

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
SEPTEMBER, 2019**

<u>BANK</u>		
CHECKING BANK BALANCE		\$ 2,549,179.26
INVESTMENTS		\$ 225,230.00
BANK ERROR clearing errors ck#36586 +.03/99020 -.10/36504 -.01		\$ (0.08)
LESS OUTSTANDING CHECKS PR		\$ (123,303.70)
LESS OUTSTANDING CHECKS AP		\$ (117,027.80)
LESS OUTSTANDING ACH (OHIO TAX)		\$ (1,115.45)
LESS OUTSTANDING ACH (IND TAX)		\$ -
LESS OUTSTANDING ACH (CERS)		\$ (33,421.55)
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)		\$ (14,585.77)
LESS OUTSTANDING ACH (FEDHEALTH)		\$ (8,386.63)
TOTAL BANK		<u>\$ 2,476,568.28</u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND		\$ 1,632,558.50
SPECIAL REVENUE FUND		\$ (137,884.77)
DISTRICT ACTIVITY FUND		\$ 45,921.02
CAPITAL OUTLAY FUND		\$ 70,467.47
BUILDING FUND		\$ 108,443.00
CONSTRUCTION FUND		\$ 786,499.58
DEBT SERVICE FUND		\$ (20,744.41)
FOOD SERVICE FUND		\$ (11,464.68)
DAYCARE FUND		\$ 2,772.57
TOTAL BOOKS		<u>\$ 2,476,568.28</u>
DIFFERENCE IN BANK AND BOOKS		\$ (0.00)

<u>MUNIS RECONCILIATION</u>		
BEGINNING BALANCE		\$ 2,957,593.85
PLUS VOID CHECK PRIOR MONTH		\$ -
RECEIPTS		\$ 565,046.92
EXPENDITURES		
ACC PAYABLE		\$ (445,797.98)
PAYROLL		\$ (600,274.51)
ENDING BALANCE		<u>\$ 2,476,568.28</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

10-4-19

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-159,316.02	1,407,328.50
10	6101I	.00	225,230.00
TOTAL ASSETS		-159,316.02	1,632,558.50
LIABILITIES			
10	7603	16,420.90	88,283.71
TOTAL LIABILITIES		16,420.90	88,283.71
FUND BALANCE			
10	6302	-383,956.85	-1,144,272.91
10	7602	543,272.87	1,503,449.94
10	8753	-16,420.90	-88,283.71
10	8770	.00	-1,991,735.53
TOTAL FUND BALANCE		142,895.12	-1,720,842.21
TOTAL LIABILITIES + FUND BALANCE		159,316.02	-1,632,558.50

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3



FUND : 2 SPECIAL REVENUE

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

20 6101 CASH IN BANK

-185,647.31

-137,884.77

TOTAL ASSETS

-185,647.31

-137,884.77

LIABILITIES

20 7603 PURCHASE OBLIGATIONS

-92,971.11

35,181.79

TOTAL LIABILITIES

-92,971.11

35,181.79

FUND BALANCE

20 6302 REVENUES CONTROL
20 7602 EXPENDITURES CONTROL
20 8753 ASSIGNED-PUR OBLG CURR (1-12)

-77,444.52
263,091.83
92,971.11

-399,391.69
537,276.46
-35,181.79

TOTAL FUND BALANCE

278,618.42

102,702.98

TOTAL LIABILITIES + FUND BALANCE

185,647.31

137,884.77

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3



FUND : 21 DIST ACTIVITY(SPEC REV ANN)

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

21

6101

CASH IN BANK

-30.00

45,921.02

TOTAL ASSETS

-30.00

45,921.02

LIABILITIES

21

7603

PURCHASE OBLIGATIONS

227.08

227.08

TOTAL LIABILITIES

227.08

227.08

FUND BALANCE

21

6302

REVENUES CONTROL

.00

-8,703.92

21

7602

EXPENDITURES CONTROL

30.00

3,530.26

21

8737

RESTRICTED - OTHER

.00

-41,929.94

21

8753

ASSIGNED-PUR OBLG CURR (1-12)

-227.08

-227.08

21

8755

ASSIGNED-PURCH OBL - PRD 13/YE

.00

1,351.93

21

8770

UNASSIGNED FUND BALANCE

.00

-169.35

TOTAL FUND BALANCE

-197.08

-46,148.10

TOTAL LIABILITIES + FUND BALANCE

30.00

-45,921.02

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3



FUND: 310 CAPITAL OUTLAY FUND

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS	31	6101	CASH IN BANK	.00	70,467.47
		TOTAL ASSETS		.00	70,467.47
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-38,500.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE		.00	-70,467.47
		TOTAL LIABILITIES + FUND BALANCE		.00	-70,467.47

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3

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FUND: 320 BUILDING FUND (5 CENT LEVY)

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS	32	6101	CASH IN BANK	.00	108,443.00
		TOTAL ASSETS		.00	108,443.00
FUND BALANCE	32	6302	REVENUES CONTROL	.00	-108,443.00
		TOTAL FUND BALANCE		.00	-108,443.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-108,443.00

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3



FUND : 360 CONSTRUCTION FUND

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101 CASH IN BANK	-122,122.37	786,499.58
	TOTAL ASSETS	-122,122.37	786,499.58
LIABILITIES			
36	7603 PURCHASE OBLIGATIONS	-126,373.39	776,384.88
	TOTAL LIABILITIES	-126,373.39	776,384.88
FUND BALANCE			
36	6302 REVENUES CONTROL	-4,251.02	-967,446.63
36	7602 EXPENDITURES CONTROL	126,373.39	204,435.39
36	8735 RESTRICTED-FUTURECONST(BG-1)	.00	-23,488.34
36	8753 ASSIGNED-PURCH OBL - CURRENT	126,373.39	-776,384.88
	TOTAL FUND BALANCE	248,495.76	-1,562,884.46
	TOTAL LIABILITIES + FUND BALANCE	122,122.37	-786,499.58

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3

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FUND: 400 DEBT SERVICE FUND

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101	.00	-20,744.41
		TOTAL ASSETS	.00	-20,744.41
FUND BALANCE	40	7602	.00	20,744.41
		TOTAL FUND BALANCE	.00	20,744.41
		TOTAL LIABILITIES + FUND BALANCE	.00	20,744.41

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	-12,299.21	-11,464.68
51	6171	.00	5,771.14
51	64000	.00	15,538.00
51	6400P	.00	61,591.00
TOTAL ASSETS		-12,299.21	71,435.46
LIABILITIES			
51	75410	.00	-143,492.00
51	7541P	.00	-110,957.00
51	7603	.00	128.25
51	77000	.00	-3,353.00
51	7700P	.00	-17,202.00
TOTAL LIABILITIES		.00	-274,875.75
FUND BALANCE			
51	6302	-53,568.09	-67,045.09
51	7602	65,867.30	140,076.23
51	87370	.00	131,307.00
51	8737P	.00	66,568.00
51	8739	.00	-61,566.46
51	8739I	.00	-5,771.14
51	8753	.00	-128.25
TOTAL FUND BALANCE		12,299.21	203,440.29
TOTAL LIABILITIES + FUND BALANCE		12,299.21	-71,435.46

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 3

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FUND: 52 DAY CARE SERVICES

NET CHANGE
FOR PERIOD
ACCOUNT
BALANCE

ASSETS	52	6101	CASH IN BANK	-1,610.66	2,772.57
		TOTAL ASSETS		-1,610.66	2,772.57
FUND BALANCE	52	6302	REVENUES CONTROL	-3,879.00	-7,934.00
	52	7602	EXPENDITURES CONTROL	5,489.66	9,771.01
	52	8739	RESTRICTED-NET ASSETS	.00	-4,609.58
		TOTAL FUND BALANCE		1,610.66	-2,772.57
		TOTAL LIABILITIES + FUND BALANCE		1,610.66	-2,772.57

** END OF REPORT - Generated by trish gosney **