

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
OCTOBER 2017**

**BANK**

UNITED BANK CHECKING BANK BALANCE	\$1,194,739.84	
PLUS INVESTMENTS	\$479,230.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$104,352.94)	
LESS OUTSTANDING CHECKS AP	(\$24,470.16)	
LESS OUTSTANDING ACH - CERS	(\$25,550.31)	
TOTAL BANK		<u>\$1,519,596.43</u>

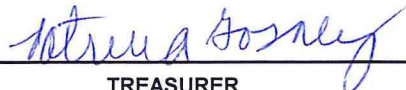
**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,059,686.50	
SPECIAL REVENUE FUND	\$79,945.70	
DISTRICT ACTIVITY FUND	\$48,459.28	
CAPITAL OUTLAY FUND	\$39,500.00	
BUILDING FUND	\$102,278.00	
CONSTRUCTION FUND	\$113,520.72	
DEBT SERVICE FUND	(\$80,184.65)	
FOOD SERVICE FUND	\$158,786.14	
DAYCARE	(\$2,395.26)	
TOTAL BOOKS		<u>\$1,519,596.43</u>
DIFFERENCE		\$0.00

**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,636,461.41	
RECEIPTS	\$797,239.27	
EXPENDITURES:		
ACCOUNTS PAYABLE	(\$348,185.65)	
PAYROLL	(\$565,918.60)	
ENDING BALANCE		<u>\$1,519,596.43</u>

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

  
TREASURER

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**DAYTON INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2018 4**
**P 1**  
**glbalsht**

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-136,838.49	580,456.50
10	6101I	CERT OF DEP-CASH EQUIV	.00	479,230.00
TOTAL ASSETS			-136,838.49	1,059,686.50
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-2,275.20	72,712.65
TOTAL LIABILITIES			-2,275.20	72,712.65
FUND BALANCE				
10	6302	REVENUES CONTROL	-444,544.30	-1,534,196.13
10	7602	EXPENDITURES CONTROL	581,382.79	2,011,449.07
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,275.20	-72,712.65
10	8770	UNASSIGNED FUND BALANCE	.00	-1,536,939.44
TOTAL FUND BALANCE			139,113.69	-1,132,399.15
TOTAL LIABILITIES + FUND BALANCE			136,838.49	-1,059,686.50

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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 4

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	114,916.29	79,945.70
		TOTAL ASSETS	114,916.29	79,945.70
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LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	-53,220.72	58,618.28
		TOTAL LIABILITIES	-53,220.72	58,618.28
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FUND BALANCE				
	20	6302 REVENUES CONTROL	-323,374.25	-849,394.77
	20	7602 EXPENDITURES CONTROL	208,457.96	769,449.07
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	53,220.72	-58,618.28
		TOTAL FUND BALANCE	-61,695.57	-138,563.98
		TOTAL LIABILITIES + FUND BALANCE	-114,916.29	-79,945.70
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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	.00	48,459.28
		TOTAL ASSETS	.00	48,459.28
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	568.39	568.39
		TOTAL LIABILITIES	568.39	568.39
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-175.00	-12,092.23
21	7602	EXPENDITURES CONTROL	175.00	1,465.72
21	8737	RESTRICTED - OTHER	.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-568.39	-568.39
		TOTAL FUND BALANCE	-568.39	-49,027.67
		TOTAL LIABILITIES + FUND BALANCE	.00	-48,459.28
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	31	6101	CASH IN BANK	.00	39,500.00
			TOTAL ASSETS	.00	39,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,500.00
			TOTAL FUND BALANCE	.00	-39,500.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-39,500.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	32	6101 CASH IN BANK	.00	102,278.00
		TOTAL ASSETS	.00	102,278.00
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FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-102,278.00
		TOTAL FUND BALANCE	.00	-102,278.00
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		TOTAL LIABILITIES + FUND BALANCE	.00	-102,278.00
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DAYTON INDEPENDENT SCHOOLS  
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-7,916.66	113,520.72
		TOTAL ASSETS	-7,916.66	113,520.72
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-147,494.00
		TOTAL LIABILITIES	.00	-147,494.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-154.54	-2,523.80
36	7602	EXPENDITURES CONTROL	8,071.20	293,858.25
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
		TOTAL FUND BALANCE	7,916.66	33,973.28
		TOTAL LIABILITIES + FUND BALANCE	7,916.66	-113,520.72
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 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2018 4

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	40	6101	CASH IN BANK	-39,909.58	-80,184.65
			TOTAL ASSETS	-39,909.58	-80,184.65
<b>FUND BALANCE</b>					
	40	7602	EXPENDITURES CONTROL	39,909.58	80,184.65
			TOTAL FUND BALANCE	39,909.58	80,184.65
			TOTAL LIABILITIES + FUND BALANCE	39,909.58	80,184.65



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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 4

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-46,983.73	158,786.14
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			-46,983.73	195,558.14
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	-134.40	750.00
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			-134.40	-90,677.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-12,463.31	-56,485.11
51	7602	EXPENDITURES CONTROL	59,447.04	158,457.18
51	8737P	RESTRICTED FUND BAL-PENSION	.00	67,866.00
51	8739	RESTRICTED-NET POSITION	.00	-268,997.21
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,972.00
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	134.40	-750.00
TOTAL FUND BALANCE			47,118.13	-104,881.14
TOTAL LIABILITIES + FUND BALANCE			46,983.73	-195,558.14
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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 4

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
52	6101	CASH IN BANK	-132.81	-2,395.26
		TOTAL ASSETS	<hr/> -132.81	<hr/> -2,395.26
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,843.00	-12,619.00
52	7602	EXPENDITURES CONTROL	4,975.81	15,114.26
52	8739	RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	<hr/> 132.81	<hr/> 2,395.26
		TOTAL LIABILITIES + FUND BALANCE	<hr/> 132.81	<hr/> 2,395.26
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