DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
MAY 2018

BANK	
UNITED BANK CHECKING BANK BALANCE	$2,030,009.01
PLUS INVESTMENTS	$454,230.00
BANK ERROR	$0.00
LESS OUTSTANDING CHECKS PR	($121,107.37)
LESS OUTSTANDING CHECKS AP	($36,277.08)
LESS OUTSTANDING ACH - CERS	($26,058.00)
LESS OUTSTANDING ACH - FEDERAL HEALTH	
LESS OUTSTANDING ACH - OHIO TAX	($583.62)
TOTAL BANK	$2,300,212.94

CASH PER BOOKS (MUNIS)	
GENERAL FUND	$1,993,911.87
SPECIAL REVENUE FUND	$57,637.38
DISTRICT ACTIVITY FUND	$38,573.80
CAPITAL OUTLAY FUND	$0.00
BUILDING FUND	($119,089.99)
CONSTRUCTION FUND	$94,553.34
DEBT SERVICE FUND	$0.00
FOOD SERVICE FUND	$237,393.67
DAYCARE	($2,767.13)
TOTAL BOOKS	$2,300,212.94
DIFFERENCE	($0.00)

MUNIS RECONCILIATION	
BEGINNING BALANCE	$2,362,946.94
RECEIPTS	$803,881.16
PLUS CHECKS VOIDED PRIOR MONTH	
EXPENDITURES:	
ACCOUNTS PAYABLE	($287,321.85)
PAYROLL	($579,293.31)
ENDING BALANCE	$2,300,212.94

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

Patricia Rooney

TREASURER

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-49,262.93	1,539,681.87
	10	6101I	CERT OF DEP-CASH EQUIV	.00	454,230.00
		TOTAL ASSETS		-49,262.93	1,993,911.87
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	28,471.97	70,582.03
		TOTAL LIABILITIES		28,471.97	70,582.03
FUND BALANCE					
	10	6302	REVENUES CONTROL	-497,881.77	-7,597,025.11
	10	7602	EXPENDITURES CONTROL	547,144.70	5,603,113.24
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-28,471.97	-70,582.03
		TOTAL FUND BALANCE		20,790.96	-2,064,493.90
		TOTAL LIABILITIES + FUND BALANCE		49,262.93	-1,993,911.87

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	66,053.70	57,637.38
		TOTAL ASSETS		66,053.70	57,637.38
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	36,004.61	129,310.35
		TOTAL LIABILITIES		36,004.61	129,310.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-207,539.57	-1,993,892.28
	20	7602	EXPENDITURES CONTROL	141,485.87	1,936,254.90
	20	8731	RESTRICTED GRANTS	.00	-80,588.76
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-36,004.61	-129,310.35
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,588.76
		TOTAL FUND BALANCE		-102,058.31	-186,947.73
		TOTAL LIABILITIES + FUND BALANCE		-66,053.70	-57,637.38

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,058.95	38,573.80
		TOTAL ASSETS		-1,058.95	38,573.80
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,141.30	1,373.80
		TOTAL LIABILITIES		1,141.30	1,373.80
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-13,534.23
	21	7602	EXPENDITURES CONTROL	1,058.95	12,793.20
	21	8737	RESTRICTED - OTHER	.00	-37,832.77
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,141.30	-1,373.80
		TOTAL FUND BALANCE		-82.35	-39,947.60
		TOTAL LIABILITIES + FUND BALANCE		1,058.95	-38,573.80

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	839.37	.00
		TOTAL ASSETS		839.37	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-43,927.00	-83,427.00
	31	7602	EXPENDITURES CONTROL	43,087.63	83,427.00
		TOTAL FUND BALANCE		-839.37	.00
		TOTAL LIABILITIES + FUND BALANCE		-839.37	.00

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-214,611.22	-119,089.99
		TOTAL ASSETS		-214,611.22	-119,089.99
FUND BALANCE					
	32	6302	REVENUES CONTROL	-14,394.61	-207,527.00
	32	7602	EXPENDITURES CONTROL	229,005.83	326,616.99
		TOTAL FUND BALANCE		214,611.22	119,089.99
		TOTAL LIABILITIES + FUND BALANCE		214,611.22	119,089.99

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	338.63	94,553.34
		TOTAL ASSETS		338.63	94,553.34
FUND BALANCE					
	36	6302	REVENUES CONTROL	-338.63	-3,563.15
	36	7602	EXPENDITURES CONTROL	.00	166,370.98
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-257,361.17
		TOTAL FUND BALANCE		-338.63	-94,553.34
		TOTAL LIABILITIES + FUND BALANCE		-338.63	-94,553.34

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	134,479.98	.00
		TOTAL ASSETS		134,479.98	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-265,023.47	-378,792.47
	40	7602	EXPENDITURES CONTROL	130,543.49	378,792.47
		TOTAL FUND BALANCE		-134,479.98	.00
		TOTAL LIABILITIES + FUND BALANCE		-134,479.98	.00

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-1,143.93	237,393.67
	51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
	51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
	TOTAL ASSETS			-1,143.93	274,165.67
LIABILITIES					
	51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
	51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
	TOTAL LIABILITIES			.00	-91,427.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-59,650.73	-821,668.89
	51	7602	EXPENDITURES CONTROL	60,794.66	584,275.22
	51	8737P	RESTRICTED FUND BAL-PENSION	.00	59,627.00
	51	8739I	RESTR NET POSITION-INVENTO	.00	-4,972.00
	TOTAL FUND BALANCE			1,143.93	-182,738.67
TOTAL LIABILITIES + FUND BALANCE				1,143.93	-274,165.67

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,631.35	-2,767.13
	TOTAL ASSETS		1,631.35	-2,767.13
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,026.00	-47,064.64
52	7602	EXPENDITURES CONTROL	5,394.65	49,931.77
52	8739	RESTRICTED-NET ASSETS	.00	-100.00
	TOTAL FUND BALANCE		-1,631.35	2,767.13
	TOTAL LIABILITIES + FUND BALANCE		-1,631.35	2,767.13

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