

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$2,306,119.53	
PLUS INVESTMENTS	\$1,125,000.00	
LESS OUTSTANDING CHECKS PR	(\$112,047.55)	
LESS OUTSTANDING CHECKS AP	(\$13,066.42)	
LESS OUTSTANDING ACH - CERS	(\$21,975.56)	
LESS OUTSTANDING ACH - OHIO TAXES	(\$956.23)	
LESS OUTSTANDING ACH - IND. TAXES		
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	(\$8,769.49)	
LESS OUTSTANDING 941	(\$35.80)	
LESS OUTSTANDING ACH - KTRS		
SUBTOTAL		\$3,274,268.48

TOTAL BANK		<u>\$3,274,268.48</u>
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CASH PER BOOKS (MUNIS)

GENERAL FUND	\$2,052,885.44	
SPECIAL REVENUE FUND	\$112,878.69	
DISTRICT ACTIVITY FUND	\$35,658.57	
CAPITAL OUTLAY FUND	(\$27,219.59)	
BUILDING FUND	\$15,220.22	
CONSTRUCTION FUND	\$942,346.47	
DEBT SERVICE FUND	(\$124,068.99)	
FOOD SERVICE FUND	\$262,474.52	
DAYCARE	\$4,093.15	

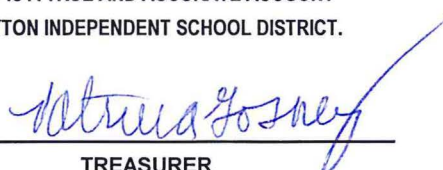
TOTAL BOOKS		<u>\$3,274,268.48</u>
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DIFFERENCE		\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$3,438,395.70	
PLUS CHECKS VOIDED PRIOR MONTH - 32938	\$117.00	
RECEIPTS	\$699,223.65	
EXPENDITURES:		
ACCOUNTS PAYABLE	(\$331,013.55)	
PAYROLL	(\$532,454.32)	
ENDING BALANCE		<u>\$3,274,268.48</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 10

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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-39,904.46	1,277,885.44
	10	6111	INVESTMENTS	.00	775,000.00
		TOTAL ASSETS		-39,904.46	2,052,885.44
LIABILITIES					
	10	7475	CERS WITHHELD PAYABLE	-253.95	-253.95
	10	7603	PURCHASE OBLIGATIONS	6,116.42	36,683.81
		TOTAL LIABILITIES		5,862.47	36,429.86
FUND BALANCE					
	10	6302	REVENUES CONTROL	-433,270.71	-6,958,848.20
	10	7602	EXPENDITURES CONTROL	473,429.12	4,906,216.71
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,116.42	-36,683.81
		TOTAL FUND BALANCE		34,041.99	-2,089,315.30
	TOTAL LIABILITIES + FUND BALANCE			39,904.46	-2,052,885.44

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 10

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-23,952.24	112,878.69
			TOTAL ASSETS	-23,952.24	112,878.69
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-48,012.89	54,473.48
			TOTAL LIABILITIES	-48,012.89	54,473.48
FUND BALANCE					
	20	6302	REVENUES CONTROL	-138,729.88	-1,518,936.31
	20	7602	EXPENDITURES CONTROL	162,682.12	1,406,057.62
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	48,012.89	-54,473.48
			TOTAL FUND BALANCE	71,965.13	-167,352.17
			TOTAL LIABILITIES + FUND BALANCE	23,952.24	-112,878.69

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 10

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-70.12	35,658.57
			TOTAL ASSETS	-70.12	35,658.57
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,477.37	1,543.26
			TOTAL LIABILITIES	1,477.37	1,543.26
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-37,582.30
	21	7602	EXPENDITURES CONTROL	70.12	1,923.73
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,477.37	-1,543.26
			TOTAL FUND BALANCE	-1,407.25	-37,201.83
			TOTAL LIABILITIES + FUND BALANCE	70.12	-35,658.57

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 10

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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	-27,219.59
			TOTAL ASSETS	.00	-27,219.59
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FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-40,250.00
	31	7602	EXPENDITURES CONTROL	.00	77,553.00
	31	8737	RESTRICTED - OTHER	.00	-10,083.41
			TOTAL FUND BALANCE	.00	27,219.59
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TOTAL LIABILITIES + FUND BALANCE				.00	27,219.59
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 10

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	3,522.62	15,220.22
	TOTAL ASSETS		3,522.62	15,220.22
FUND BALANCE				
32	6302	REVENUES CONTROL	-3,522.62	-184,421.71
32	7602	EXPENDITURES CONTROL	.00	180,131.51
32	8737	RESTRICTED - OTHER	.00	-10,930.02
	TOTAL FUND BALANCE		-3,522.62	-15,220.22
TOTAL LIABILITIES + FUND BALANCE			-3,522.62	-15,220.22
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DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 10

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	349,196.42		592,346.47
36	6111	INVESTMENTS	-350,000.00		350,000.00
TOTAL ASSETS			-803.58		942,346.47
FUND BALANCE					
36	6302	REVENUES CONTROL	-364.82		-1,603,995.08
36	7602	EXPENDITURES CONTROL	1,168.40		662,986.68
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00		-1,338.07
TOTAL FUND BALANCE			803.58		-942,346.47
TOTAL LIABILITIES + FUND BALANCE			803.58		-942,346.47

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DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2017 10

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-124,068.99	-124,068.99
			TOTAL ASSETS	-124,068.99	-124,068.99
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-209,941.51
	40	7602	EXPENDITURES CONTROL	124,068.99	334,010.50
			TOTAL FUND BALANCE	124,068.99	124,068.99
			TOTAL LIABILITIES + FUND BALANCE	124,068.99	124,068.99

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DAYTON INDEPENDENT SCHOOLS
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	19,477.60	262,474.52
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			19,477.60	272,446.90
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	120.00	120.00
TOTAL LIABILITIES			120.00	120.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-82,494.99	-841,879.02
51	7602	EXPENDITURES CONTROL	63,017.39	579,404.50
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-120.00	-120.00
TOTAL FUND BALANCE			-19,597.60	-272,566.90
TOTAL LIABILITIES + FUND BALANCE			-19,477.60	-272,446.90

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 10

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,671.95	4,093.15
		TOTAL ASSETS	1,671.95	4,093.15
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,167.00	-47,692.35
52	7602	EXPENDITURES CONTROL	5,495.05	43,599.20
		TOTAL FUND BALANCE	-1,671.95	-4,093.15
		TOTAL LIABILITIES + FUND BALANCE	-1,671.95	-4,093.15

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