

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

BANK

CHECKING BANK BALANCE	\$ 3,194,639.79
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (234,062.91)
LESS OUTSTANDING CHECKS PR	\$ (33,401.81)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,374.46)
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (44,142.78)
LESS OUTSTANDING ACH (CERS)	\$ (35,732.89)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (22,052.52)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,126.56)
LESS OUTSTANDING ACH (VSP)	\$ (1,434.40)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,834.99)
LESS OUTSTANDING ACH (KY TAX)	\$ (7,815.81)
TOTAL BANK	<u>\$ 3,120,660.66</u>


CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,663,354.04
SPECIAL REVENUE FUND	\$ 396,879.65
DISTRICT ACTIVITY FUND	\$ 20,455.35
SCHOOL ACTIVITY FUND	\$ 159,767.11
CAPITAL OUTLAY FUND	\$ 45,835.19
BUILDING FUND	\$ 372,859.79
CONSTRUCTION FUND	\$ 731,274.63
DEBT SERVICE FUND	\$ (438,274.79)
FOOD SERVICE FUND	\$ 181,512.57
DAYCARE FUND	\$ (13,002.88)
TOTAL BOOKS	<u>\$ 3,120,660.66</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,933,831.73
VOID CHECKS PRIOR MO	VARIOUS CKS
RECEIPTS	\$ 616,502.42
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (660.77)
EXPENSES: ACC PAYABLE	\$ (703,021.69)
PAYROLL	\$ (725,991.03)
ENDING BALANCE	<u>\$ 3,120,660.66</u>
Balance in separate PayPal Account (fundraisers)	\$ 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

5/8/26

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		
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67		
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29		
49847	02/04/2026	PRINTED	006084 WALMART CARD	869.62		
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		
50058	03/24/2026	PRINTED	005595 NKY BAND DIRECTORS ASSN	25.00		
50078	03/27/2026	PRINTED	006098 LITTLE MINDS PLAY & LEARN	450.00		
50092	03/27/2026	PRINTED	005735 WINSTEL CONTROLS, INC.	105.17		
50106	04/02/2026	PRINTED	005470 HOLMES HIGH SCHOOL	600.00		
50129	04/13/2026	PRINTED	000694 FT. THOMAS FLORIST	75.00		
50134	04/14/2026	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	200.00		
50135	04/14/2026	PRINTED	004203 PITNEY BOWES INC	100.00		
50140	04/16/2026	PRINTED	005763 GREAT AMERICAN BALLPARK	80.00		
50153	03/31/2026	PRINTED	002302 GORDON FOOD SERVICE	6,929.65		
50159	04/22/2026	PRINTED	004991 PONES, INC.	150.00		
50160	04/22/2026	PRINTED	004429 THE BANK OF NEW YORK MELL	94,112.29		
50169	04/22/2026	PRINTED	005440 WALTON VERONA HIGH SCHOOL	130.00		
50172	04/23/2026	PRINTED	000356 CINCINNATI REDS	350.00		
50177	04/24/2026	PRINTED	000358 CINCINNATI ZOO	882.00		
50178	04/24/2026	PRINTED	004658 BSN SPORTS	464.00		
50179	04/24/2026	PRINTED	000373 CLEVES & LONNEMANN	140.00		
50180	04/24/2026	PRINTED	004019 HIGHLANDS HIGH SCHOOL	30.00		
50181	04/24/2026	PRINTED	005470 HOLMES HIGH SCHOOL	160.00		
50182	04/24/2026	PRINTED	005099 NKECA C/O RANDY BORCHERS	200.00		
50183	04/24/2026	PRINTED	001928 THOMAS MORE COLLEGE	380.00		
54172	04/27/2026	PRINTED	006104 MARIAH KILGORE	13.00		
54173	04/30/2026	PRINTED	002196 A-1 ELECTRIC	2,298.37		
54174	04/30/2026	PRINTED	005677 ADVANCED MECHANICAL OF NO	6,396.05		
54175	04/30/2026	PRINTED	003643 ARCHIE'S AUTO SERVICE	3,367.00		
54176	04/30/2026	PRINTED	004448 AT&T	27.85		
54177	04/30/2026	PRINTED	004460 AT&T MOBILITY	391.24		
54178	04/30/2026	PRINTED	004418 AVANT COMMUNICATION & TEC	13,358.50		
54179	04/30/2026	PRINTED	005648 BENTON PLUMBING	4,500.00		
54180	04/30/2026	PRINTED	002168 CARDINAL ENGINEERING, ARC	1,845.28		
54181	04/30/2026	PRINTED	003131 CASEY WOODS	72.85		
54182	04/30/2026	PRINTED	000350 CINCINNATI BELL	1,036.49		
54183	04/30/2026	PRINTED	005163 CULLIGAN OF FAIRFIELD	64.76		
54184	04/30/2026	PRINTED	004254 DUKE ENERGY	14,109.63		
54185	04/30/2026	PRINTED	000614 EGELSTON MAYNARD	620.46		
54186	04/30/2026	PRINTED	005061 ENCORE TECHNOLOGIES	760.23		
54187	04/30/2026	PRINTED	005774 EVERDRIVEN TECHNOLOGIES,	1,188.40		
54188	04/30/2026	PRINTED	004137 EXTERMITAL PEST CONTROL	286.25		
54189	04/30/2026	PRINTED	000690 FROG STREET PRESS, LLC	7,998.00		
54190	04/30/2026	PRINTED	003852 HANSMAN'S CORNER MARKET	93.98		
54191	04/30/2026	PRINTED	005894 HUDSON FUEL OIL INC	6,900.91		
54192	04/30/2026	PRINTED	003090 INSIGHT PUBLIC SECTOR, IN	11,216.97		
54193	04/30/2026	PRINTED	003483 JEFFERSON PILOT LIFE	238.49		

DAYTON INDEPENDENT SCHOOLS



AP CHECK RECONCILIATION REGISTER

FOR: Uncleared

6101

FOR CASH ACCOUNT: 10

CHECK # CHECK DATE TYPE VENDOR NAME UNCLEARED CLEARED BATCH CLEAR DATE

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
54194	04/30/2026	PRINTED	006107 JEFFERY WOOD	54.00			
54195	04/30/2026	PRINTED	004295 JKM TRAINING, INC	489.00			
54196	04/30/2026	PRINTED	005175 JUNIOR LIBRARY GUILD	1,563.44			
54197	04/30/2026	PRINTED	003952 KENNY'S COLLISION CENTER,	2,460.00			
54198	04/30/2026	PRINTED	005096 KOI AUTO PARTS	144.43			
54199	04/30/2026	PRINTED	002641 KROGER-CINCINNATI CUSTOME	148.76			
54200	04/30/2026	PRINTED	001141 LINCOLN ELEMENTARY	90.00			
54201	04/30/2026	PRINTED	005663 MELODIES TO GROW ON, LLC	200.00			
54202	04/30/2026	PRINTED	003958 NCS PEARSON	230.44			
54203	04/30/2026	PRINTED	006110 NIKOLE FRIEND	11,500.00			
54204	04/30/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	12,610.00			
54205	04/30/2026	PRINTED	004201 NO. KY. EDUCATION COUNCIL	130.00			
54206	04/30/2026	PRINTED	004203 PITNEY BOWES INC	302.19			
54207	04/30/2026	PRINTED	004963 PROCARE THERAPY, INC	2,236.00			
54208	04/30/2026	PRINTED	006109 REMIX EDUCATION	1,090.00			
54209	04/30/2026	PRINTED	004426 REPUBLIC SERVICES	1,639.21			
54210	04/30/2026	PRINTED	002825 RICHARD WOLF	33.75			
54211	04/30/2026	PRINTED	004227 SANITATION DISTRICT 1	55.43			
54212	04/30/2026	PRINTED	006040 SECURITY 101 HOLDINGS LLC	6,676.86			
54213	04/30/2026	PRINTED	005005 SILVER GROVE MOTORS, INC.	350.00			
54214	04/30/2026	PRINTED	001759 STIGLER SUPPLY CO	515.35			
54215	04/30/2026	PRINTED	003880 TIMOTHY CHENOT	65.80			
54216	04/30/2026	PRINTED	005144 UPSPRING	1,200.00			
54217	04/30/2026	PRINTED	003356 US BANK EQUIPMENT FINANCE	3,296.88			
54218	04/30/2026	PRINTED	005006 WESBANCO/TRUST DEPT	168.00			
				234,062.91			
77 CHECKS							
CASH ACCOUNT TOTAL							
							.00

DAYTON INDEPENDENT SCHOOLS

AP CHECK RECONCILIATION REGISTER



	UNCLEARED	CLEARED
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77 CHECKS	FINAL TOTAL	234,062.91	.00
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** END OF REPORT - Generated by Anthony Hughey **

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 04/30/2026

CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 04/30/2026

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
1743	SIMON, NICHOLAS R	02/06/2026	102823	73.00
1215	HORAN, SHEILA	04/15/2026	102909	94.45
4937	DAYTON DAYCARE	04/15/2026	102916	2,158.90
94	FUCHS, KAREN M	04/30/2026	102918	602.08
385	COLONIAL INS	04/30/2026	102919	28.88
1019	KEA	04/30/2026	102920	128.24
1836	THE CITY OF DAYTON KY	04/30/2026	102922	16,191.47
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2026	102923	6,796.36
2845	DELTA DENTAL	04/30/2026	102924	2,643.60
3483	JEFFERSON PILOT LIFE	04/30/2026	102925	152.64
3790	GRANGE INSURANCE	04/30/2026	102927	125.04
3928	AMERICAN FIDELITY	04/30/2026	102929	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	04/30/2026	102930	221.32
4937	DAYTON DAYCARE	04/30/2026	102931	2,158.90
5767	BRIGHTHOUSE FINANCIAL	04/30/2026	102932	190.00
1741	MILLER, LORI	04/30/2026	102933	71.22
1836	THE CITY OF DAYTON KY	04/30/2026	102934	2.50
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2026	102935	1.05
TOTAL CHECKS			20	33,401.81

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101		
10	6101I	-337,266.86	1,563,354.04
	CASH IN BANK	.00	100,000.00
	CERT OF DEP-CASH EQUIV		
	TOTAL ASSETS	-337,266.86	1,663,354.04
LIABILITIES			
10	7603	-24,809.22	25,163.30
	PURCHASE OBLIGATIONS		
	TOTAL LIABILITIES	-24,809.22	25,163.30
FUND BALANCE			
10	6302	-375,252.22	-6,648,158.12
10	7602	712,519.08	6,961,459.64
10	8753	24,809.22	-25,163.30
10	8770	.00	-1,976,655.56
	REVENUES CONTROL		
	EXPENDITURES CONTROL		
	ASSIGNED-PUR OBLG CURR (1-12)		
	UNASSIGNED FUND BALANCE		
	TOTAL FUND BALANCE	362,076.08	-1,688,517.34
	TOTAL LIABILITIES + FUND BALANCE	337,266.86	-1,663,354.04

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-69,247.39	161,879.65
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	-69,247.39	396,879.65
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
20	7603	PURCHASE OBLIGATIONS	-2,400.00	3,102.42
		TOTAL LIABILITIES	-2,400.00	18,488.43
FUND BALANCE				
20	6302	REVENUES CONTROL	-102,856.47	-2,200,710.88
20	7602	EXPENDITURES CONTROL	172,103.86	1,802,585.45
20	8731	RESTRICTED GRANTS	.00	-136,366.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,400.00	-3,102.42
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
20	8770	UNASSIGNED FUND BALANCE	.00	-14,466.61
		TOTAL FUND BALANCE	71,647.39	-415,580.07
		TOTAL LIABILITIES + FUND BALANCE	69,247.39	-397,091.64



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 21 DIST ACTIVITY(SPEC REV ANN) NET CHANGE FOR PERIOD ACCOUNT BALANCE

ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
	21	6101	CASH IN BANK	-273.57	20,455.35
			TOTAL ASSETS	-273.57	20,455.35
FUND BALANCE	21	6302	REVENUES CONTROL	.00	-33,824.46
	21	7602	EXPENDITURES CONTROL	273.57	13,369.11
			TOTAL FUND BALANCE	273.57	-20,455.35
			TOTAL LIABILITIES + FUND BALANCE	273.57	-20,455.35



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 25 SCHOOL ACTIVITY FDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101	-12,538.32	159,767.11
	TOTAL ASSETS	12,538.32	159,767.11
LIABILITIES			
25	7421	-13,972.99	-13,687.99
25	7603	-11,451.31	14,234.03
	TOTAL LIABILITIES	25,424.30	546.04
FUND BALANCE			
25	6302	-36,680.33	-494,434.35
25	7602	63,191.64	334,865.21
25	8753	11,451.31	-6,463.44
25	8755	.00	5,719.43
	TOTAL FUND BALANCE	37,962.62	-160,313.15
	TOTAL LIABILITIES + FUND BALANCE	12,538.32	-159,767.11



DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 10

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	.00	45,835.19
	6101	.00	45,835.19
	TOTAL ASSETS		
FUND BALANCE	31	.00	-35,850.00
	31	.00	71,715.61
	31	.00	-45,782.96
	31	.00	-35,917.84
	31	.00	62,377.84
	31	.00	-62,377.84
	TOTAL FUND BALANCE	.00	-45,835.19
TOTAL LIABILITIES + FUND BALANCE		.00	-45,835.19

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)

NET CHANGE FOR PERIOD

ACCOUNT BALANCE

ASSETS	32	6101	CASH IN BANK	372,859.79
		TOTAL ASSETS		372,859.79
FUND BALANCE	32	6302	REVENUES CONTROL	-1,168,052.00
	32	7602	EXPENDITURES CONTROL	1,151,092.29
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	-355,900.08
		TOTAL FUND BALANCE		-372,859.79
TOTAL LIABILITIES + FUND BALANCE				-372,859.79



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101		
36	6101I		
	CASH IN BANK	731,274.63	731,274.63
	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
	TOTAL ASSETS		3,733,241.63
LIABILITIES			
36	7603		
	PURCHASE OBLIGATIONS	2,306.55	2,306.55
	TOTAL LIABILITIES		2,306.55
FUND BALANCE			
36	6302		
36	7602		
36	8735		
36	8753		
36	8755		
36	8770		
	REVENUES CONTROL	.00	-3,530,616.82
	EXPENDITURES CONTROL	34,688.38	4,130,812.62
	RESTRICTED-FUTURECONST(BG-1)	.00	-4,333,437.43
	ASSIGNED-PURCH OBL - CURRENT	13,358.50	-2,306.55
	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
	UNASSIGNED FUND BALANCE	.00	-80,002.32
	TOTAL FUND BALANCE	48,046.88	-3,735,548.18
	TOTAL LIABILITIES + FUND BALANCE	34,688.38	-3,733,241.63



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101 CASH IN BANK	-418,099.79	-438,274.79
	TOTAL ASSETS	-418,099.79	-438,274.79
FUND BALANCE			
40	6302 REVENUES CONTROL	.00	-1,033,979.95
40	7602 EXPENDITURES CONTROL	418,099.79	1,472,254.74
	TOTAL FUND BALANCE	418,099.79	438,274.79
	TOTAL LIABILITIES + FUND BALANCE	418,099.79	438,274.79



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	72,134.60	181,512.57
51	6171	.00	1,275.13
51	6400	.00	27,895.00
51	6400P	.00	96,335.00
	TOTAL ASSETS	72,134.60	307,017.70
LIABILITIES			
51	7421	-26,648.44	-26,671.00
51	75410	.00	16,171.00
51	7541P	.00	-558,527.00
51	77000	.00	-157,212.00
51	7700P	.00	-66,415.00
	TOTAL LIABILITIES	26,648.44	-792,654.00
FUND BALANCE			
51	6302	-100,573.50	-587,290.62
51	7602	55,087.34	538,964.14
51	87370	.00	113,146.00
51	8737P	.00	528,607.00
51	8739	.00	-106,874.09
51	8739I	.00	-916.13
	TOTAL FUND BALANCE	-45,486.16	485,636.30
TOTAL LIABILITIES + FUND BALANCE		-72,134.60	-307,017.70



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 10



FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	52 6101 CASH IN BANK	-3,436.92	-13,002.88
	TOTAL ASSETS	-3,436.92	-13,002.88
FUND BALANCE			
	52 6302 REVENUES CONTROL	-7,558.00	-85,574.11
	52 7602 EXPENDITURES CONTROL	10,994.92	99,327.71
	52 8739 RESTRICTED-NET ASSETS	.00	-750.72
	TOTAL FUND BALANCE	3,436.92	13,002.88
	TOTAL LIABILITIES + FUND BALANCE	3,436.92	13,002.88

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