DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JULY 2018

BANK	
UNITED BANK CHECKING BANK BALANCE	$1,769,905.78
PLUS INVESTMENTS	$425,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	($65,607.45)
LESS OUTSTANDING CHECKS AP	($132,840.61)
LESS OUTSTANDING ACH - CERS	($15,147.42)
LESS OUTSTANDING ACH - FEDERAL HEALTH	
LESS OUTSTANDING ACH - OHIO TAX	
TOTAL BANK	$1,981,540.30

CASH PER BOOKS (MUNIS)	
GENERAL FUND	$1,628,424.64
SPECIAL REVENUE FUND	($38,688.80)
DISTRICT ACTIVITY FUND	$49,729.72
CAPITAL OUTLAY FUND	$38,750.00
BUILDING FUND	$108,838.00
CONSTRUCTION FUND	$24,935.34
DEBT SERVICE FUND	($22,083.39)
FOOD SERVICE FUND	$191,634.79
DAYCARE	
TOTAL BOOKS	$1,981,540.30
DIFFERENCE	$0.00

MUNIS RECONCILIATION	
BEGINNING BALANCE	$1,833,208.25
RECEIPTS	$749,051.81
PLUS CHECKS VOIDED PRIOR MONTH - CK. #34695 $64.24 & KEACK $1,577.34	$1,641.58
EXPENDITURES:	
ACCOUNTS PAYABLE	($413,271.49)
PAYROLL	($189,089.85)
ENDING BALANCE	$1,981,540.30

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

Katrina Gosney

TREASURER

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	11,204.61	1,203,194.64
	10	6101I	CERT OF DEP-CASH EQUIV	-29,000.00	425,230.00
	10	6153	ACCOUNTS RECEIVABLE	-50,494.86	.00
	TOTAL ASSETS			-68,290.25	1,628,424.64
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	19,915.35	.00
	10	7603	PURCHASE OBLIGATIONS	44,189.28	70,149.46
	TOTAL LIABILITIES			64,104.63	70,149.46
FUND BALANCE					
	10	6302	REVENUES CONTROL	-332,314.22	-332,314.22
	10	7602	EXPENDITURES CONTROL	380,689.12	380,689.12
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-44,189.28	-70,149.46
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,676,799.54
	TOTAL FUND BALANCE			4,185.62	-1,698,574.10
TOTAL LIABILITIES + FUND BALANCE				68,290.25	-1,628,424.64

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	37,860.47	-38,688.80
	20	6153	ACCOUNTS RECEIVABLE	-184,784.59	.00
		TOTAL ASSETS		-146,924.12	-38,688.80
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	36,221.72	.00
	20	7481	ADVANCES FROM GRANTORS	72,013.60	.00
	20	7603	PURCHASE OBLIGATIONS	14,753.86	41,410.63
		TOTAL LIABILITIES		122,989.18	41,410.63
FUND BALANCE					
	20	6302	REVENUES CONTROL	-75,687.01	-75,687.01
	20	7602	EXPENDITURES CONTROL	114,375.81	114,375.81
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-14,753.86	-41,410.63
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
	20	8770	UNASSIGNED FUND BALANCE	.00	-26,656.77
		TOTAL FUND BALANCE		23,934.94	-2,721.83
	TOTAL LIABILITIES + FUND BALANCE			146,924.12	38,688.80

FUND: 21 DIST ACTIVITY(SPEC REV ANN)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	8,858.91	49,729.72
		TOTAL ASSETS		8,858.91	49,729.72
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	6,666.11	8,018.04
		TOTAL LIABILITIES		6,666.11	8,018.04
FUND BALANCE					
	21	6302	REVENUES CONTROL	-10,000.00	-10,000.00
	21	7602	EXPENDITURES CONTROL	1,141.09	1,141.09
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,666.11	-8,018.04
	21	8770	UNASSIGNED FUND BALANCE	.00	-40,870.81
		TOTAL FUND BALANCE		-15,525.02	-57,747.76
	TOTAL LIABILITIES + FUND BALANCE			-8,858.91	-49,729.72

FUND: 310 CAPITAL OUTLAY FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	38,750.00	38,750.00
	TOTAL ASSETS			38,750.00	38,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-38,750.00	-38,750.00
	TOTAL FUND BALANCE			-38,750.00	-38,750.00
TOTAL LIABILITIES + FUND BALANCE				-38,750.00	-38,750.00

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	108,838.00	108,838.00
	TOTAL ASSETS			108,838.00	108,838.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-108,838.00	-108,838.00
	TOTAL FUND BALANCE			-108,838.00	-108,838.00
TOTAL LIABILITIES + FUND BALANCE				-108,838.00	-108,838.00

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	24,935.34
		TOTAL ASSETS		.00	24,935.34
FUND BALANCE					
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-24,935.34
		TOTAL FUND BALANCE		.00	-24,935.34
TOTAL LIABILITIES + FUND BALANCE				.00	-24,935.34

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-22,083.39	-22,083.39
		TOTAL ASSETS		-22,083.39	-22,083.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	22,083.39	22,083.39
		TOTAL FUND BALANCE		22,083.39	22,083.39
TOTAL LIABILITIES + FUND BALANCE				22,083.39	22,083.39

FUND: 51		FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-6,311.55	191,634.79
51	6153	ACCOUNTS RECEIVABLE	-3,507.91	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	5,771.14
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
	TOTAL ASSETS		-9,819.46	229,205.93
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,573.39	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
51	7603	PURCHASE OBLIGATIONS	6,080.34	6,080.34
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
	TOTAL LIABILITIES		9,653.73	-85,346.66
FUND BALANCE				
51	7602	EXPENDITURES CONTROL	6,246.07	6,246.07
51	8737P	RESTRICTED FUND BAL-PENSION	.00	59,627.00
51	8739	RESTRICTED-NET POSITION	.00	-197,880.86
51	8739I	RESTR NET POSITION-INVENTO	.00	-5,771.14
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,080.34	-6,080.34
	TOTAL FUND BALANCE		165.73	-143,859.27
TOTAL LIABILITIES + FUND BALANCE			9,819.46	-229,205.93

FUND: 52	DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	215.00	.00
52	6153	ACCOUNTS RECEIVABLE	-215.00	.00
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

** END OF REPORT - Generated by McCormick **