

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$2,571,877.65
PLUS INVESTMENTS	\$425,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$104,951.12)
LESS OUTSTANDING CHECKS AP	(\$145,226.38)
LESS ACH - OHIO TAX	(\$525.06)
LESS ACH - HEALTH/LIFE/FSA - DEC.	(\$15,904.98)
LESS ACH - CERS- DECEMBER	(\$29,697.31)
LESS ACH - FEDERAL HEALTH	\$0.00
ACCOUNTS RECEIVABLE (FICA/MED CREDIT)	\$56.01
TOTAL BANK	<u><u>\$2,700,858.81</u></u>

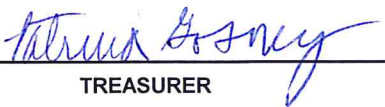
CASH PER BOOKS (MUNIS)

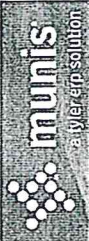
GENERAL FUND	\$2,520,456.76
SPECIAL REVENUE FUND	(\$67,721.69)
DISTRICT ACTIVITY FUND	\$44,512.43
CAPITAL OUTLAY FUND	\$38,750.00
BUILDING FUND	\$69,343.41
CONSTRUCTION FUND	\$23,488.34
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$68,676.12
DAYCARE	\$3,353.44
TOTAL BOOKS	<u><u>\$2,700,858.81</u></u>
DIFFERENCE	\$0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,368,393.87
PLUS VOIDED CHECK PRIOR MONTH	\$74.76
RECEIPTS	\$2,123,608.33
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$203,774.59)
PAYROLL	(\$587,443.56)
ENDING BALANCE	<u><u>\$2,700,858.81</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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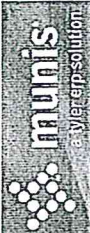


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 6

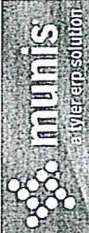
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FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,301,083.30	2,095,170.75
10	6101I	CERT OF DEP-CASH EQUIV	.00	425,230.00
TOTAL ASSETS			1,301,083.30	2,520,400.75
LIABILITIES				
10	7471	FEDERAL TAX WITHHELD PAYABLE	24.63	24.63
10	7472	FICA WITHHELD PAYABLE	31.38	31.38
10	7603	PURCHASE OBLIGATIONS	-9,523.50	56,679.10
TOTAL LIABILITIES			-9,467.49	56,735.11
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,863,745.90	-5,667,260.54
10	7602	EXPENDITURES CONTROL	562,606.59	3,172,763.96
10	8753	ASSIGNED-FUR OBLG CURR (1-12)	9,523.50	-56,679.10
10	8770	UNASSIGNED FUND BALANCE	.00	-25,960.18
TOTAL FUND BALANCE			-1,291,615.81	-2,577,135.86
TOTAL LIABILITIES + FUND BALANCE			-1,301,083.30	-2,520,400.75
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FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101 CASH IN BANK	-31,809.90	-67,721.69
	TOTAL ASSETS	-31,809.90	-67,721.69
LIABILITIES			
20	7603 PURCHASE OBLIGATIONS	2,997.09	5,871.84
	TOTAL LIABILITIES	2,997.09	5,871.84
FUND BALANCE			
20	6302 REVENUES CONTROL	-115,005.95	-789,839.96
20	7602 EXPENDITURES CONTROL	146,815.85	857,561.65
20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-2,997.09	-5,871.84
20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
20	8770 UNASSIGNED FUND BALANCE	.00	-26,656.77
	TOTAL FUND BALANCE	28,812.81	61,849.85
	TOTAL LIABILITIES + FUND BALANCE	31,809.90	67,721.69



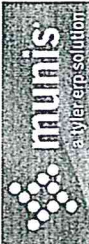
FUND: 21			DIST ACTIVITY(SPEC REV ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		179.27	44,512.43
TOTAL ASSETS				179.27	44,512.43
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS		407.65	4,824.07
TOTAL LIABILITIES				407.65	4,824.07
FUND BALANCE					
21	6302	REVENUES CONTROL		-2,441.44	-14,862.04
21	7602	EXPENDITURES CONTROL		2,262.17	11,220.42
21	8737	RESTRICTED - OTHER		.00	-40,870.81
21	8753	ASSIGNED-PUR OBLG CURR (1-12)		-407.65	-4,824.07
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,351.93
21	8770	UNASSIGNED FUND BALANCE		.00	-1,351.93
TOTAL FUND BALANCE				-586.92	-49,336.50
TOTAL LIABILITIES + FUND BALANCE				-179.27	-44,512.43



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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101 CASH IN BANK	76,288.62	69,343.41
		TOTAL ASSETS	76,288.62	69,343.41
FUND BALANCE	32	6302 REVENUES CONTROL	-76,288.62	-185,126.62
	32	7602 EXPENDITURES CONTROL	.00	115,783.21
		TOTAL FUND BALANCE	-76,288.62	-69,343.41
		TOTAL LIABILITIES + FUND BALANCE	-76,288.62	-69,343.41



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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,447.00	23,488.34
TOTAL ASSETS			-1,447.00	23,488.34
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,447.00	.00
TOTAL LIABILITIES			-1,447.00	.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	1,447.00	1,447.00
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-24,935.34
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,447.00	.00
TOTAL FUND BALANCE			2,894.00	-23,488.34
TOTAL LIABILITIES + FUND BALANCE			1,447.00	-23,488.34



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FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40		
	40		
	6302	.00	-115,783.21
	7602	.00	115,783.21
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-11,911.60	68,676.12
51	6171 INVENTORIES FOR CONSUMPTION	.00	5,771.14
51	6400 DEFERRED OUTFL - OPEB LIAB	.00	15,538.00
51	6400P DEFER OUTFLOW-PENSION LIAB	.00	61,591.00
	TOTAL ASSETS	-11,911.60	151,576.26
LIABILITIES			
51	75410 UNFUNDED OPEB LIAB-OPEB LIAB	.00	-143,492.00
51	7541P UNFUNDED PENS LIAB-PENSION	.00	-110,957.00
51	7603 PURCHASE OBLIGATIONS	.00	2,356.55
51	77000 DEF INFLOW RESOUR-OPEB LIAB	.00	-3,353.00
51	7700P DEFER INFLOW RESOR-PENSION	.00	-17,202.00
	TOTAL LIABILITIES	.00	-272,647.45
FUND BALANCE			
51	6302 REVENUES CONTROL	-63,835.23	-435,012.16
51	7602 EXPENDITURES CONTROL	75,746.83	360,564.90
51	87370 RESTRICTED-OTHER OPEB LIAB	.00	131,307.00
51	8737P RESTRICTED OTHER-PENSIONLIAB	.00	66,568.00
51	8753 ASSIGNED-PUR OBLG CURR (1-12)	.00	-2,356.55
	TOTAL FUND BALANCE	11,911.60	121,071.19
TOTAL LIABILITIES + FUND BALANCE		11,911.60	-151,576.26



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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52	6101 CASH IN BANK	26.24	3,353.44
		TOTAL ASSETS	26.24	3,353.44
FUND BALANCE	52	6302 REVENUES CONTROL	-6,173.76	-31,442.04
	52	7602 EXPENDITURES CONTROL	6,147.52	28,088.60
		TOTAL FUND BALANCE	-26.24	-3,353.44
		TOTAL LIABILITIES + FUND BALANCE	-26.24	-3,353.44

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