

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$1,518,723.75
PLUS INVESTMENTS	\$425,230.00
BANK ERROR	\$15.00
LESS OUTSTANDING CHECKS PR	(\$110,907.51)
LESS OUTSTANDING CHECKS AP	(\$7,487.17)
LESS OUTSTANDING ACH - CERS	(\$29,269.57)
LESS OUTSTANDING ACH - FEDERAL HEALTH	(\$8,207.77)
LESS OUTSTANDING ACH - OHIO TAX	(\$663.14)
LESS OUTSTANDING ACH - HEALTH INS.	(\$14,580.23)
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TOTAL BANK	<u><u>\$1,772,853.36</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,615,727.25
SPECIAL REVENUE FUND	(\$141,960.95)
DISTRICT ACTIVITY FUND	\$45,833.32
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	\$102,841.83
DAYCARE	(\$28.04)
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TOTAL BOOKS	<u><u>\$1,772,853.36</u></u>
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DIFFERENCE	(\$0.00)
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,725,126.95
RECEIPTS	\$805,330.55
PLUS CHECKS VOIDED PRIOR MONTH	\$1,009.50
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$197,368.46)
PAYROLL	(\$561,245.18)
	<hr/>
ENDING BALANCE	<u><u>\$1,772,853.36</u></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 2019 3



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	166,490.96	1,190,497.25
10	6101I	.00	425,230.00
TOTAL ASSETS		166,490.96	1,615,727.25
LIABILITIES			
10	7461	-82.38	.00
10	7603	30,663.83	81,686.33
TOTAL LIABILITIES		30,581.45	81,686.33
FUND BALANCE			
10	6302	-639,199.31	-1,370,342.46
10	7602	472,790.73	1,431,414.75
10	8753	-30,663.83	-81,686.33
10	8770	.00	-1,676,799.54
TOTAL FUND BALANCE		-197,072.41	-1,697,413.58
TOTAL LIABILITIES + FUND BALANCE		-166,490.96	-1,615,727.25

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

FUND: 2 SPECIAL REVENUE

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

20 6101 CASH IN BANK

-64,675.70 -141,960.95

TOTAL ASSETS

-64,675.70 -141,960.95

LIABILITIES

20 7603 PURCHASE OBLIGATIONS

-16,368.56 13,135.48

TOTAL LIABILITIES

-16,368.56 13,135.48

FUND BALANCE

20 6302 REVENUES CONTROL
20 7602 EXPENDITURES CONTROL
20 8753 ASSIGNED-PUR OBLG CURR (1-12)
20 8755 ASSIGNED-PURCH OBL - PRD 13/YE
20 8770 UNASSIGNED FUND BALANCE

-74,743.50 -263,911.51
139,419.20 405,872.46
16,368.56 -13,135.48
.00 26,656.77
.00 -26,656.77

TOTAL FUND BALANCE

81,044.26 128,825.47

TOTAL LIABILITIES + FUND BALANCE

64,675.70 141,960.95

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

FUND: 21 DIST ACTIVITY(SPEC REV ANN)

NET CHANGE
FOR PERIOD
ACCOUNT
BALANCE

ASSETS				
21	6101	CASH IN BANK	-3,034.09	45,833.32
	TOTAL ASSETS		-3,034.09	45,833.32
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-2,883.76	5,260.74
	TOTAL LIABILITIES		-2,883.76	5,260.74
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-10,000.00
21	7602	EXPENDITURES CONTROL	3,034.09	5,037.49
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,883.76	-5,260.74
21	8770	UNASSIGNED FUND BALANCE	.00	-40,870.81
	TOTAL FUND BALANCE		5,917.85	-51,094.06
	TOTAL LIABILITIES + FUND BALANCE		3,034.09	-45,833.32

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

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



10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3



FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
32	6101	.00	108,838.00
	TOTAL ASSETS	.00	108,838.00
FUND BALANCE			
32	6302	.00	-108,838.00
	TOTAL FUND BALANCE	.00	-108,838.00
	TOTAL LIABILITIES + FUND BALANCE	.00	-108,838.00

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

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
LIABILITIES	36	7603	PURCHASE OBLIGATIONS	1,447.00	1,447.00
			TOTAL LIABILITIES	1,447.00	1,447.00
FUND BALANCE	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-24,935.34
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,447.00	-1,447.00
			TOTAL FUND BALANCE	-1,447.00	-26,382.34
			TOTAL LIABILITIES + FUND BALANCE	.00	-24,935.34

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3



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

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

FUND: 51 FOOD SERVICE FUND

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

51 6101 CASH IN BANK
51 6171 INVENTORIES FOR CONSUMPTION
51 6400 DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS

LIABILITIES

51 7541 UNFUNDED PENSION LIABILITIES
51 7603 PURCHASE OBLIGATIONS
51 7700 DEFERRED INFLOW OF RESOURCES

TOTAL LIABILITIES

FUND BALANCE

51 6302 REVENUES CONTROL
51 7602 EXPENDITURES CONTROL
51 8737P RESTRICTED FUND BAL-PENSION
51 8739 RESTRICTED-NET POSITION
51 8739I RESTR NET POSITION-INVENTO
51 8753 ASSIGNED-PUR OBLG CURR (1-12)

TOTAL FUND BALANCE

TOTAL LIABILITIES + FUND BALANCE

-50,554.42	102,841.83
.00	5,771.14
.00	31,800.00
-50,554.42	140,412.97
.00	-84,714.00
8,496.03	12,223.06
.00	-6,713.00
8,496.03	-79,203.94
-37,499.09	-42,862.67
88,053.51	137,901.70
.00	59,627.00
.00	-197,880.86
.00	-5,771.14
-8,496.03	-12,223.06
42,058.39	-61,209.03
=====50,554.42=====	=====140,412.97=====

10/17/2018 13:19
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 3

FUND: 52 DAY CARE SERVICES

NET CHANGE
FOR PERIOD
ACCOUNT
BALANCE

ASSETS	52	6101	CASH IN BANK	-500.34	-28.04
			TOTAL ASSETS	-500.34	-28.04
FUND BALANCE	52	6302	REVENUES CONTROL	-5,077.38	-9,507.38
	52	7602	EXPENDITURES CONTROL	5,577.72	9,535.42
			TOTAL FUND BALANCE	500.34	28.04
			TOTAL LIABILITIES + FUND BALANCE	500.34	28.04

** END OF REPORT - Generated by McCormick **