

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING DECEMBER 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
DECEMBER 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	24,085	71,166	68,502	500	69,002	33,746	34,950	306
1200-1299	CENTRAL ADMINISTRATION	292,586	157,783	293,472	277,638	328	277,966	145,095	132,750	121
1300-1399	BUSINESS OFFICE	1,001,886	563,747	892,041	1,035,331	(52,572)	982,759	563,430	413,415	5,914
1400-1499	LEGAL/STAFF	384,430	176,890	379,183	500,030	-	500,030	178,844	311,740	9,446
1600-1699	CENTRAL SERVICES	3,653,929	1,635,495	3,670,207	4,616,042	392,246	5,008,288	1,851,406	2,507,340	649,542
1900-1999	SPECIAL ITEMS	872,721	489,574	950,070	988,018	5,850	993,868	520,756	354,346	118,766
	GENERAL SUPPORT	\$ 6,268,824	\$ 3,047,574	\$ 6,256,139	\$ 7,485,561	\$ 346,352	\$ 7,831,913	\$ 3,293,277	\$ 3,754,541	\$ 784,095
2000-2099	ADMIN. OF INSTR.	2,568,851	1,363,437	2,760,175	2,931,952	81,572	3,013,524	1,378,696	1,256,604	378,224
2110	TEACH.-REG. SCHOOL	20,528,568	7,297,077	20,739,924	21,810,433	136,882	21,947,315	7,457,872	13,315,449	1,173,994
2250-2280	SPECIAL INST. PROG.	9,588,819	3,463,553	9,519,280	11,711,201	8,745	11,719,946	3,438,525	6,233,316	2,048,105
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	1,065,067	2,285,281	1,621,822	865,869	2,487,691	1,157,771	1,038,372	291,548
2800-2899	PUPIL SERVICES	3,623,105	1,542,989	3,875,349	4,083,556	(3,846)	4,079,710	1,522,335	2,213,192	344,183
	INSTRUCTION	\$ 38,396,729	\$ 14,732,421	\$ 39,181,340	\$ 42,164,964	\$ 1,089,222	\$ 43,254,186	\$ 14,955,500	\$ 24,057,607	\$ 4,241,079
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 1,147,863	\$ 3,731,124	\$ 4,280,968	\$ 154,323	\$ 4,435,291	\$ 1,301,154	\$ 2,914,433	\$ 219,704
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	7,647,603	19,196,009	22,602,060	118,006	22,720,066	9,875,785	11,069,767	1,774,514
9100-9899	DEBT SERVICE	1,068,113	114,731	1,059,462	1,140,000	-	1,140,000	101,713	956,712	81,575
9900-9999	INTERFUND TRANSFERS	5,420,251	-	3,067,105	655,000	(364,286)	290,714	-	290,714	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 7,762,334	\$ 23,322,576	\$ 24,397,060	\$ (246,280)	\$ 24,150,780	\$ 9,977,498	\$ 12,317,193	\$ 1,856,089
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 26,690,192	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 29,527,429	\$ 43,043,774	\$ 7,102,967

(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

December 31, 2018

ACCOUNT NUMBER	DESCRIPTION	Estimated Rev. 2017-18	Current Estimate	Rev. Rcvd. Year-to-Date	% Rcvd Year-to-Dat	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	10,274.31	24.17%	32,225.69	0.00
A - 1320	DRIVER'S EDUCATION	35,500.00	35,500.00	29,677.33	83.60%	5,822.67	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	7,857.42	42.13%	10,792.58	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	246,265.51	100.52%	0.00	1,265.51
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	9,563.56	83.60%	1,876.44	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	57,857.23	35.06%	107,142.77	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	7,535,424.79	53.29%	6,605,731.21	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	90,169.72	0.00%	0.00	90,169.72
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	90,000.00	90,000.00	70,383.19	78.20%	19,616.81	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	55,829,706.82	73.72%	19,992,281.41	91,435.23
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
December 31, 2018**

REVENUES:

ACCOUNT ** A - 980 \$ 55,829,707

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 \$ 9,510,876

ADD: TAXES RECEIVED

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

TOTAL REVENUES (ADJUSTED) \$ 55,829,707

LESS: EXPENDITURES (A - 522) \$ 29,527,429

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 26,302,278**

ADD: FINANCING SOURCES	\$	2,600,000	
	\$	500,000	
		\$	3,100,000

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

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES \$ 29,402,278

GENERAL FUND BALANCE SHEET

December 31, 2018

ASSETS	Beginning Bal. July 1, 2018	Balance as of December 31, 2018
CASH IN BANKS - CHECKING	\$ 861,101	\$ 1,426,117
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,258,388
CASH IN BANKS - MONEY MARKETS	19,337,183	43,065,341
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	726,501
DUE FROM OTHER FUNDS	1,043,540	2,230,176
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	50,504
TOTAL ASSETS	\$ 31,414,431	\$ 53,834,492
 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	1,225,033
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	(260,850)
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	687
TOTAL LIABILITIES	\$ 6,851,891	\$ 2,969,607
 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		29,402,278
TOTAL FUND BALANCE	\$ 24,562,550	\$ 50,864,885
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 53,834,492
	\$ -	\$ (0)

INVESTMENTS

December 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	0.03%	\$ 1,103								
12/31/18	M&T Bank	0.03%	\$ 1,020								
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			\$ 4,211								Actual Total
											Estimate Total

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 4,211
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 4,211
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

December 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
8/31/18	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	0.10%	\$ 355	MM Savings	12/31/18	Chase	0.10%	\$ 175	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			\$ 2,106		Total			\$ 1,037	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

December 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
07/31/18	M&T Bank	0.03%	\$ 95	MM Savings	07/31/18	Chase	0.10%	\$ 51	MM Savings
08/31/18	M&T Bank	0.03%	\$ 79	MM Savings	08/31/18	Chase	0.10%	\$ 51	MM Savings
09/30/18	M&T Bank	0.03%	\$ 70	MM Savings	09/30/18	Chase	0.15%	\$ 50	MM Savings
10/31/18	M&T Bank	0.03%	\$ 98	MM Savings	10/31/18	Chase	0.15%	\$ 51	MM Savings
11/30/18	M&T Bank	0.03%	\$ 78	MM Savings	11/30/18	Chase	0.15%	\$ 50	MM Savings
12/31/18	M&T Bank	0.03%	\$ 80	MM Savings	12/31/18	Chase	0.15%	\$ 51	MM Savings
01/31/19	M&T Bank		\$ -	MM Savings	01/31/19	Chase		\$ -	MM Savings
02/28/19	M&T Bank		\$ -	MM Savings	02/28/19	Chase		\$ -	MM Savings
03/31/19	M&T Bank		\$ -	MM Savings	03/31/19	Chase		\$ -	MM Savings
04/30/19	M&T Bank		\$ -	MM Savings	04/30/19	Chase		\$ -	MM Savings
05/31/19	M&T Bank		\$ -	MM Savings	05/31/19	Chase		\$ -	MM Savings
06/30/19	M&T Bank		\$ -	MM Savings	06/30/19	Chase		\$ -	MM Savings
Total			\$ 499		Total			\$ 305	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

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

ASSETS

CASH - CAPITAL CHECKING	\$ 637,822		
CASH - CAPITAL RESERVE MM	\$ 3,505,100		
DUE FROM OTHER FUNDS	\$ -		
OTHER	\$ -		
	<u> </u>	\$ 4,142,922	
TECHNOLOGY EXPENDITURES	\$ -		
CAPITAL RESERVE EXPENDITURES	\$ 3,249,565		
BONDED CAPITAL PROJECT EXPENDITURES	\$ -		
	<u> </u>	\$ 3,249,565	
TOTAL ASSETS			<u><u>\$ 7,392,486</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$ -		
DUE TO OTHER FUNDS - GENERAL	\$ 591		
		\$ 591	

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>\$ 7,392,486</u></u>
---	--	--	----------------------------

BONDED INDEBTEDNESS
December 31, 2018

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

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

CASH BALANCE - DECEMBER 1, 2018	\$ 333,452	
PLUS : RECEIPTS	<u>\$ 15,381</u>	
SUBTOTAL :		\$ 348,832
LESS : EXPENDITURES		<u>\$ 121,518</u>
CASH BALANCE - DECEMBER 31, 2018		<u>\$ 227,314</u>

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

BEGINNING CASH BALANCE - DECEMBER 1, 2018	\$ 2,658,413	
ADD: CASH RECEIPTS	<u>\$ 3,612,492</u>	
SUBTOTAL		\$ 6,270,905
LESS: EXPENDITURES		\$ 3,123,081
CASH BALANCE - DECEMBER 31, 2018		<u>\$ 3,147,824</u>

1

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

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

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>		<u>PRIOR YTD BALANCE</u>
REVENUES :					
C - 1440 TYPE A LUNCHES	31,320.20		142,806.85		130,591.00
C - 1441 CATERING SALES	0.00		8,793.16		13,789.69
C - 1445 OTHER SALES	25,833.18		121,551.02		115,901.40
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	692.29		1,834.85		1,443.53
C - 2770 MISC. REV. CONCESSION	0.00		11,215.68		0.00
C - 3190 STATE AID	1,114.00		5,217.00		5,162.00
C - 4190 FEDERAL AID	24,102.00		115,448.00		109,407.00
C - 4190 SURPLUS FOOD	3,952.19		17,972.64		16,877.88
TOTAL REVENUES	\$ 87,013.86	REVENUES 87,013.86	\$ 424,839.20		\$ 393,172.50
EXPENSES :					
SALARIES & FRINGE BENEFITS	39,370.97		204,736.29		241,230.87
EQUIPMENT	0.00		2,540.00		2,253.25
SUPPLIES USED	2,694.49		21,223.06		18,601.04
OTHER EXPENSE	308.58		1,918.11		3,490.69
OTHER EXP. CONCESSION	(4.33)		5,294.51		0.00
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	36,588.29		141,880.53		129,239.51
TOTAL EXPENSES	\$ 78,958.00	EXPENDITURES 78,958.00	\$ 377,592.50		\$ 394,815.36
REVENUES LESS EXPENDITURES	8,055.86		47,246.70		(1,642.86)
FUND BALANCE AT JUNE 30, 2018	87,257.80				
YEAR TO DATE CHANGE	8,055.86				
YEAR TO DATE	95,313.66				

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

ASSETS	Beginning Bal. December 1, 2018	Balance as of December 31, 2018	DIFFERENCE
CASH - CHECKING - M&T BANK	\$140,528.21	\$136,171.81	(4,356.40)
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	79.98	79.98	0.00
STATE AID RECEIVABLE	32,409.00	25,216.00	(7,193.00)
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 187,963.97	\$ 176,414.57	\$ (11,549.40)
LIABILITIES			
ACCOUNTS PAYABLE	0.00	0.00	0.00
DUE TO OTHER FUNDS	(20,937.69)	(46,305.54)	(25,367.85)
DUE TO OTHER GOVERNMENTS	761.99	848.90	86.91
DUE TO EMPLOYEES' RETIREMENT SYSTEM	9,857.57	12,557.40	2,699.83
DEFERRED REVENUES	58,266.70	61,242.55	2,975.85
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 61,515.33	\$ 41,910.07	\$ (19,605.26)
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)	9,228.11	8,055.86	(1,172.25)
FUND BALANCE END OF MONTH	\$ 96,485.91	\$ 95,313.66	\$ (1,172.25)
TOTAL LIABILITIES AND FUND BALANCE	\$ 158,001.24	\$ 137,223.73	\$ (20,777.51)

SCHOOL LUNCH FUND PARTICIPATION SUMMARY December 31, 2018

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Dec 2018 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	303	1,169	25.9%
TCM	311	934	33.3%
CR	190	683	27.8%
FR	346	820	42.2%
TTL	1,150	3,606	31.9%

Dec 2017 - Lunch

Avg Daily		
Meals	Enroll	% Partic
260	1,138	22.8%
296	928	31.9%
187	690	27.1%
343	801	42.8%
1,086	3,557	30.5%

VARIANCE YR/YR - Lunch

Meals
43
15
3
3
64

Dec 2018 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	48	933	5.1%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	48	933	5.1%

Dec 2017 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
40	930	4.3%
40	930	4.3%