

**NEWTOWN BOARD OF EDUCATION  
MONTHLY FINANCIAL REPORT  
SEPTEMBER 30, 2019**

**SUMMARY**

This third report of the 2019-20 school year continues to provide year to date actual expenditures and encumbrances while still being limited in the area of anticipated obligations. Account-by-account analysis will begin now that classes have resumed and all current staff is encumbered.

During the month of September, the Board of Education spent approximately \$5.7M; \$4.0M on salaries and \$1.7M on all other objects, including tuition and transportation. The main object accounts are in a positive position for this quarter.

Currently the Special Education Tuition account will exceed budget by approximately \$224,000 assuming the Excess Cost Grant arrives as budgeted at \$1,137,859. This will need to be recalculated prior to the end of November and is subject to continuing change.

The current review to date, has not identified any other areas of concern.

The emergency repairs required during this month which exceeded \$5,000 included; replacing failed ductless splits in the Reed data room for \$9,730, and replacing the flue pipe at the maintenance shop for \$6,010.

On the revenue side we are showing receipts for local tuition.

The budget will be closely monitored with any important issues identified as soon as we become aware of them.

Ron Bienkowski  
Director of Business  
October 9, 2019

## 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.
- 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 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE				
<b><u>GENERAL FUND BUDGET</u></b>									
100	SALARIES	\$ 48,042,992	\$ 50,205,315	\$ 50,205,315	\$ 7,191,486	\$ 40,981,198	\$ 2,032,631	\$ (54,463)	\$ 2,087,094
200	EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ 11,093,340	\$ 3,314,206	\$ 6,161,537	\$ 1,617,597	\$ -	\$ 1,617,597
300	PROFESSIONAL SERVICES	\$ 767,554	\$ 797,835	\$ 797,835	\$ 99,974	\$ 107,908	\$ 589,953	\$ -	\$ 589,953
400	PURCHASED PROPERTY SERV.	\$ 2,243,310	\$ 2,292,742	\$ 2,292,742	\$ 536,765	\$ 565,526	\$ 1,190,451	\$ -	\$ 1,190,451
500	OTHER PURCHASED SERVICES	\$ 8,901,602	\$ 9,111,879	\$ 9,111,879	\$ 1,887,757	\$ 7,133,502	\$ 90,620	\$ (1,467,089)	\$ 1,557,709
600	SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ 3,671,332	\$ 631,297	\$ 239,532	\$ 2,800,503	\$ -	\$ 2,800,503
700	PROPERTY	\$ 756,806	\$ 757,572	\$ 757,572	\$ 145,786	\$ 247,919	\$ 363,867	\$ -	\$ 363,867
800	MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ 74,395	\$ 52,378	\$ 3,534	\$ 18,483	\$ -	\$ 18,483
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
<b>TOTAL GENERAL FUND BUDGET</b>		<b>\$ 75,725,459</b>	<b>\$ 78,104,410</b>	<b>\$ 78,104,410</b>	<b>\$ 13,859,649</b>	<b>\$ 55,440,655</b>	<b>\$ 8,804,106</b>	<b>\$ (1,521,552)</b>	<b>\$ 10,325,658</b>
900	TRANSFER NON-LAPSING	\$ 328,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL</b>		<b>\$ 76,054,231</b>	<b>\$ 78,104,410</b>	<b>\$ 78,104,410</b>	<b>\$ 13,859,649</b>	<b>\$ 55,440,655</b>	<b>\$ 8,804,106</b>	<b>\$ (1,521,552)</b>	<b>\$ 10,325,658</b>

(Unaudited)

**NEWTOWN BOARD OF EDUCATION**  
**2019-20 BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET						
<b>100</b>	<b>SALARIES</b>									
	Administrative Salaries	\$ 3,926,453	\$ 4,156,163	\$ 4,156,163	\$ 942,378	\$ 3,206,901	\$ 6,884	\$ -	\$ 6,884	
	Teachers & Specialists Salaries	\$ 30,602,780	\$ 31,770,823	\$ 31,770,823	\$ 3,692,529	\$ 27,872,003	\$ 206,291	\$ -	\$ 206,291	
	Early Retirement	\$ 40,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	
	Continuing Ed./Summer School	\$ 89,327	\$ 94,514	\$ 94,514	\$ 51,709	\$ 36,069	\$ 6,736	\$ -	\$ 6,736	
	Homebound & Tutors Salaries	\$ 150,895	\$ 162,236	\$ 162,236	\$ 5,864	\$ 54,892	\$ 101,481	\$ -	\$ 101,481	
	Certified Substitutes	\$ 629,852	\$ 652,430	\$ 652,430	\$ 136,911	\$ 175,700	\$ 339,819	\$ -	\$ 339,819	
	Coaching/Activities	\$ 621,521	\$ 652,752	\$ 652,752	\$ -	\$ -	\$ 652,752	\$ -	\$ 652,752	
	Staff & Program Development	\$ 226,225	\$ 213,494	\$ 213,494	\$ 36,807	\$ 34,852	\$ 141,835	\$ -	\$ 141,835	
	<b>CERTIFIED SALARIES</b>	<b>\$ 36,287,053</b>	<b>\$ 37,734,412</b>	<b>\$ 37,734,412</b>	<b>\$ 4,898,198</b>	<b>\$ 31,380,417</b>	<b>\$ 1,455,797</b>	<b>\$ -</b>	<b>\$ 1,455,797</b>	
	Supervisors/Technology Salaries	\$ 879,898	\$ 934,371	\$ 934,371	\$ 246,067	\$ 640,634	\$ 47,670	\$ -	\$ 47,670	
	Clerical & Secretarial salaries	\$ 2,261,580	\$ 2,339,317	\$ 2,339,317	\$ 468,559	\$ 1,828,631	\$ 42,127	\$ -	\$ 42,127	
	Educational Assistants	\$ 2,577,377	\$ 2,783,832	\$ 2,783,832	\$ 319,186	\$ 2,429,943	\$ 34,703	\$ (5,386)	\$ 40,089	
	Nurses & Medical advisors	\$ 734,534	\$ 779,871	\$ 779,871	\$ 88,815	\$ 641,812	\$ 49,244	\$ -	\$ 49,244	
	Custodial & Maint Salaries	\$ 3,116,314	\$ 3,212,091	\$ 3,212,091	\$ 754,370	\$ 2,279,592	\$ 178,130	\$ -	\$ 178,130	
	Non Certified Adj & Bus Drivers salaries	\$ 12,745	\$ 25,022	\$ 25,022	\$ 2,675	\$ 22,347	\$ -	\$ -	\$ -	
	Career/Job salaries	\$ 48,376	\$ 141,195	\$ 141,195	\$ 40,567	\$ 202,621	\$ (101,993)	\$ -	\$ (101,993)	
	Special Education Svcs Salaries	\$ 1,172,425	\$ 1,271,345	\$ 1,271,345	\$ 182,267	\$ 1,051,023	\$ 38,055	\$ (49,077)	\$ 87,132	
	Attendance & Security Salaries	\$ 580,533	\$ 605,759	\$ 605,759	\$ 82,204	\$ 502,032	\$ 21,523	\$ -	\$ 21,523	
	Extra Work - Non-Cert	\$ 104,484	\$ 110,362	\$ 110,362	\$ 57,684	\$ 2,146	\$ 50,532	\$ -	\$ 50,532	
	Custodial & Maint. Overtime	\$ 228,815	\$ 235,738	\$ 235,738	\$ 49,417	\$ -	\$ 186,321	\$ -	\$ 186,321	
	Civic activities/Park & Rec	\$ 38,858	\$ 32,000	\$ 32,000	\$ 1,477	\$ -	\$ 30,523	\$ -	\$ 30,523	
	<b>NON-CERTIFIED SALARIES</b>	<b>\$ 11,755,939</b>	<b>\$ 12,470,903</b>	<b>\$ 12,470,903</b>	<b>\$ 2,293,288</b>	<b>\$ 9,600,781</b>	<b>\$ 576,834</b>	<b>\$ (54,463)</b>	<b>\$ 631,297</b>	
	<b>SUBTOTAL SALARIES</b>	<b>\$ 48,042,992</b>	<b>\$ 50,205,315</b>	<b>\$ 50,205,315</b>	<b>\$ 7,191,486</b>	<b>\$ 40,981,198</b>	<b>\$ 2,032,631</b>	<b>\$ (54,463)</b>	<b>\$ 2,087,094</b>	

**NEWTOWN BOARD OF EDUCATION**  
**2019-20 BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET						
<b>200</b>	<b>EMPLOYEE BENEFITS</b>									
	Medical & Dental Expenses	\$ 8,179,822	\$ 8,058,967	\$ 8,058,967	\$ 2,089,287	\$ 5,932,163	\$ 37,518	\$ -	\$ 37,518	
	Life Insurance	\$ 84,680	\$ 87,134	\$ 87,134	\$ 20,974	\$ -	\$ 66,160	\$ -	\$ 66,160	
	FICA & Medicare	\$ 1,499,915	\$ 1,534,045	\$ 1,534,045	\$ 248,280	\$ -	\$ 1,285,765	\$ -	\$ 1,285,765	
	Pensions	\$ 809,692	\$ 864,842	\$ 864,842	\$ 714,391	\$ 10,711	\$ 139,740	\$ -	\$ 139,740	
	Unemployment & Employee Assist.	\$ 59,858	\$ 87,000	\$ 87,000	\$ 560	\$ -	\$ 86,440	\$ -	\$ 86,440	
	Workers Compensation	\$ 531,920	\$ 461,352	\$ 461,352	\$ 240,714	\$ 218,663	\$ 1,975	\$ -	\$ 1,975	
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ 11,165,888</b>	<b>\$ 11,093,340</b>	<b>\$ 11,093,340</b>	<b>\$ 3,314,206</b>	<b>\$ 6,161,537</b>	<b>\$ 1,617,597</b>	<b>\$ -</b>	<b>\$ 1,617,597</b>	
<b>300</b>	<b>PROFESSIONAL SERVICES</b>									
	Professional Services	\$ 574,753	\$ 590,802	\$ 590,802	\$ 68,882	\$ 102,044	\$ 419,876	\$ -	\$ 419,876	
	Professional Educational Ser.	\$ 192,800	\$ 207,033	\$ 207,033	\$ 31,092	\$ 5,864	\$ 170,077	\$ -	\$ 170,077	
	<b>SUBTOTAL PROFESSIONAL SVCS</b>	<b>\$ 767,554</b>	<b>\$ 797,835</b>	<b>\$ 797,835</b>	<b>\$ 99,974</b>	<b>\$ 107,908</b>	<b>\$ 589,953</b>	<b>\$ -</b>	<b>\$ 589,953</b>	
<b>400</b>	<b>PURCHASED PROPERTY SVCS</b>									
	Buildings & Grounds Services	\$ 694,509	\$ 708,805	\$ 708,805	\$ 196,274	\$ 257,234	\$ 255,297	\$ -	\$ 255,297	
	Utility Services - Water & Sewer	\$ 132,669	\$ 147,645	\$ 147,645	\$ 34,354	\$ -	\$ 113,291	\$ -	\$ 113,291	
	Building, Site & Emergency Repairs	\$ 550,790	\$ 460,850	\$ 460,850	\$ 76,457	\$ 51,887	\$ 332,506	\$ -	\$ 332,506	
	Equipment Repairs	\$ 300,958	\$ 338,819	\$ 338,819	\$ 63,771	\$ 35,104	\$ 239,944	\$ -	\$ 239,944	
	Rentals - Building & Equipment	\$ 271,749	\$ 272,923	\$ 272,923	\$ 57,510	\$ 145,360	\$ 70,053	\$ -	\$ 70,053	
	Building & Site Improvements	\$ 292,635	\$ 363,700	\$ 363,700	\$ 108,397	\$ 75,942	\$ 179,361	\$ -	\$ 179,361	
	<b>SUBTOTAL PUR. PROPERTY SER.</b>	<b>\$ 2,243,310</b>	<b>\$ 2,292,742</b>	<b>\$ 2,292,742</b>	<b>\$ 536,765</b>	<b>\$ 565,526</b>	<b>\$ 1,190,451</b>	<b>\$ -</b>	<b>\$ 1,190,451</b>	

## NEWTOWN BOARD OF EDUCATION

## 2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE				
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>								
	Contracted Services	\$ 619,306	\$ 631,536	\$ 631,536	\$ 245,099	\$ 149,462	\$ 236,974	\$ -	\$ 236,974
	Transportation Services	\$ 4,180,892	\$ 4,323,600	\$ 4,323,600	\$ 472,527	\$ 2,994,616	\$ 856,457	\$ (329,230)	\$ 1,185,687
	Insurance - Property & Liability	\$ 400,457	\$ 407,947	\$ 407,947	\$ 217,787	\$ 159,937	\$ 30,223	\$ -	\$ 30,223
	Communications	\$ 140,237	\$ 160,926	\$ 160,926	\$ 41,776	\$ 76,165	\$ 42,985	\$ -	\$ 42,985
	Printing Services	\$ 32,114	\$ 33,057	\$ 33,057	\$ 3,632	\$ 2,288	\$ 27,137	\$ -	\$ 27,137
	Tuition - Out of District	\$ 3,330,730	\$ 3,328,479	\$ 3,328,479	\$ 880,726	\$ 3,623,266	\$ (1,175,513)	\$ (1,137,859)	\$ (37,654)
	Student Travel & Staff Mileage	\$ 197,866	\$ 226,334	\$ 226,334	\$ 26,210	\$ 127,768	\$ 72,356	\$ -	\$ 72,356
	<b>SUBTOTAL OTHER PURCHASED SERVICES</b>	<b>\$ 8,901,602</b>	<b>\$ 9,111,879</b>	<b>\$ 9,111,879</b>	<b>\$ 1,887,757</b>	<b>\$ 7,133,502</b>	<b>\$ 90,620</b>	<b>\$ (1,467,089)</b>	<b>\$ 1,557,709</b>
<b>600</b>	<b>SUPPLIES</b>								
	Instructional & Library Supplies	\$ 885,366	\$ 819,252	\$ 819,252	\$ 225,113	\$ 142,567	\$ 451,571	\$ -	\$ 451,571
	Software, Medical & Office Sup.	\$ 189,356	\$ 216,843	\$ 216,843	\$ 75,793	\$ 18,241	\$ 122,809	\$ -	\$ 122,809
	Plant Supplies	\$ 366,651	\$ 375,000	\$ 375,000	\$ 40,683	\$ 50,537	\$ 283,780	\$ -	\$ 283,780
	Electric	\$ 1,433,462	\$ 1,384,117	\$ 1,384,117	\$ 222,449	\$ -	\$ 1,161,668	\$ -	\$ 1,161,668
	Propane & Natural Gas	\$ 426,559	\$ 434,914	\$ 434,914	\$ 33,697	\$ -	\$ 401,217	\$ -	\$ 401,217
	Fuel Oil	\$ 97,798	\$ 81,000	\$ 81,000	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000
	Fuel For Vehicles & Equip.	\$ 246,113	\$ 203,992	\$ 203,992	\$ (14,293)	\$ -	\$ 218,285	\$ -	\$ 218,285
	Textbooks	\$ 139,133	\$ 156,214	\$ 156,214	\$ 47,854	\$ 28,187	\$ 80,173	\$ -	\$ 80,173
	<b>SUBTOTAL SUPPLIES</b>	<b>\$ 3,784,438</b>	<b>\$ 3,671,332</b>	<b>\$ 3,671,332</b>	<b>\$ 631,297</b>	<b>\$ 239,532</b>	<b>\$ 2,800,503</b>	<b>\$ -</b>	<b>\$ 2,800,503</b>

**NEWTOWN BOARD OF EDUCATION**  
**2019-20 BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE				
<b>700</b>	<b>PROPERTY</b>								
	Capital Improvements (Sewers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 576,182	\$ 550,000	\$ 550,000	\$ 130,097	\$ 138,605	\$ 281,298	\$ -	\$ 281,298
	Other Equipment	\$ 180,624	\$ 207,572	\$ 207,572	\$ 15,689	\$ 109,314	\$ 82,569	\$ -	\$ 82,569
	<b>SUBTOTAL PROPERTY</b>	<b>\$ 756,806</b>	<b>\$ 757,572</b>	<b>\$ 757,572</b>	<b>\$ 145,786</b>	<b>\$ 247,919</b>	<b>\$ 363,867</b>	<b>\$ -</b>	<b>\$ 363,867</b>
<b>800</b>	<b>MISCELLANEOUS</b>								
	Memberships	\$ 62,869	\$ 74,395	\$ 74,395	\$ 52,378	\$ 3,534	\$ 18,483	\$ -	\$ 18,483
	<b>SUBTOTAL MISCELLANEOUS</b>	<b>\$ 62,869</b>	<b>\$ 74,395</b>	<b>\$ 74,395</b>	<b>\$ 52,378</b>	<b>\$ 3,534</b>	<b>\$ 18,483</b>	<b>\$ -</b>	<b>\$ 18,483</b>
<b>910</b>	<b>SPECIAL ED CONTINGENCY</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>TOTAL LOCAL BUDGET</b>		<b>\$ 75,725,459</b>	<b>\$ 78,104,410</b>	<b>\$ 78,104,410</b>	<b>\$ 13,859,649</b>	<b>\$ 55,440,655</b>	<b>\$ 8,804,106</b>	<b>\$ (1,521,552)</b>	<b>\$ 10,325,658</b>

(Unaudited)



NEWTOWN BOARD OF EDUCATION  
 2019-20 BUDGET SUMMARY REPORT  
 FOR THE MONTH ENDING 09/30/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
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<u>BOARD OF EDUCATION FEES &amp; CHARGES - SERVICES</u>	<u>2019-20 APPROVED BUDGET</u>	<u>RECEIVED</u>	<u>BALANCE</u>	<u>% RECEIVED</u>
LOCAL TUITION	\$38,950	\$2,450	\$36,500	6.29%
HIGH SCHOOL FEES FOR PARKING PERMITS	\$20,000	\$0	\$20,000	0.00%
MISCELLANEOUS FEES	\$5,000	\$801	\$4,199	16.02%
<b>TOTAL SCHOOL GENERATED FEES</b>	<b>\$63,950</b>	<b>\$3,251</b>	<b>\$60,699</b>	<b>5.08%</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - SEPTEMBER 30, 2019"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	CURRENT BUDGET	1st ESTIMATE	STATE ESTIMATE -	Feb RECEIVED	May ESTIMATED
100	SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	PURCHASED PROPERTY SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES	\$ (1,467,089)	\$ -	\$ (1,467,089)	\$ -	\$ -	\$ -
600	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL FUND BUDGET</b>		<b>\$ (1,521,552)</b>	<b>\$ -</b>	<b>\$ (1,521,552)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>100</b>	<b>SALARIES</b>						
	Administrative Salaries	\$ -	\$ -	\$ -	\$ -		
	Teachers & Specialists Salaries	\$ -	\$ -	\$ -	\$ -		
	Early Retirement	\$ -	\$ -	\$ -	\$ -		
	Continuing Ed./Summer School	\$ -	\$ -	\$ -	\$ -		
	Homebound & Tutors Salaries	\$ -	\$ -	\$ -	\$ -		
	Certified Substitutes	\$ -	\$ -	\$ -	\$ -		
	Coaching/Activities	\$ -	\$ -	\$ -	\$ -		
	Staff & Program Development	\$ -	\$ -	\$ -	\$ -		
	<b>CERTIFIED SALARIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	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)	\$ -	\$ -	\$ -
	Attendance & Security Salaries	\$ -	\$ -	\$ -	\$ -		
	Extra Work - Non-Cert	\$ -	\$ -	\$ -	\$ -		
	Custodial & Maint. Overtime	\$ -	\$ -	\$ -	\$ -		
	Civic activities/Park & Rec	\$ -	\$ -	\$ -	\$ -		
	<b>NON-CERTIFIED SALARIES</b>	<b>\$ (54,463)</b>	<b>\$ -</b>	<b>\$ (54,463)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>SUBTOTAL SALARIES</b>	<b>\$ (54,463)</b>	<b>\$ -</b>	<b>\$ (54,463)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>200</b>	<b>EMPLOYEE BENEFITS</b>						
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

"FOR THE MONTH ENDING - SEPTEMBER 30, 2019"

**OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS**

<b>OBJECT</b>	<b>EXPENSE CATEGORY</b>	<b>BUDGETED</b>	<b>CURRENT BUDGET</b>	<b>1st ESTIMATE</b>	<b>STATE ESTIMATE -</b>	<b>Feb RECEIVED</b>	<b>May ESTIMATED</b>
<b>300</b>	<b>PROFESSIONAL SERVICES</b>						
	Professional Services	\$ -	\$ -				\$ -
	Professional Educational Ser.	\$ -	\$ -		\$ -		
	<b>SUBTOTAL PROFESSIONAL SVCS</b>	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
<b>400</b>	<b>PURCHASED PROPERTY SVCS</b>						
	<b>SUBTOTAL PUR. PROPERTY SER.</b>	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>						
	Contracted Services	\$ -	\$ -		\$ -		
	Transportation Services	\$ (329,230)	\$ (329,230)				\$ -
	Insurance - Property & Liability	\$ -	\$ -		\$ -		
	Communications	\$ -	\$ -		\$ -		
	Printing Services	\$ -	\$ -		\$ -		
	Tuition - Out of District	\$ (1,137,859)	\$ (1,137,859)				\$ -
	Student Travel & Staff Mileage	\$ -	\$ -		\$ -		
	<b>SUBTOTAL OTHER PURCHASED SI</b>	\$ (1,467,089) \$ -	\$ (1,467,089) \$ -	\$ -	\$ -	\$ -	\$ -
<b>600</b>	<b>SUPPLIES</b>						
	<b>SUBTOTAL SUPPLIES</b>	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
<b>700</b>	<b>PROPERTY</b>						
	<b>SUBTOTAL PROPERTY</b>	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
<b>800</b>	<b>MISCELLANEOUS</b>						
	Memberships						
	<b>SUBTOTAL MISCELLANEOUS</b>	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL LOCAL BUDGET</b>	\$ (1,521,552) \$ -	\$ (1,521,552) \$ -	\$ -	\$ -	\$ -	\$ -

#DIV/0! #DIV/0!

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

\$ -