

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

BANK

CITIZENS BANK CHECKING BANK BALANCE	\$1,595,202.37	
LESS OUTSTANDING CHECKS PR	(\$107,459.78)	
LESS OUTSTANDING CHECKS AP/CERS ACH	(\$21,895.98)	
LESS OHIO TAXES/ACH	(\$1,037.17)	
SUBTOTAL		\$1,464,809.44

TOTAL BANK		<u>\$1,464,809.44</u>
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CASH PER BOOKS (MUNIS)

GENERAL FUND	\$1,342,961.02
SPECIAL REVENUE FUND	(\$58,776.55)
DISTRICT ACTIVITY FUND	\$29,421.95
CAPITAL OUTLAY FUND	(\$14,033.06)
BUILDING FUND	\$55,987.95
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$81,352.04)
FOOD SERVICE FUND	\$183,115.26
DAYCARE	<u>\$6,146.84</u>

TOTAL BOOKS	<u>\$1,464,809.44</u>
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DIFFERENCE	\$0.00
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MUNIS RECONCILIATION

BEGINNING BALANCE	\$1,254,278.66
RECEIPTS	\$949,825.16
EXPENDITURES:	
ACCOUNTS PAYABLE	\$222,139.79
PAYROLL	<u>\$517,154.59</u>

ENDING BALANCE	<u>\$1,464,809.44</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.


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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
10	6101	CASH IN BANK	166,143.41	1,342,961.02
10	6131	RECEIVABLE FROM SPECIAL REV FN	2,531.24	.00
TOTAL ASSETS			----- 168,674.65	----- 1,342,961.02

LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	-610.26	-8,844.43
10	7603	PURCHASE OBLIGATIONS	-4,446.51	2,660.23
TOTAL LIABILITIES			----- -5,056.77	----- -6,184.20

FUND BALANCE				
10	6302	REVENUES CONTROL	-614,755.90	-5,820,601.98
10	7602	EXPENDITURES CONTROL	446,691.51	4,486,485.39
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	4,446.51	-2,660.23
TOTAL FUND BALANCE			----- -163,617.88	----- -1,336,776.82
TOTAL LIABILITIES + FUND BALANCE			----- -168,674.65	----- -1,342,961.02
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 10

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
20	6101	CASH IN BANK	53,522.66	-58,776.55
20	6130	INTERFUND RECEIVABLES	-2,531.24	.00
TOTAL ASSETS			50,991.42	-58,776.55

LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	387.94	8,547.73
TOTAL LIABILITIES			387.94	8,547.73

FUND BALANCE				
20	6302	REVENUES CONTROL	-169,264.88	-1,471,828.74
20	7602	EXPENDITURES CONTROL	118,273.46	1,530,605.29
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-387.94	-8,547.73
TOTAL FUND BALANCE			-51,379.36	50,228.82
TOTAL LIABILITIES + FUND BALANCE			-50,991.42	58,776.55
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 10

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FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
21	6101	CASH IN BANK	21,976.38	29,421.95
TOTAL ASSETS			21,976.38	29,421.95

LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-86.00	64.00
TOTAL LIABILITIES			-86.00	64.00

FUND BALANCE				
21	6302	REVENUES CONTROL	-22,126.38	-29,611.90
21	7602	EXPENDITURES CONTROL	150.00	189.95
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	86.00	-64.00
TOTAL FUND BALANCE			-21,890.38	-29,485.95
TOTAL LIABILITIES + FUND BALANCE			-21,976.38	-29,421.95
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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
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DAYTON INDEPENDENT SCHOOLS
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
	32	6101 CASH IN BANK	7,925.20	55,987.95
		TOTAL ASSETS	7,925.20	55,987.95
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FUND BALANCE				
	32	6302 REVENUES CONTROL	-7,925.20	-186,410.22
	32	7602 EXPENDITURES CONTROL	.00	130,422.27
		TOTAL FUND BALANCE	-7,925.20	-55,987.95
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		TOTAL LIABILITIES + FUND BALANCE	-7,925.20	-55,987.95
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DAYTON INDEPENDENT SCHOOLS
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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
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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
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		TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07
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DAYTON INDEPENDENT SCHOOLS
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	40	6101 CASH IN BANK	-81,352.04	-81,352.04
		TOTAL ASSETS	----- -81,352.04	----- -81,352.04
FUND BALANCE				
	40	6302 REVENUES CONTROL	.00	-142,823.33
	40	7602 EXPENDITURES CONTROL	81,352.04	224,175.37
		TOTAL FUND BALANCE	----- 81,352.04	----- 81,352.04
		TOTAL LIABILITIES + FUND BALANCE	----- 81,352.04	----- 81,352.04
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 10

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

ASSETS				
51	6101	CASH IN BANK	40,224.71	183,115.26
51	6171	INVENTORIES FOR CONSUMPTION	.00	9,972.38
TOTAL ASSETS			40,224.71	193,087.64

LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	4,931.60	4,931.60
TOTAL LIABILITIES			4,931.60	4,931.60

FUND BALANCE				
51	6302	REVENUES CONTROL	-122,801.44	-951,243.29
51	7602	EXPENDITURES CONTROL	82,576.73	768,128.03
51	8722	NONSPENDABLE-INVENTORIES	.00	-9,972.38
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,931.60	-4,931.60
TOTAL FUND BALANCE			-45,156.31	-198,019.24
TOTAL LIABILITIES + FUND BALANCE			-40,224.71	-193,087.64
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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2015 10

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	52	6101 CASH IN BANK	2,090.46	6,146.84
		TOTAL ASSETS	----- 2,090.46	----- 6,146.84
FUND BALANCE				
	52	6302 REVENUES CONTROL	-6,721.64	-70,990.74
	52	7602 EXPENDITURES CONTROL	4,631.18	64,843.90
		TOTAL FUND BALANCE	----- -2,090.46	----- -6,146.84
		TOTAL LIABILITIES + FUND BALANCE	----- -2,090.46	----- -6,146.84
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