

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

<u>BANK</u>		
CITIZENS BANK CHECKING BANK BAL	\$1,518,554.83	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$128,570.51)	
LESS OUTSTANDING CHECKS AP	(\$1,937.49)	
LESS OUTSTANDING ACH/OHIO TAX	(\$1,046.68)	
LESS OUTSTANDING ACH/CERS	(\$20,528.55)	
SUBTOTAL		\$1,366,471.60
<hr/>		
TOTAL BANK		<u><u>\$1,366,471.60</u></u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND	\$1,270,224.14	
SPECIAL REVENUE FUND	(\$72,791.69)	
CAPITAL OUTLAY FUND	(\$14,033.06)	
BUILDING FUND	\$46,870.61	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	\$0.00	
FOOD SERVICE FUND	\$132,997.32	
DAYCARE	\$1,866.21	
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TOTAL BOOKS		<u><u>\$1,366,471.60</u></u>
<hr/>		
DIFFERENCE		\$0.00

<u>MUNIS RECONCILIATION</u>		
BALANCE FEBRUARY 1, 2015	\$1,342,151.60	
RECEIPTS	\$702,166.45	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$145,877.06	
PAYROLL	\$531,969.39	
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BALANCE FEBRUARY 28, 2015		<u><u>\$1,366,471.60</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 8

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FUND: 1 GENERAL FUND /

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
10	6101	CASH IN BANK	-29,754.82	1,270,224.14
		TOTAL ASSETS	----- -29,754.82 =====	----- 1,270,224.14 =====
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	.00	-9,326.49
10	7472	FICA WITHHELD PAYABLE	-2.70	-2.70
10	7603	PURCHASE OBLIGATIONS	-3,282.90	7,046.19
		TOTAL LIABILITIES	----- -3,285.60 -----	----- -2,283.00 -----
FUND BALANCE				
10	6302	REVENUES CONTROL	-408,377.57	-4,843,049.49
10	7602	EXPENDITURES CONTROL	438,135.09	3,582,154.54
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,282.90	-7,046.19
		TOTAL FUND BALANCE	----- 33,040.42 -----	----- -1,267,941.14 -----
		TOTAL LIABILITIES + FUND BALANCE	----- 29,754.82 =====	----- -1,270,224.14 =====

FUND: 2 SPECIAL REVENUE /

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	20	6101 CASH IN BANK	32,898.33	-72,791.69
		TOTAL ASSETS	----- 32,898.33	----- -72,791.69
			=====	=====
LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	40.25	4,367.67
		TOTAL LIABILITIES	----- 40.25	----- 4,367.67
			-----	-----
FUND BALANCE				
	20	6302 REVENUES CONTROL	-172,298.86	-1,218,421.11
	20	7602 EXPENDITURES CONTROL	139,400.53	1,291,212.80
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-40.25	-4,367.67
		TOTAL FUND BALANCE	----- -32,938.58	----- 68,424.02
		TOTAL LIABILITIES + FUND BALANCE	----- -32,898.33	----- 72,791.69
			=====	=====

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FUND: 310 CAPITAL OUTLAY FUND /

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
31	6101	CASH IN BANK	-9,396.50	-14,033.06
			-----	-----
		TOTAL ASSETS	-9,396.50	-14,033.06
			=====	=====
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-38,055.00
31	7602	EXPENDITURES CONTROL	9,396.50	52,088.06
			-----	-----
		TOTAL FUND BALANCE	9,396.50	14,033.06
			-----	-----
		TOTAL LIABILITIES + FUND BALANCE	9,396.50	14,033.06
			=====	=====

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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	2,667.68	46,870.61
TOTAL ASSETS			----- 2,667.68	----- 46,870.61
			=====	=====
FUND BALANCE				
32	6302	REVENUES CONTROL	-2,667.68	-177,292.88
32	7602	EXPENDITURES CONTROL	.00	130,422.27
TOTAL FUND BALANCE			----- -2,667.68	----- -46,870.61
TOTAL LIABILITIES + FUND BALANCE			----- -2,667.68	----- -46,870.61
			=====	=====

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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

FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-142,823.33
	40	7602 EXPENDITURES CONTROL	.00	142,823.33
			-----	-----
		TOTAL FUND BALANCE	.00	.00
			-----	-----
		TOTAL LIABILITIES + FUND BALANCE	.00	.00
			=====	=====

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BALANCE SHEET FOR 2015 8

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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	28,653.13	132,997.32
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
			-----	-----
		TOTAL ASSETS	28,653.13	142,969.70
			=====	=====
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-440.32	.00
			-----	-----
		TOTAL LIABILITIES	-440.32	.00
			-----	-----
FUND BALANCE				
51	6302	REVENUES CONTROL	-126,110.32	-733,772.68
51	7602	EXPENDITURES CONTROL	97,457.19	600,775.36
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	440.32	.00
			-----	-----
		TOTAL FUND BALANCE	-28,212.81	-142,969.70
			-----	-----
		TOTAL LIABILITIES + FUND BALANCE	-28,653.13	-142,969.70
			=====	=====

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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	-747.82	1,866.21
		TOTAL ASSETS	-747.82	1,866.21
			=====	=====
FUND BALANCE				
	52	6302 REVENUES CONTROL	-4,830.00	-56,780.10
	52	7602 EXPENDITURES CONTROL	5,577.82	54,913.89
		TOTAL FUND BALANCE	747.82	-1,866.21
		TOTAL LIABILITIES + FUND BALANCE	747.82	-1,866.21
			=====	=====

** END OF REPORT - Generated by trish gosney **