

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
MARCH, 2020**

<u>BANK</u>	
CHECKING BANK BALANCE	\$ 2,975,569.12
INVESTMENTS	\$ 100,230.00
BANK ERROR clearing errors	\$ -
LESS OUTSTANDING CHECKS AP	\$ (21,686.05)
LESS OUTSTANDING CHECKS PR	\$ (77,394.51)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (891.18)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (CERS)	\$ (32,274.23)
LESS OUTSTANDING ACH (DENTAL/VISION)	\$ (1,364.84)
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)	\$ (18,301.37)
LESS OUTSTANDING ACH (FEDHEALTH)	\$ -
TOTAL BANK	<u>\$ 2,923,886.94</u>

<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$ 2,323,674.57
SPECIAL REVENUE FUND	\$ (9,245.69)
DISTRICT ACTIVITY FUND	\$ 44,116.49
CAPITAL OUTLAY FUND	\$ 36,569.71
BUILDING FUND	\$ 155,548.50
CONSTRUCTION FUND	\$ 420,671.87
DEBT SERVICE FUND	\$ (94,545.09)
FOOD SERVICE FUND	\$ 36,679.11
DAYCARE FUND	\$ 10,417.47
TOTAL BOOKS	<u>\$ 2,923,886.94</u>
DIFFERENCE IN BANK AND BOOKS	

<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$ 3,063,907.75
PLUS VOID CHECK PRIOR MONTH	\$ -
RECEIPTS	\$ 645,319.96
EXPENDITURES	
ACC PAYABLE	\$ (193,684.10)
PAYROLL	\$ (591,656.67)
ENDING BALANCE	<u>\$ 2,923,886.94</u>
Balance in separate PayPal Account (to keep it open)	<u>\$ 10.10</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

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101		
10	6101I	-173,469.77	2,223,444.57
		.00	100,230.00
	TOTAL ASSETS	-173,469.77	2,323,674.57
LIABILITIES			
10	7603	-20,415.46	31,545.02
	TOTAL LIABILITIES	-20,415.46	31,545.02
FUND BALANCE			
10	6302	-365,836.80	-7,294,437.55
10	7602	539,306.57	4,970,762.98
10	8753	20,415.46	-31,545.02
	TOTAL FUND BALANCE	193,885.23	-2,355,219.59
	TOTAL LIABILITIES + FUND BALANCE	173,469.77	-2,323,674.57
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04/13/2020 09:18
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 9

FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101	CASH IN BANK	-1,860.89	-9,245.69
			TOTAL ASSETS	-1,860.89	-9,245.69
LIABILITIES	20	7603	PURCHASE OBLIGATIONS	-5,070.96	6,331.49
			TOTAL LIABILITIES	-5,070.96	6,331.49
FUND BALANCE	20	6302	REVENUES CONTROL	-126,047.27	-1,447,474.58
	20	7602	EXPENDITURES CONTROL	127,908.16	1,456,720.27
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	5,070.96	-6,331.49
			TOTAL FUND BALANCE	6,931.85	2,914.20
TOTAL LIABILITIES + FUND BALANCE				1,860.89	9,245.69

04/13/2020 09:18 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2020 9

FUND: 21 DIST ACTIVITY (SPEC REV ANN)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21 6101 CASH IN BANK	-83.84	44,116.49
	TOTAL ASSETS	-83.84	44,116.49
LIABILITIES	21 7603 PURCHASE OBLIGATIONS	-15.69	168.15
	TOTAL LIABILITIES	-15.69	168.15
FUND BALANCE	21 6302 REVENUES CONTROL	-100.00	-12,821.58
	21 7602 EXPENDITURES CONTROL	183.84	9,452.45
	21 8737 RESTRICTED - OTHER	.00	-40,747.36
	21 8753 ASSIGNED-PUR OBLG CURR (1-12)	15.69	-168.15
	21 8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	169.35
	21 8770 UNASSIGNED FUND BALANCE	.00	-169.35
	TOTAL FUND BALANCE	99.53	-44,284.64
	TOTAL LIABILITIES + FUND BALANCE	83.84	-44,116.49

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

FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32 6101 CASH IN BANK	15,662.00	155,548.50
	TOTAL ASSETS	15,662.00	155,548.50
FUND BALANCE	32 6302 REVENUES CONTROL	-15,662.00	-215,160.00
	32 7602 EXPENDITURES CONTROL	.00	59,611.50
	TOTAL FUND BALANCE	-15,662.00	-155,548.50
	TOTAL LIABILITIES + FUND BALANCE	-15,662.00	-155,548.50

04/13/2020 09:18 |DAYTON INDEPENDENT SCHOOLS
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FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36 6101 CASH IN BANK	2,143.55	420,671.87
	TOTAL ASSETS	2,143.55	420,671.87
LIABILITIES	36 7603 PURCHASE OBLIGATIONS	.00	402,950.44
	TOTAL LIABILITIES	.00	402,950.44
FUND BALANCE	36 6302 REVENUES CONTROL	-2,143.55	-975,053.36
	36 7602 EXPENDITURES CONTROL	.00	577,869.83
	36 8735 RESTRICTED-FUTURECONST (BG-1)	.00	-23,488.34
	36 8753 ASSIGNED-PURCH OBL - CURRENT	.00	-402,950.44
	TOTAL FUND BALANCE	-2,143.55	-823,622.31
TOTAL LIABILITIES + FUND BALANCE		-2,143.55	-420,671.87

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	40	6101 CASH IN BANK	.00	-94,545.09
		TOTAL ASSETS	.00	-94,545.09
FUND BALANCE	40	6302 REVENUES CONTROL	.00	-93,509.26
	40	7602 EXPENDITURES CONTROL	.00	188,054.35
		TOTAL FUND BALANCE	.00	94,545.09
		TOTAL LIABILITIES + FUND BALANCE	.00	94,545.09

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	15,616.91	36,679.11
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	15,616.91	157,551.25
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	-86,116.85	-628,226.96
51	7602 EXPENDITURES CONTROL	70,499.94	585,776.71
51	87370 RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
51	8737P RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
	TOTAL FUND BALANCE	-15,616.91	185,555.75
TOTAL LIABILITIES + FUND BALANCE		-15,616.91	-157,551.25

FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
52	CASH IN BANK	1,971.23	10,417.47
	TOTAL ASSETS	1,971.23	10,417.47
FUND BALANCE			
52	REVENUES CONTROL	-8,246.75	-52,520.00
52	EXPENDITURES CONTROL	6,275.52	46,712.11
52	RESTRICTED-NET ASSETS	.00	-4,609.58
	TOTAL FUND BALANCE	-1,971.23	-10,417.47
	TOTAL LIABILITIES + FUND BALANCE	<u>-1,971.23</u>	<u>-10,417.47</u>

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