

FY19 WAREHAM PUBLIC SCHOOLS - REVOLVING/DONATION FINANCIAL REVIEW

July 1, 2018 -March 31, 2019

In Revolving Funds expenditure should be covered by revenue and so money 'revolves' in and out of the account. For example, we receive fees for providing transportation and field trips, then those fees pay for the driver and fuel costs. All the revolving accounts and expenditure for the last few years are listed below.

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year.

FY19 Wareham	FY19 Beginning Balance	FY19 Receipts	FY19 Journal Entries	FY19 Expenditures	FY19 Ending thru Mar	FY18 Wareham	FY18 Beginning Balance	FY18 Receipts	FY18 Journal Entries	FY18 Expenditures	FY18 Ending thru Mar
SCHOOL LUNCH	\$242,484.54	\$924,389.26	\$0.00	(\$1,056,140.75)	\$110,733.05	SCHOOL LUNCH	\$254,968.10	\$869,935.69	(\$4,420.77)	(\$977,671.83)	\$142,811.19
FUEL UP TO PLAY 60	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	FUEL UP TO PLAY 60	\$370.76	\$1,000.00	(\$157.20)	(\$213.56)	\$1,000.00
CAPE COD FIVE	\$7,069.00	\$5,039.00	\$0.00	(\$963.92)	\$11,144.08	CAPE COD FIVE	\$2,637.90	\$7,992.00	\$0.00	(\$908.60)	\$9,721.30
SP AFTER SCHOOL PROGRAM	(\$361.14)	\$2,500.00	\$0.00	(\$482.44)	\$1,656.42	SP AFTER SCHOOL PROGRAM	(\$443.10)	\$0.00	\$5,000.00	(\$2,664.37)	\$1,892.53
PROJECT LEAD THE WAY	\$10,885.39	\$10,625.00	\$0.00	(\$10,725.12)	\$10,785.27	PROJECT LEAD THE WAY	\$144.98	\$31,875.00	\$0.00	(\$21,122.69)	\$10,897.29
BREAKFAST IN THE CLASSROOM	\$8,990.76	\$0.00	\$0.00	(\$3,221.66)	\$5,769.10	BREAKFAST IN THE CLASSROOM	\$13,115.95	\$4,225.00	(\$598.00)	(\$8,382.23)	\$8,360.72
MASS OPIOD	\$1,747.73	\$0.00	\$0.00	(\$1,269.64)	\$478.09	MASS OPIOD	\$0.00	\$3,848.73		(\$2,101.00)	\$1,747.73
ADCARE EDUCATIONAL	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	ADCARE EDUCATIONAL	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00
MASS LITERACY	\$2,000.00	\$0.00	\$0.00	(\$52.74)	\$1,947.26	MASS LITERACY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
SUMMER SCHOOL	\$2,472.38	\$9,825.00	\$0.00	(\$7,954.71)	\$4,342.67	SUMMER SCHOOL	\$5,826.96	\$9,005.00	\$0.00	(\$13,159.58)	\$1,672.38
SCHOOL PROPERTY	\$3,493.09	\$8,016.52	\$0.00	(\$11,053.32)	\$456.29	SCHOOL PROPERTY	\$29.12	\$8,125.81	\$0.00	(\$9,686.37)	(\$1,531.44)
LOST BOOKS	\$11,543.62	\$1,454.00	\$0.00	(\$12,997.62)	\$0.00	LOST BOOKS	\$10,002.98	\$3,729.95	\$0.00	(\$2,895.00)	\$10,837.93
TRANSPORTATION	\$39,652.96	\$72,458.02	\$0.00	(\$68,362.83)	\$43,748.15	TRANSPORTATION	\$225.70	\$107,120.09		(\$66,937.49)	\$40,408.30
ATHLETIC RECEIPTS	\$2,930.92	\$58,149.00	\$0.00	(\$44,695.22)	\$16,384.70	ATHLETIC RECEIPTS	\$9,032.81	\$65,059.00	\$220.25	(\$52,095.64)	\$22,216.42
GIFT-GLOBAL ED REV	\$15,853.58	\$13,905.00	\$0.00	(\$22,019.24)	\$7,739.34	GIFT-GLOBAL ED REV	\$9,518.01	\$150.44	\$0.00	(\$49.56)	\$9,618.89
GIFT-DECAS	\$49,230.54	\$3,527.54	\$0.00	(\$36,229.38)	\$16,528.70	GIFT-DECAS	\$59,012.01	\$15,108.42	\$0.00	(\$382.98)	\$73,737.45

FY19 Wareham	FY19 Beginning Balance	FY19 Receipts	FY19 Journal Entries	FY19 Expenditures	FY19 Ending thru Mar	FY18 Wareham	FY18 Beginning Balance	FY18 Receipts	FY18 Journal Entries	FY18 Expenditures	FY18 Ending thru Mar
GIFT-HIGH	\$39,388.56	\$25,130.14	(\$16,822.56)	(\$38,323.98)	\$9,372.16	GIFT-HIGH	\$48,991.70	\$26,145.11	\$632.45	(\$41,317.70)	\$34,451.56
GIFT-MINOT	\$15,459.62	\$2,292.06	(\$12,000.00)	(\$527.84)	\$5,223.84	GIFT-MINOT	\$16,519.98	\$775.34	\$0.00	(\$1,609.04)	\$15,686.28
GIFT-MAKEPEACE	\$21,286.45	\$39,760.00	\$0.00	(\$2,019.64)	\$59,026.81	GIFT-MAKEPEACE	\$18,640.70	\$20,000.00	\$0.00	(\$14,328.12)	\$24,312.58
PM2 PROGRAM FEES/ADULT ED	\$4,692.56	\$800.00	\$0.00	(\$425.00)	\$5,067.56	PM2 PROGRAM FEES/ADULT ED	\$3,877.09	\$200.00	\$0.00		\$4,077.09
DRIVERS ED	\$10,857.31	\$23,240.00	\$4,068.28	(\$26,081.87)	\$12,083.72	DRIVERS ED	\$13,523.20	\$21,180.00	(\$385.30)	(\$19,778.07)	\$14,539.83
STATE WARDS	\$5,447.40	\$43,806.05	(\$5,583.35)	(\$44,106.43)	(\$436.33)	STATE WARDS	\$803.34	\$47,049.09	\$0.00	(\$46,112.90)	\$1,739.53
SCHOOL CHOICE	\$170,061.43	\$200,436.00	\$11,456.28	(\$196,866.46)	\$185,087.25	SCHOOL CHOICE	\$91,699.07	\$154,523.00	\$96.95	(\$153,042.18)	\$93,276.84
PRESCHOOL TUITION	\$10,103.14	\$29,860.00		(\$10,177.50)	\$29,785.64	PRESCHOOL TUITION	\$9,318.14	\$27,115.00	\$0.00	(\$200.00)	\$36,233.14
OFFICE OF BEYOND SCHOOL TIME	\$974.76	\$1,450.00	\$46.00	(\$115.00)	\$2,355.76	OFFICE OF BEYOND SCHOOL TIME	\$1,111.45	\$1,319.80	\$0.00	(\$1,476.49)	\$954.76
GIFT-MIDDLE	\$4,853.54	\$650.00	(\$4,000.00)	(\$1,503.54)	\$0.00	GIFT-MIDDLE	\$6,535.94	\$1,030.00	\$0.00	(\$3,212.40)	\$4,353.54
EXTENDED CARE	(\$582.90)	\$176,202.97	\$1,035.56	(\$174,001.47)	\$2,654.16	EXTENDED CARE	\$2,900.61	\$132,336.39	\$267.70	(\$137,764.15)	(\$2,259.45)
BACKBACK PROGRAM	\$4,366.05	\$7,324.00	\$0.00	(\$7,451.68)	\$4,238.37	BACKBACK PROGRAM	\$0.00	\$6,500.00	\$0.00	(\$1,367.69)	\$5,132.31
GLOBAL EDUCATION	\$16,311.41	\$71,500.00	\$0.00	(\$10,915.73)	\$76,895.68	GLOBAL EDUCATION	\$0.00	\$54,293.32			\$54,293.32
SCHOOL SURPLUS		\$1,300.00			\$1,300.00	SCHOOL SURPLUS					
PASS TUITION REVOLVING	\$21,549.32	\$3,001.60		-\$11,456.28	\$13,094.64	PASS TUITION REVOLVING	\$10,116.68	\$6,072.21			\$16,188.89
TOTALS:	\$729,762.02	\$1,736,641.16	(\$21,799.79)	(\$1,800,141.01)	\$644,462.38		\$590,480.08	\$1,631,714.39	\$656.08	(\$1,578,479.64)	\$644,370.91