

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$932,540.42	
LESS BANK ERROR (Check #29815)	(\$0.01)	
LESS OUTSTANDING CHECKS PR	(\$112,820.40)	
LESS OUTSTANDING CHECKS AP	(\$13,776.03)	
LESS OHIO TAXES	(\$914.52)	
LESS CERS RETIREMENT	(\$20,825.20)	
LESS FEDERAL HEALTH INS.	(\$6,450.82)	
SUBTOTAL		\$777,753.44

TOTAL BANK	<u><u>\$777,753.44</u></u>
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CASH PER BOOKS (MUNIS)

GENERAL FUND	\$731,758.03
SPECIAL REVENUE FUND	(\$129,553.26)
DISTRICT ACTIVITY FUND	\$28,771.26
CAPITAL OUTLAY FUND	(\$1,943.00)
BUILDING FUND	\$102,286.00
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$66,314.07)
FOOD SERVICE FUND	\$105,011.37
DAYCARE	<u>\$6,399.04</u>

TOTAL BOOKS	<u><u>\$777,753.44</u></u>
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DIFFERENCE	\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,155,390.95
RECEIPTS	\$495,684.48
EXPENDITURES:	
ACCOUNTS PAYABLE	\$334,933.12
PAYROLL	<u>\$538,388.87</u>

ENDING BALANCE	<u><u>\$777,753.44</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 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-203,413.26	731,758.03
			TOTAL ASSETS	-203,413.26	731,758.03
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	110.08	.00
	10	7603	PURCHASE OBLIGATIONS	-13,214.44	22,286.51
			TOTAL LIABILITIES	-13,104.36	22,286.51
FUND BALANCE					
	10	6302	REVENUES CONTROL	-394,507.01	-1,553,305.88
	10	7602	EXPENDITURES CONTROL	597,810.19	1,887,824.74
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	13,214.44	-22,286.51
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,066,276.89
			TOTAL FUND BALANCE	216,517.62	-754,044.54
			TOTAL LIABILITIES + FUND BALANCE	203,413.26	-731,758.03

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2016 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-74,581.63	-129,553.26
			TOTAL ASSETS	-74,581.63	-129,553.26
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-13,830.13	10,425.56
			TOTAL LIABILITIES	-13,830.13	10,425.56
FUND BALANCE					
	20	6302	REVENUES CONTROL	-91,659.61	-429,601.86
	20	7602	EXPENDITURES CONTROL	166,241.24	559,155.12
	20	8731	RESTRICTED GRANTS	.00	-103,882.06
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	13,830.13	-10,425.56
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	103,882.06
			TOTAL FUND BALANCE	88,411.76	119,127.70
			TOTAL LIABILITIES + FUND BALANCE	74,581.63	129,553.26

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2016 4

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-623.09	28,771.26
		TOTAL ASSETS	-623.09	28,771.26
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	675.06	1,004.98
		TOTAL LIABILITIES	675.06	1,004.98
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-2,019.49
21	7602	EXPENDITURES CONTROL	623.09	3,926.34
21	8737	RESTRICTED - OTHER	.00	-30,678.11
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-675.06	-1,004.98
		TOTAL FUND BALANCE	-51.97	-29,776.24
		TOTAL LIABILITIES + FUND BALANCE	623.09	-28,771.26

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2016 4

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 4

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 4

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 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-41,069.19	-66,314.07
			TOTAL ASSETS	-41,069.19	-66,314.07
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	41,069.19	66,314.07
			TOTAL FUND BALANCE	41,069.19	66,314.07
			TOTAL LIABILITIES + FUND BALANCE	41,069.19	66,314.07

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2016 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-58,048.02		105,011.37
51	6171	INVENTORIES FOR CONSUMPTION	.00		9,972.38
TOTAL ASSETS			-58,048.02		114,983.75
LIABILITIES					
51	7603	PURCHASE OBLIGATIONS	-91.29		.00
TOTAL LIABILITIES			-91.29		.00
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,825.04		-57,421.40
51	7602	EXPENDITURES CONTROL	59,873.06		171,853.52
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)	91.29		.00
51	8770	UNASSIGNED FUND BALANCE	.00		-8,923.47
TOTAL FUND BALANCE			58,139.31		-114,983.75
TOTAL LIABILITIES + FUND BALANCE			58,048.02		-114,983.75

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 4

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	97.68	6,399.04
			TOTAL ASSETS	97.68	6,399.04
FUND BALANCE					
	52	6302	REVENUES CONTROL	-4,464.00	-12,084.80
	52	7602	EXPENDITURES CONTROL	4,366.32	13,285.51
	52	8739	RESTRICTED-NET ASSETS	.00	-7,599.75
			TOTAL FUND BALANCE	-97.68	-6,399.04
			TOTAL LIABILITIES + FUND BALANCE	-97.68	-6,399.04

** END OF REPORT - Generated by McCormick **