NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH: JULY 2015

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

Submitted by:

Kathleen L. Krivitza

Kathleen L. Krivitza
District Treasurer

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

CASH SUMMARY

FOR THE PERIOD ENDING JUNE 30, 2016

	General Fund	Food Service	Special Aid	Capital Fund	Debt Service Fund	Trust & Agency Fund	Scholarship Trusts	District Totals
CASH								
Checking/Savings	$ 5,922,790.13	$ 120,348.39	$ 61,144.05	$ 13,095.60	$ 53,029.87	$ 774,628.42		$ 6,945,036.46
Consolidated Premier Money Market	9,412,678.34		-	638,258.65	88,726.51		$ 75,155.48	10,212,818.98
Investments \ Certificates of Deposit	-	-	-	-	-	-	-	-
FUND TOTALS	$ 15,335,468.47	$ 120,348.39	$ 61,144.05	$ 651,354.25	$ 139,756.38	$ 774,628.42	$ 75,155.48	$ 17,157,855.44
Fund Totals by Reserve / Capital Project								
Workers' Comp Reserve	105,220.12	-	-	-	-	-	-	105,220.12
Unemployment Ins. Reserve	$ 587,857.09	$ -	$ -	$ -	$ -	$ -	$ -	$ 587,857.09
Retirement Contrib Reserve	1,856,445.67							1,856,445.67
Liability Reserve	570,903.73	-	-	-	-	-	-	570,903.73
Insurance Reserve	3,826,745.76	-	-	-	-	-	-	3,826,745.76
Tax Certiorari Reserve	10,000.03	-	-	-	-	-	-	10,000.03
Employee Benefit Reserve	552,382.44							552,382.44
Retiree's Health Trust	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	139,756.38	-	-	139,756.38
Capital								
Capital Projects	-	-	-	651,354.25	-	-	-	651,354.25
Capital Reserve	1,789,336.29	-	-	-	-	-	-	1,789,336.29
Building Reserve	2,515,212.45							2,515,212.45
2013 Capital Bus Reserve (Maximized)	487,072.03							487,072.03
2014 Capital Bus Reserve	204,353.28							204,353.28
Totals	$ 12,505,528.89	$ -	$ -	$ 651,354.25	$ 139,756.38	$ -	$ -	$ 13,296,639.52

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

ANALYSIS OF CHANGE IN CASH

FOR THE PERIOD ENDING JUNE 30, 2016

	General Fund	Food Service	Special Aid	Capital Fund	Debt Service Fund	Trust & Agency Fund	Scholarship Trusts	District Totals
Cash Balances - Beginning of Month	**$ 16,287,349.98**	**$ 42,140.67**	**$ 13,512.67**	**$ 758,378.41**	**$ 139,755.65**	**$ 857,114.68**	**$ 75,205.36**	**18,173,457.42**
Add: Cash Receipts								
Collection of Receivables				-	-		-	-
State Aid/BOCES Aid	-		-	-	-		-	-
Taxes	-			-		-	-	-
Medicaid	31,990.00			-	-	-	-	31,990.00
STAR Aid	-			-	-	-	-	-
Grant Funds	150,279.63		14,116.00	-	-	-	-	164,395.63
Food Service Sales		443.17		-	-	-	-	443.17
Interest Earnings	497.68		-	4.90	0.73	1.96	0.62	505.89
Miscellaneous Receipts	7,317.01	2,279.85	-		-	32,102.94	-	41,699.80
Total Cash Receipts	$ 190,084.32	$ 2,723.02	$ 14,116.00	$ 4.90	$ 0.73	$ 32,104.90	$ 0.62	$ 239,034.49
Less: Cash Disbursements								
Payroll Transfers	650,124.71		-		-	(650,124.71)	-	-
Check Disbursements	299,139.38	24,515.30	59,685.16	107,029.06	-	764,217.07	50.50	1,254,636.47
		-	-	-	-		-	-
Total Cash Disbursements	$ 949,264.09	$ 24,515.30	$ 59,685.16	$ 107,029.06	$ -	$ 114,092.36	$ 50.50	$ 1,254,636.47
Net Transfers In (Out)	(192,701.74)	100,000.00	93,200.54	-	-	(498.80)	-	0.00
Cash Balances - End of Month	**$ 15,335,468.47**	**$ 120,348.39**	**$ 61,144.05**	**$ 651,354.25**	**$ 139,756.38**	**$ 774,628.42**	**$ 75,155.48**	**$ 17,157,855.44**
Bank Reconciliation								
Outstanding Checks	78,602.42	11,915.98	14,637.79	-	-	9,485.99	650.00	115,292.18
Items in Transit	-	(8.30)	-	-	-	-	-	(8.30)
Bank Statement Balances	**$ 15,414,070.89**	**$ 132,256.07**	**$ 75,781.84**	**$ 651,354.25**	**$ 139,756.38**	**$ 784,114.41**	**$ 75,805.48**	**$ 17,273,139.32**

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

GENERAL FUND REVENUES

FOR THE PERIOD ENDING JUNE 30, 2016

	Adopted Budget	Adjusted Budget	YTD Revenues	Excess (Shortfall)	% of Est. Revenue Rec'd
Real Property Tax	9,037,155.00	9,037,155.00	-	($9,037,155.00)	
Other Payments in Lieu of Taxes	55,915.00	55,915.00	-	(55,915.00)	
STAR Aid	-	-	-	-	
Interest & Penalties, Real Prop. Tax	20,000.00	20,000.00	-	(20,000.00)	
Non-Property (Sales)Taxes	440,000.00	440,000.00	-	(440,000.00)	
Total Local Sources	$9,553,070.00	$9,553,070.00	$0.00	($9,553,070.00)	0%
Charges for Srvs (tuitions, trnsp. fees, etc.)	170,860.00	170,860.00	10,616.00	($160,244.00)	
Schl Tchnlgy Vouchr Prg Funds		-	-	$0.00	
Gifts to the District		-	4,820.00	$4,820.00	
Misc. Income (Rent, Refunds, etc.)	149,000.00	149,000.00	4,860.59	(144,139.41)	
Interest Earnings	10,000.00	10,000.00	482.68	(9,517.32)	
Total Other Sources	$329,860.00	$329,860.00	$20,779.27	($309,080.73)	6%
State Aid - Basic, Lottery, Excess Cost	14,759,462.00	14,759,462.00	-	(14,759,462.00)	
State Aid - BOCES	1,296,331.00	1,298,331.00	-	(1,296,331.00)	
State Aid - Tuit for Students w/Disabili.		-	-	-	
State Aid - Textbooks	74,821.00	74,821.00	-	(74,821.00)	
State Aid - Computer Software	39,579.00	39,579.00	-	(39,579.00)	
State Aid - Computer Hardware	-	-	-	-	
State Aid - Library Materials	8,009.00	8,009.00	-	(8,009.00)	
State Aid - Other	-	-	-	-	
Total State Aid	$16,178,202.00	$16,178,202.00	$0.00	($16,178,202.00)	0%
Other Federal Aid	$0.00	$0.00	-	$0.00	
Medicaid Reimbursement - Federal	40,000.00	40,000.00	-	($40,000.00)	
Interfund Transfer for Debt	139,798.00	139,798.00	-	($139,798.00)	
Interfund Transfers - In			-	-	
Appropriated Fund Balance	352,906.00	352,906.00	-	(352,906.00)	
Total Revenue	**26,593,836.00**	**26,593,836.00**	**20,779.27**	**(26,573,056.73)**	
Prior Year Carryover Encumbrance	-	335,761.29			
Interfund Transfers - In		-			
Revenue Budget Total		**26,929,597.29**			

GENERAL FUND BUDGET REPORT
FOR THE PERIOD ENDING JUNE 30, 2016

	Original Budget	Adjustments & Transfers	Adjusted Budget	Year to Date Encumbrances	Year to Date Expenditures	Unencumbered Balance
General Support						
Board of Education	$47,977.00	$400.00	48,377.00	$25,781.60	$2,281.38	20,314.02
Central Administration	267,339.00	955.00	268,294.00	228,210.71	22,533.18	17,550.11
Finance	473,417.00	1,142.02	474,559.02	191,231.92	20,733.54	262,593.56
Staff	155,800.00	1,798.76	157,598.76	27,298.76	2,040.00	128,260.00
Central Services	2,142,366.00	200,624.38	2,342,990.38	775,580.66	94,896.37	1,472,513.35
Special Items	312,500.00	0.00	312,500.00	5,782.00	64,027.20	242,690.80
Total General Support	**$3,399,399.00**	**$204,920.16**	**$3,604,319.16**	**$1,253,885.65**	**$206,511.67**	**$2,143,921.84**
Instruction						
Administration & Improvement	1,225,243.00	1,702.97	$1,226,945.97	$684,994.75	$89,773.06	$452,178.16
Teaching - Regular School	6,026,689.00	85,734.45	$6,112,423.45	195,142.32	17,207.68	5,900,073.45
Teaching - Special Education	3,698,972.00	26,802.00	3,725,774.00	229,366.58	5,809.56	3,490,597.86
Occupational Education	460,000.00	0.00	460,000.00	0.00	0.00	460,000.00
Special Schools	272,370.00	0.00	272,370.00	0.00	300.00	272,070.00
Instructional Media	1,219,141.00	2,516.60	1,221,657.60	28,465.35	2,989.07	1,190,203.18
Total Instruction	**$12,902,415.00**	**$116,756.02**	**$13,019,171.02**	**$1,137,969.00**	**$116,079.37**	**$11,765,122.65**
Pupil Services						
Guidance	384,124.00	(576.33)	$383,547.67	275,102.40	12,071.56	96,373.71
Health Services	114,054.00	2,100.34	116,154.34	2,777.39	632.15	112,744.80
Psych\Social Services	246,704.00	88.62	246,792.62	88.62	0.00	246,704.00
Co-curricular & Interscholastics	407,375.00	975.00	408,350.00	67,431.11	6,784.80	334,134.09
Total Pupil Services	**$1,152,257.00**	**$2,587.63**	**$1,154,844.63**	**$345,399.52**	**$19,488.51**	**$789,956.60**
Pupil Transportation	1,235,214.00	$11,022.49	$1,246,236.49	$562,278.65	$52,916.83	$631,041.01
Other Community Services	99,170.00	474.99	99,644.99	199.99	1,116.15	98,328.85
Employee Benefits	6,511,131.00	0.00	6,511,131.00	733,176.38	701,033.39	5,076,921.23
Debt Service	1,294,250.00	0.00	1,294,250.00	0.00	0.00	1,294,250.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	**$26,593,836.00**	**$335,761.29**	**$26,929,597.29**	**$4,032,909.19**	**$1,097,145.92**	**$21,799,542.18**

(Note 1) Adjustments and Transfers include $335,761.29 in prior year carry-over encumbrances.

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

FOOD SERVICE REPORT

FOR THE YEAR ENDING JUNE 30, 2016

EXPENSES

	Budget	July	Year to Date Expenditures	Over (Under) Budget
Labor	$245,229	$7,851	$7,851	($237,378)
Contractual Expenses	14,100	$195	$195	($13,905)
Food Purchases	341,569	$11,147	$11,147	($330,422)
Gov't Surplus Commodities Food	0	$0		$0
Material and Supplies	18,350	$574	$574	($17,776)
Employee Benefits	122,530	$8,437	$8,437	($114,093)
Total Expenses	**$741,778**	**$28,203**	**$28,203**	**($713,575)**

REVENUES

	Budget	July	Year to Date Income	Over (Under) Budget
Sale of Type A Meals	103,500	$5	$5	($103,496)
Other Cafeteria Sales	90,000	$994	$994	($89,006)
State and Federal Aid	548,278	$31,252	$31,252	($517,026)
Surplus food USDA	-	$0	$0	$0
Transfer from GF		$0	$0	$0
Total Revenue	**741,778**	**32,250**	**32,250**	**(709,528)**

PROFIT & LOSS ANALYSIS

Fund Balances -	as of 6/30/15	70,743	
Reserved for,			
	Inventory beginning	36,633	
	Inventory ending		
	Encumbrances	-	
Unreserved,			
	Undesignated	34,110	
Total Fund Balance			70,743
Net Revenues and Expenses Year to Date			$4,047
Ending Fund Balance			74,790

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Funds

Statement of Cash Receipts and Disbursements

For Year Ending June 30, 2016

	Cash Balance 7/1/2015	Receipts	Disbursements	Cash Balance 7/31/2015
High School				
Account Activity (Interest)	3,584.88			3,584.88
Art Club	6,121.74			6,121.74
AV Club	543.01			543.01
Band	2,362.32			2,362.32
Choir	1,546.51			1,546.51
Class of 2014	-			-
Class of 2015	995.56			995.56
Class of 2016	3,940.05			3,940.05
Class of 2017	3,109.46			3,109.46
Class of 2018	1,446.78			1,446.78
Cougar Cupboard	4,795.25			4,795.25
Dramatic Productions	1,389.22			1,389.22
FBLA	512.56			512.56
Interact Club	278.83			278.83
Meteorology Club	649.14			649.14
Musical Production	6,201.69			6,201.69
NHS	325.89			325.89
Sales Tax	1,598.90			1,598.90
School Store	4,532.12			4,532.12
Ski Club	1,162.69			1,162.69
Student Athlete Mentors	4,395.66			4,395.66
Student Council	4,602.33			4,602.33
Varsity Club	3,934.83			3,934.83
Yearbook Club	9,674.72			9,674.72
Total High School	**$ 67,704.14**	**$ -**	**$ -**	**$ 67,704.14**

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Funds

Statement of Cash Receipts and Disbursements

For Year Ending June 30, 2016

	Cash Balance 7/1/2015	Receipts	Disbursements	Cash Balance 7/31/2015
Middle School				
8th Grade Dinner	$ (0.00)			$ (0.00)
AV	648.65			$ 648.65
AV charitable	164.45			$ 164.45
Choir	6,274.72			$ 6,274.72
Foreign Language	1,277.86			$ 1,277.86
Gotcha's	-			$ -
Health Club	143.06			$ 143.06
Honor's Trip	1,658.92			$ 1,658.92
Honor's Charitable	3.00			$ 3.00
Instrumental Music	-			$ -
LTD/LTD Charitable	979.90			$ 979.90
National Jr Honor Society	565.25		8.00	$ 557.25
Science Club	35.94			$ 35.94
NYS Tax	1,280.52			$ 1,280.52
Student Council	4,852.73			$ 4,852.73
Treasurer's Club	477.61	1.96		$ 479.57
Wrestling	196.84			$ 196.84
Yearbook	13,986.97			13,986.97
Total Middle School	**$ 32,546.42**	**$ 1.96**	**$ 8.00**	**$ 32,540.38**
Elementary School				
Student Council	$ 15,400.87			$ 15,400.87
Total Elementary	**$ 15,400.87**	**$ -**	**$ -**	**$ 15,400.87**
GRAND TOTAL	**$ 115,651.43**	**$ 1.96**	**$ 8.00**	**$ 115,645.39**