

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JUNE, 2019

<u>BANK</u>		
CHECKING BANK BALANCE	\$	1,776,555.22
INVESTMENTS	\$	425,230.00
BANK ERROR	\$	(150.00)
		<i>CLEARING ERROR CK# 36131</i>
LESS OUTSTANDING CHECKS PR	\$	(138,859.99)
LESS OUTSTANDING CHECKS AP	\$	(97,288.86)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(917.83)
LESS OUTSTANDING ACH (IND TAX)	\$	-
LESS OUTSTANDING ACH (CERS)	\$	(41,239.84)
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA INS PREM)	\$	(16,567.74)
LESS OUTSTANDING ACH (FEDHEALTH)	\$	(8,950.63)
LESS OUTSTANDING ACH (DENTAL/VISION-STATE)	\$	(745.74)
LESS OUTSTANDING ACH - JULY /AUG PAYABLES FOR HI	\$	(14,677.50)
TOTAL BANK	\$	<u>1,882,387.09</u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND	\$	1,874,779.23
SPECIAL REVENUE FUND	\$	(95,811.87)
DISTRICT ACTIVITY FUND	\$	41,085.11
CAPITAL OUTLAY FUND	\$	31,967.47
BUILDING FUND	\$	-
CONSTRUCTION FUND	\$	23,488.34
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	2,269.23
DAYCARE FUND	\$	4,609.58
TOTAL BOOKS	\$	<u>1,882,387.09</u>
DIFFERENCE IN BANK AND BOOKS	\$	0.00

<u>MUNIS RECONCILIATION</u>		
BEGINNING BALANCE	\$	2,303,403.42
PLUS VOID CHECK PRIOR MONTH	\$	614.80
		<i>35971-KSNA-\$255/98662-\$179.90/98708-\$179.90</i>
RECEIPTS	\$	770,256.81
EXPENDITURES		
ACC PAYABLE	\$	(252,221.24)
PAYROLL	\$	(939,666.70)
		<i>(summer payrolls)</i>
ENDING BALANCE	\$	<u>1,882,387.09</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

2-11-19

FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-740,415.19	1,074,573.63
10	6101I	CERT OF DEP-CASH EQUIV	.00	425,230.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	288,629.97	288,629.97
10	6134	RECEIVABLE-DAF	89,177.34	89,177.34
10	6139	RECEIVABLE FROM FOOD SVC FND	10,864.92	10,864.92
10	6140	RECEIVABLE FROM DAY CARE SERV		
	TOTAL ASSETS		-350,762.09	1,889,456.73
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-6,978.27	-6,978.27
10	7461	ACCR SALARIES & BENEFIT PBLE	-14,677.50	-14,677.50
10	7603	PURCHASE OBLIGATIONS	-20,495.91	1,072.11
	TOTAL LIABILITIES		-42,151.68	-20,583.66
FUND BALANCE				
10	6302	REVENUES CONTROL	-365,460.56	-8,429,897.24
10	7602	EXPENDITURES CONTROL	737,878.42	6,562,096.28
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	20,495.91	-1,072.11
	TOTAL FUND BALANCE		392,913.77	-1,868,873.07
TOTAL LIABILITIES + FUND BALANCE			350,762.09	-1,889,456.73

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	204,613.67	192,818.10
20	6130	INTERFUND RECEIVABLES	-288,629.97	-288,629.97
	TOTAL ASSETS		-84,016.30	-95,811.87
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-21,118.21	-21,118.21
20	7603	PURCHASE OBLIGATIONS	-55,862.44	.00
	TOTAL LIABILITIES		-76,980.65	-21,118.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-206,579.15	-1,779,295.92
20	7602	EXPENDITURES CONTROL	311,713.66	1,896,226.00
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	55,862.44	.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
20	8770	UNASSIGNED FUND BALANCE	.00	-26,656.77
	TOTAL FUND BALANCE		160,996.95	116,930.08
	TOTAL LIABILITIES + FUND BALANCE		84,016.30	95,811.87

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101	2,984.00	42,065.98
	21	6130	-980.87	-980.87
		TOTAL ASSETS	2,003.13	41,085.11
LIABILITIES	21	7421	-337.75	-337.75
	21	7603	-339.98	169.35
		TOTAL LIABILITIES	-677.73	-168.40
FUND BALANCE	21	6302	-2,984.00	-17,846.04
	21	7602	1,318.62	17,969.49
	21	8737	.00	-40,870.81
	21	8753	339.98	-169.35
	21	8755	.00	1,351.93
	21	8770	.00	-1,351.93
		TOTAL FUND BALANCE	-1,325.40	-40,916.71
		TOTAL LIABILITIES + FUND BALANCE	-2,003.13	-41,085.11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101 CASH IN BANK	.00	31,967.47
		TOTAL ASSETS	.00	31,967.47
FUND BALANCE	31	6302 REVENUES CONTROL	.00	-81,554.00
	31	7602 EXPENDITURES CONTROL	.00	49,586.53
		TOTAL FUND BALANCE	.00	-31,967.47
		TOTAL LIABILITIES + FUND BALANCE	.00	-31,967.47

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32 6101 CASH IN BANK	37,985.40	.00
	TOTAL ASSETS	37,985.40	.00
FUND BALANCE	32 6302 REVENUES CONTROL	-127,037.00	-340,080.00
	32 7602 EXPENDITURES CONTROL	89,051.60	340,080.00
	TOTAL FUND BALANCE	-37,985.40	.00
	TOTAL LIABILITIES + FUND BALANCE	-37,985.40	.00

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9147tgos | BALANCE SHEET FOR 2019 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	.00	23,488.34
		TOTAL ASSETS	.00	23,488.34
LIABILITIES	36	7603 PURCHASE OBLIGATIONS	-597,490.27	.00
		TOTAL LIABILITIES	-597,490.27	.00
FUND BALANCE	36	7602 EXPENDITURES CONTROL	.00	1,447.00
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-24,935.34
	36	8753 ASSIGNED-PURCH OBL - CURRENT	597,490.27	.00
		TOTAL FUND BALANCE	597,490.27	-23,488.34
		TOTAL LIABILITIES + FUND BALANCE	.00	-23,488.34

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101 CASH IN BANK	89,051.60	.00
	TOTAL ASSETS	89,051.60	.00
FUND BALANCE			
40	6302 REVENUES CONTROL	-89,051.60	-379,011.53
40	7602 EXPENDITURES CONTROL	.00	379,011.53
	TOTAL FUND BALANCE	-89,051.60	.00
	TOTAL LIABILITIES + FUND BALANCE	-89,051.60	.00

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	-2,969.69	91,446.57
51	6130	-89,177.34	-89,177.34
51	6171	.00	5,771.14
51	6400	.00	15,538.00
51	6400P	.00	61,591.00
	TOTAL ASSETS	-92,147.03	85,169.37
LIABILITIES			
51	7421	-4,160.48	-4,160.48
51	7541O	.00	-143,492.00
51	7541P	.00	-110,957.00
51	7700	.00	-3,353.00
51	7700P	.00	-17,202.00
	TOTAL LIABILITIES	-4,160.48	-279,164.48
FUND BALANCE			
51	6302	-9,799.65	-768,905.20
51	7602	106,107.16	765,025.31
51	8737O	.00	131,307.00
51	8737P	.00	66,568.00
	TOTAL FUND BALANCE	96,307.51	193,995.11
TOTAL LIABILITIES + FUND BALANCE		92,147.03	-85,169.37

ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
52	6101	CASH IN BANK	2,411.38	15,474.50
52	6130	INTERFUND RECEIVABLES	-10,864.92	-10,864.92
	TOTAL ASSETS		-8,453.54	4,609.58
FUND BALANCE				
52	6302	REVENUES CONTROL	-2,411.38	-71,765.22
52	7602	EXPENDITURES CONTROL	10,864.92	67,155.64
	TOTAL FUND BALANCE		8,453.54	-4,609.58
TOTAL LIABILITIES + FUND BALANCE			8,453.54	-4,609.58

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