DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
FEBRUARY, 2020

BANK			
CHECKING BANK BALANCE			$ 3,417,517.95
INVESTMENTS			$ 100,230.00
BANK ERROR	clearing errors	ck#37206	$ 0.03
LESS OUTSTANDING CHECKS AP			$ (267,010.24)
LESS OUTSTANDING CHECKS PR			$ (123,004.55)
LESS OUTSTANDING ACH (OHIO TAX)			$ (898.57)
LESS OUTSTANDING ACH (IND TAX)			$ -
LESS OUTSTANDING ACH (CERS)			$ (34,836.57)
LESS OUTSTANDING ACH (DENTAL/VISION)			$ (1,263.04)
LESS OUTSTANDING ACH	(HEALTH/LIFE/FSA/DENTAL/VISION INS PREM)		$ (18,421.52)
LESS OUTSTANDING ACH	(FEDHEALTH)		$ (8,405.74)
TOTAL BANK			$ 3,063,907.75

CASH PER BOOKS (MUNIS)	
GENERAL FUND	$ 2,497,144.34
SPECIAL REVENUE FUND	$ (7,384.80)
DISTRICT ACTIVITY FUND	$ 44,200.33
CAPITAL OUTLAY FUND	$ 36,569.71
BUILDING FUND	$ 139,886.50
CONSTRUCTION FUND	$ 418,528.32
DEBT SERVICE FUND	$ (94,545.09)
FOOD SERVICE FUND	$ 21,062.20
DAYCARE FUND	$ 8,446.24
TOTAL BOOKS	$ 3,063,907.75
DIFFERENCE IN BANK AND BOOKS	

MUNIS RECONCILIATION		
BEGINNING BALANCE		$ 3,259,563.62
PLUS VOID CHECK PRIOR MONTH	Silco #36989	$ 360.00
RECEIPTS		$ 795,556.80
EXPENDITURES		
ACC PAYABLE		$ (374,712.19)
PAYROLL		$ (616,860.48)
ENDING BALANCE		$ 3,063,907.75

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

Finance Officer

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-4,413.96	2,396,914.34
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,230.00
		TOTAL ASSETS		-4,413.96	2,497,144.34
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	11,621.01	51,960.48
		TOTAL LIABILITIES		11,621.01	51,960.48
FUND BALANCE					
	10	6302	REVENUES CONTROL	-527,987.10	-6,928,600.75
	10	7602	EXPENDITURES CONTROL	532,401.06	4,431,456.41
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-11,621.01	-51,960.48
		TOTAL FUND BALANCE		-7,207.05	-2,549,104.82
		TOTAL LIABILITIES + FUND BALANCE		4,413.96	-2,497,144.34

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	22,444.36	-7,384.80
		TOTAL ASSETS		22,444.36	-7,384.80
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	4,982.75	11,402.45
		TOTAL LIABILITIES		4,982.75	11,402.45
FUND BALANCE					
	20	6302	REVENUES CONTROL	-172,546.96	-1,321,427.31
	20	7602	EXPENDITURES CONTROL	150,102.60	1,328,812.11
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,982.75	-11,402.45
		TOTAL FUND BALANCE		-27,427.11	-4,017.65
		TOTAL LIABILITIES + FUND BALANCE		-22,444.36	7,384.80

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-250.28	44,200.33
		TOTAL ASSETS		-250.28	44,200.33
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	183.84	183.84
		TOTAL LIABILITIES		183.84	183.84
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-12,721.58
	21	7602	EXPENDITURES CONTROL	250.28	9,268.61
	21	8737	RESTRICTED - OTHER	.00	-40,747.36
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-183.84	-183.84
	21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	169.35
	21	8770	UNASSIGNED FUND BALANCE	.00	-169.35
		TOTAL FUND BALANCE		66.44	-44,384.17
		TOTAL LIABILITIES + FUND BALANCE		250.28	-44,200.33

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	6,838.07	139,886.50
		TOTAL ASSETS		6,838.07	139,886.50
FUND BALANCE					
	32	6302	REVENUES CONTROL	-6,838.07	-199,498.00
	32	7602	EXPENDITURES CONTROL	.00	59,611.50
		TOTAL FUND BALANCE		-6,838.07	-139,886.50
		TOTAL LIABILITIES + FUND BALANCE		-6,838.07	-139,886.50

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-240,628.76	418,528.32
		TOTAL ASSETS		-240,628.76	418,528.32
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-240,628.76	402,950.44
		TOTAL LIABILITIES		-240,628.76	402,950.44
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-972,909.81
	36	7602	EXPENDITURES CONTROL	240,628.76	577,869.83
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-23,488.34
	36	8753	ASSIGNED-PURCH OBL - CURRENT	240,628.76	-402,950.44
		TOTAL FUND BALANCE		481,257.52	-821,478.76
		TOTAL LIABILITIES + FUND BALANCE		240,628.76	-418,528.32

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-94,545.09
		TOTAL ASSETS		.00	-94,545.09
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-93,509.26
	40	7602	EXPENDITURES CONTROL	.00	188,054.35
		TOTAL FUND BALANCE		.00	94,545.09
		TOTAL LIABILITIES + FUND BALANCE		.00	94,545.09

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	19,975.64	21,062.20
	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		19,975.64	141,934.34
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	-90,924.23	-542,110.11
	51	7602	EXPENDITURES CONTROL	70,948.59	515,276.77
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	152,037.00
	51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	75,969.00
		TOTAL FUND BALANCE		-19,975.64	201,172.66
		TOTAL LIABILITIES + FUND BALANCE		-19,975.64	-141,934.34

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	379.06	8,446.24
		TOTAL ASSETS		379.06	8,446.24
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,944.25	-44,273.25
	52	7602	EXPENDITURES CONTROL	5,565.19	40,436.59
	52	8739	RESTRICTED-NET ASSETS	.00	-4,609.58
		TOTAL FUND BALANCE		-379.06	-8,446.24
		TOTAL LIABILITIES + FUND BALANCE		-379.06	-8,446.24

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