

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$2,155,084.93	
PLUS INVESTMENTS	\$1,475,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$138,712.16)	
LESS OUTSTANDING CHECKS AP	(\$19,711.77)	
LESS OUTSTANDING ACH - CERS	(\$23,536.29)	
LESS OUTSTANDING ACH - OHIO TAXES	(\$959.52)	
LESS OUTSTANDING ACH - FED HEALTH INS.	(\$8,769.49)	
SUBTOTAL		\$3,438,395.70

TOTAL BANK	<u>\$3,438,395.70</u>
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CASH PER BOOKS (MUNIS)

GENERAL FUND	\$2,092,789.90
SPECIAL REVENUE FUND	\$136,830.93
DISTRICT ACTIVITY FUND	\$35,728.69
CAPITAL OUTLAY FUND	(\$27,219.59)
BUILDING FUND	\$11,697.60
CONSTRUCTION FUND	\$943,150.05
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$242,996.92
DAYCARE	\$2,421.20

TOTAL BOOKS	<u>\$3,438,395.70</u>
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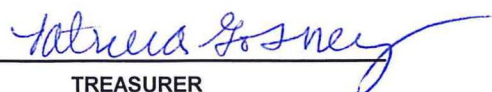
DIFFERENCE	\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$3,505,522.09
RECEIPTS (+ VOIDED CK#95857- FROM PRIOR MONTH)	\$775,227.66
EXPENDITURES:	
ACCOUNTS PAYABLE	\$300,534.71
PAYROLL	\$541,819.34

ENDING BALANCE	<u>\$3,438,395.70</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.


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 1
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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	6,482.13	1,317,789.90
	10	6111	INVESTMENTS	-25,000.00	775,000.00
	TOTAL ASSETS			-18,517.87	2,092,789.90
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	913.13	30,567.39
	TOTAL LIABILITIES			913.13	30,567.39
FUND BALANCE					
	10	6302	REVENUES CONTROL	-464,926.52	-6,525,577.49
	10	7602	EXPENDITURES CONTROL	483,444.39	4,432,787.59
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-913.13	-30,567.39
	TOTAL FUND BALANCE			17,604.74	-2,123,357.29
TOTAL LIABILITIES + FUND BALANCE				18,517.87	-2,092,789.90

04/10/2017 13:38
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 9

 P 2
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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	20	6101 CASH IN BANK	-33,476.12	136,830.93
		TOTAL ASSETS	-33,476.12	136,830.93
<hr/>				
LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	68,187.47	102,486.37
		TOTAL LIABILITIES	68,187.47	102,486.37
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FUND BALANCE				
	20	6302 REVENUES CONTROL	-110,499.00	-1,380,206.43
	20	7602 EXPENDITURES CONTROL	143,975.12	1,243,375.50
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-68,187.47	-102,486.37
		TOTAL FUND BALANCE	-34,711.35	-239,317.30
		TOTAL LIABILITIES + FUND BALANCE	33,476.12	-136,830.93
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04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 3
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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-466.12	35,728.69
		TOTAL ASSETS	-466.12	35,728.69
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-578.62	65.89
		TOTAL LIABILITIES	-578.62	65.89
FUND BALANCE				
21	6302	REVENUES CONTROL	-112.50	-37,582.30
21	7602	EXPENDITURES CONTROL	578.62	1,853.61
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	578.62	-65.89
		TOTAL FUND BALANCE	1,044.74	-35,794.58
		TOTAL LIABILITIES + FUND BALANCE	466.12	-35,728.69

04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 4
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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	-29,810.00	-27,219.59
		TOTAL ASSETS	<hr/> -29,810.00	<hr/> -27,219.59
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-40,250.00
	31	7602 EXPENDITURES CONTROL	29,810.00	77,553.00
	31	8737 RESTRICTED - OTHER	.00	-10,083.41
		TOTAL FUND BALANCE	<hr/> 29,810.00	<hr/> 27,219.59
		TOTAL LIABILITIES + FUND BALANCE	<hr/> 29,810.00	<hr/> 27,219.59
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04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 5
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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	-98,721.99	11,697.60
		TOTAL ASSETS	-98,721.99	11,697.60
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FUND BALANCE				
	32	6302 REVENUES CONTROL	-5,228.88	-180,899.09
	32	7602 EXPENDITURES CONTROL	103,950.87	180,131.51
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	98,721.99	-11,697.60
		TOTAL LIABILITIES + FUND BALANCE	98,721.99	-11,697.60
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04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 6
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-107,491.51	243,150.05
36	6111	INVESTMENTS	.00	700,000.00
TOTAL ASSETS			-107,491.51	943,150.05
FUND BALANCE				
36	6302	REVENUES CONTROL	-539.24	-1,603,630.26
36	7602	EXPENDITURES CONTROL	108,030.75	661,818.28
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,338.07
TOTAL FUND BALANCE			107,491.51	-943,150.05
TOTAL LIABILITIES + FUND BALANCE			107,491.51	-943,150.05

04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 7
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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	88,528.05	.00
		TOTAL ASSETS	88,528.05	.00
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FUND BALANCE				
	40	6302 REVENUES CONTROL	-133,760.87	-209,941.51
	40	7602 EXPENDITURES CONTROL	45,232.82	209,941.51
		TOTAL FUND BALANCE	-88,528.05	.00
		TOTAL LIABILITIES + FUND BALANCE	-88,528.05	.00
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04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 8
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	131,420.67	242,996.92
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			131,420.67	252,969.30
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-127.35	.00
TOTAL LIABILITIES			-127.35	.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-189,140.29	-759,384.03
51	7602	EXPENDITURES CONTROL	57,719.62	516,387.11
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	127.35	.00
TOTAL FUND BALANCE			-131,293.32	-252,969.30
TOTAL LIABILITIES + FUND BALANCE			-131,420.67	-252,969.30

04/10/2017 13:38
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 9

P 9
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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,408.50	2,421.20
		TOTAL ASSETS	1,408.50	2,421.20
FUND BALANCE				
52	6302	REVENUES CONTROL	-6,778.20	-40,525.35
52	7602	EXPENDITURES CONTROL	5,369.70	38,104.15
		TOTAL FUND BALANCE	-1,408.50	-2,421.20
		TOTAL LIABILITIES + FUND BALANCE	-1,408.50	-2,421.20

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