NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH: SEPTEMBER 2014

1 CASH SUMMARY REPORT (ALL FUNDS)

2 CASH ANALYSIS REPORT (ALL FUNDS)

3 GENERAL FUND REVENUE REPORT

4 GENERAL FUND BUDGET REPORT

5 FOOD SERVICE REPORT

6 EXTRACLASSROOM ACTIVITY FUNDS REPORT

7 FEDERAL FUND REVENUE AND EXPENDITURE

Submitted by:

Kathleen L. Krivitza

Kathleen L. Krivitza

District Treasurer

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

CASH SUMMARY

FOR THE PERIOD ENDING JUNE 30, 2015

	General Fund	Food Service	Special Aid	Capital Fund	Debt Service Fund	Trust & Agency Fund	Scholarship Trusts	District Totals
CASH								
Checking/Savings	$ 1,714,530.90	$ 24,624.01	$ 5,300.84	$ 478,856.34	$ 53,029.87	$ 696,117.25		$ 2,972,459.21
Consolidated Premier Money Market	16,052,012.80		-	585,012.16	646,697.16		$ 79,666.09	17,363,388.21
Investments \ Certificates of Deposit	-	-	-	-	-	-	-	-
FUND TOTALS	$ 17,766,543.70	$ 24,624.01	$ 5,300.84	$ 1,063,868.50	$ 699,727.03	$ 696,117.25	$ 79,666.09	$ 20,335,847.42
Fund Totals by Reserve / Capital Project								
Workers' Comp Reserve	105,165.15	-	-	-	-	-	-	105,165.15
Unemployment Ins. Reserve	$ 592,071.74	$ -	$ -	$ -	$ -	$ -	$ -	$ 592,071.74
Retirement Contrib Reserve	1,855,475.89							1,855,475.89
Liability Reserve	646,390.26	-	-	-	-	-	-	646,390.26
Insurance Reserve	3,828,346.31	-	-	-	-	-	-	3,828,346.31
Tax Certiorari Reserve	10,000.03	-	-	-	-	-	-	10,000.03
Employee Benefit Reserve	717,439.27							717,439.27
Retiree's Health Trust	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	699,727.03	-	-	699,727.03
Capital								
Capital Projects	-	-	-	1,063,868.50	-	-	-	1,063,868.50
Bus Purchase Reserve	-	-	-	-	-	-	-	-
Capital Reserve	1,788,401.56	-	-	-	-	-	-	1,788,401.56
Building Reserve	2,513,898.54							2,513,898.54
2013 Capital Bus Reserve	736,213.25							736,213.25
Totals	$ 12,793,402.00	$ -	$ -	$ 1,063,868.50	$ 699,727.03	$ -	$ -	$ 14,556,997.53

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

ANALYSIS OF CHANGE IN CASH

FOR THE PERIOD ENDING JUNE 30, 2015

	General Fund	Food Service	Special Aid	Capital Fund	Debt Service Fund	Trust & Agency Fund	Scholarship Trusts	District Totals
Cash Balances - Beginning of Month	$ 14,573,314.38	$ 3,749.27	$ 15,349.92	$ 478,908.13	$ 699,710.06	$ 561,914.92	$ 79,664.01	16,412,610.69
Add: Cash Receipts								
Collection of Receivables				-	-		-	-
State Aid/BOCES Aid	1,423,133.01		-	-	-		-	1,423,133.01
Wayne Co Headstart	3,870,340.20			-		-	-	3,870,340.20
Medicaid	622,093.09			-	-	-	-	622,093.09
STAR Aid	-			-	-	-	-	-
Grant Funds	298,990.24		-	-	-	-	-	298,990.24
Food Service Sales		17,661.44		-	-	-	-	17,661.44
Interest Earnings	893.42		-	7.20	16.97	2.85	2.08	922.52
Miscellaneous Receipts	3,617.25	5,981.25	-		-	59,606.41	-	69,204.91
Total Cash Receipts	$ 6,219,067.21	$ 23,642.69	$ -	$ 7.20	$ 16.97	$ 59,609.26	$ 2.08	$ 6,302,345.41
Less: Cash Disbursements								
Payroll Transfers	1,540,209.91		-		-	(1,540,209.91)	-	(0.00)
Check Disbursements	874,614.31	23,368.04	10,095.94	-	-	1,471,030.39	-	2,379,108.68
		-	-	-	-		-	-
Total Cash Disbursements	$ 2,414,824.22	$ 23,368.04	$ 10,095.94	$ -	$ -	$ (69,179.52)	$ -	$ 2,379,108.68
Net Transfers In (Out)	(611,013.67)	20,600.09	46.86	584,953.17	-	5,413.55	-	0.00
Cash Balances - End of Month	$ 17,766,543.70	$ 24,624.01	$ 5,300.84	$ 1,063,868.50	$ 699,727.03	$ 696,117.25	$ 79,666.09	$ 20,335,847.42
Bank Reconciliation								
Outstanding Checks	23,016.89	1,957.75	75.00	-	-	35,510.71	25.00	60,585.35
Items in Transit	-	(1,196.18)	-	-	-	-	-	(1,196.18)
Bank Statement Balances	$ 17,789,560.59	$ 25,385.58	$ 5,375.84	$ 1,063,868.50	$ 699,727.03	$ 731,627.96	$ 79,691.09	$ 20,395,236.59

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

GENERAL FUND REVENUES

FOR THE PERIOD ENDING JUNE 30, 2015

	Adopted Budget	Adjusted Budget	YTD Revenues	Excess (Shortfall)	% of Est. Revenue Rec'd
Real Property Tax	9,037,155.00	9,037,155.00	7,619,838.24	($1,417,316.76)	
Other Payments in Lieu of Taxes	69,086.00	69,086.00	59,041.42	(10,044.58)	
STAR Aid	-	-	1,416,556.31	1,416,556.31	
Interest & Penalties, Real Prop. Tax	20,000.00	20,000.00	19.24	(19,980.76)	
Non-Property (Sales)Taxes	450,000.00	450,000.00	-	(450,000.00)	
Total Local Sources	$9,576,241.00	$9,576,241.00	$9,095,455.21	($480,785.79)	95%
Charges for Srvs (tuitions, trnsp. fees, etc.)	119,610.00	119,610.00	40,550.50	($79,059.50)	
Gifts to the District		4,000.00	4,000.00	$0.00	
Misc. Income (Rent, Refunds, etc.)	94,000.00	94,000.00	10,424.29	(63,575.71)	
Interest Earnings	20,000.00	20,000.00	2,842.04	(17,157.96)	
Total Other Sources	$233,610.00	$237,610.00	$57,816.83	($179,793.17)	24%
State Aid - Basic, Lottery, SBE & Excess Cost	14,116,896.00	14,116,896.00	1,914,270.81	(12,202,625.19)	
State Aid - BOCES	1,131,337.00	1,131,337.00	-	(1,131,337.00)	
State Aid - Tuit for Students w/Disabili.		-	-	-	
State Aid - Textbooks	73,032.00	73,032.00	18,810.00	(54,222.00)	
State Aid - Computer Software	38,798.00	38,798.00	-	(38,798.00)	
State Aid - Computer Hardware		-	-	-	
State Aid - Library Materials	7,843.00	7,843.00	-	(7,843.00)	
State Aid - Other	-	-	41.00	41.00	
Total State Aid	$15,367,906.00	$15,367,906.00	$1,933,121.81	($13,434,784.19)	13%
Medicaid Reimbursement - Federal	40,000.00	40,000.00	-	($40,000.00)	
Interfund Transfer for Debt	560,000.00	560,000.00		($560,000.00)	
Interfund Transfers - In			-	-	
Appropriated Fund Balance	65,000.00	65,000.00		(65,000.00)	
Total Revenue	**25,282,757.00**	**25,846,757.00**	**11,086,393.85**	**(14,760,363.15)**	**1.32**
Prior Year Carryover Encumbrance	-	298,991.97			
Interfund Transfers - In		-			
Revenue Budget Total		**26,145,748.97**			

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
GENERAL FUND BUDGET REPORT
FOR THE PERIOD ENDING JUNE 30, 2015

	Original Budget	Adjustments & Transfers	Adjusted Budget	Year to Date Encumbrances	Year to Date Expenditures	Unencumbered Balance
General Support						
Board of Education	$46,250.00	$70.50	46,320.50	$23,968.33	$6,762.92	15,589.25
Central Administration	260,105.00	62.93	260,167.93	145,792.17	89,274.62	25,101.14
Finance	494,950.00	0.00	494,950.00	293,152.76	81,470.10	120,327.14
Staff	121,700.00	2,625.00	124,325.00	57,942.94	14,207.56	52,174.50
Central Services	1,965,420.00	120,867.36	2,086,287.36	1,184,167.19	328,424.94	573,695.23
Special Items	342,000.00	0.00	342,000.00	150,063.10	86,412.03	105,524.87
Total General Support	**$3,230,425.00**	**$123,625.79**	**$3,354,050.79**	**$1,855,086.49**	**$606,552.17**	**$892,412.13**
Instruction						
Administration & Improvement	1,168,691.00	(5,473.14)	$1,163,217.86	$711,529.77	$288,080.07	$163,608.02
Teaching - Regular School	5,757,666.00	176,382.92	$5,934,048.92	4,859,046.91	623,808.82	451,193.19
Teaching - Special Education	3,431,453.00	(400.00)	3,431,053.00	2,672,727.75	324,437.61	433,887.64
Occupational Education	275,000.00	0.00	275,000.00	260,100.00	28,900.00	(14,000.00)
Special Schools	254,370.00	0.00	254,370.00	221,651.10	25,427.90	7,291.00
Instructional Media	1,157,537.00	6.59	1,157,543.59	602,799.68	119,272.42	435,471.49
Total Instruction	**$12,044,717.00**	**$170,516.37**	**$12,215,233.37**	**$9,327,855.21**	**$1,409,926.82**	**$1,477,451.34**
Pupil Services						
Guidance	302,025.00	(52.49)	$301,972.51	213,556.64	51,305.55	37,110.32
Health Services	137,835.00	457.06	138,292.06	111,926.75	11,363.35	15,001.96
Psych\Social Services	168,136.00	0.00	168,136.00	138,780.46	14,356.54	14,999.00
Co-curricular & Interscholastics	388,343.00	383.00	388,843.00	167,257.00	36,003.70	185,582.30
Total Pupil Services	**$996,339.00**	**$787.57**	**$997,126.57**	**$631,520.85**	**$113,029.14**	**$252,576.58**
Pupil Transportation	1,306,891.00	$7,223.88	$1,314,114.88	$572,131.54	$189,496.87	$552,486.47
Other Community Services	32,773.00	838.36	33,611.36	4,823.50	4,859.18	23,928.68
Employee Benefits	6,805,250.00	0.00	6,805,250.00	2,309,582.48	1,547,236.87	2,948,430.65
Debt Service	1,426,362.00	0.00	1,426,362.00	1,426,361.26	0.00	0.74
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	**$25,842,757.00**	**$302,991.97**	**$26,145,748.97**	**$16,127,361.33**	**$3,871,101.05**	**$6,147,286.59**

(Note 1) Adjustments and Transfers include $298,991.97 in prior year carry-over encumbrances. (Note 2) $4,000 from Merry-Go-Rount Playounse, Inc., 17 William St, 2nd Fl, Auburn, NY 13021 for Arts in Education authorized 8-19-14

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

FOOD SERVICE REPORT

FOR THE YEAR ENDING JUNE 30, 2015

EXPENSES

	Budget	SEPT	Year to Date Expenditures	Over (Under) Budget
Labor	$249,676	$23,954	$43,575	($206,101)
Equipment	$10,000		$0	
Contractual Expenses	19,024	$1,522	$4,731	($14,293)
Food Purchases	307,703	$20,314	$36,945	($270,758)
Gov't Surplus Commodities Food	47,000	$29,443	$29,443	($17,557)
Material and Supplies	22,500	$3,771	$4,547	($17,953)
Employee Benefits	135,361	$10,937	$28,075	($107,286)
Total Expenses	**$791,264**	**$89,941**	**$147,315**	**($633,949)**

REVENUES

	Budget	SEPT	Year to Date Income	Over (Under) Budget
Sale of Type A Meals	111,228	$9,510	$9,526	($101,702)
Other Cafeteria Sales	95,000	$9,496	$12,571	($82,429)
State and Federal Aid	537,512	$51,688	$98,480	($439,032)
Surplus food USDA	47,000	$29,443	$29,443	($17,557)
Transfer from GF		$0	$0	$0
Total Revenue	**790,740**	**100,137**	**150,020**	**(640,720)**

PROFIT & LOSS ANALYSIS

Fund Balances -	as of 6/30/14		91,708
Reserved for,			
	Inventory	36,174	
	Encumbrances	524	
Unreserved,			
	Undesignated	55,009	
Total Fund Balance			91,708
Net Revenues and Expenses Year to Date			$2,704
Ending Fund Balance			94,412

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Funds

Statement of Cash Receipts and Disbursements

For Period Ending July 31, 2014

	Cash Balance 9/1/2014	Receipts	Disbursements	Cash Balance 9/30/2014
High School				
Account Activity (Interest)	1,187.36	29.77	800.00	417.13
Art Club	6,382.47	(35.00)		6,347.47
AV Club	597.01			597.01
Band	1,942.52			1,942.52
Choir	1,845.98			1,845.98
Class of 2014	800.00	35.00	506.58	328.42
Class of 2015	1,272.03	139.75	(187.28)	1,599.06
Class of 2016	2,700.82	9.20	7.56	2,702.46
Class of 2017	1,336.56		84.30	1,252.26
Class of 2018				-
Cougar Cupboard	5,549.93			5,549.93
Dramatic Productions	1,389.22			1,389.22
FBLA	459.72	(9.20)		450.52
Interact Club	233.78			233.78
Meteorology Club	649.14			649.14
Musical Production	5,421.43	426.56	31.60	5,816.39
NHS	307.60		37.80	269.80
Sales Tax	640.73	1,081.82		1,722.55
School Store	5,319.02	10.50	980.29	4,349.23
Ski Club	1,157.69			1,157.69
Student Athlete Mentors	5,779.75	686.00	1,999.45	4,466.30
Student Council	4,551.16		443.75	4,107.41
Varsity Club	2,359.76	400.00		2,759.76
Yearbook Club	6,603.95	6,872.26	396.07	13,080.14
Total High School	**$ 58,487.63**	**$ 9,646.66**	**$ 5,100.12**	**$ 63,034.17**

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Funds

Statement of Cash Receipts and Disbursements

For Period Ending July 31, 2014

	Cash Balance 9/1/2014	Receipts	Disbursements	Cash Balance 9/30/2014
Middle School				
8th Grade Dinner	$ 763.85			$ 763.85
AV	876.74			$ 876.74
AV charitable acc't	164.45			$ 164.45
Choir	5,981.16			$ 5,981.16
Foreign Language	2,043.94			$ 2,043.94
Gottchas	634.63			$ 634.63
Health Club	181.95			$ 181.95
Honor's Trip	1,478.15	1,160.00	32.00	$ 2,606.15
Honor's Charitable	3.00			$ 3.00
Instrumental Music	42.26			$ 42.26
LTD/LTD Charitable	979.90			$ 979.90
National Jr Honor Society	1,223.71			$ 1,223.71
Science Club	35.94			$ 35.94
Tax	895.27	157.89		$ 1,053.16
Student Council	2,512.91	3,481.41	1,808.98	$ 4,185.34
Treasurer's Club (formerly Compu	523.46	2.85	32.36	$ 493.95
Wrestling	195.34			$ 195.34
Yearbook	16,728.18			16,728.18
Total Middle School	**$ 35,264.84**	**$ 4,802.15**	**$ 1,873.34**	**$ 38,193.65**
Elementary School				
Student Council	$ 13,043.01	$ 10.00		$ 13,053.01
Yearbook Club(cut)	$ 4,856.01			$ 4,856.01
Student Council bank activity	$ -			$ -
Total Elementary	**$ 17,899.02**	**$ 10.00**	**$ -**	**$ 17,909.02**
GRAND TOTAL	**$ 111,651.49**	**$ 14,458.81**	**$ 6,973.46**	**$ 119,136.84**

North Rose-Wolcott Central School District
SPECIAL AID FUND Spreadsheet to Analyze Grants

as of 9-30-14

Grant Title	Grant Number	Budget Code	Amended Budget	Expenditures	Budget vs. Actual	Receipts	Receivable	Revenue Code
Title I	F0021-15-3590	0.15	286,253.00		286,253.00			
2014-15	F0021-15-3590	0.016	93.00		93.00			
UNDER REVIEW	F0021-15-3590	0.4	10,000.00		10,000.00			
	F0021-15-3590	0.45	1,050.00		1,050.00			
			297,396.00	-	297,396.00	-	-	F4126
Title I	F0021-14-3590	0.15	387.50	387.50	-			
2013-14	F0021-14-3590	0.4	3,541.00	3,541.00	-			
OPEN PROJECT	F0021-14-3590	0.45	620.20	620.20	-			
			4,548.70	4,548.70	-	-	4,548.70	F4126
Section 611	F0032-15-1040	0.15	67,580.00	16,895.04	50,684.96			
2014-15	F0032-15-1040	0.16	138,017.00	8,088.90	129,928.10			
	F0032-15-1040	0.2	1,995.00	-	1,995.00			
	F0032-15-1040	0.4	60,781.00	-	60,781.00			
	F0032-15-1040	0.45	11,734.00		11,734.00			
	F0032-15-1040	0.46	1,955.00	-	1,955.00			
	F0032-15-1040	0.8	95,700.00	20,138.52	75,561.48			
			377,762.00	45,122.46	332,639.54	75,552.00	(30,429.54)	F4256
Section 619	F0033-15-1040	0.16	5,425.00	524.53	4,900.47			
2014-15	F0033-15-1040	0.4	10,464.00	-	10,464.00			
	F0033-15-1040	0.45	906.00		906.00			
	F0033-15-1040	0.8	1,524.00	98.35	1,425.65			
			18,319.00	622.88	17,696.12	3,663.00	(3,040.12)	F4256.2
Title II	F0147-15-3590	0.15	84,021.00	-	84,021.00	-	-	F4289
2014-15								
UNDER REVIEW								

North Rose-Wolcott Central School District
SPECIAL AID FUND Spreadsheet to Analyze Grants

as of 9-30-14

Grant Title	Grant Number	Budget Code	Amended Budget	Expenditures	Budget vs. Actual	Receipts	Receivable	Revenue Code
UPK EXPANDED	F0404-15-0060	0.15	97,500.00	12,445.00	85,055.00			
2014-15	F0404-15-0060	0.16	34,000.00		34,000.00			
UNDER REVIEW	F0404-15-0060	0.2	65,000.00		65,000.00			
	F0404-15-0060	0.4	78,621.00		78,621.00			
	F0404-15-0060	0.45	33,698.00	9,100.85	24,597.15			
	F0404-15-0060	0.46	4,000.00		4,000.00			
	F0404-15-0060	0.49	4,000.00		4,000.00			
	F0404-15-0060	0.8	103,939.00	916.02	103,022.98			
			420,758.00	22,461.87	398,296.13	-	22,461.87	F3289
UPK	F0409-15-7398	0.15	62,475.00	4,789.60	57,685.40			
2014-15	F0409-15-7398	0.16	13,000.00	1,303.60	11,696.40			
	F0409-15-7398	0.4	30,658.00	-	30,658.00			
	F0409-15-7398	0.45	2,446.00	-	2,446.00			
	F0409-15-7398	0.8	4,679.00	438.96	4,240.04			
			113,258.00	6,532.16	106,725.84	56,629.00		F3289
ARRA-RTTT	F5500-14-3590	0.15	11,963.64	11,963.64	-			
2013-14	F5500-14-3590	0.45	1,017.00	755.28	261.72			
OPEN PROJECT			12,980.64	12,718.92	261.72	-	12,718.92	F4287

North Rose-Wolcott Central School District
SPECIAL AID FUND Spreadsheet to Analyze Grants

as of 9-30-14

Grant Title	Grant Number	Budget Code	Amended Budget	Expenditures	Budget vs. Actual	Receipts	Receivable	Revenue Code
SCH COUNSELING	S215E120381	0.15	31,373.52	29,895.49	1,478.03			
2013-14	S215E120381	0.16	6,970.26	7,584.20	(613.94)			
OPEN PROJECT	S215E120381	0.4	30,350.89	8,800.78	21,550.11			
	S215E120381	0.45	8,290.46	1,241.53	7,048.93			
	S215E120381	0.46	7,732.80	1,040.50	6,692.30			
	S215E120381	0.8	16,901.36	9,547.05	7,354.31			
			101,619.29	58,109.55	43,509.74	32,229.24	25,880.31	F4289
SCH COUNSELING	S215E120381	0.15			-			
2014-15	S215E120381	0.16			-			
UNDER REVIEW	S215E120381	0.4			-			
	S215E120381	0.45			-			
	S215E120381	0.46			-			
	S215E120381	0.8			-			
			-	-	-			F4289
MCKINNEY-VENTC	F0212-15-4070	0.15	9,000.00		9,000.00			
HOMELESS	F0212-15-4070	0.16	2,249.50		2,249.50			
2014-15	F0212-15-4070	0.4	14,272.92		14,272.92			
UNDER REVIEW	F0212-15-4070	0.45	6,931.07	2,192.37	4,738.70			
	F0212-15-4070	0.46	740.51		740.51			
	F0212-15-4070	0.8	1,906.00		1,906.00			
			35,100.00	2,192.37	32,907.63			F4289
SUMMER		0.15	18,795.00	24,791.75	(5,996.75)			
HANDICAPP		0.16	47,785.00	13,523.13	34,261.87			
2014-15		0.4	1,575.00	-	1,575.00			
		0.45	200.00	-	200.00			
		0.49	84,895.00	-	84,895.00			
		0.8	18,135.00	9,380.28	8,754.72			
			171,385.00	47,695.16	123,689.84			F4289

North Rose-Wolcott Central School District
SPECIAL AID FUND Spreadsheet to Analyze Grants

as of 9-30-14

Grant Title	Grant Number	Budget Code	Amended Budget	Expenditures	Budget vs. Actual	Receipts	Receivable	Revenue Code
21ST CENTURY 2014-15	thru Lyons CSD	0.15	80,500.00	50,565.52	29,934.48			
	thru Lyons CSD	0.16	30,000.00	17,675.00	12,325.00			
	thru Lyons CSD	0.4	15,337.00	10,350.81	4,986.19			
	thru Lyons CSD	0.45	27,000.00	1,819.92	25,180.08			
	thru Lyons CSD	0.46	37,000.00	32,494.00	4,506.00			
	thru Lyons CSD	0.8	25,750.00	13,126.03	12,623.97			
			215,587.00	126,031.28	89,555.72		126,031.28	F4289
ESD/SVP 2014-15	thru Lyons CSD	0.15	21,946.00	1,600.00	20,346.00			
	thru Lyons CSD	0.16	1,000.00	1,303.60	(303.60)			
	thru Lyons CSD	0.4	19,850.00		19,850.00			
	thru Lyons CSD	0.45	5,000.00		5,000.00			
	thru Lyons CSD	0.46	1,375.00		1,375.00			
	thru Lyons CSD	0.8	8,224.00	499.83	7,724.17			
			57,395.00	3,403.43	53,991.57		3,403.43	F2770
MATH 2014-15	thru Lyons CSD	0.15	17,500.00	1,206.25	16,293.75			
	thru Lyons CSD	0.45	2,845.00		2,845.00			
	thru Lyons CSD	0.46	1,500.00		1,500.00			
	thru Lyons CSD	0.8	5,250.00	303.74	4,946.26			
			84,490.00	1,509.99	82,980.01		1,509.99	F2770
	TOTAL		**1,994,619.63**	**330,948.77**	**1,663,670.86**	**168,073.24**	**165,277.21**	