DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JULY 2017

BANK		
UNITED BANK CHECKING BANK BALANCE	$	2,056,949.94
PLUS INVESTMENTS	$	479,230.00
BANK ERROR - CHECK #33351	$	0.06
LESS OUTSTANDING CHECKS PR	$	(64,880.83)
LESS OUTSTANDING CHECKS AP	$	(39,526.82)
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.		
LESS OUTSTANDING ACH - CERS	$	(14,666.09)
LESS OUTSTANDING ACH - OHIO TAXES	$	(102.20)
SUBTOTAL		
TOTAL BANK	$	2,417,004.06

CASH PER BOOKS (MUNIS)			
GENERAL FUND	$	1,530,151.38	
SPECIAL REVENUE FUND	$	86,355.37	
DISTRICT ACTIVITY FUND	$	39,324.30	
CAPITAL OUTLAY FUND	$	39,500.00	
BUILDING FUND	$	102,278.00	
CONSTRUCTION FUND	$	394,211.17	
DEBT SERVICE FUND	$	(23,191.33)	
FOOD SERVICE FUND	$	248,275.17	
DAYCARE	$	100.00	
TOTAL BOOKS			$ 2,417,004.06
DIFFERENCE			$0.00

MUNIS RECONCILIATION			
BEGINNING BALANCE	$	2,314,619.14	
RECEIPTS	$	719,530.68	
EXPENDITURES:			
ACCOUNTS PAYABLE	$	(397,879.19)	
PAYROLL	$	(219,266.57)	
ENDING BALANCE			$ 2,417,004.06

INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.

Patricia Gorney

TREASURER

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-225,717.92	1,050,921.38
	10	6111	INVESTMENTS	204,230.00	479,230.00
	10	6153	ACCOUNTS RECEIVABLE	-32,837.35	.00
		TOTAL ASSETS		-54,325.27	1,530,151.38
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	49,731.23	.00
	10	7603	PURCHASE OBLIGATIONS	90,505.51	105,805.51
		TOTAL LIABILITIES		140,236.74	105,805.51
FUND BALANCE					
	10	6302	REVENUES CONTROL	-353,851.10	-353,851.10
	10	7602	EXPENDITURES CONTROL	358,445.14	358,445.14
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-90,505.51	-105,805.51
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,534,745.42
		TOTAL FUND BALANCE		-85,911.47	-1,635,956.89
		TOTAL LIABILITIES + FUND BALANCE		54,325.27	-1,530,151.38

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	27,306.23	86,355.37
	20	6153	ACCOUNTS RECEIVABLE	-169,336.31	.00
		TOTAL ASSETS		-142,030.08	86,355.37
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	30,987.10	.00
	20	7481	ADVANCES FROM GRANTORS	197,398.35	.00
	20	7603	PURCHASE OBLIGATIONS	-30,357.09	50,231.67
		TOTAL LIABILITIES		198,028.36	50,231.67
FUND BALANCE					
	20	6302	REVENUES CONTROL	-202,614.04	-202,614.04
	20	7602	EXPENDITURES CONTROL	116,258.67	116,258.67
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	30,357.09	-50,231.67
		TOTAL FUND BALANCE		-55,998.28	-136,587.04
		TOTAL LIABILITIES + FUND BALANCE		142,030.08	-86,355.37

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	5,883.02	39,324.30
	21	6153	ACCOUNTS RECEIVABLE	-4,391.49	.00
		TOTAL ASSETS		1,491.53	39,324.30
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	618.91	618.91
		TOTAL LIABILITIES		618.91	618.91
FUND BALANCE					
	21	6302	REVENUES CONTROL	-1,917.23	-1,917.23
	21	7602	EXPENDITURES CONTROL	425.70	425.70
	21	8737	RESTRICTED - OTHER	.00	-37,832.77
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-618.91	-618.91
		TOTAL FUND BALANCE		-2,110.44	-39,943.21
		TOTAL LIABILITIES + FUND BALANCE		-1,491.53	-39,324.30

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	39,500.00	39,500.00
		TOTAL ASSETS		39,500.00	39,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-39,500.00	-39,500.00
		TOTAL FUND BALANCE		-39,500.00	-39,500.00
		TOTAL LIABILITIES + FUND BALANCE		-39,500.00	-39,500.00

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	102,278.00	102,278.00
		TOTAL ASSETS		102,278.00	102,278.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-102,278.00	-102,278.00
		TOTAL FUND BALANCE		-102,278.00	-102,278.00
		TOTAL LIABILITIES + FUND BALANCE		-102,278.00	-102,278.00

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-18,915.97	394,211.17
		TOTAL ASSETS		-18,915.97	394,211.17
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	6,208.92	.00
	36	7603	PURCHASE OBLIGATIONS	10,806.80	10,806.80
		TOTAL LIABILITIES		17,015.72	10,806.80
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	12,707.05	12,707.05
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-406,918.22
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-10,806.80	-10,806.80
		TOTAL FUND BALANCE		1,900.25	-405,017.97
		TOTAL LIABILITIES + FUND BALANCE		18,915.97	-394,211.17

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-23,191.33	-23,191.33
		TOTAL ASSETS		-23,191.33	-23,191.33
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	23,191.33	23,191.33
		TOTAL FUND BALANCE		23,191.33	23,191.33
		TOTAL LIABILITIES + FUND BALANCE		23,191.33	23,191.33

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-9,087.11	248,275.17
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
		TOTAL ASSETS		-9,087.11	258,247.55
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	5,268.69	.00
		TOTAL LIABILITIES		5,268.69	.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-8,828.80	-8,828.80
	51	7602	EXPENDITURES CONTROL	12,647.22	12,647.22
	51	8739	RESTRICTED-NET POSITION	.00	-252,093.59
	51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
		TOTAL FUND BALANCE		3,818.42	-258,247.55
		TOTAL LIABILITIES + FUND BALANCE		9,087.11	-258,247.55

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	100.00	100.00
	52	6153	ACCOUNTS RECEIVABLE	-100.00	.00
		TOTAL ASSETS		.00	100.00
FUND BALANCE					
	52	8739	RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE		.00	-100.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-100.00

** END OF REPORT - Generated by McCormick **