

Clintondale Community Schools Budget to Actual	2018-19 Actual (or Final Budget)	2019-20 Original Budget	2019-20 Amended Budget	Quarterly Year to Date	2019-20 Original Budget	2019-20 Original Budget	Budget and Year-to-Date Notes/Assumptions
Beginning Fund Balance	\$ 1,774,972.00	\$ 802,937.00	\$ -	9/30/2019	Over/(Under)	Percent to Date	
Revenue							
Local Revenue	\$ 2,403,248.00	\$ 2,403,248.00	\$ -	\$ 1,821,001.00	\$ (582,247.00)	76%	
State Revenue	\$ 24,616,471.00	\$ 24,916,316.00	\$ -	\$ 4,826,975.94	\$ (20,089,340.06)	19%	Anticipated state per pupil increase
Federal Revenue	\$ 1,681,458.00	\$ 1,881,458.00	\$ -	\$ 133,295.00	\$ (1,748,163.00)	7%	
Other Revenue	\$ 201,520.00	\$ 201,520.00	\$ -	\$ 423,654.00	\$ 222,134.00	210%	
Total Revenue	\$ 28,902,697.00	\$ 29,402,542.00	\$ -	\$ 7,204,925.94	\$ (22,197,616.06)	25%	
Expenditure							
Instruction (1xx)							
Basic Programs	\$ 15,448,844.00	\$ 15,623,844.00	\$ -	\$ 2,613,456.00	\$ (13,010,388.00)	17%	Step up for teachers
Added Needs	\$ 3,368,586.00	\$ 3,358,586.00	\$ -	\$ 923,270.00	\$ (2,435,316.00)	27%	
Adult and Continued Education	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Instruction	\$ 18,817,430.00	\$ 18,982,430.00	\$ -	\$ 3,536,726.00	\$ (15,445,704.00)	19%	
Support Services (2xx)							
Pupil	\$ 2,402,659.00	\$ 2,407,659.00	\$ -	\$ 685,142.00	\$ (1,722,517.00)	28%	
Instructional Staff	\$ 722,930.00	\$ 707,930.00	\$ -	\$ 287,392.00	\$ (420,538.00)	41%	
General Administration	\$ 579,731.00	\$ 526,731.00	\$ -	\$ 196,032.00	\$ (330,699.00)	37%	Salary and retirement savings
School Administration	\$ 1,708,427.00	\$ 1,698,427.00	\$ -	\$ 453,967.00	\$ (1,244,460.00)	27%	
Business	\$ 667,174.00	\$ 667,174.00	\$ -	\$ 507,012.00	\$ (160,162.00)	76%	
Operations and Maintenance	\$ 2,729,685.00	\$ 2,452,680.00	\$ -	\$ 1,036,854.00	\$ (1,415,826.00)	42%	No roof expense of \$230k in 18-19. Only roof warrenty of \$80k.
Transportation	\$ 510,898.00	\$ 510,898.00	\$ -	\$ 15,116.00	\$ (495,782.00)	3%	
Central	\$ 857,636.00	\$ 708,636.00	\$ -	\$ 451,725.00	\$ (256,911.00)	64%	Retirement of Director of Information Technology. Replacement lower
Other Support Services	\$ 370,495.00	\$ 300,495.00	\$ -	\$ 55,361.00	\$ (245,134.00)	18%	Lesser salaried athletic directort
Total Support Services	\$ 10,549,635.00	\$ 9,980,630.00	\$ -	\$ 3,688,601.00	\$ (6,292,029.00)	37%	
Community Services	\$ 44,000.00	\$ 44,000.00	\$ -	\$ 1,657.00	\$ (42,343.00)	4%	
Building Improvement Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Debt Service	\$ 415,387.00	\$ 415,387.00	\$ -	\$ 6,862.45	\$ (408,524.55)	2%	
Outgoing Transfers & Other Uses	\$ 48,280.00	\$ 48,280.00	\$ -	\$ -	\$ (48,280.00)	0%	
Total Expenditure	\$ 29,874,732.00	\$ 29,470,727.00	\$ -	\$ 7,233,846.45	\$ (22,236,880.55)	25%	
Revenue less Expenditure	\$ (972,035.00)	\$ (68,185.00)	\$ -	\$ (28,920.51)	\$ 39,264.49	42%	
Ending Fund Balance	\$ 802,937.00	\$ 734,752.00	\$ -				

Projected Cash Flow	First Quarter		
	Jul-19	Aug-19	Sep-19
Beginning Cash Balance	\$ 542,356.00	\$ 876,476.00	\$ 3,418,111.00
Receipts			
State Aid	\$ 2,487,983.00	\$ 2,093,798.00	\$ -
Property Taxes	\$ 254,484.00	\$ 431,741.00	\$ 778,741.00
Federal Grants	\$ 407,536.00	\$ -	\$ 141,466.00
Note Proceeds	\$ -	\$ 2,800,000.00	
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ 32,754.00	\$ 110,149.00	\$ 36,288.00
Total Receipts	\$ 3,182,757.00	\$ 5,435,688.00	\$ 956,495.00
Disbursements			
Payroll	\$ 817,462.00	\$ 1,638,791.00	\$ 1,150,279.00
ORS Payments	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 1,196,499.00	\$ 1,105,262.00	\$ 631,566.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 684,676.00	\$ -	\$ -
Total Disbursements	\$ 2,848,637.00	\$ 2,894,053.00	\$ 1,931,845.00
Net Change	\$ 334,120.00	\$ 2,541,635.00	\$ (975,350.00)
Ending Cash Balance	\$ 876,476.00	\$ 3,418,111.00	\$ 2,442,761.00

Projected Cash Flow	Second Quarter		
	Oct-19	Nov-19	Dec-19
Beginning Cash Balance	\$ 2,442,761.00	\$ 2,346,006.00	\$ 1,941,759.00
Receipts			
State Aid	\$ 2,104,754.00	\$ 2,104,754.00	\$ 2,104,754.00
Property Taxes	\$ 234,011.00	\$ 87,655.00	\$ 53,802.00
Federal Grants	\$ 38,005.00	\$ 225,906.00	\$ 282,357.00
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ 83,845.00	\$ 102,301.00	\$ -
Total Receipts	\$ 2,460,615.00	\$ 2,520,616.00	\$ 2,440,913.00
Disbursements			
Payroll	\$ 1,559,655.00	\$ 1,741,359.00	\$ 1,322,968.00
ORS Payments	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 847,715.00	\$ 1,033,504.00	\$ 796,130.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ -	\$ -	\$ -
Total Disbursements	\$ 2,557,370.00	\$ 2,924,863.00	\$ 2,269,098.00
<i>Net Change</i>	<i>\$ (96,755.00)</i>	<i>\$ (404,247.00)</i>	<i>\$ 171,815.00</i>
Ending Cash Balance	\$ 2,346,006.00	\$ 1,941,759.00	\$ 2,113,574.00

Projected Cash Flow	Third Quarter		
	Jan-20	Feb-20	Mar-20
Beginning Cash Balance	\$ 2,113,574.00	\$ 3,116,882.00	\$ 3,325,374.00
Receipts			
State Aid	\$ 2,104,754.00	\$ 2,104,754.00	\$ 2,104,754.00
Property Taxes	\$ 72,741.00	\$ 74,741.00	\$ 98,441.00
Federal Grants	\$ 113,986.00	\$ 328,649.00	\$ 140,850.00
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ 936,550.00	\$ 104,388.00	\$ 29,989.00
Total Receipts	\$ 3,228,031.00	\$ 2,612,532.00	\$ 2,374,034.00
Disbursements			
Payroll	\$ 1,251,107.00	\$ 1,354,051.00	\$ 1,760,162.00
ORS Payments	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 823,616.00	\$ 899,989.00	\$ 1,052,346.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ -	\$ -	\$ 570,640.00
Total Disbursements	\$ 2,224,723.00	\$ 2,404,040.00	\$ 3,533,148.00
Net Change	\$ 1,003,308.00	\$ 208,492.00	\$ (1,159,114.00)
Ending Cash Balance	\$ 3,116,882.00	\$ 3,325,374.00	\$ 2,166,260.00

Projected Cash Flow	Fourth Quarter		
	Apr-20	May-20	Jun-20
Beginning Cash Balance	\$ 2,166,260.00	\$ 2,677,721.00	\$ 1,242,932.00
Receipts			
State Aid	\$ 2,104,754.00	\$ 2,104,754.00	\$ 2,104,754.00
Property Taxes	\$ 65,642.00	\$ -	\$ 51,249.00
Federal Grants	\$ 989,145.00	\$ 101,145.00	\$ 187,916.00
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ 55,853.00	\$ 58,469.00	\$ -
Total Receipts	\$ 3,215,394.00	\$ 2,264,368.00	\$ 2,343,919.00
Disbursements			
Payroll	\$ 1,292,403.00	\$ 1,964,397.00	\$ 1,169,097.00
ORS Payments	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 690,890.00	\$ 1,014,120.00	\$ 1,068,025.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 570,640.00	\$ 570,640.00	\$ 570,640.00
Total Disbursements	\$ 2,703,933.00	\$ 3,699,157.00	\$ 2,957,762.00
<i>Net Change</i>	\$ 511,461.00	\$ (1,434,789.00)	\$ (613,843.00)
Ending Cash Balance	\$ 2,677,721.00	\$ 1,242,932.00	\$ 629,089.00

Actual Cash Flow	First Quarter					
	Jul-19	Variance	Aug-19	Variance	Sep-19	Variance
Beginning Cash Balance	\$ 1,141,930.77	110.55%	\$ 1,219,464.79	39.13%	\$ 3,916,667.70	14.59%
Receipts						
State Aid	\$ 2,187,019.35	-12.10%	\$ 2,337,498.00	11.64%	\$ -	
Property Taxes	\$ 269,000.00	5.70%	\$ 859,414.00	99.06%	\$ 3,571,681.00	358.65%
Federal Grants	\$ 387,055.03	-5.03%	\$ 37,015.00	DIV/0	\$ 49,215.00	-65.21%
Note Proceeds	.	DIV/0	\$ 2,814,474.91	0.52%	\$ -	
Transfers	\$ 300,000.00	DIV/0	\$ -		\$ (2,480,461.00)	DIV/0
Other Receipts	\$ 186,433.36	469.19%	\$ 122,592.00	11.30%	\$ 143,793.00	296.25%
Total Receipts	\$ 3,329,507.74	4.61%	\$ 6,170,993.91	13.53%	\$ 1,284,228.00	34.26%
Disbursements						
Payroll	\$ 738,852.11	-9.62%	\$ 1,315,827.00	-19.71%	\$ 950,280.00	-17.39%
ORS Payments	\$ 120,421.91	-19.72%	\$ 425,654.00	183.77%	\$ 460,905.00	207.27%
Note Payments	\$ -		\$ -		\$ -	
Accounts Payable	\$ 1,708,023.95	42.75%	\$ 1,732,310.00	56.73%	\$ 885,780.00	40.25%
Debt Service	\$ -		\$ -		\$ -	
Other Disbursements	\$ 684,675.75	0.00%	\$ -		\$ -	
Total Disbursements	\$ 3,251,973.72	14.16%	\$ 3,473,791.00	20.03%	\$ 2,296,965.00	18.90%
<i>Net Change</i>	\$ 77,534.02		\$ 2,697,202.91		\$ (1,012,737.00)	
Ending Cash Balance	\$ 1,219,464.79	39.13%	\$ 3,916,667.70	14.59%	\$ 2,903,930.70	18.88%