DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
OCTOBER, 2019

BANK			
CHECKING BANK BALANCE			$ 2,298,458.91
INVESTMENTS			$ 225,230.00
BANK ERROR	clearing errors	ck#36586 +.03/#99020 -.10/#36504 -.01/#36725 +.06	$ (0.02)
LESS OUTSTANDING CHECKS AP			$ (187,581.20)
LESS OUTSTANDING CHECKS PR			$ (100,047.60)
LESS OUTSTANDING ACH (OHIO TAX)			$ (1,094.40)
LESS OUTSTANDING ACH (IND TAX)			$ -
LESS OUTSTANDING ACH (CERS)			$ (33,450.26)
LESS OUTSTANDING ACH	(HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)		$ (15,963.49)
LESS OUTSTANDING ACH	(FEDHEALTH)		$ -
TOTAL BANK			$ 2,185,551.94

CASH PER BOOKS (MUNIS)	
GENERAL FUND	$ 1,456,644.82
SPECIAL REVENUE FUND	$ (54,789.19)
DISTRICT ACTIVITY FUND	$ 42,118.58
CAPITAL OUTLAY FUND	$ 70,467.47
BUILDING FUND	$ 108,443.00
CONSTRUCTION FUND	$ 653,693.90
DEBT SERVICE FUND	$ (93,509.26)
FOOD SERVICE FUND	$ (2,365.78)
DAYCARE FUND	$ 4,848.40
TOTAL BOOKS	$ 2,185,551.94
DIFFERENCE IN BANK AND BOOKS	$ 0.00

MUNIS RECONCILIATION	
BEGINNING BALANCE	$ 2,476,568.28
PLUS VOID CHECK PRIOR MONTH	$ -
RECEIPTS	$ 754,828.81
EXPENDITURES	
ACC PAYABLE	$ (431,384.94)
PAYROLL	$ (614,460.21)
ENDING BALANCE	$ 2,185,551.94

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 11-5-19

FUND: 1 GENERAL FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-175,913.68	1,231,414.82
	10	6101I	CERT OF DEP-CASH EQUIV	.00	225,230.00
		TOTAL ASSETS		-175,913.68	1,456,644.82
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-14,323.19	73,960.52
		TOTAL LIABILITIES		-14,323.19	73,960.52
FUND BALANCE					
	10	6302	REVENUES CONTROL	-411,293.10	-1,555,566.01
	10	7602	EXPENDITURES CONTROL	587,206.78	2,090,656.72
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	14,323.19	-73,960.52
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,991,735.53
		TOTAL FUND BALANCE		190,236.87	-1,530,605.34
		TOTAL LIABILITIES + FUND BALANCE		175,913.68	-1,456,644.82

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	83,095.58	-54,789.19
		TOTAL ASSETS		83,095.58	-54,789.19
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-24,588.53	30,216.20
		TOTAL LIABILITIES		-24,588.53	30,216.20
FUND BALANCE					
	20	6302	REVENUES CONTROL	-253,446.28	-652,837.97
	20	7602	EXPENDITURES CONTROL	170,350.70	707,627.16
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	24,588.53	-30,216.20
		TOTAL FUND BALANCE		-58,507.05	24,572.99
		TOTAL LIABILITIES + FUND BALANCE		-83,095.58	54,789.19

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-3,802.44	42,118.58
		TOTAL ASSETS		-3,802.44	42,118.58
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-166.51	60.57
		TOTAL LIABILITIES		-166.51	60.57
FUND BALANCE					
	21	6302	REVENUES CONTROL	-1,000.00	-9,703.92
	21	7602	EXPENDITURES CONTROL	4,802.44	8,332.70
	21	8737	RESTRICTED - OTHER	.00	-40,747.36
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	166.51	-60.57
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	169.35
	21	8770	UNASSIGNED FUND BALANCE	.00	-169.35
		TOTAL FUND BALANCE		3,968.95	-42,179.15
		TOTAL LIABILITIES + FUND BALANCE		3,802.44	-42,118.58

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	70,467.47
		TOTAL ASSETS		.00	70,467.47
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,500.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE		.00	-70,467.47
		TOTAL LIABILITIES + FUND BALANCE		.00	-70,467.47

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	108,443.00
		TOTAL ASSETS		.00	108,443.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-108,443.00
		TOTAL FUND BALANCE		.00	-108,443.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-108,443.00

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-132,805.68	653,693.90
		TOTAL ASSETS		-132,805.68	653,693.90
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-132,805.68	643,579.20
		TOTAL LIABILITIES		-132,805.68	643,579.20
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-967,446.63
	36	7602	EXPENDITURES CONTROL	132,805.68	337,241.07
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-23,488.34
	36	8753	ASSIGNED-PURCH OBL - CURRENT	132,805.68	-643,579.20
		TOTAL FUND BALANCE		265,611.36	-1,297,273.10
		TOTAL LIABILITIES + FUND BALANCE		132,805.68	-653,693.90

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-72,764.85	-93,509.26
		TOTAL ASSETS		-72,764.85	-93,509.26
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	72,764.85	93,509.26
		TOTAL FUND BALANCE		72,764.85	93,509.26
		TOTAL LIABILITIES + FUND BALANCE		72,764.85	93,509.26

FUND: 51 FOOD SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	9,098.90	-2,365.78
	51	6171	INVENTORIES FOR CONSUMPTION	.00	5,771.14
	51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	26,725.00
	51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	88,376.00
		TOTAL ASSETS		9,098.90	118,506.36
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-160,845.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-138,447.00
	51	7603	PURCHASE OBLIGATIONS	-128.25	.00
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-17,917.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-25,898.00
		TOTAL LIABILITIES		-128.25	-343,107.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-84,604.50	-151,649.59
	51	7602	EXPENDITURES CONTROL	75,505.60	215,581.83
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
	51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
	51	8739	RESTRICTED-NET POSITION	.00	-61,566.46
	51	8739I	RESTR NET POSITION-INVENTO	.00	-5,771.14
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	128.25	.00
		TOTAL FUND BALANCE		-8,970.65	224,600.64
		TOTAL LIABILITIES + FUND BALANCE		-9,098.90	-118,506.36

FUND: 52 DAY CARE SERVICES

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,075.83	4,848.40
	TOTAL ASSETS		2,075.83	4,848.40
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,105.00	-16,039.00
52	7602	EXPENDITURES CONTROL	6,029.17	15,800.18
52	8739	RESTRICTED-NET ASSETS	.00	-4,609.58
	TOTAL FUND BALANCE		-2,075.83	-4,848.40
TOTAL LIABILITIES + FUND BALANCE			-2,075.83	-4,848.40

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