	PRINTED	004426 REPUBLIC SERVICES	3,141.25			
50083	03/27/2026	PRINTED	004227 SANITATION DISTRICT 1	288.99			
50084	03/27/2026	PRINTED	005474 SPEEDWAY LLC	2,913.95			
50085	03/27/2026	PRINTED	001759 STIGLER SUPPLY CO	694.01			
50087	03/27/2026	PRINTED	001928 THOMAS MORE COLLEGE	3,201.00			
50088	03/27/2026	PRINTED	004948 TRAFERA HOLDINGS, LLC	849.00			
50089	03/27/2026	PRINTED	005144 UPSPRING	1,050.00			
50090	03/27/2026	PRINTED	004753 VENNEFRON SIGNS & SILK SC	350.00			
50091	03/27/2026	PRINTED	004148 WILDER WINNELSON	554.44			
50092	03/27/2026	PRINTED	005735 WINSTEL CONTROLS, INC.	105.17			
50093	03/27/2026	PRINTED	006093 WM. KRAMER & SON INC	1,241.23			
50094	03/27/2026	PRINTED	006097 LILY HAYES	54.30			
50153	03/31/2026	PRINTED	002302 GORDON FOOD SERVICE	6,929.65			

AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
50155	03/31/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	1,793.20			
50156	03/31/2026	PRINTED	004995 SYSCO CINCINNATI, LLC	558.41			
54 CHECKS CASH ACCOUNT TOTAL				67,431.43	.00		

**OUTSTANDING CHECK REGISTER**

**CHECK DATE FROM: 01/01/2024 TO: 03/31/2026**

CHECKING ACCOUNT: 10 6101  
 AS-OF DATE: 03/31/2026

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1836	THE CITY OF DAYTON KY	01/30/2026	102798	15,999.38
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102799	6,719.63
1836	THE CITY OF DAYTON KY	01/30/2026	102816	9.02
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102817	3.80
1610	NELSON-HARRIS, GEORGIA	02/06/2026	102820	73.00
1743	SIMON, NICHOLAS R	02/06/2026	102823	73.00
1836	THE CITY OF DAYTON KY	02/13/2026	102840	8,557.80
2121	CAMPBELL COUNTY FISCAL COURT	02/13/2026	102841	3,594.33
1836	THE CITY OF DAYTON KY	02/13/2026	102854	2.50
2121	CAMPBELL COUNTY FISCAL COURT	02/13/2026	102855	1.05
1836	THE CITY OF DAYTON KY	02/27/2026	102862	8,240.23
2121	CAMPBELL COUNTY FISCAL COURT	02/27/2026	102863	3,460.89
1936	HALL, AUSTIN C	03/13/2026	102878	468.32
1580	WOODS, JAMIE	03/30/2026	102893	94.45
385	COLONIAL INS	03/30/2026	102894	28.88
1019	KEA	03/30/2026	102895	128.24
1836	THE CITY OF DAYTON KY	03/30/2026	102897	17,018.07
2121	CAMPBELL COUNTY FISCAL COURT	03/30/2026	102898	7,147.59
2845	DELTA DENTAL	03/30/2026	102899	2,643.60
3483	JEFFERSON PILOT LIFE	03/30/2026	102900	152.64
3790	GRANGE INSURANCE	03/30/2026	102902	125.04
3928	AMERICAN FIDELITY	03/30/2026	102904	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	03/30/2026	102905	221.32
5767	BRIGHTHOUSE FINANCIAL	03/30/2026	102907	190.00
TOTAL CHECKS			26	76,714.94

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-237,885.46	1,898,857.51
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-237,885.46	1,998,857.51
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	-2,413.71	49,972.52
	TOTAL LIABILITIES		-2,413.71	49,972.52
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-455,541.20	-6,272,905.90
10	7602	EXPENDITURES CONTROL	693,426.66	6,250,300.88
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,413.71	-49,972.52
10	8770	UNASSIGNED FUND BALANCE	.00	-1,976,252.49
	TOTAL FUND BALANCE		240,299.17	-2,048,830.03
	TOTAL LIABILITIES + FUND BALANCE		237,885.46	-1,998,857.51

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-76,059.16	231,530.11
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
	TOTAL ASSETS		-76,059.16	466,530.11
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
20	7603	PURCHASE OBLIGATIONS	-5,357.35	13,502.42
	TOTAL LIABILITIES		-5,357.35	28,888.43
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-59,693.70	-2,097,854.41
20	7602	EXPENDITURES CONTROL	135,752.86	1,630,481.59
20	8731	RESTRICTED GRANTS	.00	-136,366.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	5,357.35	-13,502.42
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
20	8770	UNASSIGNED FUND BALANCE	.00	-14,869.68
	TOTAL FUND BALANCE		81,416.51	-495,630.53
	TOTAL LIABILITIES + FUND BALANCE		76,059.16	-466,742.10

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-285.00	20,728.92
		TOTAL ASSETS	-285.00	20,728.92
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-11,079.00
21	7602	EXPENDITURES CONTROL	285.00	13,095.54
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8770	UNASSIGNED FUND BALANCE	.00	-1,150.25
		TOTAL FUND BALANCE	285.00	-20,728.92
TOTAL LIABILITIES + FUND BALANCE			285.00	-20,728.92

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	7,054.33	172,305.43
		<b>TOTAL ASSETS</b>	<b>7,054.33</b>	<b>172,305.43</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	734.30	285.00
25	7603	PURCHASE OBLIGATIONS	11,565.30	25,685.34
		<b>TOTAL LIABILITIES</b>	<b>12,299.60</b>	<b>25,970.34</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-28,889.15	-444,361.22
25	7602	EXPENDITURES CONTROL	21,100.52	271,673.57
25	8737	RESTRICTED - OTHER	.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-11,565.30	-25,685.34
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-20,358.41
		<b>TOTAL FUND BALANCE</b>	<b>-19,353.93</b>	<b>-198,275.77</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-7,054.33</b>	<b>-172,305.43</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	45,835.19
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>45,835.19</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-35,850.00
31	7602	EXPENDITURES CONTROL	.00	71,715.61
31	8734	RESTRICTED-SFCCESCROW-PRIORO	.00	-45,782.96
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-35,917.84
31	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	62,377.84
31	8770	UNASSIGNED FUND BALANCE	.00	-62,377.84
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-45,835.19</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-45,835.19</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	382,614.23
	TOTAL ASSETS		.00	382,614.23
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,168,052.00
32	7602	EXPENDITURES CONTROL	.00	1,141,337.85
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	TOTAL FUND BALANCE		.00	-382,614.23
	TOTAL LIABILITIES + FUND BALANCE		.00	-382,614.23

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-5,346.99	765,963.01
36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
	TOTAL ASSETS		-5,346.99	3,767,930.01
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	.00	15,665.05
	TOTAL LIABILITIES		.00	15,665.05
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	5,346.99	4,096,124.24
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-4,333,437.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-15,665.05
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-80,002.32
	TOTAL FUND BALANCE		5,346.99	-3,783,595.06
	TOTAL LIABILITIES + FUND BALANCE		5,346.99	-3,767,930.01

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-20,175.00	-20,175.00
		TOTAL ASSETS	-20,175.00	-20,175.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,033,979.95
40	7602	EXPENDITURES CONTROL	20,175.00	1,054,154.95
		TOTAL FUND BALANCE	20,175.00	20,175.00
		TOTAL LIABILITIES + FUND BALANCE	20,175.00	20,175.00

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-23,460.60	109,377.97
51	6171	INVENTORIES FOR CONSUMPTION	.00	1,275.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	27,895.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	96,335.00
TOTAL ASSETS			-23,460.60	234,883.10
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	29,665.81	-22.56
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	16,171.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-558,527.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
TOTAL LIABILITIES			29,665.81	-766,005.56
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-73,590.41	-486,717.12
51	7602	EXPENDITURES CONTROL	67,385.20	483,876.80
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	113,146.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	528,607.00
51	8739	RESTRICTED-NET POSITION	.00	-106,874.09
51	8739I	RESTR NET POSITION-INVENTO	.00	-916.13
TOTAL FUND BALANCE			-6,205.21	531,122.46
TOTAL LIABILITIES + FUND BALANCE			23,460.60	-234,883.10

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 9

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-685.52	-9,565.96
		<b>TOTAL ASSETS</b>	<b>-685.52</b>	<b>-9,565.96</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-11,290.80	-78,016.11
52	7602	EXPENDITURES CONTROL	11,976.32	88,332.79
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
		<b>TOTAL FUND BALANCE</b>	<b>685.52</b>	<b>9,565.96</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>685.52</b>	<b>9,565.96</b>

\*\* END OF REPORT - Generated by Anthony Hughey \*\*