

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$1,405,837.41	
PLUS INVESTMENTS	\$350,000.00	
LESS OUTSTANDING CHECKS PR	(\$153,922.85)	
LESS OUTSTANDING CHECKS AP	(\$90,933.11)	
LESS OHIO STATE TAX	(\$1,704.93)	
LESS OUTSTANDING ACH - CERS RETIRE	(\$29,055.14)	
LESS OUTSTANDING FICA TAXES	(\$13.26)	
SUBTOTAL		\$1,480,208.12

TOTAL BANK		<u>\$1,480,208.12</u>
------------	--	-----------------------

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,296,555.25
SPECIAL REVENUE FUND	(\$77,100.02)
DISTRICT ACTIVITY FUND	\$32,707.77
CAPITAL OUTLAY FUND	\$10,083.41
BUILDING FUND	\$10,930.02
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$207,141.98
DAYCARE	(\$1,448.36)

TOTAL BOOKS	<u>\$1,480,208.12</u>
-------------	-----------------------


DIFFERENCE	\$0.00
------------	--------

MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,770,200.22
RECEIPTS	\$869,769.63
PLUS VOIDED CK. #28724	\$200.00
EXPENDITURES:	
ACCOUNTS PAYABLE	\$270,509.28
PAYROLL	\$889,452.45

ENDING BALANCE	<u>\$1,480,208.12</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 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-201,260.12	946,555.25
	10	6111	INVESTMENTS	-75,000.00	350,000.00
		TOTAL ASSETS		-276,260.12	1,296,555.25
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-26,898.90	.00
		TOTAL LIABILITIES		-26,898.90	.00
FUND BALANCE					
	10	6302	REVENUES CONTROL	-520,360.12	-7,467,066.42
	10	7602	EXPENDITURES CONTROL	796,620.24	6,170,511.17
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	26,898.90	.00
		TOTAL FUND BALANCE		303,159.02	-1,296,555.25
		TOTAL LIABILITIES + FUND BALANCE		276,260.12	-1,296,555.25

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	-115,081.72	-77,100.02
			TOTAL ASSETS	-115,081.72	-77,100.02
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-8,560.08	.00
			TOTAL LIABILITIES	-8,560.08	.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-136,965.40	-1,619,612.02
	20	7602	EXPENDITURES CONTROL	252,047.12	1,696,712.04
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	8,560.08	.00
			TOTAL FUND BALANCE	123,641.80	77,100.02
			TOTAL LIABILITIES + FUND BALANCE	115,081.72	77,100.02

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	3,513.87	32,707.77
			TOTAL ASSETS	3,513.87	32,707.77
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-1,861.01	.00
			TOTAL LIABILITIES	-1,861.01	.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	-5,619.78	-45,278.55
	21	7602	EXPENDITURES CONTROL	2,105.91	12,570.78
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,861.01	.00
			TOTAL FUND BALANCE	-1,652.86	-32,707.77
			TOTAL LIABILITIES + FUND BALANCE	-3,513.87	-32,707.77

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-12,220.00	10,083.41
			TOTAL ASSETS	-12,220.00	10,083.41
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-83,965.00
	31	7602	EXPENDITURES CONTROL	12,220.00	73,881.59
			TOTAL FUND BALANCE	12,220.00	-10,083.41
			TOTAL LIABILITIES + FUND BALANCE	12,220.00	-10,083.41

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	121,251.04	10,930.02
			TOTAL ASSETS	121,251.04	10,930.02
FUND BALANCE					
	32	6302	REVENUES CONTROL	-121,834.14	-314,275.00
	32	7602	EXPENDITURES CONTROL	583.10	303,344.98
			TOTAL FUND BALANCE	-121,251.04	-10,930.02
			TOTAL LIABILITIES + FUND BALANCE	-121,251.04	-10,930.02

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

				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 12

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	583.10	.00
			TOTAL ASSETS	583.10	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-583.10	-317,203.57
	40	7602	EXPENDITURES CONTROL	.00	317,203.57
			TOTAL FUND BALANCE	-583.10	.00
			TOTAL LIABILITIES + FUND BALANCE	-583.10	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
	51	6101 CASH IN BANK	-6,055.99	207,141.98
	51	6171 INVENTORIES FOR CONSUMPTION	.00	9,972.38
		TOTAL ASSETS	-6,055.99	217,114.36
LIABILITIES				
	51	7603 PURCHASE OBLIGATIONS	-200.00	.00
		TOTAL LIABILITIES	-200.00	.00
FUND BALANCE				
	51	6302 REVENUES CONTROL	-56,138.56	-853,144.17
	51	7602 EXPENDITURES CONTROL	62,194.55	646,002.19
	51	8722 NONSPENDABLE-INVENTORIES	.00	-9,972.38
	51	8753 ASSIGNED-PUR OBLG CURR (1-12)	200.00	.00
		TOTAL FUND BALANCE	6,255.99	-217,114.36
		TOTAL LIABILITIES + FUND BALANCE	6,055.99	-217,114.36

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2016 12

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK		-5,722.28	-1,448.36
		TOTAL ASSETS		-5,722.28	-1,448.36
FUND BALANCE					
52	6302	REVENUES CONTROL		-75.00	-46,608.13
52	7602	EXPENDITURES CONTROL		5,797.28	48,056.49
		TOTAL FUND BALANCE		5,722.28	1,448.36
		TOTAL LIABILITIES + FUND BALANCE		5,722.28	1,448.36

** END OF REPORT - Generated by McCormick **