

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,696,230.86	
PLUS INVESTMENTS	\$425,000.00	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$132,275.00)	
LESS OUTSTANDING CHECKS AP	(\$50,553.46)	
LESS OUTSTANDING ACH - CERS	(\$20,276.58)	
LESS OUTSTANDING ACH - FED. HEALTH INS.	(\$7,993.82)	
LESS OUTSTANDING ACH - OHIO TAX	(\$965.56)	
SUBTOTAL		\$1,909,166.44

TOTAL BANK	<u><u>\$1,909,166.44</u></u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,765,035.92
SPECIAL REVENUE FUND	(\$96,302.35)
DISTRICT ACTIVITY FUND	\$29,191.05
CAPITAL OUTLAY FUND	(\$8,053.00)
BUILDING FUND	\$23,046.96
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$190,278.33
DAYCARE	<u>\$4,631.46</u>

TOTAL BOOKS	<u><u>\$1,909,166.44</u></u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$2,018,111.14	
RECEIPTS	\$592,797.95	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$157,474.51	
PAYROLL	<u>\$544,268.14</u>	
ENDING BALANCE		<u><u>\$1,909,166.44</u></u>

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 8

FUND: 1      GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-107,639.17	1,340,035.92
	10	6111	INVESTMENTS	.00	425,000.00
		TOTAL ASSETS		-107,639.17	1,765,035.92
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	4,349.57	17,630.85
		TOTAL LIABILITIES		4,349.57	17,630.85
FUND BALANCE					
	10	6302	REVENUES CONTROL	-417,396.51	-5,645,459.73
	10	7602	EXPENDITURES CONTROL	525,035.68	3,880,423.81
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,349.57	-17,630.85
		TOTAL FUND BALANCE		103,289.60	-1,782,666.77
		TOTAL LIABILITIES + FUND BALANCE		107,639.17	-1,765,035.92

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-4,802.52	-96,302.35
			TOTAL ASSETS	-4,802.52	-96,302.35
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-919.38	2,552.44
			TOTAL LIABILITIES	-919.38	2,552.44
FUND BALANCE					
	20	6302	REVENUES CONTROL	-109,530.28	-986,622.70
	20	7602	EXPENDITURES CONTROL	114,332.80	1,082,925.05
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	919.38	-2,552.44
			TOTAL FUND BALANCE	5,721.90	93,749.91
			TOTAL LIABILITIES + FUND BALANCE	4,802.52	96,302.35

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	29,191.05
			TOTAL ASSETS	.00	29,191.05
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-330.92	528.93
			TOTAL LIABILITIES	-330.92	528.93
FUND BALANCE					
	21	6302	REVENUES CONTROL	-399.92	-37,439.11
	21	7602	EXPENDITURES CONTROL	399.92	8,248.06
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	330.92	-528.93
			TOTAL FUND BALANCE	330.92	-29,719.98
			TOTAL LIABILITIES + FUND BALANCE	.00	-29,191.05

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

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



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 8

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-82,973.96	23,046.96
			TOTAL ASSETS	-82,973.96	23,046.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,259.94	-187,506.24
	32	7602	EXPENDITURES CONTROL	85,233.90	164,459.28
			TOTAL FUND BALANCE	82,973.96	-23,046.96
			TOTAL LIABILITIES + FUND BALANCE	82,973.96	-23,046.96

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

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 8

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



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	4,104.58	190,278.33
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
	TOTAL ASSETS			4,104.58	200,250.71
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	67.60	200.00
	TOTAL LIABILITIES			67.60	200.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-61,467.31	-581,126.15
	51	7602	EXPENDITURES CONTROL	57,362.73	390,847.82
	51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-67.60	-200.00
	TOTAL FUND BALANCE			-4,172.18	-200,450.71
	TOTAL LIABILITIES + FUND BALANCE			-4,104.58	-200,250.71

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 8

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-2,867.53	4,631.46
			TOTAL ASSETS	-2,867.53	4,631.46
FUND BALANCE					
	52	6302	REVENUES CONTROL	-1,671.92	-34,557.13
	52	7602	EXPENDITURES CONTROL	4,539.45	29,925.67
			TOTAL FUND BALANCE	2,867.53	-4,631.46
			TOTAL LIABILITIES + FUND BALANCE	2,867.53	-4,631.46

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