

# DAYTON BOARD OF EDUCATION

## BANK RECONCILIATION

### FEBRUARY, 2021

#### BANK

|                                                        |                        |
|--------------------------------------------------------|------------------------|
| CHECKING BANK BALANCE                                  | \$ 3,940,015.09        |
| INVESTMENTS (cashed in \$230 CD on 1/8)*               | \$ 50,000.00           |
| BANK ERROR clearing errors                             | \$ 75.00               |
| LESS OUTSTANDING CHECKS AP                             | \$ (44,140.01)         |
| LESS OUTSTANDING CHECKS PR                             | \$ (54,485.12)         |
| LESS OUTSTANDING ACH (OHIO TAX)                        | \$ (652.34)            |
| LESS OUTSTANDING ACH (IND TAX)                         | \$ (220.14)            |
| LESS OUTSTANDING ACH (KTRS)                            | \$ (36,800.50)         |
| LESS OUTSTANDING ACH (CERS)                            | \$ (29,785.94)         |
| LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)          | \$ (3,222.40)          |
| LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER) | \$ (17,064.07)         |
| LESS OUTSTANDING ACH (FEDERAL HEALTH INS)              | \$ (9,123.63)          |
| LESS OUTSTANDING ACH (941)(KY DOR)                     | \$ (9,352.62)          |
| TOTAL BANK                                             | <u>\$ 3,785,243.32</u> |

\*Interest earning more on checking at this time

#### CASH PER BOOKS (MUNIS)

|                              |                        |
|------------------------------|------------------------|
| GENERAL FUND                 | \$ 3,080,104.84        |
| SPECIAL REVENUE FUND         | \$ 19,598.35           |
| DISTRICT ACTIVITY FUND       | \$ 57,476.90           |
| CAPITAL OUTLAY FUND          | \$ 72,225.47           |
| BUILDING FUND                | \$ 54,682.12           |
| CONSTRUCTION FUND            | \$ 9,806.91            |
| DEBT SERVICE FUND            | \$ -                   |
| FOOD SERVICE FUND            | \$ 481,272.89          |
| DAYCARE FUND                 | \$ 10,075.84           |
| TOTAL BOOKS                  | <u>\$ 3,785,243.32</u> |
| DIFFERENCE IN BANK AND BOOKS | \$ -                   |

#### MUNIS RECONCILIATION

|                                 |                        |
|---------------------------------|------------------------|
| BEGINNING BALANCE               | \$ 3,743,115.72        |
| RECEIPTS                        | \$ 836,565.59          |
| PLUS CHECK VOIDED FROM PRIOR MO | \$ 1,864.50            |
| EXPENSES: ACC PAYABLE           | \$ (209,881.34)        |
| PAYROLL                         | \$ (586,421.15)        |
| ENDING BALANCE                  | <u>\$ 3,785,243.32</u> |

**Balance in separate PayPal Account**

\$ - 9.90

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.

*Andrea Gozney*

Finance Officer

*3-8-2021*

Date

| FUND: 1 GENERAL FUND             |                                       | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|---------------------------------------|--------------------------|--------------------|
| ASSETS                           | 10 6101 CASH IN BANK                  | -68,954.36               | 3,030,104.84       |
|                                  | 10 6101I CERT OF DEP-CASH EQUIV       | .00                      | 50,000.00          |
|                                  | TOTAL ASSETS                          | -68,954.36               | 3,080,104.84       |
| LIABILITIES                      | 10 7461 ACCR SALARIES & BENEFIT PBLE  | -21.08                   | .00                |
|                                  | 10 7603 PURCHASE OBLIGATIONS          | -7,637.33                | 68,441.55          |
|                                  | TOTAL LIABILITIES                     | -7,658.41                | 68,441.55          |
| FUND BALANCE                     | 10 6302 REVENUES CONTROL              | -462,098.07              | -7,047,101.22      |
|                                  | 10 7602 EXPENDITURES CONTROL          | 531,073.51               | 3,966,996.38       |
|                                  | 10 8753 ASSIGNED-PUR OBLG CURR (1-12) | 7,637.33                 | -68,441.55         |
| TOTAL FUND BALANCE               |                                       | 76,612.77                | -3,148,546.39      |
| TOTAL LIABILITIES + FUND BALANCE |                                       | 68,954.36                | -3,080,104.84      |

| FUND: 2 SPECIAL REVENUE          |                                       | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|---------------------------------------|--------------------------|--------------------|
| ASSETS                           | 20 6101 CASH IN BANK                  | -1,801.12                | 19,598.35          |
|                                  | TOTAL ASSETS                          | -1,801.12                | 19,598.35          |
| LIABILITIES                      | 20 7603 PURCHASE OBLIGATIONS          | -26,443.14               | 19,142.84          |
|                                  | TOTAL LIABILITIES                     | -26,443.14               | 19,142.84          |
| FUND BALANCE                     | 20 6302 REVENUES CONTROL              | -162,819.33              | -1,857,924.48      |
|                                  | 20 7602 EXPENDITURES CONTROL          | 164,620.45               | 1,838,326.13       |
|                                  | 20 8753 ASSIGNED-PUR OBLG CURR (1-12) | 26,443.14                | -19,142.84         |
|                                  | TOTAL FUND BALANCE                    | 28,244.26                | -38,741.19         |
| TOTAL LIABILITIES + FUND BALANCE |                                       | 1,801.12                 | -19,598.35         |

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    | NET CHANGE FOR PERIOD |                               | ACCOUNT BALANCE |
|---------------------------------------|----|-----------------------|-------------------------------|-----------------|
| ASSETS                                | 21 | 6101                  | CASH IN BANK                  | 57,476.90       |
|                                       |    |                       | TOTAL ASSETS                  | 57,476.90       |
| LIABILITIES                           | 21 | 7603                  | PURCHASE OBLIGATIONS          | 927.73          |
|                                       |    |                       | TOTAL LIABILITIES             | 927.73          |
| FUND BALANCE                          | 21 | 6302                  | REVENUES CONTROL              | -24,877.40      |
|                                       | 21 | 7602                  | EXPENDITURES CONTROL          | 11,843.18       |
|                                       | 21 | 8737                  | RESTRICTED - OTHER            | -44,442.68      |
|                                       | 21 | 8753                  | ASSIGNED-PUR OBLG CURR (1-12) | -927.73         |
|                                       |    |                       | TOTAL FUND BALANCE            | -58,404.63      |
| TOTAL LIABILITIES + FUND BALANCE      |    |                       |                               | -57,476.90      |

|              |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|----------------------------------|--------------------------|--------------------|
| ASSETS       |                                  |                          |                    |
| 25           | 6101 CASH IN BANK                | .00                      | 154,060.96         |
|              | TOTAL ASSETS                     | .00                      | 154,060.96         |
| FUND BALANCE |                                  |                          |                    |
| 25           | 8737 RESTRICTED - OTHER          | .00                      | -154,060.96        |
|              | TOTAL FUND BALANCE               | .00                      | -154,060.96        |
|              | TOTAL LIABILITIES + FUND BALANCE | .00                      | -154,060.96        |

6-30-20  
balance

|                                  |      | NET CHANGE<br>FOR PERIOD       |     | ACCOUNT<br>BALANCE |  |
|----------------------------------|------|--------------------------------|-----|--------------------|--|
| ASSETS                           |      |                                |     |                    |  |
| 31                               | 6101 | CASH IN BANK                   | .00 | 72,225.47          |  |
| TOTAL ASSETS                     |      |                                | .00 | 72,225.47          |  |
| FUND BALANCE                     |      |                                |     |                    |  |
| 31                               | 6302 | REVENUES CONTROL               | .00 | -40,258.00         |  |
| 31                               | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -31,967.47         |  |
| TOTAL FUND BALANCE               |      |                                | .00 | -72,225.47         |  |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00 | -72,225.47         |  |



|              |    | NET CHANGE<br>FOR PERIOD |                                  | ACCOUNT<br>BALANCE |             |
|--------------|----|--------------------------|----------------------------------|--------------------|-------------|
| ASSETS       | 32 | 6101                     | CASH IN BANK                     | .00                | 54,682.12   |
|              |    |                          | TOTAL ASSETS                     | .00                | 54,682.12   |
| FUND BALANCE | 32 | 6302                     | REVENUES CONTROL                 | .00                | -243,575.00 |
|              | 32 | 7602                     | EXPENDITURES CONTROL             | .00                | 188,892.88  |
|              |    |                          | TOTAL FUND BALANCE               | .00                | -54,682.12  |
|              |    |                          | TOTAL LIABILITIES + FUND BALANCE | .00                | -54,682.12  |

| FUND: 360 CONSTRUCTION FUND      |                                       | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|---------------------------------------|--------------------------|--------------------|
| ASSETS                           | 36 6101 CASH IN BANK                  | -6,371.00                | 9,806.91           |
|                                  | TOTAL ASSETS                          | -6,371.00                | 9,806.91           |
| LIABILITIES                      | 36 7603 PURCHASE OBLIGATIONS          | -5,220.00                | .00                |
|                                  | TOTAL LIABILITIES                     | -5,220.00                | .00                |
| FUND BALANCE                     | 36 7602 EXPENDITURES CONTROL          | 6,371.00                 | 7,645.00           |
|                                  | 36 8735 RESTRICTED-FUTURECONST (BG-1) | .00                      | -17,451.91         |
|                                  | 36 8753 ASSIGNED-PURCH OBL - CURRENT  | 5,220.00                 | .00                |
|                                  | TOTAL FUND BALANCE                    | 11,591.00                | -9,806.91          |
| TOTAL LIABILITIES + FUND BALANCE |                                       | 6,371.00                 | -9,806.91          |

| FUND: 400 DEBT SERVICE FUND |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------|--------------------|
| FUND BALANCE                |                                  |                          |                    |
| 40                          | 6302                             | .00                      | -203,367.88        |
| 40                          | 7602                             | .00                      | 203,367.88         |
|                             | TOTAL FUND BALANCE               | .00                      | .00                |
|                             | TOTAL LIABILITIES + FUND BALANCE | .00                      | .00                |

| FUND: 51 FOOD SERVICE FUND |                                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------|------------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>              |                                    |                          |                    |
| 51                         | 6101 CASH IN BANK                  | 119,061.20               | 481,272.89         |
| 51                         | 6171 INVENTORIES FOR CONSUMPTION   | .00                      | 1,504.14           |
| 51                         | 6400 DEFERRED OUTFL -OPEB LIAB     | .00                      | 27,669.00          |
| 51                         | 6400P DEFER OUTFLOW-PENSION LIAB   | .00                      | 49,184.00          |
|                            | TOTAL ASSETS                       | 119,061.20               | 559,630.03         |
| <b>LIABILITIES</b>         |                                    |                          |                    |
| 51                         | 75410 UNFUNDED OPEB LIAB-OPEB LIAB | .00                      | -145,441.00        |
| 51                         | 7541P UNFUNDED PENS LIAB-PENSION   | .00                      | -175,584.00        |
| 51                         | 7603 PURCHASE OBLIGATIONS          | 42,000.00                | 42,000.00          |
| 51                         | 77000 DEF INFLOW RESOUR-OPEB LIAB  | .00                      | -42,128.00         |
| 51                         | 7700P DEFER INFLOW RESOR-PENSION   | .00                      | -6,943.00          |
|                            | TOTAL LIABILITIES                  | 42,000.00                | -328,096.00        |
| <b>FUND BALANCE</b>        |                                    |                          |                    |
| 51                         | 6302 REVENUES CONTROL              | -213,199.29              | -902,430.32        |
| 51                         | 7602 EXPENDITURES CONTROL          | 94,138.09                | 556,252.33         |
| 51                         | 87370 RESTRICTED-OTHER OPEB LIAB   | .00                      | 159,900.00         |
| 51                         | 8737P RESTRICTED OTHER-PENSIONLIAB | .00                      | 133,343.00         |
| 51                         | 8739 RESTRICTED-NET POSITION       | .00                      | -135,094.90        |
| 51                         | 8739I RESTR NET POSITION-INVENTO   | .00                      | -1,504.14          |
| 51                         | 8753 ASSIGNED-PUR OBLG CURR (1-12) | -42,000.00               | -42,000.00         |
|                            | TOTAL FUND BALANCE                 | -161,061.20              | -231,534.03        |
|                            | TOTAL LIABILITIES + FUND BALANCE   | -119,061.20              | -559,630.03        |



| FUND: 52 DAY CARE SERVICES       |    |                            | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|----------------------------|--------------------------|--------------------|
| ASSETS                           | 52 | 6101 CASH IN BANK          | 286.78                   | 10,075.84          |
|                                  |    | TOTAL ASSETS               | 286.78                   | 10,075.84          |
| FUND BALANCE                     | 52 | 6302 REVENUES CONTROL      | -5,058.00                | -38,397.90         |
|                                  | 52 | 7602 EXPENDITURES CONTROL  | 4,771.22                 | 31,392.37          |
|                                  | 52 | 8739 RESTRICTED-NET ASSETS | .00                      | -3,070.31          |
|                                  |    | TOTAL FUND BALANCE         | -286.78                  | -10,075.84         |
| TOTAL LIABILITIES + FUND BALANCE |    |                            | -286.78                  | -10,075.84         |

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