

**NEWTOWN BOARD OF EDUCATION  
MONTHLY FINANCIAL REPORT  
OCTOBER 31, 2019**

**SUMMARY**

The fourth report of the 2019-20 school year now provides selected “Anticipated Obligations” in addition to the actual YTD expenditures and active encumbrances.

During the month of October, the Board of Education spent approximately \$8.0M; \$3.8M on salaries; \$2.0M for employee benefits (the second \$2M deposited to the self-insurance fund); and \$2.2M on all other objects.

Beyond salaries, benefits, other purchased services and supplies, the remainder of object categories are mostly listed as anticipated full budget spend in order to determine an estimated position at this time, subject to change as the year progresses.

This report includes transfer recommendations for teacher salary accounts and paraeducator salary accounts. The teacher transfers are a result of the most current placement of new personnel, adjustments to positions, extra credits, FMLA’s and turnover savings.

The paraeducators adjustments recommended, similarly resulted in personnel movement and replacement along with special education is associated due to an additional pre-kindergarten class at Sandy Hook and other special program needs. These transfers will align the current budget in preparation for accurate presentation for the 2020-21 budget requirements.

Currently, the budget has sufficient funds available to cover the major recurring area of insufficiency, Out-of-District Tuition, when taking the Special Education contingency line into account. Excess cost has not been calculated at this time and will likely have further impacts on these estimates. (We believe it will be a positive impact at this time).

The emergency repairs required during this month which exceeded \$5,000 included; repairing the cooling system for the Head O’Meadow main office \$5,298; boiler repair at Head O’Meadow due to rusted components \$6,328; (both actually occurred during September but repair cost wasn’t known until jobs were completed), replace leaking boiler header at Head O’Meadow \$20,520; repairing a fuel tank vacuum leak at Reed \$7,050 (similar occurrence in Sept. as HOM repairs); and a chiller repair at Newtown High School \$19,425.

On the Revenue side, we have received the parking fees, additional tuition and some miscellaneous revenue. The offsetting revenue schedule is the budgeted amount (same as prior months) as the Excess Cost Grant has not been calculated yet. The first estimate will be calculated for December 1<sup>st</sup> and will be included in the November Financial Report.

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

Ron Bienkowski  
Director of Business  
November 14, 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 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 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20		YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	
			APPROVED BUDGET	CURRENT TRANSFERS						
<b><u>GENERAL FUND BUDGET</u></b>										
100	SALARIES	\$ 48,042,992	\$ 50,205,315	\$ -	\$ 50,205,315	\$ 11,000,599	\$ 37,316,281	\$ 1,888,435	\$ 1,699,090	\$ 189,345
200	EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ -	\$ 11,093,340	\$ 5,436,829	\$ 4,183,899	\$ 1,472,612	\$ 1,470,613	\$ 1,999
300	PROFESSIONAL SERVICES	\$ 767,554	\$ 797,835	\$ -	\$ 797,835	\$ 192,427	\$ 110,372	\$ 495,036	\$ 495,037	\$ (0)
400	PURCHASED PROPERTY SERV.	\$ 2,243,310	\$ 2,292,742	\$ -	\$ 2,292,742	\$ 820,224	\$ 503,248	\$ 969,270	\$ 969,271	\$ (1)
500	OTHER PURCHASED SERVICES	\$ 8,901,602	\$ 9,111,879	\$ -	\$ 9,111,879	\$ 3,080,559	\$ 6,217,508	\$ (186,187)	\$ (52,915)	\$ (133,272)
600	SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ -	\$ 3,671,332	\$ 1,047,236	\$ 209,322	\$ 2,414,774	\$ 2,385,318	\$ 29,456
700	PROPERTY	\$ 756,806	\$ 757,572	\$ -	\$ 757,572	\$ 250,477	\$ 151,960	\$ 355,136	\$ 355,136	\$ -
800	MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ -	\$ 74,395	\$ 54,071	\$ 3,394	\$ 16,930	\$ 16,930	\$ 0
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>\$ -</b>	<b>\$ 78,104,410</b>	<b>\$ 21,882,421</b>	<b>\$ 48,695,983</b>	<b>\$ 7,526,006</b>	<b>\$ 7,338,479</b>	<b>\$ 187,527</b>
900	TRANSFER NON-LAPSING	\$ 328,772	\$ -							\$ -
<b>GRAND TOTAL</b>		<b>\$ 76,054,231</b>	<b>\$ 78,104,410</b>	<b>\$ -</b>	<b>\$ 78,104,410</b>	<b>\$ 21,882,421</b>	<b>\$ 48,695,983</b>	<b>\$ 7,526,006</b>	<b>\$ 7,338,479</b>	<b>\$ 187,527</b>

(Unaudited)

**NEWTOWN BOARD OF EDUCATION**  
**2019-20 BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20		YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	
			APPROVED BUDGET	CURRENT TRANSFERS						CURRENT BUDGET
<b>100</b>	<b>SALARIES</b>									
	Administrative Salaries	\$ 3,926,453	\$ 4,156,163	\$ -	\$ 4,156,163	\$ 1,272,593	\$ 2,876,686	\$ 6,884	\$ 5,965	\$ 919
	Teachers & Specialists Salaries	\$ 30,602,780	\$ 31,770,823	\$ -	\$ 31,770,823	\$ 6,117,831	\$ 25,402,986	\$ 250,007	\$ 136,183	\$ 113,824
	Early Retirement	\$ 40,000	\$ 32,000		\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 89,327	\$ 94,514		\$ 94,514	\$ 55,506	\$ 32,272	\$ 6,736	\$ 6,700	\$ 36
	Homebound & Tutors Salaries	\$ 150,895	\$ 162,236		\$ 162,236	\$ 12,146	\$ 50,562	\$ 99,527	\$ 99,527	\$ -
	Certified Substitutes	\$ 629,852	\$ 652,430		\$ 652,430	\$ 191,351	\$ 162,243	\$ 298,836	\$ 298,836	\$ (0)
	Coaching/Activities	\$ 621,521	\$ 652,752		\$ 652,752	\$ 72	\$ 127,903	\$ 524,777	\$ 524,777	\$ -
	Staff & Program Development	\$ 226,225	\$ 213,494		\$ 213,494	\$ 44,218	\$ 34,256	\$ 135,020	\$ 135,020	\$ -
	<b>CERTIFIED SALARIES</b>	<b>\$ 36,287,053</b>	<b>\$ 37,734,412</b>	<b>\$ -</b>	<b>\$ 37,734,412</b>	<b>\$ 7,725,717</b>	<b>\$ 28,686,908</b>	<b>\$ 1,321,787</b>	<b>\$ 1,207,008</b>	<b>\$ 114,779</b>
	Supervisors/Technology Salaries	\$ 879,898	\$ 934,371		\$ 934,371	\$ 311,194	\$ 575,507	\$ 47,670	\$ 33,577	\$ 14,093
	Clerical & Secretarial salaries	\$ 2,261,580	\$ 2,339,317		\$ 2,339,317	\$ 664,761	\$ 1,675,545	\$ (989)	\$ -	\$ (989)
	Educational Assistants	\$ 2,577,377	\$ 2,783,832	\$ -	\$ 2,783,832	\$ 586,516	\$ 2,162,288	\$ 35,028	\$ 35,028	\$ 0
	Nurses & Medical advisors	\$ 734,534	\$ 779,871		\$ 779,871	\$ 146,192	\$ 585,864	\$ 47,815	\$ 47,815	\$ 0
	Custodial & Maint Salaries	\$ 3,116,314	\$ 3,212,091		\$ 3,212,091	\$ 983,310	\$ 2,052,717	\$ 176,064	\$ 114,679	\$ 61,384
	Non Certified Adj & Bus Drivers salaries	\$ 12,745	\$ 25,022		\$ 25,022	\$ 4,748	\$ 20,274	\$ -	\$ -	\$ -
	Career/Job salaries	\$ 48,376	\$ 141,195		\$ 141,195	\$ 1,409	\$ 180,370	\$ (40,583)	\$ (40,583)	\$ (0)
	Special Education Svcs Salaries	\$ 1,172,425	\$ 1,271,345		\$ 1,271,345	\$ 294,534	\$ 929,626	\$ 47,185	\$ 47,108	\$ 77
	Attendance & Security Salaries	\$ 580,533	\$ 605,759		\$ 605,759	\$ 138,648	\$ 447,181	\$ 19,929	\$ 19,929	\$ 0
	Extra Work - Non-Cert	\$ 104,484	\$ 110,362		\$ 110,362	\$ 67,131	\$ -	\$ 43,231	\$ 43,231	\$ -
	Custodial & Maint. Overtime	\$ 228,815	\$ 235,738		\$ 235,738	\$ 72,547	\$ -	\$ 163,191	\$ 163,191	\$ -
	Civic activities/Park & Rec	\$ 38,858	\$ 32,000		\$ 32,000	\$ 3,892	\$ -	\$ 28,108	\$ 28,108	\$ -
	<b>NON-CERTIFIED SALARIES</b>	<b>\$ 11,755,939</b>	<b>\$ 12,470,903</b>	<b>\$ -</b>	<b>\$ 12,470,903</b>	<b>\$ 3,274,882</b>	<b>\$ 8,629,373</b>	<b>\$ 566,649</b>	<b>\$ 492,083</b>	<b>\$ 74,566</b>
	<b>SUBTOTAL SALARIES</b>	<b>\$ 48,042,992</b>	<b>\$ 50,205,315</b>	<b>\$ -</b>	<b>\$ 50,205,315</b>	<b>\$ 11,000,599</b>	<b>\$ 37,316,281</b>	<b>\$ 1,888,435</b>	<b>\$ 1,699,090</b>	<b>\$ 189,345</b>

## NEWTOWN BOARD OF EDUCATION

## 2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20		YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	
			APPROVED BUDGET	CURRENT TRANSFERS						
<b>200</b>	<b>EMPLOYEE BENEFITS</b>									
	Medical & Dental Expenses	\$ 8,179,822	\$ 8,058,967	\$ 8,058,967	\$ 4,071,428	\$ 3,954,775	\$ 32,764	\$ 32,764	\$ 0	
	Life Insurance	\$ 84,680	\$ 87,134	\$ 87,134	\$ 28,390	\$ -	\$ 58,744	\$ 58,744	\$ (0)	
	FICA & Medicare	\$ 1,499,915	\$ 1,534,045	\$ 1,534,045	\$ 365,944	\$ -	\$ 1,168,101	\$ 1,168,101	\$ -	
	Pensions	\$ 809,692	\$ 864,842	\$ 864,842	\$ 729,011	\$ 10,461	\$ 125,370	\$ 125,370	\$ -	
	Unemployment & Employee Assist.	\$ 59,858	\$ 87,000	\$ 87,000	\$ 1,366	\$ -	\$ 85,634	\$ 85,634	\$ -	
	Workers Compensation	\$ 531,920	\$ 461,352	\$ 461,352	\$ 240,689	\$ 218,663	\$ 1,999	\$ -	\$ 1,999	
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ 11,165,888</b>	<b>\$ 11,093,340</b>	<b>\$ -</b>	<b>\$ 11,093,340</b>	<b>\$ 5,436,829</b>	<b>\$ 4,183,899</b>	<b>\$ 1,472,612</b>	<b>\$ 1,470,613</b>	<b>\$ 1,999</b>
<b>300</b>	<b>PROFESSIONAL SERVICES</b>									
	Professional Services	\$ 574,753	\$ 590,802	\$ 590,802	\$ 148,851	\$ 91,018	\$ 350,933	\$ 350,933	\$ -	
	Professional Educational Ser.	\$ 192,800	\$ 207,033	\$ 207,033	\$ 43,575	\$ 19,354	\$ 144,104	\$ 144,104	\$ (0)	
	<b>SUBTOTAL PROFESSIONAL SVCS</b>	<b>\$ 767,554</b>	<b>\$ 797,835</b>	<b>\$ -</b>	<b>\$ 797,835</b>	<b>\$ 192,427</b>	<b>\$ 495,036</b>	<b>\$ 495,037</b>	<b>\$ (0)</b>	
<b>400</b>	<b>PURCHASED PROPERTY SVCS</b>									
	Buildings & Grounds Services	\$ 694,509	\$ 708,805	\$ 708,805	\$ 272,151	\$ 262,974	\$ 173,680	\$ 173,680	\$ (0)	
	Utility Services - Water & Sewer	\$ 132,669	\$ 147,645	\$ 147,645	\$ 49,061	\$ -	\$ 98,584	\$ 98,584	\$ -	
	Building, Site & Emergency Repairs	\$ 550,790	\$ 460,850	\$ 460,850	\$ 137,121	\$ 61,333	\$ 262,396	\$ 262,396	\$ (0)	
	Equipment Repairs	\$ 300,958	\$ 338,819	\$ 338,819	\$ 88,939	\$ 48,038	\$ 201,842	\$ 201,842	\$ 0	
	Rentals - Building & Equipment	\$ 271,749	\$ 272,923	\$ 272,923	\$ 103,842	\$ 99,266	\$ 69,815	\$ 69,815	\$ (0)	
	Building & Site Improvements	\$ 292,635	\$ 363,700	\$ 363,700	\$ 169,109	\$ 31,638	\$ 162,954	\$ 162,954	\$ (0)	
	<b>SUBTOTAL PUR. PROPERTY SER.</b>	<b>\$ 2,243,310</b>	<b>\$ 2,292,742</b>	<b>\$ -</b>	<b>\$ 2,292,742</b>	<b>\$ 820,224</b>	<b>\$ 503,248</b>	<b>\$ 969,270</b>	<b>\$ 969,271</b>	<b>\$ (1)</b>

## NEWTOWN BOARD OF EDUCATION

## 2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20		YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT TRANSFERS					
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>								
	Contracted Services	\$ 619,306	\$ 631,536		\$ 363,479	\$ 76,123	\$ 191,934	\$ 191,934	\$ (0)
	Transportation Services	\$ 4,180,892	\$ 4,323,600		\$ 950,567	\$ 2,658,730	\$ 714,303	\$ 701,883	\$ 12,420
	Insurance - Property & Liability	\$ 400,457	\$ 407,947		\$ 217,349	\$ 159,937	\$ 30,661	\$ 26,000	\$ 4,661
	Communications	\$ 140,237	\$ 160,926		\$ 58,194	\$ 68,098	\$ 34,635	\$ 34,635	\$ (0)
	Printing Services	\$ 32,114	\$ 33,057		\$ 6,817	\$ 10,352	\$ 15,888	\$ 15,888	\$ (0)
	Tuition - Out of District	\$ 3,330,730	\$ 3,328,479		\$ 1,427,593	\$ 3,135,053	\$ (1,234,167)	\$ (1,083,814)	\$ (150,353)
	Student Travel & Staff Mileage	\$ 197,866	\$ 226,334		\$ 56,559	\$ 109,216	\$ 60,559	\$ 60,559	\$ (0)
	<b>SUBTOTAL OTHER PURCHASED SERVICES</b>	<b>\$ 8,901,602</b>	<b>\$ 9,111,879</b>	<b>\$ -</b>	<b>\$ 3,080,559</b>	<b>\$ 6,217,508</b>	<b>\$ (186,187)</b>	<b>\$ (52,915)</b>	<b>\$ (133,272)</b>
<b>600</b>	<b>SUPPLIES</b>								
	Instructional & Library Supplies	\$ 885,366	\$ 819,252		\$ 347,685	\$ 78,993	\$ 392,574	\$ 392,574	\$ (0)
	Software, Medical & Office Sup.	\$ 189,356	\$ 216,843		\$ 88,000	\$ 47,712	\$ 81,132	\$ 81,132	\$ (0)
	Plant Supplies	\$ 366,651	\$ 375,000		\$ 78,025	\$ 51,719	\$ 245,256	\$ 245,256	\$ 0
	Electric	\$ 1,433,462	\$ 1,384,117		\$ 411,202	\$ -	\$ 972,915	\$ 947,000	\$ 25,915
	Propane & Natural Gas	\$ 426,559	\$ 434,914		\$ 51,873	\$ -	\$ 383,041	\$ 383,000	\$ 41
	Fuel Oil	\$ 97,798	\$ 81,000		\$ 2,351	\$ -	\$ 78,649	\$ 78,649	\$ 0
	Fuel For Vehicles & Equip.	\$ 246,113	\$ 203,992		\$ 7,381	\$ -	\$ 196,611	\$ 193,111	\$ 3,500
	Textbooks	\$ 139,133	\$ 156,214		\$ 60,720	\$ 30,899	\$ 64,596	\$ 64,596	\$ (0)
	<b>SUBTOTAL SUPPLIES</b>	<b>\$ 3,784,438</b>	<b>\$ 3,671,332</b>	<b>\$ -</b>	<b>\$ 1,047,236</b>	<b>\$ 209,322</b>	<b>\$ 2,414,774</b>	<b>\$ 2,385,318</b>	<b>\$ 29,456</b>



**NEWTOWN BOARD OF EDUCATION**  
**2019-20 BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT TRANSFERS	CURRENT BUDGET					
<b>700</b>	<b>PROPERTY</b>									
	Capital Improvements (Sewers)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 576,182	\$ 550,000		\$ 550,000	\$ 233,394	\$ 41,162	\$ 275,444	\$ 275,444	\$ -
	Other Equipment	\$ 180,624	\$ 207,572		\$ 207,572	\$ 17,083	\$ 110,798	\$ 79,691	\$ 79,691	\$ -
	<b>SUBTOTAL PROPERTY</b>	<b>\$ 756,806</b>	<b>\$ 757,572</b>	<b>\$ -</b>	<b>\$ 757,572</b>	<b>\$ 250,477</b>	<b>\$ 151,960</b>	<b>\$ 355,136</b>	<b>\$ 355,136</b>	<b>\$ -</b>
<b>800</b>	<b>MISCELLANEOUS</b>									
	Memberships	\$ 62,869	\$ 74,395		\$ 74,395	\$ 54,071	\$ 3,394	\$ 16,930	\$ 16,930	\$ 0
	<b>SUBTOTAL MISCELLANEOUS</b>	<b>\$ 62,869</b>	<b>\$ 74,395</b>	<b>\$ -</b>	<b>\$ 74,395</b>	<b>\$ 54,071</b>	<b>\$ 3,394</b>	<b>\$ 16,930</b>	<b>\$ 16,930</b>	<b>\$ 0</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>\$ -</b>	<b>\$ 78,104,410</b>	<b>\$ 21,882,421</b>	<b>\$ 48,695,983</b>	<b>\$ 7,526,006</b>	<b>\$ 7,338,479</b>	<b>\$ 187,527</b>

(Unaudited)

NEWTOWN BOARD OF EDUCATION  
 2019-20 BUDGET SUMMARY REPORT  
 FOR THE MONTH ENDING 10/31/2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20 APPROVED BUDGET	CURRENT TRANSFERS	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	\$9,310	\$29,640	23.90%
HIGH SCHOOL FEES FOR PARKING PERMITS	\$20,000	\$20,000	\$0	100.00%
MISCELLANEOUS FEES	\$5,000	\$1,501	\$3,499	30.03%
<b>TOTAL SCHOOL GENERATED FEES</b>	<b>\$63,950</b>	<b>\$30,811</b>	<b>\$33,139</b>	<b>48.18%</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - OCTOBER 31, 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>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - OCTOBER 31, 2019"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	CURRENT BUDGET	1st ESTIMATE	STATE ESTIMATE -	Feb RECEIVED	May ESTIMATED
<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)	\$ -	\$ -	\$ -	\$ -

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

**2019 - 2020**  
**NEWTOWN BOARD OF EDUCATION**  
**TRANSFERS RECOMMENDED**  
**NOVEMBER 19, 2019**

11/14/2019

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
<b>ADMINISTRATIVE</b>					
\$12,085	100	ADMINISTRATIVE SALARIES	100	ADMINISTRATIVE SALARIES	TRANSFERS BETWEEN ADMINISTRATIVE SALARIES TO ADJUST BUDGETS TO CURRENT STAFF SALARIES
\$658,542	100	TEACHERS & SPECIALISTS SALARIES	100	TEACHERS & SPECIALISTS SALARIES	TRANSFERS BETWEEN TEACHERS & SPECIALISTS SALARIES AND PROVISION FOR CERTIFIED SALARY ADJUSTMENTS TO ADJUST BUDGETS TO CURRENT STAFF SALARIES
\$104,300	100	EDUCATIONAL ASSISTANTS	100	EDUCATIONAL ASSISTANTS	TRANSFERS BETWEEN EDUCATIONAL ASSISTANTS TO ADJUST BUDGETS TO CURRENT STAFF SALARIES

**2019 - 2020  
NEWTOWN BOARD OF EDUCATION  
DETAIL OF TRANSFERS RECOMMENDED  
NOVEMBER 19, 2019**

AMOUNT	FROM				TO			
	CODE	DESCRIPTION	CODE	DESCRIPTION	CODE	DESCRIPTION	CODE	DESCRIPTION
<b>ADMINISTRATIVE</b>								
\$12,085	100	ADMINISTRATIVE SALARIES \$12,085 1-001-45-001-1112 PRINCIPALS SALARIES	100	ADMINISTRATIVE SALARIES \$7,491 1-001-82-082-1111 ADMIN. SALARIES - SUPER. \$3,649 1-001-84-086-1111 ADMIN. SALARIES - BUS. SERV. \$945 1-001-45-001-1112 DIRECTORS - CURR.				
\$658,542	100	TEACHERS & SPECIALISTS SALARIES \$100,339 1-001-10-026-1121 TEACHERS - READING \$80,525 1-001-10-038-1121 TEACHERS - CLASSROOM \$2,278 1-001-10-038-1131 SPECIALISTS - CLASSROOM \$43,013 1-001-20-022-1121 TEACHERS - MUSIC \$2,278 1-001-20-038-1131 SPECIALISTS - CLASSROOM \$2,278 1-001-30-038-1131 SPECIALISTS - CLASSROOM \$12,047 1-001-40-034-1131 SPECIALISTS - LIBRARY \$70,757 1-001-40-038-1121 TEACHERS - CLASSROOM \$2,278 1-001-40-038-1131 SPECIALISTS - CLASSROOM \$2,278 1-001-45-014-1131 SPECIALISTS - HEALTH ED \$18,391 1-001-45-034-1131 SPECIALISTS - LIBRARY \$62,167 1-001-45-038-1121 TEACHERS - CLASSROOM \$3,417 1-001-50-014-1131 SPECIALISTS - HEALTH ED \$94,046 1-001-50-022-1121 TEACHERS - MUSIC \$29,470 1-001-60-010-1121 TEACHERS - ENGLISH \$15,829 1-001-60-014-1121 TEACHERS - HEALTH ED \$3,417 1-001-60-014-1131 SPECIALISTS - HEALTH ED \$43,531 1-001-60-028-1121 TEACHERS - SCI \$70,203 1-001-60-040-1131 SPECIALISTS - GUIDANCE	100	TEACHERS & SPECIALISTS SALARIES \$19,760 1-001-10-022-1121 TEACHERS - MUSIC \$100,339 1-001-10-026-1131 SPECIALISTS - READING \$601 1-001-30-038-1121 TEACHERS - CLASSROOM \$37,229 1-001-45-022-1121 TEACHERS - MUSIC \$15,039 1-001-50-010-1121 TEACHERS - ENGLISH \$35,466 1-001-50-020-1121 TEACHERS - MATH \$15,039 1-001-50-028-1121 TEACHERS - SCI \$15,039 1-001-50-030-1121 TEACHERS - SOC. STUDIES \$700 1-001-60-004-1121 TEACHERS - BUS. ED. \$559 1-001-60-012-1121 TEACHERS - WORLD LANG. \$14,456 1-001-60-018-1121 TEACHERS - TECH ED \$24,392 1-001-60-020-1121 TEACHERS - MATH \$34,319 1-001-60-024-1121 TEACHERS - P.E. \$2,221 1-001-60-030-1121 TEACHERS - SOC. STUDIES \$12,031 1-001-60-038-1121 TEACHERS - CLASSROOM \$8,272 1-001-60-039-1121 TEACHERS - T.A.P. \$10,191 1-001-75-079-1121 TEACHERS - SUMMER PROGRAMS \$52,169 1-001-76-056-1138 SPECIALISTS - PSYCH. ELEM. \$260,720 1-001-84-088-1151 CERT. SALARY ADJ.				
\$104,300	100	EDUCATIONAL ASSISTANTS \$3,500 1-001-20-038-1232 ED ASSISTANTS - CLASSROOM \$4,000 1-001-40-038-1232 ED ASSISTANTS - CLASSROOM \$13,300 1-001-45-038-1232 ED ASSISTANTS - CLASSROOM \$5,000 1-001-75-061-1231 ED ASSISTANTS - HAW. SP. ED. \$73,500 1-001-75-061-1235 ED ASSISTANTS - RIS. SP. ED. \$5,000 1-001-75-079-1232 ED ASSISTANTS - SUMMER PROG.	100	EDUCATIONAL ASSISTANTS \$39,000 1-001-75-061-1230 ED ASSISTANTS - PREK. SP. ED. \$29,000 1-001-75-061-1232 ED ASSISTANTS - S.H. SP. ED. \$19,000 1-001-75-061-1236 ED ASSISTANTS - M.S. SP. ED. \$17,300 1-001-75-063-1232 ED ASSISTANTS - H.S. SP. ED.				