

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JULY, 2019

BANK

CHECKING BANK BALANCE	\$ 2,860,565.03
INVESTMENTS	\$ 425,230.00
BANK ERROR	\$ (115.58)
LESS OUTSTANDING CHECKS PR	\$ (49,204.50)
LESS OUTSTANDING CHECKS AP	\$ (75,782.66)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (130.11)
LESS OUTSTANDING ACH (KY TAX)	\$ -
LESS OUTSTANDING ACH (CERS)	\$ (20,839.60)
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA INS PREM)	\$ (16,471.24)
LESS OUTSTANDING ACH (FEDHEALTH)	\$ (9,128.93)
LESS OUTSTANDING ACH (DENTAL/VISION-STATE)	\$ (771.24)
LESS OUTSTANDING ACH - JULY /AUG PAYABLES FOR HI	\$ -
TOTAL BANK	<u><u>\$ 3,113,351.17</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,050,671.56
SPECIAL REVENUE FUND	\$ (169,078.45)
DISTRICT ACTIVITY FUND	\$ 40,687.36
CAPITAL OUTLAY FUND	\$ 70,467.47
BUILDING FUND	\$ 108,443.00
CONSTRUCTION FUND	\$ 986,683.95
DEBT SERVICE FUND	\$ (20,744.41)
FOOD SERVICE FUND	\$ 43,575.27
DAYCARE FUND	\$ 4,634.66
TOTAL BOOKS	<u><u>\$ 3,115,340.41</u></u>
DIFFERENCE IN BANK AND BOOKS	887.80-HI; 1128.90-FSA; 27.46-cers \$ 1,989.24

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 1,882,387.09
PLUS VOID CHECK PRIOR MONTH	CK#36233 \$ 9,200.00
RECEIPTS	Includes \$963,195.61 -energy bond) \$ 1,695,796.23
EXPENDITURES	
ACC PAYABLE	\$ (258,326.15)
PAYROLL	\$ (215,706.00)
ENDING BALANCE	<u><u>\$ 3,113,351.17</u></u>

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

08/21/2019 12.13 DAYTON INDEPENDENT SCHOOLS
9147tgos BALANCE SHEET FOR 2020 1

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101 CASH IN BANK	161,005.82	1,625,466.64
10	6101I CERT OF DEP-CASH EQUIV		425,230.00
10	6140 RECEIVABLE FROM DAY CARE SERV	-25.08	-25.08
10	6153 ACCOUNTS RECEIVABLE	-126,364.51	.00
	TOTAL ASSETS	34,616.23	2,050,671.56
LIABILITIES			
10	7421 ACCOUNTS PAYABLE	21,406.09	.00
10	7461 ACCR SALARIES & BENEFIT PBLE	14,677.50	.00
10	7473 STATE TAX WITHHELD PAYABLE	-31.33	-31.33
10	7603 PURCHASE OBLIGATIONS	53,211.02	54,283.13
	TOTAL LIABILITIES	89,263.28	54,251.80
FUND BALANCE			
10	6302 REVENUES CONTROL	-352,401.26	-352,401.26
10	7602 EXPENDITURES CONTROL	281,732.77	281,732.77
10	8753 ASSIGNED-PUR OBLG CURR (1-12)	-53,211.02	-54,283.13
10	8770 UNASSIGNED FUND BALANCE	.00	-1,979,971.74
	TOTAL FUND BALANCE	-123,879.51	-2,104,923.36
	TOTAL LIABILITIES + FUND BALANCE	-34,616.23	-2,050,671.56

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FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101 CASH IN BANK	-73,032.49	-169,078.45
20	6153 ACCOUNTS RECEIVABLE	-215,213.20	.00
	TOTAL ASSETS	-288,245.69	-169,078.45
LIABILITIES			
20	7421 ACCOUNTS PAYABLE	32,237.64	.00
20	7481 ADVANCES FROM GRANTORS	86,929.60	.00
20	7603 PURCHASE OBLIGATIONS	42,785.00	42,785.00
	TOTAL LIABILITIES	161,952.24	42,785.00
FUND BALANCE			
20	6302 REVENUES CONTROL	83,066.78	83,066.78
20	7602 EXPENDITURES CONTROL	86,011.67	86,011.67
20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-42,785.00	-42,785.00
	TOTAL FUND BALANCE	126,293.45	126,293.45
	TOTAL LIABILITIES + FUND BALANCE	288,245.69	169,078.45

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101	CASH IN BANK	-397.75	40,687.36
			TOTAL ASSETS	-397.75	40,687.36
LIABILITIES	21	7421	ACCOUNTS PAYABLE	337.75	.00
	21	7603	PURCHASE OBLIGATIONS	88.91	258.26
			TOTAL LIABILITIES	426.66	258.26
FUND BALANCE	21	7602	EXPENDITURES CONTROL	60.00	60.00
	21	8737	RESTRICTED - OTHER	.00	-41,929.94
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-88.91	-258.26
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,351.93
	21	8770	UNASSIGNED FUND BALANCE	.00	-169.35
			TOTAL FUND BALANCE	-28.91	-40,945.62
			TOTAL LIABILITIES + FUND BALANCE	397.75	-40,687.36

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101 CASH IN BANK	38,500.00	70,467.47
		TOTAL ASSETS	38,500.00	70,467.47
FUND BALANCE	31	6302 REVENUES CONTROL	-38,500.00	-38,500.00
	31	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE	-38,500.00	-70,467.47
		TOTAL LIABILITIES + FUND BALANCE	-38,500.00	-70,467.47

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101 CASH IN BANK	108,443.00	108,443.00
		TOTAL ASSETS	108,443.00	108,443.00
FUND BALANCE	32	6302 REVENUES CONTROL	-108,443.00	-108,443.00
		TOTAL FUND BALANCE	-108,443.00	-108,443.00
TOTAL LIABILITIES + FUND BALANCE			-108,443.00	-108,443.00

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101	CASH IN BANK	963,195.61	986,683.95
			TOTAL ASSETS	963,195.61	986,683.95
FUND BALANCE	36	6302	REVENUES CONTROL	-963,195.61	-963,195.61
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-23,488.34
			TOTAL FUND BALANCE	-963,195.61	-986,683.95
			TOTAL LIABILITIES + FUND BALANCE	-963,195.61	-986,683.95

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101 CASH IN BANK	-20,744.41	-20,744.41
	TOTAL ASSETS	-20,744.41	-20,744.41
FUND BALANCE			
40	7602 EXPENDITURES CONTROL	20,744.41	20,744.41
	TOTAL FUND BALANCE	20,744.41	20,744.41
	TOTAL LIABILITIES + FUND BALANCE	20,744.41	20,744.41

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	41,306.04	43,575.27
51	6153 ACCOUNTS RECEIVABLE	-65,699.28	.00
51	6171 INVENTORIES FOR CONSUMPTION	.00	5,771.14
51	6400 DEFERRED OUTFL -OPEB LIAB	.00	15,538.00
51	6400P DEFER OUTFLOW-PENSION LIAB	.00	61,591.00
	TOTAL ASSETS	-24,393.24	126,475.41
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	6,402.05	.00
51	7541O UNFUNDED OPEB LIAB-OPEB LIAB	.00	-143,492.00
51	7541P UNFUNDED PENS LIAB-PENSION	.00	-110,957.00
51	7603 PURCHASE OBLIGATIONS	124.64	124.64
51	7700O DEF INFLOW RESOUR-OPEB LIAB	.00	-3,353.00
51	7700P DEFER INFLOW RESOR-PENSION	.00	-17,202.00
	TOTAL LIABILITIES	6,526.69	-274,879.36
FUND BALANCE			
51	7602 EXPENDITURES CONTROL	17,991.19	17,991.19
51	8737O RESTRICTED-OTHER OPEB LIAB	.00	131,307.00
51	8737P RESTRICTED OTHER-PENSIONLIAB	.00	66,568.00
51	8739 RESTRICTED-NET POSITION	.00	-61,566.46
51	8739I RESTR NET POSITION-INVENTO	.00	-5,771.14
51	8753 ASSIGNED-PUR OBLG CURR (1-12)	-124.64	-124.64
	TOTAL FUND BALANCE	17,866.55	148,403.95
	TOTAL LIABILITIES + FUND BALANCE	24,393.24	-126,475.41

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FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
52	6101		
52	6130	.00	4,609.58
		25.08	25.08
	TOTAL ASSETS	25.08	4,634.66
FUND BALANCE			
52	7602	-25.08	-25.08
52	8739	.00	-4,609.58
	TOTAL FUND BALANCE	-25.08	-4,634.66
	TOTAL LIABILITIES + FUND BALANCE	-25.08	-4,634.66

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