

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$1,408,673.10	
PLUS INVESTMENTS	\$300,000.00	
BANK ERROR - Check #32092	(\$13.00)	
LESS OUTSTANDING CHECKS PR	(\$127,617.97)	
LESS OUTSTANDING CHECKS AP	(\$39,356.08)	
LESS OHIO TAXES	(\$1,034.54)	
LESS CERS RETIREMENT	(\$23,130.85)	
LESS FEDERAL HEALTH INS.		
SUBTOTAL		\$1,517,520.66
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TOTAL BANK		<u><u>\$1,517,520.66</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,172,484.84	
SPECIAL REVENUE FUND	\$15,249.14	
DISTRICT ACTIVITY FUND	\$34,277.78	
CAPITAL OUTLAY FUND	\$14,810.41	
BUILDING FUND	\$118,031.08	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	(\$24,315.05)	
FOOD SERVICE FUND	\$186,748.12	
DAYCARE	(\$1,103.73)	
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TOTAL BOOKS		<u><u>\$1,517,520.66</u></u>
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DIFFERENCE		\$0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,539,682.06	
RECEIPTS	\$644,206.66	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$140,219.37	
PAYROLL	\$526,148.69	
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ENDING BALANCE		<u><u>\$1,517,520.66</u></u>

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 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-28,449.70	872,484.84
10	6111	INVESTMENTS	.00	300,000.00
TOTAL ASSETS			-28,449.70	1,172,484.84
LIABILITIES				
10	7475	CERS WITHHELD PAYABLE	-224.27	-224.27
10	7603	PURCHASE OBLIGATIONS	7,988.54	19,580.90
TOTAL LIABILITIES			7,764.27	19,356.63
FUND BALANCE				
10	6302	REVENUES CONTROL	-463,170.27	-1,169,705.87
10	7602	EXPENDITURES CONTROL	491,844.24	1,309,987.93
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-7,988.54	-19,580.90
10	8770	UNASSIGNED FUND BALANCE	.00	-1,312,542.63
TOTAL FUND BALANCE			20,685.43	-1,191,841.47
TOTAL LIABILITIES + FUND BALANCE			28,449.70	-1,172,484.84

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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 3

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	45,578.76	15,249.14
		TOTAL ASSETS	<hr/> 45,578.76	<hr/> 15,249.14
LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	-2,676.73	10,469.75
		TOTAL LIABILITIES	<hr/> -2,676.73	<hr/> 10,469.75
FUND BALANCE				
	20	6302 REVENUES CONTROL	-170,372.75	-330,855.41
	20	7602 EXPENDITURES CONTROL	124,793.99	315,611.27
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	2,676.73	-10,469.75
	20	8770 UNASSIGNED FUND BALANCE	.00	-5.00
		TOTAL FUND BALANCE	<hr/> -42,902.03	<hr/> -25,718.89
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -45,578.76	<hr/> -15,249.14
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 3

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	21	6101 CASH IN BANK	.00	34,277.78
		TOTAL ASSETS	<hr/>	<hr/>
			.00	34,277.78
FUND BALANCE				
	21	6302 REVENUES CONTROL	.00	-1,000.00
	21	7602 EXPENDITURES CONTROL	.00	964.02
	21	8737 RESTRICTED - OTHER	.00	-32,707.77
	21	8770 UNASSIGNED FUND BALANCE	.00	-1,534.03
		TOTAL FUND BALANCE	<hr/>	<hr/>
			.00	-34,277.78
		TOTAL LIABILITIES + FUND BALANCE	<hr/>	<hr/>
			.00	-34,277.78
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-35,523.00	14,810.41
	TOTAL ASSETS		-35,523.00	14,810.41
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-40,250.00
31	7602	EXPENDITURES CONTROL	35,523.00	35,523.00
31	8737	RESTRICTED - OTHER	.00	-10,083.41
	TOTAL FUND BALANCE		35,523.00	-14,810.41
TOTAL LIABILITIES + FUND BALANCE			35,523.00	-14,810.41

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 3

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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	647.06	118,031.08
		TOTAL ASSETS	<hr/> 647.06	<hr/> 118,031.08
FUND BALANCE				
	32	6302 REVENUES CONTROL	-647.06	-107,101.06
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	<hr/> -647.06	<hr/> -118,031.08
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -647.06	<hr/> -118,031.08
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 3

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	1,338.07
			TOTAL ASSETS	.00	1,338.07
FUND BALANCE					
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,338.07
			TOTAL FUND BALANCE	.00	-1,338.07
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07

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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 3

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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
		TOTAL LIABILITIES + FUND BALANCE	.00	24,315.05
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 3

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-5,886.27	186,748.12
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-5,886.27	196,720.50
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	77,079.41	77,223.81
TOTAL LIABILITIES			77,079.41	77,223.81
FUND BALANCE				
51	6302	REVENUES CONTROL	-43,036.74	-55,909.07
51	7602	EXPENDITURES CONTROL	48,923.01	86,220.91
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)	-77,079.41	-77,223.81
TOTAL FUND BALANCE			-71,193.14	-273,944.31
TOTAL LIABILITIES + FUND BALANCE			5,886.27	-196,720.50
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DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 3

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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	1,471.75	-1,103.73
		TOTAL ASSETS	<hr/> 1,471.75	<hr/> -1,103.73
FUND BALANCE				
	52	6302 REVENUES CONTROL	-5,510.56	-7,321.06
	52	7602 EXPENDITURES CONTROL	4,038.81	8,424.79
		TOTAL FUND BALANCE	<hr/> -1,471.75	<hr/> 1,103.73
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -1,471.75	<hr/> 1,103.73
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