

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
SEPTEMBER 2015**

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,312,733.89	
BANK ERROR	\$537.74	
LESS OUTSTANDING CHECKS PR	(\$125,817.65)	
LESS OUTSTANDING CHECKS AP	(\$3,875.00)	
LESS OHIO TAXES	(\$916.82)	
LESS CERS RETIREMENT	(\$20,640.58)	
LESS FEDERAL HEALTH INS.	(\$6,630.63)	
SUBTOTAL		\$1,155,390.95

TOTAL BANK	<u><u>\$1,155,390.95</u></u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$935,171.29
SPECIAL REVENUE FUND	(\$54,971.63)
DISTRICT ACTIVITY FUND	\$29,394.35
CAPITAL OUTLAY FUND	(\$1,943.00)
BUILDING FUND	\$102,286.00
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$25,244.88)
FOOD SERVICE FUND	\$163,059.39
DAYCARE	<u>\$6,301.36</u>

TOTAL BOOKS	<u><u>\$1,155,390.95</u></u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,166,471.63
RECEIPTS	\$626,837.01
EXPENDITURES:	
ACCOUNTS PAYABLE	\$107,595.77
PAYROLL	<u>\$530,321.92</u>

ENDING BALANCE	<u><u>\$1,155,390.95</u></u>
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INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT  
OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.

  
TREASURER

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-14,316.85	935,171.29
	TOTAL ASSETS		-14,316.85	935,171.29
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	-110.08	-110.08
10	7603	PURCHASE OBLIGATIONS	7,633.85	35,500.95
	TOTAL LIABILITIES		7,523.77	35,390.87
FUND BALANCE				
10	6302	REVENUES CONTROL	-444,192.43	-1,158,798.87
10	7602	EXPENDITURES CONTROL	458,619.36	1,290,014.55
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-7,633.85	-35,500.95
10	8770	UNASSIGNED FUND BALANCE	.00	-1,066,276.89
	TOTAL FUND BALANCE		6,793.08	-970,562.16
	TOTAL LIABILITIES + FUND BALANCE		14,316.85	-935,171.29

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 2      SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	59,470.34	-54,971.63
	TOTAL ASSETS		59,470.34	-54,971.63
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	10,231.82	20,160.17
	TOTAL LIABILITIES		10,231.82	20,160.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-176,621.45	-337,942.25
20	7602	EXPENDITURES CONTROL	117,151.11	392,913.88
20	8731	RESTRICTED GRANTS	.00	-103,882.06
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-10,231.82	-20,160.17
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	103,882.06
	TOTAL FUND BALANCE		-69,702.16	34,811.46
	TOTAL LIABILITIES + FUND BALANCE		-59,470.34	54,971.63

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-821.38	29,394.35
			TOTAL ASSETS	-821.38	29,394.35
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-532.07	329.92
			TOTAL LIABILITIES	-532.07	329.92
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-2,019.49
	21	7602	EXPENDITURES CONTROL	821.38	3,303.25
	21	8737	RESTRICTED - OTHER	.00	-30,678.11
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	532.07	-329.92
			TOTAL FUND BALANCE	1,353.45	-29,724.27
			TOTAL LIABILITIES + FUND BALANCE	821.38	-29,394.35

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-41,693.00	-1,943.00
			TOTAL ASSETS	-41,693.00	-1,943.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,750.00
	31	7602	EXPENDITURES CONTROL	41,693.00	41,693.00
			TOTAL FUND BALANCE	41,693.00	1,943.00
			TOTAL LIABILITIES + FUND BALANCE	41,693.00	1,943.00



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	102,286.00
			TOTAL ASSETS	.00	102,286.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-102,286.00
			TOTAL FUND BALANCE	.00	-102,286.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-102,286.00

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	1,338.07
			TOTAL ASSETS	.00	1,338.07
FUND BALANCE					
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,338.07
			TOTAL FUND BALANCE	.00	-1,338.07
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-25,244.88
			TOTAL ASSETS	.00	-25,244.88
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	25,244.88
			TOTAL FUND BALANCE	.00	25,244.88
			TOTAL LIABILITIES + FUND BALANCE	.00	25,244.88



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-13,982.64		163,059.39
51	6171	INVENTORIES FOR CONSUMPTION	.00		9,972.38
TOTAL ASSETS			-13,982.64		173,031.77
LIABILITIES					
51	7603	PURCHASE OBLIGATIONS	.00		91.29
TOTAL LIABILITIES			.00		91.29
FUND BALANCE					
51	6302	REVENUES CONTROL	-46,074.77		-55,596.36
51	7602	EXPENDITURES CONTROL	60,057.41		111,980.46
51	8722	NONSPENDABLE-INVENTORIES	.00		-9,972.38
51	8739	RESTRICTED-NET ASSETS	.00		-210,520.02
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00		-91.29
51	8770	UNASSIGNED FUND BALANCE	.00		-8,923.47
TOTAL FUND BALANCE			13,982.64		-173,123.06
TOTAL LIABILITIES + FUND BALANCE			13,982.64		-173,031.77

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 3

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	262.85	6,301.36	
TOTAL ASSETS			262.85	6,301.36	
FUND BALANCE					
52	6302	REVENUES CONTROL	-4,186.00	-7,620.80	
52	7602	EXPENDITURES CONTROL	3,923.15	8,919.19	
52	8739	RESTRICTED-NET ASSETS	.00	-7,599.75	
TOTAL FUND BALANCE			-262.85	-6,301.36	
TOTAL LIABILITIES + FUND BALANCE			-262.85	-6,301.36	

\*\* END OF REPORT - Generated by McCormick \*\*