

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,526,151.96
PLUS INVESTMENTS	\$425,000.00
BANK ERROR	
LESS OUTSTANDING CHECKS PR	(\$114,029.47)
LESS OUTSTANDING CHECKS AP	(\$38,089.96)
LESS OUTSTANDING ACH - FEDERAL HEALTH INS.	(\$7,539.17)
LESS OUTSTANDING ACH - CERS	(\$20,339.01)
LESS OUTSTANDING ACH - OHIO TAXES	(\$954.13)
SUBTOTAL	\$0.00

TOTAL BANK	\$1,770,200.22
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,572,815.37
SPECIAL REVENUE FUND	\$37,981.70
DISTRICT ACTIVITY FUND	\$29,193.90
CAPITAL OUTLAY FUND	\$22,303.41
BUILDING FUND	(\$110,321.02)
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$583.10)
FOOD SERVICE FUND	\$213,197.97
DAYCARE	\$4,273.92

TOTAL BOOKS	\$1,770,200.22
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,688,335.21
RECEIPTS	\$776,550.83
EXPENDITURES:	
ACCOUNTS PAYABLE	\$192,183.65
PAYROLL	\$502,502.17

ENDING BALANCE	\$1,770,200.22
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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

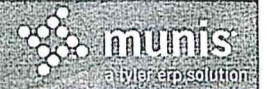
# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-25,351.19	1,147,815.37
10	6111	INVESTMENTS	.00	425,000.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	1,000.00	.00
TOTAL ASSETS			-24,351.19	1,572,815.37
LIABILITIES				
10	7474	KTRS WITHHELD PAYABLE	-32,799.19	.00
10	7603	PURCHASE OBLIGATIONS	12,575.43	26,898.90
TOTAL LIABILITIES			-20,223.76	26,898.90
FUND BALANCE				
10	6302	REVENUES CONTROL	-435,014.75	-6,946,706.30
10	7602	EXPENDITURES CONTROL	492,165.13	5,373,890.93
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-12,575.43	-26,898.90
TOTAL FUND BALANCE			44,574.95	-1,599,714.27
TOTAL LIABILITIES + FUND BALANCE			-24,351.19	-1,572,815.37

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	111,655.39	37,981.70
	20	6130	INTERFUND RECEIVABLES	-1,000.00	.00
		TOTAL ASSETS		110,655.39	37,981.70
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	4,525.56	8,560.08
		TOTAL LIABILITIES		4,525.56	8,560.08
FUND BALANCE					
	20	6302	REVENUES CONTROL	-225,662.88	-1,482,646.62
	20	7602	EXPENDITURES CONTROL	115,007.49	1,444,664.92
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,525.56	-8,560.08
		TOTAL FUND BALANCE		-115,180.95	-46,541.78
		TOTAL LIABILITIES + FUND BALANCE		-110,655.39	-37,981.70

# DAYTON INDEPENDENT SCHOOLS

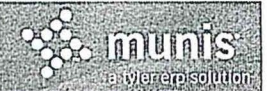


## BALANCE SHEET FOR 2016 11

				NET CHANGE	ACCOUNT
FUND: 21 DIST: ACTIVITY(SPEC: REV: ANN)				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	-764.78	29,193.90
			TOTAL ASSETS	-764.78	29,193.90
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	1,861.01	1,861.01
			TOTAL LIABILITIES	1,861.01	1,861.01
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-39,658.77
	21	7602	EXPENDITURES CONTROL	764.78	10,464.87
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,861.01	-1,861.01
			TOTAL FUND BALANCE	-1,096.23	-31,054.91
			TOTAL LIABILITIES + FUND BALANCE	764.78	-29,193.90



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	30,356.41	22,303.41
			TOTAL ASSETS	30,356.41	22,303.41
FUND BALANCE					
	31	6302	REVENUES CONTROL	-44,215.00	-83,965.00
	31	7602	EXPENDITURES CONTROL	13,858.59	61,661.59
			TOTAL FUND BALANCE	-30,356.41	-22,303.41
			TOTAL LIABILITIES + FUND BALANCE	-30,356.41	-22,303.41

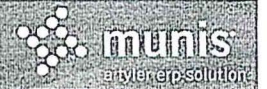
# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	-138,302.60	-110,321.02
		TOTAL ASSETS		-138,302.60	-110,321.02
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-192,440.86
	32	7602	EXPENDITURES CONTROL	138,302.60	302,761.88
		TOTAL FUND BALANCE		138,302.60	110,321.02
		TOTAL LIABILITIES + FUND BALANCE		138,302.60	110,321.02

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	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 11

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	151,578.09	-583.10
			TOTAL ASSETS	151,578.09	-583.10
FUND BALANCE					
	40	6302	REVENUES CONTROL	-152,161.19	-316,620.47
	40	7602	EXPENDITURES CONTROL	583.10	317,203.57
			TOTAL FUND BALANCE	-151,578.09	583.10
			TOTAL LIABILITIES + FUND BALANCE	-151,578.09	583.10



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-13,173.69	213,197.97
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
	TOTAL ASSETS			-13,173.69	223,170.35
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	-220.00	200.00
	TOTAL LIABILITIES			-220.00	200.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-61,275.72	-797,005.61
	51	7602	EXPENDITURES CONTROL	74,449.41	583,807.64
	51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	220.00	-200.00
	TOTAL FUND BALANCE			13,393.69	-223,370.35
	TOTAL LIABILITIES + FUND BALANCE			13,173.69	-223,170.35

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 11

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-144.79	4,273.92
			TOTAL ASSETS	-144.79	4,273.92
FUND BALANCE					
	52	6302	REVENUES CONTROL	-3,945.00	-46,533.13
	52	7602	EXPENDITURES CONTROL	4,089.79	42,259.21
			TOTAL FUND BALANCE	144.79	-4,273.92
			TOTAL LIABILITIES + FUND BALANCE	144.79	-4,273.92

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