

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JULY, 2021

BANK

CHECKING BANK BALANCE	\$ 3,550,733.59
INVESTMENTS *	\$ -
BANK ERROR clearing errors	\$ -
LESS OUTSTANDING CHECKS AP	\$ (125,938.35)
LESS OUTSTANDING CHECKS PR	\$ (28,839.37)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (222.60)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (11,224.30)
LESS OUTSTANDING ACH (CERS)	\$ (27,110.61)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (2,984.56)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	\$ (17,199.14)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (7,455.47)
LESS HELD ACH - JULY/AUG PAYABLES FOR HI	\$ -
TOTAL BANK	\$ 3,329,759.19

*Interest earning more on checking at this time

CASH PER BOOKS (MUNIS)

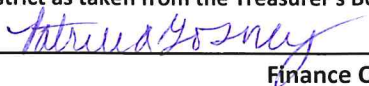
GENERAL FUND	\$ 2,273,934.59
SPECIAL REVENUE FUND	\$ 25,071.07
DISTRICT ACTIVITY FUND	\$ 66,760.00
SCHOOL ACTIVITY FUND	\$ 155,663.71
CAPITAL OUTLAY FUND	\$ 105,687.47
BUILDING FUND	\$ 139,799.96
CONSTRUCTION FUND	\$ 13,564.60
DEBT SERVICE FUND	\$ (11,657.39)
FOOD SERVICE FUND	\$ 549,984.21
DAYCARE FUND	\$ 10,950.97
TOTAL BOOKS	\$ 3,329,759.19
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,613,490.84
RECEIPTS (includes Sch Activity Funds transferred)	\$ 1,413,947.05
PLUS CK VOIDED FROM PRIOR MO CK# 38976, 38977	\$ 6,351.99
EXPENSES: ACC PAYABLE (Includes Land Purchase & Reroof Project)	\$ (428,044.73)
PAYROLL	\$ (275,985.96)
ENDING BALANCE	\$ 3,329,759.19

Balance in separate PayPal Account (fundraisers)	\$ 10.05
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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

8-16-21

Date

08/17/2021 07:23 DAYTON INDEPENDENT SCHOOLS
9147tgos BALANCE SHEET FOR 2022 1

FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-53,175.19	2,273,934.59
10	6153	ACCOUNTS RECEIVABLE	-36,253.60	.00
		TOTAL ASSETS	-89,428.79	2,273,934.59
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	10,100.47	-3,630.07
10	7461	ACCR SALARIES & BENEFIT PBLE	16,004.82	.00
10	7603	PURCHASE OBLIGATIONS	52,830.15	79,351.28
		TOTAL LIABILITIES	78,935.44	75,721.21
FUND BALANCE				
10	6302	REVENUES CONTROL	-378,570.18	-378,570.18
10	7602	EXPENDITURES CONTROL	441,893.68	441,893.68
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-52,830.15	-79,351.28
10	8770	UNASSIGNED FUND BALANCE	.00	-2,333,628.02
		TOTAL FUND BALANCE	10,493.35	-2,349,655.80
		TOTAL LIABILITIES + FUND BALANCE	89,428.79	-2,273,934.59

FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		316,019.42	25,071.07
20	6153	ACCOUNTS RECEIVABLE		-471,720.10	.00
		TOTAL ASSETS		-155,700.68	25,071.07
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-2,721.92	-2,721.92
20	7481	ADVANCES FROM GRANTORS		180,771.75	.00
20	7603	PURCHASE OBLIGATIONS		28,351.28	219,685.87
		TOTAL LIABILITIES		206,401.11	216,963.95
FUND BALANCE					
20	6302	REVENUES CONTROL		-182,233.07	-182,233.07
20	7602	EXPENDITURES CONTROL		159,883.92	159,883.92
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		-28,351.28	-219,685.87
		TOTAL FUND BALANCE		-50,700.43	-242,035.02
		TOTAL LIABILITIES + FUND BALANCE		155,700.68	-25,071.07

08/17/2021 07:23
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)

		NET CHANGE FOR PERIOD		ACCOUNT BALANCE	
ASSETS	21 6101 CASH IN BANK	9,472.90		66,760.00	
	TOTAL ASSETS	9,472.90		66,760.00	
LIABILITIES	21 7603 PURCHASE OBLIGATIONS	188.50		188.50	
	TOTAL LIABILITIES	188.50		188.50	
FUND BALANCE	21 6302 REVENUES CONTROL	-10,030.00		-10,030.00	
	21 7602 EXPENDITURES CONTROL	557.10		557.10	
	21 8737 RESTRICTED - OTHER	.00		-57,287.10	
	21 8753 ASSIGNED-PUR OBLG CURR (1-12)	-188.50		-188.50	
	TOTAL FUND BALANCE	-9,661.40		-66,948.50	
TOTAL LIABILITIES + FUND BALANCE		-9,472.90		-66,760.00	

08/17/2021 07:23 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2022 1

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101	CASH IN BANK	13,704.87	155,663.71
			TOTAL ASSETS	13,704.87	155,663.71
LIABILITIES	25	7603	PURCHASE OBLIGATIONS	8,566.66	8,566.66
			TOTAL LIABILITIES	8,566.66	8,566.66
FUND BALANCE	25	6302	REVENUES CONTROL	-173,453.57	-173,453.57
	25	7602	EXPENDITURES CONTROL	17,789.86	17,789.86
	25	8737	RESTRICTED - OTHER	141,958.84	.00
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-8,566.66	-8,566.66
			TOTAL FUND BALANCE	-22,271.53	-164,230.37
			TOTAL LIABILITIES + FUND BALANCE	-13,704.87	-155,663.71

08/17/2021 07:23 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2022 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101 CASH IN BANK	42,397.00	105,687.47
		TOTAL ASSETS	42,397.00	105,687.47
FUND BALANCE	31	6302 REVENUES CONTROL	-42,397.00	-42,397.00
	31	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-31,323.00
	31	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE	-42,397.00	-105,687.47
		TOTAL LIABILITIES + FUND BALANCE	-42,397.00	-105,687.47

08/17/2021 07:23
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 1

FUND: 320 BUILDING FUND (5 CENT LEVY)

ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
	32	6101	CASH IN BANK	130,178.00	139,799.96
			TOTAL ASSETS	130,178.00	139,799.96
FUND BALANCE	32	6302	REVENUES CONTROL	-130,178.00	-130,178.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
			TOTAL FUND BALANCE	-130,178.00	-139,799.96
			TOTAL LIABILITIES + FUND BALANCE	-130,178.00	-139,799.96

08/17/2021 07:23
9147tgos
DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	-42,420.00	13,564.60
		TOTAL ASSETS	-42,420.00	13,564.60
FUND BALANCE	36	6302 REVENUES CONTROL	-109,595.11	-109,595.11
	36	7602 EXPENDITURES CONTROL	152,015.11	152,015.11
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-55,984.60
		TOTAL FUND BALANCE	42,420.00	-13,564.60
		TOTAL LIABILITIES + FUND BALANCE	42,420.00	-13,564.60
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08/17/2021 07:23 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2022 1

| P 8
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-11,657.39	-11,657.39
40	6181	PREPAID EXPENDITURES	.00	.00
		TOTAL ASSETS	-11,657.39	-11,657.39
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	11,657.39	11,657.39
		TOTAL FUND BALANCE	11,657.39	11,657.39
		TOTAL LIABILITIES + FUND BALANCE	11,657.39	11,657.39

08/17/2021 07:23 | DAYTON INDEPENDENT SCHOOLS | P 9
9147tgos | BALANCE SHEET FOR 2022 1 | glbalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	142,127.69	549,984.21
51	6153	ACCOUNTS RECEIVABLE	-176,153.53	.00
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	-34,025.84	628,341.35
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,182.76	.00
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-145,441.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-175,584.00
51	7603	PURCHASE OBLIGATIONS	.00	38,500.00
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-42,128.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-6,943.00
		TOTAL LIABILITIES	1,182.76	-331,596.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,019.75	-2,019.75
51	7602	EXPENDITURES CONTROL	34,862.83	34,862.83
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	159,900.00
51	8737P	RESTRICTED-OTHER-PENSIONLIAB	.00	133,343.00
51	8739	RESTRICTED-NET POSITION	.00	-582,154.30
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-38,500.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	38,500.00
51	8770	UNASSIGNED FUND BALANCE	.00	-38,500.00
		TOTAL FUND BALANCE	32,843.08	-296,745.35
		TOTAL LIABILITIES + FUND BALANCE	34,025.84	-628,341.35

08/17/2021 07:23 DAYTON INDEPENDENT SCHOOLS
9147tgos BALANCE SHEET FOR 2022 1

FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
52	6101 CASH IN BANK	.00	10,950.97
	TOTAL ASSETS	.00	10,950.97
FUND BALANCE			
52	8739 RESTRICTED-NET ASSETS	.00	-10,950.97
	TOTAL FUND BALANCE	.00	-10,950.97
	TOTAL LIABILITIES + FUND BALANCE	.00	-10,950.97

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