

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,719,527.93	
PLUS INVESTMENTS	\$400,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$126,900.47)	
LESS OUTSTANDING CHECKS AP	(\$6,840.75)	
LESS ACH - OHIO TAX	(\$955.19)	
LESS - ACH/CERS	(\$21,320.80)	
SUBTOTAL		\$1,963,510.72

TOTAL BANK		<u>\$1,963,510.72</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,716,436.00
SPECIAL REVENUE FUND	(\$53,994.74)
DISTRICT ACTIVITY FUND	\$31,204.62
CAPITAL OUTLAY FUND	(\$8,053.00)
BUILDING FUND	\$91,642.51
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$177,463.70
DAYCARE	\$7,473.56

TOTAL BOOKS	<u>\$1,963,510.72</u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$997,410.96
RECEIPTS	\$1,710,508.32
EXPENDITURES:	
ACCOUNTS PAYABLE	\$200,372.58
PAYROLL	\$544,035.98

ENDING BALANCE	<u>\$1,963,510.72</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 6

FUND: 1    GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	462,059.72	1,316,436.00
10	6111	INVESTMENTS	400,000.00	400,000.00
TOTAL ASSETS			862,059.72	1,716,436.00
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-11,561.83	3,861.57
TOTAL LIABILITIES			-11,561.83	3,861.57
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,376,605.07	-4,601,057.83
10	7602	EXPENDITURES CONTROL	514,545.35	2,884,621.83
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	11,561.83	-3,861.57
TOTAL FUND BALANCE			-850,497.89	-1,720,297.57
TOTAL LIABILITIES + FUND BALANCE			-862,059.72	-1,716,436.00

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	74,494.62	-53,994.74
			TOTAL ASSETS	74,494.62	-53,994.74
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-24,505.09	1,726.87
			TOTAL LIABILITIES	-24,505.09	1,726.87
FUND BALANCE					
	20	6302	REVENUES CONTROL	-218,673.39	-763,526.72
	20	7602	EXPENDITURES CONTROL	144,178.77	817,521.46
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	24,505.09	-1,726.87
			TOTAL FUND BALANCE	-49,989.53	52,267.87
			TOTAL LIABILITIES + FUND BALANCE	-74,494.62	53,994.74

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 6

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	565.00	31,204.62
			TOTAL ASSETS	565.00	31,204.62
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,473.35	1,651.35
			TOTAL LIABILITIES	1,473.35	1,651.35
FUND BALANCE					
	21	6302	REVENUES CONTROL	-1,000.00	-37,018.79
	21	7602	EXPENDITURES CONTROL	435.00	5,814.17
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,473.35	-1,651.35
			TOTAL FUND BALANCE	-2,038.35	-32,855.97
			TOTAL LIABILITIES + FUND BALANCE	-565.00	-31,204.62

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 6

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-6,110.00	-8,053.00
			TOTAL ASSETS	-6,110.00	-8,053.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-39,750.00
	31	7602	EXPENDITURES CONTROL	6,110.00	47,803.00
			TOTAL FUND BALANCE	6,110.00	8,053.00
			TOTAL LIABILITIES + FUND BALANCE	6,110.00	8,053.00



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-23,695.73	91,642.51
			TOTAL ASSETS	-23,695.73	91,642.51
FUND BALANCE					
	32	6302	REVENUES CONTROL	-55,529.65	-170,867.89
	32	7602	EXPENDITURES CONTROL	79,225.38	79,225.38
			TOTAL FUND BALANCE	23,695.73	-91,642.51
			TOTAL LIABILITIES + FUND BALANCE	23,695.73	-91,642.51

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 6

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 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	66,314.07	.00
			TOTAL ASSETS	66,314.07	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-79,225.38	-79,225.38
	40	7602	EXPENDITURES CONTROL	12,911.31	79,225.38
			TOTAL FUND BALANCE	-66,314.07	.00
			TOTAL LIABILITIES + FUND BALANCE	-66,314.07	.00



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-7,706.46	177,463.70
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-7,706.46	187,436.08
FUND BALANCE				
51	6302	REVENUES CONTROL	-57,618.77	-467,919.30
51	7602	EXPENDITURES CONTROL	65,325.23	290,455.60
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
TOTAL FUND BALANCE			7,706.46	-187,436.08
TOTAL LIABILITIES + FUND BALANCE			7,706.46	-187,436.08

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 6

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK		178.54	7,473.56
	TOTAL ASSETS			178.54	7,473.56
LIABILITIES					
52	7603	PURCHASE OBLIGATIONS		226.23	226.23
	TOTAL LIABILITIES			226.23	226.23
FUND BALANCE					
52	6302	REVENUES CONTROL		-4,549.66	-28,756.21
52	7602	EXPENDITURES CONTROL		4,371.12	21,282.65
52	8753	ASSIGNED-PUR OBLG CURR (1-12)		-226.23	-226.23
	TOTAL FUND BALANCE			-404.77	-7,699.79
	TOTAL LIABILITIES + FUND BALANCE			-178.54	-7,473.56

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