

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

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,419,758.79	
LESS OUTSTANDING CHECKS PR	(\$145,716.23)	
LESS OUTSTANDING CHECKS AP	(\$82,951.11)	
LESS OUTSTANDING ACH - FED. HEALTH	(\$8,090.65)	
LESS OUTSTANDING ACH - OHIO TAX	(\$1,605.44)	
LESS OUTSTANDING ACH - CERS RETIRE.	(\$28,570.13)	
SUBTOTAL		\$1,152,825.23

TOTAL BANK

\$1,152,825.23

**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$1,026,051.69
SPECIAL REVENUE FUND	(\$124,130.35)
DIST. ACTIVITY FUND	\$31,239.10
CAPITAL OUTLAY FUND	\$0.00
BUILDING FUND	\$0.00
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	\$0.00
FOOD SERVICE FUND	\$210,726.97
DAYCARE	\$7,599.75

TOTAL BOOKS

\$1,152,825.23

DIFFERENCE

\$0.00

**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,413,941.09
RECEIPTS	\$879,360.44
EXPENDITURES:	
ACCOUNTS PAYABLE	\$282,754.45
PAYROLL	\$857,721.85

ENDING BALANCE

\$1,152,825.23

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 12

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-308,437.70	1,026,051.69
10	6131	RECEIVABLE FROM SPECIAL REV FN	3,748.22	.00
TOTAL ASSETS			-304,689.48	1,026,051.69
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-7,971.63	-7,971.63
10	7461	ACCR SALARIES & BENEFIT PBLE	8,780.33	.00
10	7603	PURCHASE OBLIGATIONS	-25,533.50	5,836.88
TOTAL LIABILITIES			-24,724.80	-2,134.75
FUND BALANCE				
10	6302	REVENUES CONTROL	-456,760.73	-6,794,065.55
10	7602	EXPENDITURES CONTROL	760,641.51	5,775,985.49
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	25,533.50	-5,836.88
TOTAL FUND BALANCE			329,414.28	-1,023,916.94
TOTAL LIABILITIES + FUND BALANCE			304,689.48	-1,026,051.69

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 12

FUND: 2      SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-67,538.18	-124,130.35	
20	6130	INTERFUND RECEIVABLES	-3,748.22	.00	
TOTAL ASSETS			-71,286.40	-124,130.35	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	-9,283.78	-9,283.78	
20	7603	PURCHASE OBLIGATIONS	86,694.16	103,882.06	
TOTAL LIABILITIES			77,410.38	94,598.28	
FUND BALANCE					
20	6302	REVENUES CONTROL	-174,641.54	-1,765,908.19	
20	7602	EXPENDITURES CONTROL	255,211.72	1,899,322.32	
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-86,694.16	-103,882.06	
TOTAL FUND BALANCE			-6,123.98	29,532.07	
TOTAL LIABILITIES + FUND BALANCE			71,286.40	124,130.35	

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 12

FUND: 21    DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	2,114.80	31,239.10
	TOTAL ASSETS		2,114.80	31,239.10
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-560.99	-560.99
21	7603	PURCHASE OBLIGATIONS	-2,868.20	.00
	TOTAL LIABILITIES		-3,429.19	-560.99
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,269.65	-33,881.55
21	7602	EXPENDITURES CONTROL	2,715.84	3,203.44
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,868.20	.00
	TOTAL FUND BALANCE		1,314.39	-30,678.11
	TOTAL LIABILITIES + FUND BALANCE		-2,114.80	-31,239.10

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-82,037.00
	31	7602	EXPENDITURES CONTROL	.00	82,037.00
			TOTAL FUND BALANCE	.00	.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2015 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	118,125.00	.00
			TOTAL ASSETS	118,125.00	.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-118,125.00	-307,229.00
	32	7602	EXPENDITURES CONTROL	.00	307,229.00
			TOTAL FUND BALANCE	-118,125.00	.00
			TOTAL LIABILITIES + FUND BALANCE	-118,125.00	.00

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 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	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 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-315,462.58
40	7602	EXPENDITURES CONTROL	.00	315,462.58
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 12

FUND: 51    FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-2,259.50	210,726.97
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			-2,259.50	220,699.35
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-206.95	-206.95
51	7603	PURCHASE OBLIGATIONS	-1,848.00	.00
TOTAL LIABILITIES			-2,054.95	-206.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-116,754.51	-1,191,307.30
51	7602	EXPENDITURES CONTROL	119,220.96	980,787.28
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,848.00	.00
TOTAL FUND BALANCE			4,314.45	-220,492.40
TOTAL LIABILITIES + FUND BALANCE			2,259.50	-220,699.35

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2015 12

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-3,120.28	7,599.75
	TOTAL ASSETS		-3,120.28	7,599.75
FUND BALANCE				
52	6302	REVENUES CONTROL	-3,676.00	-82,975.22
52	7602	EXPENDITURES CONTROL	6,796.28	75,375.47
	TOTAL FUND BALANCE		3,120.28	-7,599.75
	TOTAL LIABILITIES + FUND BALANCE		3,120.28	-7,599.75

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