

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

<u>BANK</u>		
CITIZENS BANK CHECKING BANK BALANCE	\$1,228,553.64	
PLUS INVESTMENTS	\$300,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$103,921.41)	
LESS OUTSTANDING CHECKS AP	(\$28,328.69)	
LESS ACH - OHIO TAX	(\$1,062.64)	
LESS ACH - FEDERAL HEALTH INS. - OCT	(\$7,785.51)	
LESS ACH - CERS - OCT	(\$23,348.31)	
SUBTOTAL		\$1,364,107.08
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TOTAL BANK		<u><u>\$1,364,107.08</u></u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND	\$1,066,261.62	
SPECIAL REVENUE FUND	(\$12,660.73)	
DISTRICT ACTIVITY FUND	\$34,277.78	
CAPITAL OUTLAY FUND	\$14,810.41	
BUILDING FUND	\$118,206.08	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	(\$63,720.54)	
FOOD SERVICE FUND	\$206,233.00	
DAYCARE	(\$638.61)	
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TOTAL BOOKS		<u><u>\$1,364,107.08</u></u>
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DIFFERENCE		\$0.00

<u>MUNIS RECONCILIATION</u>		
BEGINNING BALANCE	\$1,517,520.66	
PLUS VOIDED CHECK PRIOR MONTH	\$7,150.00	
RECEIPTS	\$617,051.85	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$230,093.24	
PAYROLL	\$547,522.19	
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ENDING BALANCE		<u><u>\$1,364,107.08</u></u>

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


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-103,155.16	766,261.62
10	6111	INVESTMENTS		.00	300,000.00
10	6131	RECEIVABLE FROM SPECIAL REV FN		118.66	.00
10	6134	RECEIVABLE-DAF		-3,068.06	.00
TOTAL ASSETS				<u>-106,104.56</u>	<u>1,066,261.62</u>
LIABILITIES					
10	7475	CERS WITHHELD PAYABLE		224.27	.00
10	7603	PURCHASE OBLIGATIONS		35,648.28	55,229.18
TOTAL LIABILITIES				<u>35,872.55</u>	<u>55,229.18</u>
FUND BALANCE					
10	6302	REVENUES CONTROL		-369,801.14	-2,852,049.64
10	7602	EXPENDITURES CONTROL		475,681.43	1,785,788.02
10	8753	ASSIGNED-PUR OBLG CURR (1-12)		-35,648.28	-55,229.18
TOTAL FUND BALANCE				<u>70,232.01</u>	<u>-1,121,490.80</u>
TOTAL LIABILITIES + FUND BALANCE				<u>106,104.56</u>	<u>-1,066,261.62</u>



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-27,909.87	-12,660.73
20	6130	INTERFUND RECEIVABLES		-118.66	.00
TOTAL ASSETS				-28,028.53	-12,660.73
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		35,802.29	46,272.04
TOTAL LIABILITIES				35,802.29	46,272.04
FUND BALANCE					
20	6302	REVENUES CONTROL		-109,807.50	-440,667.91
20	7602	EXPENDITURES CONTROL		137,836.03	453,328.64
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		-35,802.29	-46,272.04
TOTAL FUND BALANCE				-7,773.76	-33,611.31
TOTAL LIABILITIES + FUND BALANCE				28,028.53	12,660.73



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,068.06	34,277.78
21	6130	INTERFUND RECEIVABLES	3,068.06	.00
TOTAL ASSETS			.00	34,277.78
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-35,241.80
21	7602	EXPENDITURES CONTROL	.00	964.02
TOTAL FUND BALANCE			.00	-34,277.78
TOTAL LIABILITIES + FUND BALANCE			.00	-34,277.78



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	14,810.41
		TOTAL ASSETS	.00	14,810.41
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-40,250.00
31	7602	EXPENDITURES CONTROL	.00	35,523.00
31	8737	RESTRICTED - OTHER	.00	-10,083.41
		TOTAL FUND BALANCE	.00	-14,810.41
		TOTAL LIABILITIES + FUND BALANCE	.00	-14,810.41



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	175.00	118,206.08
		TOTAL ASSETS	<u>175.00</u>	<u>118,206.08</u>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-175.00	-107,276.06
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	<u>-175.00</u>	<u>-118,206.08</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-175.00</u>	<u>-118,206.08</u>



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DAYTON INDEPENDENT SCHOOLS
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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 4

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-39,405.49	-63,720.54
		TOTAL ASSETS	<u>-39,405.49</u>	<u>-63,720.54</u>
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	39,405.49	63,720.54
		TOTAL FUND BALANCE	<u>39,405.49</u>	<u>63,720.54</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> 39,405.49	<u>=====</u> 63,720.54



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	19,484.88	206,233.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			19,484.88	216,205.38
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-144.40	77,079.41
TOTAL LIABILITIES			-144.40	77,079.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-83,185.79	-356,154.82
51	7602	EXPENDITURES CONTROL	63,700.91	149,921.82
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	144.40	-77,079.41
TOTAL FUND BALANCE			-19,340.48	-293,284.79
TOTAL LIABILITIES + FUND BALANCE			-19,484.88	-216,205.38



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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 4

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	465.12	-638.61
TOTAL ASSETS			<u>465.12</u>	<u>-638.61</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,301.00	-11,622.06
52	7602	EXPENDITURES CONTROL	3,835.88	12,260.67
TOTAL FUND BALANCE			<u>-465.12</u>	<u>638.61</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -465.12 =====</u>	<u>===== 638.61 =====</u>

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