

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
JANUARY 2018**

**BANK**

UNITED BANK CHECKING BANK BALANCE	\$2,570,317.13
PLUS INVESTMENTS	\$454,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$121,925.91)
LESS OUTSTANDING CHECKS AP	(\$173,632.98)
LESS OUTSTANDING ACH - CERS	(\$24,753.18)
LESS OUTSTANDING ACH - FEDERAL HEALTH	(\$7,712.07)
LESS OUTSTANDING ACH - OHIO TAX	(\$659.78)
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TOTAL BANK	<hr/> <hr/> \$2,695,863.21

**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$2,293,780.80
SPECIAL REVENUE FUND	(\$5,501.17)
DISTRICT ACTIVITY FUND	\$41,639.69
CAPITAL OUTLAY FUND	\$23,342.16
BUILDING FUND	\$88,502.88
CONSTRUCTION FUND	\$102,442.34
DEBT SERVICE FUND	(\$86,502.34)
FOOD SERVICE FUND	\$242,720.30
DAYCARE	(\$4,561.45)
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TOTAL BOOKS	<hr/> <hr/> \$2,695,863.21

DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$2,845,074.55
RECEIPTS	\$828,821.41
PLUS CHECKS VOIDED PRIOR MONTH	
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$428,677.16)
PAYROLL	(\$549,355.59)
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ENDING BALANCE	<hr/> <hr/> \$2,695,863.21

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 7

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FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	31,881.26	1,839,550.80
	10	6101I	CERT OF DEP-CASH EQUIV	-5,000.00	454,230.00
	10	6131	RECEIVABLE FROM SPECIAL REV FN	-8,619.91	.00
		TOTAL ASSETS		18,261.35	2,293,780.80
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	542.31	40,818.31
		TOTAL LIABILITIES		542.31	40,818.31
FUND BALANCE					
	10	6302	REVENUES CONTROL	-524,591.56	-5,842,876.46
	10	7602	EXPENDITURES CONTROL	506,330.21	3,549,095.66
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-542.31	-40,818.31
		TOTAL FUND BALANCE		-18,803.66	-2,334,599.11
		TOTAL LIABILITIES + FUND BALANCE		-18,261.35	-2,293,780.80

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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 7

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-81,972.67	-5,501.17
20	6130	INTERFUND RECEIVABLES	8,619.91	.00
TOTAL ASSETS			-73,352.76	-5,501.17
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-48,791.40	-18,503.66
TOTAL LIABILITIES			-48,791.40	-18,503.66
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-185,803.63	-1,376,537.96
20	7602	EXPENDITURES CONTROL	259,156.39	1,382,039.13
20	8731	RESTRICTED GRANTS	.00	-80,588.76
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	48,791.40	18,503.66
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
TOTAL FUND BALANCE			122,144.16	24,004.83
TOTAL LIABILITIES + FUND BALANCE			73,352.76	5,501.17
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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 7

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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	418.05	41,639.69
			TOTAL ASSETS	418.05	41,639.69
<b>LIABILITIES</b>					
	21	7603	PURCHASE OBLIGATIONS	8.75	60.01
			TOTAL LIABILITIES	8.75	60.01
<b>FUND BALANCE</b>					
	21	6302	REVENUES CONTROL	-1,242.00	-13,334.23
	21	7602	EXPENDITURES CONTROL	823.95	9,527.31
	21	8737	RESTRICTED - OTHER	.00	-37,832.77
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-8.75	-60.01
			TOTAL FUND BALANCE	-426.80	-41,699.70
			TOTAL LIABILITIES + FUND BALANCE	-418.05	-41,639.69

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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	23,342.16
		TOTAL ASSETS	<hr/>	<hr/>
			.00	23,342.16
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-39,500.00
	31	7602 EXPENDITURES CONTROL	.00	16,157.84
		TOTAL FUND BALANCE	<hr/>	<hr/>
			.00	-23,342.16
		TOTAL LIABILITIES + FUND BALANCE	<hr/>	<hr/>
			.00	-23,342.16
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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	7,598.58	88,502.88
		TOTAL ASSETS	<hr/> 7,598.58	<hr/> 88,502.88
FUND BALANCE				
	32	6302 REVENUES CONTROL	-7,598.58	-186,114.04
	32	7602 EXPENDITURES CONTROL	.00	97,611.16
		TOTAL FUND BALANCE	<hr/> -7,598.58	<hr/> -88,502.88
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -7,598.58	<hr/> -88,502.88
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	36	6101	CASH IN BANK	-15,280.56	102,442.34
			TOTAL ASSETS	-15,280.56	102,442.34
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FUND BALANCE					
	36	6302	REVENUES CONTROL	-139.44	-2,823.76
	36	7602	EXPENDITURES CONTROL	15,420.00	157,742.59
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
			TOTAL FUND BALANCE	15,280.56	-102,442.34
			TOTAL LIABILITIES + FUND BALANCE	15,280.56	-102,442.34
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 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2018 7

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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	-86,502.34	-86,502.34
		TOTAL ASSETS	-86,502.34	-86,502.34
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FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-113,769.00
	40	7602 EXPENDITURES CONTROL	86,502.34	200,271.34
		TOTAL FUND BALANCE	86,502.34	86,502.34
		TOTAL LIABILITIES + FUND BALANCE	86,502.34	86,502.34
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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 7

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-1,374.32	242,720.30
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			-1,374.32	279,492.30
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	5,612.55	7,475.03
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			5,612.55	-83,951.97
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-53,345.70	-572,938.77
51	7602	EXPENDITURES CONTROL	54,720.02	330,218.47
51	8737P	RESTRICTED FUND BAL-PENSION	.00	59,627.00
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,972.00
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,612.55	-7,475.03
TOTAL FUND BALANCE			-4,238.23	-195,540.33
TOTAL LIABILITIES + FUND BALANCE			1,374.32	-279,492.30
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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 7

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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	1,020.66	-4,561.45
		TOTAL ASSETS	<hr/> 1,020.66	<hr/> -4,561.45
FUND BALANCE				
	52	6302 REVENUES CONTROL	-4,979.00	-25,313.00
	52	7602 EXPENDITURES CONTROL	3,958.34	29,974.45
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	<hr/> -1,020.66	<hr/> 4,561.45
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -1,020.66	<hr/> 4,561.45
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