

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
AUGUST 31, 2018**

SUMMARY

Information available for the second financial report in fiscal year 2018-19 continues to be limited at this time. This is generally the case as anticipated obligations are not indicated and would end up being the budgeted numbers until the account-by-account analysis progresses. Any event that is expected to negatively impact our budget as the school year begins will be addressed and brought forward immediately. Routine account analyses begins as time allows throughout the year. The main object accounts are all in a positive position at this time.

During the month of August, the Board of Education spent approximately \$4.0M; \$2.6M on Salaries (the first school year payroll was on August 31st) and \$1.4M for all other objects. A significant portion of the certified salaries are encumbered at this time but vacancies and other changes have not been addressed during this period.

On the revenue schedule we booked some tuition and miscellaneous fees.

Ron Bienkowski
Director of Business
September 11, 2018

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 2017-18 – 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. (None at this time)
- Current Transfers – identifies the recommended cross object codes for current month action. (None proposed at this time)
- 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 \$52,700 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

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<u>GENERAL FUND BUDGET</u>									
100	SALARIES	\$ 46,681,657	\$ 48,352,266	\$ 48,352,266	\$ 3,133,112	\$ 42,922,067	\$ 2,297,087	\$ (49,618)	\$ 2,346,705
200	EMPLOYEE BENEFITS	\$ 11,604,603	\$ 11,165,964	\$ 11,165,964	\$ 3,074,051	\$ 6,396,225	\$ 1,695,687	\$ -	\$ 1,695,687
300	PROFESSIONAL SERVICES	\$ 860,328	\$ 823,818	\$ 823,818	\$ 62,772	\$ 95,204	\$ 665,841	\$ (56,105)	\$ 721,946
400	PURCHASED PROPERTY SERV.	\$ 1,876,912	\$ 2,175,147	\$ 2,175,147	\$ 397,431	\$ 886,595	\$ 891,121	\$ -	\$ 891,121
500	OTHER PURCHASED SERVICES	\$ 8,922,509	\$ 8,939,787	\$ 8,939,787	\$ 1,282,812	\$ 3,868,142	\$ 3,788,833	\$ (1,407,585)	\$ 5,196,418
600	SUPPLIES	\$ 3,501,034	\$ 3,831,795	\$ 3,831,795	\$ 380,056	\$ 406,291	\$ 3,045,448	\$ -	\$ 3,045,448
700	PROPERTY	\$ 556,785	\$ 596,247	\$ 596,247	\$ 55,584	\$ 15,268	\$ 525,395	\$ -	\$ 525,395
800	MISCELLANEOUS	\$ 60,808	\$ 69,207	\$ 69,207	\$ 44,512	\$ 2,382	\$ 22,313	\$ -	\$ 22,313
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL GENERAL FUND BUDGET		\$ 74,064,636	\$ 76,054,231	\$ 76,054,231	\$ 8,430,331	\$ 54,592,175	\$ 13,031,725	\$ (1,513,308)	\$ 14,545,033
900	TRANSFER NON-LAPSING	\$ 276,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL		\$ 74,340,674	\$ 76,054,231	\$ 76,054,231	\$ 8,430,331	\$ 54,592,175	\$ 13,031,725	\$ (1,513,308)	\$ 14,545,033

(Unaudited)

NEWTOWN BOARD OF EDUCATION

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
100	SALARIES								
	Administrative Salaries	\$ 3,589,381	\$ 3,927,185	\$ 3,927,185	\$ 609,151	\$ 3,308,844	\$ 9,191	\$ -	\$ 9,191
	Teachers & Specialists Salaries	\$ 30,286,831	\$ 30,663,134	\$ 30,663,134	\$ 1,218,706	\$ 29,254,507	\$ 189,921	\$ -	\$ 189,921
	Early Retirement	\$ 32,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 88,754	\$ 93,428	\$ 93,428	\$ 47,448	\$ 38,989	\$ 6,991	\$ -	\$ 6,991
	Homebound & Tutors Salaries	\$ 133,352	\$ 218,868	\$ 218,868	\$ 1,686	\$ 58,991	\$ 158,191	\$ -	\$ 158,191
	Certified Substitutes	\$ 585,384	\$ 665,815	\$ 665,815	\$ 85	\$ 204,850	\$ 460,880	\$ -	\$ 460,880
	Coaching/Activities	\$ 580,835	\$ 618,223	\$ 618,223	\$ -	\$ 6,231	\$ 611,992	\$ -	\$ 611,992
	Staff & Program Development	\$ 175,766	\$ 224,173	\$ 224,173	\$ 73,537	\$ 9,793	\$ 140,844	\$ -	\$ 140,844
	CERTIFIED SALARIES	\$ 35,472,303	\$ 36,450,826	\$ 36,450,826	\$ 1,990,613	\$ 32,882,204	\$ 1,578,009	\$ -	\$ 1,578,009
	Supervisors/Technology Salaries	\$ 737,247	\$ 920,240	\$ 920,240	\$ 129,110	\$ 691,081	\$ 100,049	\$ -	\$ 100,049
	Clerical & Secretarial salaries	\$ 2,175,395	\$ 2,276,982	\$ 2,276,982	\$ 262,836	\$ 1,967,648	\$ 46,498	\$ -	\$ 46,498
	Educational Assistants	\$ 2,404,167	\$ 2,538,989	\$ 2,538,989	\$ 42,633	\$ 2,251,666	\$ 244,690	\$ (5,326)	\$ 250,016
	Nurses & Medical advisors	\$ 734,835	\$ 740,251	\$ 740,251	\$ 28,531	\$ 642,770	\$ 68,950	\$ -	\$ 68,950
	Custodial & Maint Salaries	\$ 3,034,637	\$ 3,121,867	\$ 3,121,867	\$ 497,689	\$ 2,509,223	\$ 114,954	\$ -	\$ 114,954
	Non Certified Adj & Bus Drivers salaries	\$ 24,888	\$ 68,670	\$ 68,670	\$ 708	\$ -	\$ 67,962	\$ -	\$ 67,962
	Career/Job salaries	\$ 84,244	\$ 74,790	\$ 74,790	\$ 31,273	\$ 264,504	\$ (220,987)	\$ -	\$ (220,987)
	Special Education Svcs Salaries	\$ 1,084,834	\$ 1,228,405	\$ 1,228,405	\$ 58,106	\$ 1,164,227	\$ 6,072	\$ (44,292)	\$ 50,364
	Attendance & Security Salaries	\$ 570,324	\$ 591,639	\$ 591,639	\$ 22,484	\$ 548,744	\$ 20,412	\$ -	\$ 20,412
	Extra Work - Non-Cert	\$ 91,741	\$ 107,869	\$ 107,869	\$ 32,208	\$ -	\$ 75,661	\$ -	\$ 75,661
	Custodial & Maint. Overtime	\$ 234,510	\$ 199,738	\$ 199,738	\$ 36,921	\$ -	\$ 162,817	\$ -	\$ 162,817
	Civic activities/Park & Rec	\$ 32,532	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ 32,000	\$ -	\$ 32,000
	NON-CERTIFIED SALARIES	\$ 11,209,354	\$ 11,901,440	\$ 11,901,440	\$ 1,142,499	\$ 10,039,863	\$ 719,078	\$ (49,618)	\$ 768,696
	SUBTOTAL SALARIES	\$ 46,681,657	\$ 48,352,266	\$ 48,352,266	\$ 3,133,112	\$ 42,922,067	\$ 2,297,087	\$ (49,618)	\$ 2,346,705

NEWTOWN BOARD OF EDUCATION

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
200	EMPLOYEE BENEFITS								
	Medical & Dental Expenses	\$ 8,829,256	\$ 8,183,967	\$ 8,183,967	\$ 2,115,765	\$ 6,025,913	\$ 42,290	\$ -	\$ 42,290
	Life Insurance	\$ 85,000	\$ 87,134	\$ 87,134	\$ 13,833	\$ -	\$ 73,301	\$ -	\$ 73,301
	FICA & Medicare	\$ 1,454,800	\$ 1,514,790	\$ 1,514,790	\$ 127,101	\$ -	\$ 1,387,689	\$ -	\$ 1,387,689
	Pensions	\$ 683,223	\$ 775,643	\$ 775,643	\$ 674,352	\$ 9,711	\$ 91,580	\$ -	\$ 91,580
	Unemployment & Employee Assist.	\$ 53,823	\$ 87,000	\$ 87,000	\$ 600	\$ -	\$ 86,400	\$ -	\$ 86,400
	Workers Compensation	\$ 498,501	\$ 517,430	\$ 517,430	\$ 142,401	\$ 360,602	\$ 14,428	\$ -	\$ 14,428
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,604,603	\$ 11,165,964	\$ 11,165,964	\$ 3,074,051	\$ 6,396,225	\$ 1,695,687	\$ -	\$ 1,695,687
300	PROFESSIONAL SERVICES								
	Professional Services	\$ 665,344	\$ 615,047	\$ 615,047	\$ 24,227	\$ 79,969	\$ 510,851	\$ (56,105)	\$ 566,956
	Professional Educational Ser.	\$ 194,984	\$ 208,771	\$ 208,771	\$ 38,545	\$ 15,235	\$ 154,991	\$ -	\$ 154,991
	SUBTOTAL PROFESSIONAL SVCS	\$ 860,328	\$ 823,818	\$ 823,818	\$ 62,772	\$ 95,204	\$ 665,841	\$ (56,105)	\$ 721,946
400	PURCHASED PROPERTY SVCS								
	Buildings & Grounds Services	\$ 707,757	\$ 697,600	\$ 697,600	\$ 172,695	\$ 392,679	\$ 132,226	\$ -	\$ 132,226
	Utility Services - Water & Sewer	\$ 140,819	\$ 137,650	\$ 137,650	\$ 10,442	\$ -	\$ 127,208	\$ -	\$ 127,208
	Building, Site & Emergency Repairs	\$ 490,220	\$ 460,850	\$ 460,850	\$ 47,135	\$ 87,348	\$ 326,367	\$ -	\$ 326,367
	Equipment Repairs	\$ 248,481	\$ 313,324	\$ 313,324	\$ 56,046	\$ 26,773	\$ 230,505	\$ -	\$ 230,505
	Rentals - Building & Equipment	\$ 265,862	\$ 272,923	\$ 272,923	\$ 53,723	\$ 149,385	\$ 69,815	\$ -	\$ 69,815
	Building & Site Improvements	\$ 23,773	\$ 292,800	\$ 292,800	\$ 57,390	\$ 230,410	\$ 5,000	\$ -	\$ 5,000
	SUBTOTAL PUR. PROPERTY SER.	\$ 1,876,912	\$ 2,175,147	\$ 2,175,147	\$ 397,431	\$ 886,595	\$ 891,121	\$ -	\$ 891,121

NEWTOWN BOARD OF EDUCATION

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
500	OTHER PURCHASED SERVICES								
	Contracted Services	\$ 570,837	\$ 621,207	\$ 621,207	\$ 230,874	\$ 139,800	\$ 250,533	\$ -	\$ 250,533
	Transportation Services	\$ 4,091,115	\$ 4,341,927	\$ 4,341,927	\$ 78,765	\$ -	\$ 4,263,162	\$ (348,975)	\$ 4,612,137
	Insurance - Property & Liability	\$ 410,691	\$ 409,907	\$ 409,907	\$ 143,328	\$ 256,583	\$ 9,997	\$ -	\$ 9,997
	Communications	\$ 159,176	\$ 156,649	\$ 156,649	\$ 25,969	\$ 108,511	\$ 22,169	\$ -	\$ 22,169
	Printing Services	\$ 27,387	\$ 33,020	\$ 33,020	\$ 1,990	\$ -	\$ 31,030	\$ -	\$ 31,030
	Tuition - Out of District	\$ 3,454,767	\$ 3,164,101	\$ 3,164,101	\$ 795,983	\$ 3,233,242	\$ (865,124)	\$ (1,058,610)	\$ 193,486
	Student Travel & Staff Mileage	\$ 208,537	\$ 212,976	\$ 212,976	\$ 5,904	\$ 130,006	\$ 77,065	\$ -	\$ 77,065
	SUBTOTAL OTHER PURCHASED SERVICES	\$ 8,922,509	\$ 8,939,787	\$ 8,939,787	\$ 1,282,812	\$ 3,868,142	\$ 3,788,833	\$ (1,407,585)	\$ 5,196,418
600	SUPPLIES								
	Instructional & Library Supplies	\$ 767,673	\$ 835,997	\$ 835,997	\$ 104,594	\$ 226,330	\$ 505,074	\$ -	\$ 505,074
	Software, Medical & Office Sup.	\$ 140,088	\$ 188,341	\$ 188,341	\$ 59,559	\$ 29,251	\$ 99,531	\$ -	\$ 99,531
	Plant Supplies	\$ 404,991	\$ 375,000	\$ 375,000	\$ 70,854	\$ 77,163	\$ 226,983	\$ -	\$ 226,983
	Electric	\$ 1,305,141	\$ 1,498,260	\$ 1,498,260	\$ 90,922	\$ -	\$ 1,407,338	\$ -	\$ 1,407,338
	Propane & Natural Gas	\$ 304,459	\$ 430,300	\$ 430,300	\$ 17,906	\$ -	\$ 412,394	\$ -	\$ 412,394
	Fuel Oil	\$ 321,179	\$ 108,860	\$ 108,860	\$ -	\$ -	\$ 108,860	\$ -	\$ 108,860
	Fuel For Vehicles & Equip.	\$ 231,624	\$ 254,618	\$ 254,618	\$ 1,131	\$ -	\$ 253,487	\$ -	\$ 253,487
	Textbooks	\$ 25,880	\$ 140,419	\$ 140,419	\$ 35,091	\$ 73,547	\$ 31,780	\$ -	\$ 31,780
	SUBTOTAL SUPPLIES	\$ 3,501,034	\$ 3,831,795	\$ 3,831,795	\$ 380,056	\$ 406,291	\$ 3,045,448	\$ -	\$ 3,045,448

NEWTOWN BOARD OF EDUCATION

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
700	PROPERTY								
	Capital Improvements (Sewers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 547,585	\$ 550,000	\$ 550,000	\$ 51,169	\$ 11,320	\$ 487,511	\$ -	\$ 487,511
	Other Equipment	\$ 9,200	\$ 46,247	\$ 46,247	\$ 4,415	\$ 3,948	\$ 37,884	\$ -	\$ 37,884
	SUBTOTAL PROPERTY	\$ 556,785	\$ 596,247	\$ 596,247	\$ 55,584	\$ 15,268	\$ 525,395	\$ -	\$ 525,395
800	MISCELLANEOUS								
	Memberships	\$ 60,808	\$ 69,207	\$ 69,207	\$ 44,512	\$ 2,382	\$ 22,313	\$ -	\$ 22,313
	SUBTOTAL MISCELLANEOUS	\$ 60,808	\$ 69,207	\$ 69,207	\$ 44,512	\$ 2,382	\$ 22,313	\$ -	\$ 22,313
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL LOCAL BUDGET		\$ 74,064,636	\$ 76,054,231	\$ 76,054,231	\$ 8,430,331	\$ 54,592,175	\$ 13,031,725	\$ (1,513,308)	\$ 14,545,033

(Unaudited)

NEWTOWN BOARD OF EDUCATION

2018-19 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2018

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
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<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>		2018-19 APPROVED BUDGET	<u>RECEIVED</u>	<u>BALANCE</u>	% <u>RECEIVED</u>
LOCAL TUITION		\$31,675	\$2,363	\$29,313	7.46%
HIGH SCHOOL FEES FOR PARKING PERMITS		\$20,000	\$0	\$20,000	0.00%
MISCELLANEOUS FEES		\$5,000	\$1,495	\$3,505	29.89%
TOTAL SCHOOL GENERATED FEES		\$56,675	\$3,857	\$52,818	\$0

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - AUGUST 31, 2018"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	REVISION	REVISED BUDGET	1st ESTIMATE	2nd ESTIMATE	3rd ESTIMATE	Feb RECEIVED	May RECEIVED	Total RECEIVED
100	SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	PROFESSIONAL SERVICES	\$ (56,105)	\$ -	\$ (56,105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	PURCHASED PROPERTY SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES	\$ (1,407,585)	\$ -	\$ (1,407,585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND BUDGET		\$ (1,513,308)	\$ -	\$ (1,513,308)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ (5,326)	\$ -	\$ (5,326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Nurses & Medical advisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non Certified Salary Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Education Svcs Salaries	\$ (44,292)	\$ -	\$ (44,292)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Attendance & Security Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Extra Work - Non-Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint. Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Civic activities/Park & Rec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-CERTIFIED SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS									
	SUBTOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

"FOR THE MONTH ENDING - AUGUST 31, 2018"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	REVISION	REVISED BUDGET	1st ESTIMATE	2nd ESTIMATE	3rd ESTIMATE	Feb RECEIVED	May RECEIVED	Total RECEIVED
300	PROFESSIONAL SERVICES									
	Professional Services	\$ (56,105)		\$ (56,105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Professional Educational Ser.	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL PROFESSIONAL SVCS	\$ (56,105)	\$ -	\$ (56,105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	PURCHASED PROPERTY SVCS									
	SUBTOTAL PUR. PROPERTY SER.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transportation Services	\$ (348,975)		\$ (348,975)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Insurance - Property & Liability	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Communications	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Printing Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tuition - Out of District	\$ (1,058,610)		\$ (1,058,610)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Student Travel & Staff Mileage	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL OTHER PURCHASED SI	\$ (1,407,585)	\$ -	\$ (1,407,585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600	SUPPLIES									
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY									
	SUBTOTAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS									
	Memberships									
	SUBTOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL BUDGET	\$ (1,513,308)	\$ -	\$ (1,513,308)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Excess Cost and Agency placement Grants are budgeted at 75%.