

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY 2015**

<u>BANK</u>		
CITIZENS BANK CHECKING BANK BALANCE	\$1,513,375.02	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$121,941.26)	
LESS OUTSTANDING CHECKS AP	(\$28,816.51)	
LESS OUTSTANDING ACH/CERS	(\$20,465.65)	
SUBTOTAL		\$1,342,151.60
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TOTAL BANK		<u><u>\$1,342,151.60</u></u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND	\$1,307,085.36	
SPECIAL REVENUE FUND	(\$112,796.42)	
CAPITAL OUTLAY FUND	(\$4,636.56)	
BUILDING FUND	\$44,202.93	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	\$0.00	
FOOD SERVICE FUND	\$104,344.19	
DAYCARE	\$2,614.03	
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TOTAL BOOKS		<u><u>\$1,342,151.60</u></u>
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DIFFERENCE		\$0.00

<u>MUNIS RECONCILIATION</u>		
BEGINNING BALANCE	\$1,070,611.76	
RECEIPTS	\$986,417.39	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$211,745.78	
PAYROLL	\$503,131.77	
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ENDING BALANCE		<u><u>\$1,342,151.60</u></u>

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


TREASURER

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 7

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FUND: 1 GENERAL FUND /

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	10	6101 CASH IN BANK	238,254.22	1,307,085.36
		TOTAL ASSETS	238,254.22	1,307,085.36
			=====	=====
LIABILITIES				
	10	7461 ACCR SALARIES & BENEFIT PBLE	-9,306.92	-9,326.49
	10	7603 PURCHASE OBLIGATIONS	3,468.28	10,329.09
		TOTAL LIABILITIES	-5,838.64	1,002.60
			-----	-----
FUND BALANCE				
	10	6302 REVENUES CONTROL	-692,772.29	-4,434,671.92
	10	7602 EXPENDITURES CONTROL	463,824.99	3,136,913.05
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	-3,468.28	-10,329.09
		TOTAL FUND BALANCE	-232,415.58	-1,308,087.96
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		TOTAL LIABILITIES + FUND BALANCE	-238,254.22	-1,307,085.36
			=====	=====

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FUND: 2 SPECIAL REVENUE /

FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	20	6101 CASH IN BANK	59,961.17	-112,796.42
		TOTAL ASSETS	59,961.17	-112,796.42
			=====	=====
LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	-37.20	4,327.42
		TOTAL LIABILITIES	-37.20	4,327.42
			-----	-----
FUND BALANCE				
	20	6302 REVENUES CONTROL	-178,994.30	-1,046,122.25
	20	7602 EXPENDITURES CONTROL	119,033.13	1,158,918.67
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	37.20	-4,327.42
		TOTAL FUND BALANCE	-59,923.97	108,469.00
		TOTAL LIABILITIES + FUND BALANCE	-59,961.17	112,796.42
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FUND: 310 CAPITAL OUTLAY FUND /

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	31	6101	CASH IN BANK	-12,401.06	-4,636.56
			TOTAL ASSETS	-12,401.06	-4,636.56
				=====	=====
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,055.00
	31	7602	EXPENDITURES CONTROL	12,401.06	42,691.56
			TOTAL FUND BALANCE	12,401.06	4,636.56
			TOTAL LIABILITIES + FUND BALANCE	12,401.06	4,636.56
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FUND: 320 BUILDING FUND (5 CENT LEVY) /

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	32	6101	CASH IN BANK	-110,860.54	44,202.93
			TOTAL ASSETS	-110,860.54	44,202.93
				=====	=====
FUND BALANCE					
	32	6302	REVENUES CONTROL	-19,561.73	-174,625.20
	32	7602	EXPENDITURES CONTROL	130,422.27	130,422.27
			TOTAL FUND BALANCE	110,860.54	-44,202.93
			TOTAL LIABILITIES + FUND BALANCE	110,860.54	-44,202.93
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BALANCE SHEET FOR 2015 7

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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
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FUND: 400 DEBT SERVICE FUND /

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS					
	40	6101	CASH IN BANK	81,283.46	.00
			TOTAL ASSETS	81,283.46	.00
				=====	=====
FUND BALANCE					
	40	6302	REVENUES CONTROL	-142,823.33	-142,823.33
	40	7602	EXPENDITURES CONTROL	61,539.87	142,823.33
			TOTAL FUND BALANCE	-81,283.46	.00
			TOTAL LIABILITIES + FUND BALANCE	-81,283.46	.00
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BALANCE SHEET FOR 2015 7

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FUND: 51 FOOD SERVICE FUND /

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
51	6101	CASH IN BANK	15,624.75	104,344.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			15,624.75	114,316.57
			=====	=====
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-10,725.22	440.32
TOTAL LIABILITIES			-10,725.22	440.32
			-----	-----
FUND BALANCE				
51	6302	REVENUES CONTROL	-97,534.52	-607,662.36
51	7602	EXPENDITURES CONTROL	81,909.77	503,318.17
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,725.22	-440.32
TOTAL FUND BALANCE			-4,899.53	-114,756.89
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TOTAL LIABILITIES + FUND BALANCE			-15,624.75	-114,316.57
			=====	=====

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FUND: 52 DAY CARE SERVICES /

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	52	6101 CASH IN BANK	-322.16	2,614.03
		TOTAL ASSETS	-322.16	2,614.03
			=====	=====
FUND BALANCE				
	52	6302 REVENUES CONTROL	-4,838.00	-51,950.10
	52	7602 EXPENDITURES CONTROL	5,160.16	49,336.07
		TOTAL FUND BALANCE	322.16	-2,614.03
		TOTAL LIABILITIES + FUND BALANCE	322.16	-2,614.03
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