

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
APRIL, 2021**

BANK

|                                                        |                           |    |                     |
|--------------------------------------------------------|---------------------------|----|---------------------|
| CHECKING BANK BALANCE                                  |                           | \$ | 3,340,283.61        |
| INVESTMENTS *                                          |                           | \$ | -                   |
| BANK ERROR                                             | clearing errors CK#100127 | \$ | (0.01)              |
| LESS OUTSTANDING CHECKS AP                             |                           | \$ | (7,805.54)          |
| LESS OUTSTANDING CHECKS PR                             |                           | \$ | (39,177.63)         |
| LESS OUTSTANDING ACH (OHIO TAX)                        |                           | \$ | (495.95)            |
| LESS OUTSTANDING ACH (IND TAX)                         |                           | \$ | -                   |
| LESS OUTSTANDING ACH (KTRS)                            |                           | \$ | (36,164.06)         |
| LESS OUTSTANDING ACH (CERS)                            |                           | \$ | (32,632.35)         |
| LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)          |                           | \$ | (3,017.96)          |
| LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER) |                           | \$ | (17,047.78)         |
| LESS OUTSTANDING ACH (FEDERAL HEALTH INS)              |                           | \$ | (7,853.13)          |
| LESS OUTSTANDING ACH (KY DOR)                          |                           | \$ | -                   |
| TOTAL BANK                                             |                           | \$ | <u>3,196,089.20</u> |

\*Interest earning more on checking at this time

CASH PER BOOKS (MUNIS)

|                              |  |    |                     |
|------------------------------|--|----|---------------------|
| GENERAL FUND                 |  | \$ | 2,776,121.98        |
| SPECIAL REVENUE FUND         |  | \$ | (124,880.14)        |
| DISTRICT ACTIVITY FUND       |  | \$ | 55,843.80           |
| CAPITAL OUTLAY FUND          |  | \$ | 72,225.47           |
| BUILDING FUND                |  | \$ | (51,611.29)         |
| CONSTRUCTION FUND            |  | \$ | 9,806.91            |
| DEBT SERVICE FUND            |  | \$ | (115,443.75)        |
| FOOD SERVICE FUND            |  | \$ | 561,212.77          |
| DAYCARE FUND                 |  | \$ | 12,813.45           |
| TOTAL BOOKS                  |  | \$ | <u>3,196,089.20</u> |
| DIFFERENCE IN BANK AND BOOKS |  | \$ | -                   |

MUNIS RECONCILIATION

|                                 |                    |    |                     |
|---------------------------------|--------------------|----|---------------------|
| BEGINNING BALANCE               |                    | \$ | 3,468,587.78        |
| RECEIPTS                        | CASHED IN FINAL CD | \$ | 693,702.82          |
| PLUS CHECK VOIDED FROM PRIOR MO |                    | \$ | -                   |
| EXPENSES: ACC PAYABLE           |                    | \$ | (360,278.87)        |
| PAYROLL                         |                    | \$ | (605,922.53)        |
| ENDING BALANCE                  |                    | \$ | <u>3,196,089.20</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.

*Patricia Gorney*

*5-11-21*

Finance Officer

Date

| FUND: 1 GENERAL FUND             |                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                          |                    |
| 10                               | 6101               |                          |                    |
| 10                               | 6101I              | -55,860.17               | 2,776,121.98       |
| 10                               | 6131               | -50,000.00               | .00                |
|                                  |                    | -3,934.59                | .00                |
|                                  | TOTAL ASSETS       | -109,794.76              | 2,776,121.98       |
| <b>LIABILITIES</b>               |                    |                          |                    |
| 10                               | 7461               | 21.08                    | 21.08              |
| 10                               | 7603               | -9,960.46                | 29,749.90          |
|                                  | TOTAL LIABILITIES  | -9,939.38                | 29,770.98          |
| <b>FUND BALANCE</b>              |                    |                          |                    |
| 10                               | 6302               | -454,509.28              | -7,970,366.01      |
| 10                               | 7602               | 564,282.96               | 5,194,222.95       |
| 10                               | 8753               | 9,960.46                 | -29,749.90         |
|                                  | TOTAL FUND BALANCE | 119,734.14               | -2,805,892.96      |
| TOTAL LIABILITIES + FUND BALANCE |                    | 109,794.76               | -2,776,121.98      |

| FUND: 2                          |      | SPECIAL REVENUE               | FOR PERIOD  |               | BALANCE |
|----------------------------------|------|-------------------------------|-------------|---------------|---------|
| ASSETS                           |      |                               |             |               |         |
| 20                               | 6101 | CASH IN BANK                  | -116,443.35 | -124,880.14   |         |
| 20                               | 6130 | INTERFUND RECEIVABLES         | 3,934.59    | .00           |         |
| TOTAL ASSETS                     |      |                               | -112,508.76 | -124,880.14   |         |
| LIABILITIES                      |      |                               |             |               |         |
| 20                               | 7603 | PURCHASE OBLIGATIONS          | 107,496.61  | 264,569.10    |         |
| TOTAL LIABILITIES                |      |                               | 107,496.61  | 264,569.10    |         |
| FUND BALANCE                     |      |                               |             |               |         |
| 20                               | 6302 | REVENUES CONTROL              | -87,182.17  | -2,080,619.63 |         |
| 20                               | 7602 | EXPENDITURES CONTROL          | 199,690.93  | 2,205,499.77  |         |
| 20                               | 8753 | ASSIGNED-FUR OBLG CURR (1-12) | -107,496.61 | -264,569.10   |         |
| TOTAL FUND BALANCE               |      |                               | 5,012.15    | -139,688.96   |         |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 112,508.76  | 124,880.14    |         |

| FUND: 21                         |    | DIST ACTIVITY (SPEC REV ANN) |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                           | 21 | 6101                         | CASH IN BANK                  | -565.40                  | 55,843.80          |
|                                  |    |                              | TOTAL ASSETS                  | -565.40                  | 55,843.80          |
|                                  |    |                              |                               |                          |                    |
| LIABILITIES                      | 21 | 7603                         | PURCHASE OBLIGATIONS          | 595.30                   | 1,701.52           |
|                                  |    |                              | TOTAL LIABILITIES             | 595.30                   | 1,701.52           |
| FUND BALANCE                     | 21 | 6302                         | REVENUES CONTROL              | .00                      | -24,932.40         |
|                                  | 21 | 7602                         | EXPENDITURES CONTROL          | 565.40                   | 13,531.28          |
|                                  | 21 | 8737                         | RESTRICTED - OTHER            | .00                      | -44,442.68         |
|                                  | 21 | 8753                         | ASSIGNED-FUR OBLG CURR (1-12) | -595.30                  | -1,701.52          |
|                                  |    |                              | TOTAL FUND BALANCE            | -29.90                   | -57,545.32         |
| TOTAL LIABILITIES + FUND BALANCE |    |                              |                               | 565.40                   | -55,843.80         |

| FUND: 25 SCHOOL ACTIVITY FDS |                                  | 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        |

|              |                                     | 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         |

FUND: 320 BUILDING FUND (5 CENT LEVY)

|                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                           | 32 6101 CASH IN BANK         | .00                      | -51,611.29         |
|                                  | TOTAL ASSETS                 | .00                      | -51,611.29         |
| FUND BALANCE                     | 32 6302 REVENUES CONTROL     | .00                      | -243,575.00        |
|                                  | 32 7602 EXPENDITURES CONTROL | .00                      | 295,186.29         |
|                                  | TOTAL FUND BALANCE           | .00                      | 51,611.29          |
| TOTAL LIABILITIES + FUND BALANCE |                              | .00                      | 51,611.29          |

| FUND: 360 CONSTRUCTION FUND |                                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------------------------------------|--------------------------|--------------------|
| ASSETS                      |                                    |                          |                    |
| 36                          | 6101 CASH IN BANK                  | .00                      | 9,806.91           |
|                             | TOTAL ASSETS                       | .00                      | 9,806.91           |
| FUND BALANCE                |                                    |                          |                    |
| 36                          | 7602 EXPENDITURES CONTROL          | .00                      | 7,645.00           |
| 36                          | 8735 RESTRICTED-FUTURECONST (BG-1) | .00                      | -17,451.91         |
|                             | TOTAL FUND BALANCE                 | .00                      | -9,806.91          |
|                             | TOTAL LIABILITIES + FUND BALANCE   | .00                      | -9,806.91          |

| FUND: 400 DEBT SERVICE FUND |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------|--------------------|
| ASSETS                      | 40                               | -115,443.75              | -115,443.75        |
|                             | 6101                             |                          |                    |
|                             | CASH IN BANK                     | -115,443.75              | -115,443.75        |
|                             | TOTAL ASSETS                     |                          |                    |
| FUND BALANCE                | 40                               | 115,443.75               | -309,661.29        |
|                             | 40                               |                          | 425,105.04         |
|                             | 6302                             |                          |                    |
|                             | 7602                             |                          |                    |
|                             | REVENUES CONTROL                 | .00                      |                    |
|                             | EXPENDITURES CONTROL             | 115,443.75               | 115,443.75         |
|                             | TOTAL FUND BALANCE               |                          |                    |
|                             | TOTAL LIABILITIES + FUND BALANCE | 115,443.75               | 115,443.75         |

| FUND: 51 FOOD SERVICE FUND       |                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                          |                    |
| 51                               | 6101               |                          | 561,212.77         |
| 51                               | 6171               | 61,767.21                | 1,504.14           |
| 51                               | 6400               | .00                      | 27,669.00          |
| 51                               | 6400P              | .00                      | 49,184.00          |
|                                  | TOTAL ASSETS       | 61,767.21                | 639,569.91         |
| <b>LIABILITIES</b>               |                    |                          |                    |
| 51                               | 7541O              |                          | -145,441.00        |
| 51                               | 7541P              | .00                      | -175,584.00        |
| 51                               | 7603               | -1,500.00                | 38,500.00          |
| 51                               | 7700O              | .00                      | -42,128.00         |
| 51                               | 7700P              | .00                      | -6,943.00          |
|                                  | TOTAL LIABILITIES  | -1,500.00                | -331,596.00        |
| <b>FUND BALANCE</b>              |                    |                          |                    |
| 51                               | 6302               | -147,379.89              | -1,173,051.05      |
| 51                               | 7602               | 85,612.68                | 746,933.18         |
| 51                               | 8737O              | .00                      | 159,900.00         |
| 51                               | 8737P              | .00                      | 133,343.00         |
| 51                               | 8739               | .00                      | -135,094.90        |
| 51                               | 8739I              | .00                      | -1,504.14          |
| 51                               | 8753               | 1,500.00                 | -38,500.00         |
|                                  | TOTAL FUND BALANCE | -60,267.21               | -307,973.91        |
| TOTAL LIABILITIES + FUND BALANCE |                    | -61,767.21               | -639,569.91        |



| FUND: 52 DAY CARE SERVICES |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------|----------------------------------|--------------------------|--------------------|
| ASSETS                     |                                  |                          |                    |
| 52                         | 6101 CASH IN BANK                | 4,046.88                 | 12,813.45          |
|                            | TOTAL ASSETS                     | 4,046.88                 | 12,813.45          |
| FUND BALANCE               |                                  |                          |                    |
| 52                         | 6302 REVENUES CONTROL            | -10,354.00               | -55,551.90         |
| 52                         | 7602 EXPENDITURES CONTROL        | 6,307.12                 | 45,808.76          |
| 52                         | 8739 RESTRICTED-NET ASSETS       | .00                      | -3,070.31          |
|                            | TOTAL FUND BALANCE               | -4,046.88                | -12,813.45         |
|                            | TOTAL LIABILITIES + FUND BALANCE | -4,046.88                | -12,813.45         |

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