

BRIGHTON CENTRAL SCHOOLS

TREASURER'S REPORT

2021-22 School Year

FOR THE PERIOD ENDING MAY 31, 2022

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
MAY 31, 2022**

FUNCTION CODE	FUNCTION CODE DESCRIPTION	2019-20	2020-21		2021-22					
		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	62,200	44,979	51,015	76,358	(1,500)	74,858	58,121	15,987	750
1200-1299	CENTRAL ADMINISTRATION	288,352	262,692	291,034	294,396	26,500	320,896	275,361	42,495	3,040
1300-1399	BUSINESS OFFICE	1,116,923	1,129,574	1,279,432	1,500,593	75,177	1,575,770	1,395,364	143,279	37,127
1400-1499	LEGAL/STAFF	549,004	471,881	563,717	547,395	241,541	788,936	626,642	129,773	32,521
1600-1699	CENTRAL SERVICES	3,426,199	3,092,370	3,654,148	4,953,312	205,305	5,158,617	3,728,596	1,131,746	298,275
1900-1999	SPECIAL ITEMS	935,853	868,667	933,601	971,410	169,252	1,140,662	1,159,851	909	(20,098)
	GENERAL SUPPORT	\$ 6,378,531	\$ 5,870,163	\$ 6,772,947	\$ 8,343,464	\$ 716,275	\$ 9,059,739	\$ 7,243,935	\$ 1,464,189	\$ 351,615
2000-2099	ADMIN. OF INSTR.	2,677,077	2,179,446	2,593,950	3,077,716	64,732	3,142,448	2,323,744	441,606	377,098
2110	TEACH.-REG. SCHOOL	20,593,006	15,756,388	20,260,875	22,024,371	(19,824)	22,004,547	17,039,792	4,668,852	295,903
2250-2280	SPECIAL INST. PROG.	10,764,590	8,665,713	10,700,310	12,564,496	481,829	13,046,325	10,338,268	1,908,474	799,583
2300-2399	TEACH - SPECIAL SCHOOL	1,093	-	-	6,000	-	6,000	535	365	5,100
2600-2699	INSTRUCTIONAL MEDIA	2,217,670	2,484,578	3,053,923	1,977,133	405,284	2,382,417	1,598,331	776,865	7,221
2800-2899	PUPIL SERVICES	3,806,389	3,087,490	3,830,390	4,748,356	100,403	4,848,759	3,544,565	1,003,191	301,003
	INSTRUCTION	\$ 40,059,825	\$ 32,173,615	\$ 40,439,448	\$ 44,398,072	\$ 1,032,424	\$ 45,430,496	\$ 34,845,235	\$ 8,799,353	\$ 1,785,908
5500-5599	PUPIL TRANSPORTATION	\$ 3,509,125	\$ 2,968,471	\$ 4,412,361	\$ 5,122,212	\$ 343,717	\$ 5,465,929	\$ 3,834,911	\$ 1,349,373	\$ 281,645
8000-8099	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
9000-9099	EMPLOYEE BENEFITS	20,039,249	19,305,235	20,536,044	24,516,115	(379,000)	24,137,115	18,523,832	3,888,644	1,724,639
9100-9899	DEBT SERVICE	1,477,839	859,681	4,019,036	4,969,185	-	4,969,185	1,058,340	3,900,279	10,566
9900-9999	INTERFUND TRANSFERS	2,235,651	111,133	3,173,567	335,000	(20,179)	314,821	164,941	139,880	10,000
	UNDISTRIBUTED CHARGES	\$ 23,752,739	\$ 20,276,049	\$ 27,728,647	\$ 29,820,300	\$ (399,179)	\$ 29,421,121	\$ 19,747,113	\$ 7,928,803	\$ 1,745,205
	TOTAL GENERAL FUND	\$ 73,700,220	\$ 61,288,298	\$ 79,353,403	\$ 87,686,048	\$ 1,693,237	\$ 89,379,285	\$ 65,671,194	\$ 19,541,718	\$ 4,166,373

(1) - The 2021-22 Budget increase is attributable to \$1,523,985 in carryover encumbrances from the 2020-21 fiscal year. During the 2021-22 school year, an amendment in the amount of \$169,252 was authorized to pay a tax-related judgement.

(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

May 31, 2022

ACCOUNT NUMBER	DESCRIPTION	Estimated Rev. 2021-22	Current Estimate	Rev. Rcvd. Year-to-Date	% Rcvd Year-to-Date	Anticipated Balance	Projected Difference
A - 1001	REAL PROPERTY TAXES	56,729,971.00	56,729,971.00	53,204,038.59	0.00%	3,525,932.41	0.00
A - 1081	PAYMENT IN LIEU OF TAXES	143,324.00	143,324.00	164,386.55	114.70%	0.00	(21,062.55)
A - 1085	SCHOOL TAX RELIEF AID - STAR	0.00	0.00	3,507,976.05	0.00%	0.00	0.00
A - 1120	MONROE COUNTY SALES TAX	3,284,828.00	3,284,828.00	3,358,453.35	102.24%	0.00	(73,625.35)
A - 1310	DAY SCHOOL TUITION - INDIVIDUALS	0.00	0.00	0.00	0.00%	0.00	0.00
A - 1320	DRIVER'S EDUCATION	35,500.00	35,500.00	15,340.00	43.21%	20,160.00	0.00
A - 1335	OTHER STUDENT FEES AND CHARGES	0.00	0.00	0.00	0.00%	0.00	0.00
A - 1410	ADMISSIONS	0.00	0.00	0.00	0.00%	0.00	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	939,261.00	939,261.00	1,057,510.89	112.59%	0.00	(118,249.89)
A - 2281	PARENTALLY PLACED PRIVATE SERV.	831,377.00	831,377.00	0.00	0.00%	831,377.00	0.00
A - 2401	INTEREST EARNED ON INVESTMENTS	10,325.00	10,325.00	5,539.89	53.66%	4,785.11	0.00
A - 2410	RENTAL INCOME - PROPERTY	275,000.00	275,000.00	212,959.39	77.44%	62,040.61	0.00
A - 2440	RENTAL - OTHER (Instrument)	10,865.00	10,865.00	8,163.97	75.14%	2,701.03	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	104.95	0.00%	0.00	(104.95)
A - 2700	REIMBURSEMENT - MEDICARE PART D	10,000.00	10,000.00	20,691.82	206.92%	0.00	0.00
A - 2703	REFUND OF PRIOR YEARS EXPENSE	400,000.00	400,000.00	1,301,281.35	325.32%	0.00	(901,281.35)
A - 2770	MISC. INCOME	136,562.00	136,562.00	119,976.33	87.85%	16,585.67	0.00
A - 3101	STATE AID - FOUNDATION & EXCESS COST	18,595,590.00	18,595,590.00	16,489,496.20	88.67%	2,106,093.80	0.00
A - 3103	STATE AID - BOCES	2,300,687.00	2,300,687.00	0.00	0.00%	2,300,687.00	0.00
A - 3104	STATE AID - CHAPTER TUITION	0.00	0.00	0.00	0.00%	0.00	0.00
A - 3260	STATE AID - TEXTBOOKS	222,629.00	222,629.00	221,642.00	99.56%	987.00	0.00
A - 3262	COMPUTER SOFTWARE/HARDWARE AID	167,358.00	167,358.00	167,777.00	100.25%	0.00	(419.00)
A - 3263	LIBRARY LOAN PROGRAM AID	33,356.00	33,356.00	33,537.00	100.54%	0.00	(181.00)
A - 3289	OTHER STATE AID	434,415.00	434,415.00	160,276.33	0.00%	274,138.67	0.00
A - 4601	FEDERAL AID - MEDICAID ASSISTANCE	125,000.00	125,000.00	118,494.78	0.00%	6,505.22	0.00
A - 5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.00%	0.00	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.	0.00	0.00	0.00	0.00	0.00	0.00
		84,686,048.00	84,686,048.00	80,167,646.44	94.66%	9,151,993.52	(1,114,924.09)
RECONCILIATION TO BUDGET							
APPROPRIATED FUND BALANCE		3,000,000.00	3,000,000.00				
BUDGET AMENDMENT TRANSFER FROM RESERVE		169,252.00	169,252.00				
		87,855,300.00	87,855,300.00				
APPROPRIATION OF ENCUMBRANCE		1,523,985.00	1,523,985.00				
APPROPRIATED TECH RESERVE							
GENERAL FUND		89,379,285.00	89,379,285.00				

**EXCESS REVENUES
GENERAL FUND
May 31, 2022**

REVENUES:

ACCOUNT ** A - 980 \$ 80,167,646

LESS:

TAXES RECEIVED	\$ 56,712,015
SECTION 520's / AG ROLLBACKS / OMITTED TAX/ADDITIONAL STAR	\$ -
SMALL CLAIMS DECISIONS - REDUCED ASSESSMENTS	\$ -
TOTAL ACCOUNT ** A - 250	<u>\$ 56,712,015</u>

EQUALS: REVENUE OTHER THAN TAXES RECEIVED \$ 23,455,632

ADD: TAXES RECEIVED

ACCOUNTS ** A - 1001 & A - 1085 \$ 56,712,015

TOTAL REVENUES (ADJUSTED) \$ 80,167,646

LESS: EXPENDITURES (A - 522) \$ 65,671,194

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES \$ 14,496,453

ADD: FINANCING SOURCES	\$ 2,600,000
	<u>\$ 400,000</u>

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

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES \$ 17,496,453

GENERAL FUND BALANCE SHEET

May 31, 2022

ASSETS	Beginning Bal. JULY 1, 2021	Balance as of May 31, 2022
CASH IN BANKS - CHECKING	\$ 4,113,555	\$ 4,697,853
CASH IN RESERVE FOR UNEMPLOYMENT	72,706	72,706
CASH IN BANKS-CAPITAL & TECH RESERVE	6,329,512	6,258,438
CASH IN BANKS - MONEY MARKETS	21,604,575	36,874,780
PETTY CASH	1,350	1,350
ACCOUNTS RECEIVABLE	318,111	1,053,210
DUE FROM OTHER FUNDS	914,549	2,660,352
STATE/FEDERAL AID RECEIVABLE		(3)
DUE FROM OTHER GOVERNMENTS	4,611,199	-
INVESTMENT IN SECURITIES	-	-
TOTAL ASSETS	\$ 37,965,557	\$ 51,618,686
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 475,182	\$ 198,396
DENTAL LIABILITY	766,296	766,296
MAJOR MEDICAL LIABILITY	1,135,037	1,135,037
DUE TO OTHER FUNDS	1,578,959	-
DUE TO TEACHER RETIREMENT SYSTEM	2,932,586	2,630,232
DUE TO EMPLOYEE RETIREMENT SYSTEM	261,736	99,028
OVERPAYMENTS & COLLECTIONS		-
DEFERRED REVENUES	9,272	-
CUSTODIAL FUNDS & PAYROLL WITHOLDINGS	1,735,449	1,801,449
TOTAL LIABILITIES	\$ 8,894,518	\$ 6,630,438
FUND BALANCE		
FUND BALANCE JULY 1 of FISCAL YEAR	\$ 6,507,442	\$ 6,507,442
UNEMPLOYMENT RESERVE	1,253,268	1,253,268
RETIREMENT CONTRIBUTION RESERVE	6,886,998	6,886,998
RESERVE FOR TAX CERTIORARI	829,217	829,217
RESERVE FOR EMPLOYEE BENEFITS	1,113,021	1,113,021
ADD : RESERVE FOR ENCUMBRANCES	1,523,985	1,523,985
ADD: CAPITAL RESERVE	6,526,594	6,526,594
ADD: INSURANCE RESERVE	4,545,000	4,545,000
ADD: RESERVE FOR BUS PURCHASES	500,000	500,000
ADD: TECHNOLOGY RESERVE	806,269	806,269
ADJUSTED FUND BALANCE	\$ 30,491,795	\$ 30,491,795
LESS : APPROPRIATION FROM FUND BALANCE	(3,000,000)	(3,000,000)
TOTAL UNRESERVED FUND BALANCE	\$ 27,491,795	\$ 27,491,795
PLUS EXCESS REVENUES		17,496,453
TOTAL FUND BALANCE	\$ 27,491,795	\$ 44,988,247
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,386,312	\$ 51,618,685
	\$ -	\$ 0

INVESTMENTS

May 31, 2022

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
07/31/21	M&T Bank	0.01%	\$ 179							
08/31/21	M&T Bank	0.01%	\$ 143							
09/30/21	M&T Bank	0.01%	\$ 106							
10/31/21	M&T Bank	0.01%	\$ 346							
11/30/21	M&T Bank	0.01%	\$ 480							
12/31/21	M&T Bank	0.01%	\$ 447							
01/31/22	M&T Bank	0.01%	\$ 449							
02/28/22	M&T Bank	0.01%	\$ 374							
03/31/22	M&T Bank	0.01%	\$ 346							
04/30/22	M&T Bank	0.01%	\$ 365							
05/31/22	M&T Bank	0.01%	\$ 323							
06/30/22	M&T Bank									
Total			\$ 3,559						Actual Total	
									Estimate Total	

Summary - All Investments

Actual Interest Earned - MM & CD's	\$ 3,559
Actual Interest Earned - US Treasuries - GF Svgs. (M&T)	\$ -
Estimated Interest	\$ -
Grand Total	\$ 3,559

INVESTMENTS

May 31, 2022

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
07/31/21	Chase	0.03%	\$ 108	MM Savings	07/31/21	Chase	0.03%	\$ 53	MM Savings
08/31/21	Chase	0.03%	\$ 108	MM Savings	08/31/21	Chase	0.03%	\$ 53	MM Savings
09/30/21	Chase	0.03%	\$ 104	MM Savings	09/30/21	Chase	0.03%	\$ 51	MM Savings
10/31/21	Chase	0.03%	\$ 108	MM Savings	10/31/21	Chase	0.03%	\$ 53	MM Savings
11/30/21	Chase	0.03%	\$ 104	MM Savings	11/30/21	Chase	0.03%	\$ 51	MM Savings
12/31/21	Chase	0.03%	\$ 108	MM Savings	12/31/21	Chase	0.03%	\$ 53	MM Savings
01/31/22	Chase	0.03%	\$ 108	MM Savings	01/31/22	Chase	0.03%	\$ 53	MM Savings
02/28/22	Chase	0.03%	\$ 97	MM Savings	02/28/22	Chase	0.03%	\$ 48	MM Savings
03/31/22	Chase	0.03%	\$ 108	MM Savings	03/31/22	Chase	0.03%	\$ 53	MM Savings
04/30/22	Chase	0.03%	\$ 104	MM Savings	04/30/22	Chase	0.03%	\$ 51	MM Savings
05/31/22	Chase	0.04%	\$ 144	MM Savings	05/31/22	Chase	0.04%	\$ 71	MM Savings
06/30/22	Chase			MM Savings	06/30/22	Chase			MM Savings
Totals			\$ 1,202		Total			\$ 592	

Summary - All Investments

Actual Interest Earned - MM & CD's

\$ 1,794

Actual Interest Earned - US Treasuries - Cap/Tech Res. (Chase)

\$ -

Estimated Interest

\$ -

Grand Total

\$ 1,794

INVESTMENTS

May 31, 2022

**M&T CAPITAL FUND
ACTIVE CAPITAL PROJECTS**

**CHASE DEBT SERVICE FUND
CLOSED BONDED CAPITAL PROJECTS**

Ending Period	Bank	Rate	Earned	TYPE	Ending Period	Bank	Rate	Interest Earned	Interest Type
07/31/21	M&T Bank	0.01%	\$ 43	MM Savings	07/31/21	Chase	0.01%	\$ 15	MM Savings
08/31/21	M&T Bank	0.01%	\$ 37	MM Savings	08/31/21	Chase	0.01%	\$ 15	MM Savings
09/30/21	M&T Bank	0.01%	\$ 31	MM Savings	09/30/21	Chase	0.01%	\$ 14	MM Savings
10/31/21	M&T Bank	0.01%	\$ 27	MM Savings	10/31/21	Chase	0.01%	\$ 15	MM Savings
11/30/21	M&T Bank	0.01%	\$ 27	MM Savings	11/30/21	Chase	0.01%	\$ 14	MM Savings
12/31/21	M&T Bank	0.01%	\$ 7	MM Savings	12/31/21	Chase	0.01%	\$ 15	MM Savings
01/31/22	M&T Bank	0.01%	\$ 2	MM Savings	01/31/22	Chase	0.01%	\$ 15	MM Savings
02/28/22	M&T Bank	0.01%	\$ 2	MM Savings	02/28/22	Chase	0.01%	\$ 13	MM Savings
03/31/22	M&T Bank	0.01%	\$ 2	MM Savings	03/31/22	Chase	0.01%	\$ 15	MM Savings
04/30/22	M&T Bank	0.01%	\$ 2	MM Savings	04/30/22	Chase	0.01%	\$ 14	MM Savings
05/31/22	M&T Bank	0.01%	\$ 2	MM Savings	05/31/22	Chase	0.02%	\$ 30	MM Savings
06/30/22	M&T Bank			MM Savings	06/30/22	Chase			MM Savings
Total					Total				
			\$ 180					\$ 175	
Previous Year Totals					Previous Year Totals				
			\$ 841					\$ 65	

Summary - All Investments

Actual Interest Earned - MM & CD's

\$ 327

Actual Interest Earned - US Treasuries - Cap Proj. (M&T)

\$ 28

Estimated Interest

\$ -

Grand Total

\$ 355

CAPITAL FUND
STATEMENT OF CHANGES IN CAPITAL PROJECTS
May 31, 2022

ASSETS

CASH - CAPITAL CHECKING	\$	6,802,239			
CASH - CAPITAL RESERVE MM	\$	210,102			
INVESTMENT IN SECURITIES	\$	-			
DUE FROM OTHER FUNDS	\$	-			
OTHER	\$	-			
			\$	7,012,341	
TECHNOLOGY EXPENDITURES	\$	-			
CAPITAL RESERVE EXPENDITURES	\$	7,988,895			
BONDED CAPITAL PROJECT EXPENDITURES	\$	-			
			\$	7,988,895	
TOTAL ASSETS					<u>\$ 15,001,236</u>

LIABILITIES

ACCOUNTS PAYABLE	\$	-			
DUE TO OTHER FUNDS - GENERAL	\$	99			
			\$	99	

BALANCE

FUND BALANCE JULY 1 of FISCAL YEAR	\$	15,001,137			
RESERVE FOR ENCUMBRANCES	\$	-			
REVENUES	\$	-			
			\$	15,001,137	

TOTAL LIABILITIES AND FUND BALANCE					<u>\$ 15,001,236</u>
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BONDED INDEBTEDNESS
May 31, 2022

SERIAL BONDS OUTSTANDING -MAY. 1, 2022	\$	54,929,091			
PLUS : SERIAL BONDS SOLD	\$	-			
LESS : SERIAL BONDS RETIRED	\$	-			
SERIAL BONDS OUTSTANDING- MAY 31, 2022					<u>\$ 54,929,091</u>

SPECIAL AID FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
May 31, 2022

CASH BALANCE -MAY. 1, 2022	\$	2,692,637
PLUS : RECEIPTS	\$	<u>45,789</u>
SUBTOTAL :	\$	2,738,425
LESS : EXPENDITURES	\$	<u>128,938</u>
CASH BALANCE MAY 31, 2022	\$	<u>2,609,488</u>

MISC SPECIAL REVENUES
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
May 31, 2022

ASSETS			
CASH - CUSTODIAL (TA)	\$	193,669	
CASH - TE MEMORIAL/AWARDS	\$	111,955	
DUE FROM OTHER FUNDS	\$	-	\$ 305,624
CUSTODIAL FUNDS EXPENDITURES	\$	37,720	
MEMORIAL/AWARDS EXPENDITURE	\$	<u>-</u>	<u>\$ 37,720</u>
TOTAL ASSETS			<u>\$ 343,344</u>
LIABILITIES			
ACCOUNTS PAYABLE	\$	-	
DUE TO OTHER FUNDS	\$	-	\$ -
			<u>\$ -</u>
BALANCE			
REVENUES CUSTODIAL FUND	\$	141,015	
REVENUES MEMORIAL/AWARDS	\$	200	
CUSTODIAL FUND BALANCE	\$	<u>193,905</u>	<u>\$ 343,344</u>
TOTAL LIABILITIES AND FUND BALANCE			<u>\$ 343,344</u>
			\$ (0)

BRIGHTON CENTRAL SCHOOL
MONTHLY REPORT ON BUDGET TRANSFERS OVER \$ 20,001
May 31, 2022

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)	A08-1430-490-000-000	\$	(25,000)	
	A08-2630-490-000-000	\$	(50,000)	
	A70-9020-800-000-000	\$	(79,000)	
	A01-1420-432-001-000			\$ 35,000
	A01-1430-409-001-000			\$ 69,000
	A08-1310-490-000-000			\$ 50,000
	<i>To fund legal and other expense beyond the budgeted allocations</i>			

**SCHOOL LUNCH FUND
REVENUES & EXPENDITURES
May 31, 2022**

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>		<u>PRIOR YTD BALANCE</u>
REVENUES :					
C - 1440 TYPE A LUNCHES	0.00		0.00		1,391.60
C - 1441 CATERING SALES	4,081.65		13,373.11		1,584.86
C - 1445 OTHER SALES	18,875.21		136,611.07		18,944.88
C - 2401 INTEREST	0.00		0.00		0.00
C - 2701 VENDING COMMISSION	1,708.69		8,946.05		1,029.70
C - 2770 MISC. REV.	0.00		49,861.19		44,506.55
C - 2770.010 MISC REV CONCESSION	2,257.50		18,504.07		0.00
C - 3190 STATE AID	3,036.00		24,520.00		11,923.00
C - 4190 FEDERAL AID	249,877.00		1,380,269.00		314,153.00
C - 4190 SURPLUS FOOD	11,741.85		78,251.68		48,158.06
TOTAL REVENUES	291,577.90	REVENUES	\$ 1,710,336.17		\$ 441,691.65
		291,577.90			
EXPENSES :					
SALARIES & FRINGE BENEFITS	48,637.07		575,593.13		422,019.44
EQUIPMENT	2,242.15		16,713.97		0.00
SUPPLIES USED	2,865.99		46,311.93		17,196.46
OTHER EXPENSE	0.00		3,938.10		2,847.15
OTHER EXP. CONCESSION	1,808.70		16,326.29		342.50
OTHER OPERATING EXPENSE	0.00		276.50		2,949.06
FOOD USED	49,155.25		422,739.79		138,467.49
TOTAL EXPENSES	\$ 104,709.16	EXPENDITURES	\$ 1,081,899.71		\$ 583,822.10
		104,709.16			
REVENUES LESS EXPENDITURES		186,868.74	628,436.46		(142,130.45)
FUND BALANCE AT JUNE 30, 2021		211,703.11			
YEAR TO DATE CHANGE		186,868.74			
YEAR TO DATE		398,571.85			

**SCHOOL LUNCH FUND
BALANCE SHEET
May 31, 2022**

ASSETS

	Beginning Bal. May 1, 2022	Balance as of May 31, 2022	DIFFERENCE
CASH - CHECKING - M&T BANK	\$323,185.19	\$289,460.12	(33,725.07)
PETTY CASH	1,200.00	1,200.00	0.00
DUE FROM OTHER FUNDS/ACCOUNTS RECEIVABLE	22,036.07	335.65	(21,700.42)
STATE AID RECEIVABLE	338,233.00	184,126.00	(154,107.00)
MATERIALS & SUPPLIES INVENTORY	8,330.47	8,330.47	0.00
FOOD INVENTORY	16,594.49	16,594.49	0.00

\$709,579.22 **\$500,046.73** **\$ (209,532.49)**

LIABILITIES

ACCOUNTS PAYABLE	0.00	0.00	0.00
DUE TO OTHER FUNDS	(61,652.50)	(457,880.04)	(396,227.54)
DUE TO OTHER GOVERNMENTS	(364.44)	(334.84)	29.60
DUE TO EMPLOYEES' RETIREMENT SYSTEM	34,116.30	36,610.22	2,493.92
DEFERRED REVENUES	59,284.07	56,587.06	(2,697.01)
RESERVE FOR INVENTORY	24,924.96	24,924.96	0.00

TOTAL LIABILITIES **\$ 56,308.39** **\$ (340,092.64)** **\$ (396,401.03)**

FUND BALANCE

FUND BALANCE JULY 1 OF FISCAL YEAR	211,703.11	211,703.11	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	274,980.74	398,571.85	123,591.11
OUTSTANDING ENCUMBRANCES	0.00	0.00	0.00
REVENUES IN EXCESS OF EXPENSES (LOSS)	0.00	0.00	0.00

FUND BALANCE END OF MONTH **\$ 274,980.74** **\$ 398,571.85** **\$ 123,591.11**

TOTAL LIABILITIES AND FUND BALANCE **\$ 331,289.13** **\$ 58,479.21** **\$ (272,809.92)**

SCHOOL LUNCH FUND PARTICIPATION SUMMARY May 31, 2022

SCHOOL LUNCH PROGRAM PARTICIPATION SUMMARY

MAY 2022 - Lunch

Avg Daily			
	Meals	Enroll	% Partic
BHS	485	1,226	39.6%
TCM	411	827	49.7%
CR	369	625	59.0%
FR	381	705	54.0%
TTL	1,646	3,383	48.7%

MAY 2021 - Lunch

Avg Daily		
Meals	Enroll	% Partic
130	1,208	10.8%
87	839	10.4%
164	554	29.6%
201	729	27.6%
582	3,330	17.5%

VARIANCE YR/YR - Lunch

Meals	Enroll
355	14
324	(16)
205	74
180	(19)
1,064	53

MAY 2022 Breakfast

Avg Daily			
	Meals	Enroll	% Partic
BHS	86	1,226	7.0%
TCM	110	827	13.3%
CR	145	625	23.2%
FR	147	705	20.9%
TTL	488	3,383	14.4%

MAY 2021 - Breakfast

Avg Daily		
Meals	Enroll	% Partic
73	1,208	6.0%
18	839	2.1%
	0	
47	729	6.4%
138	2,776	5.0%

VARIANCE YR/YR - Breakfast

Meals	Enroll
(10)	17
89	(14)
136	622
103	(25)
318	600