DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
OCTOBER, 2021

BANK		
CHECKING BANK BALANCE	$	2,692,928.16
INVESTMENTS *	$	-
BANK ERROR clearing errors	$	-
LESS OUTSTANDING CHECKS AP	$	(329,981.89)
LESS OUTSTANDING CHECKS PR	$	(39,891.35)
LESS OUTSTANDING ACH (OHIO TAX)	$	(729.67)
LESS OUTSTANDING ACH (IND TAX)	$	(228.68)
LESS OUTSTANDING ACH (KTRS)	$	(41,352.00)
LESS OUTSTANDING ACH (CERS)	$	(38,803.79)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	$	(3,016.55)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	$	(18,869.28)
LESS OUTSTANDING ACH (KY TAX)	$	(10,466.30)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	$	(11,398.28)
TOTAL BANK	$	2,198,190.37
*Interest earning more on checking at this time		
CASH PER BOOKS (MUNIS)		
GENERAL FUND	$	1,658,790.81
SPECIAL REVENUE FUND	$	(394,815.99)
DISTRICT ACTIVITY FUND	$	62,751.56
SCHOOL ACTIVITY FUND	$	153,845.08
CAPITAL OUTLAY FUND	$	105,687.47
BUILDING FUND	$	77,175.96
CONSTRUCTION FUND	$	12,367.93
DEBT SERVICE FUND	$	-
FOOD SERVICE FUND	$	514,414.65
DAYCARE FUND	$	7,972.90
TOTAL BOOKS	$	2,198,190.37
DIFFERENCE IN BANK AND BOOKS	$	0.00
MUNIS RECONCILIATION		
BEGINNING BALANCE	$	2,485,257.70
RECEIPTS	$	849,223.30
PLUS CK VOIDED FROM PRIOR MO 37947/38773/39390/39131	$	671.68
EXPENSES: ACC PAYABLE	$	(469,766.24)
PAYROLL	$	(664,196.07)
ACH-ARBITER PAY	$	(3,000.00)
ENDING BALANCE	$	2,198,190.37
Balance in separate PayPal Account (fundraisers)	$	10.06

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 11-8-21

Finance Officer Date

FUND: 1 GENERAL FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-166,260.71	1,658,790.81
	10	6131	RECEIVABLE FROM SPECIAL REV FN	239.15	.00
		TOTAL ASSETS		-166,021.56	1,658,790.81
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	669.88	.00
	10	7603	PURCHASE OBLIGATIONS	-35,356.13	60,440.57
		TOTAL LIABILITIES		-34,686.25	60,440.57
FUND BALANCE					
	10	6302	REVENUES CONTROL	-395,193.53	-1,513,493.87
	10	7602	EXPENDITURES CONTROL	560,545.21	2,210,221.27
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	35,356.13	-60,440.57
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,355,518.21
		TOTAL FUND BALANCE		200,707.81	-1,719,231.38
TOTAL LIABILITIES + FUND BALANCE				166,021.56	-1,658,790.81

FUND: 2 SPECIAL REVENUE

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-129,659.88	-394,815.99
	20	6130	INTERFUND RECEIVABLES	-239.15	.00
		TOTAL ASSETS		-129,899.03	-394,815.99
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-44.88	-44.88
	20	7603	PURCHASE OBLIGATIONS	-43,538.77	48,668.59
		TOTAL LIABILITIES		-43,583.65	48,623.71
FUND BALANCE					
	20	6302	REVENUES CONTROL	-354,731.36	-924,383.35
	20	7602	EXPENDITURES CONTROL	484,675.27	1,319,244.22
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	43,538.77	-48,668.59
		TOTAL FUND BALANCE		173,482.68	346,192.28
TOTAL LIABILITIES + FUND BALANCE				129,899.03	394,815.99

FUND: 21 DIST ACTIVITY(SPEC REV ANN)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	62,751.56
	TOTAL ASSETS			.00	62,751.56
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	715.57	1,990.57
	TOTAL LIABILITIES			715.57	1,990.57
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-7,280.00
	21	7602	EXPENDITURES CONTROL	.00	1,815.54
	21	8737	RESTRICTED - OTHER	.00	-57,287.10
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-715.57	-1,990.57
	TOTAL FUND BALANCE			-715.57	-64,742.13
TOTAL LIABILITIES + FUND BALANCE				.00	-62,751.56

FUND: 25 SCHOOL ACTIVITY FDS

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	7,405.29	153,845.08
		TOTAL ASSETS		7,405.29	153,845.08
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	500.00	.00
	25	7603	PURCHASE OBLIGATIONS	579.39	9,830.50
		TOTAL LIABILITIES		1,079.39	9,830.50
FUND BALANCE					
	25	6302	REVENUES CONTROL	-25,931.76	-241,857.34
	25	7602	EXPENDITURES CONTROL	18,026.47	88,012.26
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-579.39	-9,830.50
		TOTAL FUND BALANCE		-8,484.68	-163,675.58
TOTAL LIABILITIES + FUND BALANCE				-7,405.29	-153,845.08

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	8734	RESTRICTED-SFCCESCROW-PRIORO	.00	-31,967.47
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-31,323.00
		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	-62,624.00	77,175.96
	TOTAL ASSETS			-62,624.00	77,175.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-130,178.00
	32	7602	EXPENDITURES CONTROL	62,624.00	62,624.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
	TOTAL FUND BALANCE			62,624.00	-77,175.96
TOTAL LIABILITIES + FUND BALANCE				62,624.00	-77,175.96

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

FUND: 400 DEBT SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	70,622.11	.00
		TOTAL ASSETS		70,622.11	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-91,655.26	-91,655.26
	40	7602	EXPENDITURES CONTROL	21,033.15	91,655.26
		TOTAL FUND BALANCE		-70,622.11	.00
	TOTAL LIABILITIES + FUND BALANCE			-70,622.11	.00

FUND: 51 FOOD SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-8,271.32	514,414.65
	51	6171	INVENTORIES FOR CONSUMPTION	.00	1,504.14
	51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	45,444.00
	51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	37,798.00
		TOTAL ASSETS		-8,271.32	599,160.79
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-142,706.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-178,096.00
	51	7603	PURCHASE OBLIGATIONS	.00	39,649.53
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
		TOTAL LIABILITIES		.00	-333,599.47
FUND BALANCE					
	51	6302	REVENUES CONTROL	-60,210.05	-172,739.84
	51	7602	EXPENDITURES CONTROL	68,481.37	241,152.48
	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	-39,649.53
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	38,500.00
	51	8770	UNASSIGNED FUND BALANCE	.00	-41,736.00
		TOTAL FUND BALANCE		8,271.32	-265,561.32
TOTAL LIABILITIES + FUND BALANCE				8,271.32	-599,160.79

FUND: 52 DAY CARE SERVICES

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	1,721.18	7,972.90
		TOTAL ASSETS		1,721.18	7,972.90
FUND BALANCE					
	52	6302	REVENUES CONTROL	-8,522.12	-16,419.24
	52	7602	EXPENDITURES CONTROL	6,800.94	19,397.31
	52	8739	RESTRICTED-NET ASSETS	.00	-10,950.97
		TOTAL FUND BALANCE		-1,721.18	-7,972.90
TOTAL LIABILITIES + FUND BALANCE				-1,721.18	-7,972.90

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