

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING JULY 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
JULY 31, 2018

FUNCTION CODE	FUNCTION CODE DESCRIPTION	2016-17	2017-18		2018-19					
		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	63,272	75	71,166	68,502	500	69,002	2,951	49,089	16,962
1200-1299	CENTRAL ADMINISTRATION	292,586	28,050	293,472	277,638	328	277,966	28,823	247,967	1,176
1300-1399	BUSINESS OFFICE	1,001,886	31,505	892,041	1,035,331	111,276	1,146,607	33,533	502,108	610,966
1400-1499	LEGAL/STAFF	384,430	12,617	379,183	500,030	-	500,030	13,165	284,573	202,292
1600-1699	CENTRAL SERVICES	3,653,929	125,398	3,670,207	4,616,042	162,615	4,778,657	101,716	3,348,208	1,328,733
1900-1999	SPECIAL ITEMS	872,721	217,270	950,070	988,018	5,850	993,868	137,542	21,150	835,176
	GENERAL SUPPORT	\$ 6,268,824	\$ 414,915	\$ 6,256,139	\$ 7,485,561	\$ 280,569	\$ 7,766,130	\$ 317,730	\$ 4,453,095	\$ 2,995,305
2000-2099	ADMIN. OF INSTR.	2,568,851	199,400	2,760,175	2,931,952	65,048	2,997,000	192,005	2,277,629	527,366
2110	TEACH.-REG. SCHOOL	20,528,568	102,919	20,739,924	21,810,433	35,355	21,845,788	69,123	18,007,210	3,769,455
2250-2280	SPECIAL INST. PROG.	9,588,819	2,737	9,519,280	11,711,201	(18)	11,711,183	2,441	4,778,891	6,929,851
2300-2399	TEACH - SPECIAL SCHOOL	1,400	-	1,331	6,000	-	6,000	-	-	6,000
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	65,098	2,285,281	1,621,822	684,775	2,306,597	60,961	1,515,770	729,866
2800-2899	PUPIL SERVICES	3,623,105	20,609	3,875,349	4,083,556	4,555	4,088,111	16,728	2,550,607	1,520,776
	INSTRUCTION	\$38,396,729	\$ 390,763	\$ 39,181,340	\$ 42,164,964	\$ 789,715	\$ 42,954,679	\$ 341,258	\$ 29,130,107	\$ 13,483,314
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 16,121	\$ 3,731,124	\$ 4,280,968	\$ 155,327	\$ 4,436,295	\$ 15,651	\$ 3,314,422	\$ 1,106,222
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	967,486	19,196,009	22,602,060	118,006	22,720,066	196,247	3,379,449	19,144,370
9100-9899	DEBT SERVICE	1,068,113	-	1,059,462	1,140,000	-	1,140,000	-	-	1,140,000
9900-9999	INTERFUND TRANSFERS	5,420,251	-	3,067,105	655,000	-	655,000	-	-	655,000
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 967,486	\$ 23,322,576	\$ 24,397,060	\$ 118,006	\$ 24,515,066	\$ 196,247	\$ 3,379,449	\$ 20,939,370
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 1,789,285	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 870,886	\$ 40,277,073	\$ 38,526,211

(1) - The 2018-19 Budget increase is attributable to \$843,617 in carryover encumbrances from the 2017-18 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 - Note: 10-month contractual salaries will not be encumbered until September

GENERAL FUND REVENUES

July 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	52,275,299.00	52,275,299.00	0.00	0.00%	52,275,299.00	0.00
A - 1081	PAYMENT IN LIEU OF TAXES	345,818.00	345,818.00	0.00	0.00%	345,818.00	0.00
A - 1085	SCHOOL TAX RELIEF AID - STAR	0.00	0.00	0.00	0.00%	0.00	0.00
A - 1120	MONROE COUNTY SALES TAX	3,196,370.00	3,196,370.00	0.00	0.00%	3,196,370.00	0.00
A - 1310	DAY SCHOOL TUITION - INDIVIDUALS	42,500.00	42,500.00	0.00	0.00%	42,500.00	0.00
A - 1320	DRIVER'S EDUCATION	35,500.00	35,500.00	-559.25	-1.58%	36,059.25	0.00
A - 1335	OTHER STUDENT FEES AND CHARGES	500.00	500.00	0.00	0.00%	500.00	0.00
A - 1410	ADMISSIONS	6,026.00	6,026.00	0.00	0.00%	6,026.00	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	957,510.00	957,510.00	0.00	0.00%	957,510.00	0.00
A - 2281	PARENTALLY PLACED PRIVATE SERV.	774,897.00	774,897.00	0.00	0.00%	774,897.00	0.00
A - 2401	INTEREST EARNED ON INVESTMENTS	18,650.00	18,650.00	1,066.55	5.72%	17,583.45	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	109,917.87	44.86%	135,082.13	0.00
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	150.00	1.31%	11,290.00	0.00
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	0.00	0.00%	0.00	0.00
A - 2700	REIMBURSEMENT - MEDICARE PART D	46,000.00	46,000.00	0.00	0.00%	46,000.00	0.00
A - 2703	REFUND OF PRIOR YEARS EXPENSE	400,000.00	400,000.00	6,455.62	1.61%	393,544.38	0.00
A - 2770	MISC. INCOME	165,000.00	165,000.00	242.57	0.15%	164,757.43	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	17,139.00	0.12%	14,124,017.00	0.00
A - 3103	STATE AID - BOCES	1,613,608.00	1,613,608.00	0.00	0.00%	1,613,608.00	0.00
A - 3104	STATE AID - CHAPTER TUITION	35,000.00	35,000.00	0.00	0.00%	35,000.00	0.00
A - 3260	STATE AID - TEXTBOOKS	228,340.00	228,340.00	0.00	0.00%	228,340.00	0.00
A - 3262	COMPUTER SOFTWARE/HARDWARE AID	210,333.00	210,333.00	0.00	0.00%	210,333.00	0.00
A - 3263	LIBRARY LOAN PROGRAM AID	35,606.00	35,606.00	0.00	0.00%	35,606.00	0.00
A - 3289	OTHER STATE AID	0.00	0.00	30,072.12	0.00%	0.00	30,072.12
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	90,000.00	90,000.00	0.00	0.00%	90,000.00	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
		75,730,553.00	75,730,553.00	164,484.48	0.22%	75,596,140.64	30,072.12
RECONCILIATION TO BUDGET							
APPROPRIATED FUND BALANCE		2,600,000.00	2,600,000.00				
		78,330,553.00	78,330,553.00				
APPROPRIATION OF ENCUMBRANCE		813,617.00	813,617.00				
APPROPRIATED TECH RESERVE		500,000.00	500,000.00				
GENERAL FUND		79,644,170.00	79,644,170.00				

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

REVENUES:

ACCOUNT ** A - 980 \$ 164,484

LESS:

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

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 164,484

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ -

TOTAL REVENUES (ADJUSTED) \$ 164,484

LESS: EXPENDITURES (A - 522) \$ 870,886

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ (706,402)**

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 **\$ 2,393,598**

GENERAL FUND BALANCE SHEET

July 31, 2018

ASSETS	<u>Beginning Bal. July 1, 2018</u>	<u>Balance as of July 31, 2018</u>
CASH IN BANKS - CHECKING	\$ 861,101	\$ 683,977
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,255,774
CASH IN BANKS - MONEY MARKETS	19,337,183	18,999,442
PETTY CASH	750	650
ACCOUNTS RECEIVABLE	1,848,014	1,051,263
DUE FROM OTHER FUNDS	1,043,540	1,510,649
STATE/FEDERAL AID RECEIVABLE	403,330	403,330
DUE FROM OTHER GOVERNMENTS	1,592,562	1,622,562
TOTAL ASSETS	\$ 31,414,431	\$ 30,600,353
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 173,639
DENTAL LIABILITY	766,296	766,296
MAJOR MEDICAL LIABILITY	1,135,037	1,135,037
DUE TO OTHER FUNDS	1,370,022	1,374,470
DUE TO TEACHER RETIREMENT SYSTEM	3,024,175	3,055,436
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	218,788
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	20,540
TOTAL LIABILITIES	\$ 6,851,891	\$ 6,744,206
FUND BALANCE		
FUND BALANCE JULY 1 of FISCAL YEAR	\$ 5,733,223	\$ 5,733,223
UNEMPLOYMENT RESERVE	452,862	452,862
RETIREMENT CONTRIBUTION RESERVE	4,823,540	4,823,540
RESERVE FOR TAX CERTIORARI	355,707	355,707
RESERVE FOR EMPLOYEE BENEFITS	863,021	863,021
ADD : RESERVE FOR ENCUMBRANCES	843,617	843,617
ADD: CAPITAL RESERVE	9,600,283	9,600,283
ADD: INSURANCE RESERVE	100,000	100,000
ADD: RESERVE FOR BUS PURCHASES	200,000	200,000
ADD: TECHNOLOGY RESERVE	1,590,297	1,590,297
ADJUSTED FUND BALANCE	\$ 24,562,550	\$ 24,562,550
LESS : APPROPRIATION FROM FUND BALANCE		(3,100,000)
TOTAL UNRESERVED FUND BALANCE	\$ 24,562,550	\$ 21,462,550
PLUS EXCESS REVENUES		2,393,598
TOTAL FUND BALANCE	\$ 24,562,550	\$ 23,856,148
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 30,600,353
	\$ -	\$ -

INVESTMENTS

July 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
07/31/18	M&T Bank	0.03%	\$ 442							
08/31/18	M&T Bank		\$ -							
09/30/18	M&T Bank		\$ -							
10/31/18	M&T Bank		\$ -							
11/30/18	M&T Bank		\$ -							
12/31/18	M&T Bank		\$ -							
01/31/19	M&T Bank		\$ -							
02/28/19	M&T Bank		\$ -							
03/31/19	M&T Bank		\$ -							
04/30/19	M&T Bank		\$ -							
05/31/19	M&T Bank		\$ -							
06/30/19	M&T Bank		\$ -							
Total			\$ 442							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 442
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 442
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

July 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
07/31/18	Chase	0.10%	\$ 355	MM Savings	07/31/18	Chase	0.10%	\$ 175	MM Savings
8/31/2018	Chase		\$ -	MM Savings	08/31/18	Chase		\$ -	MM Savings
09/30/18	Chase		\$ -	MM Savings	09/30/18	Chase		\$ -	MM Savings
10/31/18	Chase		\$ -	MM Savings	10/31/18	Chase		\$ -	MM Savings
11/30/18	Chase		\$ -	MM Savings	11/30/18	Chase		\$ -	MM Savings
12/31/18	Chase		\$ -	MM Savings	12/31/18	Chase		\$ -	MM Savings
01/31/19	Chase		\$ -	MM Savings	01/31/19	Chase		\$ -	MM Savings
02/28/19	Chase		\$ -	MM Savings	02/28/19	Chase		\$ -	MM Savings
03/31/19	Chase		\$ -	MM Savings	03/31/19	Chase		\$ -	MM Savings
04/30/19	Chase		\$ -	MM Savings	04/30/19	Chase		\$ -	MM Savings
05/31/19	Chase		\$ -	MM Savings	05/31/19	Chase		\$ -	MM Savings
06/30/19	Chase		\$ -	MM Savings	06/30/19	Chase		\$ -	MM Savings
Totals			\$ 355		Total			\$ 175	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

July 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%	\$ 95	MM Savings	07/31/17	Chase	0.10%	\$ 51	MM Savings
08/31/16	M&T Bank		\$ -	MM Savings	08/31/17	Chase		\$ -	MM Savings
09/30/16	M&T Bank		\$ -	MM Savings	09/30/17	Chase		\$ -	MM Savings
10/31/16	M&T Bank		\$ -	MM Savings	10/31/17	Chase		\$ -	MM Savings
11/30/16	M&T Bank		\$ -	MM Savings	11/30/17	Chase		\$ -	MM Savings
12/31/16	M&T Bank		\$ -	MM Savings	12/31/17	Chase		\$ -	MM Savings
01/31/17	M&T Bank		\$ -	MM Savings	01/31/18	Chase		\$ -	MM Savings
02/28/17	M&T Bank		\$ -	MM Savings	02/28/18	Chase		\$ -	MM Savings
03/31/17	M&T Bank		\$ -	MM Savings	03/31/18	Chase		\$ -	MM Savings
04/30/17	M&T Bank		\$ -	MM Savings	04/30/18	Chase		\$ -	MM Savings
05/31/17	M&T Bank		\$ -	MM Savings	05/31/18	Chase		\$ -	MM Savings
06/30/17	M&T Bank		\$ -	MM Savings	06/30/18	Chase		\$ -	MM Savings
Total			\$ 95		Total			\$ 51	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
July 31, 2018

ASSETS

CASH - CAPITAL CHECKING	\$	1,827,887	
CASH - CAPITAL RESERVE MM	\$	4,134,673	
DUE FROM OTHER FUNDS	\$	1,370,022	
OTHER	\$	-	
		<u> </u>	\$ 7,332,582
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	59,500	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
		<u> </u>	\$ 59,500
TOTAL ASSETS			<u> </u> \$ 7,392,082

LIABILITIES

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	187	
			\$ 187

BALANCE

FUND BALANCE JULY 1 of FISCAL YEAR	\$	7,391,896	
RESERVE FOR ENCUMBRANCES	\$	-	
REVENUES	\$	-	
		<u> </u>	\$ 7,391,896

TOTAL LIABILITIES AND FUND BALANCE			<u> </u> \$ 7,392,082
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BONDED INDEBTEDNESS
July 31, 2018

SERIAL BONDS OUTSTANDING - July 1, 2018	\$	4,430,000	
PLUS : SERIAL BONDS SOLD	\$	-	
LESS : SERIAL BONDS RETIRED	\$	-	
		<u> </u>	
SERIAL BONDS OUTSTANDING - July 31, 2018			<u> </u> \$ 4,430,000

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

CASH BALANCE - JULY 1, 2018	\$	10,227	
PLUS : RECEIPTS	\$	<u>526,663</u>	
SUBTOTAL :			\$ 536,890
LESS : EXPENDITURES			<u>\$ 88,709</u>
CASH BALANCE - JULY 31, 2018			<u>\$ 448,181</u>

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

BEGINNING CASH BALANCE - JULY 1, 2018	\$	2,421,029	
ADD: CASH RECEIPTS	\$	<u>805,534</u>	
SUBTOTAL			\$ 3,226,563
LESS: EXPENDITURES			<u>\$ 843,488</u>
CASH BALANCE - JULY 31, 2018			<u>\$ 2,383,075</u>

BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
July 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:

- 1) There were no budget transfers requiring board approval

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

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>		<u>PRIOR YTD BALANCE</u>
REVENUES :					
C - 1440 TYPE A LUNCHES	0.00		0.00		0.00
C - 1441 CATERING SALES	0.00		0.00		0.00
C - 1445 OTHER SALES	0.00		0.00		0.00
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	168.99		0.00		764.50
C - 2770 MISC. REV. CONCESSION	0.00		0.00		0.00
C - 3190 STATE AID	0.00		0.00		0.00
C - 4190 FEDERAL AID	0.00		0.00		0.00
C - 4190 SURPLUS FOOD	0.00		0.00		0.00
TOTAL REVENUES	\$ 168.99	REVENUES	\$ -		\$ 764.50
		168.99			
EXPENSES :					
SALARIES & FRINGE BENEFITS	16,354.90		16,354.90		17,431.02
EQUIPMENT	0.00		0.00		0.00
SUPPLIES USED	0.00		0.00		0.00
OTHER EXPENSE	0.00		0.00		913.12
OTHER EXP. CONCESSION	0.00		0.00		0.00
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	0.00		0.00		0.00
TOTAL EXPENSES	\$ 16,354.90	EXPENDITURES	\$ 16,354.90		\$ 18,344.14
		16,354.90			
REVENUES LESS EXPENDITURES		(16,185.91)	(16,354.90)		(17,579.64)
FUND BALANCE AT JUNE 30, 2018		87,257.80			
YEAR TO DATE CHANGE		(16,185.91)			
YEAR TO DATE		71,071.89			

SCHOOL LUNCH FUND
BALANCE SHEET
July 31, 2018

ASSETS	Beginning Bal. July 1, 2018	Balance as of July 31, 2018	DIFFERENCE
CASH - CHECKING - M&T BANK	122,598.94	121,283.20	(1,315.74)
PETTY CASH	0.00	0.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	4,788.06	4,801.39	13.33
STATE AID RECEIVABLE	21,049.00	0.00	(21,049.00)
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 162,002.78	\$ 139,651.37	\$ (22,351.41)
LIABILITIES			
ACCOUNTS PAYABLE	18,134.22	6,484.45	11,649.77
DUE TO OTHER FUNDS	0.00	0.00	0.00
DUE TO OTHER GOVERNMENTS	440.65	597.65	(157.00)
DUE TO EMPLOYEES' RETIREMENT SYSTEM	0.00	0.00	0.00
DEFERRED REVENUES	42,603.35	42,688.58	(85.23)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 74,744.98	\$ 63,337.44	\$ 11,407.54
FUND BALANCE			
FUND BALANCE JULY 1 OF FISCAL YEAR	87,257.80	87,257.80	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	87,257.80	87,257.80	0.00
OUTSTANDING ENCUMBRANCES	0.00	0.00	0.00
REVENUES IN EXCESS OF EXPENSES (LOSS)	0.00	(16,185.91)	(16,185.91)
FUND BALANCE END OF MONTH	\$ 87,257.80	\$ 71,071.89	\$ (16,185.91)
TOTAL LIABILITIES AND FUND BALANCE	\$ 162,002.78	\$ 134,409.33	\$ (4,778.37)

**SCHOOL LUNCH FUND
PARTICIPATION SUMMARY
July 31, 2018**

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

July 2018 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	0	0	0.0%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	0	0	0.0%

July 2017 - Lunch

Avg Daily		
Meals	Enroll	% Partic
0	0	0.0%
0	0	0.0%
0	0	0.0%
0	0	0.0%
0	0	0.0%
0	0	0.0%

VARIANCE YR/YR - Lunch

Meals	Enroll
0	0
0	0
0	0
0	0
0	0
0	0

July 2018 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	0	0	0.0%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	0	0	0.0%