

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,142,348.07	
BANK ERROR (CK. 29815 (-.02) & (CK. 29975 (+.03)	\$0.01	
LESS OUTSTANDING CHECKS PR	(\$111,955.48)	
LESS OUTSTANDING CHECKS AP	(\$4,895.84)	
LESS CERS RETIREMENT	(\$20,283.28)	
LESS - FEDERAL HEALTH INSURANCE	(\$7,802.52)	
SUBTOTAL		\$997,410.96

TOTAL BANK		\$997,410.96
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$854,376.28	
SPECIAL REVENUE FUND	(\$128,489.36)	
DISTRICT ACTIVITY FUND	\$30,639.62	
CAPITAL OUTLAY FUND	(\$1,943.00)	
BUILDING FUND	\$115,338.24	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	(\$66,314.07)	
FOOD SERVICE FUND	\$185,170.16	
DAYCARE	\$7,295.02	

TOTAL BOOKS		\$997,410.96
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DIFFERENCE		\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$777,753.44	
RECEIPTS	\$874,308.72	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$108,073.20	
PAYROLL	\$546,578.00	

ENDING BALANCE		\$997,410.96
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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.

  
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 TREASURER

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	122,618.25	854,376.28
10	6134	RECEIVABLE-DAF	-102.30	.00
		<b>TOTAL ASSETS</b>	<b>122,515.95</b>	<b>854,376.28</b>
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	-6,863.11	15,423.40
		<b>TOTAL LIABILITIES</b>	<b>-6,863.11</b>	<b>15,423.40</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-604,869.99	-3,224,452.76
10	7602	EXPENDITURES CONTROL	482,354.04	2,370,076.48
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,863.11	-15,423.40
		<b>TOTAL FUND BALANCE</b>	<b>-115,652.84</b>	<b>869,799.68</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-122,515.95</b>	<b>-854,376.28</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,134.15	-128,489.36
		TOTAL ASSETS	1,134.15	-128,489.36
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	15,806.40	26,231.96
		TOTAL LIABILITIES	15,806.40	26,231.96
FUND BALANCE				
20	6302	REVENUES CONTROL	-115,321.72	-544,853.33
20	7602	EXPENDITURES CONTROL	114,187.57	673,342.69
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-15,806.40	-26,231.96
		TOTAL FUND BALANCE	-16,940.55	102,257.40
		TOTAL LIABILITIES + FUND BALANCE	-1,134.15	128,489.36

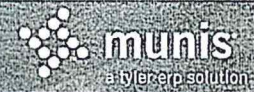
# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,868.36	30,639.62
21	6130	INTERFUND RECEIVABLES	102.30	.00
		TOTAL ASSETS	<b>1,970.66</b>	<b>30,639.62</b>
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-826.98	178.00
		TOTAL LIABILITIES	<b>-826.98</b>	<b>178.00</b>
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,321.19	-36,018.79
21	7602	EXPENDITURES CONTROL	1,350.53	5,379.17
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	826.98	-178.00
		TOTAL FUND BALANCE	<b>-1,143.68</b>	<b>-30,817.62</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-1,970.66</b>	<b>-30,639.62</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

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 5

<del>FUND: 320 BUILDING FUND (5 CENT LEVY)</del>			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	13,052.24	115,338.24
		TOTAL ASSETS	<del>13,052.24</del>	<del>115,338.24</del>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-13,052.24	-115,338.24
		TOTAL FUND BALANCE	<del>-13,052.24</del>	<del>-115,338.24</del>
		TOTAL LIABILITIES + FUND BALANCE	<del>-13,052.24</del>	<del>-115,338.24</del>

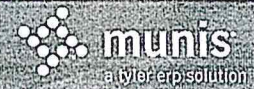
# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

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 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-66,314.07
		TOTAL ASSETS	.00	-66,314.07
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	66,314.07
		TOTAL FUND BALANCE	.00	66,314.07
		TOTAL LIABILITIES + FUND BALANCE	.00	66,314.07



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	80,088.54	185,170.16
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
	TOTAL ASSETS		<b>80,088.54</b>	<b>195,142.54</b>
FUND BALANCE				
51	6302	REVENUES CONTROL	-133,365.39	-410,300.53
51	7602	EXPENDITURES CONTROL	53,276.85	225,130.37
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
	TOTAL FUND BALANCE		<b>-80,088.54</b>	<b>-195,142.54</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-80,088.54</b>	<b>-195,142.54</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 5

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	895.98	7,295.02
		TOTAL ASSETS	<b>895.98</b>	<b>7,295.02</b>
FUND BALANCE				
	52	6302 REVENUES CONTROL	-4,522.00	-24,206.55
	52	7602 EXPENDITURES CONTROL	3,626.02	16,911.53
		TOTAL FUND BALANCE	<b>-895.98</b>	<b>-7,295.02</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-895.98</b>	<b>-7,295.02</b>

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