

# **BRIGHTON CENTRAL SCHOOLS**

**TREASURER'S REPORT**  
**2017-18 School Year**  
**FOR THE PERIOD ENDING MAY 31, 2018**

**PREPARED BY THE BUSINESS OFFICE**  
**LOU ALAIMO, ASSISTANT SUPERINTENDENT FOR ADMINISTRATION**  
**DAHLIA WATTS, DIRECTOR OF FINANCE**

**BRIGHTON CENTRAL SCHOOL DISTRICT**  
**BOARD OF EDUCATION MONTHLY STATUS REPORT**  
**MAY 31, 2018**

FUNCTION CODE	FUNCTION CODE DESCRIPTION	2015-16	2016-17		2017-18					
		ACTUAL YEAR END	ACTUAL YTD EXP.	ACTUAL YEAR END	ORIGINAL BUDGET	BUDGET ADJ (1)	ADJUSTED BUDGET	YTD EXP.	YTD ENCUMBRANCES (2)	UNENCUMBERED BALANCE
1000-1099	BOARD OF EDUCATION	88,787	55,561	63,272	81,750	-	81,750	59,750	21,634	366
1200-1299	CENTRAL ADMINISTRATION	266,749	267,654	292,586	271,676	7,116	278,792	271,280	14,235	(6,723)
1300-1399	BUSINESS OFFICE	935,776	868,351	1,001,886	1,103,420	(133,865)	969,555	815,097	133,456	21,002
1400-1499	LEGAL/STAFF	369,962	353,284	384,430	455,580	11,030	466,610	335,728	84,296	46,586
1600-1699	CENTRAL SERVICES	3,747,140	3,097,867	3,653,929	4,617,645	248,840	4,866,485	3,178,284	1,193,014	495,187
1900-1999	SPECIAL ITEMS	1,175,935	810,209	872,721	976,232	-	976,232	907,089	44,501	24,642
	<b>GENERAL SUPPORT</b>	<b>\$ 6,584,349</b>	<b>\$ 5,452,926</b>	<b>\$ 6,268,824</b>	<b>\$ 7,506,303</b>	<b>\$ 133,121</b>	<b>\$ 7,639,424</b>	<b>\$ 5,567,228</b>	<b>\$ 1,491,136</b>	<b>\$ 581,060</b>
2000-2099	ADMIN. OF INSTR.	2,549,413	2,290,928	2,568,851	2,888,525	102,163	2,990,688	2,445,819	345,474	199,395
2110	TEACH.-REG. SCHOOL	19,831,943	16,434,305	20,528,568	21,605,291	141,318	21,746,609	16,594,807	4,253,970	897,832
2250-2280	SPECIAL INST. PROG.	9,140,528	7,733,043	9,588,819	11,569,773	3,470	11,573,243	8,299,755	1,462,709	1,810,779
2300-2399	TEACH - SPECIAL SCHOOL	572	1,163	1,400	6,000	-	6,000	914	258	4,828
2600-2699	INSTRUCTIONAL MEDIA	2,038,799	1,609,578	2,085,986	1,656,044	888,591	2,544,635	1,997,598	485,120	61,917
2800-2899	PUPIL SERVICES	3,761,502	2,992,986	3,623,105	3,805,067	181,260	3,986,327	3,241,071	720,011	25,245
	<b>INSTRUCTION</b>	<b>\$ 37,322,757</b>	<b>\$ 31,062,003</b>	<b>\$ 38,396,729</b>	<b>\$ 41,530,700</b>	<b>\$ 1,316,802</b>	<b>\$ 42,847,502</b>	<b>\$ 32,579,964</b>	<b>\$ 7,267,542</b>	<b>\$ 2,999,996</b>
5500-5599	<b>PUPIL TRANSPORTATION</b>	<b>\$ 3,477,221</b>	<b>\$ 2,813,941</b>	<b>\$ 3,673,319</b>	<b>\$ 3,948,818</b>	<b>\$ 33,733</b>	<b>\$ 3,982,551</b>	<b>\$ 3,034,136</b>	<b>\$ 945,631</b>	<b>\$ 2,784</b>
8000-8099	<b>COMMUNITY SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>
9000-9099	EMPLOYEE BENEFITS	18,259,572	15,692,121	18,589,171	21,380,668	3,268	21,383,936	16,809,774	3,328,384	1,245,778
9100-9899	DEBT SERVICE	1,097,675	558,844	1,068,113	1,069,462	(6,998)	1,062,464	561,694	497,769	3,001
9900-9999	INTERFUND TRANSFERS	1,874,674	144,577	5,420,251	645,000	(275,926)	369,074	153,681	212,789	2,604
	<b>UNDISTRIBUTED CHARGES</b>	<b>\$ 21,231,921</b>	<b>\$ 16,395,542</b>	<b>\$ 25,077,535</b>	<b>\$ 23,095,130</b>	<b>\$ (279,656)</b>	<b>\$ 22,815,474</b>	<b>\$ 17,525,149</b>	<b>\$ 4,038,942</b>	<b>\$ 1,251,383</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$ 68,616,248</b>	<b>\$ 55,724,412</b>	<b>\$ 73,416,407</b>	<b>\$ 76,082,951</b>	<b>\$ 1,204,000</b>	<b>\$ 77,286,951</b>	<b>\$ 58,706,477</b>	<b>\$ 13,743,251</b>	<b>\$ 4,837,223</b>

(1) - The 2017-18 Budget increase is attributable to \$704,000 in carryover encumbrances from the 2016-17 fiscal year. In addition, the budget was increased \$500,000 based on the authorized expenditures from the District's Technology Reserve.

- (2) - YTD Encumbrances includes the following:
- Encumbrances to date for supplies, materials and contracted services
  - Mass encumbrance of contractual and estimated hourly salaries
  - Mass encumbrance of retirement, health and dental insurance, and payroll taxes
  - Mass encumbrance of BOCES contract, including Special Education tuitions and related services

# GENERAL FUND REVENUES

May 31, 2018

ACCOUNT NUMBER	DESCRIPTION	Estimated Rev. 2017-18	Current Estimate	Rev. Rcvd. Year-to-Date	% Rcvd Year-to-Date	Anticipated Balance	Projected Difference
A - 1001	REAL PROPERTY TAXES	51,069,907.00	46,147,078.40	46,159,975.62	100.03%	0.00	12,897.22
A - 1081	PAYMENT IN LIEU OF TAXES	305,284.00	305,284.00	401,962.94	131.67%	0.00	96,678.94
A - 1085	SCHOOL TAX RELIEF AID - STAR	0.00	4,922,828.60	4,922,828.60	100.00%	0.00	0.00
A - 1120	MONROE COUNTY SALES TAX	3,104,429.00	3,104,429.00	2,554,145.19	82.27%	550,283.81	0.00
A - 1310	DAY SCHOOL TUITION - INDIVIDUALS	9,500.00	9,500.00	8,695.16	91.53%	804.84	0.00
A - 1320	DRIVER'S EDUCATION	35,500.00	35,500.00	33,857.75	95.37%	1,642.25	0.00
A - 1335	OTHER STUDENT FEES AND CHARGES	0.00	0.00	0.00	0.00%	0.00	0.00
A - 1410	ADMISSIONS	6,144.00	6,144.00	5,170.00	84.15%	974.00	0.00
A - 2232	COOPERATIVE SUMMER SCHOOL	0.00	0.00	0.00	0.00%	0.00	0.00
A - 2280	HEALTH SERVICES - OTHER DISTRICTS	930,525.00	930,525.00	971,040.09	104.35%	0.00	40,515.09
A - 2281	PARENTALLY PLACED PRIVATE SERV.	749,120.00	749,120.00	(107,291.14)	-14.32%	856,411.14	0.00
A - 2401	INTEREST EARNED ON INVESTMENTS	18,170.00	18,170.00	14,776.43	81.32%	3,393.57	0.00
A - 2410	RENTAL INCOME - PROPERTY	323,686.00	323,686.00	394,061.43	121.74%	0.00	70,375.43
A - 2440	RENTAL - OTHER ( Instrument )	11,871.00	11,871.00	12,650.00	106.56%	0.00	779.00
A - 2650	SALE OF SCRAP & EXCESS MATERIALS	0.00	0.00	0.00	0.00%	0.00	0.00
A - 2680	INSURANCE RECOVERIES	0.00	0.00	8,426.02	0.00%	0.00	8,426.02
A - 2700	REIMBURSEMENT - MEDICARE PART D	46,000.00	46,000.00	48,921.59	106.35%	0.00	2,921.59
A - 2703	REFUND OF PRIOR YEARS EXPENSE	390,000.00	390,000.00	447,619.90	114.77%	0.00	57,619.90
A - 2770	MISC. INCOME	172,778.00	172,778.00	118,444.12	68.55%	54,333.88	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	13,306,371.00	13,306,371.00	12,170,955.43	91.47%	1,135,415.57	0.00
A - 3103	STATE AID - BOCES	1,578,405.00	1,578,405.00	432,760.00	27.42%	1,145,645.00	0.00
A - 3104	STATE AID - CHAPTER TUITION	40,000.00	40,000.00	131,782.00	329.46%	0.00	91,782.00
A - 3260	STATE AID - TEXTBOOKS	228,340.00	228,340.00	157,246.00	68.86%	71,094.00	0.00
A - 3262	COMPUTER SOFTWARE/HARDWARE AID	175,315.00	175,315.00	116,894.00	66.68%	58,421.00	0.00
A - 3263	LIBRARY LOAN PROGRAM AID	35,606.00	35,606.00	35,643.00	100.10%	0.00	37.00
A - 3289	OTHER STATE AID	0.00	0.00	40,441.53	0.00%	0.00	40,441.53
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	90,000.00	90,000.00	40,199.49	44.67%	49,800.51	0.00
A - 5031	INTERFUND TRANSFER	56,000.00	56,000.00	0.00	0.00%	56,000.00	0.00
A - 5050	INTERFUND TRANSFER - DEBT SERVICE	0.00	0.00	0.00	0.00%	0.00	0.00
A - 5060	APPROPRIATED RESERVE - EMP. RET.	800,000.00	800,000.00	0.00	0.00	800,000.00	0.00
		<b>73,482,951.00</b>	<b>73,482,951.00</b>	<b>69,121,205.15</b>	<b>94.06%</b>	<b>4,784,219.57</b>	<b>422,473.72</b>
<b>RECONCILIATION TO BUDGET</b>							
<b>APPROPRIATED FUND BALANCE</b>		<b>2,600,000.00</b>	<b>2,600,000.00</b>				
		<b>76,082,951.00</b>	<b>76,082,951.00</b>				
<b>APPROPRIATION OF ENCUMBRANCE</b>		<b>704,000.00</b>	<b>704,000.00</b>				
<b>APPROPRIATED TECH RESERVE</b>		<b>500,000.00</b>	<b>500,000.00</b>				
<b>GENERAL FUND</b>		<b>77,286,951.00</b>	<b>77,286,951.00</b>				

**EXCESS REVENUES  
GENERAL FUND  
May 31, 2018**

**REVENUES:**

ACCOUNT \*\* A - 980 \$ 69,121,205

**LESS:**

TAXES RECEIVED	\$	51,082,804
SECTION 520's / AG ROLLEBACKS / OMITTED TAX/ADDITIONAL STAR	\$	-
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-
TOTAL ACCOUNT ** A - 250	<u>\$</u>	<u>51,082,804</u>

**EQUALS: REVENUE OTHER THAN TAXES RECEIVED** \$ 18,038,401

**ADD: TAXES RECEIVED**

ACCOUNTS \*\* A - 1001 & A - 1085 \$ 51,082,804

**TOTAL REVENUES ( ADJUSTED )** \$ 69,121,205

**LESS: EXPENDITURES ( A - 522 )** \$ 58,706,477

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** **\$ 10,414,728**

**ADD: FINANCING SOURCES**

\$ 2,600,000

\$ 500,000

**EQUALS: REVENUE RECEIVED FROM OTHER FINANCING SOURCES** \$ 3,100,000

**EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES** \$ 13,514,728

# GENERAL FUND BALANCE SHEET

May 31, 2018

<b>ASSETS</b>	<b>Beginning Bal. July 1, 2017</b>	<b>Balance as of MAY 31, 2018</b>
CASH IN BANKS - CHECKING	\$ 2,281,332	\$ 578,546
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,250,117	6,254,733
CASH IN BANKS - MONEY MARKETS	22,313,413	28,357,597
PETTY CASH	800	850
ACCOUNTS RECEIVABLE	1,767,054	1,203,752
DUE FROM OTHER FUNDS	1,185,063	2,408,038
STATE/FEDERAL AID RECEIVABLE	474,303	64,397
DUE FROM OTHER GOVERNMENTS	1,621,179	6,419
<b>TOTAL ASSETS</b>	<b>\$ 35,965,966</b>	<b>\$ 38,947,038</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	\$ 1,111,947	\$ -
DENTAL LIABILITY	766,296	766,296
MAJOR MEDICAL LIABILITY	1,135,037	1,135,037
DUE TO OTHER FUNDS	5,755,170	559,179
DUE TO TEACHER RETIREMENT SYSTEM	3,457,891	2,493,213
DUE TO EMPLOYEE RETIREMENT SYSTEM	193,461	40,972
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	15,383	6,831
<b>TOTAL LIABILITIES</b>	<b>\$ 12,435,184</b>	<b>\$ 5,001,528</b>
<b>FUND BALANCE</b>		
FUND BALANCE JULY 1 of FISCAL YEAR	\$ 5,643,318	\$ 6,943,318
UNEMPLOYMENT RESERVE	452,771	452,771
RETIREMENT CONTRIBUTION RESERVE	4,823,540	4,023,540
RESERVE FOR TAX CERTIORARI	310,397	310,397
RESERVE FOR EMPLOYEE BENEFITS	613,021	613,021
ADD : RESERVE FOR ENCUMBRANCES	704,000	704,000
ADD: CAPITAL RESERVE	8,595,130	8,595,130
ADD: INSURANCE RESERVE	100,000	100,000
ADD: RESERVE FOR BUS PURCHASES	200,000	200,000
ADD: TECHNOLOGY RESERVE	2,088,605	1,588,605
ADJUSTED FUND BALANCE	\$ 23,530,782	\$ 23,530,782
LESS : APPROPRIATION FROM FUND BALANCE		(3,100,000)
TOTAL UNRESERVED FUND BALANCE	\$ 23,530,782	\$ 20,430,782
PLUS EXCESS REVENUES		13,514,728
<b>TOTAL FUND BALANCE</b>	<b>\$ 23,530,782</b>	<b>\$ 33,945,510</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 35,965,966</b>	<b>\$ 38,947,038</b>

\$ -

\$ -

# INVESTMENTS

May 31, 2018

**GENERAL FUND**

**MONEY MARKET ACCOUNTS & CERTIFICATES OF DEPOSIT**

Money Market Account (MM)				Certificates of Deposit (CD's)						
Period Ending	Bank	Interest Rate	Interest Earned	Date Opened	Bank	Date of Maturity	Principal	Interest Rate	Actual or Est. Interest	Interest Earned
07/31/17	M&T Bank	0.03%	\$ 483							
08/31/17	M&T Bank	0.03%	\$ 383							
09/30/17	M&T Bank	0.03%	\$ 325							
10/31/17	M&T Bank	0.03%	\$ 842							
11/30/17	M&T Bank	0.03%	\$ 1,084							
12/31/17	M&T Bank	0.03%	\$ 1,080							
01/31/18	M&T Bank	0.03%	\$ 1,070							
2/28/2018	M&T Bank	0.03%	\$ 852							
03/31/18	M&T Bank	0.03%	\$ 865							
04/30/18	M&T Bank	0.03%	\$ 826							
05/31/18	M&T Bank	0.03%	\$ 725							
06/30/18	M&T Bank		\$ -							
Total			\$ 8,535							
										Actual Total
										Estimate Total

**Summary - All Investments**

Actual Interest Earned - MM & CD's	\$ 8,535
Estimated Interest on Non-Matured CD's	\$ -
<b>Grand Total</b>	<b>\$ 8,535</b>
Grand Total from Prior Year (2016-17)	\$ 12,384

# INVESTMENTS

May 31, 2018

## GENERAL FUND - CAPITAL & TECHNOLOGY RESERVES

CHASE CAPITAL RESERVE - MONEY MARKET ACCOUNT					Technology Reserve - Money Market Account				
Period Ending	Bank	Interest Rate	Interest Earned	Type	Period Ending	Bank	Interest Rate	Interest Earned	Type
07/31/17	Chase	0.07%	\$ 248	MM Savings	07/31/17	Chase	0.07%	\$ 122	MM Savings
8/31/2017	Chase	0.07%	\$ 248	MM Savings	08/31/17	Chase	0.07%	\$ 122	MM Savings
09/30/17	Chase	0.07%	\$ 240	MM Savings	09/30/17	Chase	0.07%	\$ 118	MM Savings
10/31/17	Chase	0.07%	\$ 248	MM Savings	10/31/17	Chase	0.07%	\$ 122	MM Savings
11/30/17	Chase	0.07%	\$ 240	MM Savings	11/30/17	Chase	0.07%	\$ 118	MM Savings
12/31/17	Chase	0.07%	\$ 248	MM Savings	12/31/17	Chase	0.07%	\$ 122	MM Savings
01/31/18	Chase	0.07%	\$ 248	MM Savings	01/31/18	Chase	0.07%	\$ 122	MM Savings
02/28/18	Chase	0.10%	\$ 320	MM Savings	02/28/18	Chase	0.10%	\$ 158	MM Savings
03/31/18	Chase	0.10%	\$ 355	MM Savings	03/31/18	Chase	0.10%	\$ 175	MM Savings
04/30/18	Chase	0.10%	\$ 343	MM Savings	04/30/18	Chase	0.10%	\$ 169	MM Savings
05/31/18	Chase	0.10%	\$ 355	MM Savings	05/31/18	Chase	0.10%	\$ 175	MM Savings
06/30/18	Chase		\$ -	MM Savings	06/30/18	Chase		\$ -	MM Savings
Totals			\$ 3,093		Total			\$ 1,523	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

# INVESTMENTS

May 31, 2018

**M&T CAPITAL FUND  
ACTIVE CAPITAL PROJECTS**

**CHASE DEBT SERVICE FUND  
CLOSED BONDED CAPITAL PROJECTS**

Period Ending	Bank	Interest Rate	Interest Earned	Type	Period Ending	Bank	Interest Rate	Interest Earned	Type	
07/31/16	M&T Bank	0.03%	\$ 98	MM Savings	07/31/16	Chase	0.15%	\$ 51	MM Savings	
08/31/16	M&T Bank	0.03%	\$ 187	MM Savings	08/31/16	Chase	0.15%	\$ 51	MM Savings	
09/30/16	M&T Bank	0.03%	\$ 180	MM Savings	09/30/16	Chase	0.15%	\$ 50	MM Savings	
10/31/16	M&T Bank	0.03%	\$ 181	MM Savings	10/31/16	Chase	0.15%	\$ 51	MM Savings	
11/30/16	M&T Bank	0.03%	\$ 148	MM Savings	11/30/16	Chase	0.15%	\$ 50	MM Savings	
12/31/16	M&T Bank	0.03%	\$ 141	MM Savings	12/31/16	Chase	0.15%	\$ 51	MM Savings	
01/31/17	M&T Bank	0.03%	\$ 136	MM Savings	01/31/17	Chase	0.15%	\$ 51	MM Savings	
02/28/17	M&T Bank	0.03%	\$ 86	MM Savings	02/28/17	Chase	0.15%	\$ 46	MM Savings	
03/31/17	M&T Bank	0.03%	\$ 95	MM Savings	03/31/17	Chase	0.15%	\$ 51	MM Savings	
04/30/17	M&T Bank	0.03%	\$ 92	MM Savings	04/30/17	Chase	0.15%	\$ 50	MM Savings	
05/31/17	M&T Bank	0.03%	\$ 95	MM Savings	05/31/17	Chase	0.15%	\$ 51	MM Savings	
06/30/17	M&T Bank		\$ -	MM Savings	06/30/17	Chase		\$ -	MM Savings	
<b>Total</b>				<b>\$ 1,438</b>	<b>Total</b>				<b>\$ 555</b>	
<b>Previous Year Totals</b>				<b>\$ -</b>	<b>Previous Year Totals</b>				<b>\$ 284</b>	



**CAPITAL FUND**  
**STATEMENT OF CHANGES IN CAPITAL PROJECTS**  
**May 31, 2018**

**ASSETS**

CASH - CAPITAL CHECKING	\$	574,672	
CASH - CAPITAL RESERVE MM	\$	4,134,487	
DUE FROM OTHER FUNDS	\$	348,899	
OTHER	\$	-	
			\$ 5,058,057
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	3,918,323	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
			\$ 3,918,323
<b>TOTAL ASSETS</b>			<b>\$ 8,976,381</b>

**LIABILITIES**

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	11,415	
			\$ 11,415

**BALANCE**

FUND BALANCE JULY 1 of FISCAL YEAR	\$	8,949,031	
RESERVE FOR ENCUMBRANCES	\$	-	
REVENUES	\$	15,935	
			\$ 8,964,966

<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>\$ 8,976,381</b>
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**BONDED INDEBTEDNESS**  
**May 31, 2018**

<b>SERIAL BONDS OUTSTANDING - MAY 1, 2018</b>	<b>\$</b>	<b>5,260,000</b>	
PLUS : SERIAL BONDS SOLD	\$	-	
LESS : SERIAL BONDS RETIRED	\$	-	
<b>SERIAL BONDS OUTSTANDING - MAY 31, 2018</b>			<b>\$ 5,260,000</b>

**SPECIAL AID FUND**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**May 31, 2018**

CASH BALANCE - May 1, 2018	\$	460,730	
PLUS : RECEIPTS	\$	<u>20,776</u>	
<b>SUBTOTAL :</b>			<b>\$ 481,506</b>
LESS : EXPENDITURES			<u>\$ 151,858</u>
<b>CASH BALANCE - May 31, 2018</b>			<b><u>\$ 329,648</u></b>

**TRUST & AGENCY**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**May 31, 2018**

<b>BEGINNING CASH BALANCE - MAY 1, 2018</b>	<b>\$</b>	<b>3,320,482</b>	
ADD: CASH RECEIPTS	\$	<u>3,078,075</u>	
<b>SUBTOTAL</b>			<b>\$ 6,398,558</b>
LESS: EXPENDITURES			<u>\$ 2,975,858</u>
<b>CASH BALANCE - MAY 31, 2018</b>			<b><u>\$ 3,422,700</u></b>

**BRIGHTON CENTRAL SCHOOL**  
**MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001**  
**May 31, 2018**

**Budget Transfers**

Policy 5330 states:      The superintendent or designee is authorized to transfer funds within the same function and object code as defined by the Uniform System of Accts.  
                                  The superintendent or designee is authorized to transfer funds between function codes as defined by the Uniform System of Accts. of \$20,000 or less.  
                                  Monthly transfers between functions as defined by the Uniform System of Accts. greater than \$20,000 will be brought to the Board of Education for approval.

**RESOLVED: That the Board of Education of the Brighton Central School District hereby authorized the following budget transfers:**

There were no budget transfers requiring board approval

1) A01-2110-480-000-000	(35,000.00)	
A05-2110-480-080-000	(4,400.00)	
A06-2110-480-080-000	(5,800.00)	
A00-2630-490-000-000		45,200.00
To cover the cost of ipads purchase through BOCES		

**SCHOOL LUNCH FUND  
REVENUES & EXPENDITURES  
May 31, 2018**

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>		<u>PRIOR YTD BALANCE</u>
<b>REVENUES :</b>					
C - 1440 TYPE A LUNCHES	43,234.75		309,123.99		302,109.15
C - 1441 CATERING SALES	2,836.24		22,736.60		21,175.14
C - 1445 OTHER SALES	40,335.32		278,511.78		250,064.36
C - 2401 INTEREST	0		0.00		0.00
C - 2701 VENDING COMMISSION	1,332.11		5,491.09		4,791.13
C - 2770 MISC. REVENUE	0		55.64		69.03
C - 3190 STATE AID	1,670.00		12,160.00		12,274.00
C - 4190 FEDERAL AID	35,677.00		259,365.00		250,433.00
C - 4190 SURPLUS FOOD	0.00		28,372.63		35,111.21
<b>TOTAL REVENUES</b>	<b>\$ 125,085.42</b>	<b>REVENUES</b>	<b>\$ 915,816.73</b>		<b>\$ 876,027.02</b>
		<b>125,085.42</b>			
<b>EXPENSES :</b>					
SALARIES & FRINGE BENEFITS	52,056.30		492,863.23		535,474.02
EQUIPMENT	0.00		2,469.25		2,401.25
SUPPLIES USED	5,380.66		36,248.00		35,890.06
OTHER EXPENSE	1,919.49		8,581.92		3,533.55
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	46,638.68		316,249.90		383,592.70
<b>TOTAL EXPENSES</b>	<b>\$ 105,995.13</b>	<b>EXPENDITURES</b>	<b>\$ 856,412.30</b>		<b>\$ 960,891.58</b>
		<b>105,995.13</b>			
<b>REVENUES LESS EXPENDITURES</b>	<b>19,090.29</b>		<b>59,404.43</b>		<b>(84,864.56)</b>
<b>FUND BALANCE AT JUNE 30, 2017</b>	<b>64,057.22</b>				
<b>YEAR TO DATE CHANGE</b>	<b>59,404.43</b>				
<b>YEAR TO DATE</b>	<b>123,461.65</b>				

**SCHOOL LUNCH FUND  
BALANCE SHEET  
May 31, 2018**

<b>ASSETS</b>	<b>Beginning Bal. May 1, 2018</b>	<b>Balance as of May 31, 2018</b>	<b>DIFFERENCE</b>
CASH - CHECKING - M&T BANK	51,421.82	40,199.69	(11,222.13)
PETTY CASH	580.00	580.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	278.67	231.81	(46.86)
STATE AID RECEIVABLE	26,497.00	37,347.00	10,850.00
MATERIALS & SUPPLIES INVENTORY	3,570.53	3,570.53	0.00
FOOD INVENTORY	11,103.90	11,103.90	0.00
<b>TOTAL ASSETS</b>	<b>\$ 93,451.92</b>	<b>\$ 93,032.93</b>	<b>\$ (418.99)</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	0.00	0.00	0.00
DUE TO OTHER FUNDS	(106,931.73)	(121,464.46)	(14,532.73)
DUE TO OTHER GOVERNMENTS	225.04	364.15	139.11
DUE TO EMPLOYEES' RETIREMENT SYSTEM	25,694.14	28,962.53	3,268.39
DEFERRED REVENUES	55,418.68	47,034.63	(8,384.05)
RESERVE FOR INVENTORY	14,674.43	14,674.43	0.00
<b>TOTAL LIABILITIES</b>	<b>\$ (10,919.44)</b>	<b>\$ (30,428.72)</b>	<b>\$ (19,509.28)</b>
<b>FUND BALANCE</b>			
FUND BALANCE JULY 1 OF FISCAL YEAR	64,057.22	64,057.22	0.00
ADD: RESERVE FOR ENCUMBRANCE	0.00	0.00	0.00
LESS : ADJUSTMENT TO FUND BALANCE	0.00	0.00	0.00
ADJUSTMENT TO MATERIALS & SUPPLIES INVENTORY	0.00	0.00	0.00
ADJUSTED FUND BALANCE	64,057.22	64,057.22	0.00
OUTSTANDING ENCUMBRANCES	0.00	0.00	0.00
REVENUES IN EXCESS OF EXPENSES (LOSS)	0.00	59,404.43	59,404.43
<b>FUND BALANCE END OF MONTH</b>	<b>\$ 64,057.22</b>	<b>\$ 123,461.65</b>	<b>\$ 59,404.43</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 53,137.78</b>	<b>\$ 93,032.93</b>	<b>\$ 39,895.15</b>

# SCHOOL LUNCH FUND PARTICIPATION SUMMARY May 31, 2018

**SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY**

**May 2018 - Lunch**

Avg Daily			
	Meals	Enroll	% Partic
BHS	255	1,133	22.5%
TCM	289	934	30.9%
CR	222	706	31.4%
FR	366	808	45.3%
TTL	1,132	3,581	31.6%

**May 2017 - Lunch**

Avg Daily		
Meals	Enroll	% Partic
255	1,141	22.3%
298	887	33.6%
212	712	29.8%
379	849	44.6%
1,144	3,589	31.9%

**VARIANCE YR/YR - Lunch**

Meals	Enroll
0	(8)
(9)	47
10	(6)
(13)	(41)
(12)	(8)

**May 2018 - Breakfast**

Avg Daily			
	Meals	Enroll	% Partic
BHS			
TCM	43	934	4.6%
CR			
FR			
TTL	43	934	4.6%

**May 2017 - Breakfast**

Avg Daily		
Meals	Enroll	% Partic
47	887	5.3%
47	887	5.3%

**VARIANCE YR/YR - Breakfast**

Meals	Enroll
(4)	47
(4)	47