

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

BANK

UNITED BANK CHECKING BANK BALANCE	\$1,351,200.65	
PLUS INVESTMENTS	\$479,230.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$132,292.81)	
LESS OUTSTANDING CHECKS AP	(\$29,017.08)	
LESS OUTSTANDING ACH - OHIO TAXES	(\$786.23)	
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	(\$6,936.77)	
LESS OUTSTANDING ACH - CERS	(\$24,936.35)	
TOTAL BANK		<u>\$1,636,461.41</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,196,524.99	
SPECIAL REVENUE FUND	(\$34,970.59)	
DISTRICT ACTIVITY FUND	\$48,459.28	
CAPITAL OUTLAY FUND	\$39,500.00	
BUILDING FUND	\$102,278.00	
CONSTRUCTION FUND	\$121,437.38	
DEBT SERVICE FUND	(\$40,275.07)	
FOOD SERVICE FUND	\$205,769.87	
DAYCARE	(\$2,262.45)	
TOTAL BOOKS		<u>\$1,636,461.41</u>
DIFFERENCE		(\$0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$2,133,162.51	
RECEIPTS	\$475,602.78	
EXPENDITURES:		
ACCOUNTS PAYABLE	(\$415,793.59)	
PAYROLL	(\$556,510.29)	
ENDING BALANCE		<u>\$1,636,461.41</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 2018 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-151,187.65	717,294.99
	10	6111 INVESTMENTS	.00	479,230.00
		TOTAL ASSETS	-151,187.65	1,196,524.99
LIABILITIES				
	10	7603 PURCHASE OBLIGATIONS	20,414.71	74,987.85
		TOTAL LIABILITIES	20,414.71	74,987.85
FUND BALANCE				
	10	6302 REVENUES CONTROL	-343,097.72	-1,089,651.83
	10	7602 EXPENDITURES CONTROL	494,285.37	1,430,066.28
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	-20,414.71	-74,987.85
	10	8770 UNASSIGNED FUND BALANCE	.00	-1,536,939.44
		TOTAL FUND BALANCE	130,772.94	-1,271,512.84
		TOTAL LIABILITIES + FUND BALANCE	151,187.65	-1,196,524.99

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DAYTON INDEPENDENT SCHOOLS
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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	20	6101	CASH IN BANK	-212,470.35	-34,970.59
			TOTAL ASSETS	-212,470.35	-34,970.59
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LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	28,997.95
	20	7481	ADVANCES FROM GRANTORS	.00	-28,997.95
	20	7603	PURCHASE OBLIGATIONS	-4,881.34	111,839.00
			TOTAL LIABILITIES	-4,881.34	111,839.00
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FUND BALANCE					
	20	6302	REVENUES CONTROL	-7,728.22	-497,022.57
	20	7602	EXPENDITURES CONTROL	220,198.57	531,993.16
	20	8731	RESTRICTED GRANTS	.00	80,588.76
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	4,881.34	-111,839.00
	20	8770	UNASSIGNED FUND BALANCE	.00	-80,588.76
			TOTAL FUND BALANCE	217,351.69	-76,868.41
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TOTAL LIABILITIES + FUND BALANCE				212,470.35	34,970.59
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FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		9,844.04	48,459.28
		TOTAL ASSETS		9,844.04	48,459.28
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS		-59.96	.00
		TOTAL LIABILITIES		-59.96	.00
FUND BALANCE					
21	6302	REVENUES CONTROL		-10,000.00	-11,917.23
21	7602	EXPENDITURES CONTROL		155.96	1,290.72
21	8737	RESTRICTED - OTHER		.00	-37,832.77
21	8753	ASSIGNED-PUR OBLG CURR (1-12)		59.96	.00
		TOTAL FUND BALANCE		-9,784.08	-48,459.28
		TOTAL LIABILITIES + FUND BALANCE		-9,844.04	-48,459.28

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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	39,500.00
			TOTAL ASSETS	.00	39,500.00
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FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,500.00
			TOTAL FUND BALANCE	.00	-39,500.00
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			TOTAL LIABILITIES + FUND BALANCE	.00	-39,500.00
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 DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2018 3

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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	.00	102,278.00
			TOTAL ASSETS	.00	102,278.00
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FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-102,278.00
			TOTAL FUND BALANCE	.00	-102,278.00
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			TOTAL LIABILITIES + FUND BALANCE	.00	-102,278.00
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-112,396.19	121,437.38
	TOTAL ASSETS		-112,396.19	121,437.38
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	-147,494.00
36	7603	PURCHASE OBLIGATIONS	-4,012.80	.00
	TOTAL LIABILITIES		-4,012.80	-147,494.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,369.26	-2,369.26
36	7602	EXPENDITURES CONTROL	114,765.45	285,787.05
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-257,361.17
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,012.80	.00
	TOTAL FUND BALANCE		116,408.99	26,056.62
TOTAL LIABILITIES + FUND BALANCE			112,396.19	-121,437.38

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2018 3

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-17,083.74	-40,275.07
			TOTAL ASSETS	-17,083.74	-40,275.07
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	17,083.74	40,275.07
			TOTAL FUND BALANCE	17,083.74	40,275.07
			TOTAL LIABILITIES + FUND BALANCE	17,083.74	40,275.07

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-13,722.36	205,769.87
51	6153	ACCOUNTS RECEIVABLE	.00	8,829.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,972.00
TOTAL ASSETS			-13,722.36	219,570.87
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	134.40	884.40
TOTAL LIABILITIES			134.40	884.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-36,252.91	-52,850.80
51	7602	EXPENDITURES CONTROL	49,975.27	99,010.14
51	8739	RESTRICTED-NET POSITION	.00	-260,758.21
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,972.00
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-134.40	-884.40
TOTAL FUND BALANCE			13,587.96	-220,455.27
TOTAL LIABILITIES + FUND BALANCE			13,722.36	-219,570.87
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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	315.15	-2,262.45
		TOTAL ASSETS	<hr/> 315.15	<hr/> -2,262.45
FUND BALANCE				
	52	6302 REVENUES CONTROL	-6,076.00	-7,776.00
	52	7602 EXPENDITURES CONTROL	5,760.85	10,138.45
	52	8739 RESTRICTED-NET ASSETS	.00	-100.00
		TOTAL FUND BALANCE	<hr/> -315.15	<hr/> 2,262.45
		TOTAL LIABILITIES + FUND BALANCE	<hr/> -315.15	<hr/> 2,262.45
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