

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
DECEMBER 2014**

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,221,059.70	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$124,981.08)	
LESS OUTSTANDING CHECKS AP	(\$4,462.50)	
LESS OUTSTANDING ACH/CERS	(\$21,004.36)	
SUBTOTAL		\$1,070,611.76

TOTAL BANK	<u><u>\$1,070,611.76</u></u>
------------	------------------------------

**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,068,831.14
SPECIAL REVENUE FUND	(\$172,757.59)
CAPITAL OUTLAY FUND	\$7,764.50
BUILDING FUND	\$155,063.47
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$81,283.46)
FOOD SERVICE FUND	\$88,719.44
DAYCARE	<u>\$2,936.19</u>

TOTAL BOOKS	<u><u>\$1,070,611.76</u></u>
-------------	------------------------------

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

**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$445,349.80
RECEIPTS	\$1,398,887.62
EXPENDITURES:	
ACCOUNTS PAYABLE	\$235,900.54
PAYROLL	<u>\$537,725.12</u>

ENDING BALANCE	<u><u>\$1,070,611.76</u></u>
----------------	------------------------------

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

  
TREASURER

01/05/2015 13:18  
9147mmcc

DAYTON INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2015 6

P 1  
glbalsht

FUND: 1 GENERAL FUND /

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	629,648.65	1,068,831.14
			TOTAL ASSETS	<u>629,648.65</u>	<u>1,068,831.14</u>
				=====	=====
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	7,921.66	-19.57
	10	7603	PURCHASE OBLIGATIONS	-3,203.15	6,860.81
			TOTAL LIABILITIES	<u>4,718.51</u>	<u>6,841.24</u>
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,132,135.71	-3,741,899.63
	10	7602	EXPENDITURES CONTROL	494,565.40	2,673,088.06
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,203.15	-6,860.81
			TOTAL FUND BALANCE	<u>-634,367.16</u>	<u>-1,075,672.38</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>-629,648.65</u>	<u>-1,068,831.14</u>
				=====	=====

01/05/2015 13:18  
 9147mmcc

 DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

 P 2  
 glbalsht

FUND: 2 SPECIAL REVENUE /

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-80,682.20	-172,757.59
			TOTAL ASSETS	<u>-80,682.20</u>	<u>-172,757.59</u>
				=====	=====
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-22,479.00	4,364.62
			TOTAL LIABILITIES	<u>-22,479.00</u>	<u>4,364.62</u>
FUND BALANCE					
	20	6302	REVENUES CONTROL	-106,278.68	-867,127.95
	20	7602	EXPENDITURES CONTROL	186,960.88	1,039,885.54
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	22,479.00	-4,364.62
			TOTAL FUND BALANCE	<u>103,161.20</u>	<u>168,392.97</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>80,682.20</u>	<u>172,757.59</u>
				=====	=====

01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 3  
 glbalsht

FUND: 310 CAPITAL OUTLAY FUND /

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	7,764.50
			TOTAL ASSETS	.00	7,764.50
				=====	=====
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,055.00
	31	7602	EXPENDITURES CONTROL	.00	30,290.50
			TOTAL FUND BALANCE	.00	-7,764.50
			TOTAL LIABILITIES + FUND BALANCE	.00	-7,764.50
				=====	=====

01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 4  
 glbalsht

FUND: 320 BUILDING FUND (5 CENT LEVY) /

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	58,989.09	155,063.47
			TOTAL ASSETS	<u>58,989.09</u>	<u>155,063.47</u>
				=====	=====
FUND BALANCE					
	32	6302	REVENUES CONTROL	-58,989.09	-155,063.47
			TOTAL FUND BALANCE	<u>-58,989.09</u>	<u>-155,063.47</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>-58,989.09</u>	<u>-155,063.47</u>
				=====	=====

01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 5  
 glbalsht

FUND: 360 CONSTRUCTION FUND /

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	7602	EXPENDITURES CONTROL	.00	1,788.24
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-3,126.31
			TOTAL FUND BALANCE	.00	-1,338.07
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07
				=====	=====

01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 6  
 glbalsht

FUND: 400 DEBT SERVICE FUND /

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-81,283.46
			TOTAL ASSETS	.00	-81,283.46
				=====	=====
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	81,283.46
			TOTAL FUND BALANCE	.00	81,283.46
			TOTAL LIABILITIES + FUND BALANCE	.00	81,283.46
				=====	=====



01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 7  
 glbalsht

FUND: 51 FOOD SERVICE FUND /

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	17,694.67	88,719.44
	51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
		TOTAL ASSETS		17,694.67	98,691.82
				=====	=====
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	5,340.54	11,165.54
		TOTAL LIABILITIES		5,340.54	11,165.54
				=====	=====
FUND BALANCE					
	51	6302	REVENUES CONTROL	-92,993.15	-510,127.84
	51	7602	EXPENDITURES CONTROL	75,298.48	421,408.40
	51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
	51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,340.54	-11,165.54
		TOTAL FUND BALANCE		-23,035.21	-109,857.36
		TOTAL LIABILITIES + FUND BALANCE		-17,694.67	-98,691.82
				=====	=====



01/05/2015 13:18  
 9147mmcc

DAYTON INDEPENDENT SCHOOLS  
 BALANCE SHEET FOR 2015 6

P 8  
 glbalsht

FUND: 52 DAY CARE SERVICES /

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-388.25	2,936.19
			TOTAL ASSETS	<u>-388.25</u>	<u>2,936.19</u>
				=====	=====
FUND BALANCE					
	52	6302	REVENUES CONTROL	-4,913.00	-47,112.10
	52	7602	EXPENDITURES CONTROL	5,301.25	44,175.91
			TOTAL FUND BALANCE	<u>388.25</u>	<u>-2,936.19</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>388.25</u>	<u>-2,936.19</u>
				=====	=====

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