

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$1,801,570.04
PLUS INVESTMENTS	\$479,230.00
BANK ERROR - CK. #33421- + \$.06/Direct Deposit return - + \$186.95	(\$186.89)
LESS OUTSTANDING CHECKS PR	(\$115,895.46)
LESS OUTSTANDING CHECKS AP	(\$607.70)
LESS OUTSTANDING ACH - OHIO TAXES	(\$811.22)
LESS OUTSTANDING ACH - CERS	(\$24,427.67)
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	(\$5,708.59)
SUBTOTAL	

TOTAL BANK	\$2,133,162.51
------------	----------------

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,347,712.64
SPECIAL REVENUE FUND	\$177,499.76
DISTRICT ACTIVITY FUND	\$38,615.24
CAPITAL OUTLAY FUND	\$39,500.00
BUILDING FUND	\$102,278.00
CONSTRUCTION FUND	\$233,833.57
DEBT SERVICE FUND	(\$23,191.33)
FOOD SERVICE FUND	\$219,492.23
DAYCARE	(\$2,577.60)


TOTAL BOOKS	\$2,133,162.51
-------------	----------------

DIFFERENCE	\$0.00
------------	--------

MUNIS RECONCILIATION

BEGINNING BALANCE	\$2,417,004.06
RECEIPTS	\$694,825.85
EXPENDITURES:	
ACCOUNTS PAYABLE	(\$409,557.54)
PAYROLL	(\$569,109.86)
ENDING BALANCE	\$2,133,162.51

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


TREASURER

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 1
glbalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-175,226.58	875,694.80
10	6111	INVESTMENTS	.00	479,230.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	-7,212.16	-7,212.16
TOTAL ASSETS			-182,438.74	1,347,712.64
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-51,232.37	54,573.14
TOTAL LIABILITIES			-51,232.37	54,573.14
FUND BALANCE				
10	6302	REVENUES CONTROL	-397,032.82	-746,554.11
10	7602	EXPENDITURES CONTROL	579,471.56	935,780.91
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	51,232.37	-54,573.14
10	8770	UNASSIGNED FUND BALANCE	.00	-1,536,939.44
TOTAL FUND BALANCE			233,671.11	-1,402,285.78
TOTAL LIABILITIES + FUND BALANCE			182,438.74	-1,347,712.64
			=====	=====

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 2
glbalsht

FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	83,932.23	170,287.60
	20	6130	INTERFUND RECEIVABLES	7,212.16	7,212.16
TOTAL ASSETS				91,144.39	177,499.76
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	66,488.67	116,720.34
TOTAL LIABILITIES				66,488.67	116,720.34
FUND BALANCE					
	20	6302	REVENUES CONTROL	-286,680.31	-489,294.35
	20	7602	EXPENDITURES CONTROL	195,535.92	311,794.59
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-66,488.67	-116,720.34
TOTAL FUND BALANCE				-157,633.06	-294,220.10
TOTAL LIABILITIES + FUND BALANCE				-91,144.39	-177,499.76

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 3
glbalsht

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-709.06	38,615.24
		TOTAL ASSETS	-709.06	38,615.24
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-558.95	59.96
		TOTAL LIABILITIES	-558.95	59.96
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-1,917.23
21	7602	EXPENDITURES CONTROL	709.06	1,134.76
21	8737	RESTRICTED - OTHER	.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	558.95	-59.96
		TOTAL FUND BALANCE	1,268.01	-38,675.20
		TOTAL LIABILITIES + FUND BALANCE	709.06	-38,615.24
			=====	=====

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 4
g1balsht

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	39,500.00
			TOTAL ASSETS	.00	39,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,500.00
			TOTAL FUND BALANCE	.00	-39,500.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-39,500.00

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 5
glbalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>					
ASSETS					
	32	6101	CASH IN BANK	.00	102,278.00
			TOTAL ASSETS	.00	102,278.00
				<hr/>	<hr/>
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-102,278.00
			TOTAL FUND BALANCE	.00	-102,278.00
				<hr/>	<hr/>
			TOTAL LIABILITIES + FUND BALANCE	.00	-102,278.00
				=====	=====

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 6
glbalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-160,377.60	233,833.57
	TOTAL ASSETS		-160,377.60	233,833.57
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-6,794.00	4,012.80
	TOTAL LIABILITIES		-6,794.00	4,012.80
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	160,377.60	171,021.60
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-406,918.22
36	8753	ASSIGNED-PURCH OBL - CURRENT	6,794.00	-4,012.80
36	8770	UNASSIGNED FUND BALANCE	.00	2,063.05
	TOTAL FUND BALANCE		167,171.60	-237,846.37
TOTAL LIABILITIES + FUND BALANCE			160,377.60	-233,833.57
			=====	=====

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 7
glbalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>				
ASSETS				
	40	6101 CASH IN BANK	.00	-23,191.33
		TOTAL ASSETS	.00	-23,191.33
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	23,191.33
		TOTAL FUND BALANCE	.00	23,191.33
		TOTAL LIABILITIES + FUND BALANCE	.00	23,191.33
			=====	=====

09/15/2017 12:57
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 2

P 8
glbalsht

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-28,782.94	219,492.23
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
	TOTAL ASSETS			-28,782.94	229,464.61
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	750.00	750.00
	TOTAL LIABILITIES			750.00	750.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-7,769.09	-16,597.89
	51	7602	EXPENDITURES CONTROL	36,552.03	49,034.87
	51	8739	RESTRICTED-NET POSITION	.00	-252,093.59
	51	8739I	RESTR NET POSITION-INVENTO	.00	-9,972.38
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-750.00	-750.00
	51	8770	UNASSIGNED FUND BALANCE	.00	164.38
	TOTAL FUND BALANCE			28,032.94	-230,214.61
	TOTAL LIABILITIES + FUND BALANCE			28,782.94	-229,464.61

09/15/2017 12:57
 9147tgos

DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2018 2

P 9
 glbalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>				
ASSETS				
	52	6101 CASH IN BANK	-2,677.60	-2,577.60
		TOTAL ASSETS	<hr/> -2,677.60	<hr/> -2,577.60
FUND BALANCE				
	52	6302 REVENUES CONTROL	-1,700.00	-1,700.00
	52	7602 EXPENDITURES CONTROL	4,377.60	4,377.60
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	<hr/> 2,677.60	<hr/> 2,577.60
		TOTAL LIABILITIES + FUND BALANCE	<hr/> 2,677.60	<hr/> 2,577.60
			=====	=====

** END OF REPORT - Generated by trish gosney **