

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

<u>BANK</u>		
CITIZENS BANK CHECKING BANK BALANCE	\$1,372,106.32	
BANK ERROR		
LESS OUTSTANDING CHECKS PR	(\$95,048.85)	
LESS OUTSTANDING CHECKS AP	(\$1,794.66)	
LESS OUTSTANDING ACH/CERS	(\$20,984.15)	
SUBTOTAL		\$1,254,278.66
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TOTAL BANK		<u><u>\$1,254,278.66</u></u>

<u>CASH PER BOOKS (MUNIS)</u>		
GENERAL FUND	\$1,178,855.10	
SPECIAL REVENUE FUND	(\$114,336.70)	
DISTRICT ACTIVITY FUND	\$7,445.57	
CAPITAL OUTLAY FUND	(\$14,033.06)	
BUILDING FUND	\$48,062.75	
CONSTRUCTION FUND	\$1,338.07	
DEBT SERVICE FUND	\$0.00	
FOOD SERVICE FUND	\$142,890.55	
DAYCARE	\$4,056.38	
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TOTAL BOOKS		<u><u>\$1,254,278.66</u></u>
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DIFFERENCE		\$0.00

<u>MUNIS RECONCILIATION</u>		
BEGINNING BALANCE	\$1,366,471.60	
RECEIPTS	\$555,711.88	
EXPENDITURES:		
ACCOUNTS PAYABLE	\$148,344.28	
PAYROLL	\$519,560.54	
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ENDING BALANCE		<u><u>\$1,254,278.66</u></u>

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 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-91,369.04	1,178,855.10
	TOTAL ASSETS		-91,369.04	1,178,855.10
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	1,092.32	-8,234.17
10	7472	FICA WITHHELD PAYABLE	2.70	.00
10	7603	PURCHASE OBLIGATIONS	60.55	7,106.74
	TOTAL LIABILITIES		1,155.57	-1,127.43
FUND BALANCE				
10	6302	REVENUES CONTROL	-362,796.59	-5,205,846.08
10	7602	EXPENDITURES CONTROL	453,070.61	4,035,225.15
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-60.55	-7,106.74
	TOTAL FUND BALANCE		90,213.47	-1,177,727.67
	TOTAL LIABILITIES + FUND BALANCE		91,369.04	-1,178,855.10

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2015 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-41,545.01	-114,336.70
			TOTAL ASSETS	-41,545.01	-114,336.70
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	3,792.12	8,159.79
			TOTAL LIABILITIES	3,792.12	8,159.79
FUND BALANCE					
	20	6302	REVENUES CONTROL	-84,142.75	-1,302,563.86
	20	7602	EXPENDITURES CONTROL	125,687.76	1,416,900.56
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,792.12	-8,159.79
			TOTAL FUND BALANCE	37,752.89	106,176.91
			TOTAL LIABILITIES + FUND BALANCE	41,545.01	114,336.70

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2015 9

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	7,445.57	7,445.57
			TOTAL ASSETS	7,445.57	7,445.57
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	150.00	150.00
			TOTAL LIABILITIES	150.00	150.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	-7,485.52	-7,485.52
	21	7602	EXPENDITURES CONTROL	39.95	39.95
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-150.00	-150.00
			TOTAL FUND BALANCE	-7,595.57	-7,595.57
			TOTAL LIABILITIES + FUND BALANCE	-7,445.57	-7,445.57

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2015 9

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-14,033.06
			TOTAL ASSETS	.00	-14,033.06
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-38,055.00
	31	7602	EXPENDITURES CONTROL	.00	52,088.06
			TOTAL FUND BALANCE	.00	14,033.06
			TOTAL LIABILITIES + FUND BALANCE	.00	14,033.06

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2015 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,192.14	48,062.75
			TOTAL ASSETS	1,192.14	48,062.75
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,192.14	-178,485.02
	32	7602	EXPENDITURES CONTROL	.00	130,422.27
			TOTAL FUND BALANCE	-1,192.14	-48,062.75
			TOTAL LIABILITIES + FUND BALANCE	-1,192.14	-48,062.75

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2015 9

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 9

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2015 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	51	6101 CASH IN BANK	9,893.23	142,890.55
	51	6171 INVENTORIES FOR CONSUMPTION	.00	9,972.38
		TOTAL ASSETS	9,893.23	152,862.93
FUND BALANCE				
	51	6302 REVENUES CONTROL	-94,669.17	-828,441.85
	51	7602 EXPENDITURES CONTROL	84,775.94	685,551.30
	51	8722 NONSPENDABLE-INVENTORIES	.00	-9,972.38
		TOTAL FUND BALANCE	-9,893.23	-152,862.93
		TOTAL LIABILITIES + FUND BALANCE	-9,893.23	-152,862.93

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2015 9

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	2,190.17	4,056.38
			TOTAL ASSETS	2,190.17	4,056.38
FUND BALANCE					
	52	6302	REVENUES CONTROL	-7,489.00	-64,269.10
	52	7602	EXPENDITURES CONTROL	5,298.83	60,212.72
			TOTAL FUND BALANCE	-2,190.17	-4,056.38
			TOTAL LIABILITIES + FUND BALANCE	-2,190.17	-4,056.38

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