DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY 2017

BANK		
CITIZENS BANK CHECKING BANK BALANCE	$2,370,292.09	
PLUS INVESTMENTS	$1,500,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	($113,332.10)	
LESS OUTSTANDING CHECKS AP	($100,557.66)	
LESS OUTSTANDING ACH - CERS	($23,294.83)	
LESS OUTSTANDING ACH - FED. HEALTH INS.	($8,775.05)	
LESS OUTSTANDING ACH - OHIO TAX	($1,006.41)	
SUBTOTAL		$3,623,326.04
TOTAL BANK		$3,623,326.04
CASH PER BOOKS (MUNIS)		
GENERAL FUND	$2,153,600.81	
SPECIAL REVENUE FUND	$39,409.79	
DISTRICT ACTIVITY FUND	$36,413.78	
CAPITAL OUTLAY FUND	$14,810.41	
BUILDING FUND	$106,180.40	
CONSTRUCTION FUND	$1,193,880.83	
DEBT SERVICE FUND	($88,528.05)	
FOOD SERVICE FUND	$167,937.64	
DAYCARE	($379.57)	
TOTAL BOOKS		$3,623,326.04
DIFFERENCE		$0.00
MUNIS RECONCILIATION		
BEGINNING BALANCE	$3,794,042.42	
RECEIPTS	$974,961.81	
EXPENDITURES:		
ACCOUNTS PAYABLE	$614,424.12	
PAYROLL	$531,254.07	
ENDING BALANCE		$3,623,326.04

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

Patricia Gosney

TREASURER

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 7

FUND: 1 GENERAL FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	140,127.03	1,353,600.81
	10	6111	INVESTMENTS	.00	800,000.00
		TOTAL ASSETS		140,127.03	2,153,600.81
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-27,046.03	48,226.71
		TOTAL LIABILITIES		-27,046.03	48,226.71
FUND BALANCE					
	10	6302	REVENUES CONTROL	-669,412.49	-5,600,483.82
	10	7602	EXPENDITURES CONTROL	529,285.46	3,446,883.01
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	27,046.03	-48,226.71
		TOTAL FUND BALANCE		-113,081.00	-2,201,827.52
TOTAL LIABILITIES + FUND BALANCE				-140,127.03	-2,153,600.81

FUND: 2	SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-5,898.19	39,409.79
		TOTAL ASSETS		-5,898.19	39,409.79
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-19,514.05	5,991.88
		TOTAL LIABILITIES		-19,514.05	5,991.88
FUND BALANCE					
	20	6302	REVENUES CONTROL	-181,005.01	-993,973.67
	20	7602	EXPENDITURES CONTROL	186,903.20	954,563.88
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	19,514.05	-5,991.88
		TOTAL FUND BALANCE		25,412.24	-45,401.67
	TOTAL LIABILITIES + FUND BALANCE			5,898.19	-39,409.79

FUND: 21 DIST ACTIVITY(SPEC REV ANN)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	1,178.00	36,413.78
		TOTAL ASSETS		1,178.00	36,413.78
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	218.97	218.97
		TOTAL LIABILITIES		218.97	218.97
FUND BALANCE					
	21	6302	REVENUES CONTROL	-1,178.00	-37,469.80
	21	7602	EXPENDITURES CONTROL	.00	1,056.02
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-218.97	-218.97
		TOTAL FUND BALANCE		-1,396.97	-36,632.75
TOTAL LIABILITIES + FUND BALANCE				-1,178.00	-36,413.78

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

FUND: 320 BUILDING FUND (5 CENT LEVY)

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	18,695.25	106,180.40
	TOTAL ASSETS			18,695.25	106,180.40
FUND BALANCE					
	32	6302	REVENUES CONTROL	-18,695.25	-171,431.02
	32	7602	EXPENDITURES CONTROL	.00	76,180.64
	32	8737	RESTRICTED - OTHER	.00	-10,930.02
	TOTAL FUND BALANCE			-18,695.25	-106,180.40
TOTAL LIABILITIES + FUND BALANCE				-18,695.25	-106,180.40

FUND: 360 CONSTRUCTION FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-188,737.18	493,880.83
	36	6111	INVESTMENTS	.00	700,000.00
		TOTAL ASSETS		-188,737.18	1,193,880.83
FUND BALANCE					
	36	6302	REVENUES CONTROL	-1,277.07	-1,603,091.02
	36	7602	EXPENDITURES CONTROL	190,014.25	410,548.26
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,338.07
		TOTAL FUND BALANCE		188,737.18	-1,193,880.83
TOTAL LIABILITIES + FUND BALANCE				188,737.18	-1,193,880.83

FUND: 400 DEBT SERVICE FUND

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-88,528.05	-88,528.05
		TOTAL ASSETS		-88,528.05	-88,528.05
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-76,180.64
	40	7602	EXPENDITURES CONTROL	88,528.05	164,708.69
		TOTAL FUND BALANCE		88,528.05	88,528.05
TOTAL LIABILITIES + FUND BALANCE				88,528.05	88,528.05

FUND: 51			FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-48,547.04	167,937.64
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
		TOTAL ASSETS		-48,547.04	177,910.02
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	-58,158.25	.00
		TOTAL LIABILITIES		-58,158.25	.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-60,650.81	-560,505.24
	51	7602	EXPENDITURES CONTROL	109,197.85	392,567.60
	51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	58,158.25	.00
		TOTAL FUND BALANCE		106,705.29	-177,910.02
TOTAL LIABILITIES + FUND BALANCE				48,547.04	-177,910.02

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 7

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	993.80	-379.57
	TOTAL ASSETS			993.80	-379.57
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,854.87	-26,946.05
	52	7602	EXPENDITURES CONTROL	4,861.07	27,325.62
	TOTAL FUND BALANCE			-993.80	379.57
	TOTAL LIABILITIES + FUND BALANCE			-993.80	379.57

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