

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
FEBRUARY 2017**

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$2,377,788.80	
PLUS INVESTMENTS	\$1,500,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$144,281.67)	
LESS OUTSTANDING CHECKS AP	(\$194,084.91)	
LESS OUTSTANDING ACH - CERS	(\$24,137.37)	
LESS OUTSTANDING ACH - FED. HEALTH INS.	(\$8,769.49)	
LESS OUTSTANDING ACH - OHIO TAX	(\$993.27)	
SUBTOTAL		\$3,505,522.09

TOTAL BANK		<u>\$3,505,522.09</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$2,111,307.77
SPECIAL REVENUE FUND	\$170,307.05
DISTRICT ACTIVITY FUND	\$36,194.81
CAPITAL OUTLAY FUND	\$2,590.41
BUILDING FUND	\$110,419.59
CONSTRUCTION FUND	\$1,050,641.56
DEBT SERVICE FUND	(\$88,528.05)
FOOD SERVICE FUND	\$111,576.25
DAYCARE	\$1,012.70

TOTAL BOOKS	<u>\$3,505,522.09</u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$3,623,326.04	
RECEIPTS	\$741,757.56	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$297,617.40	
PAYROLL	\$561,944.11	
ENDING BALANCE		<u>\$3,505,522.09</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 8

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-218.97	36,194.81
		TOTAL ASSETS	-218.97	36,194.81
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	425.54	644.51
		TOTAL LIABILITIES	425.54	644.51
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-37,469.80
21	7602	EXPENDITURES CONTROL	218.97	1,274.99
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-425.54	-644.51
		TOTAL FUND BALANCE	-206.57	-36,839.32
		TOTAL LIABILITIES + FUND BALANCE	218.97	-36,194.81

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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<b>ASSETS</b>				
31	6101	CASH IN BANK	-12,220.00	2,590.41
		TOTAL ASSETS	-12,220.00	2,590.41
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-40,250.00
31	7602	EXPENDITURES CONTROL	12,220.00	47,743.00
31	8737	RESTRICTED - OTHER	.00	-10,083.41
		TOTAL FUND BALANCE	12,220.00	-2,590.41
		TOTAL LIABILITIES + FUND BALANCE	12,220.00	-2,590.41
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	4,239.19	110,419.59
	TOTAL ASSETS		4,239.19	110,419.59
FUND BALANCE				
32	6302	REVENUES CONTROL	-4,239.19	-175,670.21
32	7602	EXPENDITURES CONTROL	.00	76,180.64
32	8737	RESTRICTED - OTHER	.00	-10,930.02
	TOTAL FUND BALANCE		-4,239.19	-110,419.59
TOTAL LIABILITIES + FUND BALANCE			-4,239.19	-110,419.59

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-143,239.27	350,641.56
	36	6111	INVESTMENTS	.00	700,000.00
TOTAL ASSETS				-143,239.27	1,050,641.56
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-1,603,091.02
	36	7602	EXPENDITURES CONTROL	143,239.27	553,787.53
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,338.07
TOTAL FUND BALANCE				143,239.27	-1,050,641.56
TOTAL LIABILITIES + FUND BALANCE				143,239.27	-1,050,641.56

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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	-88,528.05
		TOTAL ASSETS	<hr/>	<hr/>
			.00	-88,528.05
FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-76,180.64
	40	7602 EXPENDITURES CONTROL	.00	164,708.69
		TOTAL FUND BALANCE	<hr/>	<hr/>
			.00	88,528.05
		TOTAL LIABILITIES + FUND BALANCE	<hr/>	<hr/>
			.00	88,528.05
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FUND: 51      FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-56,361.39	111,576.25
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-56,361.39	121,548.63
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	127.35	127.35
TOTAL LIABILITIES			127.35	127.35
FUND BALANCE				
51	6302	REVENUES CONTROL	-9,738.50	-570,243.74
51	7602	EXPENDITURES CONTROL	66,099.89	458,667.49
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-127.35	-127.35
TOTAL FUND BALANCE			56,234.04	-121,675.98
TOTAL LIABILITIES + FUND BALANCE			56,361.39	-121,548.63

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FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	1,392.27	1,012.70	
TOTAL ASSETS			1,392.27	1,012.70	
FUND BALANCE					
52	6302	REVENUES CONTROL	-6,801.10	-33,747.15	
52	7602	EXPENDITURES CONTROL	5,408.83	32,734.45	
TOTAL FUND BALANCE			-1,392.27	-1,012.70	
TOTAL LIABILITIES + FUND BALANCE			-1,392.27	-1,012.70	

\*\* END OF REPORT - Generated by McCormick \*\*