DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
DECEMBER, 2019

BANK		
CHECKING BANK BALANCE		$ 3,482,953.79
INVESTMENTS	(cashed in 2 CD's ($50,000/$75,000)	$ 100,230.00
BANK ERROR clearing errors	#36725 +.06	$ 0.06
LESS OUTSTANDING CHECKS AP		$ (81,550.53)
LESS OUTSTANDING CHECKS PR		$ (123,275.31)
LESS OUTSTANDING ACH (OHIO TAX)		$ (1,075.09)
LESS OUTSTANDING ACH (IND TAX)		$ -
LESS OUTSTANDING ACH (CERS)		$ (32,873.85)
LESS OUTSTANDING ACH (HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)		$ (16,253.29)
LESS OUTSTANDING ACH (FEDHEALTH)		$ (7,570.92)
TOTAL BANK		$ 3,320,584.86
CASH PER BOOKS (MUNIS)		
GENERAL FUND		$ 2,513,773.30
SPECIAL REVENUE FUND		$ (57,595.45)
DISTRICT ACTIVITY FUND		$ 41,755.67
CAPITAL OUTLAY FUND		$ 36,569.71
BUILDING FUND		$ 124,634.30
CONSTRUCTION FUND		$ 653,693.90
DEBT SERVICE FUND		$ -
FOOD SERVICE FUND		$ 2,000.33
DAYCARE FUND		$ 5,753.10
TOTAL BOOKS		$ 3,320,584.86
DIFFERENCE IN BANK AND BOOKS		$ (0.00)
MUNIS RECONCILIATION		
BEGINNING BALANCE		$ 2,998,228.63
PLUS VOID CHECK PRIOR MONTH		$ 174.72
RECEIPTS		$ 1,223,643.87
EXPENDITURES		
ACC PAYABLE		$ (294,071.12)
PAYROLL	*-170.32 CERS CREDITS*	$ (607,391.24)
ENDING BALANCE		$ 3,320,584.86

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 Gosney 1-3-20

Finance Officer

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	386,172.83	2,413,543.30
	10	6101I	CERT OF DEP-CASH EQUIV	-125,000.00	100,230.00
	10	6131	RECEIVABLE FROM SPECIAL REV FN	-2,712.70	.00
		TOTAL ASSETS		258,460.13	2,513,773.30
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-9,764.01	47,786.95
		TOTAL LIABILITIES		-9,764.01	47,786.95
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,862,381.53	-5,844,361.88
	10	7602	EXPENDITURES CONTROL	612,185.87	3,330,588.58
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,764.01	-47,786.95
	10	8770	UNASSIGNED FUND BALANCE	1,991,735.53	.00
		TOTAL FUND BALANCE		-248,696.12	-2,561,560.25
TOTAL LIABILITIES + FUND BALANCE				-258,460.13	-2,513,773.30

FUND: 2 SPECIAL REVENUE

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-20,291.77	-57,595.45
	20	6130	INTERFUND RECEIVABLES	2,712.70	.00
		TOTAL ASSETS		-17,579.07	-57,595.45
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-40,048.89	15,590.20
		TOTAL LIABILITIES		-40,048.89	15,590.20
FUND BALANCE					
	20	6302	REVENUES CONTROL	-150,208.08	-979,982.41
	20	7602	EXPENDITURES CONTROL	167,787.15	1,037,577.86
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	40,048.89	-15,590.20
		TOTAL FUND BALANCE		57,627.96	42,005.25
	TOTAL LIABILITIES + FUND BALANCE			17,579.07	57,595.45

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-474.57	41,755.67
		TOTAL ASSETS		-474.57	41,755.67
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-405.57	.00
		TOTAL LIABILITIES		-405.57	.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	-100.00	-9,915.58
	21	7602	EXPENDITURES CONTROL	574.57	8,907.27
	21	8737	RESTRICTED - OTHER	.00	-40,747.36
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	405.57	.00
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	169.35
	21	8770	UNASSIGNED FUND BALANCE	.00	-169.35
		TOTAL FUND BALANCE		880.14	-41,755.67
	TOTAL LIABILITIES + FUND BALANCE			474.57	-41,755.67

FUND: 310 CAPITAL OUTLAY FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	36,569.71
		TOTAL ASSETS		.00	36,569.71
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,500.00
	31	7602	EXPENDITURES CONTROL	.00	33,897.76
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE		.00	-36,569.71
TOTAL LIABILITIES + FUND BALANCE				.00	-36,569.71

FUND: 320 BUILDING FUND (5 CENT LEVY)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	75,802.80	124,634.30
	TOTAL ASSETS			75,802.80	124,634.30
FUND BALANCE					
	32	6302	REVENUES CONTROL	-75,802.80	-184,245.80
	32	7602	EXPENDITURES CONTROL	.00	59,611.50
	TOTAL FUND BALANCE			-75,802.80	-124,634.30
TOTAL LIABILITIES + FUND BALANCE				-75,802.80	-124,634.30

FUND: 360 CONSTRUCTION FUND

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

FUND: 400 DEBT SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-93,509.26
	40	7602	EXPENDITURES CONTROL	.00	93,509.26
			TOTAL FUND BALANCE	.00	.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

FUND: 51 FOOD SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	5,714.29	2,000.33
	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		5,714.29	122,872.47
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-160,845.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-138,447.00
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-17,917.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-25,898.00
		TOTAL LIABILITIES		.00	-343,107.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-147,838.33	-381,255.47
	51	7602	EXPENDITURES CONTROL	74,786.44	373,484.00
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
	51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
	51	8739	RESTRICTED-NET POSITION	61,566.46	.00
	51	8739I	RESTR NET POSITION-INVENTO	5,771.14	.00
		TOTAL FUND BALANCE		-5,714.29	220,234.53
	TOTAL LIABILITIES + FUND BALANCE			-5,714.29	-122,872.47

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	432.65	5,753.10
		TOTAL ASSETS		432.65	5,753.10
FUND BALANCE					
	52	6302	REVENUES CONTROL	-7,030.50	-31,221.50
	52	7602	EXPENDITURES CONTROL	6,597.85	30,077.98
	52	8739	RESTRICTED-NET ASSETS	.00	-4,609.58
		TOTAL FUND BALANCE		-432.65	-5,753.10
TOTAL LIABILITIES + FUND BALANCE				-432.65	-5,753.10

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