

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
AUGUST 2016**

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$1,418,984.03	
PLUS INVESTMENTS	\$300,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$116,277.70)	
LESS OUTSTANDING CHECKS AP	(\$30,270.79)	
LESS OHIO TAXES	(\$1,006.92)	
LESS CERS RETIREMENT	(\$23,512.43)	
LESS FEDERAL HEALTH INS.	(\$8,234.13)	
SUBTOTAL		\$1,539,682.06

TOTAL BANK		<u>\$1,539,682.06</u>
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CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,200,934.54
SPECIAL REVENUE FUND	(\$30,329.62)
DISTRICT ACTIVITY FUND	\$34,277.78
CAPITAL OUTLAY FUND	\$50,333.41
BUILDING FUND	\$117,384.02
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$24,315.05)
FOOD SERVICE FUND	\$192,634.39
DAYCARE	(\$2,575.48)

TOTAL BOOKS	<u>\$1,539,682.06</u>
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DIFFERENCE	\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,729,635.85
RECEIPTS	\$469,056.80
EXPENDITURES:	
ACCOUNTS PAYABLE	\$118,503.51
PAYROLL	\$540,507.08

ENDING BALANCE	<u>\$1,539,682.06</u>
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INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT
OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.


TREASURER

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-111,019.40	900,934.54
10	6111	INVESTMENTS	.00	300,000.00
10	6134	RECEIVABLE-DAF	3,068.06	.00
TOTAL ASSETS			-107,951.34	1,200,934.54
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-11,435.66	11,592.36
TOTAL LIABILITIES			-11,435.66	11,592.36
FUND BALANCE				
10	6302	REVENUES CONTROL	-376,417.56	-714,081.51
10	7602	EXPENDITURES CONTROL	484,368.90	816,479.79
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	11,435.66	-11,592.36
10	8770	UNASSIGNED FUND BALANCE	.00	-1,303,332.82
TOTAL FUND BALANCE			119,387.00	-1,212,526.90
TOTAL LIABILITIES + FUND BALANCE			107,951.34	-1,200,934.54

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2

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FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-65,274.84	-30,329.62
		TOTAL ASSETS	-65,274.84	-30,329.62
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	2,315.70	13,146.48
		TOTAL LIABILITIES	2,315.70	13,146.48
FUND BALANCE				
20	6302	REVENUES CONTROL	-68,115.18	-160,482.66
20	7602	EXPENDITURES CONTROL	133,390.02	190,812.28
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,315.70	-13,146.48
		TOTAL FUND BALANCE	62,959.14	17,183.14
		TOTAL LIABILITIES + FUND BALANCE	65,274.84	30,329.62

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2

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FUND: 21	DIST ACTIVITY(SPEC REV ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	3,104.04	34,277.78
21	6130 INTERFUND RECEIVABLES	-3,068.06	.00
	TOTAL ASSETS	35.98	34,277.78
FUND BALANCE			
21	6302 REVENUES CONTROL	-1,000.00	-1,000.00
21	7602 EXPENDITURES CONTROL	964.02	964.02
21	8737 RESTRICTED - OTHER	.00	-32,707.77
21	8770 UNASSIGNED FUND BALANCE	.00	-1,534.03
	TOTAL FUND BALANCE	-35.98	-34,277.78
	TOTAL LIABILITIES + FUND BALANCE	-35.98	-34,277.78
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BALANCE SHEET FOR 2017 2

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	31	6101 CASH IN BANK	.00	50,333.41
		TOTAL ASSETS	<hr/>	<hr/>
			.00	50,333.41
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-40,250.00
	31	8737 RESTRICTED - OTHER	.00	-10,083.41
		TOTAL FUND BALANCE	<hr/>	<hr/>
			.00	-50,333.41
		TOTAL LIABILITIES + FUND BALANCE	<hr/>	<hr/>
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	32	6101	CASH IN BANK	.00	117,384.02
			TOTAL ASSETS	.00	117,384.02
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FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-106,454.00
	32	8737	RESTRICTED - OTHER	.00	-10,930.02
			TOTAL FUND BALANCE	.00	-117,384.02
			TOTAL LIABILITIES + FUND BALANCE	.00	-117,384.02
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DAYTON INDEPENDENT SCHOOLS
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	36	6101	CASH IN BANK	.00	1,338.07
			TOTAL ASSETS	.00	1,338.07
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FUND BALANCE					
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,338.07
			TOTAL FUND BALANCE	.00	-1,338.07
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			TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 2

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	40	6101 CASH IN BANK	.00	-24,315.05
		TOTAL ASSETS	.00	-24,315.05
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FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	24,315.05
		TOTAL FUND BALANCE	.00	24,315.05
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		TOTAL LIABILITIES + FUND BALANCE	.00	24,315.05
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-14,584.02	192,634.39
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-14,584.02	202,606.77
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	144.40	144.40
TOTAL LIABILITIES			144.40	144.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-12,872.33	-12,872.33
51	7602	EXPENDITURES CONTROL	27,456.35	37,297.90
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8739	RESTRICTED-NET POSITION	.00	-217,059.96
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-144.40	-144.40
TOTAL FUND BALANCE			14,439.62	-202,751.17
TOTAL LIABILITIES + FUND BALANCE			14,584.02	-202,606.77

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 2
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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
52	6101	CASH IN BANK	-2,179.57	-2,575.48
		TOTAL ASSETS	<hr/> -2,179.57	<hr/> -2,575.48
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FUND BALANCE				
52	6302	REVENUES CONTROL	-2,035.50	-1,810.50
52	7602	EXPENDITURES CONTROL	4,215.07	4,385.98
		TOTAL FUND BALANCE	<hr/> 2,179.57	<hr/> 2,575.48
		TOTAL LIABILITIES + FUND BALANCE	<hr/> 2,179.57	<hr/> 2,575.48
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