

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING OCTOBER 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
OCTOBER 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	8,202	71,166	68,502	(500)	68,002	18,676	47,124	2,202
1200-1299	CENTRAL ADMINISTRATION	292,586	116,172	293,472	277,638	1,328	278,966	103,018	175,590	358
1300-1399	BUSINESS OFFICE	1,001,886	280,816	892,041	1,035,331	(12,572)	1,022,759	298,683	721,043	3,033
1400-1499	LEGAL/STAFF	384,430	114,126	379,183	500,030	-	500,030	108,640	338,932	52,458
1600-1699	CENTRAL SERVICES	3,653,929	1,057,971	3,670,207	4,616,042	372,947	4,988,989	1,157,684	3,262,375	568,930
1900-1999	SPECIAL ITEMS	872,721	350,453	950,070	988,018	5,850	993,868	377,555	497,209	119,104
	GENERAL SUPPORT	\$ 6,268,824	\$ 1,927,740	\$ 6,256,139	\$ 7,485,561	\$ 367,053	\$ 7,852,614	\$ 2,064,256	\$ 5,042,273	\$ 746,085
2000-2099	ADMIN. OF INSTR.	2,568,851	953,778	2,760,175	2,931,952	74,649	3,006,601	977,145	1,705,127	324,329
2110	TEACH.-REG. SCHOOL	20,528,568	3,917,374	20,739,924	21,810,433	99,774	21,910,207	4,016,620	16,702,873	1,190,714
2250-2280	SPECIAL INST. PROG.	9,588,819	1,791,618	9,519,280	11,711,201	20,791	11,731,992	1,742,803	8,548,760	1,440,429
2300-2399	TEACH - SPECIAL SCHOOL	1,400	298	1,331	6,000	-	6,000	301	674	5,025
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	498,943	2,285,281	1,621,822	824,977	2,446,799	931,997	1,155,034	359,768
2800-2899	PUPIL SERVICES	3,623,105	910,328	3,875,349	4,083,556	(2,659)	4,080,897	850,632	2,673,399	556,866
	INSTRUCTION	\$ 38,396,729	\$ 8,072,339	\$ 39,181,340	\$ 42,164,964	\$ 1,017,532	\$ 43,182,496	\$ 8,519,498	\$ 30,785,867	\$ 3,877,131
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 402,214	\$ 3,731,124	\$ 4,280,968	\$ 154,427	\$ 4,435,395	\$ 574,227	\$ 3,415,893	\$ 445,275
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	5,484,966	19,196,009	22,602,060	118,006	22,720,066	7,065,278	13,973,004	1,681,784
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	(313,401)	341,599	-	341,599	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 5,484,966	\$ 23,322,576	\$ 24,397,060	\$ (195,395)	\$ 24,201,665	\$ 7,065,278	\$ 15,373,028	\$ 1,763,359
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 15,887,259	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 18,223,259	\$ 54,617,061	\$ 6,833,850

(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

October 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	47,769,032.43	38,201,234.08	79.97%	9,567,798.35	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	7,579.00	125.77%	0.00	1,553.00
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	4,533.83	24.31%	14,116.17	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	161,742.50	66.02%	83,257.50	0.00
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	4,650.00	40.65%	6,790.00	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	139,698.87	34.92%	260,301.13	0.00
A - 2770	MISC. INCOME	165,000.00	165,000.00	57,728.29	34.99%	107,271.71	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	5,680,576.06	40.17%	8,460,579.94	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	55,467.12	0.00%	0.00	55,467.12
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	44,746,781.04	59.09%	31,040,792.08	57,020.12
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
October 31, 2018**

REVENUES:

ACCOUNT ** A - 980 \$ 44,746,781

LESS:

TAXES RECEIVED	\$	38,201,234	
SECTION 520's / AG ROLLOVERS / OMITTED TAX/ADDITIONAL STAR	\$	-	
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-	
TOTAL ACCOUNT ** A - 250		\$	38,201,234

EQUALS: REVENUE OTHER THAN TAXES RECEIVED **\$ 6,545,547**

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 38,201,234

TOTAL REVENUES (ADJUSTED) **\$ 44,746,781**

LESS: EXPENDITURES (A - 522) **\$ 18,223,259**

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 26,523,522**

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 **\$ 29,623,522**

GENERAL FUND BALANCE SHEET

October 31, 2018

ASSETS	Beginning Bal. <u>July 1, 2018</u>	Balance as of <u>October 31, 2018</u>
CASH IN BANKS - CHECKING	\$ 861,101	\$ 388,012
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,257,346
CASH IN BANKS - MONEY MARKETS	19,337,183	45,257,659
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	704,704
DUE FROM OTHER FUNDS	1,043,540	2,442,621
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	<u>1,592,562</u>	<u>66,214</u>
TOTAL ASSETS	<u>\$ 31,414,431</u>	<u>\$ 55,194,021</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 123,495
DENTAL LIABILITY	766,296	766,296
MAJOR MEDICAL LIABILITY	1,135,037	1,135,037
DUE TO OTHER FUNDS	1,370,022	4,448
DUE TO TEACHER RETIREMENT SYSTEM	3,024,175	1,672,795
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	405,822
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	<u>20,540</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 6,851,891</u>	<u>\$ 4,107,892</u>
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	<u>1,590,297</u>	<u>1,590,297</u>
ADJUSTED FUND BALANCE	\$ 24,562,550	\$ 24,562,607
LESS : APPROPRIATION FROM FUND BALANCE		<u>(3,100,000)</u>
TOTAL UNRESERVED FUND BALANCE	\$ 24,562,550	\$ 21,462,607
PLUS EXCESS REVENUES		<u>29,623,522</u>
TOTAL FUND BALANCE	<u>\$ 24,562,550</u>	<u>\$ 51,086,129</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 31,414,441</u>	<u>\$ 55,194,021</u>
	\$ -	\$ (0)

INVESTMENTS

October 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	0.03%	\$ 396							
09/30/18	M&T Bank	0.03%	\$ 340							
10/31/18	M&T Bank	0.03%	\$ 910							
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			\$ 2,088							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 2,088
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 2,088
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

October 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	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	0.10%	\$ 355	MM Savings	10/31/18	Chase	0.10%	\$ 175	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			\$ 1,407		Total			\$ 693	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

October 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	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	0.03%	\$ 98	MM Savings	10/31/17	Chase	0.15%	\$ 51	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			\$ 341		Total			\$ 204	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

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

ASSETS

CASH - CAPITAL CHECKING	\$	932,456	
CASH - CAPITAL RESERVE MM	\$	3,504,941	
DUE FROM OTHER FUNDS	\$	-	
OTHER	\$	-	
		<u> </u>	\$ 4,437,397
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	2,954,931	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
		<u> </u>	\$ 2,954,931
TOTAL ASSETS			<u><u>\$ 7,392,328</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	433	
			\$ 433

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>\$ 7,392,328</u></u>
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BONDED INDEBTEDNESS
October 31, 2018

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

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

CASH BALANCE - SEPT 1, 2018	\$	16,150	
PLUS : RECEIPTS	\$	<u>1,083,745</u>	
SUBTOTAL :			\$ 1,099,896
LESS : EXPENDITURES		<u>394,593</u>	
CASH BALANCE - SEPT 30, 2018			<u><u>\$ 705,302</u></u>

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

BEGINNING CASH BALANCE - SEPT 1, 2018	\$	2,488,636	
ADD: CASH RECEIPTS	\$	<u>3,125,884</u>	
SUBTOTAL			\$ 5,614,520
LESS: EXPENDITURES		<u>3,015,274</u>	
CASH BALANCE - SEPT 30, 2018			<u><u>\$ 2,599,246</u></u>

BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
October 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)	A90-9950-900-000-000	\$	(88,803)	
	A00-2110-409-002-000			\$ 88,803
	<i>To cover the cost for learning spaces furniture</i>			
2)	A00-2630-200-000-000	\$	(24,851)	
	A00-2630-490-000-000	\$	(50,000)	
	A00-2630-490-006-000			\$ 74,851
	<i>5th Grade iPads</i>			

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

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>PRIOR YTD BALANCE</u>
REVENUES :			
C - 1440 TYPE A LUNCHES	40,017.75	71,802.05	66,289.00
C - 1441 CATERING SALES	1,694.64	5,290.26	6,928.44
C - 1445 OTHER SALES	39,112.65	63,165.22	59,006.48
C - 2401 INTEREST	0.00	0.00	0.00
C - 2701 VENDING COMMISSION	612.24	1,142.56	1,503.73
C - 2770 MISC. REV. CONCESSION	5,542.45	11,215.68	0.00
C - 3190 STATE AID	1,663.00	2,682.00	2,658.00
C - 4190 FEDERAL AID	36,808.00	60,358.00	56,813.00
C - 4190 SURPLUS FOOD	5,650.66	11,412.36	9,582.39
TOTAL REVENUES	\$ 131,101.39	\$ 227,068.13	\$ 202,781.04
	REVENUES		
	131,101.39		
EXPENSES :			
SALARIES & FRINGE BENEFITS	45,992.41	123,046.53	136,326.81
EQUIPMENT	0.00	2,540.00	2,253.25
SUPPLIES USED	11,502.87	15,783.69	8,129.71
OTHER EXPENSE	32.50	32.50	2,237.69
OTHER EXP. CONCESSION	345.54	3,500.80	0.00
OTHER OPERATING EXPENSE	0.00	0.00	0.00
FOOD USED	42,529.80	61,201.88	71,808.13
TOTAL EXPENSES	\$ 100,403.12	\$ 206,105.40	\$ 220,755.59
	EXPENDITURES		
	100,403.12		
REVENUES LESS EXPENDITURES	30,698.27	20,962.73	(17,974.55)
FUND BALANCE AT JUNE 30, 2018	87,257.80		
YEAR TO DATE CHANGE	30,698.27		
YEAR TO DATE	117,956.07		

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

ASSETS	Beginning Bal. October 1, 2018	Balance as of October 31, 2018	DIFFERENCE
CASH - CHECKING - M&T BANK	139,799.85	\$144,981.14	5,181.29
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	926.43	1,717.20	790.77
STATE AID RECEIVABLE	24,569.00	38,471.00	13,902.00
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 180,242.06	\$ 200,116.12	\$ 19,874.06
LIABILITIES			
ACCOUNTS PAYABLE	27,308.58	0.00	(27,308.58)
DUE TO OTHER FUNDS	0.00	10,272.53	10,272.53
DUE TO OTHER GOVERNMENTS	517.01	644.58	127.57
DUE TO EMPLOYEES' RETIREMENT SYSTEM	3,951.81	7,005.86	3,054.05
DEFERRED REVENUES	62,342.64	60,405.86	(1,936.78)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 107,686.80	\$ 91,895.59	\$ (15,791.21)
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	30,698.27	30,698.27
FUND BALANCE END OF MONTH	\$ 87,257.80	\$ 117,956.07	\$ 30,698.27
TOTAL LIABILITIES AND FUND BALANCE	\$ 194,944.60	\$ 209,851.66	\$ 14,907.06

SCHOOL LUNCH FUND PARTICIPATION SUMMARY October 31, 2018

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Oct 2018 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	318	1,167	27.2%
TCM	313	935	33.5%
CR	189	690	27.4%
FR	344	800	43.0%
TTL	1,164	3,592	32.4%

Oct 2017 - Lunch

Avg Daily		
Meals	Enroll	% Partic
266	1,140	23.3%
305	927	32.9%
184	690	26.7%
343	800	42.9%
1,098	3,557	30.9%

VARIANCE YR/YR - Lunch

Meals
52
8
5
1
66

Oct 2018 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	48	935	5.1%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	48	935	5.1%

Oct 2017 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
45	927	4.9%
45	927	4.9%