

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING JANUARY 31, 2019

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
JANUARY 31, 2019

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	31,654	71,166	68,502	500	69,002	39,583	28,663	756
1200-1299	CENTRAL ADMINISTRATION	292,586	180,249	293,472	277,638	328	277,966	165,215	112,425	326
1300-1399	BUSINESS OFFICE	1,001,886	687,969	892,041	1,035,331	(52,572)	982,759	640,414	248,467	93,878
1400-1499	LEGAL/STAFF	384,430	206,591	379,183	500,030	-	500,030	224,099	257,720	18,211
1600-1699	CENTRAL SERVICES	3,653,929	1,928,142	3,670,207	4,616,042	382,246	4,998,288	2,159,972	2,263,215	575,101
1900-1999	SPECIAL ITEMS	872,721	652,429	950,070	988,018	5,850	993,868	622,227	287,848	83,793
	GENERAL SUPPORT	\$ 6,268,824	\$ 3,687,034	\$ 6,256,139	\$ 7,485,561	\$ 336,352	\$ 7,821,913	\$ 3,851,510	\$ 3,198,338	\$ 772,065
2000-2099	ADMIN. OF INSTR.	2,568,851	1,577,512	2,760,175	2,931,952	84,883	3,016,835	1,581,225	1,109,047	326,563
2110	TEACH.-REG. SCHOOL	20,528,568	8,932,323	20,739,924	21,810,433	126,006	21,936,439	9,084,283	11,778,722	1,073,434
2250-2280	SPECIAL INST. PROG.	9,588,819	4,606,384	9,519,280	11,711,201	14,744	11,725,945	4,417,698	5,340,211	1,968,036
2300-2399	TEACH - SPECIAL SCHOOL	1,400	596	1,331	6,000	-	6,000	608	367	5,025
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	1,231,496	2,285,281	1,621,822	876,064	2,497,886	1,349,694	923,427	224,765
2800-2899	PUPIL SERVICES	3,623,105	1,848,454	3,875,349	4,083,556	22,025	4,105,581	1,816,319	2,058,491	230,771
	INSTRUCTION	\$ 38,396,729	\$ 18,196,765	\$ 39,181,340	\$ 42,164,964	\$ 1,123,722	\$ 43,288,686	\$ 18,249,827	\$ 21,210,265	\$ 3,828,594
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 1,574,123	\$ 3,731,124	\$ 4,280,968	\$ 157,823	\$ 4,438,791	\$ 1,694,237	\$ 2,532,400	\$ 212,154
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	9,192,213	19,196,009	22,602,060	90,006	22,692,066	10,283,582	10,472,938	1,935,546
9100-9899	DEBT SERVICE	1,068,113	114,731	1,059,462	1,140,000	-	1,140,000	101,713	956,713	81,574
9900-9999	INTERFUND TRANSFERS	5,420,251	151,660	3,067,105	655,000	(364,286)	290,714	158,335	132,379	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 9,458,604	\$ 23,322,576	\$ 24,397,060	\$ (274,280)	\$ 24,122,780	\$ 10,543,630	\$ 11,562,030	\$ 2,017,120
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 32,916,526	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 34,339,204	\$ 38,503,033	\$ 6,831,933

(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

January 31, 2019

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	4,506,281.88	0.00%	0.00	15.31
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	29,951.76	84.37%	5,548.24	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	9,474.48	50.80%	9,175.52	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	252,533.01	103.07%	0.00	7,533.01
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	9,762.21	85.33%	1,677.79	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	521,989.00	130.50%	0.00	121,989.00
A - 2770	MISC. INCOME	165,000.00	165,000.00	57,994.27	35.15%	107,005.73	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	7,641,427.84	54.04%	6,499,728.16	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	105,414.16	117.13%	0.00	15,414.16
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	60,862,101.09	80.37%	15,103,573.11	235,121.20
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
January 31, 2019**

REVENUES:

ACCOUNT ** A - 980 \$ 60,862,101

LESS:

TAXES RECEIVED	\$	50,825,113	
SECTION 520's / AG ROLLOVERS / OMITTED TAX/ADDITIONAL STAR	\$	-	
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-	
TOTAL ACCOUNT ** A - 250		\$	50,825,113

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 10,036,988

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 50,825,113

TOTAL REVENUES (ADJUSTED) \$ 60,862,101

LESS: EXPENDITURES (A - 522) \$ 34,339,204

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 26,522,898**

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 **\$ 29,622,898**

GENERAL FUND BALANCE SHEET

January 31, 2019

ASSETS	Beginning Bal. July 1, 2018	Balance as of January 31, 2019
CASH IN BANKS - CHECKING	\$ 861,101	\$ 2,278,534
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,258,918
CASH IN BANKS - MONEY MARKETS	19,337,183	42,193,218
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	702,097
DUE FROM OTHER FUNDS	1,043,540	2,828,611
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	35,504
TOTAL ASSETS	\$ 31,414,431	\$ 54,374,346
 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	1,484,927
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	(201,510)
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	687
TOTAL LIABILITIES	\$ 6,851,891	\$ 3,288,841
 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		29,622,898
TOTAL FUND BALANCE	\$ 24,562,550	\$ 51,085,505
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 54,374,346
	\$ -	\$ (0)

INVESTMENTS

January 31, 2019

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	0.03%	\$ 1,007							
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			\$ 5,218							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 5,218
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 5,218
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

January 31, 2019

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	0.10%	\$ 355	MM Savings	01/31/19	Chase	0.10%	\$ 175	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			\$ 2,461		Total			\$ 1,212	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

January 31, 2019

**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	0.03%	\$ 80	MM Savings	01/31/19	Chase	0.15%	\$ 51	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			\$ 580		Total			\$ 356	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
January 31, 2019

ASSETS

CASH - CAPITAL CHECKING	\$	453,061	
CASH - CAPITAL RESERVE MM	\$	3,505,180	
DUE FROM OTHER FUNDS	\$	-	
OTHER	\$	-	
		<u> </u>	\$ 3,958,241
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	3,434,326	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
		<u> </u>	\$ 3,434,326
TOTAL ASSETS			<u><u>\$ 7,392,567</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	671	
			\$ 671

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>\$ 7,392,567</u></u>
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BONDED INDEBTEDNESS
January 31, 2019

SERIAL BONDS OUTSTANDING - July 1, 2018	\$	4,430,000
PLUS : SERIAL BONDS SOLD	\$	-
LESS : SERIAL BONDS RETIRED	\$	<u> </u>
SERIAL BONDS OUTSTANDING - JANUARY 31, 2019		<u><u>\$ 4,430,000</u></u>

SPECIAL AID FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
January 31, 2019

CASH BALANCE -JANUARY 1, 2019	\$	227,314	
PLUS : RECEIPTS	\$	<u>1,017,886</u>	
SUBTOTAL :			\$ 1,245,200
LESS : EXPENDITURES			<u>\$ 166,524</u>
CASH BALANCE -JANUARY 31, 2019			<u><u>\$ 1,078,676</u></u>

TRUST & AGENCY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
January 31, 2019

BEGINNING CASH BALANCE - JANUARY 1, 2019	\$	3,147,824	
ADD: CASH RECEIPTS	\$	<u>3,111,681</u>	
SUBTOTAL			\$ 6,259,505
LESS: EXPENDITURES			\$ 2,997,887
CASH BALANCE - JANUARY 31, 2019			<u><u>\$ 3,261,617</u></u>

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BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
January 31, 2019

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)	A70-9020-800-000-000	\$	(28,000)		
	A10-2815-409-040-000			\$	28,000
	<i>To cover the cost of Private Duty Nurse Agreement (LPN's) @ CRPS</i>				

**SCHOOL LUNCH FUND
REVENUES & EXPENDITURES
January 31, 2019**

	CURRENT MONTH		YEAR TO DATE		PRIOR YTD BALANCE
REVENUES :					
C - 1440 TYPE A LUNCHES	42,185.80		184,992.65		168,589.25
C - 1441 CATERING SALES	3,232.98		12,026.14		14,027.13
C - 1445 OTHER SALES	34,130.04		155,681.06		147,490.49
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	739.87		2,574.72		3,049.23
C - 2770 MISC. REV. CONCESSION	0.00		11,215.68		0.00
C - 3190 STATE AID	1,535.00		6,752.00		6,633.00
C - 4190 FEDERAL AID	33,441.00		148,889.00		140,491.00
C - 4190 SURPLUS FOOD	4,841.67		22,814.31		18,949.44
TOTAL REVENUES	\$ 120,106.36	REVENUES	\$ 544,945.56		\$ 499,229.54
		120,106.36			
EXPENSES :					
SALARIES & FRINGE BENEFITS	36,351.68		241,087.97		284,795.60
EQUIPMENT	0.00		2,540.00		2,253.25
SUPPLIES USED	2,706.15		23,929.21		22,461.11
OTHER EXPENSE	0.00		1,918.11		3,490.69
OTHER EXP. CONCESSION	0.00		5,294.51		0.00
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	31,998.04		173,878.57		175,541.18
TOTAL EXPENSES	\$ 71,055.87	EXPENDITURES	\$ 448,648.37		\$ 488,541.83
		71,055.87			
REVENUES LESS EXPENDITURES	49,050.49		96,297.19		10,687.71
FUND BALANCE AT JUNE 30, 2018	87,257.80				
YEAR TO DATE CHANGE	49,050.49				
YEAR TO DATE	136,308.29				

**SCHOOL LUNCH FUND
BALANCE SHEET
January 31, 2019**

ASSETS	Beginning Bal. January 1, 2019	Balance as of January 31, 2019	DIFFERENCE
CASH - CHECKING - M&T BANK	\$136,171.81	\$157,243.34	21,071.53
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	79.98	2,993.77	2,913.79
STATE AID RECEIVABLE	25,216.00	34,976.00	9,760.00
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 176,414.57	\$ 210,159.89	\$ 33,745.32
LIABILITIES			
ACCOUNTS PAYABLE	0.00	0.00	0.00
DUE TO OTHER FUNDS	(46,305.54)	(63,163.47)	(16,857.93)
DUE TO OTHER GOVERNMENTS	848.90	951.62	102.72
DUE TO EMPLOYEES' RETIREMENT SYSTEM	12,557.40	14,875.15	2,317.75
DEFERRED REVENUES	61,242.55	60,358.84	(883.71)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 41,910.07	\$ 26,588.90	\$ (15,321.17)
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)	8,055.86	49,050.49	40,994.63
FUND BALANCE END OF MONTH	\$ 95,313.66	\$ 136,308.29	\$ 40,994.63
TOTAL LIABILITIES AND FUND BALANCE	\$ 137,223.73	\$ 162,897.19	\$ 25,673.46

SCHOOL LUNCH FUND PARTICIPATION SUMMARY January 31, 2019

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Jan 2019 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	310	1,165	26.6%
TCM	316	934	33.8%
CR	199	681	29.2%
FR	358	822	43.6%
TTL	1,183	3,602	32.8%

Jan 2018 - Lunch

Avg Daily		
Meals	Enroll	% Partic
269	1,133	23.7%
302	930	32.5%
198	697	28.4%
351	808	43.4%
1,120	3,568	31.4%

VARIANCE YR/YR - Lunch

Meals
41
14
1
7
63

Jan 2019 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	60	934	6.4%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	60	934	6.4%

Jan 2018 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
37	930	4.0%
37	930	4.0%