

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$2,244,029.81
PLUS INVESTMENTS	\$1,125,000.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$122,737.03)
LESS OUTSTANDING CHECKS AP	(\$27,508.07)
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	
LESS OUTSTANDING ACH - CERS	(\$23,586.81)
LESS OUTSTANDING ACH - OHIO TAXES	
SUBTOTAL	
 TOTAL BANK	 <u><u>\$3,195,197.90</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$2,032,848.91
SPECIAL REVENUE FUND	\$310,204.35
DISTRICT ACTIVITY FUND	\$34,260.38
CAPITAL OUTLAY FUND	\$0.00
BUILDING FUND	(\$143,890.73)
CONSTRUCTION FUND	\$682,476.95
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$273,584.70
DAYCARE	\$5,713.34

TOTAL BOOKS	<u><u>\$3,195,197.90</u></u>
 DIFFERENCE	 \$0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$3,274,268.48
PLUS CHECK VOIDED PRIOR MONTH #33042	\$243.74
RECEIPTS (+CHECK 33042 VOIDED)	\$852,433.27
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$380,262.98)
PAYROLL	(\$551,484.61)
 ENDING BALANCE	 <u><u>\$3,195,197.90</u></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 11

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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-20,036.53	1,257,848.91
	10	6111	INVESTMENTS	.00	775,000.00
		TOTAL ASSETS		-20,036.53	2,032,848.91
LIABILITIES					
	10	7475	CERS WITHHELD PAYABLE	253.95	.00
	10	7603	PURCHASE OBLIGATIONS	38,443.40	75,127.21
		TOTAL LIABILITIES		38,697.35	75,127.21
FUND BALANCE					
	10	6302	REVENUES CONTROL	-510,182.74	-7,469,030.94
	10	7602	EXPENDITURES CONTROL	529,965.32	5,436,182.03
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-38,443.40	-75,127.21
		TOTAL FUND BALANCE		-18,660.82	-2,107,976.12
		TOTAL LIABILITIES + FUND BALANCE		20,036.53	-2,032,848.91

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 11

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	197,325.66	310,204.35
		TOTAL ASSETS	<u>197,325.66</u>	<u>310,204.35</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	14,489.07	68,962.55
		TOTAL LIABILITIES	<u>14,489.07</u>	<u>68,962.55</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-279,499.86	-1,798,436.17
20	7602	EXPENDITURES CONTROL	82,174.20	1,488,231.82
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-14,489.07	-68,962.55
		TOTAL FUND BALANCE	<u>-211,814.73</u>	<u>-379,166.90</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-197,325.66</u></u>	<u><u>-310,204.35</u></u>

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK	-1,398.19	34,260.38	
	TOTAL ASSETS		-1,398.19	34,260.38	
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS	-1,543.26	.00	
	TOTAL LIABILITIES		-1,543.26	.00	
FUND BALANCE					
21	6302	REVENUES CONTROL	.00	-37,582.30	
21	7602	EXPENDITURES CONTROL	1,398.19	3,321.92	
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,543.26	.00	
	TOTAL FUND BALANCE		2,941.45	-34,260.38	
TOTAL LIABILITIES + FUND BALANCE			1,398.19	-34,260.38	

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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	27,219.59	.00
		TOTAL ASSETS	27,219.59	.00
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FUND BALANCE				
	31	6302 REVENUES CONTROL	-43,565.00	-83,815.00
	31	7602 EXPENDITURES CONTROL	16,345.41	93,898.41
	31	8737 RESTRICTED - OTHER	.00	-10,083.41
		TOTAL FUND BALANCE	-27,219.59	.00
		TOTAL LIABILITIES + FUND BALANCE	-27,219.59	.00
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DAYTON INDEPENDENT SCHOOLS
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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	-159,110.95	-143,890.73
		TOTAL ASSETS	-159,110.95	-143,890.73
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FUND BALANCE				
	32	6302 REVENUES CONTROL	175.00	-184,246.71
	32	7602 EXPENDITURES CONTROL	158,935.95	339,067.46
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	159,110.95	143,890.73
		TOTAL LIABILITIES + FUND BALANCE	159,110.95	143,890.73
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	36	6101	CASH IN BANK	-259,869.52	332,476.95
	36	6111	INVESTMENTS	.00	350,000.00
TOTAL ASSETS				-259,869.52	682,476.95
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FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-1,603,995.08
	36	7602	EXPENDITURES CONTROL	259,869.52	922,856.20
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,338.07
TOTAL FUND BALANCE				259,869.52	-682,476.95
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TOTAL LIABILITIES + FUND BALANCE				259,869.52	-682,476.95
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DAYTON INDEPENDENT SCHOOLS
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK	124,068.99		.00
	TOTAL ASSETS		124,068.99		.00
FUND BALANCE					
40	6302	REVENUES CONTROL	-124,473.93		-334,415.44
40	7602	EXPENDITURES CONTROL	404.94		334,415.44
	TOTAL FUND BALANCE		-124,068.99		.00
TOTAL LIABILITIES + FUND BALANCE			-124,068.99		.00

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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	11,110.18	273,584.70
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			11,110.18	283,557.08
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	.00	120.00
TOTAL LIABILITIES			.00	120.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-63,354.30	-905,233.32
51	7602	EXPENDITURES CONTROL	52,244.12	631,648.62
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-120.00
TOTAL FUND BALANCE			-11,110.18	-283,677.08
TOTAL LIABILITIES + FUND BALANCE			-11,110.18	-283,557.08

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2017 11

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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	1,620.19	5,713.34
		TOTAL ASSETS	<hr/> 1,620.19	<hr/> 5,713.34
FUND BALANCE				
	52	6302 REVENUES CONTROL	-7,280.64	-54,972.99
	52	7602 EXPENDITURES CONTROL	5,660.45	49,259.65
		TOTAL FUND BALANCE	<hr/> -1,620.19	<hr/> -5,713.34
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -1,620.19	<hr/> -5,713.34
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