

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING NOVEMBER 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
NOVEMBER 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	12,104	71,166	68,502	(2,000)	66,502	29,932	36,178	392
1200-1299	CENTRAL ADMINISTRATION	292,586	135,987	293,472	277,638	2,828	280,466	124,299	155,491	676
1300-1399	BUSINESS OFFICE	1,001,886	419,524	892,041	1,035,331	(52,572)	982,759	417,509	800,680	(235,430)
1400-1499	LEGAL/STAFF	384,430	141,626	379,183	500,030	-	500,030	152,181	324,740	23,109
1600-1699	CENTRAL SERVICES	3,653,929	1,344,218	3,670,207	4,616,042	376,322	4,992,364	1,480,171	2,833,552	678,641
1900-1999	SPECIAL ITEMS	872,721	425,361	950,070	988,018	5,850	993,868	454,587	420,515	118,766
	GENERAL SUPPORT	\$ 6,268,824	\$ 2,478,820	\$ 6,256,139	\$ 7,485,561	\$ 330,428	\$ 7,815,989	\$ 2,658,679	\$ 4,571,156	\$ 586,154
2000-2099	ADMIN. OF INSTR.	2,568,851	1,140,568	2,760,175	2,931,952	80,258	3,012,210	1,164,789	1,477,073	370,348
2110	TEACH.-REG. SCHOOL	20,528,568	5,606,820	20,739,924	21,810,433	130,724	21,941,157	5,708,034	15,025,166	1,207,957
2250-2280	SPECIAL INST. PROG.	9,588,819	2,584,491	9,519,280	11,711,201	14,083	11,725,284	2,532,441	7,194,349	1,998,494
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	965,022	2,285,281	1,621,822	865,419	2,487,241	1,040,243	1,093,337	353,661
2800-2899	PUPIL SERVICES	3,623,105	1,221,289	3,875,349	4,083,556	(3,866)	4,079,690	1,187,667	2,468,358	423,665
	INSTRUCTION	\$ 38,396,729	\$ 11,518,488	\$ 39,181,340	\$ 42,164,964	\$ 1,086,618	\$ 43,251,582	\$ 11,633,475	\$ 27,258,957	\$ 4,359,150
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 758,977	\$ 3,731,124	\$ 4,280,968	\$ 154,427	\$ 4,435,395	\$ 1,193,720	\$ 3,015,158	\$ 226,517
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	6,971,559	19,196,009	22,602,060	118,006	22,720,066	8,644,649	12,434,058	1,641,359
9100-9899	DEBT SERVICE	1,068,113	71,962	1,059,462	1,140,000	-	1,140,000	66,338	992,088	81,574
9900-9999	INTERFUND TRANSFERS	5,420,251	-	3,067,105	655,000	(345,862)	309,138	-	309,138	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 7,043,521	\$ 23,322,576	\$ 24,397,060	\$ (227,856)	\$ 24,169,204	\$ 8,710,987	\$ 13,735,284	\$ 1,722,933
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 21,799,806	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 24,196,861	\$ 48,580,555	\$ 6,896,754

(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

November 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	46,318,831.22	96.96%	1,450,201.21	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	929,214.98	29.07%	2,267,155.02	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	20,236.45	57.00%	15,263.55	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	10,480.91	56.20%	8,169.09	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	245,968.51	100.40%	0.00	968.51
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	5,200.00	45.45%	6,240.00	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	145,405.31	36.35%	254,594.69	0.00
A - 2770	MISC. INCOME	165,000.00	165,000.00	57,748.29	35.00%	107,251.71	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	6,758,129.58	47.79%	7,383,026.42	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	51,031.80	56.70%	38,968.20	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	54,976,496.42	72.59%	20,810,492.21	56,435.63
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
November 30, 2018**

REVENUES:

ACCOUNT ** A - 980 \$ 54,976,496

LESS:

TAXES RECEIVED	\$	46,318,831	
SECTION 520's / AG ROLLOVERS / OMITTED TAX/ADDITIONAL STAR	\$	-	
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-	
TOTAL ACCOUNT ** A - 250			\$ 46,318,831

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 8,657,665

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 46,318,831

TOTAL REVENUES (ADJUSTED) \$ 54,976,496

LESS: EXPENDITURES (A - 522) \$ 24,196,861

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 30,779,636**

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 \$ 33,879,636

GENERAL FUND BALANCE SHEET

November 30, 2018

ASSETS	Beginning Bal. <u>July 1, 2018</u>	Balance as of <u>October 31, 2018</u>
CASH IN BANKS - CHECKING	\$ 861,101	\$ 953,849
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,257,858
CASH IN BANKS - MONEY MARKETS	19,337,183	47,460,396
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	744,868
DUE FROM OTHER FUNDS	1,043,540	2,432,669
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	<u>1,592,562</u>	<u>50,504</u>
TOTAL ASSETS	<u>\$ 31,414,431</u>	<u>\$ 57,977,610</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 98,956
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	957,276
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	(326,646)
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	<u>20,540</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 6,851,891</u>	<u>\$ 2,635,367</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>33,879,636</u>
TOTAL FUND BALANCE	<u>\$ 24,562,550</u>	<u>\$ 55,342,243</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 31,414,441</u>	<u>\$ 57,977,610</u>
	\$ -	\$ (0)

INVESTMENTS

November 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	0.03%	\$ 910							
11/30/18	M&T Bank	0.03%	\$ 1,103							
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			\$ 3,191							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 3,191
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 3,191
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

November 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	0.10%	\$ 355	MM Savings	10/31/18	Chase	0.10%	\$ 175	MM Savings
11/30/18	Chase	0.10%	\$ 343	MM Savings	11/30/18	Chase	0.10%	\$ 169	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			\$ 1,751		Total			\$ 862	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

November 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	0.03%	\$ 98	MM Savings	10/31/17	Chase	0.15%	\$ 51	MM Savings
11/30/16	M&T Bank	0.03%	\$ 78	MM Savings	11/30/17	Chase	0.15%	\$ 50	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			\$ 419		Total			\$ 254	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

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

ASSETS

CASH - CAPITAL CHECKING	\$	753,770		
CASH - CAPITAL RESERVE MM	\$	3,505,019		
DUE FROM OTHER FUNDS	\$	-		
OTHER	\$	-		
			\$	4,258,790
TECHNOLOGY EXPENDITURES	\$	-		
CAPITAL RESERVE EXPENDITURES	\$	3,133,617		
BONDED CAPITAL PROJECT EXPENDITURES	\$	-		
			\$	3,133,617
TOTAL ASSETS				<u>\$ 7,392,406</u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-		
DUE TO OTHER FUNDS - GENERAL	\$	511		
			\$	511

BALANCE

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

TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 7,392,406</u>
---	--	----------------------------

BONDED INDEBTEDNESS
November 30, 2018

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

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

CASH BALANCE - November 1, 2018	\$ 705,302	
PLUS : RECEIPTS	\$ 3,765	
SUBTOTAL :		\$ 709,067
LESS : EXPENDITURES		\$ 375,616
CASH BALANCE - November 30, 2018		<u>\$ 333,452</u>

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

BEGINNING CASH BALANCE - November 1, 2018	\$ 2,599,246	
ADD: CASH RECEIPTS	\$ 3,254,530	
SUBTOTAL		\$ 5,853,776
LESS: EXPENDITURES		\$ 3,197,675
CASH BALANCE - November 30, 2018		<u>\$ 2,656,101</u>

BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
November 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	\$	(29,091)	
	A00-2110-409-002-000			\$ 29,091
	<i>To cover the cost for 21st century furniture</i>			
2)	A00-2630-200-000-000	\$	(29,484)	
	A00-2630-490-002-000			\$ 29,484
	<i>Teacher replacement - Phase 3</i>			
3)	A00-2630-200-000-000	\$	(39,917)	
	A00-2630-490-000-000			\$ 39,917
	<i>District Firewall</i>			

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

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>PRIOR YTD BALANCE</u>
REVENUES :			
C - 1440 TYPE A LUNCHES	39,684.60	111,486.65	101,820.25
C - 1441 CATERING SALES	3,502.90	8,793.16	10,066.38
C - 1445 OTHER SALES	32,552.62	95,717.84	89,979.91
C - 2401 INTEREST	0.00	0.00	0.00
C - 2701 VENDING COMMISSION	0.00	1,142.56	1,503.73
C - 2770 MISC. REV. CONCESSION	0.00	11,215.68	0.00
C - 3190 STATE AID	1,421.00	4,103.00	4,028.00
C - 4190 FEDERAL AID	30,988.00	91,346.00	85,377.00
C - 4190 SURPLUS FOOD	2,608.09	14,020.45	15,114.57
TOTAL REVENUES	\$ 110,757.21	\$ 337,825.34	\$ 307,889.84
	REVENUES 110,757.21		
EXPENSES :			
SALARIES & FRINGE BENEFITS	42,318.79	165,365.32	190,006.81
EQUIPMENT	0.00	2,540.00	2,253.25
SUPPLIES USED	2,744.88	18,528.57	9,573.10
OTHER EXPENSE	1,577.03	1,609.53	2,237.69
OTHER EXP. CONCESSION	1,798.04	5,298.84	0.00
OTHER OPERATING EXPENSE	0.00	0.00	0.00
FOOD USED	44,090.36	105,292.24	99,592.47
TOTAL EXPENSES	\$ 92,529.10	\$ 298,634.50	\$ 303,663.32
	EXPENDITURES 92,529.10		
REVENUES LESS EXPENDITURES	18,228.11	39,190.84	4,226.52
FUND BALANCE AT JUNE 30, 2018	87,257.80		
YEAR TO DATE CHANGE	18,228.11		
YEAR TO DATE	105,485.91		

**SCHOOL LUNCH FUND
BALANCE SHEET
November 30, 2018**

ASSETS

	Beginning Bal. November 1, 2018	Balance as of November 30, 2018	DIFFERENCE
CASH - CHECKING - M&T BANK	\$144,981.14	\$140,528.21	(4,452.93)
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	1,717.20	79.98	(1,637.22)
STATE AID RECEIVABLE	38,471.00	32,409.00	(6,062.00)
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 200,116.12	\$ 187,963.97	\$ (12,152.15)

LIABILITIES

ACCOUNTS PAYABLE	27,308.58	0.00	(27,308.58)
DUE TO OTHER FUNDS	10,272.53	(20,937.69)	(31,210.22)
DUE TO OTHER GOVERNMENTS	517.01	761.99	244.98
DUE TO EMPLOYEES' RETIREMENT SYSTEM	3,951.81	9,857.57	5,905.76
DEFERRED REVENUES	62,342.64	58,266.70	(4,075.94)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 117,959.33	\$ 61,515.33	\$ (56,444.00)

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	18,228.11	18,228.11
FUND BALANCE END OF MONTH	\$ 87,257.80	\$ 105,485.91	\$ 18,228.11
TOTAL LIABILITIES AND FUND BALANCE	\$ 205,217.13	\$ 167,001.24	\$ (38,215.89)

SCHOOL LUNCH FUND PARTICIPATION SUMMARY November 30, 2018

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Nov 2018 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	326	1,168	27.9%
TCM	320	932	34.3%
CR	200	684	29.2%
FR	360	820	43.9%
TTL	1,206	3,604	33.5%

Nov 2017 - Lunch

Avg Daily		
Meals	Enroll	% Partic
280	1,137	24.6%
300	929	32.3%
195	690	28.3%
353	801	44.1%
1,128	3,557	31.7%

VARIANCE YR/YR - Lunch

Meals
46
20
5
7
78

Nov 2018 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	46	932	4.9%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	46	932	4.9%

Nov 2017 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
42	929	4.5%
42	929	4.5%