

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

MAY, 2020

BANK

CHECKING BANK BALANCE	\$ 2,931,410.32
INVESTMENTS	\$ 75,230.00
BANK ERROR clearing errors	\$ -
LESS OUTSTANDING CHECKS AP	\$ (36,021.97)
LESS OUTSTANDING CHECKS PR	\$ (111,166.99)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (928.81)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (CERS)	\$ (29,735.84)
LESS OUTSTANDING ACH (DENTAL/VISION)	\$ (1,304.36)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,845.26)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (8,298.99)
TOTAL BANK	<u>\$ 2,801,338.10</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,208,488.61
SPECIAL REVENUE FUND	\$ 90,551.83
DISTRICT ACTIVITY FUND	\$ 43,921.41
CAPITAL OUTLAY FUND	\$ 75,358.81
BUILDING FUND	\$ (108,137.66)
CONSTRUCTION FUND	\$ 421,644.94
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 61,059.81
DAYCARE FUND	\$ 8,450.35
TOTAL BOOKS	<u>\$ 2,801,338.10</u>
DIFFERENCE IN BANK AND BOOKS	

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,718,522.33
PLUS VOID CHECK PRIOR MONTH (CK#36958)	\$ 172.75
RECEIPTS	\$ 801,450.52
EXPENDITURES	
ACC PAYABLE	\$ (108,034.34)
PAYROLL (includes 2 retiree sick payouts-\$21,946)	\$ (610,773.16)
ENDING BALANCE	<u>\$ 2,801,338.10</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

6-1-2020
 Date

06/01/2020 15:07
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 11

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101		
10	6101I	-42,431.95	2,133,258.61
10	6131	-25,000.00	75,230.00
		-5,683.64	.00
	TOTAL ASSETS	-73,115.59	2,208,488.61
LIABILITIES			
10	7603	224,458.02	246,192.08
	TOTAL LIABILITIES	224,458.02	246,192.08
FUND BALANCE			
10	6302	-500,278.06	-8,241,748.59
10	7602	573,393.65	6,033,259.98
10	8753	-224,458.02	-246,192.08
	TOTAL FUND BALANCE	-151,342.43	-2,454,680.69
	TOTAL LIABILITIES + FUND BALANCE	73,115.59	-2,208,488.61

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	39,852.40	90,551.83
20	6130	5,683.64	.00
	TOTAL ASSETS	45,536.04	90,551.83
LIABILITIES			
20	7603	142,251.30	146,624.59
	TOTAL LIABILITIES	142,251.30	146,624.59
FUND BALANCE			
20	6302	-179,824.29	-1,812,514.47
20	7602	134,288.25	1,721,962.64
20	8753	-142,251.30	-146,624.59
	TOTAL FUND BALANCE	-187,787.34	-237,176.42
	TOTAL LIABILITIES + FUND BALANCE	-45,536.04	-90,551.83

06/01/2020 15:07
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 11

FUND: 21 DIST ACTIVITY (SPEC REV ANN)

		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
ASSETS	21 6101 CASH IN BANK	-112.79		43,921.41
	TOTAL ASSETS	-112.79		43,921.41
LIABILITIES	21 7603 PURCHASE OBLIGATIONS	-65.88		19.98
	TOTAL LIABILITIES	-65.88		19.98
FUND BALANCE	21 6302 REVENUES CONTROL	.00		-12,821.58
	21 7602 EXPENDITURES CONTROL	112.79		9,647.53
	21 8737 RESTRICTED - OTHER	.00		-40,747.36
	21 8753 ASSIGNED-PUR OBLG CURR (1-12)	65.88		-19.98
	21 8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00		169.35
	21 8770 UNASSIGNED FUND BALANCE	.00		-169.35
	TOTAL FUND BALANCE	178.67		-43,941.39
TOTAL LIABILITIES + FUND BALANCE		112.79		-43,921.41

06/01/2020 15:07
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 11

P 4
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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31 6101 CASH IN BANK	38,789.10	75,358.81
	TOTAL ASSETS	38,789.10	75,358.81
FUND BALANCE	31 6302 REVENUES CONTROL	-43,755.00	-82,255.00
	31 7602 EXPENDITURES CONTROL	4,965.90	38,863.66
	31 8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
	TOTAL FUND BALANCE	-38,789.10	-75,358.81
TOTAL LIABILITIES + FUND BALANCE		-38,789.10	-75,358.81

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-263,686.16	-108,137.66
		TOTAL ASSETS	-263,686.16	-108,137.66
FUND BALANCE	32			
	32	6302 REVENUES CONTROL	100.00	-215,060.00
		7602 EXPENDITURES CONTROL	263,586.16	323,197.66
		TOTAL FUND BALANCE	263,686.16	108,137.66
		TOTAL LIABILITIES + FUND BALANCE	263,686.16	108,137.66

06/01/2020 15:07
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BALANCE SHEET FOR 2020 11

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36 6101 CASH IN BANK	973.07	421,644.94
	TOTAL ASSETS	973.07	421,644.94
LIABILITIES	36 7603 PURCHASE OBLIGATIONS	.00	402,950.44
	TOTAL LIABILITIES	.00	402,950.44
FUND BALANCE	36 6302 REVENUES CONTROL	-973.07	-976,026.43
	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	-973.07	-824,595.38
TOTAL LIABILITIES + FUND BALANCE		-973.07	-421,644.94

06/01/2020 15:07
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2020 11

 P 7
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FUND: 400 DEBT SERVICE FUND

ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
40	6101 CASH IN BANK	320,117.06	.00
	TOTAL ASSETS	320,117.06	.00
FUND BALANCE			
40	6302 REVENUES CONTROL	-320,117.06	-413,626.32
40	7602 EXPENDITURES CONTROL	.00	413,626.32
	TOTAL FUND BALANCE	-320,117.06	.00
	TOTAL LIABILITIES + FUND BALANCE	-320,117.06	.00

06/01/2020 15:07
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 11

P 8
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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
51	6171	15,264.31	61,059.81
51	64000	.00	5,771.14
51	6400P	.00	26,725.00
			88,376.00
	TOTAL ASSETS	15,264.31	181,931.95
LIABILITIES			
51	75410	.00	-160,845.00
51	7541P	.00	-138,447.00
51	77000	.00	-17,917.00
51	7700P	.00	-25,898.00
	TOTAL LIABILITIES	.00	-343,107.00
FUND BALANCE			
51	6302	-74,975.89	-793,610.02
51	7602	59,711.58	726,779.07
51	87370	.00	152,037.00
51	8737P	.00	75,969.00
	TOTAL FUND BALANCE	-15,264.31	161,175.05
TOTAL LIABILITIES + FUND BALANCE		-15,264.31	-181,931.95

06/01/2020 15:07
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 11

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FUND: 52 DAY CARE SERVICES

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	-949.27	8,450.35
		TOTAL ASSETS	-949.27	8,450.35
FUND BALANCE				
	52	6302 REVENUES CONTROL	-2,559.75	-58,223.00
	52	7602 EXPENDITURES CONTROL	3,509.02	54,382.23
	52	8739 RESTRICTED-NET ASSETS	.00	-4,609.58
		TOTAL FUND BALANCE	949.27	-8,450.35
		TOTAL LIABILITIES + FUND BALANCE	949.27	-8,450.35

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