

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 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 apportioned revenues. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with conditions.

The board or officer with authority to spend from a revolving fund can only incur liabilities and spend from the available, unexpended balance.

FY19 Wareham	FY19 Beginning Balance	FY19 Receipts	FY19 Journal Entries	FY19 Expenditures	FY19 Ending thru Mar
SCHOOL LUNCH	\$242,484.54	\$924,389.26	\$0.00	(\$1,056,140.75)	\$110,733.05
FUEL UP TO PLAY 60	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
CAPE COD FIVE	\$7,069.00	\$5,039.00	\$0.00	(\$963.92)	\$11,144.08
SP AFTER SCHOOL PROGRAM	(\$361.14)	\$2,500.00	\$0.00	(\$482.44)	\$1,656.42
PROJECT LEAD THE WAY	\$10,885.39	\$10,625.00	\$0.00	(\$10,725.12)	\$10,785.27
BREAKFAST IN THE CLASSROOM	\$8,990.76	\$0.00	\$0.00	(\$3,221.66)	\$5,769.10
MASS OPIOD	\$1,747.73	\$0.00	\$0.00	(\$1,269.64)	\$478.09
ADCARE EDUCATIONAL	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00
MASS LITERACY	\$2,000.00	\$0.00	\$0.00	(\$52.74)	\$1,947.26

FY19 Wareham	FY19 Beginning Balance	FY19 Receipts	FY19 Journal Entries	FY19 Expenditures	FY19 Ending thru Mar
SUMMER SCHOOL	\$2,472.38	\$9,825.00	\$0.00	(\$7,954.71)	\$4,342.67
SCHOOL PROPERTY	\$3,493.09	\$8,016.52	\$0.00	(\$11,053.32)	\$456.29
LOST BOOKS	\$11,543.62	\$1,454.00	\$0.00	(\$12,997.62)	\$0.00
TRANSPORTATION	\$39,652.96	\$72,458.02	\$0.00	(\$68,362.83)	\$43,748.15
ATHLETIC RECEIPTS	\$2,930.92	\$58,149.00	\$0.00	(\$44,695.22)	\$16,384.70
GIFT-GLOBAL ED REV	\$15,853.58	\$13,905.00	\$0.00	(\$22,019.24)	\$7,739.34
GIFT-DECAS	\$49,230.54	\$3,527.54	\$0.00	(\$36,229.38)	\$16,528.70
GIFT-HIGH	\$39,388.56	\$25,130.14	(\$16,822.56)	(\$38,323.98)	\$9,372.16
GIFT-MINOT	\$15,459.62	\$2,292.06	(\$12,000.00)	(\$527.84)	\$5,223.84
GIFT-MAKEPEACE	\$21,286.45	\$39,760.00	\$0.00	(\$2,019.64)	\$59,026.81
PM2 PROGRAM FEES/ADULT ED	\$4,692.56	\$800.00	\$0.00	(\$425.00)	\$5,067.56
DRIVERS ED	\$10,857.31	\$23,240.00	\$4,068.28	(\$26,081.87)	\$12,083.72
STATE WARDS	\$5,447.40	\$43,806.05	(\$5,583.35)	(\$44,106.43)	(\$436.33)
SCHOOL CHOICE	\$170,061.43	\$200,436.00	\$11,456.28	(\$196,866.46)	\$185,087.25

FY19 Wareham	FY19 Beginning Balance	FY19 Receipts	FY19 Journal Entries	FY19 Expenditures	FY19 Ending thru Mar
PRESCHOOL TUITION	\$10,103.14	\$29,860.00		(\$10,177.50)	\$29,785.64
OFFICE OF BEYOND SCHOOL TIME	\$974.76	\$1,450.00	\$46.00	(\$115.00)	\$2,355.76
GIFT-MIDDLE	\$4,853.54	\$650.00	(\$4,000.00)	(\$1,503.54)	\$0.00
EXTENDED CARE	(\$582.90)	\$176,202.97	\$1,035.56	(\$174,001.47)	\$2,654.16
BACKBACK PROGRAM	\$4,366.05	\$7,324.00	\$0.00	(\$7,451.68)	\$4,238.37
GLOBAL EDUCATION	\$16,311.41	\$71,500.00	\$0.00	(\$10,915.73)	\$76,895.68
SCHOOL SURPLUS		\$1,300.00			\$1,300.00
PASS TUITION REVOLVING	\$21,549.32	\$3,001.60		-\$11,456.28	\$13,094.64
TOTALS:	\$729,762.02	\$1,736,641.16	(\$21,799.79)	(\$1,800,141.01)	\$644,462.38

we receive fees for providing transportation and field trips, then those fees pay for the driver and

appropriation for particular purposes to support the activity, program or service that generated the demand and (2) can be matched with the fees, charges or other revenues collected during the year.

it and unencumbered balance of actual collections.

FY18 Wareham	FY18 Beginning Balance	FY18 Receipts	FY18 Journal Entries	FY18 Expenditures	FY18 Ending thru Mar
SCHOOL LUNCH	\$254,968.10	\$869,935.69	(\$4,420.77)	(\$977,671.83)	\$142,811.19
FUEL UP TO PLAY 60	\$370.76	\$1,000.00	(\$157.20)	(\$213.56)	\$1,000.00
CAPE COD FIVE	\$2,637.90	\$7,992.00	\$0.00	(\$908.60)	\$9,721.30
SP AFTER SCHOOL PROGRAM	(\$443.10)	\$0.00	\$5,000.00	(\$2,664.37)	\$1,892.53
PROJECT LEAD THE WAY	\$144.98	\$31,875.00	\$0.00	(\$21,122.69)	\$10,897.29
BREAKFAST IN THE CLASSROOM	\$13,115.95	\$4,225.00	(\$598.00)	(\$8,382.23)	\$8,360.72
MASS OPIOD	\$0.00	\$3,848.73		(\$2,101.00)	\$1,747.73
ADCARE EDUCATIONAL	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00
MASS LITERACY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00

FY18 Wareham	FY18 Beginning Balance	FY18 Receipts	FY18 Journal Entries	FY18 Expenditures	FY18 Ending thru Mar
SUMMER SCHOOL	\$5,826.96	\$9,005.00	\$0.00	(\$13,159.58)	\$1,672.38
SCHOOL PROPERTY	\$29.12	\$8,125.81	\$0.00	(\$9,686.37)	(\$1,531.44)
LOST BOOKS	\$10,002.98	\$3,729.95	\$0.00	(\$2,895.00)	\$10,837.93
TRANSPORTATION	\$225.70	\$107,120.09		(\$66,937.49)	\$40,408.30
ATHLETIC RECEIPTS	\$9,032.81	\$65,059.00	\$220.25	(\$52,095.64)	\$22,216.42
GIFT-GLOBAL ED REV	\$9,518.01	\$150.44	\$0.00	(\$49.56)	\$9,618.89
GIFT-DECAS	\$59,012.01	\$15,108.42	\$0.00	(\$382.98)	\$73,737.45
GIFT-HIGH	\$48,991.70	\$26,145.11	\$632.45	(\$41,317.70)	\$34,451.56
GIFT-MINOT	\$16,519.98	\$775.34	\$0.00	(\$1,609.04)	\$15,686.28
GIFT-MAKEPEACE	\$18,640.70	\$20,000.00	\$0.00	(\$14,328.12)	\$24,312.58
PM2 PROGRAM FEES/ADULT ED	\$3,877.09	\$200.00	\$0.00		\$4,077.09
DRIVERS ED	\$13,523.20	\$21,180.00	(\$385.30)	(\$19,778.07)	\$14,539.83
STATE WARDS	\$803.34	\$47,049.09	\$0.00	(\$46,112.90)	\$1,739.53
SCHOOL CHOICE	\$91,699.07	\$154,523.00	\$96.95	(\$153,042.18)	\$93,276.84

FY18 Wareham	FY18 Beginning Balance	FY18 Receipts	FY18 Journal Entries	FY18 Expenditures	FY18 Ending thru Mar
PRESCHOOL TUITION	\$9,318.14	\$27,115.00	\$0.00	(\$200.00)	\$36,233.14
OFFICE OF BEYOND SCHOOL TIME	\$1,111.45	\$1,319.80	\$0.00	(\$1,476.49)	\$954.76
GIFT-MIDDLE	\$6,535.94	\$1,030.00	\$0.00	(\$3,212.40)	\$4,353.54
EXTENDED CARE	\$2,900.61	\$132,336.39	\$267.70	(\$137,764.15)	(\$2,259.45)
BACKBACK PROGRAM	\$0.00	\$6,500.00	\$0.00	(\$1,367.69)	\$5,132.31
GLOBAL EDUCATION	\$0.00	\$54,293.32			\$54,293.32
SCHOOL SURPLUS					
PASS TUITION REVOLVING	\$10,116.68	\$6,072.21			\$16,188.89
	\$590,480.08	\$1,631,714.39	\$656.08	(\$1,578,479.64)	\$644,370.91