

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JUNE, 2020

BANK

CHECKING BANK BALANCE	\$ 2,616,084.42
INVESTMENTS	\$ 75,230.00
BANK ERROR clearing errors	
LESS OUTSTANDING CHECKS AP	\$ (471,747.97)
LESS OUTSTANDING CHECKS PR	\$ (121,751.28)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,690.97)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (CERS)	\$ (43,583.44)
LESS OUTSTANDING ACH (DENTAL/VISION)	\$ (1,304.36)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS)	\$ (17,705.23)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (8,387.09)
LESS HELD ACH - JULY/AUG PAYABLES FOR HI	\$ (15,698.42)
TOTAL BANK	<u>\$ 2,009,445.66</u>

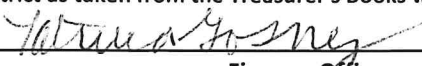
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,922,001.81
GENERAL FUND PAYABLES FOR HEALTH INS ACH - HELD (JUL-AUG)	\$ (15,698.42)
SPECIAL REVENUE FUND	\$ (36,384.36)
DISTRICT ACTIVITY FUND	\$ 43,901.43
CAPITAL OUTLAY FUND	\$ 31,967.47
BUILDING FUND	\$ -
CONSTRUCTION FUND	\$ 17,451.91
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 43,135.51
DAYCARE FUND	\$ 3,070.31
TOTAL BOOKS	<u>\$ 2,009,445.66</u>
DIFFERENCE IN BANK AND BOOKS	<u>\$ 0.00</u>

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,801,338.10
PLUS VOID CHECK PRIOR MONTH (CK#37337/37364)	\$ 78.30
RECEIPTS	\$ 787,072.81
EXPENDITURES	
ACC PAYABLE	\$ (624,049.36)
PAYROLL	\$ (954,994.19)
ENDING BALANCE	<u>\$ 2,009,445.66</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

7/14/2020
Date

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 12

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101		
10	6101I		
10	6131	-286,486.80	1,846,771.81
10	6134	-420.87	75,230.00
		-19.98	.00
	TOTAL ASSETS	-286,927.65	1,922,001.81
LIABILITIES			
10	7421		
10	7461	-6,260.63	-6,260.63
10	7603	-15,698.42	-15,698.42
		-246,192.08	.00
	TOTAL LIABILITIES	-268,151.13	-21,959.05
FUND BALANCE			
10	6302	-470,289.31	-8,712,037.90
10	7602	779,176.01	6,811,995.14
10	8753	246,192.08	.00
	TOTAL FUND BALANCE	555,078.78	-1,900,042.76
	TOTAL LIABILITIES + FUND BALANCE	286,927.65	-1,922,001.81

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 12

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101		
20	6130	-126,936.19	-36,384.36
		420.87	.00
	TOTAL ASSETS	-126,515.32	-36,384.36
LIABILITIES			
20	7421	-520.84	-520.84
20	7603	-146,624.59	.00
	TOTAL LIABILITIES	-147,145.43	-520.84
FUND BALANCE			
20	6302	-123,576.03	-1,936,090.50
20	7602	250,612.19	1,972,995.70
20	8753	146,624.59	.00
	TOTAL FUND BALANCE	273,660.75	36,905.20
	TOTAL LIABILITIES + FUND BALANCE	126,515.32	36,384.36

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DAYTON INDEPENDENT SCHOOLS
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FUND: 21 DIST ACTIVITY (SPEC REV ANN)

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-19.98	43,901.43
21	6130	INTERFUND RECEIVABLES	19.98	.00
		TOTAL ASSETS	.00	43,901.43
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-1,283.75	-1,283.75
		TOTAL LIABILITIES	-1,283.75	-1,283.75
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,821.58
21	7602	EXPENDITURES CONTROL	1,283.75	10,951.26
21	8737	RESTRICTED - OTHER	.00	-40,747.36
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-169.35	.00
21	8770	UNASSIGNED FUND BALANCE	169.35	.00
		TOTAL FUND BALANCE	1,283.75	-42,617.68
		TOTAL LIABILITIES + FUND BALANCE	.00	-43,901.43

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DAYTON INDEPENDENT SCHOOLS
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101 CASH IN BANK	-43,391.34	31,967.47
		TOTAL ASSETS	-43,391.34	31,967.47
FUND BALANCE	31	6302 REVENUES CONTROL	.00	-82,255.00
	31	7602 EXPENDITURES CONTROL	43,391.34	82,255.00
	31	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE	43,391.34	-31,967.47
TOTAL LIABILITIES + FUND BALANCE			43,391.34	-31,967.47

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 12

FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32 6101 CASH IN BANK	108,137.66	.00
	TOTAL ASSETS	108,137.66	.00
FUND BALANCE	32 6302 REVENUES CONTROL	-127,945.32	-343,005.32
	32 7602 EXPENDITURES CONTROL	19,807.66	343,005.32
	TOTAL FUND BALANCE	-108,137.66	.00
	TOTAL LIABILITIES + FUND BALANCE	-108,137.66	.00

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101	CASH IN BANK	-404,193.03	17,451.91
			TOTAL ASSETS	-404,193.03	17,451.91
LIABILITIES	36	7603	PURCHASE OBLIGATIONS	-402,950.44	.00
			TOTAL LIABILITIES	-402,950.44	.00
FUND BALANCE	36	6302	REVENUES CONTROL	-95.41	-976,121.84
	36	7602	EXPENDITURES CONTROL	404,288.44	982,158.27
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-23,488.34
	36	8753	ASSIGNED-PURCH OBL - CURRENT	402,950.44	.00
			TOTAL FUND BALANCE	807,143.47	-17,451.91
			TOTAL LIABILITIES + FUND BALANCE	404,193.03	-17,451.91

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 12

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FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40		
	40		
	6302		
	7602		
	REVENUES CONTROL	.00	-413,626.32
	EXPENDITURES CONTROL	.00	413,626.32
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-17,924.30	43,135.51
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	-17,924.30	164,007.65
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	-167.16	-167.16
51	7541O UNFUNDED OPEB LIAB-OPEB LIAB	.00	-160,845.00
51	7541P UNFUNDED PENS LIAB-PENSION	.00	-138,447.00
51	7700O DEF INFLOW RESOUR-OPEB LIAB	.00	-17,917.00
51	7700P DEFER INFLOW RESOR-PENSION	.00	-25,898.00
	TOTAL LIABILITIES	-167.16	-343,274.16
FUND BALANCE			
51	6302 REVENUES CONTROL	-92,405.24	-886,015.26
51	7602 EXPENDITURES CONTROL	110,496.70	837,275.77
51	8737O RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
51	8737P RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
	TOTAL FUND BALANCE	18,091.46	179,266.51
	TOTAL LIABILITIES + FUND BALANCE	17,924.30	-164,007.65

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2020 12

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FUND: 52 DAY CARE SERVICES

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52 6101 CASH IN BANK	-5,380.04	3,070.31
	TOTAL ASSETS	-5,380.04	3,070.31
FUND BALANCE	52 6302 REVENUES CONTROL	-1,638.00	-64,470.58
	52 7602 EXPENDITURES CONTROL	7,018.04	61,400.27
	TOTAL FUND BALANCE	5,380.04	-3,070.31
	TOTAL LIABILITIES + FUND BALANCE	5,380.04	-3,070.31

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