

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

	<u>BANK</u>	
CHECKING BANK BALANCE	\$	2,739,811.10
INVESTMENTS *	\$	-
BANK ERROR clearing errors	\$	-
LESS OUTSTANDING CHECKS AP	\$	(28,938.25)
LESS OUTSTANDING CHECKS PR	\$	(68,489.61)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(650.69)
LESS OUTSTANDING ACH (IND TAX)	\$	(228.68)
LESS OUTSTANDING ACH (KTRS)	\$	(41,887.62)
LESS OUTSTANDING ACH (CERS)	\$	(38,782.21)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$	(2,944.00)
LESS OUTSTANDING ACH (HEALTH)	\$	(18,286.80)
LESS OUTSTANDING ACH (KY TAX)	\$	(10,948.06)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$	(11,396.82)
TOTAL BANK	\$	<u>2,517,258.36</u>

*Interest earning more on checking at this time

	<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$	1,519,603.28
SPECIAL REVENUE FUND	\$	99,306.37
DISTRICT ACTIVITY FUND	\$	58,118.49
SCHOOL ACTIVITY FUND	\$	157,310.46
CAPITAL OUTLAY FUND	\$	105,687.47
BUILDING FUND	\$	77,175.96
CONSTRUCTION FUND	\$	(10,040.56)
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	504,984.64
DAYCARE FUND	\$	5,112.25
TOTAL BOOKS	\$	<u>2,517,258.36</u>
DIFFERENCE IN BANK AND BOOKS	\$	0.00

	<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$	2,198,190.37
RECEIPTS	\$	1,167,349.41
PLUS CK VOIDED FROM PRIOR MO	\$	-
EXPENSES: ACC PAYABLE	\$	(171,954.80)
PAYROLL	\$	(676,326.62)
ACH-ARBITER PAY	\$	-
ENDING BALANCE	\$	<u>2,517,258.36</u>
Balance in separate PayPal Account (fundraisers)	\$	989.97

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.


12-10-21

 Finance Officer Date

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 5

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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-140,401.71	1,519,603.28
	10	6131	RECEIVABLE FROM SPECIAL REV FN	-8,809.88	.00
		TOTAL ASSETS		-149,211.59	1,519,603.28
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	30,391.71	90,832.28
		TOTAL LIABILITIES		30,391.71	90,832.28
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,710,417.35	-4,223,911.22
	10	7602	EXPENDITURES CONTROL	530,631.86	2,730,829.07
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-30,391.71	-90,832.28
	10	8770	UNASSIGNED FUND BALANCE	2,328,997.08	-26,521.13
		TOTAL FUND BALANCE		118,819.88	-1,610,435.56
TOTAL LIABILITIES + FUND BALANCE				149,211.59	-1,519,603.28

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DAYTON INDEPENDENT SCHOOLS
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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	495,336.54	99,306.37
	20	6130	INTERFUND RECEIVABLES	8,809.88	.00
		TOTAL ASSETS		504,146.42	99,306.37
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	44.88	.00
	20	7603	PURCHASE OBLIGATIONS	-4,325.44	44,343.15
		TOTAL LIABILITIES		-4,280.56	44,343.15
FUND BALANCE					
	20	6302	REVENUES CONTROL	-726,586.06	-1,650,969.41
	20	7602	EXPENDITURES CONTROL	222,394.76	1,551,663.04
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	4,325.44	-44,343.15
		TOTAL FUND BALANCE		-499,865.86	-143,649.52
		TOTAL LIABILITIES + FUND BALANCE		-504,146.42	-99,306.37

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 5

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-715.57	58,118.49
	TOTAL ASSETS		-715.57	58,118.49
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-715.57	1,275.00
	TOTAL LIABILITIES		-715.57	1,275.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-57,287.10	-64,567.10
21	7602	EXPENDITURES CONTROL	715.57	6,448.61
21	8737	RESTRICTED - OTHER	57,287.10	.00
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	715.57	-1,275.00
	TOTAL FUND BALANCE		1,431.14	-59,393.49
TOTAL LIABILITIES + FUND BALANCE			715.57	-58,118.49

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DAYTON INDEPENDENT SCHOOLS
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FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-452.12	157,310.46
			TOTAL ASSETS	-452.12	157,310.46
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	10,281.24	20,111.74
			TOTAL LIABILITIES	10,281.24	20,111.74
FUND BALANCE					
	25	6302	REVENUES CONTROL	-13,836.83	-255,694.17
	25	7602	EXPENDITURES CONTROL	14,288.95	98,383.71
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-10,281.24	-20,111.74
			TOTAL FUND BALANCE	-9,829.12	-177,422.20
			TOTAL LIABILITIES + FUND BALANCE	452.12	-157,310.46

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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	.00	105,687.47
			TOTAL ASSETS	.00	105,687.47
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-42,397.00
	31	8734	RESTRICTED-SFCCESCROW-PRIOR	.00	-31,967.47
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-31,323.00
			TOTAL FUND BALANCE	.00	-105,687.47
			TOTAL LIABILITIES + FUND BALANCE	.00	-105,687.47

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DAYTON INDEPENDENT SCHOOLS
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	77,175.96
			TOTAL ASSETS	.00	77,175.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-130,178.00
	32	7602	EXPENDITURES CONTROL	.00	62,624.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
			TOTAL FUND BALANCE	.00	-77,175.96
			TOTAL LIABILITIES + FUND BALANCE	.00	-77,175.96

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 5

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-22,408.49	-10,040.56
	TOTAL ASSETS		-22,408.49	-10,040.56
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-109,595.11
36	7602	EXPENDITURES CONTROL	22,408.49	175,620.27
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-55,984.60
	TOTAL FUND BALANCE		22,408.49	10,040.56
TOTAL LIABILITIES + FUND BALANCE			22,408.49	10,040.56

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DAYTON INDEPENDENT SCHOOLS
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-91,655.26
40	7602	EXPENDITURES CONTROL	.00	91,655.26
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 5

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-9,430.01	504,984.64
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,177.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	45,444.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	37,798.00
TOTAL ASSETS			-9,430.01	590,403.77
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-142,706.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-178,096.00
51	7603	PURCHASE OBLIGATIONS	-1,149.53	38,500.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			-1,149.53	-334,749.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-639,475.42	-812,215.26
51	7602	EXPENDITURES CONTROL	66,078.14	307,230.62
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	146,446.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	143,561.00
51	8739	RESTRICTED-NET POSITION	582,827.29	.00
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,149.53	-38,500.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	38,500.00
51	8770	UNASSIGNED FUND BALANCE	.00	-39,845.98
TOTAL FUND BALANCE			10,579.54	-257,000.75
TOTAL LIABILITIES + FUND BALANCE			9,430.01	-591,749.75

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DAYTON INDEPENDENT SCHOOLS
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FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-2,860.65	5,112.25
			TOTAL ASSETS	-2,860.65	5,112.25
FUND BALANCE					
	52	6302	REVENUES CONTROL	-15,350.93	-31,770.17
	52	7602	EXPENDITURES CONTROL	7,260.61	26,657.92
	52	8739	RESTRICTED-NET ASSETS	10,950.97	.00
			TOTAL FUND BALANCE	2,860.65	-5,112.25
			TOTAL LIABILITIES + FUND BALANCE	2,860.65	-5,112.25

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