

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

**BANK**

UNITED BANK CHECKING BANK BALANCE	\$	2,317,980.25
PLUS INVESTMENTS	\$	275,000.00
BANK ERROR		
LESS OUTSTANDING CHECKS PR	\$	(58,041.42)
LESS OUTSTANDING CHECKS AP	\$	(177,494.30)
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	\$	(8,769.49)
LESS OUTSTANDING ACH - CERS	\$	(32,387.28)
LESS OUTSTANDING ACH - OHIO TAXES	\$	(1,668.62)
SUBTOTAL		

TOTAL BANK	\$	<u>2,314,619.14</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$	1,547,700.32
SPECIAL REVENUE FUND	\$	62,988.12
DISTRICT ACTIVITY FUND	\$	33,441.28
CAPITAL OUTLAY FUND	\$	-
BUILDING FUND	\$	-
CONSTRUCTION FUND	\$	413,127.14
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	257,362.28
DAYCARE	\$	<u>-</u>

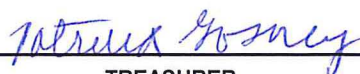
TOTAL BOOKS	\$	<u>2,314,619.14</u>
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DIFFERENCE		\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$	3,195,197.90
RECEIPTS	\$	659,296.71
EXPENDITURES:		
ACCOUNTS PAYABLE	\$	(580,613.56)
PAYROLL	\$	(959,261.91)
ENDING BALANCE	\$	<u>2,314,619.14</u>

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

  
TREASURER 7-11-17

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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2017 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	10	6101 CASH IN BANK	14,851.41	1,272,700.32
	10	6111 INVESTMENTS	-500,000.00	275,000.00
		TOTAL ASSETS	-485,148.59	1,547,700.32
<b>LIABILITIES</b>				
	10	7421 ACCOUNTS PAYABLE	-5,133.59	-5,133.59
	10	7603 PURCHASE OBLIGATIONS	-59,827.21	15,300.00
		TOTAL LIABILITIES	-64,960.80	10,166.41
<b>FUND BALANCE</b>				
	10	6302 REVENUES CONTROL	-341,320.60	-7,810,351.54
	10	7602 EXPENDITURES CONTROL	831,602.78	6,267,784.81
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	59,827.21	-15,300.00
		TOTAL FUND BALANCE	550,109.39	-1,557,866.73
		TOTAL LIABILITIES + FUND BALANCE	485,148.59	-1,547,700.32

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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2017 12

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-247,216.23	62,988.12
		TOTAL ASSETS	-247,216.23	62,988.12
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-178.97	-178.97
20	7603	PURCHASE OBLIGATIONS	11,626.21	80,588.76
		TOTAL LIABILITIES	11,447.24	80,409.79
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-68,667.00	-1,867,103.17
20	7602	EXPENDITURES CONTROL	316,062.20	1,804,294.02
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-11,626.21	-80,588.76
		TOTAL FUND BALANCE	235,768.99	-143,397.91
		TOTAL LIABILITIES + FUND BALANCE	247,216.23	-62,988.12

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DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2017 12

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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	-819.10	33,441.28
		TOTAL ASSETS	-819.10	33,441.28
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-37,582.30
21	7602	EXPENDITURES CONTROL	819.10	4,141.02
		TOTAL FUND BALANCE	819.10	-33,441.28
		TOTAL LIABILITIES + FUND BALANCE	819.10	-33,441.28



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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-83,815.00
31	7602	EXPENDITURES CONTROL	.00	93,898.41
31	8737	RESTRICTED - OTHER	.00	-10,083.41
TOTAL FUND BALANCE			<hr/> .00	<hr/> .00
TOTAL LIABILITIES + FUND BALANCE			<hr/> .00	<hr/> .00
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BALANCE SHEET FOR 2017 12

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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	143,890.73	.00
		TOTAL ASSETS	<hr/> 143,890.73	<hr/> .00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-143,890.73	-328,137.44
	32	7602 EXPENDITURES CONTROL	.00	339,067.46
	32	8737 RESTRICTED - OTHER	.00	-10,930.02
		TOTAL FUND BALANCE	<hr/> -143,890.73	<hr/> .00
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -143,890.73	<hr/> .00
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	80,650.19	413,127.14
36	6111	INVESTMENTS	-350,000.00	.00
TOTAL ASSETS			-269,349.81	413,127.14
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-650.19	-1,604,645.27
36	7602	EXPENDITURES CONTROL	270,000.00	1,192,856.20
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,338.07
TOTAL FUND BALANCE			269,349.81	-413,127.14
TOTAL LIABILITIES + FUND BALANCE			269,349.81	-413,127.14
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 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2017 12

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-334,415.44
40	7602	EXPENDITURES CONTROL	.00	334,415.44
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00
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 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2017 12

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FUND: 51     FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-16,222.42	257,362.28
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-16,222.42	267,334.66
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-5,268.69	-5,268.69
51	7603	PURCHASE OBLIGATIONS	-120.00	.00
TOTAL LIABILITIES			-5,388.69	-5,268.69
FUND BALANCE				
51	6302	REVENUES CONTROL	-62,937.79	-968,171.11
51	7602	EXPENDITURES CONTROL	84,428.90	716,077.52
51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	120.00	.00
TOTAL FUND BALANCE			21,611.11	-262,065.97
TOTAL LIABILITIES + FUND BALANCE			16,222.42	-267,334.66

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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	-5,713.34	.00
		TOTAL ASSETS	<hr/> -5,713.34	<hr/> .00
FUND BALANCE				
	52	6302 REVENUES CONTROL	-1,573.56	-56,546.55
	52	7602 EXPENDITURES CONTROL	7,286.90	56,546.55
		TOTAL FUND BALANCE	<hr/> 5,713.34	<hr/> .00
		TOTAL LIABILITIES + FUND BALANCE	<hr/> 5,713.34	<hr/> .00
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