

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$2,693,230.62
PLUS INVESTMENTS	\$1,500,000.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$140,977.12)
LESS OUTSTANDING CHECKS AP	(\$233,493.34)
LESS ACH - CERS RETIREMENT	(\$23,680.78)
LESS ACH - OHIO TAX	(\$1,036.96)
SUBTOTAL	\$0.00

TOTAL BANK	<u><u>\$3,794,042.42</u></u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$2,013,473.78
SPECIAL REVENUE FUND	\$45,307.98
DISTRICT ACTIVITY FUND	\$35,235.78
CAPITAL OUTLAY FUND	\$14,810.41
BUILDING FUND	\$87,485.15
CONSTRUCTION FUND	\$1,382,618.01
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$216,484.68
DAYCARE	<u>(\$1,373.37)</u>

TOTAL BOOKS	<u><u>\$3,794,042.42</u></u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,669,529.50
RECEIPTS	\$3,106,657.00
PLUS CHECKS VOIDED PRIOR MONTH -CK#32417 - \$905.08 -.50c FS	\$904.58
EXPENDITURES:	
ACCOUNTS PAYABLE	\$428,307.29
PAYROLL	<u>\$554,741.37</u>

ENDING BALANCE	<u><u>\$3,794,042.42</u></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 6

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FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	223,882.63	1,213,473.78
10	6111	INVESTMENTS	500,000.00	800,000.00
TOTAL ASSETS			723,882.63	2,013,473.78
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	32,207.70	75,272.74
TOTAL LIABILITIES			32,207.70	75,272.74
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,234,481.71	-4,931,071.33
10	7602	EXPENDITURES CONTROL	510,599.08	2,917,597.55
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-32,207.70	-75,272.74
TOTAL FUND BALANCE			-756,090.33	-2,088,746.52
TOTAL LIABILITIES + FUND BALANCE			-723,882.63	-2,013,473.78

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**DAYTON INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2017 6**

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	-40,286.23	45,307.98
		TOTAL ASSETS	-40,286.23	45,307.98
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LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	-19,249.62	25,505.93
		TOTAL LIABILITIES	-19,249.62	25,505.93
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FUND BALANCE				
	20	6302 REVENUES CONTROL	-147,075.75	-812,968.66
	20	7602 EXPENDITURES CONTROL	187,361.98	767,660.68
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	19,249.62	-25,505.93
		TOTAL FUND BALANCE	59,535.85	-70,813.91
		TOTAL LIABILITIES + FUND BALANCE	40,286.23	-45,307.98
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 BALANCE SHEET FOR 2017 6

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FUND: 21      DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		958.00	35,235.78
	TOTAL ASSETS			958.00	35,235.78
FUND BALANCE					
21	6302	REVENUES CONTROL		-1,050.00	-36,291.80
21	7602	EXPENDITURES CONTROL		92.00	1,056.02
	TOTAL FUND BALANCE			-958.00	-35,235.78
TOTAL LIABILITIES + FUND BALANCE				-958.00	-35,235.78

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DAYTON INDEPENDENT SCHOOLS  
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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	14,810.41
		TOTAL ASSETS	.00	14,810.41
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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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 BALANCE SHEET FOR 2017 6

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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	-30,720.93	87,485.15
		TOTAL ASSETS	-30,720.93	87,485.15
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FUND BALANCE				
	32	6302 REVENUES CONTROL	-45,459.71	-152,735.77
	32	7602 EXPENDITURES CONTROL	76,180.64	76,180.64
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	30,720.93	-87,485.15
		TOTAL LIABILITIES + FUND BALANCE	30,720.93	-87,485.15
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	681,279.94	682,618.01
	36	6111	INVESTMENTS	700,000.00	700,000.00
	TOTAL ASSETS			1,381,279.94	1,382,618.01
FUND BALANCE					
	36	6302	REVENUES CONTROL	-1,601,813.95	-1,601,813.95
	36	7602	EXPENDITURES CONTROL	220,534.01	220,534.01
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,338.07
	TOTAL FUND BALANCE			-1,381,279.94	-1,382,618.01
TOTAL LIABILITIES + FUND BALANCE				-1,381,279.94	-1,382,618.01
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 BALANCE SHEET FOR 2017 6

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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	76,180.64	.00
		TOTAL ASSETS	<hr/> 76,180.64	<hr/> .00
FUND BALANCE				
	40	6302 REVENUES CONTROL	-76,180.64	-76,180.64
	40	7602 EXPENDITURES CONTROL	.00	76,180.64
		TOTAL FUND BALANCE	<hr/> -76,180.64	<hr/> .00
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -76,180.64	<hr/> .00
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 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2017 6

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FUND: 51     FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	13,163.81	216,484.68
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			13,163.81	226,457.06
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	503.97	58,158.25
TOTAL LIABILITIES			503.97	58,158.25
FUND BALANCE				
51	6302	REVENUES CONTROL	-69,096.24	-499,854.43
51	7602	EXPENDITURES CONTROL	55,932.43	283,369.75
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-503.97	-58,158.25
TOTAL FUND BALANCE			-13,667.78	-284,615.31
TOTAL LIABILITIES + FUND BALANCE			-13,163.81	-226,457.06

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DAYTON INDEPENDENT SCHOOLS  
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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	55.06	-1,373.37
		TOTAL ASSETS	<hr/> 55.06	<hr/> -1,373.37
FUND BALANCE				
	52	6302 REVENUES CONTROL	-5,838.12	-21,091.18
	52	7602 EXPENDITURES CONTROL	5,783.06	22,464.55
		TOTAL FUND BALANCE	<hr/> -55.06	<hr/> 1,373.37
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -55.06	<hr/> 1,373.37
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