

DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY, 2020

<u>BANK</u>	
CHECKING BANK BALANCE	\$ 3,379,778.39
INVESTMENTS	\$ 100,230.00
BANK ERROR clearing errors	\$ -
LESS OUTSTANDING CHECKS AP	\$ (55,843.11)
LESS OUTSTANDING CHECKS PR	\$ (106,647.66)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,021.80)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (CERS)	\$ (31,371.12)
LESS OUTSTANDING ACH (KTRS)	\$ -
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)	\$ (19,589.96)
LESS OUTSTANDING ACH (FEDHEALTH)	\$ (5,971.12)
TOTAL BANK	<u>\$ 3,259,563.62</u>

<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$ 2,501,558.30
SPECIAL REVENUE FUND	\$ (29,829.16)
DISTRICT ACTIVITY FUND	\$ 44,450.61
CAPITAL OUTLAY FUND	\$ 36,569.71
BUILDING FUND	\$ 133,048.43
CONSTRUCTION FUND	\$ 659,157.08
DEBT SERVICE FUND	\$ (94,545.09)
FOOD SERVICE FUND	\$ 1,086.56
DAYCARE FUND	\$ 8,067.18
TOTAL BOOKS	<u>\$ 3,259,563.62</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$ 3,320,584.86
PLUS VOID CHECK PRIOR MONTH	\$ -
RECEIPTS	\$ 817,150.69
EXPENDITURES	
ACC PAYABLE	\$ (300,531.58)
PAYROLL	\$ (577,640.35)
ENDING BALANCE	<u>\$ 3,259,563.62</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.

2-4-2020

Finance Officer

02/04/2020 14:05 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2020 7

| P 1
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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	3,555.95	2,401,328.30
10	6101I	.00	100,230.00
	TOTAL ASSETS	3,555.95	2,501,558.30
LIABILITIES			
10	7603	-7,447.48	40,339.47
	TOTAL LIABILITIES	-7,447.48	40,339.47
FUND BALANCE			
10	6302	-556,251.77	-6,400,613.65
10	7602	552,695.82	3,899,055.35
10	8753	7,447.48	-40,339.47
	TOTAL FUND BALANCE	3,891.53	-2,541,897.77
	TOTAL LIABILITIES + FUND BALANCE	-3,555.95	-2,501,558.30

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IP 2
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FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20 6101 CASH IN BANK	11,995.34	-29,829.16
	TOTAL ASSETS	11,995.34	-29,829.16
LIABILITIES	20 7603 PURCHASE OBLIGATIONS	-9,170.50	6,419.70
	TOTAL LIABILITIES	-9,170.50	6,419.70
FUND BALANCE	20 6302 REVENUES CONTROL	-168,897.94	-1,148,880.35
	20 7602 EXPENDITURES CONTROL	156,902.60	1,178,709.51
	20 8753 ASSIGNED-PUR OBLG CURR (1-12)	9,170.50	-6,419.70
	TOTAL FUND BALANCE	-2,824.84	23,409.46
TOTAL LIABILITIES + FUND BALANCE		-11,995.34	29,829.16

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)

		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
ASSETS	21 6101 CASH IN BANK	2,694.94		44,450.61
	TOTAL ASSETS	2,694.94		44,450.61
FUND BALANCE	21 6302 REVENUES CONTROL	-2,806.00		-12,721.58
	21 7602 EXPENDITURES CONTROL	111.06		9,018.33
	21 8737 RESTRICTED - OTHER	.00		-40,747.36
	21 8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00		169.35
	21 8770 UNASSIGNED FUND BALANCE	.00		-169.35
TOTAL FUND BALANCE		-2,694.94		-44,450.61
TOTAL LIABILITIES + FUND BALANCE		-2,694.94		-44,450.61

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	36,569.71
		TOTAL ASSETS	.00	36,569.71
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-38,500.00
31	7602	EXPENDITURES CONTROL	.00	33,897.76
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE	.00	-36,569.71
		TOTAL LIABILITIES + FUND BALANCE	.00	-36,569.71

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FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32 6101 CASH IN BANK	8,414.13	133,048.43
	TOTAL ASSETS	8,414.13	133,048.43
FUND BALANCE	32 6302 REVENUES CONTROL	-8,414.13	-192,659.93
	32 7602 EXPENDITURES CONTROL	.00	59,611.50
	TOTAL FUND BALANCE	-8,414.13	-133,048.43
	TOTAL LIABILITIES + FUND BALANCE	-8,414.13	-133,048.43

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	5,463.18	659,157.08
		TOTAL ASSETS	5,463.18	659,157.08
LIABILITIES	36	7603 PURCHASE OBLIGATIONS	.00	643,579.20
		TOTAL LIABILITIES	.00	643,579.20
FUND BALANCE	36	6302 REVENUES CONTROL	-5,463.18	-972,909.81
	36	7602 EXPENDITURES CONTROL	.00	337,241.07
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-23,488.34
	36	8753 ASSIGNED-PURCH OBL - CURRENT	.00	-643,579.20
		TOTAL FUND BALANCE	-5,463.18	-1,302,736.28
TOTAL LIABILITIES + FUND BALANCE			-5,463.18	-659,157.08

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	40	6101		
		CASH IN BANK	-94,545.09	-94,545.09
		TOTAL ASSETS	-94,545.09	-94,545.09
FUND BALANCE	40	6302		
	40	REVENUES CONTROL	94,545.09	-93,509.26
		EXPENDITURES CONTROL		188,054.35
		TOTAL FUND BALANCE	94,545.09	94,545.09
		TOTAL LIABILITIES + FUND BALANCE	94,545.09	94,545.09

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 7

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-913.77	1,086.56
51	6171	INVENTORIES FOR CONSUMPTION	.00	5,771.14
51	6400	DEFERRED OUTFL -OPEB LIAB	.00	26,725.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	88,376.00
	TOTAL ASSETS		-913.77	121,958.70
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-160,845.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-138,447.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-17,917.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-25,898.00
	TOTAL LIABILITIES		.00	-343,107.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-69,930.41	-451,185.88
51	7602	EXPENDITURES CONTROL	70,844.18	444,328.18
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
	TOTAL FUND BALANCE		913.77	221,148.30
	TOTAL LIABILITIES + FUND BALANCE		913.77	-121,958.70

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,314.08	8,067.18
		TOTAL ASSETS	2,314.08	8,067.18
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,107.50	-38,329.00
52	7602	EXPENDITURES CONTROL	4,793.42	34,871.40
52	8739	RESTRICTED-NET ASSETS	.00	-4,609.58
		TOTAL FUND BALANCE	-2,314.08	-8,067.18
		TOTAL LIABILITIES + FUND BALANCE	-2,314.08	-8,067.18

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