

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$1,215,357.97
PLUS INVESTMENTS	\$479,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$148,953.33)
LESS OUTSTANDING CHECKS AP	(\$16,485.33)
LESS OUTSTANDING ACH - CERS	(\$26,543.22)
LESS ACH OUTSTANDING - FEDERAL HEALTH	(\$7,179.13)
LESS OHIO TAX	(\$880.22)
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TOTAL BANK	<u><u>\$1,494,546.74</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$976,115.65
SPECIAL REVENUE FUND	\$98,759.71
DISTRICT ACTIVITY FUND	\$41,221.64
CAPITAL OUTLAY FUND	\$39,500.00
BUILDING FUND	\$102,278.00
CONSTRUCTION FUND	\$113,681.24
DEBT SERVICE FUND	(\$113,769.00)
FOOD SERVICE FUND	\$241,743.26
DAYCARE	(\$4,983.76)
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TOTAL BOOKS	<u><u>\$1,494,546.74</u></u>

DIFFERENCE	\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,519,596.43
RECEIPTS	\$759,528.93
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$165,404.33)
PAYROLL	(\$619,174.29)
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ENDING BALANCE	<u><u>\$1,494,546.74</u></u>

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


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 5

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-83,570.85	496,885.65
	10	6101I	CERT OF DEP-CASH EQUIV	.00	479,230.00
	10	6131	RECEIVABLE FROM SPECIAL REV FN	-48,813.00	.00
		TOTAL ASSETS		-132,383.85	976,115.65
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	7,457.91	80,170.56
		TOTAL LIABILITIES		7,457.91	80,170.56
FUND BALANCE					
	10	6302	REVENUES CONTROL	-397,527.44	-1,931,703.57
	10	7602	EXPENDITURES CONTROL	529,911.29	2,492,527.36
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-7,457.91	-80,170.56
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,536,939.44
		TOTAL FUND BALANCE		124,925.94	-1,056,286.21
		TOTAL LIABILITIES + FUND BALANCE		132,383.85	-976,115.65

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 5

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	18,814.01	98,759.71
	20	6130	INTERFUND RECEIVABLES	48,813.00	.00
TOTAL ASSETS				67,627.01	98,759.71
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-19,024.93	39,593.35
TOTAL LIABILITIES				-19,024.93	39,593.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-222,177.56	-1,071,572.33
	20	7602	EXPENDITURES CONTROL	154,550.55	972,812.62
	20	8731	RESTRICTED GRANTS	.00	-80,588.76
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	19,024.93	-39,593.35
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
TOTAL FUND BALANCE				-48,602.08	-138,353.06
TOTAL LIABILITIES + FUND BALANCE				-67,627.01	-98,759.71
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BALANCE SHEET FOR 2018 5

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FUND: 21	DIST ACTIVITY (SPEC REV ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	-7,237.64	41,221.64
	TOTAL ASSETS	-7,237.64	41,221.64
LIABILITIES			
21	7603 PURCHASE OBLIGATIONS	-568.39	.00
	TOTAL LIABILITIES	-568.39	.00
FUND BALANCE			
21	6302 REVENUES CONTROL	.00	-12,092.23
21	7602 EXPENDITURES CONTROL	7,237.64	8,703.36
21	8737 RESTRICTED - OTHER	.00	-37,832.77
21	8753 ASSIGNED-PUR OBLG CURR (1-12)	568.39	.00
	TOTAL FUND BALANCE	7,806.03	-41,221.64
	TOTAL LIABILITIES + FUND BALANCE	7,237.64	-41,221.64

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DAYTON INDEPENDENT SCHOOLS
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	31	6101	CASH IN BANK	.00	39,500.00
			TOTAL ASSETS	.00	39,500.00
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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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DAYTON INDEPENDENT SCHOOLS
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	102,278.00
			TOTAL ASSETS	.00	102,278.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-102,278.00
			TOTAL FUND BALANCE	.00	-102,278.00
			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
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ASSETS				
	36	6101 CASH IN BANK	160.52	113,681.24
		TOTAL ASSETS	160.52	113,681.24
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FUND BALANCE				
	36	6302 REVENUES CONTROL	-160.52	-2,684.32
	36	7602 EXPENDITURES CONTROL	.00	146,364.25
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
		TOTAL FUND BALANCE	-160.52	-113,681.24
		TOTAL LIABILITIES + FUND BALANCE	-160.52	-113,681.24
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DAYTON INDEPENDENT SCHOOLS
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-33,584.35	-113,769.00
			TOTAL ASSETS	-33,584.35	-113,769.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	33,584.35	113,769.00
			TOTAL FUND BALANCE	33,584.35	113,769.00
			TOTAL LIABILITIES + FUND BALANCE	33,584.35	113,769.00

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 5

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	82,957.12	241,743.26
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			82,957.12	278,515.26
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	1,906.03	2,656.03
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			1,906.03	-88,770.97
FUND BALANCE				
51	6302	REVENUES CONTROL	-137,725.88	-194,210.99
51	7602	EXPENDITURES CONTROL	54,768.76	213,225.94
51	8737P	RESTRICTED FUND BAL-PENSION	.00	59,627.00
51	8739	RESTRICTED-NET POSITION	.00	-260,758.21
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,972.00
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,906.03	-2,656.03
51	8770	UNASSIGNED FUND BALANCE	.00	9,972.38
TOTAL FUND BALANCE			-84,863.15	-179,771.91
TOTAL LIABILITIES + FUND BALANCE			-82,957.12	-268,542.88

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 5

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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	-2,588.50	-4,983.76
		TOTAL ASSETS	-2,588.50	-4,983.76
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FUND BALANCE				
	52	6302 REVENUES CONTROL	-3,520.00	-16,139.00
	52	7602 EXPENDITURES CONTROL	6,108.50	21,222.76
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	2,588.50	4,983.76
		TOTAL LIABILITIES + FUND BALANCE	2,588.50	4,983.76
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