

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
AUGUST 31, 2013**

SUMMARY

Information available for the second financial report in fiscal year 2013-14 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 would negatively impact our budget as the school year begins will be addressed and brought forward immediately. Routine account analyses begin as time allows throughout the year. The main object accounts are all in a positive position.

This report has the column titled “Expended 2012-13” added to summarize what was actually spent for the prior year. This will help provide a reference point relating our current approved budget to that which was ultimately spent last year. (The figures in this column are unaudited at this time. The total spent has declined by \$800 from what was reported last month as the final expenses, due to an overpayment credit).

We have spent \$3.2 Million for operations in the month of August, about \$700k less than July. This report includes the first teacher payroll which occurred on August 23rd. Budget expense accounts appear to be in line at this juncture.

The budget is extremely lean and will be monitored closely with important issues identified as quickly as we become aware of them.

Following the Monthly Financial is a summary report of the balances available in donations since 12/14. The encumbrance listed in security is for additional access control equipment at the main entrance.

Ron Bienkowski
Director of Business
September 13, 2013

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 2012-13 – actual (unaudited) expenditures of the prior fiscal year
- Approved Budget – indicates the 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. (Not shown on this report)
- Current Transfers – identifies the recommended cross object codes for current month action. (No current transfers indicated)
- 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 – 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 \$70,200 for this year.

The last portion of the monthly budget summary reports school generated revenue fees that are anticipated revenue to the Town of Newtown. Fees include:

- High school fees for three identified program with the highest amount of fees anticipated from the high school sports participation fees,
- Building related fees for the use of the high school pool facility, and
- Miscellaneous fees.

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING, AUGUST 31, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
<u>GENERAL FUND BUDGET</u>								
100	SALARIES	\$ 43,732,472	\$ 45,076,226	\$ -	\$ 45,076,226	\$ 2,580,523	\$ 38,197,834	\$ 4,297,869
200	EMPLOYEE BENEFITS	\$ 10,341,864	\$ 10,675,831	\$ -	\$ 10,675,831	\$ 2,732,813	\$ 6,498,321	\$ 1,444,697
300	PROFESSIONAL SERVICES	\$ 885,059	\$ 920,517	\$ -	\$ 920,517	\$ 46,368	\$ 286,703	\$ 587,446
400	PURCHASED PROPERTY SERV.	\$ 2,156,695	\$ 2,393,290	\$ -	\$ 2,393,290	\$ 163,634	\$ 362,675	\$ 1,866,982
500	OTHER PURCHASED SERVICES	\$ 6,526,747	\$ 6,851,622	\$ -	\$ 6,851,622	\$ 1,070,584	\$ 2,557,930	\$ 3,223,109
600	SUPPLIES	\$ 4,428,579	\$ 4,554,880	\$ -	\$ 4,554,880	\$ 350,119	\$ 388,396	\$ 3,816,365
700	PROPERTY	\$ 206,463	\$ 497,748	\$ -	\$ 497,748	\$ 70,011	\$ 77,290	\$ 350,447
800	MISCELLANEOUS	\$ 71,081	\$ 75,190	\$ -	\$ 75,190	\$ 44,290	\$ 1,952	\$ 28,948
TOTAL GENERAL FUND BUDGET		\$ 68,348,960	\$ 71,045,304	\$ -	\$ 71,045,304	\$ 7,058,341	\$ 48,371,101	\$ 15,615,862
		(Unaudited)				spent since LM	\$ 3,187,572	
GRAND TOTAL		\$ 68,348,960	\$ 71,045,304	\$ -	\$ 71,045,304	\$ 7,058,341	\$ 48,371,101	\$ 15,615,862
Excess Cost Grant Reimbursement Offset			75.00%		\$ 1,452,095		T.B.D.	\$ 1,452,095
Net Projected Balance								

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FOR THE MONTH ENDING, AUGUST 31, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
100	SALARIES							
	Administrative Salaries	\$ 2,905,110	\$ 2,826,231		\$ 2,826,231	\$ 363,800	\$ 2,465,023	\$ (2,592)
	Teachers & Specialists Salaries	\$ 30,174,313	\$ 30,919,957		\$ 30,919,957	\$ 1,224,920	\$ 29,009,775	\$ 685,263
	Early Retirement	\$ 16,000	\$ 16,000		\$ 16,000	\$ -	\$ -	\$ 16,000
	Continuing Ed./Summer School	\$ 74,383	\$ 84,903		\$ 84,903	\$ 48,679	\$ 36,905	\$ (681)
	Homebound & Tutors Salaries	\$ 249,524	\$ 211,664		\$ 211,664	\$ 18,701	\$ 120,815	\$ 72,148
	Certified Substitutes	\$ 589,183	\$ 645,725		\$ 645,725	\$ -	\$ 3,075	\$ 642,650
	Coaching/Activities	\$ 534,475	\$ 532,749		\$ 532,749	\$ -	\$ -	\$ 532,749
	Staff & Program Development	\$ 116,368	\$ 167,891		\$ 167,891	\$ 94,268	\$ 65,726	\$ 7,896
	CERTIFIED SALARIES	\$ 34,659,356	\$ 35,405,120	\$ -	\$ 35,405,120	\$ 1,750,368	\$ 31,701,320	\$ 1,953,432
	Supervisors/Technology Salaries	\$ 612,272	\$ 622,327		\$ 622,327	\$ 85,853	\$ 516,540	\$ 19,934
	Clerical & Secretarial salaries	\$ 1,913,153	\$ 1,985,904		\$ 1,985,904	\$ 183,148	\$ 1,772,024	\$ 30,732
	Educational Assistants	\$ 1,783,332	\$ 1,843,658		\$ 1,843,658	\$ 23,344	\$ 286,355	\$ 1,533,959
	Nurses & Medical advisors	\$ 665,534	\$ 683,022		\$ 683,022	\$ 34,725	\$ 660,024	\$ (11,726)
	Custodial & Maint Salaries	\$ 2,759,414	\$ 2,898,325		\$ 2,898,325	\$ 393,848	\$ 2,472,596	\$ 31,882
	Bus Drivers salaries	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ 109,211	\$ 108,501		\$ 108,501	\$ 11,978	\$ 90,951	\$ 5,572
	Special Education Svcs Salaries	\$ 659,495	\$ 824,820		\$ 824,820	\$ 34,589	\$ 418,654	\$ 371,577
	Attendance & Security Salaries	\$ 207,942	\$ 380,071		\$ 380,071	\$ 26,147	\$ 279,371	\$ 74,552
	Extra Work - Non-Cert	\$ 76,256	\$ 71,115		\$ 71,115	\$ 22,410	\$ -	\$ 48,705
	Custodial & Maint. Overtime	\$ 242,452	\$ 210,363		\$ 210,363	\$ 9,035	\$ -	\$ 201,328
	Civic activities/Park & Rec	\$ 44,055	\$ 43,000		\$ 43,000	\$ 5,079	\$ -	\$ 37,921
	NON-CERTIFIED SALARIES	\$ 9,073,116	\$ 9,671,106	\$ -	\$ 9,671,106	\$ 830,155	\$ 6,496,514	\$ 2,344,437
	SUBTOTAL SALARIES	\$ 43,732,472	\$ 45,076,226	\$ -	\$ 45,076,226	\$ 2,580,523	\$ 38,197,834	\$ 4,297,869

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BUDGET SUMMARY REPORT

FOR THE MONTH ENDING, AUGUST 31, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
200	EMPLOYEE BENEFITS							
	Medical & Dental Expenses	\$ 7,918,730	\$ 8,213,013		\$ 8,213,013	\$ 2,070,283	\$ 6,103,993	\$ 38,737
	Life Insurance	\$ 83,605	\$ 86,226		\$ 86,226	\$ 13,561	\$ -	\$ 72,665
	FICA & Medicare	\$ 1,305,853	\$ 1,359,593		\$ 1,359,593	\$ 122,210	\$ -	\$ 1,237,383
	Pensions	\$ 487,540	\$ 462,466		\$ 462,466	\$ 395,366	\$ 56,797	\$ 10,303
	Unemployment & Employee Assist.	\$ 76,081	\$ 98,120		\$ 98,120	\$ 2,840	\$ 17,760	\$ 77,520
	Workers Compensation	\$ 470,055	\$ 456,413		\$ 456,413	\$ 128,552	\$ 319,772	\$ 8,090
	SUBTOTAL EMPLOYEE BENEFITS	\$ 10,341,864	\$ 10,675,831	\$ -	\$ 10,675,831	\$ 2,732,813	\$ 6,498,321	\$ 1,444,697
300	PROFESSIONAL SERVICES							
	Professional Services	\$ 722,630	\$ 675,542		\$ 675,542	\$ 40,203	\$ 198,510	\$ 436,829
	Professional Educational Ser.	\$ 162,429	\$ 244,975		\$ 244,975	\$ 6,165	\$ 88,193	\$ 150,617
	SUBTOTAL PROFESSIONAL SVCS	\$ 885,059	\$ 920,517	\$ -	\$ 920,517	\$ 46,368	\$ 286,703	\$ 587,446
400	PURCHASED PROPERTY SVCS							
	Buildings & Grounds Services	\$ 665,863	\$ 670,300		\$ 670,300	\$ 60,798	\$ 122,015	\$ 487,487
	Utility Services - Water & Sewer	\$ 107,302	\$ 117,000		\$ 117,000	\$ 6,933	\$ -	\$ 110,067
	Building, Site & Emergency Repairs	\$ 533,970	\$ 460,850		\$ 460,850	\$ 22,257	\$ 21,260	\$ 417,333
	Equipment Repairs	\$ 252,231	\$ 270,975		\$ 270,975	\$ 19,565	\$ 41,493	\$ 209,917
	Rentals - Building & Equipment	\$ 303,229	\$ 300,165		\$ 300,165	\$ 54,081	\$ 177,907	\$ 68,177
	Building & Site Improvements	\$ 294,100	\$ 574,000		\$ 574,000	\$ -	\$ -	\$ 574,000
	SUBTOTAL PUR. PROPERTY SER.	\$ 2,156,695	\$ 2,393,290	\$ -	\$ 2,393,290	\$ 163,634	\$ 362,675	\$ 1,866,982

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500	OTHER PURCHASED SERVICES							
	Contracted Services	\$ 401,159	\$ 360,504		\$ 360,504	\$ 101,665	\$ 57,384	\$ 201,454
	Transportation Services	\$ 3,606,577	\$ 3,640,547		\$ 3,640,547	\$ 129,933	\$ -	\$ 3,510,614
	Insurance - Property & Liability	\$ 291,106	\$ 299,135		\$ 299,135	\$ 105,585	\$ 194,247	\$ (697)
	Communications	\$ 121,183	\$ 129,209		\$ 129,209	\$ 23,381	\$ 70,855	\$ 34,972
	Printing Services	\$ 32,447	\$ 42,382		\$ 42,382	\$ 1,118	\$ 1,310	\$ 39,954
	Tuition - Out of District	\$ 1,897,321	\$ 2,152,926		\$ 2,152,926	\$ 706,001	\$ 2,222,133	\$ (775,208)
	Student Travel & Staff Mileage	\$ 176,954	\$ 226,919		\$ 226,919	\$ 2,901	\$ 12,000	\$ 212,018
	SUBTOTAL OTHER PURCHASED SER	\$ 6,526,747	\$ 6,851,622	\$ -	\$ 6,851,622	\$ 1,070,584	\$ 2,557,930	\$ 3,223,109
600	SUPPLIES							
	Instructional & Library Supplies	\$ 934,107	\$ 939,666		\$ 939,666	\$ 146,752	\$ 203,994	\$ 588,920
	Software, Medical & Office Sup.	\$ 144,536	\$ 184,465		\$ 184,465	\$ 5,533	\$ 65,566	\$ 113,366
	Plant Supplies	\$ 337,919	\$ 376,100		\$ 376,100	\$ 68,385	\$ 56,853	\$ 250,862
	Electric	\$ 1,357,320	\$ 1,401,255		\$ 1,401,255	\$ 97,161	\$ -	\$ 1,304,094
	Propane & Natural Gas	\$ 291,923	\$ 326,370		\$ 326,370	\$ 7,946	\$ -	\$ 318,424
	Fuel Oil	\$ 619,965	\$ 575,466		\$ 575,466	\$ -	\$ -	\$ 575,466
	Fuel For Vehicles & Equip.	\$ 554,631	\$ 486,739		\$ 486,739	\$ -	\$ -	\$ 486,739
	Textbooks	\$ 188,178	\$ 264,819		\$ 264,819	\$ 24,343	\$ 61,983	\$ 178,494
	SUBTOTAL SUPPLIES	\$ 4,428,579	\$ 4,554,880	\$ -	\$ 4,554,880	\$ 350,119	\$ 388,396	\$ 3,816,365

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700	PROPERTY							
	Capital Improvements (Sewers)	\$ 124,177	\$ 124,177		\$ 124,177	\$ -	\$ -	\$ 124,177
	Technology Equipment	\$ 51,953	\$ 325,559		\$ 325,559	\$ 70,011	\$ 77,290	\$ 178,258
	Other Equipment	\$ 30,333	\$ 48,012		\$ 48,012	\$ -	\$ -	\$ 48,012
	SUBTOTAL PROPERTY	\$ 206,463	\$ 497,748	\$ -	\$ 497,748	\$ 70,011	\$ 77,290	\$ 350,447
800	MISCELLANEOUS							
	Memberships	\$ 71,081	\$ 75,190		\$ 75,190	\$ 44,290	\$ 1,952	\$ 28,948
	SUBTOTAL MISCELLANEOUS	\$ 71,081	\$ 75,190	\$ -	\$ 75,190	\$ 44,290	\$ 1,952	\$ 28,948
	TOTAL LOCAL BUDGET	\$ 68,348,960	\$ 71,045,304	\$ -	\$ 71,045,304	\$ 7,058,341	\$ 48,371,101	\$ 15,615,862

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FOR THE MONTH ENDING, AUGUST 31, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
		2012-13 RECEIVED BUDGET			2013-14 APPROVED BUDGET	RECEIVED	BALANCE	% RECEIVED
	<u>SCHOOL GENERATED FEES</u>							
	<u>HIGH SCHOOL FEES</u>							
	NURTURY PROGRAM	\$8,000			\$8,000	\$0.00	\$8,000.00	0.00%
	PARKING PERMITS	\$20,000			\$20,000	\$0.00	\$20,000.00	0.00%
	PAY FOR PARTICIPATION IN SPORTS	\$84,800			\$84,800	\$0.00	\$84,800.00	0.00%
		\$112,800			\$112,800	\$0.00	\$112,800.00	0.00%
	<u>BUILDING RELATED FEES</u>							
	ENERGY - ELECTRICITY	\$0			\$313	\$0.00	\$313.00	0.00%
	HIGH SCHOOL POOL - OUTSIDE USAGE	\$1,100			\$1,100	\$0.00	\$1,100.00	0.00%
		\$1,100			\$1,413	\$0.00	\$1,413.00	0.00%
	MISCELLANEOUS FEES	\$185			\$75	\$45.00	\$30.00	60.00%
	TOTAL SCHOOL GENERATED FEES	\$114,085			\$114,288	\$45.00	\$114,243.00	0.04%

CASH DONATIONS SINCE 12/14/2012

<u>DESC</u>	<u>DEPOSITS</u>	<u>EXPENDED</u>	<u>8/31/13 BALANCE</u>	<u>SEPT. ENC.</u>	<u>AVAILABLE</u>
<u>BOARD OF EDUCATION</u>					
<u>DISTRICT</u>					
GENERAL DONATIONS	\$29,114.43	\$0.00	\$29,114.43	\$2,965.00 ⁵	\$26,149.43
TEACHERS	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
MUSIC DEPT.	\$9,500.00	\$0.00	\$9,500.00	\$0.00	\$9,500.00
SCHOOL LIBRARY	\$450.60	\$0.00	\$450.60	\$0.00	\$450.60
BOOKS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
CULTURAL ARTS EVENT	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$1,400.00
BUTTERFLY BUSHES	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
COFFEE FUND	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00
FLOWERS	\$51.00	\$51.00	\$0.00	\$0.00	\$0.00
STAMPS FOR PEN PAL PROJECT	\$10.00	\$10.00	\$0.00	\$0.00	\$0.00
	<u>\$42,346.03</u>	<u>\$81.00</u>	<u>\$42,265.03</u>	<u>\$2,965.00</u>	<u>\$39,300.03</u>
<u>SANDY HOOK</u>					
GENERAL DONATIONS	\$44,258.53	\$10,565.00 ¹	\$33,693.53	\$0.00	\$33,693.53
S.H. TEACHERS	\$900.00	\$0.00	\$900.00	\$0.00	\$900.00
S.H. MUSIC	\$8,582.15	\$0.00	\$8,582.15	\$0.00	\$8,582.15
S.H. PHYSICAL ED.	\$15,132.70	\$2,129.10 ²	\$13,003.60	\$0.00	\$13,003.60
S.H. LIBRARY MEDIA	\$12,472.71	\$0.00	\$12,472.71	\$0.00	\$12,472.71
S.H. CELEBRATION OF LIFE	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
S.H. HEALTH OFFICE	\$500.00	\$0.00	\$500.00	\$359.99 ³	\$140.01
S.H. REBUILD/NEW SCHOOL	\$1,198.00	\$0.00	\$1,198.00	\$0.00	\$1,198.00
S.H. REPAIRS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
S.H. PLAYGROUND/MEMORIAL	\$650.00	\$0.00	\$650.00	\$0.00	\$650.00
	<u>\$85,194.09</u>	<u>\$12,694.10</u>	<u>\$72,499.99</u>	<u>\$359.99</u>	<u>\$72,140.00</u>
<u>TECHNOLOGY</u>					
SECURITY SUPPORT	\$51,000.00	\$25,000.00 ⁴	\$26,000.00	\$26,000.00 ⁵	\$0.00
	<u>\$51,000.00</u>	<u>\$25,000.00</u>	<u>\$26,000.00</u>	<u>\$26,000.00</u>	<u>\$0.00</u>
TOTAL BOARD OF EDUCATION	<u>\$178,540.12</u>	<u>\$37,775.10</u>	<u>\$140,765.02</u>	<u>\$29,324.99</u>	<u>\$111,440.03</u>
¹ DONATIONS FROM W.B. MASON EMPLOYEES USED TO PAY W.B. MASON FOR PART OF \$30,000 STORAGE UNIT PURCHASE ² PURCHASE OF VARIOUS PHYSICAL EDUCATION SUPPLIES AND EQUIPMENT ³ PURCHASE ORDER FOR RECOVERY COUCH FOR NURSE'S OFFICE ⁴ PART OF DELL SERVER DONATION OFFSET ⁵ ACCESS CONTROL EQUIPMENT AT MAIN ENTRANCES					
<u>SANDY HOOK SPECIAL REVENUE FUND (TOWN FUND)</u>					
SANDY HOOK SCHOOL	\$174,735.00	\$111,691.00 *	\$63,044.00	\$13,309.00	\$49,735.00
SCHOOL PROJECT FACILITATOR/CONSULT/	\$20,000.00	\$10,082.00	\$9,918.00	\$9,918.00 **	\$0.00
SCHOOLS	\$4,089.00		\$4,089.00		\$4,089.00
CHILDREN	\$2,995.00		\$2,995.00		\$2,995.00
	<u>\$201,819.00</u>	<u>\$121,773.00</u>	<u>\$80,046.00</u>	<u>\$23,227.00</u>	<u>\$56,819.00</u>
DONATIONS MADE PAYABLE TO THE TOWN OF NEWTOWN FOR THE SANDY HOOK SCHOOL - INCLUDED IN THE TOWN'S ESTABLISHED SANDY HOOK SPECIAL REVENUE FUND.					
* \$60,000 FOR FACILITATOR AND \$51,691 FOR PRE-CONSTRUCTION SERVICES. ENCUMBERED AMOUNT IS BALANCE OF APPROPRIATION FOR PRE-CONS ** BALANCE OF \$20,000 APPROPRIATION FOR SCHOOL FACILITATOR.					
TOTAL ALL CASH DONATIONS	<u>\$380,359.12</u>	<u>\$159,548.10</u>	<u>\$220,811.02</u>	<u>\$52,551.99</u>	<u>\$168,259.03</u>