

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

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

<u>CASH PER BOOKS (MUNIS)</u>	
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><u>\$1,480,208.12</u></u>
-------------	------------------------------

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

<u>MUNIS RECONCILIATION</u>	
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><u>\$1,480,208.12</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 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	-26,898.90	.00
	TOTAL LIABILITIES		-26,898.90	.00
<b>FUND BALANCE</b>				
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

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-115,081.72	-77,100.02
		TOTAL ASSETS	-115,081.72	-77,100.02
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-8,560.08	.00
		TOTAL LIABILITIES	-8,560.08	.00
<b>FUND BALANCE</b>				
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

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 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT 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

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
51	7603	PURCHASE OBLIGATIONS	-200.00	.00
	TOTAL LIABILITIES		-200.00	.00
<b>FUND BALANCE</b>				
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 \*\*