

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING MARCH 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
MARCH 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	40,895	71,166	68,502	500	69,002	47,766	19,453	1,783
1200-1299	CENTRAL ADMINISTRATION	292,586	230,085	293,472	277,638	328	277,966	215,124	66,655	(3,813)
1300-1399	BUSINESS OFFICE	1,001,886	854,442	892,041	1,035,331	(53,780)	981,551	823,032	138,399	20,120
1400-1499	LEGAL/STAFF	384,430	270,117	379,183	500,030	-	500,030	336,208	143,343	20,479
1600-1699	CENTRAL SERVICES	3,653,929	2,598,434	3,670,207	4,616,042	379,838	4,995,880	2,935,386	1,483,345	577,149
1900-1999	SPECIAL ITEMS	872,721	776,303	950,070	988,018	5,850	993,868	754,659	155,985	83,224
	GENERAL SUPPORT	\$ 6,268,824	\$ 4,770,276	\$ 6,256,139	\$ 7,485,561	\$ 332,736	\$ 7,818,297	\$ 5,112,175	\$ 2,007,180	\$ 698,942
2000-2099	ADMIN. OF INSTR.	2,568,851	2,046,995	2,760,175	2,931,952	95,746	3,027,698	2,067,238	655,986	304,474
2110	TEACH.-REG. SCHOOL	20,528,568	13,187,946	20,739,924	21,810,433	122,373	21,932,806	13,385,876	7,678,953	867,977
2250-2280	SPECIAL INST. PROG.	9,588,819	6,572,130	9,519,280	11,711,201	10,537	11,721,738	6,602,825	3,201,319	1,917,594
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	1,502,411	2,285,281	1,621,822	871,387	2,493,209	1,680,671	651,180	161,358
2800-2899	PUPIL SERVICES	3,623,105	2,550,730	3,875,349	4,083,556	24,695	4,108,251	2,573,170	1,342,397	192,684
	INSTRUCTION	\$ 38,396,729	\$ 25,860,808	\$ 39,181,340	\$ 42,164,964	\$ 1,124,738	\$ 43,289,702	\$ 26,310,408	\$ 13,530,182	\$ 3,449,112
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 2,283,755	\$ 3,731,124	\$ 4,280,968	\$ 160,423	\$ 4,441,391	\$ 2,662,381	\$ 1,602,401	\$ 176,609
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	12,665,773	19,196,009	22,602,060	90,006	22,692,066	14,836,879	6,131,751	1,723,436
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	153,681	3,067,105	655,000	(364,286)	290,714	158,335	132,379	-
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 12,934,185	\$ 23,322,576	\$ 24,397,060	\$ (274,280)	\$ 24,122,780	\$ 15,096,927	\$ 7,220,843	\$ 1,805,010
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 45,849,024	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 49,181,891	\$ 24,360,606	\$ 6,131,673

(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

March 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	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	43,297.33	121.96%	0.00	7,797.33
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	12,305.96	65.98%	6,344.04	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	253,351.01	103.41%	0.00	8,351.01
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	157,028.83	95.17%	7,971.17	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	12,362,027.68	87.42%	1,779,128.32	0.00
A - 3103	STATE AID - BOCES	1,613,608.00	1,613,608.00	415,323.00	25.74%	1,198,285.00	0.00
A - 3104	STATE AID - CHAPTER TUITION	35,000.00	35,000.00	15,259.61	43.60%	19,740.39	0.00
A - 3260	STATE AID - TEXTBOOKS	228,340.00	228,340.00	170,520.00	74.68%	57,820.00	0.00
A - 3262	COMPUTER SOFTWARE/HARDWARE AID	210,333.00	210,333.00	172,740.00	82.13%	37,593.00	0.00
A - 3263	LIBRARY LOAN PROGRAM AID	35,606.00	35,606.00	35,100.00	98.58%	506.00	0.00
A - 3289	OTHER STATE AID	0.00	0.00	102,878.32	0.00%	0.00	102,878.32
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	90,000.00	90,000.00	127,444.34	141.60%	0.00	37,444.34
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	67,444,183.84	89.06%	8,567,028.76	280,659.60
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
March 31, 2019**

REVENUES:

ACCOUNT ** A - 980 \$ 67,444,184

LESS:

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

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 16,619,071

ADD: TAXES RECEIVED

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

TOTAL REVENUES (ADJUSTED) \$ 67,444,184

LESS: EXPENDITURES (A - 522) \$ 49,181,891

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES \$ 18,262,293

ADD: FINANCING SOURCES	\$	2,600,000
	\$	500,000
		<u>\$ 3,100,000</u>

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

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES \$ 21,362,293

GENERAL FUND BALANCE SHEET

March 31, 2019

ASSETS	Beginning Bal. July 1, 2018	Balance as of March 31, 2019
CASH IN BANKS - CHECKING	\$ 861,101	\$ 480,910
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,259,926
CASH IN BANKS - MONEY MARKETS	19,337,183	36,681,708
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	777,473
DUE FROM OTHER FUNDS	1,043,540	2,529,953
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	35,504
TOTAL ASSETS	\$ 31,414,431	\$ 46,842,938
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 15,202
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	2,148,454
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	(52,086)
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	687
TOTAL LIABILITIES	\$ 6,851,891	\$ 4,018,038
 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		21,362,293
TOTAL FUND BALANCE	\$ 24,562,550	\$ 42,824,900
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 46,842,939
	\$ -	\$ (0)

INVESTMENTS

March 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	0.03%	\$ 823							
03/31/19	M&T Bank	0.03%	\$ 848							
04/30/19	M&T Bank		\$ -							
05/31/19	M&T Bank		\$ -							
06/30/19	M&T Bank		\$ -							
Total			\$ 6,889							
									Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 6,889
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 6,889
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

March 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	0.10%	\$ 321	MM Savings	02/28/19	Chase	0.10%	\$ 158	MM Savings
03/31/19	Chase	0.10%	\$ 355	MM Savings	03/31/19	Chase	0.10%	\$ 175	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			\$ 3,136		Total			\$ 1,545	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

March 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	0.03%	\$ 73	MM Savings	02/28/19	Chase	0.15%	\$ 46	MM Savings
03/31/19	M&T Bank	0.03%	\$ 80	MM Savings	03/31/19	Chase	0.16%	\$ 51	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			\$ 733		Total			\$ 454	
Previous Year Totals			\$ -		Previous Year Totals			\$ -	

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

ASSETS

CASH - CAPITAL CHECKING	\$	113,540	
CASH - CAPITAL RESERVE MM	\$	3,505,333	
DUE FROM OTHER FUNDS	\$	-	
OTHER	\$	-	
		<u> </u>	\$ 3,618,873
TECHNOLOGY EXPENDITURES	\$	-	
CAPITAL RESERVE EXPENDITURES	\$	3,773,847	
BONDED CAPITAL PROJECT EXPENDITURES	\$	-	
		<u> </u>	\$ 3,773,847
TOTAL ASSETS			<u><u>\$ 7,392,720</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS - GENERAL	\$	824	
			\$ 824

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>\$ 7,392,720</u></u>
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BONDED INDEBTEDNESS
March 31, 2019

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

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

CASH BALANCE - March 1, 2019	\$ 863,829	
PLUS : RECEIPTS	<u>\$ 49,116</u>	
SUBTOTAL :		\$ 912,944
LESS : EXPENDITURES		<u>\$ 158,270</u>
CASH BALANCE - March 31, 2019		<u>\$ 754,674</u>

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

BEGINNING CASH BALANCE - March 1, 2019	\$ 2,417,661	
ADD: CASH RECEIPTS	<u>\$ 4,750,411</u>	
SUBTOTAL		\$ 7,168,073
LESS: EXPENDITURES		\$ 3,638,672
CASH BALANCE - March 31, 2019		<u>\$ 3,529,401</u>

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

A08-2110-490-000-000		\$	63,000
A01-2110480-000-000	\$	(63,000)	
<i>To cover the cost of Smithsonian Science Kits</i>			

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

	CURRENT MONTH		YEAR TO DATE		PRIOR YTD BALANCE
REVENUES :					
C - 1440 TYPE A LUNCHES	42,579.55		258,172.25		236,402.24
C - 1441 CATERING SALES	1,250.14		15,574.69		18,650.14
C - 1445 OTHER SALES	39,124.17		221,313.04		209,991.22
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	0.00		3,960.28		4,092.43
C - 2770 MISC. REV. CONCESSION	0.00		10,352.07		0.00
C - 3190 STATE AID	1,596.00		9,486.00		9,317.00
C - 4190 FEDERAL AID	35,696.00		209,969.00		198,364.00
C - 4190 SURPLUS FOOD	5,984.42		31,748.12		25,340.81
TOTAL REVENUES	\$ 126,230.28	REVENUES 126,230.28	\$ 760,575.45		\$ 702,157.84
EXPENSES :					
SALARIES & FRINGE BENEFITS	64,564.61		355,739.09		399,965.87
EQUIPMENT	0.00		2,540.00		2,469.25
SUPPLIES USED	5,163.53		31,936.75		29,194.11
OTHER EXPENSE	127.00		2,222.11		6,000.43
OTHER EXP. CONCESSION	0.00		5,294.51		0.00
OTHER OPERATING EXPENSE	0.00		0.00		0.00
FOOD USED	33,542.10		247,641.34		248,235.54
TOTAL EXPENSES	\$ 103,397.24	EXPENDITURES 103,397.24	\$ 645,373.80		\$ 685,865.20
REVENUES LESS EXPENDITURES	22,833.04		115,201.65		16,292.64
FUND BALANCE AT JUNE 30, 2018	87,257.80				
YEAR TO DATE CHANGE	22,833.04				
YEAR TO DATE	110,090.84				

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

ASSETS	Beginning Bal. March 1, 2019	Balance as of March 31, 2019	DIFFERENCE
CASH - CHECKING - M&T BANK	\$138,801.74	\$137,341.17	(1,460.57)
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	223.98	144.21	(79.77)
STATE AID RECEIVABLE	26,522.00	37,292.00	10,770.00
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$180,494.50	\$189,724.16	\$ 9,229.66
LIABILITIES			
ACCOUNTS PAYABLE			0.00
DUE TO OTHER FUNDS	(87,731.39)	(103,856.10)	(16,124.71)
DUE TO OTHER GOVERNMENTS	1,887.29	129.92	(1,757.37)
DUE TO EMPLOYEES' RETIREMENT SYSTEM	17,713.08	21,954.58	4,241.50
DEFERRED REVENUES	55,432.35	55,469.55	37.20
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ 868.09	\$ (12,735.29)	\$ (13,603.38)
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)	(3,928.58)	22,833.04	18,904.46
FUND BALANCE END OF MONTH	\$ 83,329.22	\$ 197,348.64	\$ 18,904.46
TOTAL LIABILITIES AND FUND BALANCE	\$ 84,197.31	\$ 171,878.06	\$ 5,301.08

**SCHOOL LUNCH FUND
PARTICIPATION SUMMARY
March 31, 2019**

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Mar 2019 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	306	1,161	26.4%
TCM	289	931	31.0%
CR	204	677	30.1%
FR	360	821	43.8%
TTL	1,159	3,590	32.3%

Mar 2018 - Lunch

Avg Daily		
Meals	Enroll	% Partic
275	1,130	24.3%
280	932	30.0%
207	704	29.4%
355	805	44.1%
1,117	3,571	31.3%

VARIANCE YR/YR - Lunch

Meals
31
9
(3)
5
42

Mar 2019 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	36	932	3.9%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	36	932	3.9%

Mar 2018 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
64	931	6.9%
64	931	6.9%