

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

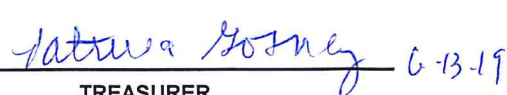
<u>BANK</u>	
WESBANCO BANK CHECKING BANK BALANCE	\$2,084,617.05
PLUS CHECKS VOIDED PRIOR MONTH	
PLUS INVESTMENTS	\$425,230.00
BANK ERROR /CHECK CLEARING ERROR	\$0.00
LESS OUTSTANDING CHECKS PR	(\$115,154.49)
LESS OUTSTANDING CHECKS AP	(\$43,724.41)
LESS ACH - OHIO TAX	(\$489.29)
LESS ACH - IND TAX	\$0.00
LESS ACH - HEALTH/LIFE/FSA - MAY	(\$16,485.36)
LESS ACH - CERS - MAY	(\$29,844.34)
LESS ACH - FEDERAL HEALTH	\$0.00
LESS ACH - DENTAL/VISION	(\$745.74)
TOTAL BANK	<u><u>\$2,303,403.42</u></u>

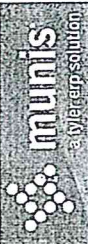
<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$2,240,218.82
SPECIAL REVENUE FUND	(\$11,795.57)
DISTRICT ACTIVITY FUND	\$39,081.98
CAPITAL OUTLAY FUND	\$31,967.47
BUILDING FUND	(\$37,985.40)
CONSTRUCTION FUND	\$23,488.34
DEBT SERVICE FUND	(\$89,051.60)
FOOD SERVICE FUND	\$94,416.26
DAYCARE	\$13,063.12
TOTAL BOOKS	<u><u>\$2,303,403.42</u></u>

DIFFERENCE

<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$2,432,195.29
PLUS VOIDED CHECK PRIOR MONTH	
RECEIPTS	\$795,275.25
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$322,916.11)
PAYROLL	(\$601,151.01)
ENDING BALANCE	<u><u>\$2,303,403.42</u></u>

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


TREASURER



FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-108,884.93	1,814,988.82
10	6101I	CERT OF DEP-CASH EQUIV	.00	425,230.00
TOTAL ASSETS			-108,884.93	2,240,218.82
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-10,066.03	21,568.02
TOTAL LIABILITIES			-10,066.03	21,568.02
FUND BALANCE				
10	6302	REVENUES CONTROL	-497,663.28	-8,064,436.68
10	7602	EXPENDITURES CONTROL	606,548.21	5,824,217.86
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,066.03	-21,568.02
TOTAL FUND BALANCE			118,950.96	-2,261,786.84
TOTAL LIABILITIES + FUND BALANCE			108,884.93	-2,240,218.82

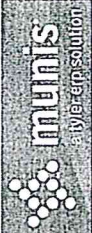


FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101 CASH IN BANK	16,782.09	-11,795.57
	TOTAL ASSETS	16,782.09	-11,795.57
LIABILITIES			
20	7603 PURCHASE OBLIGATIONS	38,988.03	55,862.44
	TOTAL LIABILITIES	38,988.03	55,862.44
FUND BALANCE			
20	6302 REVENUES CONTROL	-184,224.63	-1,572,716.77
20	7602 EXPENDITURES CONTROL	167,442.54	1,584,512.34
20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-38,988.03	-55,862.44
20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,656.77
20	8770 UNASSIGNED FUND BALANCE	.00	-26,656.77
	TOTAL FUND BALANCE	-55,770.12	-44,066.87
	TOTAL LIABILITIES + FUND BALANCE	-16,782.09	11,795.57

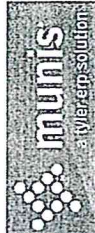


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 11

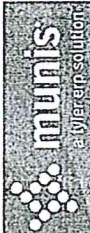
FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	-80.55	39,081.98
		TOTAL ASSETS	-80.55	39,081.98
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	233.87	509.33
		TOTAL LIABILITIES	233.87	509.33
FUND BALANCE	21	6302 REVENUES CONTROL	.00	-14,862.04
	21	7602 EXPENDITURES CONTROL	80.55	16,650.87
	21	8737 RESTRICTED - OTHER	.00	-40,870.81
	21	8753 ASSIGNED-PUR OBLG CURR (1-12)	-233.87	-509.33
	21	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,351.93
	21	8770 UNASSIGNED FUND BALANCE	.00	-1,351.93
		TOTAL FUND BALANCE	-153.32	-39,591.31
TOTAL LIABILITIES + FUND BALANCE			80.55	-39,081.98



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31 6101 CASH IN BANK	32,149.00	31,967.47
	TOTAL ASSETS	32,149.00	31,967.47
FUND BALANCE	31 6302 REVENUES CONTROL	-42,804.00	-81,554.00
	31 7602 EXPENDITURES CONTROL	10,655.00	49,586.53
	TOTAL FUND BALANCE	-32,149.00	-31,967.47
	TOTAL LIABILITIES + FUND BALANCE	-32,149.00	-31,967.47



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
32	6101 CASH IN BANK	.00	-37,985.40
	TOTAL ASSETS	.00	-37,985.40
FUND BALANCE			
32	6302 REVENUES CONTROL	.00	-213,043.00
32	7502 EXPENDITURES CONTROL	.00	251,028.40
	TOTAL FUND BALANCE	.00	37,985.40
	TOTAL LIABILITIES + FUND BALANCE	.00	37,985.40



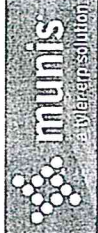
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BALANCE SHEET FOR 2019 11

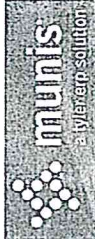
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FUND: 360 CONSTRUCTION FUND

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	.00	23,488.34
		TOTAL ASSETS	.00	23,488.34
LIABILITIES	36	7603 PURCHASE OBLIGATIONS	597,490.27	597,490.27
		TOTAL LIABILITIES	597,490.27	597,490.27
FUND BALANCE	36	7602 EXPENDITURES CONTROL	.00	1,447.00
	36	8735 RESTRICTED-FUTURECONST (BG-1)	.00	-24,935.34
	36	8753 ASSIGNED-PURCH OBL - CURRENT	-597,490.27	-597,490.27
		TOTAL FUND BALANCE	-597,490.27	-620,978.61
		TOTAL LIABILITIES + FUND BALANCE	.00	-23,488.34



FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	40	6101 CASH IN BANK	-89,051.60	-89,051.60
		TOTAL ASSETS	-89,051.60	-89,051.60
FUND BALANCE	40	6302 REVENUES CONTROL	.00	-289,959.93
	40	7602 EXPENDITURES CONTROL	89,051.60	379,011.53
		TOTAL FUND BALANCE	89,051.60	89,051.60
		TOTAL LIABILITIES + FUND BALANCE	89,051.60	89,051.60

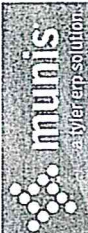


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 11

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	17,510.47	94,416.26
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	17,510.47	177,316.40
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	-68,566.20	-759,105.55
51	7602 EXPENDITURES CONTROL	51,055.73	658,918.15
51	87370 RESTRICTED-OTHER OPEB LIAB	.00	131,307.00
51	8737P RESTRICTED OTHER-PENSIONLIAB	.00	66,568.00
	TOTAL FUND BALANCE	-17,510.47	97,687.60
TOTAL LIABILITIES + FUND BALANCE		-17,510.47	-177,316.40



			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52	6101 CASH IN BANK	2,783.65	13,063.12
		TOTAL ASSETS	2,783.65	13,063.12
FUND BALANCE	52	6302 REVENUES CONTROL	-9,264.76	-69,353.84
	52	7602 EXPENDITURES CONTROL	6,481.11	56,290.72
		TOTAL FUND BALANCE	-2,783.65	-13,063.12
		TOTAL LIABILITIES + FUND BALANCE	-2,783.65	-13,063.12

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