

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2018-19 School Year

FOR THE PERIOD ENDING APRIL 30, 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
APRIL 30, 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	50,888	71,166	68,502	500	69,002	51,693	14,861	2,448
1200-1299	CENTRAL ADMINISTRATION	292,586	250,963	293,472	277,638	7,328	284,966	235,973	43,222	5,771
1300-1399	BUSINESS OFFICE	1,001,886	931,340	892,041	1,035,331	98,720	1,134,051	902,976	174,508	56,567
1400-1499	LEGAL/STAFF	384,430	303,660	379,183	500,030	26,500	526,530	364,747	134,804	26,979
1600-1699	CENTRAL SERVICES	3,653,929	2,872,877	3,670,207	4,616,042	375,862	4,991,904	3,256,254	1,179,511	556,139
1900-1999	SPECIAL ITEMS	872,721	847,612	950,070	988,018	5,850	993,868	859,357	90,085	44,426
	GENERAL SUPPORT	\$ 6,268,824	\$ 5,257,340	\$ 6,256,139	\$ 7,485,561	\$ 514,760	\$ 8,000,321	\$ 5,671,000	\$ 1,636,991	\$ 692,330
2000-2099	ADMIN. OF INSTR.	2,568,851	2,241,624	2,760,175	2,931,952	105,311	3,037,263	2,261,662	554,652	220,949
2110	TEACH.-REG. SCHOOL	20,528,568	14,865,732	20,739,924	21,810,433	32,198	21,842,631	15,108,533	5,936,797	797,301
2250-2280	SPECIAL INST. PROG.	9,588,819	7,431,229	9,519,280	11,711,201	(289,129)	11,422,072	7,542,377	2,283,048	1,596,647
2300-2399	TEACH - SPECIAL SCHOOL	1,400	914	1,331	6,000	-	6,000	1,094	-	4,906
2600-2699	INSTRUCTIONAL MEDIA	2,085,986	1,644,351	2,285,281	1,621,822	1,085,810	2,707,632	1,786,071	671,806	249,755
2800-2899	PUPIL SERVICES	3,623,105	2,978,011	3,875,349	4,083,556	118,694	4,202,250	2,950,235	970,511	281,504
	INSTRUCTION	\$ 38,396,729	\$ 29,161,861	\$ 39,181,340	\$ 42,164,964	\$ 1,052,884	\$ 43,217,848	\$ 29,649,972	\$ 10,416,814	\$ 3,151,062
5500-5599	PUPIL TRANSPORTATION	\$ 3,673,319	\$ 2,694,482	\$ 3,731,124	\$ 4,280,968	\$ 160,273	\$ 4,441,241	\$ 3,083,580	\$ 1,186,932	\$ 170,729
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	18,589,171	14,522,136	19,196,009	22,602,060	(6,994)	22,595,066	15,441,868	5,476,519	1,676,679
9100-9899	DEBT SERVICE	1,068,113	114,731	1,059,462	1,140,000	(4,000)	1,136,000	101,713	956,713	77,574
9900-9999	INTERFUND TRANSFERS	5,420,251	153,681	3,067,105	655,000	(373,306)	281,694	158,335	119,359	4,000
	UNDISTRIBUTED CHARGES	\$ 25,077,535	\$ 14,790,548	\$ 23,322,576	\$ 24,397,060	\$ (384,300)	\$ 24,012,760	\$ 15,701,916	\$ 6,552,591	\$ 1,758,253
	TOTAL GENERAL FUND	\$ 73,416,407	\$ 51,904,231	\$ 72,491,179	\$ 78,330,553	\$ 1,343,617	\$ 79,674,170	\$ 54,106,468	\$ 19,793,328	\$ 5,774,374

(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

April 30, 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	47,762,802.34	99.99%	6,230.09	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	5.00	0.00%	495.00	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	980,394.30	102.39%	0.00	22,884.30
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	13,688.01	73.39%	4,961.99	0.00
A - 2410	RENTAL INCOME - PROPERTY	245,000.00	245,000.00	319,266.05	130.31%	0.00	74,266.05
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	528,394.57	132.10%	0.00	128,394.57
A - 2770	MISC. INCOME	165,000.00	165,000.00	173,668.09	105.25%	0.00	8,668.09
A - 3101	STATE AID - FOUNDATION & EXCESS COST	14,141,156.00	14,141,156.00	12,375,075.02	87.51%	1,766,080.98	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	140,491.67	156.10%	0.00	50,491.67
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	69,982,806.56	92.41%	6,143,142.08	395,395.64
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
April 30, 2019**

REVENUES:

ACCOUNT ** A - 980 \$ 69,982,807

LESS:

TAXES RECEIVED	\$	52,269,084	
SECTION 520's / AG ROLLBACKS / OMITTED TAX/ADDITIONAL STAR	\$	-	
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$	-	
TOTAL ACCOUNT ** A - 250		\$	52,269,084

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 17,713,722

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 52,269,084

TOTAL REVENUES (ADJUSTED) \$ 69,982,807

LESS: EXPENDITURES (A - 522) \$ 54,106,468

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES **\$ 15,876,339**

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 **\$ 18,976,339**

GENERAL FUND BALANCE SHEET

April 30, 2019

ASSETS	Beginning Bal. July 1, 2018	Balance as of April 30, 2019
CASH IN BANKS - CHECKING	\$ 861,101	\$ 887,196
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,255,245	6,260,438
CASH IN BANKS - MONEY MARKETS	19,337,183	33,169,044
PETTY CASH	750	850
ACCOUNTS RECEIVABLE	1,848,014	1,687,659
DUE FROM OTHER FUNDS	1,043,540	2,661,952
STATE/FEDERAL AID RECEIVABLE	403,330	3,909
DUE FROM OTHER GOVERNMENTS	1,592,562	35,504
TOTAL ASSETS	\$ 31,414,431	\$ 44,779,258
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 351,181	\$ 15,551
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	2,412,597
DUE TO EMPLOYEE RETIREMENT SYSTEM	184,641	5,697
OVERPAYMENTS & COLLECTIONS	-	-
DEFERRED REVENUES	20,540	687
TOTAL LIABILITIES	\$ 6,851,891	\$ 4,340,313
 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		18,976,339
TOTAL FUND BALANCE	\$ 24,562,550	\$ 40,438,946
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,414,441	\$ 44,779,258
	\$ -	\$ (0)

INVESTMENTS

April 30, 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	0.03%	\$ 797							
05/31/19	M&T Bank		\$ -							
06/30/19	M&T Bank		\$ -							
Total			\$ 7,686							
										Actual Total
										Estimate Total

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 7,686
Estimated Interest on Non-Matured CD's	\$ -
Grand Total	\$ 7,686
Grand Total from Prior Year (2017-18)	\$ 10,595

INVESTMENTS

April 30, 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	0.10%	\$ 344	MM Savings	04/30/19	Chase	0.10%	\$ 169	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			\$ 3,480		Total			\$ 1,714	
Previous Year Totals			\$ 3,560		Previous Year Total			\$ 1,136	

INVESTMENTS

April 30, 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	0.03%	\$ 73	MM Savings	04/30/19	Chase	0.15%	\$ 50	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				\$ 805	Total				\$ 504	
Previous Year Totals				\$ -	Previous Year Totals				\$ -	

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
April 30, 2019

ASSETS

CASH - CAPITAL CHECKING	\$	564,450		
CASH - CAPITAL RESERVE MM	\$	2,505,405		
DUE FROM OTHER FUNDS	\$	-		
OTHER	\$	-		
			\$	3,069,855
TECHNOLOGY EXPENDITURES	\$	-		
CAPITAL RESERVE EXPENDITURES	\$	4,322,937		
BONDED CAPITAL PROJECT EXPENDITURES	\$	-		
			\$	4,322,937
TOTAL ASSETS			\$	<u><u>7,392,792</u></u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-		
DUE TO OTHER FUNDS - GENERAL	\$	897		
			\$	897

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>7,392,792</u></u>
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BONDED INDEBTEDNESS
April 30, 2019

SERIAL BONDS OUTSTANDING -APR. 1, 2019	\$	4,430,000
PLUS : SERIAL BONDS SOLD	\$	-
LESS : SERIAL BONDS RETIRED	\$	-
SERIAL BONDS OUTSTANDING -APR. 30, 2019		\$ <u><u>4,430,000</u></u>

SPECIAL AID FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
April 30, 2019

CASH BALANCE - APRIL 1, 2019	\$	754,674	
PLUS : RECEIPTS	\$	<u>51,283</u>	
SUBTOTAL :			\$ 805,957
LESS : EXPENDITURES			<u>\$ 110,989</u>
CASH BALANCE - APRIL 30, 2019			<u><u>\$ 694,968</u></u>

TRUST & AGENCY
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
April 30, 2019

BEGINNING CASH BALANCE - APRIL 1, 2019	\$	3,529,401	
ADD: CASH RECEIPTS	\$	<u>3,130,165</u>	
SUBTOTAL			\$ 6,659,566
LESS: EXPENDITURES			<u>\$ 3,016,572</u>
CASH BALANCE - APRIL 30, 2019			<u><u>\$ 3,642,994</u></u>

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BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 5001
April 30, 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:

A00-2630-490-006-000		\$	200,000
A11-2110-151-000-714	\$	(100,000)	
A70-9020-800-000-000	\$	(100,000)	
<i>To fund purchase of instructional hardware</i>			
A01-1480-490-001-000		\$	20,000
A08-1310-490-000-000		\$	151,000
A40-5540-418-000-000		\$	154,000
A08-2250-490-000-000	\$	(195,800)	
A40-5540-418-000-000	\$	(154,000)	
<i>To fund BOCES Computer Services and Transportation</i>			

**SCHOOL LUNCH FUND
REVENUES & EXPENDITURES
April 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>PRIOR YTD BALANCE</u>
REVENUES :			
C - 1440 TYPE A LUNCHES	34,001.55	292,173.80	265,889.24
C - 1441 CATERING SALES	2,039.65	17,614.34	19,900.36
C - 1445 OTHER SALES	32,153.23	253,466.27	238,176.46
C - 2401 INTEREST	0.00	0.00	0.00
C - 2701 VENDING COMMISSION	1,403.61	5,363.89	4,158.98
C - 2770 MISC. REV. CONCESSION	2,520.50	12,872.57	55.64
C - 3190 STATE AID	1,294.00	10,780.00	10,490.00
C - 4190 FEDERAL AID	29,273.00	239,242.00	223,688.00
C - 4190 SURPLUS FOOD	4,910.25	36,658.37	28,372.63
TOTAL REVENUES	\$ 107,595.79	\$ 868,171.24	\$ 790,731.31
	REVENUES 107,595.79		
EXPENSES :			
SALARIES & FRINGE BENEFITS	47,693.68	403,432.77	440,806.93
EQUIPMENT	0.00	2,540.00	2,469.25
SUPPLIES USED	3,692.45	35,629.20	30,867.34
OTHER EXPENSE	762.00	2,984.11	6,662.43
OTHER EXP. CONCESSION	338.61	5,633.12	0.00
OTHER OPERATING EXPENSE	0.00	0.00	0.00
FOOD USED	39,063.68	286,705.02	269,611.22
TOTAL EXPENSES	\$ 91,550.42	\$ 736,924.22	\$ 750,417.17
	EXPENDITURES 91,550.42		
REVENUES LESS EXPENDITURES	16,045.37	131,247.02	40,314.14
FUND BALANCE AT JUNE 30, 2018	87,257.80		
YEAR TO DATE CHANGE	16,045.37		
YEAR TO DATE	103,303.17		

**SCHOOL LUNCH FUND
BALANCE SHEET
April 30, 2019**

ASSETS	Beginning Bal. April 1, 2019	Balance as of April 30, 2019	DIFFERENCE
CASH - CHECKING - M&T BANK	\$137,341.17	\$131,927.44	(5,413.73)
PETTY CASH	1,380.00	1,380.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	144.21	705.98	561.77
STATE AID RECEIVABLE	37,292.00	30,567.00	(6,725.00)
MATERIALS & SUPPLIES INVENTORY	4,801.39	4,801.39	0.00
FOOD INVENTORY	8,765.39	8,765.39	0.00
TOTAL ASSETS	\$189,724.16	\$178,147.20	\$ (11,576.96)
LIABILITIES			
ACCOUNTS PAYABLE			0.00
DUE TO OTHER FUNDS	(103,856.10)	(130,781.36)	(26,925.26)
DUE TO OTHER GOVERNMENTS	129.92	225.42	95.50
DUE TO EMPLOYEES' RETIREMENT SYSTEM	21,954.58	24,784.88	2,830.30
DEFERRED REVENUES	55,469.55	51,846.68	(3,622.87)
RESERVE FOR INVENTORY	13,566.76	13,566.76	0.00
TOTAL LIABILITIES	\$ (12,735.29)	\$ (40,357.62)	\$ (27,622.33)
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)	16,045.37	16,045.37	32,090.74
FUND BALANCE END OF MONTH	\$ 190,560.97	\$ 190,560.97	\$ 32,090.74
TOTAL LIABILITIES AND FUND BALANCE	\$ 165,090.39	\$ 109,845.73	\$ 4,468.41

SCHOOL LUNCH FUND PARTICIPATION SUMMARY April 30, 2019

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

Apr 2019 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	309	1,159	26.7%
TCM	309	931	33.2%
CR	201	678	29.6%
FR	352	820	42.9%
TTL	1,171	3,588	32.6%

Apr 2018 - Lunch

Avg Daily		
Meals	Enroll	% Partic
277	1,132	24.5%
295	932	31.7%
206	707	29.1%
352	805	43.7%
1,130	3,576	31.6%

VARIANCE YR/YR - Lunch

Meals
32
14
(5)
0
41

Apr 2019 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	0	0	0.0%
TCM	65	931	7.0%
CR	0	0	0.0%
FR	0	0	0.0%
TTL	65	931	7.0%

Apr 2018 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
37	932	4.0%
37	932	4.0%

VARIANCE YR/YR - Breakfast

Meals
0
28
0
0
28