

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING SEPTEMBER 30, 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
SEPTEMBER 30, 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	6,722	71,166	68,502	500	69,002	14,447	51,353	3,202
1200-1299	CENTRAL ADMINISTRATION	292,586	94,187	293,472	277,638	328	277,966	82,183	195,419	364
1300-1399	BUSINESS OFFICE	1,001,886	244,336	892,041	1,035,331	(51,724)	983,607	176,780	805,078	1,749
1400-1499	LEGAL/STAFF	384,430	89,733	379,183	500,030	-	500,030	68,628	367,839	63,563
1600-1699	CENTRAL SERVICES	3,653,929	766,972	3,670,207	4,616,042	372,910	4,988,952	849,714	3,440,800	698,438
1900-1999	SPECIAL ITEMS	872,721	349,727	950,070	988,018	5,850	993,868	267,815	606,147	119,906
	GENERAL SUPPORT	\$ 6,268,824	\$ 1,551,677	\$ 6,256,139	\$ 7,485,561	\$ 327,864	\$ 7,813,425	\$ 1,459,567	\$ 5,466,636	\$ 887,222
2000-2099	ADMIN. OF INSTR.	2,568,851	749,386	2,760,175	2,931,952	73,102	3,005,054	720,527	1,928,840	355,687
2110	TEACH.-REG. SCHOOL	20,528,568	2,192,586	20,739,924	21,810,433	13,370	21,823,803	2,145,685	18,230,288	1,447,830
2250-2280	SPECIAL INST. PROG.	9,588,819	1,251,253	9,519,280	11,711,201	21,948	11,733,149	707,390	8,614,513	2,411,246
2300-2399	TEACH - SPECIAL SCHOOL	1,400	-	1,331	6,000	-	6,000	-	975	5,025
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	382,152	2,285,281	1,621,822	851,508	2,473,330	279,740	1,642,837	550,753
2800-2899	PUPIL SERVICES	3,623,105	665,849	3,875,349	4,083,556	(3,607)	4,079,949	576,742	2,946,417	556,790
	INSTRUCTION	\$ 38,396,729	\$ 5,241,226	\$ 39,181,340	\$ 42,164,964	\$ 956,321	\$ 43,121,285	\$ 4,430,084	\$ 33,363,870	\$ 5,327,331
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 87,767	\$ 3,731,124	\$ 4,280,968	\$ 153,827	\$ 4,434,795	\$ 98,980	\$ 3,898,861	\$ 436,954
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	4,099,178	19,196,009	22,602,060	118,006	22,720,066	4,184,832	16,824,617	1,710,617
9100-9899	DEBT SERVICE	1,068,113	-	1,059,462	1,140,000	-	1,140,000	-	1,058,425	81,575
9900-9999	INTERFUND TRANSFERS	5,420,251	-	3,067,105	655,000	(212,401)	442,599	-	442,599	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 4,099,178	\$ 23,322,576	\$ 24,397,060	\$ (94,395)	\$ 24,302,665	\$ 4,184,832	\$ 18,325,641	\$ 1,792,192
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 10,979,848	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 10,173,463	\$ 61,055,008	\$ 8,445,699

(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
 - 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

September 30, 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	47,769,032.43	1,365,234.08	2.86%	46,403,798.35	0.00
A - 1081	PAYMENT IN LIEU OF TAXES	345,818.00	345,818.00	332,882.90	96.26%	12,935.10	0.00
A - 1085	SCHOOL TAX RELIEF AID - STAR	0.00	4,506,266.57	0.00	0.00%	4,506,266.57	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	20,011.45	56.37%	15,488.55	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	789.00	13.09%	5,237.00	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	2,996.61	16.07%	15,653.39	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	122,702.59	50.08%	122,297.41	0.00
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	1,250.00	10.93%	10,190.00	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	45,110.35	98.07%	889.65	0.00
A - 2703	REFUND OF PRIOR YEARS EXPENSE	400,000.00	400,000.00	69,266.52	17.32%	330,733.48	0.00
A - 2770	MISC. INCOME	165,000.00	165,000.00	2,851.87	1.73%	162,148.13	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	4,618,487.75	32.66%	9,522,668.25	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	30,467.12	0.00%	0.00	30,467.12
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	90,000.00	90,000.00	35,566.59	39.52%	54,433.41	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	6,647,616.83	8.78%	69,113,403.29	30,467.12
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
September 30, 2018**

REVENUES:

ACCOUNT ** A - 980 \$ 6,647,617

LESS:

TAXES RECEIVED	\$	1,365,234	
SECTION 520's / AG ROLLOVERS / OMITTED TAX/ADDITIONAL STAR	\$	-	
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-	
TOTAL ACCOUNT ** A - 250	<u>\$</u>	<u>1,365,234</u>	

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 5,282,383

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 1,365,234

TOTAL REVENUES (ADJUSTED) \$ 6,647,617

LESS: EXPENDITURES (A - 522) \$ 10,173,463

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ (3,525,847)**

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 **\$ (425,847)**

GENERAL FUND BALANCE SHEET

September 30, 2018

ASSETS	Beginning Bal. July 1, 2018	Balance as of Sept 30, 2018
CASH IN BANKS - CHECKING	\$ 861,101	\$ 698,326
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,256,816
CASH IN BANKS - MONEY MARKETS	19,337,183	17,014,348
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	988,383
DUE FROM OTHER FUNDS	1,043,540	1,359,331
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	767,095
TOTAL ASSETS	\$ 31,414,431	\$ 27,161,766
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 99,042
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	2,405,531
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	344,629
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	-
TOTAL LIABILITIES	\$ 6,851,891	\$ 6,125,006
FUND BALANCE		
FUND BALANCE JULY 1 of FISCAL YEAR	\$ 5,733,223	\$ 5,733,280
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	\$ 24,562,607
LESS : APPROPRIATION FROM FUND BALANCE		(3,100,000)
TOTAL UNRESERVED FUND BALANCE	\$ 24,562,550	\$ 21,462,607
PLUS EXCESS REVENUES		(425,847)
TOTAL FUND BALANCE	\$ 24,562,550	\$ 21,036,760
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 27,161,766
	\$ -	\$ 0

INVESTMENTS

September 30, 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	0.03%	\$ 396							
09/30/18	M&T Bank	0.03%	\$ 340							
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			\$ 1,178							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 1,178
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 1,178
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

September 30, 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	0.10%	\$ 355	MM Savings	08/31/18	Chase	0.10%	\$ 175	MM Savings
09/30/18	Chase	0.10%	\$ 343	MM Savings	09/30/18	Chase	0.10%	\$ 169	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			\$ 1,053		Total			\$ 518	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

September 30, 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	0.03%	\$ 79	MM Savings	08/31/17	Chase	0.10%	\$ 51	MM Savings
09/30/16	M&T Bank	0.03%	\$ 70	MM Savings	09/30/17	Chase	0.15%	\$ 50	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			\$ 243		Total			\$ 152	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
September 30, 2018

ASSETS

CASH - CAPITAL CHECKING	\$	108,644	
CASH - CAPITAL RESERVE MM	\$	3,134,821	
DUE FROM OTHER FUNDS	\$	1,370,022	
OTHER	\$	-	
			\$ 4,613,488
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	2,778,743	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
			\$ 2,778,743
TOTAL ASSETS			\$ 7,392,230

LIABILITIES

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	335	
			\$ 335

BALANCE

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

TOTAL LIABILITIES AND FUND BALANCE			\$ 7,392,230
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BONDED INDEBTEDNESS
September 30, 2018

SERIAL BONDS OUTSTANDING - July 1, 2018	\$	4,430,000	
PLUS : SERIAL BONDS SOLD	\$	-	
LESS : SERIAL BONDS RETIRED	\$	-	
SERIAL BONDS OUTSTANDING - SEPT. 30, 2018			\$ 4,430,000

SPECIAL AID FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
September 30, 2018

CASH BALANCE - SEPT 1, 2018	\$	222,610	
PLUS : RECEIPTS	\$	<u>15,876</u>	
SUBTOTAL :			\$ 238,486
LESS : EXPENDITURES			<u>\$ 222,336</u>
CASH BALANCE - SEPT 30, 2018			<u><u>\$ 16,150</u></u>

TRUST & AGENCY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
September 30, 2018

BEGINNING CASH BALANCE - SEPT 1, 2018	\$	2,422,705	
ADD: CASH RECEIPTS	\$	<u>3,137,092</u>	
SUBTOTAL			\$ 5,559,797
LESS: EXPENDITURES			\$ 3,012,814
CASH BALANCE - SEPT 30, 2018			<u><u>\$ 2,546,982</u></u>

BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
September 30, 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)	A90-9950-900-000-000	\$	(125,535)	
	A50-1620-400-000-000			\$ 125,535
	<i>To cover the cost of mortise locks</i>			
2)	A11-2110-162-000-737	\$	(30,000)	
	A11-2250-163-000-759	\$	(18,240)	
	A10-2250-409-000-000			\$ 48,240
	<i>To fund Delphi Family Navigators</i>			
3)	A90-9950-900-000-000	\$	(38,107)	
	A60-1670-490-000-000			\$ 38,107
	<i>To fund purchase of RISO copier in lieu of lease</i>			
4)	A08-1310-490-000-000	\$	(163,000)	
	A01-2630-460-000-000			\$ 86,400
	A01-2630-490-007-000			\$ 44,300
	<i>To fund Technology Dept BOCES expenditure</i>			

**SCHOOL LUNCH FUND
REVENUES & EXPENDITURES
September 30, 2018**

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>		<u>PRIOR YTD BALANCE</u>
REVENUES :					
C - 1440 TYPE A LUNCHES	26,784.30		26,784.30		27,486.50
C - 1441 CATERING SALES	3,595.62		3,595.62		6,928.44
C - 1445 OTHER SALES	24,052.57		24,052.57		23,217.11
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	271.33		530.32		958.39
C - 2770 MISC. REV. CONCESSION	4,632.88		5,673.23		0.00
C - 3190 STATE AID	1,019.00		1,019.00		1,117.00
C - 4190 FEDERAL AID	23,550.00		23,550.00		24,267.00
C - 4190 SURPLUS FOOD	5,761.70		5,761.70		3,226.80
TOTAL REVENUES	\$ 89,667.40	REVENUES	\$ 90,966.74		\$ 87,201.24
		89,667.40			
EXPENSES :					
SALARIES & FRINGE BENEFITS	40,113.69		77,054.12		85,181.05
EQUIPMENT	0.00		2,540.00		2,253.25
SUPPLIES USED	3,953.88		4,280.82		3,407.66
OTHER EXPENSE	0.00		0.00		1,602.69
OTHER EXP. CONCESSION	3,155.26		3,155.26		0.00
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	18,672.08		18,672.08		14,321.31
TOTAL EXPENSES	\$ 65,894.91	EXPENDITURES	\$ 105,702.28		\$ 106,765.96
		65,894.91			
REVENUES LESS EXPENDITURES		23,772.49	(14,735.54)		(19,564.72)
FUND BALANCE AT JUNE 30, 2018		87,257.80			
YEAR TO DATE CHANGE		23,772.49			
YEAR TO DATE		111,030.29			

SCHOOL LUNCH FUND
BALANCE SHEET
September 30, 2018

ASSETS	Beginning Bal. September 1, 2018	Balance as of September 30, 2018	DIFFERENCE
CASH - CHECKING - M&T BANK	118,690.62	\$139,799.85	21,109.23
PETTY CASH	1,180.00	1,380.00	200.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	0.00	926.43	926.43
STATE AID RECEIVABLE	0.00	24,569.00	24,569.00
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 133,437.40	\$ 180,242.06	\$ 46,804.66
LIABILITIES			
ACCOUNTS PAYABLE	0.00	27,308.58	(27,308.58)
DUE TO OTHER FUNDS	16,193.57	0.00	16,193.57
DUE TO OTHER GOVERNMENTS	440.65	517.01	(76.36)
DUE TO EMPLOYEES' RETIREMENT SYSTEM	1,568.73	3,951.81	(2,383.08)
DEFERRED REVENUES	52,917.92	62,342.64	(9,424.72)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 84,687.63	\$ 107,686.80	\$ (22,999.17)
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	23,772.49	23,772.49
FUND BALANCE END OF MONTH	\$ 87,257.80	\$ 111,030.29	\$ 23,772.49
TOTAL LIABILITIES AND FUND BALANCE	\$ 171,945.43	\$ 218,717.09	\$ 773.32

SCHOOL LUNCH FUND PARTICIPATION SUMMARY September 30, 2018

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Sept 2018 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	250	1,172	21.3%
TCM	280	937	29.9%
CR	164	685	23.9%
FR	311	820	37.9%
TTL	1,005	3,614	27.8%

Sept 2017 - Lunch

Avg Daily		
Meals	Enroll	% Partic
237	1,139	20.8%
273	925	29.5%
168	685	24.5%
317	796	39.8%
995	3,545	28.1%

VARIANCE YR/YR - Lunch

Meals
13
7
(4)
(6)
10

Sept 2018 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	35	937	3.7%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	35	937	3.7%

Sept 2017 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
33	925	3.6%
33	925	3.6%