

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

SUMMARY

Information available for the second financial report in fiscal year 2019-20 continues to be limited. 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 \$3.7M; \$2.6M on Salaries (the first school year payroll was on August 30th) and \$1.1M 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.

The emergency repair required during this month which exceeded \$5,000; included replacing a boiler section at the Reed School for \$6,544.

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

Ron Bienkowski
Director of Business
September 10,2019

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 - AUGUST 31, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE				
<u>GENERAL FUND BUDGET</u>									
100	SALARIES	\$ 48,042,992	\$ 50,205,315	\$ 50,205,315	\$ 3,135,566	\$ 44,547,915	\$ 2,521,834	\$ (54,463)	\$ 2,576,297
200	EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ 11,093,340	\$ 3,096,895	\$ 6,272,869	\$ 1,723,577	\$ -	\$ 1,723,577
300	PROFESSIONAL SERVICES	\$ 767,554	\$ 797,835	\$ 797,835	\$ 51,790	\$ 10,731	\$ 735,313	\$ -	\$ 735,313
400	PURCHASED PROPERTY SERV.	\$ 2,243,310	\$ 2,292,742	\$ 2,292,742	\$ 342,117	\$ 653,299	\$ 1,297,327	\$ -	\$ 1,297,327
500	OTHER PURCHASED SERVICES	\$ 8,901,602	\$ 9,111,879	\$ 9,111,879	\$ 1,038,401	\$ 4,067,507	\$ 4,005,972	\$ (1,467,089)	\$ 5,473,061
600	SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ 3,671,332	\$ 319,952	\$ 290,012	\$ 3,061,368	\$ -	\$ 3,061,368
700	PROPERTY	\$ 756,806	\$ 757,572	\$ 757,572	\$ 76,266	\$ 308,661	\$ 372,645	\$ -	\$ 372,645
800	MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ 74,395	\$ 50,371	\$ 3,942	\$ 20,082	\$ -	\$ 20,082
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	\$ 8,111,357	\$ 56,154,935	\$ 13,838,119	\$ (1,521,552)	\$ 15,359,671
900	TRANSFER NON-LAPSING	\$ 328,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL		\$ 76,054,231	\$ 78,104,410	\$ 78,104,410	\$ 8,111,357	\$ 56,154,935	\$ 13,838,119	\$ (1,521,552)	\$ 15,359,671

(Unaudited)

NEWTOWN BOARD OF EDUCATION

2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET						
100	SALARIES									
	Administrative Salaries	\$ 3,926,453	\$ 4,156,163	\$ 4,156,163	\$ 611,736	\$ 3,560,479	\$ (16,052)	\$ -	\$ (16,052)	
	Teachers & Specialists Salaries	\$ 30,602,780	\$ 31,770,823	\$ 31,770,823	\$ 1,265,391	\$ 30,262,658	\$ 242,774	\$ -	\$ 242,774	
	Early Retirement	\$ 40,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	
	Continuing Ed./Summer School	\$ 89,327	\$ 94,514	\$ 94,514	\$ 47,912	\$ 39,866	\$ 6,736	\$ -	\$ 6,736	
	Homebound & Tutors Salaries	\$ 150,895	\$ 162,236	\$ 162,236	\$ 95	\$ 60,318	\$ 101,823	\$ -	\$ 101,823	
	Certified Substitutes	\$ 629,852	\$ 652,430	\$ 652,430	\$ -	\$ 53,760	\$ 598,670	\$ -	\$ 598,670	
	Coaching/Activities	\$ 621,521	\$ 652,752	\$ 652,752	\$ -	\$ -	\$ 652,752	\$ -	\$ 652,752	
	Staff & Program Development	\$ 226,225	\$ 213,494	\$ 213,494	\$ 26,223	\$ 35,448	\$ 151,823	\$ -	\$ 151,823	
	CERTIFIED SALARIES	\$ 36,287,053	\$ 37,734,412	\$ 37,734,412	\$ 1,983,357	\$ 34,012,528	\$ 1,738,527	\$ -	\$ 1,738,527	
	Supervisors/Technology Salaries	\$ 879,898	\$ 934,371	\$ 934,371	\$ 129,315	\$ 599,257	\$ 205,799	\$ -	\$ 205,799	
	Clerical & Secretarial salaries	\$ 2,261,580	\$ 2,339,317	\$ 2,339,317	\$ 275,733	\$ 2,018,739	\$ 44,845	\$ -	\$ 44,845	
	Educational Assistants	\$ 2,577,377	\$ 2,783,832	\$ 2,783,832	\$ 48,536	\$ 2,632,995	\$ 102,301	\$ (5,386)	\$ 107,687	
	Nurses & Medical advisors	\$ 734,534	\$ 779,871	\$ 779,871	\$ 27,754	\$ 702,224	\$ 49,894	\$ -	\$ 49,894	
	Custodial & Maint Salaries	\$ 3,116,314	\$ 3,212,091	\$ 3,212,091	\$ 515,806	\$ 2,613,082	\$ 83,203	\$ -	\$ 83,203	
	Non Certified Adj & Bus Drivers salaries	\$ 12,745	\$ 25,022	\$ 25,022	\$ 345	\$ 24,677	\$ -	\$ -	\$ -	
	Career/Job salaries	\$ 48,376	\$ 141,195	\$ 141,195	\$ 15,262	\$ 222,796	\$ (96,863)	\$ -	\$ (96,863)	
	Special Education Svcs Salaries	\$ 1,172,425	\$ 1,271,345	\$ 1,271,345	\$ 64,804	\$ 1,161,821	\$ 44,720	\$ (49,077)	\$ 93,797	
	Attendance & Security Salaries	\$ 580,533	\$ 605,759	\$ 605,759	\$ 23,017	\$ 559,246	\$ 23,496	\$ -	\$ 23,496	
	Extra Work - Non-Cert	\$ 104,484	\$ 110,362	\$ 110,362	\$ 46,641	\$ 550	\$ 63,171	\$ -	\$ 63,171	
	Custodial & Maint. Overtime	\$ 228,815	\$ 235,738	\$ 235,738	\$ 3,970	\$ -	\$ 231,768	\$ -	\$ 231,768	
	Civic activities/Park & Rec	\$ 38,858	\$ 32,000	\$ 32,000	\$ 1,026	\$ -	\$ 30,974	\$ -	\$ 30,974	
	NON-CERTIFIED SALARIES	\$ 11,755,939	\$ 12,470,903	\$ 12,470,903	\$ 1,152,209	\$ 10,535,386	\$ 783,308	\$ (54,463)	\$ 837,771	
	SUBTOTAL SALARIES	\$ 48,042,992	\$ 50,205,315	\$ 50,205,315	\$ 3,135,566	\$ 44,547,915	\$ 2,521,834	\$ (54,463)	\$ 2,576,297	

NEWTOWN BOARD OF EDUCATION

2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET						
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,179,822	\$ 8,058,967	\$ 8,058,967	\$ 2,084,401	\$ 5,932,163	\$ 42,404	\$ -	\$ 42,404	
	Life Insurance	\$ 84,680	\$ 87,134	\$ 87,134	\$ 13,927	\$ -	\$ 73,207	\$ -	\$ 73,207	
	FICA & Medicare	\$ 1,499,915	\$ 1,534,045	\$ 1,534,045	\$ 164,477	\$ -	\$ 1,369,568	\$ -	\$ 1,369,568	
	Pensions	\$ 809,692	\$ 864,842	\$ 864,842	\$ 701,998	\$ 12,711	\$ 150,133	\$ -	\$ 150,133	
	Unemployment & Employee Assist.	\$ 59,858	\$ 87,000	\$ 87,000	\$ 560	\$ -	\$ 86,440	\$ -	\$ 86,440	
	Workers Compensation	\$ 531,920	\$ 461,352	\$ 461,352	\$ 131,532	\$ 327,995	\$ 1,825	\$ -	\$ 1,825	
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,165,888	\$ 11,093,340	\$ 11,093,340	\$ 3,096,895	\$ 6,272,869	\$ 1,723,577	\$ -	\$ 1,723,577	
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 574,753	\$ 590,802	\$ 590,802	\$ 37,830	\$ 4,251	\$ 548,721	\$ -	\$ 548,721	
	Professional Educational Ser.	\$ 192,800	\$ 207,033	\$ 207,033	\$ 13,960	\$ 6,480	\$ 186,592	\$ -	\$ 186,592	
	SUBTOTAL PROFESSIONAL SVCS	\$ 767,554	\$ 797,835	\$ 797,835	\$ 51,790	\$ 10,731	\$ 735,313	\$ -	\$ 735,313	
400	PURCHASED PROPERTY SVCS									
	Buildings & Grounds Services	\$ 694,509	\$ 708,805	\$ 708,805	\$ 180,788	\$ 260,810	\$ 267,207	\$ -	\$ 267,207	
	Utility Services - Water & Sewer	\$ 132,669	\$ 147,645	\$ 147,645	\$ 26,522	\$ -	\$ 121,123	\$ -	\$ 121,123	
	Building, Site & Emergency Repairs	\$ 550,790	\$ 460,850	\$ 460,850	\$ 38,500	\$ 37,650	\$ 384,699	\$ -	\$ 384,699	
	Equipment Repairs	\$ 300,958	\$ 338,819	\$ 338,819	\$ 35,573	\$ 47,294	\$ 255,952	\$ -	\$ 255,952	
	Rentals - Building & Equipment	\$ 271,749	\$ 272,923	\$ 272,923	\$ 55,033	\$ 147,837	\$ 70,053	\$ -	\$ 70,053	
	Building & Site Improvements	\$ 292,635	\$ 363,700	\$ 363,700	\$ 5,700	\$ 159,707	\$ 198,293	\$ -	\$ 198,293	
	SUBTOTAL PUR. PROPERTY SER.	\$ 2,243,310	\$ 2,292,742	\$ 2,292,742	\$ 342,117	\$ 653,299	\$ 1,297,327	\$ -	\$ 1,297,327	

NEWTOWN BOARD OF EDUCATION

2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET						
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ 619,306	\$ 631,536	\$ 631,536	\$ 181,583	\$ 184,746	\$ 265,208	\$ -	\$ 265,208	
	Transportation Services	\$ 4,180,892	\$ 4,323,600	\$ 4,323,600	\$ 55,734	\$ -	\$ 4,267,866	\$ (329,230)	\$ 4,597,096	
	Insurance - Property & Liability	\$ 400,457	\$ 407,947	\$ 407,947	\$ 137,819	\$ 239,905	\$ 30,223	\$ -	\$ 30,223	
	Communications	\$ 140,237	\$ 160,926	\$ 160,926	\$ 36,359	\$ 79,798	\$ 44,770	\$ -	\$ 44,770	
	Printing Services	\$ 32,114	\$ 33,057	\$ 33,057	\$ 3,362	\$ 270	\$ 29,425	\$ -	\$ 29,425	
	Tuition - Out of District	\$ 3,330,730	\$ 3,328,479	\$ 3,328,479	\$ 615,542	\$ 3,439,598	\$ (726,661)	\$ (1,137,859)	\$ 411,198	
	Student Travel & Staff Mileage	\$ 197,866	\$ 226,334	\$ 226,334	\$ 8,002	\$ 123,190	\$ 95,142	\$ -	\$ 95,142	
	SUBTOTAL OTHER PURCHASED SERVICES	\$ 8,901,602	\$ 9,111,879	\$ 9,111,879	\$ 1,038,401	\$ 4,067,507	\$ 4,005,972	\$ (1,467,089)	\$ 5,473,061	
600	SUPPLIES									
	Instructional & Library Supplies	\$ 885,366	\$ 819,252	\$ 819,252	\$ 116,204	\$ 146,354	\$ 556,694	\$ -	\$ 556,694	
	Software, Medical & Office Sup.	\$ 189,356	\$ 216,843	\$ 216,843	\$ 30,807	\$ 50,155	\$ 135,881	\$ -	\$ 135,881	
	Plant Supplies	\$ 366,651	\$ 375,000	\$ 375,000	\$ 22,162	\$ 53,789	\$ 299,049	\$ -	\$ 299,049	
	Electric	\$ 1,433,462	\$ 1,384,117	\$ 1,384,117	\$ 123,893	\$ -	\$ 1,260,224	\$ -	\$ 1,260,224	
	Propane & Natural Gas	\$ 426,559	\$ 434,914	\$ 434,914	\$ 17,238	\$ -	\$ 417,676	\$ -	\$ 417,676	
	Fuel Oil	\$ 97,798	\$ 81,000	\$ 81,000	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000	
	Fuel For Vehicles & Equip.	\$ 246,113	\$ 203,992	\$ 203,992	\$ (15,521)	\$ -	\$ 219,513	\$ -	\$ 219,513	
	Textbooks	\$ 139,133	\$ 156,214	\$ 156,214	\$ 25,170	\$ 39,714	\$ 91,330	\$ -	\$ 91,330	
	SUBTOTAL SUPPLIES	\$ 3,784,438	\$ 3,671,332	\$ 3,671,332	\$ 319,952	\$ 290,012	\$ 3,061,368	\$ -	\$ 3,061,368	

NEWTOWN BOARD OF EDUCATION

2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2018 - 2019	2019-20			ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE				
700	PROPERTY								
	Capital Improvements (Sewers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 576,182	\$ 550,000	\$ 550,000	\$ 62,671	\$ 203,428	\$ 283,901	\$ -	\$ 283,901
	Other Equipment	\$ 180,624	\$ 207,572	\$ 207,572	\$ 13,595	\$ 105,233	\$ 88,744	\$ -	\$ 88,744
	SUBTOTAL PROPERTY	\$ 756,806	\$ 757,572	\$ 757,572	\$ 76,266	\$ 308,661	\$ 372,645	\$ -	\$ 372,645
800	MISCELLANEOUS								
	Memberships	\$ 62,869	\$ 74,395	\$ 74,395	\$ 50,371	\$ 3,942	\$ 20,082	\$ -	\$ 20,082
	SUBTOTAL MISCELLANEOUS	\$ 62,869	\$ 74,395	\$ 74,395	\$ 50,371	\$ 3,942	\$ 20,082	\$ -	\$ 20,082
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
TOTAL LOCAL BUDGET		\$ 75,725,459	\$ 78,104,410	\$ 78,104,410	\$ 8,111,357	\$ 56,154,935	\$ 13,838,119	\$ (1,521,552)	\$ 15,359,671

(Unaudited)

NEWTOWN BOARD OF EDUCATION

2019-20 BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - AUGUST 31, 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 & CHARGES - SERVICES</u>	2019-20 APPROVED BUDGET	RECEIVED	BALANCE	% RECEIVED
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	16.03%
TOTAL SCHOOL GENERATED FEES	\$63,950	\$3,251	\$60,699	5.08%

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - August 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND BUDGET		\$ (1,521,552)	\$ -	\$ (1,521,552)	\$ -	\$ -	\$ -

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)	\$ -	\$ -	\$ -
	Attendance & Security Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Extra Work - Non-Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint. Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Civic activities/Park & Rec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-CERTIFIED SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ -	\$ -	\$ -
	SUBTOTAL SALARIES	\$ (54,463)	\$ -	\$ (54,463)	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS						
	SUBTOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

"FOR THE MONTH ENDING - August 31, 2019"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	CURRENT BUDGET	1st ESTIMATE	STATE ESTIMATE -	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)				\$ -
	Insurance - Property & Liability	\$ -	\$ -		\$ -		
	Communications	\$ -	\$ -		\$ -		
	Printing Services	\$ -	\$ -		\$ -		
	Tuition - Out of District	\$ (1,137,859)	\$ (1,137,859)				\$ -
	Student Travel & Staff Mileage	\$ -	\$ -		\$ -		
	SUBTOTAL OTHER PURCHASED SI	\$ (1,467,089)	\$ (1,467,089)	\$ -	\$ -	\$ -	\$ -
600	SUPPLIES						
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY						
	SUBTOTAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS						
	Memberships						
	SUBTOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL BUDGET	\$ (1,521,552)	\$ (1,521,552)	\$ -	\$ -	\$ -	\$ -

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

\$ -