

**NEWTOWN BOARD OF EDUCATION
YEAR END FINANCIAL REPORT
JUNE 30, 2019**

SUMMARY

This June 30, 2019 budget summary report reflects the unaudited year-end financial position of Newtown Public Schools. The report includes all expenditure and encumbrance commitments associated with the 2018-19 budget year that represent financial obligations for the fiscal year ending June 30, 2019.

The district spent \$6.6M for operations in the month of June; \$5.0M for salaries, \$171K for benefits, \$85K for Professional Services, \$126K for Purchased Property Services, \$867K for Other Purchased Services (primarily tuition and transportation), \$274K for supplies, including electricity, natural gas, oil, and diesel, \$130K for equipment, and the balance of \$2K for all other expenses necessary for operations. Of the \$5.1M of encumbrances listed, 78% or \$4.0M are for salaries and benefits, primarily the Teacher's salaries paid over the summer and non-certified personnel whose pay periods straddled the June 30th period. (i.e., custodians, secretaries, overtime, etc., with holdbacks that don't clear out until the July payrolls.) The balance of \$1.1M in encumbrances represent commitments for tuition, supplies, products, utilities and services that haven't been invoiced, delivered or completed by the end of the year. These encumbrances typically take several months to clear out. (As of this writing 93.6% of these obligations have been paid.) Any shortages or excess will get captured at the end of the 2019-20 year. This is the accepted accounting practice that produces the \$1,088 balance included in this report from last years' encumbrances, which will be returned to the Town.

The district concluded the year with a remaining positive balance in the appropriated budget of \$328,772 or 0.43%, which is classified as a unexpended year-end balance which is eligible to be deposited in the 'Non-Lapsing account' in accordance with Section 10-248a of the Connecticut General Statute. School revenues, State of Connecticut, school generated, and other miscellaneous revenue totaled \$1,454, more than budgeted.

This report includes transfer recommendations to bring all major object codes to a positive balance in accordance with Board Policy. The final excess cost, agency placement, and magnet school transportation grant receipts have all been distributed to the appropriate accounts. In addition, pre-school and transitional tuition and other miscellaneous credits have similarly been captured.

Looking at the sum totals of the current transfers in major object categories, all accounts were impacted, including the Special Education contingency in the amount of \$37,000. (The rationale for this amount is that the Special Education tuition ended the year \$70,507 over budget with excess cost offset, while Magnet tuition was \$18,000 under budget and secondary (VoAg, ACES, CES and Regional) tuition was also under budget by \$15,878. The sum of these balances in the tuition accounts is a negative \$36,629.)

Over the course of the year the current transfers combined with the year to date transfers sum out as follows:

100 Salaries	(\$55,880)
200 Employee Benefits	\$0
300 Professional Services	(\$55,330)
400 Purchased Property Services	\$68,550
500 Other Purchased Services	(\$36,016)
600 Supplies	(\$45,324)
700 Property	\$161,000
800 Miscellaneous	(\$0)
900 Special Education Contingency	<u>(\$37,000)</u>
	\$0

The rationale for prior transfers have been highlighted throughout the year in these monthly financial reports. The final recommended transfers are included in order to bring all major objects to a positive position. The operating guideline is generally to have all sub account object categories to be within \$5,000, plus/minus.

Many other balances of a less sizeable nature are evident and distributed within the attached financial report.

Following the Financial Report is a listing of all the Building & Site Maintenance Projects that have been completed this past year.

Hawley expenses to the Hawley Fund were as follows:

1) Sidewalk & handicapped access	\$10,000
2) Repair/refurbish gym floor	<u>\$14,655</u>
Total Expenditue	\$24,655

This leaves a balance of \$22,693 in the fund on June 30th.

All accounts were reviewed and purchases scrutinized on a continuing basis to assure a positive financial position.

Providing current financial information to the Board of Education is an established practice that meets the mission and goals of Newtown Board of Education. The fiscal year ended well within the allotted budget.

All these items are unaudited and subject to change.

NEWTOWN PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE AND REVENUE BALANCE

The General Fund account history and school revenue balances over the last several years demonstrates that the Board of Education has managed to provide the required educational opportunities to the students of Newtown while operating within the budget appropriation approved by its citizens.

<u>Year-End</u>	<u>Unexpended Budget Funds</u>	<u>Unliquidated Encumbrances From the Prior Year</u>	<u>School Revenues</u>
6/30/02	\$23,322	\$961	\$42,482
6/30/03	\$32,962	\$0	(\$18,647)
6/30/04	\$26,809	\$4,723	(\$120,145)
6/30/05	\$9,000	\$15,387	\$130,634
6/30/06	\$272,100	\$27,911	\$134,370
6/30/07	\$1,474	\$18,751	\$117,800
6/30/08	\$7,688	\$1,233	\$15,485
6/30/09	\$7,773	\$432	\$51,263
6/30/10	\$155,762	\$12,696	(\$88,921)
6/30/11	\$58,670	\$74,159	\$8,659
6/30/12	\$38,167	\$33,959	\$101,024
6/30/13	\$6,035	\$222	\$51,767
6/30/14	\$47,185	\$12,195	\$6,236
6/30/15	\$12,909	\$16,345	(\$21,056)
6/30/16	\$2,533	\$2,286	\$323,260
6/30/17	\$97,942	\$947	(\$128,840)
6/30/18	\$276,038	\$22,632	(\$389,075)
6/30/19	\$328,772	\$1,088	\$1,454

Ronald J. Bienkowski
 Director of Business
 August 16, 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 2017-18 – audited 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 the recommended cross object codes for current month action. (None)
- 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.

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.
- Miscellaneous fees, which constitute refunds, rebates, prior year claims, etc.

NEWTOWN BOARD OF EDUCATION
 2018-19 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING - JUNE 30, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
<u>GENERAL FUND BUDGET</u>									
100	SALARIES	\$ 46,681,657	\$ 48,352,266	\$ (51,880)	\$ (4,000)	\$ 48,296,386	\$ 44,072,795	\$ 3,970,197	\$ 253,394
200	EMPLOYEE BENEFITS	\$ 11,604,603	\$ 11,165,964	\$ -	\$ -	\$ 11,165,964	\$ 11,054,605	\$ 111,283	\$ 76
300	PROFESSIONAL SERVICES	\$ 860,328	\$ 823,818	\$ 8,670	\$ (64,000)	\$ 768,488	\$ 726,002	\$ 41,552	\$ 934
400	PURCHASED PROPERTY SERV.	\$ 1,876,912	\$ 2,175,147	\$ 5,550	\$ 63,000	\$ 2,243,697	\$ 2,120,533	\$ 122,778	\$ 387
500	OTHER PURCHASED SERVICES	\$ 8,922,509	\$ 8,939,787	\$ 33,984	\$ (70,000)	\$ 8,903,771	\$ 8,628,491	\$ 273,111	\$ 2,169
600	SUPPLIES	\$ 3,501,034	\$ 3,831,795	\$ 3,676	\$ (49,000)	\$ 3,786,471	\$ 3,479,998	\$ 304,440	\$ 2,033
700	PROPERTY	\$ 556,785	\$ 596,247	\$ -	\$ 161,000	\$ 757,247	\$ 463,337	\$ 293,469	\$ 441
800	MISCELLANEOUS	\$ 60,808	\$ 69,207	\$ -	\$ -	\$ 69,207	\$ 62,869	\$ -	\$ 6,338
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ (37,000)	\$ 63,000	\$ -	\$ -	\$ 63,000
TOTAL GENERAL FUND BUDGET		\$ 74,064,636	\$ 76,054,231	\$ -	\$ -	\$ 76,054,231	\$ 70,608,629	\$ 5,116,830	\$ 328,772
900	TRANSFER NON-LAPSING	\$ 276,038	\$ -						\$ 328,772
GRAND TOTAL		\$ 74,340,674	\$ 76,054,231	\$ -	\$ -	\$ 76,054,231	\$ 70,608,629	\$ 5,116,830	\$ -

(Audited)

NEWTOWN BOARD OF EDUCATION
2018-19 BUDGET SUMMARY REPORT
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OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
100	SALARIES								
	Administrative Salaries	\$ 3,589,381	\$ 3,927,185	\$ -	\$ -	\$ 3,927,185	\$ 3,874,629	\$ 51,824	\$ 732
	Teachers & Specialists Salaries	\$ 30,286,831	\$ 30,663,134	\$ (30,000)	\$ -	\$ 30,633,134	\$ 27,121,717	\$ 3,481,063	\$ 30,354
	Early Retirement	\$ 32,000	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
	Continuing Ed./Summer School	\$ 88,754	\$ 93,428	\$ -	\$ -	\$ 93,428	\$ 86,437	\$ 2,890	\$ 4,101
	Homebound & Tutors Salaries	\$ 133,352	\$ 218,868	\$ -	\$ -	\$ 218,868	\$ 148,829	\$ 2,066	\$ 67,973
	Certified Substitutes	\$ 585,384	\$ 665,815	\$ (13,963)	\$ (19,000)	\$ 632,852	\$ 629,852	\$ -	\$ 3,000
	Coaching/Activities	\$ 580,835	\$ 618,223	\$ -	\$ 3,000	\$ 621,223	\$ 621,521	\$ -	\$ (298)
	Staff & Program Development	\$ 175,766	\$ 224,173	\$ (10,000)	\$ 12,000	\$ 226,173	\$ 159,086	\$ 67,139	\$ (52)
	CERTIFIED SALARIES	\$ 35,472,303	\$ 36,450,826	\$ (53,963)	\$ (4,000)	\$ 36,392,863	\$ 32,682,071	\$ 3,604,982	\$ 105,810
	Supervisors/Technology Salaries	\$ 737,247	\$ 920,240	\$ -	\$ (37,000)	\$ 883,240	\$ 862,144	\$ 17,754	\$ 3,342
	Clerical & Secretarial salaries	\$ 2,175,395	\$ 2,276,982	\$ -	\$ -	\$ 2,276,982	\$ 2,193,955	\$ 67,625	\$ 15,402
	Educational Assistants	\$ 2,404,167	\$ 2,538,989	\$ 59,053	\$ -	\$ 2,598,042	\$ 2,576,478	\$ 899	\$ 20,665
	Nurses & Medical advisors	\$ 734,835	\$ 740,251	\$ -	\$ -	\$ 740,251	\$ 631,922	\$ 102,611	\$ 5,717
	Custodial & Maint Salaries	\$ 3,034,637	\$ 3,121,867	\$ -	\$ -	\$ 3,121,867	\$ 2,989,399	\$ 126,915	\$ 5,553
	Non Certified Adj & Bus Drivers salaries	\$ 24,888	\$ 68,670	\$ (56,970)	\$ -	\$ 11,700	\$ 12,745	\$ -	\$ (1,045)
	Career/Job salaries	\$ 84,244	\$ 74,790	\$ -	\$ -	\$ 74,790	\$ 48,376	\$ -	\$ 26,414
	Special Education Svcs Salaries	\$ 1,084,834	\$ 1,228,405	\$ -	\$ -	\$ 1,228,405	\$ 1,136,949	\$ 35,476	\$ 55,980
	Attendance & Security Salaries	\$ 570,324	\$ 591,639	\$ -	\$ -	\$ 591,639	\$ 580,193	\$ 340	\$ 11,106
	Extra Work - Non-Cert	\$ 91,741	\$ 107,869	\$ -	\$ -	\$ 107,869	\$ 93,633	\$ 10,851	\$ 3,385
	Custodial & Maint. Overtime	\$ 234,510	\$ 199,738	\$ -	\$ 30,000	\$ 229,738	\$ 226,734	\$ 2,081	\$ 923
	Civic activities/Park & Rec	\$ 32,532	\$ 32,000	\$ -	\$ 7,000	\$ 39,000	\$ 38,196	\$ 662	\$ 142
	NON-CERTIFIED SALARIES	\$ 11,209,354	\$ 11,901,440	\$ 2,083	\$ -	\$ 11,903,523	\$ 11,390,724	\$ 365,215	\$ 147,584
	SUBTOTAL SALARIES	\$ 46,681,657	\$ 48,352,266	\$ (51,880)	\$ (4,000)	\$ 48,296,386	\$ 44,072,795	\$ 3,970,197	\$ 253,394

NEWTOWN BOARD OF EDUCATION
2018-19 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING - JUNE 30, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
200	EMPLOYEE BENEFITS								
	Medical & Dental Expenses	\$ 8,829,256	\$ 8,183,967	\$ -	\$ (4,000)	\$ 8,179,967	\$ 8,179,572	\$ 250	\$ 145
	Life Insurance	\$ 85,000	\$ 87,134	\$ -	\$ -	\$ 87,134	\$ 84,680	\$ -	\$ 2,454
	FICA & Medicare	\$ 1,454,800	\$ 1,514,790	\$ -	\$ (14,000)	\$ 1,500,790	\$ 1,414,242	\$ 85,673	\$ 875
	Pensions	\$ 683,223	\$ 775,643	\$ -	\$ 34,000	\$ 809,643	\$ 805,732	\$ 3,960	\$ (49)
	Unemployment & Employee Assist.	\$ 53,823	\$ 87,000	\$ -	\$ (27,000)	\$ 60,000	\$ 38,458	\$ 21,400	\$ 142
	Workers Compensation	\$ 498,501	\$ 517,430	\$ -	\$ 11,000	\$ 528,430	\$ 531,920	\$ -	\$ (3,490)
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,604,603	\$ 11,165,964	\$ -	\$ -	\$ 11,165,964	\$ 11,054,605	\$ 111,283	\$ 76
300	PROFESSIONAL SERVICES								
	Professional Services	\$ 665,344	\$ 615,047	\$ -	\$ (40,000)	\$ 575,047	\$ 536,374	\$ 38,379	\$ 294
	Professional Educational Ser.	\$ 194,984	\$ 208,771	\$ 8,670	\$ (24,000)	\$ 193,441	\$ 189,627	\$ 3,173	\$ 641
	SUBTOTAL PROFESSIONAL SVCS	\$ 860,328	\$ 823,818	\$ 8,670	\$ (64,000)	\$ 768,488	\$ 726,002	\$ 41,552	\$ 934
400	PURCHASED PROPERTY SVCS								
	Buildings & Grounds Services	\$ 707,757	\$ 697,600	\$ -	\$ (3,000)	\$ 694,600	\$ 683,754	\$ 10,755	\$ 91
	Utility Services - Water & Sewer	\$ 140,819	\$ 137,650	\$ -	\$ (5,000)	\$ 132,650	\$ 124,562	\$ 8,108	\$ (19)
	Building, Site & Emergency Repairs	\$ 490,220	\$ 460,850	\$ -	\$ 89,000	\$ 549,850	\$ 496,899	\$ 53,890	\$ (940)
	Equipment Repairs	\$ 248,481	\$ 313,324	\$ -	\$ (12,000)	\$ 301,324	\$ 268,955	\$ 32,003	\$ 366
	Rentals - Building & Equipment	\$ 265,862	\$ 272,923	\$ 5,550	\$ (6,000)	\$ 272,473	\$ 271,749	\$ -	\$ 724
	Building & Site Improvements	\$ 23,773	\$ 292,800	\$ -	\$ -	\$ 292,800	\$ 274,613	\$ 18,022	\$ 165
	SUBTOTAL PUR. PROPERTY SER.	\$ 1,876,912	\$ 2,175,147	\$ 5,550	\$ 63,000	\$ 2,243,697	\$ 2,120,533	\$ 122,778	\$ 387

NEWTOWN BOARD OF EDUCATION
2018-19 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING - JUNE 30, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
500	OTHER PURCHASED SERVICES								
	Contracted Services	\$ 570,837	\$ 621,207	\$ 9,534	\$ (11,000)	\$ 619,741	\$ 587,463	\$ 31,843	\$ 435
	Transportation Services	\$ 4,091,115	\$ 4,341,927	\$ (100,000)	\$ (61,000)	\$ 4,180,927	\$ 4,113,520	\$ 67,372	\$ 35
	Insurance - Property & Liability	\$ 410,691	\$ 409,907	\$ (5,550)	\$ (4,000)	\$ 400,357	\$ 400,457	\$ -	\$ (100)
	Communications	\$ 159,176	\$ 156,649	\$ -	\$ (16,000)	\$ 140,649	\$ 137,731	\$ 2,506	\$ 412
	Printing Services	\$ 27,387	\$ 33,020	\$ -	\$ -	\$ 33,020	\$ 23,418	\$ 8,696	\$ 906
	Tuition - Out of District	\$ 3,454,767	\$ 3,164,101	\$ 130,000	\$ 37,000	\$ 3,331,101	\$ 3,171,229	\$ 159,501	\$ 371
	Student Travel & Staff Mileage	\$ 208,537	\$ 212,976	\$ -	\$ (15,000)	\$ 197,976	\$ 194,672	\$ 3,194	\$ 110
	SUBTOTAL OTHER PURCHASED S	\$ 8,922,509	\$ 8,939,787	\$ 33,984	\$ (70,000)	\$ 8,903,771	\$ 8,628,491	\$ 273,111	\$ 2,169
600	SUPPLIES								
	Instructional & Library Supplies	\$ 767,673	\$ 835,997	\$ 4,486	\$ 44,000	\$ 884,483	\$ 809,895	\$ 75,471	\$ (883)
	Software, Medical & Office Sup.	\$ 140,088	\$ 188,341	\$ -	\$ -	\$ 188,341	\$ 159,264	\$ 30,091	\$ (1,015)
	Plant Supplies	\$ 404,991	\$ 375,000	\$ -	\$ (8,000)	\$ 367,000	\$ 312,932	\$ 53,719	\$ 349
	Electric	\$ 1,305,141	\$ 1,498,260	\$ -	\$ (65,000)	\$ 1,433,260	\$ 1,329,165	\$ 104,297	\$ (202)
	Propane & Natural Gas	\$ 304,459	\$ 430,300	\$ -	\$ -	\$ 430,300	\$ 409,558	\$ 17,001	\$ 3,741
	Fuel Oil	\$ 321,179	\$ 108,860	\$ -	\$ (11,000)	\$ 97,860	\$ 85,122	\$ 12,676	\$ 62
	Fuel For Vehicles & Equip.	\$ 231,624	\$ 254,618	\$ -	\$ (9,000)	\$ 245,618	\$ 239,586	\$ 6,526	\$ (495)
	Textbooks	\$ 25,880	\$ 140,419	\$ (810)	\$ -	\$ 139,609	\$ 134,476	\$ 4,657	\$ 476
	SUBTOTAL SUPPLIES	\$ 3,501,034	\$ 3,831,795	\$ 3,676	\$ (49,000)	\$ 3,786,471	\$ 3,479,998	\$ 304,440	\$ 2,033

NEWTOWN BOARD OF EDUCATION
2018-19 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - JUNE 30, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
700	PROPERTY								
	Capital Improvements (Sewers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Technology Equipment	\$ 547,585	\$ 550,000	\$ -	\$ 26,000	\$ 576,000	\$ 330,923	\$ 245,259	\$ (182)
	Other Equipment	\$ 9,200	\$ 46,247	\$ -	\$ 135,000	\$ 181,247	\$ 132,413	\$ 48,210	\$ 623
	SUBTOTAL PROPERTY	\$ 556,785	\$ 596,247	\$ -	\$ 161,000	\$ 757,247	\$ 463,337	\$ 293,469	\$ 441
800	MISCELLANEOUS								
	Memberships	\$ 60,808	\$ 69,207	\$ -	\$ -	\$ 69,207	\$ 62,869	\$ -	\$ 6,338
	SUBTOTAL MISCELLANEOUS	\$ 60,808	\$ 69,207	\$ -	\$ -	\$ 69,207	\$ 62,869	\$ -	\$ 6,338
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ (37,000)	\$ 63,000	\$ -	\$ -	\$ 63,000
	TOTAL LOCAL BUDGET	\$ 74,064,636	\$ 76,054,231	\$ -	\$ -	\$ 76,054,231	\$ 70,608,629	\$ 5,116,830	\$ 328,772

(Audited)

NEWTOWN BOARD OF EDUCATION
 2018-19 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING - JUNE 30, 2019

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2017 - 2018	2018-19 APPROVED BUDGET	YTD TRANSFERS 2018 - 2019	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBERED	BALANCE
<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>							<u>2018-19 APPROVED BUDGET</u>	<u>RECEIVED</u>	<u>BALANCE</u>
	LOCAL TUITION						\$31,675	\$38,096	(\$6,421)
	HIGH SCHOOL FEES FOR PARKING PERMITS						\$20,000	\$20,000	\$0
	MISCELLANEOUS FEES						\$5,000	\$6,571	(\$1,571)
TOTAL SCHOOL GENERATED FEES							\$56,675	\$64,667	(\$7,992)

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

"FOR THE MONTH ENDING - June 30, 2019"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	REVISION	REVISED BUDGET	1st ESTIMATE	STATE ESTIMATE - 15-Apr	Feb RECEIVED	May ESTIMATED	Total Est per State
100	SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ (65,366)	\$ (62,484)	\$ (46,857)	\$ (15,627)	\$ (62,484)
200	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	PROFESSIONAL SERVICES	\$ (56,105)	\$ -	\$ (56,105)	\$ (13,141)	\$ (7,590)	\$ (5,692)	\$ (1,898)	\$ (7,590)
400	PURCHASED PROPERTY SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES	\$ (1,407,585)	\$ -	\$ (1,407,585)	\$ (1,399,682)	\$ (1,564,730)	\$ (1,173,361)	\$ (391,369)	\$ (1,564,730)
600	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND BUDGET		\$ (1,513,308)	\$ -	\$ (1,513,308)	\$ (1,478,189)	\$ (1,634,804)	\$ (1,225,910)	\$ (408,894)	\$ (1,634,804)
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)	\$ (8,814)	\$ (9,381)	\$ (7,035)	\$ (2,346)	\$ (9,381)
	Nurses & Medical advisors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non Certified Salary Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Education Svcs Salaries	\$ (44,292)	\$ -	\$ (44,292)	\$ (56,552)	\$ (53,103)	\$ (39,822)	\$ (13,281)	\$ (53,103)
	Attendance & Security Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Extra Work - Non-Cert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Custodial & Maint. Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Civic activities/Park & Rec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-CERTIFIED SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ (65,366)	\$ (62,484)	\$ (46,857)	\$ (15,627)	\$ (62,484)
	SUBTOTAL SALARIES	\$ (49,618)	\$ -	\$ (49,618)	\$ (65,366)	\$ (62,484)	\$ (46,857)	\$ (15,627)	\$ (62,484)
200	EMPLOYEE BENEFITS								
	SUBTOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

"FOR THE MONTH ENDING - June 30, 2019"

OFFSETTING REVENUE INCLUDED IN ANTICIPATED OBLIGATIONS

OBJECT	EXPENSE CATEGORY	BUDGETED	REVISION	REVISED BUDGET	1st ESTIMATE	STATE ESTIMATE - 15-Apr	Feb RECEIVED	May ESTIMATED	Total Est per State
300	PROFESSIONAL SERVICES								
	Professional Services	\$ (56,105)		\$ (56,105)	\$ (13,141)	\$ (7,590)	\$ (5,692)	\$ (1,898)	\$ (7,590)
	Professional Educational Ser.	\$ -		\$ -		\$ -			\$ -
	SUBTOTAL PROFESSIONAL SVCS	\$ (56,105)	\$ -	\$ (56,105)	\$ (13,141)	\$ (7,590)	\$ (5,692)	\$ (1,898)	\$ (7,590)
400	PURCHASED PROPERTY SVCS								
	SUBTOTAL PUR. PROPERTY SER.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
500	OTHER PURCHASED SERVICES								
	Contracted Services	\$ -		\$ -		\$ -			\$ -
	Transportation Services	\$ (348,975)		\$ (348,975)	\$ (305,446)	\$ (314,367)	\$ (235,737)	\$ (78,630)	\$ (314,367)
	Insurance - Property & Liability	\$ -		\$ -		\$ -			\$ -
	Communications	\$ -		\$ -		\$ -			\$ -
	Printing Services	\$ -		\$ -		\$ -			\$ -
	Tuition - Out of District	\$ (1,058,610)		\$ (1,058,610)	\$ (1,094,236)	\$ (1,250,363)	\$ (937,624)	\$ (312,739)	\$ (1,250,363)
	Student Travel & Staff Mileage	\$ -		\$ -		\$ -			\$ -
	SUBTOTAL OTHER PURCHASED SI	\$ (1,407,585)	\$ -	\$ (1,407,585)	\$ (1,399,682)	\$ (1,564,730)	\$ (1,173,361)	\$ (391,369)	\$ (1,564,730)
600	SUPPLIES								
	SUBTOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	PROPERTY								
	SUBTOTAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	MISCELLANEOUS								
	Memberships								
	SUBTOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LOCAL BUDGET	\$ (1,513,308)	\$ -	\$ (1,513,308)	\$ (1,478,189)	\$ (1,634,804)	\$ (1,225,910)	\$ (408,894)	\$ (1,634,804)

75% 25% 100%

Excess Cost and Agency placement Grants are budgeted at 75%. \$ (1,513,308)

The May State grant is at 73.62% on eligible expenditures for this year. \$ (1,634,804) \$ (1,634,804)

Additional beyond budget \$ 121,496

2018 - 2019
NEWTOWN BOARD OF EDUCATION
FINAL TRANSFERS RECOMMENDED
FOR JUNE 30, 2019

8/16/2019

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
ADMINISTRATIVE					
\$3,000	100	CERTIFIED SUBSTITUTES	100	COACHING/ACTIVITIES	TO COVER COACHING & ACTIVITIES SALARIES FOR REED, MIDDLE SCHOOL AND HIGH SCHOOL
\$12,000	100	CERTIFIED SUBSTITUTES	100	STAFF & PROGRAM DEVELOPMENT	TO COVER CERTIFIED EXTRA WORK FOR SPECIAL EDUCATION AND STAFF DEVELOPMENT
\$30,000	100	SUPERVISORS/TECHNOLOGY SALARIES	100	CUSTODIAL & MAINTENANCE OVERTIME	TO COVER COST OF CUSTODIAL OVERTIME FOR THE YEAR AT SANDY HOOK, REED AND THE HIGH SCHOOL
\$7,000	100	SUPERVISORS/TECHNOLOGY SALARIES	100	CIVIC ACTIVITIES/PARK & REC.	TO COVER CUSTODIAL SERVICES FOR PARK AND REC.
\$4,000	200	MEDICAL & DENTAL EXPENSES	200	PENSIONS	TO COVER PENSION COST FOR THE YEAR
\$14,000	200	FICA & MEDICARE			
\$16,000	200	UNEMPLOYMENT & EMPLOYEE ASSIST.			
\$11,000	200	UNEMPLOYMENT & EMPLOYEE ASSIST.	200	WORKERS COMPENSATION	FOR AUDIT ADJUSTMENT TO WORKERS COMPENSATION INSURANCE
\$40,000	300	PROFESSIONAL SERVICES	400	BUILDING, SITE & EMERGENCY REPAIRS	TO COVER COST OF EMERGENCY REPAIRS THROUGHOUT THE DISTRICT
\$23,000	300	PROFESSIONAL EDUCATIONAL SERVICES			
\$3,000	400	BUILDINGS & GROUNDS SERVICES			
\$5,000	400	UTILITY SERVICES - WATER & SEWER			
\$12,000	400	EQUIPMENT REPAIRS			
\$6,000	400	RENTALS - BUILDINGS & EQUIPMENT			
\$37,000	910	SPECIAL ED CONTINGENCY	500	TUITION - OUT OF DISTRICT	TO COVER ADDITIONAL OUT OF DISTRICT TUITION COSTS
\$44,000	600	ELECTRIC	600	INSTRUCTIONAL & LIBRARY SUPPLIES	TO PURCHASE FOUNDATIONS CLASSROOM SETS FOR CURRICULUM DEVELOPMENT
\$26,000	500	TRANSPORTATION SERVICES	700	TECHNOLOGY EQUIPMENT	TO PURCHASE CHROMEBOOKS AND CARTS
\$4,000	100	CERTIFIED SUBSTITUTES	700	OTHER EQUIPMENT	TO PROVIDE FUNDS FOR SECURITY EQUIPMENT, MAINTENANCE VEHICLE, SPECIAL ED. CHROMEBOOKS AND CLASSROOM FURNITURE
\$1,000	300	PROFESSIONAL EDUCATIONAL SERVICES			
\$11,000	500	CONTRACTED SERVICES			
\$35,000	500	TRANSPORTATION SERVICES			
\$4,000	500	INSURANCE - PROPERTY & LIABILITY			
\$16,000	500	COMMUNICATIONS			
\$15,000	500	STUDENT TRAVEL & STAFF MILEAGE			
\$8,000	600	PLANT SUPPLIES			
\$21,000	600	ELECTRIC			
\$11,000	600	FUEL OIL			
\$9,000	600	FUEL FOR VEHICLES & EQUIP.			

**NEWTOWN PUBLIC SCHOOLS
NEWTOWN, CONNECTICUT**

<u>FISCAL YEAR 2018- 2019 BUILDING & SITE MAINTENANCE PROJECTS COMPLETED</u>	<u>Actual</u>
<u>HAWLEY SCHOOL</u>	
REPLACE SIDEWALK SECTIONS AT ENTRANCE <i>(from HAWLEY Fund)</i>	\$ 10,000
RUBBER GYM FLOOR REPAIRS <i>(from HAWLEY Fund)</i>	\$ 14,655
	\$ 24,655
<u>MIDDLE GATE SCHOOL</u>	
INSTALL HVAC IN CAFETERIA	\$ 35,000
	\$ 35,000
<u>HEAD O'MEADOW SCHOOL</u>	
CARPET FLOORING REPLACEMENT PROGRAM	\$ 13,525
INSTALL VCT AT CUSTODIAL/DOCK AREA	\$ 2,200
REPLACE INOPERABLE WORN OUT CURTAINS/SHADES (PARTIAL)	\$ 6,500
REMOVE SINKS/RETILE FLOOR/INSTALL SINGLE SINK SET	\$ 14,588
	\$ 36,813
<u>REED INTERMEDIATE SCHOOL</u>	
REPAINT CLASSROOMS AND HALLS PHASED PROJECT	\$ 25,000
CARPET/FLOORING REPLACEMENT PROGRAM (lower level)	\$ 30,450
INSTALL MULLIONS & EXIT DEVICES AT EXTERIOR DOORS	\$ 20,000
	\$ 75,450
<u>MIDDLE SCHOOL</u>	
INSTALL SOUND SYSTEM IN AUDITORIUM	\$ 17,390
INSTALL ROOF OVER STAIRS TO NEW BOILER ROOM	\$ 3,800
INSTALL NEW VCT FLOORING- FACS ROOM (Family and Consumer Science)	\$ 3,965
INSTALL VCT FLOORING TO REPLACE CARPETING AT A WING ANNEX	\$ 1,650
SIDEWALK/ CURB REPAIRS	\$ 25,000
	\$ 51,805
<u>HIGH SCHOOL</u>	
REPAINT LOCKERS	\$ 15,000
AUTO SHOP FENCE REPLACE FABRIC WITH BLINDED & REPAIRS	\$ 3,250
REPLACE STAIR THREADS, RISERS, & LANDINGS - REAR B STAIRWELL	\$ 11,450
INSTALL CARD ACCESS READERS AT STORAGE GARAGE AND PATIO	\$ 6,017
INSTALL STADIUM RAILINGS AT STAIRS & LOWER KNEE WALL AT FIELD	\$ 27,000
INSTALL 5' HIGH FENCING AT STADIUM WALLS ADJACENT TO BLEACHERS	\$ 5,850
	\$ 68,567
<u>SYSTEM WIDE</u>	
REPLACE FLAT ROOF AT SHOP	\$ 25,000
	\$ 25,000
<u>TOTAL BUILDING & SITE MAINTENANCE PROJECTS COMPLETED IN 2018-19</u>	\$ 317,290

(TOTAL FROM GENERAL FUND \$292,635, TOTAL FROM HAWLEY FUND \$24,655.)