

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$2,363,372.84
PLUS INVESTMENTS	\$454,230.00
BANK ERROR	\$0.00
LESS OUTSTANDING CHECKS PR	(\$157,761.55)
LESS OUTSTANDING CHECKS AP	(\$99,588.60)
LESS OUTSTANDING ACH - CERS	(\$25,428.37)
LESS OUTSTANDING ACH - FEDERAL HEALTH	(\$7,388.59)
LESS OUTSTANDING ACH - OHIO TAX	(\$668.80)
LESS OUTSTANDING ACH - IND. TAX	\$0.00
TOTAL BANK	<u>\$2,526,766.93</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$2,156,147.22
SPECIAL REVENUE FUND	\$43,161.66
DISTRICT ACTIVITY FUND	\$39,812.12
CAPITAL OUTLAY FUND	(\$839.37)
BUILDING FUND	\$94,704.02
CONSTRUCTION FUND	\$99,008.10
DEBT SERVICE FUND	(\$134,479.98)
FOOD SERVICE FUND	\$234,616.66
DAYCARE	(\$5,363.50)

TOTAL BOOKS	<u>\$2,526,766.93</u>
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DIFFERENCE	(\$0.00)
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$2,783,011.65
RECEIPTS	\$579,147.26
PLUS CHECKS VOIDED PRIOR MONTH	
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$244,848.12)
PAYROLL	(\$590,543.86)
ENDING BALANCE	<u>\$2,526,766.93</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 9

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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-112,626.90	1,701,917.22
	10	6101I	CERT OF DEP-CASH EQUIV	.00	454,230.00
		TOTAL ASSETS		-112,626.90	2,156,147.22
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-14,649.87	29,235.33
		TOTAL LIABILITIES		-14,649.87	29,235.33
FUND BALANCE					
	10	6302	REVENUES CONTROL	-430,225.00	-6,744,583.25
	10	7602	EXPENDITURES CONTROL	542,851.90	4,588,436.03
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	14,649.87	-29,235.33
		TOTAL FUND BALANCE		127,276.77	-2,185,382.55
		TOTAL LIABILITIES + FUND BALANCE		112,626.90	-2,156,147.22
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2018 9

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	-64,765.04	43,161.66
		TOTAL ASSETS	-64,765.04	43,161.66
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LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	-4,877.90	-20,508.93
		TOTAL LIABILITIES	-4,877.90	-20,508.93
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FUND BALANCE				
	20	6302 REVENUES CONTROL	-78,438.00	-1,691,735.52
	20	7602 EXPENDITURES CONTROL	143,203.04	1,648,573.86
	20	8731 RESTRICTED GRANTS	.00	-80,588.76
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	4,877.90	20,508.93
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
		TOTAL FUND BALANCE	69,642.94	-22,652.73
		TOTAL LIABILITIES + FUND BALANCE	64,765.04	-43,161.66
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DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2018 9

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,827.57	39,812.12
		TOTAL ASSETS	-1,827.57	39,812.12
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-299.14	188.12
		TOTAL LIABILITIES	-299.14	188.12
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-13,334.23
21	7602	EXPENDITURES CONTROL	1,827.57	11,354.88
21	8737	RESTRICTED - OTHER	.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	299.14	-188.12
		TOTAL FUND BALANCE	2,126.71	-40,000.24
		TOTAL LIABILITIES + FUND BALANCE	1,827.57	-39,812.12
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 9

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-24,181.53	-839.37
			TOTAL ASSETS	-24,181.53	-839.37
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,500.00
	31	7602	EXPENDITURES CONTROL	24,181.53	40,339.37
			TOTAL FUND BALANCE	24,181.53	839.37
			TOTAL LIABILITIES + FUND BALANCE	24,181.53	839.37

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 9

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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	2,025.23	94,704.02
		TOTAL ASSETS	2,025.23	94,704.02
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FUND BALANCE				
	32	6302 REVENUES CONTROL	-2,025.23	-192,315.18
	32	7602 EXPENDITURES CONTROL	.00	97,611.16
		TOTAL FUND BALANCE	-2,025.23	-94,704.02
		TOTAL LIABILITIES + FUND BALANCE	-2,025.23	-94,704.02
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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	-2,274.15	99,008.10
		TOTAL ASSETS	-2,274.15	99,008.10
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LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-2,400.00	4,793.39
		TOTAL LIABILITIES	-2,400.00	4,793.39
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FUND BALANCE				
	36	6302 REVENUES CONTROL	-125.85	-3,224.52
	36	7602 EXPENDITURES CONTROL	2,400.00	161,577.59
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-257,361.17
	36	8753 ASSIGNED-PURCH OBL - CURRENT	2,400.00	-4,793.39
		TOTAL FUND BALANCE	4,674.15	-103,801.49
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TOTAL LIABILITIES + FUND BALANCE			2,274.15	-99,008.10
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 9

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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	-47,977.64	-134,479.98
		TOTAL ASSETS	-47,977.64	-134,479.98
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FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-113,769.00
	40	7602 EXPENDITURES CONTROL	47,977.64	248,248.98
		TOTAL FUND BALANCE	47,977.64	134,479.98
		TOTAL LIABILITIES + FUND BALANCE	47,977.64	134,479.98
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 9

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-4,778.73	234,616.66
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
TOTAL ASSETS			-4,778.73	271,388.66
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	-3,847.04	.00
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
TOTAL LIABILITIES			-3,847.04	-91,427.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-64,301.98	-692,534.64
51	7602	EXPENDITURES CONTROL	69,080.71	457,917.98
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)	3,847.04	.00
TOTAL FUND BALANCE			8,625.77	-179,961.66
TOTAL LIABILITIES + FUND BALANCE			4,778.73	-271,388.66
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 9

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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	161.81	-5,363.50
		TOTAL ASSETS	161.81	-5,363.50
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FUND BALANCE				
	52	6302 REVENUES CONTROL	-5,215.00	-34,513.68
	52	7602 EXPENDITURES CONTROL	5,053.19	39,977.18
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	-161.81	5,363.50
		TOTAL LIABILITIES + FUND BALANCE	-161.81	5,363.50
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