

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,577,229.57	
LESS OUTSTANDING CHECKS PR	(\$139,424.22)	
LESS OUTSTANDING CHECKS AP	(\$1,206.27)	
LESS OUTSTANDING ACH/CERS	(\$21,219.66)	
LESS OUTSTANDING ACH/OHIO TAXES	(\$1,438.33)	
SUBTOTAL		\$1,413,941.09

TOTAL BANK		<u>\$1,413,941.09</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,335,989.39
SPECIAL REVENUE FUND	(\$58,092.17)
DISTRICT ACTIVITY FUND	\$29,124.30
CAPITAL OUTLAY FUND	\$0.00
BUILDING FUND	(\$118,125.00)
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$212,986.47
DAYCARE	\$10,720.03

TOTAL BOOKS	<u>\$1,413,941.09</u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,464,809.44
RECEIPTS	\$776,969.47
EXPENDITURES:	\$827,837.82
ACCOUNTS PAYABLE	\$229,847.77
PAYROLL	\$597,990.05

ENDING BALANCE	<u>\$1,413,941.09</u>
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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 2015 11

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-6,971.63	1,335,989.39
			TOTAL ASSETS	-6,971.63	1,335,989.39
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	64.10	-8,780.33
	10	7603	PURCHASE OBLIGATIONS	28,710.15	31,370.38
			TOTAL LIABILITIES	28,774.25	22,590.05
FUND BALANCE					
	10	6302	REVENUES CONTROL	-518,202.84	-6,338,804.82
	10	7602	EXPENDITURES CONTROL	525,110.37	5,011,595.76
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-28,710.15	-31,370.38
			TOTAL FUND BALANCE	-21,802.62	-1,358,579.44
			TOTAL LIABILITIES + FUND BALANCE	6,971.63	-1,335,989.39

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	684.38	-58,092.17
			TOTAL ASSETS	684.38	-58,092.17
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	8,640.17	17,187.90
			TOTAL LIABILITIES	8,640.17	17,187.90
FUND BALANCE					
	20	6302	REVENUES CONTROL	-117,937.91	-1,589,766.65
	20	7602	EXPENDITURES CONTROL	117,253.53	1,647,858.82
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-8,640.17	-17,187.90
			TOTAL FUND BALANCE	-9,324.55	40,904.27
			TOTAL LIABILITIES + FUND BALANCE	-684.38	58,092.17

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-297.65	29,124.30
			TOTAL ASSETS	-297.65	29,124.30
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	2,804.20	2,868.20
			TOTAL LIABILITIES	2,804.20	2,868.20
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-29,611.90
	21	7602	EXPENDITURES CONTROL	297.65	487.60
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,804.20	-2,868.20
			TOTAL FUND BALANCE	-2,506.55	-31,992.50
			TOTAL LIABILITIES + FUND BALANCE	297.65	-29,124.30

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	14,033.06	.00
			TOTAL ASSETS	14,033.06	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-43,982.00	-82,037.00
	31	7602	EXPENDITURES CONTROL	29,948.94	82,037.00
			TOTAL FUND BALANCE	-14,033.06	.00
			TOTAL LIABILITIES + FUND BALANCE	-14,033.06	.00



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-174,112.95	-118,125.00
			TOTAL ASSETS	-174,112.95	-118,125.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,693.78	-189,104.00
	32	7602	EXPENDITURES CONTROL	176,806.73	307,229.00
			TOTAL FUND BALANCE	174,112.95	118,125.00
			TOTAL LIABILITIES + FUND BALANCE	174,112.95	118,125.00

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

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

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	81,352.04	.00
			TOTAL ASSETS	81,352.04	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-172,639.25	-315,462.58
	40	7602	EXPENDITURES CONTROL	91,287.21	315,462.58
			TOTAL FUND BALANCE	-81,352.04	.00
			TOTAL LIABILITIES + FUND BALANCE	-81,352.04	.00



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 51    FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,871.21	212,986.47
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			29,871.21	222,958.85
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-3,083.60	1,848.00
TOTAL LIABILITIES			-3,083.60	1,848.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-123,309.50	-1,074,552.79
51	7602	EXPENDITURES CONTROL	93,438.29	861,566.32
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,083.60	-1,848.00
TOTAL FUND BALANCE			-26,787.61	-224,806.85
TOTAL LIABILITIES + FUND BALANCE			-29,871.21	-222,958.85

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 11

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	4,573.19	10,720.03
			TOTAL ASSETS	4,573.19	10,720.03
FUND BALANCE					
	52	6302	REVENUES CONTROL	-8,308.48	-79,299.22
	52	7602	EXPENDITURES CONTROL	3,735.29	68,579.19
			TOTAL FUND BALANCE	-4,573.19	-10,720.03
			TOTAL LIABILITIES + FUND BALANCE	-4,573.19	-10,720.03

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