DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
MAY 2019

BANK	
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	$2,303,403.42
CASH PER BOOKS (MUNIS)	
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	$2,303,403.42
DIFFERENCE	
MUNIS RECONCILIATION	
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	$2,303,403.42

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

Patricia Gosney 6-13-19

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

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

FUND: 310 CAPITAL OUTLAY FUND				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

FUND: 320 BUILDING FUND (5 CENT LEVY)				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	7602	EXPENDITURES CONTROL	.00	251,028.40
		TOTAL FUND BALANCE		.00	37,985.40
	TOTAL LIABILITIES + FUND BALANCE			.00	37,985.40

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

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2019 11

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

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	6400O	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	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-143,492.00
	51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-110,957.00
	51	7700O	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	8737O	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

FUND: 52 DAY CARE SERVICES				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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