DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
AUGUST 2018

BANK	
UNITED BANK CHECKING BANK BALANCE	$1,462,664.87
PLUS INVESTMENTS	$425,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	($88,734.51)
LESS OUTSTANDING CHECKS AP	($24,163.81)
LESS OUTSTANDING ACH - CERS	($28,016.60)
LESS OUTSTANDING ACH - FEDERAL HEALTH	($7,308.51)
LESS OUTSTANDING ACH - OHIO TAX	($448.89)
LESS OUTSTANDING ACH - HEALTH INS.	($13,932.20)
TOTAL BANK	$1,725,290.35

CASH PER BOOKS (MUNIS)	
GENERAL FUND	$1,449,236.29
SPECIAL REVENUE FUND	($77,285.25)
DISTRICT ACTIVITY FUND	$48,867.41
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	$153,396.25
DAYCARE	$472.30
TOTAL BOOKS	$1,725,126.95
DIFFERENCE	$163.40

MUNIS RECONCILIATION	
BEGINNING BALANCE	$1,981,540.30
RECEIPTS	$508,454.86
PLUS CHECKS VOIDED PRIOR MONTH	
EXPENDITURES:	
ACCOUNTS PAYABLE	($199,710.65)
PAYROLL	($565,157.56)
ENDING BALANCE	$1,725,126.95

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

Patricia Gosney

TREASURER

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-179,188.35	1,024,006.29
	10	6101I	CERT OF DEP-CASH EQUIV	.00	425,230.00
		TOTAL ASSETS		-179,188.35	1,449,236.29
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	82.38	82.38
	10	7603	PURCHASE OBLIGATIONS	-19,126.96	51,022.50
		TOTAL LIABILITIES		-19,044.58	51,104.88
FUND BALANCE					
	10	6302	REVENUES CONTROL	-382,724.93	-731,143.15
	10	7602	EXPENDITURES CONTROL	561,830.90	958,624.02
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	19,126.96	-51,022.50
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,676,799.54
		TOTAL FUND BALANCE		198,232.93	-1,500,341.17
		TOTAL LIABILITIES + FUND BALANCE		179,188.35	-1,449,236.29

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-38,596.45	-77,285.25
		TOTAL ASSETS		-38,596.45	-77,285.25
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-11,884.21	29,526.42
		TOTAL LIABILITIES		-11,884.21	29,526.42
FUND BALANCE					
	20	6302	REVENUES CONTROL	-113,481.00	-189,168.01
	20	7602	EXPENDITURES CONTROL	152,077.45	266,453.26
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	11,884.21	-29,526.42
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
	20	8770	UNASSIGNED FUND BALANCE	.00	-26,656.77
		TOTAL FUND BALANCE		50,480.66	47,758.83
		TOTAL LIABILITIES + FUND BALANCE		38,596.45	77,285.25

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-862.31	48,867.41
		TOTAL ASSETS		-862.31	48,867.41
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	126.46	8,144.50
		TOTAL LIABILITIES		126.46	8,144.50
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-10,000.00
	21	7602	EXPENDITURES CONTROL	862.31	2,003.40
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-126.46	-8,144.50
	21	8770	UNASSIGNED FUND BALANCE	.00	-40,870.81
		TOTAL FUND BALANCE		735.85	-57,011.91
		TOTAL LIABILITIES + FUND BALANCE		862.31	-48,867.41

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	38,750.00
		TOTAL ASSETS		.00	38,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,750.00
		TOTAL FUND BALANCE		.00	-38,750.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-38,750.00

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	108,838.00
		TOTAL ASSETS		.00	108,838.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-108,838.00
		TOTAL FUND BALANCE		.00	-108,838.00
		TOTAL LIABILITIES + FUND BALANCE		.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	.00	-22,083.39
		TOTAL ASSETS		.00	-22,083.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	22,083.39
		TOTAL FUND BALANCE		.00	22,083.39
		TOTAL LIABILITIES + FUND BALANCE		.00	22,083.39

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-38,238.54	153,396.25
	51	6171	INVENTORIES FOR CONSUMPTION	.00	5,771.14
	51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	31,800.00
		TOTAL ASSETS		-38,238.54	190,967.39
LIABILITIES					
	51	7541	UNFUNDED PENSION LIABILITIES	.00	-84,714.00
	51	7603	PURCHASE OBLIGATIONS	-2,353.31	3,727.03
	51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,713.00
		TOTAL LIABILITIES		-2,353.31	-87,699.97
FUND BALANCE					
	51	6302	REVENUES CONTROL	-5,363.58	-5,363.58
	51	7602	EXPENDITURES CONTROL	43,602.12	49,848.19
	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)	2,353.31	-3,727.03
		TOTAL FUND BALANCE		40,591.85	-103,267.42
		TOTAL LIABILITIES + FUND BALANCE		38,238.54	-190,967.39

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	472.30	472.30
		TOTAL ASSETS		472.30	472.30
FUND BALANCE					
	52	6302	REVENUES CONTROL	-4,430.00	-4,430.00
	52	7602	EXPENDITURES CONTROL	3,957.70	3,957.70
		TOTAL FUND BALANCE		-472.30	-472.30
		TOTAL LIABILITIES + FUND BALANCE		-472.30	-472.30

** END OF REPORT - Generated by McCormick **