

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
FEBRUARY 2019**

BANK

UNITED BANK CHECKING BANK BALANCE	\$2,530,032.63
PLUS CHECKS VOIDED	
PLUS INVESTMENTS	\$425,230.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$135,296.99)
LESS OUTSTANDING CHECKS AP	(\$2,444.83)
LESS OUTSTANDING ACH (941)	(\$35,812.57)
LESS ACH - OHIO TAX	(\$499.27)
LESS ACH - IND TAX	(\$316.14)
LESS ACH - HEALTH/LIFE/FSA - FEBRUARY	(\$16,953.82)
LESS ACH - CERS - FEBRUARY	(\$29,251.65)
LESS ACH - FEDERAL HEALTH	(\$8,948.27)
Less REC (941 REFUND)	(\$9.67)
ACCOUNTS REC. - (FICA/MEDICARE CREDIT)	\$56.01
 TOTAL BANK	 <u><u>\$2,725,785.43</u></u>

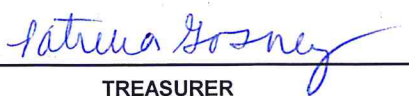
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$2,548,859.64
ACCS REC (941 REFUND)	\$56.01
SPECIAL REVENUE FUND	\$21,347.97
DISTRICT ACTIVITY FUND	\$43,740.36
CAPITAL OUTLAY FUND	\$38,750.00
BUILDING FUND	\$83,519.98
CONSTRUCTION FUND	\$23,488.34
DEBT SERVICE FUND	(\$94,460.39)
FOOD SERVICE FUND	\$56,589.65
DAYCARE	\$3,893.87
 TOTAL BOOKS	 <u><u>\$2,725,785.43</u></u>
 DIFFERENCE	 \$0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$2,626,081.59
PLUS VOIDED CHECK PRIOR MONTH	
RECEIPTS	\$797,759.15
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$142,940.39)
PAYROLL	(\$555,114.92)
 ENDING BALANCE	 <u><u>\$2,725,785.43</u></u>

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


TREASURER

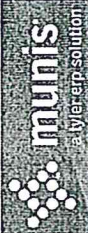


		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
ASSETS	10 6101 CASH IN BANK	1,182.41		2,123,629.64
	10 6101I CERT OF DEP-CASH EQUIV	.00		425,230.00
	TOTAL ASSETS	1,182.41		2,548,859.64
LIABILITIES	10 7471 FEDERAL TAX WITHHELD PAYABLE	.00		24.63
	10 7472 FICA WITHHELD PAYABLE	.00		31.38
	10 7603 PURCHASE OBLIGATIONS	11,389.89		60,164.53
	TOTAL LIABILITIES	11,389.89		60,220.54
FUND BALANCE	10 6302 REVENUES CONTROL	-501,201.30		-6,709,473.58
	10 7602 EXPENDITURES CONTROL	500,018.89		4,160,557.93
	10 8753 ASSIGNED-PUR OBLG CURR (1-12)	-11,389.89		-60,164.53
	TOTAL FUND BALANCE	-12,572.30		-2,609,080.18
TOTAL LIABILITIES + FUND BALANCE		-1,182.41		-2,548,859.64

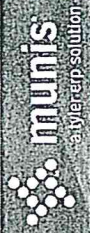
			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	91,548.50	21,347.97
		TOTAL ASSETS	91,548.50	21,347.97
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	20,669.57	25,465.47
		TOTAL LIABILITIES	20,669.57	25,465.47
FUND BALANCE	20	6302 REVENUES CONTROL	-222,373.19	-1,156,434.45
	20	7602 EXPENDITURES CONTROL	130,824.69	1,135,086.48
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-20,669.57	-25,465.47
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
	20	8770 UNASSIGNED FUND BALANCE	.00	-26,656.77
		TOTAL FUND BALANCE	-112,218.07	-46,813.44
		TOTAL LIABILITIES + FUND BALANCE	-91,548.50	-21,347.97

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BALANCE SHEET FOR 2019 8

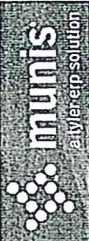
FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	-74.12	43,740.36
		TOTAL ASSETS	-74.12	43,740.36
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	235.49	4,429.91
		TOTAL LIABILITIES	235.49	4,429.91
FUND BALANCE	21	6302 REVENUES CONTROL	.00	-14,862.04
	21	7602 EXPENDITURES CONTROL	74.12	11,992.49
	21	8737 RESTRICTED - OTHER	.00	-40,870.81
	21	8753 ASSIGNED-PUR OBLG CURR (1-12)	-235.49	-4,429.91
	21	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,351.93
	21	8770 UNASSIGNED FUND BALANCE	.00	-1,351.93
		TOTAL FUND BALANCE	-161.37	-48,170.27
		TOTAL LIABILITIES + FUND BALANCE	74.12	-43,740.36



		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	5,118.21	83,519.98
		TOTAL ASSETS	5,118.21	83,519.98
FUND BALANCE	32	6302 REVENUES CONTROL	-5,118.21	-199,303.19
	32	7602 EXPENDITURES CONTROL	.00	115,783.21
		TOTAL FUND BALANCE	-5,118.21	-83,519.98
		TOTAL LIABILITIES + FUND BALANCE	-5,118.21	-83,519.98



			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	.00	23,488.34
		TOTAL ASSETS	.00	23,488.34
FUND BALANCE	36	7602 EXPENDITURES CONTROL	.00	1,447.00
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-24,935.34
		TOTAL FUND BALANCE	.00	-23,488.34
		TOTAL LIABILITIES + FUND BALANCE	.00	-23,488.34

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	40	6101 CASH IN BANK	.00	-94,460.39
		TOTAL ASSETS	.00	-94,460.39
FUND BALANCE	40	6302 REVENUES CONTROL	.00	-115,783.21
	40	7602 EXPENDITURES CONTROL	.00	210,243.60
		TOTAL FUND BALANCE	.00	94,460.39
		TOTAL LIABILITIES + FUND BALANCE	.00	94,460.39

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,715.78	56,589.65
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			2,715.78	139,489.79
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-143,492.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-110,957.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-3,353.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-17,202.00
TOTAL LIABILITIES			.00	-275,004.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-65,822.46	-555,463.14
51	7602	EXPENDITURES CONTROL	63,106.68	493,102.35
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	131,307.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	66,568.00
TOTAL FUND BALANCE			-2,715.78	135,514.21
TOTAL LIABILITIES + FUND BALANCE			-2,715.78	-139,489.79



FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52	6101 CASH IN BANK	-786.94	3,893.87
		TOTAL ASSETS	-786.94	3,893.87
FUND BALANCE	52	6302 REVENUES CONTROL	-5,193.38	-42,780.18
	52	7602 EXPENDITURES CONTROL	5,980.32	38,886.31
		TOTAL FUND BALANCE	786.94	-3,893.87
		TOTAL LIABILITIES + FUND BALANCE	786.94	-3,893.87

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