

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$2,566,788.01
PLUS INVESTMENTS	\$459,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$137,340.17)
LESS OUTSTANDING CHECKS AP	(\$10,009.52)
LESS OUTSTANDING ACH - CERS	(\$26,406.59)
LESS ACH OUTSTANDING - FEDERAL HEALTH	(\$6,515.73)
LESS OHIO TAX	(\$671.45)
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TOTAL BANK	<u><u>\$2,845,074.55</u></u>

CASH PER BOOKS (MUNIS)

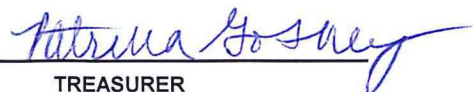
GENERAL FUND	\$2,266,899.54
SPECIAL REVENUE FUND	\$76,471.50
DISTRICT ACTIVITY FUND	\$41,221.64
CAPITAL OUTLAY FUND	\$23,342.16
BUILDING FUND	\$80,904.30
CONSTRUCTION FUND	\$117,722.90
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$244,094.62
DAYCARE	(\$5,582.11)
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TOTAL BOOKS	<u><u>\$2,845,074.55</u></u>

DIFFERENCE (\$0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,494,546.74
RECEIPTS	\$2,118,760.97
PLUS CHECKS VOIDED PRIOR MONTH (#33939 Specialty Truck)	\$5,642.61
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$207,302.34)
PAYROLL	(\$566,573.43)
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ENDING BALANCE	<u><u>\$2,845,074.55</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 6

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,310,783.89	1,807,669.54
	10	6101I	CERT OF DEP-CASH EQUIV	-20,000.00	459,230.00
	10	6131	RECEIVABLE FROM SPECIAL REV FN	478.55	510.00
TOTAL ASSETS				1,291,262.44	2,267,409.54
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-39,894.56	40,276.00
TOTAL LIABILITIES				-39,894.56	40,276.00
FUND BALANCE					
	10	6302	REVENUES CONTROL	-3,386,581.33	-5,318,284.90
	10	7602	EXPENDITURES CONTROL	558,379.45	3,050,875.36
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	39,894.56	-40,276.00
	10	8770	UNASSIGNED FUND BALANCE	1,536,939.44	.00
TOTAL FUND BALANCE				-1,251,367.88	-2,307,685.54
TOTAL LIABILITIES + FUND BALANCE				-1,291,262.44	-2,267,409.54

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 6

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-22,288.21	76,471.50
	20	6130	INTERFUND RECEIVABLES	-478.55	-510.00
TOTAL ASSETS				-22,766.76	75,961.50
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-9,109.66	30,483.69
TOTAL LIABILITIES				-9,109.66	30,483.69
FUND BALANCE					
	20	6302	REVENUES CONTROL	-119,162.00	-1,190,734.33
	20	7602	EXPENDITURES CONTROL	141,928.76	1,114,772.83
	20	8731	RESTRICTED GRANTS	.00	-80,588.76
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,109.66	-30,483.69
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
TOTAL FUND BALANCE				31,876.42	-106,445.19
TOTAL LIABILITIES + FUND BALANCE				22,766.76	-75,961.50

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 6

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	.00	41,221.64
		TOTAL ASSETS	.00	41,221.64
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	51.26	51.26
		TOTAL LIABILITIES	51.26	51.26
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,092.23
21	7602	EXPENDITURES CONTROL	.00	8,703.36
21	8737	RESTRICTED - OTHER	.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-51.26	-51.26
		TOTAL FUND BALANCE	-51.26	-41,272.90
		TOTAL LIABILITIES + FUND BALANCE	.00	-41,221.64
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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	-16,157.84	23,342.16
		TOTAL ASSETS	-16,157.84	23,342.16
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-39,500.00
31	7602	EXPENDITURES CONTROL	16,157.84	16,157.84
		TOTAL FUND BALANCE	16,157.84	-23,342.16
		TOTAL LIABILITIES + FUND BALANCE	16,157.84	-23,342.16
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 6

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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	-21,373.70	80,904.30
		TOTAL ASSETS	-21,373.70	80,904.30
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FUND BALANCE				
	32	6302 REVENUES CONTROL	-76,237.46	-178,515.46
	32	7602 EXPENDITURES CONTROL	97,611.16	97,611.16
		TOTAL FUND BALANCE	21,373.70	-80,904.30
		TOTAL LIABILITIES + FUND BALANCE	21,373.70	-80,904.30
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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	4,041.66	117,722.90
		TOTAL ASSETS	4,041.66	117,722.90
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FUND BALANCE				
	36	6302 REVENUES CONTROL	.00	-2,684.32
	36	7602 EXPENDITURES CONTROL	-4,041.66	142,322.59
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
		TOTAL FUND BALANCE	-4,041.66	-117,722.90
		TOTAL LIABILITIES + FUND BALANCE	-4,041.66	-117,722.90
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 BALANCE SHEET FOR 2018 6

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	40	6101 CASH IN BANK	113,769.00	.00
		TOTAL ASSETS	<hr/> 113,769.00	<hr/> .00
FUND BALANCE				
	40	6302 REVENUES CONTROL	-113,769.00	-113,769.00
	40	7602 EXPENDITURES CONTROL	.00	113,769.00
		TOTAL FUND BALANCE	<hr/> -113,769.00	<hr/> .00
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -113,769.00	<hr/> .00
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2018 6

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,351.36	244,094.62
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			2,351.36	280,866.62
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	-793.55	1,862.48
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			-793.55	-89,564.52
FUND BALANCE				
51	6302	REVENUES CONTROL	-64,623.87	-258,834.86
51	7602	EXPENDITURES CONTROL	62,272.51	275,498.45
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)	793.55	-1,862.48
TOTAL FUND BALANCE			-1,557.81	-191,302.10
TOTAL LIABILITIES + FUND BALANCE			-2,351.36	-280,866.62
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 6

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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	-598.35	-5,582.11
		TOTAL ASSETS	-598.35	-5,582.11
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FUND BALANCE				
	52	6302 REVENUES CONTROL	-4,195.00	-20,334.00
	52	7602 EXPENDITURES CONTROL	4,793.35	26,016.11
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	598.35	5,582.11
		TOTAL LIABILITIES + FUND BALANCE	598.35	5,582.11
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