

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
JANUARY 2016**

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,765,669.38	
PLUS INVESTMENTS	\$425,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$120,275.02)	
LESS OUTSTANDING CHECKS AP	(\$24,111.29)	
LESS OUTSTANDING ACH - CERS	(\$19,906.51)	
LESS OUTSTANDING ACH - FED. HEALTH INS.	(\$7,344.32)	
LESS OUTSTANDING ACH - OHIO TAX	(\$921.10)	
SUBTOTAL		\$2,018,111.14

TOTAL BANK		<u>\$2,018,111.14</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,872,675.09
SPECIAL REVENUE FUND	(\$91,499.83)
DISTRICT ACTIVITY FUND	\$29,191.05
CAPITAL OUTLAY FUND	(\$8,053.00)
BUILDING FUND	\$106,020.92
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$85,233.90)
FOOD SERVICE FUND	\$186,173.75
DAYCARE	\$7,498.99

TOTAL BOOKS	<u>\$2,018,111.14</u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,963,510.72	
RECEIPTS	\$804,694.37	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$223,343.83	
PAYROLL	\$526,750.12	
ENDING BALANCE		<u>\$2,018,111.14</u>

INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT  
OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.

  
TREASURER

For the Account of:  
DAYTON INDEPENDENT SCHOOLS

Account Number:  
Date: DECEMBER 31, 2015



Citizens Bank  
Trust Department

34 N. Fort Thomas Avenue • Fort Thomas, KY 41075



## Review of Assets

Shares or Par Value		Unit Market	Investment Cost Basis	Total Market Value	Est. Annual Income	Current Yield
	CASH					
	INCOME CASH		0.00	0.00		
	PRINCIPAL CASH		0.00	0.00		
	TOTAL CASH		0.00	0.00		
	CASH EQUIVALENTS					
	MISC CASH EQUIV-TAXABLE					
50,000	FEDERATED GOVT OBLIGATIONS FUND #5 - PRINCIPAL	1.000	50,000.00	50,000.00	54	0.11
	DTC ELIGIBLE CD'S					
25,000	BEAL BK CD PLANO TX .55% DUE 5/18/2016	99.904	25,000.00	24,976.00	138	0.55
25,000	SALLIE MAE BK CD .5% DUE 3/16/2016	99.946	25,000.00	24,986.50	125	0.50
25,000	BERKSHIRE BANK CD .50% DUE 3/23/2016	99.941	25,000.00	24,985.25	125	0.50
25,000	BEAL BK PLANO TX CD .6% DUE 6/15/2016	99.878	25,000.00	24,969.50	150	0.60
25,000	BMO HARRIS BK CD .55% DUE 6/16/2016	99.872	25,000.00	24,968.00	138	0.55
25,000	COMPASS BK CD BIRMINGHAM .6% DUE 6/16/2016	99.872	25,000.00	24,968.00	150	0.60
25,000	ALLY BK CD MIDVALE UT .6% DUE 6/17/2016	99.871	25,000.00	24,967.75	150	0.60
25,000	GOLDMAN SACHS CD .6% DUE 6/20/2016	99.876	25,000.00	24,969.00	150	0.60
25,000	EVERBRANK CD .7% DUE 7/1/2016	99.856	25,000.00	24,964.00	175	0.70
25,000	MBANK MANISTIQUE MI .7% DUE 9/28/2016	99.764	25,000.00	24,941.00	175	0.70
25,000	MBANK MANISTIQUE MI .75% DUE 11/28/2016	99.736	25,000.00	24,934.00	188	0.75

For the Account of:  
DAYTON INDEPENDENT SCHOOLS

Account Number: 1111111111  
Date: DECEMBER 31, 2015



Citizens Bank  
Trust Department

34 N. Fort Thomas Avenue • Fort Thomas, KY 41075



## Review of Assets

Shares or Par Value		Unit Market	Investment Cost Basis	Total Market Value	Est. Annual Income	Current Yield
25,000	MEDALLION BANK CD .8% DUE 12/29/2016	99.729	25,000.00	24,932.25	200	0.80
25,000	SALLIE MAE BK CD .85% DUE 3/16/2017	99.666	25,000.00	24,916.50	213	0.85
25,000	AMERICAN EXPRESS CENTURION CD 1% DUE 6/16/2017	99.593	25,000.00	24,898.25	250	1.00
	TOTAL DTC ELIGIBLE CD'S		350,000.00	349,376.00	2,327	0.67
	TOTAL CASH EQUIVALENTS		400,000.00	399,376.00	2,381	0.60
	MISCELLANEOUS ASSETS					
	ORIGINAL DOCUMENTS					
1	DAYTON SCHOOL ORIGINAL INV AGY DTD 12/8/15		0.00	0.00	0	0.00
	TOTAL MISCELLANEOUS ASSETS		0.00	0.00	0	0.00
	GRAND TOTAL		400,000.00	399,376.00	2,381	0.60

+ 25,000 purchased Jan 28, 2016

\$ 425,000

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		131,239.09	1,447,675.09
10	6111	INVESTMENTS		25,000.00	425,000.00
10	6131	RECEIVABLE FROM SPECIAL REV FN		-4,781.26	.00
	TOTAL ASSETS			151,457.83	1,872,675.09
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS		9,419.71	13,281.28
	TOTAL LIABILITIES			9,419.71	13,281.28
FUND BALANCE					
10	6302	REVENUES CONTROL		-627,005.39	-5,228,063.22
10	7602	EXPENDITURES CONTROL		475,547.56	3,355,388.13
10	8753	ASSIGNED-PUR OBLG CURR (1-12)		-9,419.71	-13,281.28
	TOTAL FUND BALANCE			-160,877.54	-1,885,956.37
	TOTAL LIABILITIES + FUND BALANCE			-151,457.83	-1,872,675.09



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-37,505.09	-91,499.83
	20	6130	INTERFUND RECEIVABLES	4,781.26	.00
			TOTAL ASSETS	-32,723.83	-91,499.83
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	1,744.95	3,471.82
			TOTAL LIABILITIES	1,744.95	3,471.82
FUND BALANCE					
	20	6302	REVENUES CONTROL	-113,565.70	-877,092.42
	20	7602	EXPENDITURES CONTROL	146,289.53	968,592.25
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,744.95	-3,471.82
			TOTAL FUND BALANCE	30,978.88	88,028.01
			TOTAL LIABILITIES + FUND BALANCE	32,723.83	91,499.83

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,013.57	29,191.05
		TOTAL ASSETS	-2,013.57	29,191.05
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-791.50	859.85
		TOTAL LIABILITIES	-791.50	859.85
FUND BALANCE				
21	6302	REVENUES CONTROL	-20.40	-37,039.19
21	7602	EXPENDITURES CONTROL	2,033.97	7,848.14
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	791.50	-859.85
		TOTAL FUND BALANCE	2,805.07	-30,050.90
		TOTAL LIABILITIES + FUND BALANCE	2,013.57	-29,191.05

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016. 7

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

CURRENT OF 2016

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016.7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	14,378.41	106,020.92
			TOTAL ASSETS	14,378.41	106,020.92
FUND BALANCE					
	32	6302	REVENUES CONTROL	-14,378.41	-185,246.30
	32	7602	EXPENDITURES CONTROL	.00	79,225.38
			TOTAL FUND BALANCE	-14,378.41	-106,020.92
			TOTAL LIABILITIES + FUND BALANCE	-14,378.41	-106,020.92



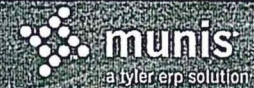
# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

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 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-85,233.90	-85,233.90
			TOTAL ASSETS	-85,233.90	-85,233.90
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-79,225.38
	40	7602	EXPENDITURES CONTROL	85,233.90	164,459.28
			TOTAL FUND BALANCE	85,233.90	85,233.90
			TOTAL LIABILITIES + FUND BALANCE	85,233.90	85,233.90

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	8,710.05	186,173.75
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			8,710.05	196,146.13
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	132.40	132.40
TOTAL LIABILITIES			132.40	132.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-51,739.54	-519,658.84
51	7602	EXPENDITURES CONTROL	43,029.49	333,485.09
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-132.40	-132.40
TOTAL FUND BALANCE			-8,842.45	-196,278.53
TOTAL LIABILITIES + FUND BALANCE			-8,710.05	-196,146.13

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 7

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	25.43	7,498.99
	TOTAL ASSETS		25.43	7,498.99
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	-226.23	.00
	TOTAL LIABILITIES		-226.23	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,129.00	-32,885.21
52	7602	EXPENDITURES CONTROL	4,103.57	25,386.22
52	8753	ASSIGNED-PUR OBLG CURR (1-12)	226.23	.00
	TOTAL FUND BALANCE		200.80	-7,498.99
	TOTAL LIABILITIES + FUND BALANCE		-25.43	-7,498.99

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



For the Account of:  
DAYTON INDEPENDENT SCHOOLS

Account Number: 51 00 1780 0 01  
Date: DECEMBER 31, 2015



34 N. Fort Thomas Avenue • Fort Thomas, KY 41075



# Review of Assets

Shares or Par Value		Unit Market	Investment Cost Basis	Total Market Value	Est. Annual Income	Current Yield
<b>CASH</b>						
	INCOME CASH		0.00	0.00		
	PRINCIPAL CASH		0.00	0.00		
	<b>TOTAL CASH</b>		<b>0.00</b>	<b>0.00</b>		
<b>CASH EQUIVALENTS</b>						
<b>MISC CASH EQUIV-TAXABLE</b>						
50,000	FEDERATED GOVT OBLIGATIONS FUND #5 - PRINCIPAL	1.000	50,000.00	50,000.00	54	0.11
<b>DTC ELIGIBLE CD'S</b>						
25,000	BEAL BK CD PLANO TX .55% DUE 5/18/2016	99.904	25,000.00	24,976.00	138	0.55
25,000	SALLIE MAE BK CD .5% DUE 3/16/2016	99.946	25,000.00	24,986.50	125	0.50
25,000	BERKSHIRE BANK CD .50% DUE 3/23/2016	99.941	25,000.00	24,985.25	125	0.50
25,000	BEAL BK PLANO TX CD .6% DUE 6/15/2016	99.878	25,000.00	24,969.50	150	0.60
25,000	BMO HARRIS BK CD .55% DUE 6/16/2016	99.872	25,000.00	24,968.00	138	0.55
25,000	COMPASS BK CD BIRMINGHAM .6% DUE 6/16/2016	99.872	25,000.00	24,968.00	150	0.60
25,000	ALLY BK CD MIDVALE UT .6% DUE 6/17/2016	99.871	25,000.00	24,967.75	150	0.60
25,000	GOLDMAN SACHS CD .6% DUE 6/20/2016	99.876	25,000.00	24,969.00	150	0.60
25,000	EVERBRANK CD .7% DUE 7/1/2016	99.856	25,000.00	24,964.00	175	0.70
25,000	MBANK MANISTIQUE MI .7% DUE 9/28/2016	99.764	25,000.00	24,941.00	175	0.70
25,000	MBANK MANISTIQUE MI .75% DUE 11/28/2016	99.736	25,000.00	24,934.00	188	0.75