DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
AUGUST, 2021

	BANK		
CHECKING BANK BALANCE		$	3,230,847.13
INVESTMENTS	*	$	-
BANK ERROR	clearing errors	$	9,500.00
LESS OUTSTANDING CHECKS AP		$	(157,229.31)
LESS OUTSTANDING CHECKS PR		$	(45,314.06)
LESS OUTSTANDING ACH (OHIO TAX)		$	(821.49)
LESS OUTSTANDING ACH (IND TAX)		$	-
LESS OUTSTANDING ACH (KTRS)		$	(39,597.72)
LESS OUTSTANDING ACH (CERS)		$	(41,403.51)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)		$	(4,302.20)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)		$	(16,927.00)
LESS OUTSTANDING ACH (KY TAX)		$	(1.36)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)		$	(9,800.32)
TOTAL BANK		$	2,924,950.16
	*Interest earning more on checking at this time		
	CASH PER BOOKS (MUNIS)		
GENERAL FUND		$	2,063,018.13
SPECIAL REVENUE FUND		$	(175,875.98)
DISTRICT ACTIVITY FUND		$	65,612.06
SCHOOL ACTIVITY FUND		$	151,701.81
CAPITAL OUTLAY FUND		$	105,687.47
BUILDING FUND		$	139,799.96
CONSTRUCTION FUND		$	12,367.93
DEBT SERVICE FUND		$	(11,657.39)
FOOD SERVICE FUND		$	565,495.22
DAYCARE FUND		$	8,800.95
TOTAL BOOKS		$	2,924,950.16
DIFFERENCE IN BANK AND BOOKS		$	(0.00)
	MUNIS RECONCILIATION		
BEGINNING BALANCE		$	3,329,759.19
RECEIPTS		$	616,188.62
PLUS CK VOIDED FROM PRIOR MO	DHS SAF BANK ACCT-CK CLEARED IN G	$	(110.00)
EXPENSES:	ACC PAYABLE	$	(352,212.14)
	PAYROLL	$	(666,425.51)
	ACH-ARBITER PAY - SAF	$	(2,250.00)
ENDING BALANCE		$	2,924,950.16
Balance in separate PayPal Account (fundraisers)		$	10.05

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 Goshey   9-13-21

Finance Officer   Date

FUND: 1	GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-212,554.46	2,063,018.13
		TOTAL ASSETS		-212,554.46	2,063,018.13
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	3,630.07	.00
	10	7469	LOCAL TAX WITHHELD PAYABLE	-4.26	-4.26
	10	7603	PURCHASE OBLIGATIONS	-6,420.73	72,930.55
		TOTAL LIABILITIES		-2,794.92	72,926.29
FUND BALANCE					
	10	6302	REVENUES CONTROL	-393,517.06	-750,197.05
	10	7602	EXPENDITURES CONTROL	602,445.71	1,042,701.39
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,420.73	-72,930.55
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,355,518.21
		TOTAL FUND BALANCE		215,349.38	-2,135,944.42
	TOTAL LIABILITIES + FUND BALANCE			212,554.46	-2,063,018.13

FUND: 2 SPECIAL REVENUE

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-199,309.05	-175,875.98
		TOTAL ASSETS		-199,309.05	-175,875.98
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	2,721.92	.00
	20	7603	PURCHASE OBLIGATIONS	-23,209.12	196,476.75
		TOTAL LIABILITIES		-20,487.20	196,476.75
FUND BALANCE					
	20	6302	REVENUES CONTROL	-110,759.86	-292,992.93
	20	7602	EXPENDITURES CONTROL	307,346.99	468,868.91
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	23,209.12	-196,476.75
		TOTAL FUND BALANCE		219,796.25	-20,600.77
TOTAL LIABILITIES + FUND BALANCE				199,309.05	175,875.98

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,147.94	65,612.06
	TOTAL ASSETS			-1,147.94	65,612.06
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,169.00	1,357.50
	TOTAL LIABILITIES			1,169.00	1,357.50
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-10,030.00
	21	7602	EXPENDITURES CONTROL	1,147.94	1,705.04
	21	8737	RESTRICTED - OTHER	.00	-57,287.10
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,169.00	-1,357.50
	TOTAL FUND BALANCE			-21.06	-66,969.56
TOTAL LIABILITIES + FUND BALANCE				1,147.94	-65,612.06

FUND: 25 SCHOOL ACTIVITY FDS

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-3,961.90	151,701.81
		TOTAL ASSETS		-3,961.90	151,701.81
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	1,514.60	10,081.26
		TOTAL LIABILITIES		1,514.60	10,081.26
FUND BALANCE					
	25	6302	REVENUES CONTROL	-18,707.94	-192,161.51
	25	7602	EXPENDITURES CONTROL	22,669.84	40,459.70
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,514.60	-10,081.26
		TOTAL FUND BALANCE		2,447.30	-161,783.07
	TOTAL LIABILITIES + FUND BALANCE			3,961.90	-151,701.81

FUND: 310 CAPITAL OUTLAY FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	105,687.47
	TOTAL ASSETS			.00	105,687.47
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-42,397.00
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-31,323.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-31,967.47
	TOTAL FUND BALANCE			.00	-105,687.47
TOTAL LIABILITIES + FUND BALANCE				.00	-105,687.47

FUND: 320 BUILDING FUND (5 CENT LEVY)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	139,799.96
		TOTAL ASSETS		.00	139,799.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-130,178.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
		TOTAL FUND BALANCE		.00	-139,799.96
	TOTAL LIABILITIES + FUND BALANCE			.00	-139,799.96

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,196.67	12,367.93
		TOTAL ASSETS		-1,196.67	12,367.93
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-109,595.11
	36	7602	EXPENDITURES CONTROL	1,196.67	153,211.78
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-55,984.60
		TOTAL FUND BALANCE		1,196.67	-12,367.93
	TOTAL LIABILITIES + FUND BALANCE			1,196.67	-12,367.93

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-11,657.39
		TOTAL ASSETS		.00	-11,657.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	11,657.39
		TOTAL FUND BALANCE		.00	11,657.39
TOTAL LIABILITIES + FUND BALANCE				.00	11,657.39

FUND: 51 FOOD SERVICE FUND

	Fund	Account	Description	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	15,511.01	565,495.22
	51	6171	INVENTORIES FOR CONSUMPTION	.00	1,504.14
	51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	27,669.00
	51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	49,184.00
	TOTAL ASSETS			15,511.01	643,852.36
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-145,441.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-175,584.00
	51	7603	PURCHASE OBLIGATIONS	.00	38,500.00
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-42,128.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-6,943.00
	TOTAL LIABILITIES			.00	-331,596.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-86,059.40	-88,079.15
	51	7602	EXPENDITURES CONTROL	70,548.39	105,411.22
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	159,900.00
	51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	133,343.00
	51	8739	RESTRICTED-NET POSITION	.00	-582,154.30
	51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-38,500.00
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	38,500.00
	51	8770	UNASSIGNED FUND BALANCE	.00	-38,500.00
	TOTAL FUND BALANCE			-15,511.01	-312,256.36
TOTAL LIABILITIES + FUND BALANCE				-15,511.01	-643,852.36

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-2,150.02	8,800.95
	TOTAL ASSETS			-2,150.02	8,800.95
FUND BALANCE					
	52	6302	REVENUES CONTROL	-3,228.08	-3,228.08
	52	7602	EXPENDITURES CONTROL	5,378.10	5,378.10
	52	8739	RESTRICTED-NET ASSETS	.00	-10,950.97
	TOTAL FUND BALANCE			2,150.02	-8,800.95
TOTAL LIABILITIES + FUND BALANCE				2,150.02	-8,800.95

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