

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
JANUARY 31, 2020**

SUMMARY

This seventh report for the 2019-20 school year continues to provide year to date actual expenditures, encumbrances, and anticipated obligations. Account-by-account analysis continues to update these estimates as operating conditions occur. Beyond salaries, benefits, and accounts that have not been thoroughly evaluated, the anticipated obligations continue to be listed approximately as full budget spend (*i.e., supplies, professional services, property services, contracted services, student and staff travel, printing*).

During the month of January, the Board of Education spent approximately \$9.1M; \$5.7M on salaries; \$2.2M on benefits (*the third quarter of our self-insurance deposit of \$2.0M was made this month*); and \$1.2M on all other objects.

The “Anticipated Obligation” column continues to include a calculated Excess Cost grant offset estimated at 74.8% based on the initial estimates done by the State. This information is reflected in the “Offsetting Revenue” schedule that follows the expenditure report. Overall, this represents \$357,431 more than what was budgeted. (*Keep in mind that this may be adjusted by the State*).

The activity that produced the balance decrease from the December report include several additional special education out-of-district commitments from mediated agreements which required an increased encumbrance of approximately \$160,000. This along with the Boards recent budget adjustments which pushed \$97,210 back to this year, are now included as anticipated obligations.

The increased Excess Cost Grant is primarily responsible for our positive balance taking overall financial activities into account at this time. We are optimistic that these balances will hold until the end of the year, and may even improve.

The emergency repairs required during this month which exceeded \$5,000 included; rooftop heat wheel motor replacement at Head O’Meadow, \$5,680; replacing Glycol at High School, \$27,914.

Additional receipts for local tuition and miscellaneous fees were booked.

The budget will continue to be closely monitored with any further impacts being shared as appropriate.

This is the first report using data from both the Phoenix and eFinance accounting systems. Currently there is no detail report that matches the previous report which you had been receiving. We will continue reviewing this to see what is available for additional backup.

Ron Bienkowski
Director of Business
February 14, 2020



TERMS AND DEFINITIONS

The Newtown Board of Education's Monthly Financial Report provides summary financial information in the following areas:

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Expended 2018-19 – unaudited expenditures from the prior fiscal year (for comparison purposes)
- Approved Budget – indicates a town approved financial plan used by the school district to achieve its goals and objectives.
- YTD Transfers – identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Current Transfers – identifies budget transfer recommended for current month action.
- Current Budget – adjusts the Approved Budget calculating adjustments (+ or -) to the identified object codes.
- Year-To-Date Expended – indicates the actual amount of cumulative expenditures processed by the school district through the month-end date indicated on the monthly budget summary report.
- Encumbered – indicates approved financial obligations of the school district as a result of employee salary contracts, purchasing agreements, purchase orders, or other identified obligations not processed for payment by the date indicated on the monthly budget summary report.
- Balance – calculates object code account balances subtracting expenditures and encumbrances from the current budget amount indicating accounts with unobligated balances or shortages.
- Anticipated Obligation - is a column which provides a method to forecast expense category fund balances that have not been approved via an encumbrance, but are anticipated to be expended or remain with an account balance to maintain the overall budget funding level. Receivable revenue (i.e., grants) are included in this column which has the effect of netting the expected expenditure.
- Projected Balance - calculates the object code balances subtracting the Anticipated Obligations. These balances will move up and down as information is known and or decisions are anticipated or made about current and projected needs of the district.

The monthly budget summary report also provides financial information on the State of Connecticut grant reimbursement programs (Excess Cost and Agency Placement Grants and Magnet Grant Transportation). These reimbursement grants/programs are used to supplement local school district budget programs as follows:

Excess Cost Grant – (Current Formula) this State of Connecticut reimbursement grant is used to support local school districts for education costs of identified special education students whose annual education costs exceed local prior year per pupil expenditure by 4 ½. Students placed by the Department of Child and Family Services (DCF) are reimbursed after the school district has met the prior year’s per pupil expenditure. School districts report these costs annually in December and March of each fiscal year. State of Connecticut grant calculations are determined by reimbursing eligible costs (60%-100%) based on the SDE grant allocation and all other town submittals.

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved Magnet school programs. The budgeted grant is \$37,700 for this year.

The last portion of the monthly budget summary reports school generated revenue that are anticipated revenue to the Town of Newtown. Fees and charges include:

- Local Tuition – amounts the board receives from non-residents who pay tuition to attend Newtown schools. Primarily from staff members.
- High school fees for parking permits.
- The final revenue is miscellaneous fees, which constitute refunds, rebates, prior year claims, etc.

**NEWTOWN BOARD OF EDUCATION
2019-20 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - JANUARY 31, 2020**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019 - 2020 APPROVED BUDGET	YTD TRANSFERS 2019 - 2020	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<u>GENERAL FUND BUDGET</u>										
100	SALARIES	\$ 48,042,992	\$ 50,205,315	\$ -	\$ 50,205,315	\$ 24,726,655	\$ 24,425,454	\$ 1,053,206	\$ 842,740	\$ 210,466
200	EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ -	\$ 11,093,340	\$ 8,055,212	\$ 2,086,969	\$ 951,159	\$ 957,970	\$ (6,811)
300	PROFESSIONAL SERVICES	\$ 767,554	\$ 797,835	\$ -	\$ 797,835	\$ 384,903	\$ 153,332	\$ 259,600	\$ 259,600	\$ -
400	PURCHASED PROPERTY SERV.	\$ 2,243,310	\$ 2,292,742	\$ -	\$ 2,292,742	\$ 1,261,930	\$ 428,149	\$ 602,663	\$ 602,348	\$ 315
500	OTHER PURCHASED SERVICES	\$ 8,901,602	\$ 9,111,879	\$ -	\$ 9,111,879	\$ 5,697,002	\$ 4,377,014	\$ (962,137)	\$ (799,886)	\$ (162,250)
600	SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ -	\$ 3,671,332	\$ 1,731,636	\$ 208,470	\$ 1,731,226	\$ 1,592,419	\$ 138,807
700	PROPERTY	\$ 756,806	\$ 757,572	\$ -	\$ 757,572	\$ 367,610	\$ 196,330	\$ 193,632	\$ 248,842	\$ (55,210)
800	MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ -	\$ 74,395	\$ 57,071	\$ 4,905	\$ 12,419	\$ 12,419	\$ -
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL GENERAL FUND BUDGET		\$ 75,725,459	\$ 78,104,410	\$ -	\$ 78,104,410	\$ 42,282,019	\$ 31,880,623	\$ 3,941,769	\$ 3,716,452	\$ 225,317
900	TRANSFER NON-LAPSING	\$ 328,772								
GRAND TOTAL		\$ 76,054,231	\$ 78,104,410	\$ -	\$ 78,104,410	\$ 42,282,019	\$ 31,880,623	\$ 3,941,769	\$ 3,716,452	\$ 225,317

NEWTOWN BOARD OF EDUCATION
2019-20 BUDGET SUMMARY REPORT
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OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019 - 2020 APPROVED BUDGET	YTD TRANSFERS 2019 - 2020	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
100	SALARIES									
	Administrative Salaries	\$ 3,926,453	\$ 4,156,163	\$ -	\$ 4,156,163	\$ 2,431,882	\$ 1,719,410	\$ 4,872	\$ 3,953	\$ 919
	Teachers & Specialists Salaries	\$ 30,602,780	\$ 31,770,823	\$ -	\$ 31,770,823	\$ 14,638,429	\$ 17,050,146	\$ 82,248	\$ (68,579)	\$ 150,827
	Early Retirement	\$ 40,000	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 89,327	\$ 94,514	\$ -	\$ 94,514	\$ 67,732	\$ 0	\$ 26,782	\$ 25,946	\$ 836
	Homebound & Tutors Salaries	\$ 150,895	\$ 162,236	\$ -	\$ 162,236	\$ 40,417	\$ 37,222	\$ 84,597	\$ 77,639	\$ 6,957
	Certified Substitutes	\$ 629,852	\$ 652,430	\$ -	\$ 652,430	\$ 311,748	\$ 111,520	\$ 229,162	\$ 229,162	\$ -
	Coaching/Activities	\$ 621,521	\$ 652,752	\$ -	\$ 652,752	\$ 345,263	\$ (1,143)	\$ 308,632	\$ 308,632	\$ -
	Staff & Program Development	\$ 226,225	\$ 213,494	\$ -	\$ 213,494	\$ 68,861	\$ 28,576	\$ 116,056	\$ 116,056	\$ -
	CERTIFIED SALARIES	\$ 36,287,053	\$ 37,734,412	\$ -	\$ 37,734,412	\$ 17,936,331	\$ 18,945,731	\$ 852,349	\$ 692,810	\$ 159,539
	Supervisors/Technology Salaries	\$ 879,898	\$ 934,371	\$ -	\$ 934,371	\$ 555,981	\$ 346,664	\$ 31,726	\$ 17,633	\$ 14,093
	Clerical & Secretarial Salaries	\$ 2,261,580	\$ 2,339,317	\$ -	\$ 2,339,317	\$ 1,310,411	\$ 1,027,816	\$ 1,090	\$ -	\$ 1,090
	Educational Assistants	\$ 2,577,377	\$ 2,783,832	\$ -	\$ 2,783,832	\$ 1,407,711	\$ 1,374,362	\$ 1,759	\$ 1,800	\$ (41)
	Nurses & Medical Advisors	\$ 734,534	\$ 779,871	\$ -	\$ 779,871	\$ 353,723	\$ 387,847	\$ 38,301	\$ 38,301	\$ -
	Custodial & Maint. Salaries	\$ 3,116,314	\$ 3,212,091	\$ -	\$ 3,212,091	\$ 1,816,165	\$ 1,316,625	\$ 79,301	\$ 23,064	\$ 56,237
	Non-Certied Adj & Bus Drivers Salaries	\$ 12,745	\$ 25,022	\$ -	\$ 25,022	\$ 11,493	\$ 13,529	\$ -	\$ -	\$ -
	Career/Job Salaries	\$ 48,376	\$ 141,195	\$ -	\$ 141,195	\$ 77,983	\$ 112,481	\$ (49,269)	\$ (52,964)	\$ 3,695
	Special Education Svcs Salaries	\$ 1,172,425	\$ 1,271,345	\$ -	\$ 1,271,345	\$ 656,655	\$ 615,400	\$ (710)	\$ 199	\$ (909)
	Attendance & Security Salaries	\$ 580,533	\$ 605,759	\$ -	\$ 605,759	\$ 315,177	\$ 275,668	\$ 14,914	\$ 12,500	\$ 2,414
	Extra Work - Non-Cert.	\$ 104,484	\$ 110,362	\$ -	\$ 110,362	\$ 100,784	\$ 9,329	\$ 249	\$ 25,900	\$ (25,651)
	Custodial & Maint. Overtime	\$ 228,815	\$ 235,738	\$ -	\$ 235,738	\$ 168,112	\$ -	\$ 67,626	\$ 67,626	\$ -
	Civic Activities/Park & Rec.	\$ 38,858	\$ 32,000	\$ -	\$ 32,000	\$ 16,129	\$ -	\$ 15,871	\$ 15,871	\$ -
	NON-CERTIFIED SALARIES	\$ 11,755,939	\$ 12,470,903	\$ -	\$ 12,470,903	\$ 6,790,324	\$ 5,479,723	\$ 200,856	\$ 149,930	\$ 50,927
	SUBTOTAL SALARIES	\$ 48,042,992	\$ 50,205,315	\$ -	\$ 50,205,315	\$ 24,726,655	\$ 24,425,454	\$ 1,053,206	\$ 842,740	\$ 210,466

**NEWTOWN BOARD OF EDUCATION
2019-20 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - JANUARY 31, 2020**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019 - 2020 APPROVED BUDGET	YTD TRANSFERS 2019 - 2020	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,179,822	\$ 8,058,967	\$ -	\$ 8,058,967	\$ 6,058,942	\$ 1,977,388	\$ 22,637	\$ 16,095	\$ 6,542
	Life Insurance	\$ 84,680	\$ 87,134	\$ -	\$ 87,134	\$ 50,199	\$ -	\$ 36,935	\$ 36,521	\$ 414
	FICA & Medicare	\$ 1,499,915	\$ 1,534,045	\$ -	\$ 1,534,045	\$ 793,231	\$ -	\$ 740,814	\$ 740,814	\$ -
	Pensions	\$ 809,692	\$ 864,842	\$ -	\$ 864,842	\$ 779,807	\$ 250	\$ 84,785	\$ 88,240	\$ (3,455)
	Unemployment & Employee Assist.	\$ 59,858	\$ 87,000	\$ -	\$ 87,000	\$ 23,082	\$ -	\$ 63,918	\$ 56,418	\$ 7,500
	Workers Compensation	\$ 531,920	\$ 461,352	\$ -	\$ 461,352	\$ 349,951	\$ 109,332	\$ 2,069	\$ 19,881	\$ (17,812)
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ -	\$ 11,093,340	\$ 8,055,212	\$ 2,086,969	\$ 951,159	\$ 957,970	\$ (6,811)
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 574,753	\$ 590,802	\$ -	\$ 590,802	\$ 295,419	\$ 126,535	\$ 168,848	\$ 168,848	\$ -
	Professional Educational Serv.	\$ 192,800	\$ 207,033	\$ -	\$ 207,033	\$ 89,484	\$ 26,797	\$ 90,752	\$ 90,752	\$ -
	SUBTOTAL PROFESSIONAL SERV.	\$ 767,554	\$ 797,835	\$ -	\$ 797,835	\$ 384,903	\$ 153,332	\$ 259,600	\$ 259,600	\$ -
400	PURCHASED PROPERTY SERV.									
	Buildings & Grounds Services	\$ 694,509	\$ 708,805	\$ -	\$ 708,805	\$ 436,476	\$ 143,954	\$ 128,374	\$ 128,374	\$ -
	Utility Services - Water & Sewer	\$ 132,669	\$ 147,645	\$ -	\$ 147,645	\$ 89,777	\$ -	\$ 57,868	\$ 57,868	\$ -
	Building, Site & Emergency Repairs	\$ 550,790	\$ 460,850	\$ -	\$ 460,850	\$ 259,835	\$ 94,388	\$ 106,627	\$ 106,627	\$ -
	Equipment Repairs	\$ 300,958	\$ 338,819	\$ -	\$ 338,819	\$ 128,804	\$ 53,320	\$ 156,695	\$ 156,695	\$ -
	Rentals - Building & Equipment	\$ 271,749	\$ 272,923	\$ -	\$ 272,923	\$ 133,433	\$ 95,625	\$ 43,866	\$ 43,551	\$ 315
	Building & Site Improvements	\$ 292,635	\$ 363,700	\$ -	\$ 363,700	\$ 213,606	\$ 40,862	\$ 109,232	\$ 109,232	\$ -
	SUBTOTAL PUR. PROPERTY SERV.	\$ 2,243,310	\$ 2,292,742	\$ -	\$ 2,292,742	\$ 1,261,930	\$ 428,149	\$ 602,663	\$ 602,348	\$ 315

NEWTOWN BOARD OF EDUCATION
2019-20 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - JANUARY 31, 2020

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019 - 2020 APPROVED BUDGET	YTD TRANSFERS 2019 - 2020	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ 619,306	\$ 631,536	\$ -	\$ 631,536	\$ 424,125	\$ 52,274	\$ 155,138	\$ 155,138	\$ -
	Transportation Services	\$ 4,180,892	\$ 4,323,600	\$ -	\$ 4,323,600	\$ 2,288,379	\$ 1,660,525	\$ 374,697	\$ 325,370	\$ 49,327
	Insurance - Property & Liability	\$ 400,457	\$ 407,947	\$ -	\$ 407,947	\$ 298,513	\$ 79,968	\$ 29,466	\$ -	\$ 29,466
	Communications	\$ 140,237	\$ 160,926	\$ -	\$ 160,926	\$ 84,192	\$ 42,667	\$ 34,068	\$ 27,936	\$ 6,132
	Printing Services	\$ 32,114	\$ 33,057	\$ -	\$ 33,057	\$ 10,145	\$ 7,630	\$ 15,282	\$ 15,282	\$ -
	Tuition - Out of District	\$ 3,330,730	\$ 3,328,479	\$ -	\$ 3,328,479	\$ 2,494,940	\$ 2,454,784	\$ (1,621,246)	\$ (1,373,611)	\$ (247,635)
	Student Travel & Staff Mileage	\$ 197,866	\$ 226,334	\$ -	\$ 226,334	\$ 96,708	\$ 79,166	\$ 50,460	\$ 50,000	\$ 460
	SUBTOTAL OTHER PURCHASED SERV.	\$ 8,901,602	\$ 9,111,879	\$ -	\$ 9,111,879	\$ 5,697,002	\$ 4,377,014	\$ (962,137)	\$ (799,886)	\$ (162,250)
600	SUPPLIES									
	Instructional & Library Supplies	\$ 885,366	\$ 819,252	\$ -	\$ 819,252	\$ 459,872	\$ 83,867	\$ 275,513	\$ 275,513	\$ -
	Software, Medical & Office Supplies	\$ 189,356	\$ 216,843	\$ -	\$ 216,843	\$ 104,232	\$ 43,754	\$ 68,857	\$ 68,857	\$ -
	Plant Supplies	\$ 366,651	\$ 375,000	\$ -	\$ 375,000	\$ 178,311	\$ 71,132	\$ 125,557	\$ 125,557	\$ -
	Electric	\$ 1,433,462	\$ 1,384,117	\$ -	\$ 1,384,117	\$ 649,424	\$ -	\$ 734,693	\$ 629,693	\$ 105,000
	Propane & Natural Gas	\$ 426,559	\$ 434,914	\$ -	\$ 434,914	\$ 165,738	\$ -	\$ 269,176	\$ 217,854	\$ 51,322
	Fuel Oil	\$ 97,798	\$ 81,000	\$ -	\$ 81,000	\$ 26,064	\$ -	\$ 54,936	\$ 54,936	\$ -
	Fuel for Vehicles & Equip.	\$ 246,113	\$ 203,992	\$ -	\$ 203,992	\$ 52,540	\$ -	\$ 151,452	\$ 126,967	\$ 24,485
	Textbooks	\$ 139,133	\$ 156,214	\$ -	\$ 156,214	\$ 95,454	\$ 9,717	\$ 51,043	\$ 93,043	\$ (42,000)
	SUBTOTAL SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ -	\$ 3,671,332	\$ 1,731,636	\$ 208,470	\$ 1,731,226	\$ 1,592,419	\$ 138,807

**NEWTOWN BOARD OF EDUCATION
2019-20 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - JANUARY 31, 2020**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019 - 2020 APPROVED BUDGET	YTD TRANSFERS 2019 - 2020	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
700	PROPERTY									
	Capital Improvements (Sewers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 576,182	\$ 550,000	\$ -	\$ 550,000	\$ 328,758	\$ 46,700	\$ 174,542	\$ 174,542	\$ -
	Other Equipment	\$ 180,624	\$ 207,572	\$ -	\$ 207,572	\$ 38,853	\$ 149,630	\$ 19,090	\$ 74,300	\$ (55,210)
	SUBTOTAL PROPERTY	\$ 756,806	\$ 757,572	\$ -	\$ 757,572	\$ 367,610	\$ 196,330	\$ 193,632	\$ 248,842	\$ (55,210)
800	MISCELLANEOUS									
	Memberships	\$ 62,869	\$ 74,395	\$ -	\$ 74,395	\$ 57,071	\$ 4,905	\$ 12,419	\$ 12,419	\$ -
	SUBTOTAL MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ -	\$ 74,395	\$ 57,071	\$ 4,905	\$ 12,419	\$ 12,419	\$ -
910	SPECIAL ED CONTINGENCY		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
	TOTAL LOCAL BUDGET	\$ 75,725,459	\$ 78,104,410	\$ -	\$ 78,104,410	\$ 42,282,019	\$ 31,880,623	\$ 3,941,769	\$ 3,716,452	\$ 225,317

<u>REVENUES</u>		2019-20			
<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>		<u>APPROVED BUDGET</u>	<u>RECEIVED</u>	<u>BALANCE</u>	<u>% RECEIVED</u>
LOCAL TUITION		\$38,950	\$22,050	\$16,900	56.61%
HIGH SCHOOL FEES FOR PARKING PERMITS		\$20,000	\$20,000	\$0	100.00%
MISCELLANEOUS FEES		\$5,000	\$2,355	\$2,645	47.09%
TOTAL SCHOOL GENERATED FEES		\$63,950	\$44,405	\$19,545	69.44%

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - JANUARY 31, 2020"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	CURRENT BUDGET	1st ESTIMATE	STATE ESTIMATE - 13-Jan	Feb RECEIVED	May ESTIMATED
100	SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ (34,983)	\$ (34,856)	\$ -
200	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	PURCHASED PROPERTY SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES	\$ (1,467,089)	\$ -	\$ (1,467,089)	\$ (1,850,850)	\$ (1,844,127)	\$ -
600	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND BUDGET		\$ (1,521,552)	\$ -	\$ (1,521,552)	\$ (1,885,833)	\$ (1,878,983)	\$ -
100	SALARIES						
	Administrative Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Teachers & Specialists Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Early Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Homebound & Tutors Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Certified Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Coaching/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Staff & Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CERTIFIED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Supervisors/Technology Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Clerical & Secretarial salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Educational Assistants	\$ (5,386)	\$ (5,386)	\$ -	\$ -	\$ -	\$ -
	Nurses & Medical advisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non Certified Salary Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Education Svcs Salaries	\$ (49,077)	\$ (49,077)	\$ (34,983)	\$ (34,856)	\$ -	\$ -
	Attendance & Security Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Extra Work - Non-Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint. Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Civic activities/Park & Rec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-CERTIFIED SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ (34,983)	\$ (34,856)	\$ -
	SUBTOTAL SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ (34,983)	\$ (34,856)	\$ -
200	EMPLOYEE BENEFITS						
	SUBTOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

"FOR THE MONTH ENDING - JANUARY 31, 2020"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	CURRENT BUDGET	1st ESTIMATE	STATE ESTIMATE - 13-Jan	Feb RECEIVED	May ESTIMATED
300	PROFESSIONAL SERVICES						
	Professional Services	\$ -	\$ -				\$ -
	Professional Educational Ser.	\$ -	\$ -		\$ -		
	SUBTOTAL PROFESSIONAL SVCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	PURCHASED PROPERTY SVCS						
	SUBTOTAL PUR. PROPERTY SER.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES						
	Contracted Services	\$ -	\$ -		\$ -		
	Transportation Services	\$ (329,230)	\$ (329,230)	\$ (371,702)	\$ (370,351)		\$ -
	Insurance - Property & Liability	\$ -	\$ -		\$ -		
	Communications	\$ -	\$ -		\$ -		
	Printing Services	\$ -	\$ -		\$ -		
	Tuition - Out of District	\$ (1,137,859)	\$ (1,137,859)	\$ (1,479,148)	\$ (1,473,776)		\$ -
	Student Travel & Staff Mileage	\$ -	\$ -		\$ -		
	SUBTOTAL OTHER PURCHASED SER	\$ (1,467,089)	\$ (1,467,089)	\$ (1,850,850)	\$ (1,844,127)	\$ -	\$ -
600	SUPPLIES						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY						
	SUBTOTAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS						
	Memberships						
	SUBTOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL BUDGET	\$ (1,521,552)	\$ (1,521,552)	\$ (1,885,833)	\$ (1,878,983)	\$ -	\$ -

Difference, 1st estimate to States Estimate \$ (6,850) 0% 0%

Excess Cost and Agency placement Grants are budgeted at 75%. \$ (1,521,552)

The first state estimate is at 74.8% reimbursement (this represents \$6,850 less than our internal 1st estimate). \$ (1,878,983)

Amount beyond budgeted \$ (357,431)