

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

**BANK**

UNITED BANK CHECKING BANK BALANCE	\$2,558,907.98
PLUS INVESTMENTS	\$454,230.00
BANK ERROR	\$0.00
LESS OUTSTANDING CHECKS PR	(\$133,893.16)
LESS OUTSTANDING CHECKS AP	(\$38,815.19)
LESS OUTSTANDING ACH - CERS	(\$25,469.75)
LESS OUTSTANDING ACH - FEDERAL HEALTH	\$0.00
LESS OUTSTANDING ACH - IRS/TAXES	(\$31,088.76)
LESS OUTSTANDING ACH - OHIO TAX	(\$669.33)
LESS OUTSTANDING ACH - IND. TAX	(\$190.14)
TOTAL BANK	<u><u>\$2,783,011.65</u></u>

**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$2,268,774.12
SPECIAL REVENUE FUND	\$107,926.70
DISTRICT ACTIVITY FUND	\$41,639.69
CAPITAL OUTLAY FUND	\$23,342.16
BUILDING FUND	\$92,678.79
CONSTRUCTION FUND	\$101,282.25
DEBT SERVICE FUND	(\$86,502.34)
FOOD SERVICE FUND	\$239,395.59
DAYCARE	(\$5,525.31)

TOTAL BOOKS	<u><u>\$2,783,011.65</u></u>
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DIFFERENCE	(\$0.00)
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$2,695,863.21
RECEIPTS	\$769,469.71
PLUS CHECKS VOIDED PRIOR MONTH	
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$123,823.11)
PAYROLL	(\$558,498.16)

ENDING BALANCE	<u><u>\$2,783,011.65</u></u>
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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 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-25,006.68	1,814,544.12
10	6101I	CERT OF DEP-CASH EQUIV	.00	454,230.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	-712.55	.00
TOTAL ASSETS			-25,719.23	2,268,774.12
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	3,066.89	43,885.20
TOTAL LIABILITIES			3,066.89	43,885.20
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-471,481.79	-6,314,358.25
10	7602	EXPENDITURES CONTROL	497,201.02	4,045,584.13
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,066.89	-43,885.20
TOTAL FUND BALANCE			22,652.34	-2,312,659.32
TOTAL LIABILITIES + FUND BALANCE			25,719.23	-2,268,774.12
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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2018 8

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	113,427.87	107,926.70
20	6130	INTERFUND RECEIVABLES	712.55	.00
TOTAL ASSETS			114,140.42	107,926.70
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	2,872.63	-15,631.03
TOTAL LIABILITIES			2,872.63	-15,631.03
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-236,759.56	-1,613,297.52
20	7602	EXPENDITURES CONTROL	122,619.14	1,505,370.82
20	8731	RESTRICTED GRANTS	.00	-80,588.76
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,872.63	15,631.03
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
TOTAL FUND BALANCE			-117,013.05	-92,295.67
TOTAL LIABILITIES + FUND BALANCE			-114,140.42	-107,926.70
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FUND: 21     DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
21	6101	CASH IN BANK	.00	41,639.69
	TOTAL ASSETS		.00	41,639.69
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LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	427.25	487.26
	TOTAL LIABILITIES		427.25	487.26
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FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-13,334.23
21	7602	EXPENDITURES CONTROL	.00	9,527.31
21	8737	RESTRICTED - OTHER	.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-427.25	-487.26
	TOTAL FUND BALANCE		-427.25	-42,126.95
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TOTAL LIABILITIES + FUND BALANCE			.00	-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/> .00	<hr/> 23,342.16
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-39,500.00
31	7602	EXPENDITURES CONTROL	.00	16,157.84
TOTAL FUND BALANCE			<hr/> .00	<hr/> -23,342.16
TOTAL LIABILITIES + FUND BALANCE			<hr/> .00	<hr/> -23,342.16
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	32	6101	CASH IN BANK	4,175.91	92,678.79
			TOTAL ASSETS	4,175.91	92,678.79
<b>FUND BALANCE</b>					
	32	6302	REVENUES CONTROL	-4,175.91	-190,289.95
	32	7602	EXPENDITURES CONTROL	.00	97,611.16
			TOTAL FUND BALANCE	-4,175.91	-92,678.79
			TOTAL LIABILITIES + FUND BALANCE	-4,175.91	-92,678.79
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,160.09	101,282.25
	TOTAL ASSETS		-1,160.09	101,282.25
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	7,193.39	7,193.39
	TOTAL LIABILITIES		7,193.39	7,193.39
FUND BALANCE				
36	6302	REVENUES CONTROL	-274.91	-3,098.67
36	7602	EXPENDITURES CONTROL	1,435.00	159,177.59
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
36	8753	ASSIGNED-PURCH OBL - CURRENT	-7,193.39	-7,193.39
	TOTAL FUND BALANCE		-6,033.30	-108,475.64
TOTAL LIABILITIES + FUND BALANCE			1,160.09	-101,282.25
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	40	6101 CASH IN BANK	.00	-86,502.34
		TOTAL ASSETS	.00	-86,502.34
<b>FUND BALANCE</b>				
	40	6302 REVENUES CONTROL	.00	-113,769.00
	40	7602 EXPENDITURES CONTROL	.00	200,271.34
		TOTAL FUND BALANCE	.00	86,502.34
		TOTAL LIABILITIES + FUND BALANCE	.00	86,502.34
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-3,324.91	239,395.39
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			-3,324.91	276,167.39
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	-3,627.99	3,847.04
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			-3,627.99	-87,579.96
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-55,293.89	-628,232.66
51	7602	EXPENDITURES CONTROL	58,618.80	388,837.27
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)	3,627.99	-3,847.04
TOTAL FUND BALANCE			6,952.90	-188,587.43
TOTAL LIABILITIES + FUND BALANCE			3,324.91	-276,167.39
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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-963.86	-5,525.31
	TOTAL ASSETS		-963.86	-5,525.31
FUND BALANCE				
52	6302	REVENUES CONTROL	-3,985.68	-29,298.68
52	7602	EXPENDITURES CONTROL	4,949.54	34,923.99
52	8739	RESTRICTED-NET ASSETS	.00	-100.00
	TOTAL FUND BALANCE		963.86	5,525.31
TOTAL LIABILITIES + FUND BALANCE			963.86	5,525.31

\*\* END OF REPORT - Generated by McCormick \*\*