DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
OCTOBER, 2020

BANK

CHECKING BANK BALANCE	$	1,679,163.68
INVESTMENTS	$	75,230.00
BANK ERROR clearing errors	$	-
LESS OUTSTANDING CHECKS AP	$	(15,510.11)
LESS OUTSTANDING CHECKS PR	$	(48,939.06)
LESS OUTSTANDING ACH (941)	$	(35,208.78)
LESS OUTSTANDING ACH (OHIO TAX)	$	(745.31)
LESS OUTSTANDING ACH (IND TAX)	$	(218.92)
LESS OUTSTANDING ACH (CERS)	$	(30,853.47)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA)	$	(1,453.40)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	$	(18,345.46)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	$	(8,108.44)
LESS OUTSTANDING ACH (KTRS)	$	(37,421.60)
TOTAL BANK	$	1,557,589.13

CASH PER BOOKS (MUNIS)

GENERAL FUND	$	1,370,037.60
SPECIAL REVENUE FUND	$	(166,916.26)
DISTRICT ACTIVITY FUND	$	54,637.52
CAPITAL OUTLAY FUND	$	72,225.47
BUILDING FUND	$	122,689.00
CONSTRUCTION FUND	$	17,451.91
DEBT SERVICE FUND	$	(98,396.47)
FOOD SERVICE FUND	$	180,897.80
DAYCARE FUND	$	4,962.62
TOTAL BOOKS	$	1,557,589.19
DIFFERENCE IN BANK AND BOOKS	$	(0.06)

MUNIS RECONCILIATION

BEGINNING BALANCE	$	1,672,709.02
RECEIPTS	$	757,056.06
EXPENDITURES		
ACC PAYABLE	$	(272,346.37)
PAYROLL	$	(599,829.52)
ENDING BALANCE	$	1,557,589.19

Balance in separate PayPal Account *ATHFUNDR $ 6,454.05

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 11-6-2020

Finance Officer Date

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-151,733.89	1,294,807.60
	10	6101I	CERT OF DEP-CASH EQUIV	.00	75,230.00
		TOTAL ASSETS		-151,733.89	1,370,037.60
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	28,526.35	105,440.75
		TOTAL LIABILITIES		28,526.35	105,440.75
FUND BALANCE					
	10	6302	REVENUES CONTROL	-373,624.44	-1,540,079.72
	10	7602	EXPENDITURES CONTROL	525,358.33	2,119,757.74
	10	8741	COMMITTED - SITE-BASED CFWD	.00	-18,998.09
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-28,526.35	-105,440.75
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,930,717.53
		TOTAL FUND BALANCE		123,207.54	-1,475,478.35
	TOTAL LIABILITIES + FUND BALANCE			151,733.89	-1,370,037.60

FUND: 2 SPECIAL REVENUE

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	42,559.14	-166,916.26
		TOTAL ASSETS		42,559.14	-166,916.26
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-22,406.93	20,192.96
		TOTAL LIABILITIES		-22,406.93	20,192.96
FUND BALANCE					
	20	6302	REVENUES CONTROL	-226,848.83	-773,744.60
	20	7602	EXPENDITURES CONTROL	184,289.69	940,660.86
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	22,406.93	-20,192.96
		TOTAL FUND BALANCE		-20,152.21	146,723.30
TOTAL LIABILITIES + FUND BALANCE				-42,559.14	166,916.26

FUND: 21 DIST ACTIVITY(SPEC REV ANN)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,564.61	54,637.52
		TOTAL ASSETS		-1,564.61	54,637.52
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-316.87	47.74
		TOTAL LIABILITIES		-316.87	47.74
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-15,230.05
	21	7602	EXPENDITURES CONTROL	1,564.61	5,035.21
	21	8737	RESTRICTED - OTHER	.00	-42,617.68
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	316.87	-47.74
	21	8770	UNASSIGNED FUND BALANCE	.00	-1,825.00
		TOTAL FUND BALANCE		1,881.48	-54,685.26
	TOTAL LIABILITIES + FUND BALANCE			1,564.61	-54,637.52

11/06/2020 13:39 | DAYTON INDEPENDENT SCHOOLS | P 4
9147tgos | BALANCE SHEET FOR 2021 4 | glbalsht

FUND: 25 SCHOOL ACTIVITY FDS

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS						
	25	6101	CASH IN BANK	.00	154,060.96	6-30-20
	TOTAL ASSETS			.00	154,060.96	
FUND BALANCE						
	25	8737	RESTRICTED - OTHER	.00	-154,060.96	
	TOTAL FUND BALANCE			.00	-154,060.96	
TOTAL LIABILITIES + FUND BALANCE				.00	-154,060.96	

at school level

FUND: 310 CAPITAL OUTLAY FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	72,225.47
		TOTAL ASSETS		.00	72,225.47
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-40,258.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
		TOTAL FUND BALANCE		.00	-72,225.47
TOTAL LIABILITIES + FUND BALANCE				.00	-72,225.47

FUND: 320 BUILDING FUND (5 CENT LEVY)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	122,689.00
		TOTAL ASSETS		.00	122,689.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-122,689.00
		TOTAL FUND BALANCE		.00	-122,689.00
	TOTAL LIABILITIES + FUND BALANCE			.00	-122,689.00

FUND: 360 CONSTRUCTION FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	17,451.91
	TOTAL ASSETS			.00	17,451.91
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	1,151.00	1,151.00
	TOTAL LIABILITIES			1,151.00	1,151.00
FUND BALANCE					
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-17,451.91
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,151.00	-1,151.00
	TOTAL FUND BALANCE			-1,151.00	-18,602.91
TOTAL LIABILITIES + FUND BALANCE				.00	-17,451.91

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-85,360.02	-98,396.47
		TOTAL ASSETS		-85,360.02	-98,396.47
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	85,360.02	98,396.47
		TOTAL FUND BALANCE		85,360.02	98,396.47
TOTAL LIABILITIES + FUND BALANCE				85,360.02	98,396.47

FUND: 51 FOOD SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	79,947.46	180,897.80
	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		79,947.46	301,769.94
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	-156,128.17	-260,811.75
	51	7602	EXPENDITURES CONTROL	76,180.71	215,008.85
	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	-135,094.90
	51	8739I	RESTR NET POSITION-INVENTO	.00	-5,771.14
		TOTAL FUND BALANCE		-79,947.46	41,337.06
TOTAL LIABILITIES + FUND BALANCE				-79,947.46	-301,769.94

FUND: 52 DAY CARE SERVICES

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	1,032.09	4,962.62
	TOTAL ASSETS			1,032.09	4,962.62
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,099.38	-13,892.52
	52	7602	EXPENDITURES CONTROL	4,067.29	12,000.21
	52	8739	RESTRICTED-NET ASSETS	.00	-3,070.31
	TOTAL FUND BALANCE			-1,032.09	-4,962.62
TOTAL LIABILITIES + FUND BALANCE				-1,032.09	-4,962.62

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