

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING FEBRUARY 28, 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
FEBRUARY 28, 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	33,878	71,166	68,502	500	69,002	43,089	25,618	295
1200-1299	CENTRAL ADMINISTRATION	292,586	200,185	293,472	277,638	328	277,966	184,666	91,486	1,814
1300-1399	BUSINESS OFFICE	1,001,886	720,118	892,041	1,035,331	(53,780)	981,551	735,959	340,910	(95,318)
1400-1499	LEGAL/STAFF	384,430	223,414	379,183	500,030	-	500,030	293,294	184,773	21,963
1600-1699	CENTRAL SERVICES	3,653,929	2,217,931	3,670,207	4,616,042	382,746	4,998,788	2,425,547	1,994,688	578,553
1900-1999	SPECIAL ITEMS	872,721	649,994	950,070	988,018	5,850	993,868	688,158	221,916	83,794
	GENERAL SUPPORT	\$ 6,268,824	\$ 4,045,520	\$ 6,256,139	\$ 7,485,561	\$ 335,644	\$ 7,821,205	\$ 4,370,713	\$ 2,859,391	\$ 591,101
2000-2099	ADMIN. OF INSTR.	2,568,851	1,753,249	2,760,175	2,931,952	84,010	3,015,962	1,781,342	922,696	311,924
2110	TEACH.-REG. SCHOOL	20,528,568	10,558,073	20,739,924	21,810,433	120,955	21,931,388	10,784,402	10,109,944	1,037,042
2250-2280	SPECIAL INST. PROG.	9,588,819	5,227,057	9,519,280	11,711,201	20,564	11,731,765	5,295,624	4,406,635	2,029,506
2300-2399	TEACH - SPECIAL SCHOOL	1,400	596	1,331	6,000	-	6,000	628	347	5,025
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	1,310,078	2,285,281	1,621,822	871,668	2,493,490	1,525,432	757,994	210,064
2800-2899	PUPIL SERVICES	3,623,105	2,091,907	3,875,349	4,083,556	27,233	4,110,789	2,101,091	1,780,332	229,366
	INSTRUCTION	\$ 38,396,729	\$ 20,940,960	\$ 39,181,340	\$ 42,164,964	\$ 1,124,430	\$ 43,289,394	\$ 21,488,519	\$ 17,977,948	\$ 3,822,927
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 1,578,152	\$ 3,731,124	\$ 4,280,968	\$ 157,823	\$ 4,438,791	\$ 2,326,296	\$ 1,910,915	\$ 201,580
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	11,668,477	19,196,009	22,602,060	90,006	22,692,066	12,903,960	7,836,837	1,951,269
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	\$ 11,934,868	\$ 23,322,576	\$ 24,397,060	\$ (274,280)	\$ 24,122,780	\$ 13,164,008	\$ 8,925,929	\$ 2,032,843
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 38,499,500	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 41,349,536	\$ 31,674,183	\$ 6,650,451

(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

February 28, 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	1,828,752.60	57.21%	1,367,617.40	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	1,454.00	24.13%	4,572.00	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	10,848.20	58.17%	7,801.80	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	252,875.51	103.21%	0.00	7,875.51
A - 2440	RENTAL - OTHER (Instrument)	11,440.00	11,440.00	9,812.21	85.77%	1,627.79	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	524,173.29	131.04%	0.00	124,173.29
A - 2770	MISC. INCOME	165,000.00	165,000.00	58,860.18	35.67%	106,139.82	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	7,723,242.86	54.62%	6,417,913.14	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	116,257.11	129.17%	0.00	26,257.11
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	61,859,778.10	81.68%	14,119,265.84	248,490.94
	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
February 28, 2019**

REVENUES:

ACCOUNT ** A - 980 \$ 61,859,778

LESS:

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

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 11,034,665

ADD: TAXES RECEIVED

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

TOTAL REVENUES (ADJUSTED) \$ 61,859,778

LESS: EXPENDITURES (A - 522) \$ 41,349,536

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 20,510,242**

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 **\$ 23,610,242**

GENERAL FUND BALANCE SHEET

February 28, 2019

ASSETS	Beginning Bal. July 1, 2018	Balance as of February 28, 2019
CASH IN BANKS - CHECKING	\$ 861,101	\$ 2,991,690
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,259,396
CASH IN BANKS - MONEY MARKETS	19,337,183	37,196,467
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	691,365
DUE FROM OTHER FUNDS	1,043,540	2,409,613
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	37,609
TOTAL ASSETS	\$ 31,414,431	\$ 49,663,604
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 1,079,117
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	1,745,903
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	(140,733)
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	687
TOTAL LIABILITIES	\$ 6,851,891	\$ 4,590,756
 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		23,610,242
TOTAL FUND BALANCE	\$ 24,562,550	\$ 45,072,849
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 49,663,605
	\$ -	\$ (0)

INVESTMENTS

February 28, 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	0.03%	\$ 823							
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			\$ 6,041							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 6,041
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 6,041
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

February 28, 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	0.10%	\$ 321	MM Savings	02/28/19	Chase	0.10%	\$ 158	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			\$ 2,781		Total			\$ 1,370	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

478.43

INVESTMENTS

February 28, 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	0.03%	\$ 73	MM Savings	02/28/19	Chase	0.15%	\$ 46	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			\$ 652		Total			\$ 403	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
February 28, 2019

ASSETS

CASH - CAPITAL CHECKING	\$	152,784		
CASH - CAPITAL RESERVE MM	\$	3,505,252		
DUE FROM OTHER FUNDS	\$	-		
OTHER	\$	-		
			\$	3,658,036
TECHNOLOGY EXPENDITURES	\$	-		
CAPITAL RESERVE EXPENDITURES	\$	3,738,734		
BONDED CAPITAL PROJECT EXPENDITURES	\$	-		
			\$	3,738,734
TOTAL ASSETS			\$	<u><u>7,396,770</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$	4,130		
DUE TO OTHER FUNDS - GENERAL	\$	744		
			\$	4,874

BALANCE

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

TOTAL LIABILITIES AND FUND BALANCE			\$	<u><u>7,396,770</u></u>
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BONDED INDEBTEDNESS
February 28, 2019

SERIAL BONDS OUTSTANDING - July 1, 2018	\$	4,430,000		
PLUS : SERIAL BONDS SOLD	\$	-		
LESS : SERIAL BONDS RETIRED	\$	-		
SERIAL BONDS OUTSTANDING - February 28, 2019			\$	<u><u>4,430,000</u></u>

SPECIAL AID FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
February 28, 2019

CASH BALANCE -FEBUARY 1, 2019	\$	1,078,676	
PLUS : RECEIPTS	\$	<u>2,817</u>	
SUBTOTAL :			\$ 1,081,493
LESS : EXPENDITURES			<u>\$ 217,664</u>
CASH BALANCE -FEBRUARY 28, 2019			<u><u>\$ 863,829</u></u>

TRUST & AGENCY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
February 28, 2019

BEGINNING CASH BALANCE - FEBRUARY 1, 2019	\$	3,263,735	
ADD: CASH RECEIPTS	\$	<u>3,140,333</u>	
SUBTOTAL			\$ 6,404,069
LESS: EXPENDITURES			\$ 3,986,877
CASH BALANCE - JANUARY 31, 2019			<u><u>\$ 2,417,191</u></u>

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BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
February 28, 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:

There were no budget transfers requiring board approval

**SCHOOL LUNCH FUND
REVENUES & EXPENDITURES
February 28, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>PRIOR YTD BALANCE</u>
REVENUES :			
C - 1440 TYPE A LUNCHES	30,600.05	215,592.70	197,357.50
C - 1441 CATERING SALES	2,298.41	14,324.55	16,579.43
C - 1445 OTHER SALES	26,507.81	182,188.87	173,330.24
C - 2401 INTEREST	0.00	0.00	0.00
C - 2701 VENDING COMMISSION	1,385.56	3,960.28	3,514.71
C - 2770 MISC. REV. CONCESSION	(863.61)	10,352.07	0.00
C - 3190 STATE AID	1,138.00	7,890.00	7,777.00
C - 4190 FEDERAL AID	25,384.00	174,273.00	165,181.00
C - 4190 SURPLUS FOOD	2,949.39	25,763.70	20,800.35
TOTAL REVENUES	\$ 89,399.61	\$ 634,345.17	\$ 584,540.23
	REVENUES 89,399.61		
EXPENSES :			
SALARIES & FRINGE BENEFITS	50,086.51	291,174.48	332,616.35
EQUIPMENT	0.00	2,540.00	2,253.25
SUPPLIES USED	2,844.01	26,773.22	24,321.65
OTHER EXPENSE	177.00	2,095.11	3,855.69
OTHER EXP. CONCESSION	0.00	5,294.51	0.00
OTHER OPERATING EXPENSE	0.00	0.00	0.00
FOOD USED	40,220.67	214,099.24	197,566.59
TOTAL EXPENSES	\$ 93,328.19	\$ 541,976.56	\$ 560,613.53
	EXPENDITURES 93,328.19		
REVENUES LESS EXPENDITURES	(3,928.58)	92,368.61	23,926.70
FUND BALANCE AT JUNE 30, 2018	87,257.80		
YEAR TO DATE CHANGE	(3,928.58)		
YEAR TO DATE	83,329.22		

SCHOOL LUNCH FUND
BALANCE SHEET
February 28, 2019

ASSETS	Beginning Bal. February 1, 2019	Balance as of February 28, 2019	DIFFERENCE
CASH - CHECKING - M&T BANK	\$157,243.34	\$138,801.74	(18,441.60)
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	2,993.77	223.98	(2,769.79)
STATE AID RECEIVABLE	34,976.00	26,522.00	(8,454.00)
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$ 210,159.89	\$180,494.50	\$ (29,665.39)
LIABILITIES			
ACCOUNTS PAYABLE	0.00		0.00
DUE TO OTHER FUNDS	(63,163.47)	(87,731.39)	(24,567.92)
DUE TO OTHER GOVERNMENTS	951.62	1,887.29	935.67
DUE TO EMPLOYEES' RETIREMENT SYSTEM	14,875.15	17,713.08	2,837.93
DEFERRED REVENUES	60,358.84	55,432.35	(4,926.49)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 26,588.90	\$ 868.09	\$ (25,720.81)
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)	49,050.49	(3,928.58)	45,121.91
FUND BALANCE END OF MONTH	\$ 136,308.29	\$ 170,587.02	\$ 45,121.91
TOTAL LIABILITIES AND FUND BALANCE	\$ 162,897.19	\$ 172,323.20	\$ 19,401.10

SCHOOL LUNCH FUND PARTICIPATION SUMMARY February 28, 2019

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Feb 2019 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	320	1,162	27.5%
TCM	314	934	33.6%
CR	195	680	28.7%
FR	355	823	43.1%
TTL	1,184	3,599	32.9%

Feb 2018 - Lunch

Avg Daily		
Meals	Enroll	% Partic
271	1,128	24.0%
289	930	31.1%
195	700	27.9%
347	804	43.2%
1,102	3,562	30.9%

VARIANCE YR/YR - Lunch

Meals
49
25
0
8
82

Feb 2019 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	66	934	7.1%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	66	934	7.1%

Feb 2018 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
66	934	7.1%
66	934	7.1%