



**FAIRFIELD
PUBLIC SCHOOLS**

Michael Cummings
Superintendent of Schools

S u p e r i n t e n d e n t M e m o r a n d u m

To: Board of Education
Board of Finance
Board of Selectmen
Representative Town Meeting Leadership

From: Michael Cummings

Date: November 18, 2019

Re: First Quarter Report, 2019-2020

Effective July 1, 2019, the Board of Education is required, on a quarterly basis, to post current and projected expenditures and revenues on the district website, and submit a copy to the legislative body of the municipality.

Attached you will find the first quarter report for the 2019 – 2020 fiscal year. Subsequent quarterly reports will be provided to the BOS, BOF, and RTM Leadership when issued to the BOE.

Attachment

MC:mb

Fairfield Public Schools

2019 – 2020

First Quarter Financial Report as of October 31, 2019

Summary

Effective July 1, 2019, boards of education must provide current and projected expenditures and revenues, on a quarterly basis. Projecting expenses and revenues for the first quarter (July, August and September) is challenging as school has been in session for one month. October 1st is the official date for FTE and student counts, and for that reason, the first quarter report was written as of October 31 to incorporate this valuable information. In addition, in October, certain accounts were reclassified between major classifications to categorize them more appropriately. Therefore, the October report allows for consistent reporting as of the first quarter. Also, a new one-page grant report has been added to the report package to meet the requirement for projected revenues and expenses.

Although actual FTE's are lower than budgeted, special education is projected to be over budget, and several major unbudgeted maintenance projects have put a strain on the maintenance budget. As of October 31, there is a projected budget deficit of \$504,078. The projected deficit includes anticipated moving costs of \$140,000 for the maintenance and transportation departments. The deficit would be \$364,078, pending town reimbursement of those expenses.

Approximately 83 % of our \$181,672,957 budget appropriation has been expended or encumbered as of October 31. A sizable amount of contractual and/or fixed costs are not encumbered i.e., utilities, general repairs and maintenance, student activity salaries, part-time salaries, benefits and instructional materials. Salary and benefit costs will fluctuate throughout the year. In addition, special education and maintenance costs will continue to be volatile.

Personnel Services

Personnel Services is the single largest budget classification at 63% of the budget or approximately \$115 million. This category includes contracted salaries, hourly wages, extra-curricular stipends and substitute pay. Hourly tutors, which was previously classified as a school expense, is now in this category. The largest balances in personnel services are part-time employment, staff replacement, and other services. These balances will decrease as expenses for substitutes, overtime, hourly wages, and extra-curricular stipends are paid. The Wage & Benefit balance will be depleted as contracts are settled, and other budgeted contractual obligations are paid.

Overall the district is under budget by 2.83 FTE's. BOE actual FTE's are under budget by 3.33 FTE's, however, a .5 FTE was added in grants, resulting in the net decrease of 2.83 FTE's. The total FTE count budgeted was 1,544.33 and there are 1,541.50 actual FTE's.

The staff replacement budget went from (\$1,220,000) in 2018-2019 to (\$590,000) in 2019-2020 due to a significant shortage in funding last year. We currently have a projected balance of about \$367,000 in personnel services, but had we not changed our budget level for 2019-2020, the balance would have been (\$262,194). 17 retirees were budgeted this year, and there are currently 15 retirees (14.7 FTE). Personnel services will fluctuate continuously through the year based on turnover, retirements, vacancies, LOA's, and the cost of substitutes.

Fixed Charges

16 % of the budget is allocated for employee benefits, which are categorized as fixed charges. The largest cost, health insurance, is based on single, two-person and family rates, and depends on the personal family structure of each employee. The turnover of employees i.e., retirements, new hires and terminations, as well as, life events such as marriage, birth, death, and dependent age; constantly alter costs, and are unpredictable. We will continue to monitor changes in health insurance costs, but based on the current mix of coverage, there is a potential deficit in this account.

The first quarter financial statement includes a payment of ½ the total town pension contribution for the fiscal year. 401(a) contributions will continue throughout the year based on the earnings of member employees. Social security, and life/disability insurance are also paid as incurred throughout the year.

Pupil Personnel Expenses

Pupil Personnel is where the largest reclassification of expenses was made in October. Sped summer school transportation was in this category, but sped bus aides and the sped transportation contract were previously reported under Maintenance / Operation / Transportation. Now that all sped transportation costs are included in Pupil Personnel, this category combines all special education costs except for salaries and capital.

This classification of expenditures is by far the most volatile, as expenses are determined by the special needs of individual students and state excess cost reimbursement for qualifying expenses. The initial excess cost reimbursement, received in February, will be based on anticipated costs filed by Pupil Services in December. The first quarter financial report reflects a (\$3,443,487) balance, but the projected balance at year-end is currently (\$1,093,356). Excess cost is expected to offset a large portion of these costs, but it's nearly impossible to estimate the amount at this time. There are also projected expenses that are not reflected in the financial statement report as of October 31. The final status of this category is impossible to determine until much later in the fiscal year.

School Expenses

These expenditures support instruction and activities at the building level and include supplies, materials, textbooks, copying, sports and other activities. There is a balance of approximately 47 % in this category, which is minimally lower than typically seen at this time of year.

Support Expenses

Program implementation, centrally funded instructional programs, non-special education tuition and central support operations are included here. Program implementation and instructional supplies/materials expenses are incurred as approved and/or needed. Professional / Technical, maintenance services (software / network maintenance), security and postage indirectly support school operations and are expended on a contractual or as-needed basis. Security expenses appear to be over budget currently, but the account will be offset with high school parking revenue later in the year. There is approximately \$212,000 in realized savings in this category. The superintendent search was expensed last year saving \$50,000, and magnet school enrollment dropped, saving \$162,000.

Maintenance/Operation/Transportation

Maintenance, operations and regular transportation account for nearly 9 % of the total budget. Regular transportation costs are projected to be slightly over budget based on lower than anticipated PK tuition revenue, and a reduction in the magnet school transportation grant due to lower enrollment.

Approximately 30 % of the budget in this category is designated for utilities. There is very little data available at this time to project utility costs. Electric and heating generation rates were budgeted at contractual rates for the entire fiscal year. However, distribution and transportation charges for these utilities are not contracted, and remain variable as is usage.

The budget of \$ 4.3 million for maintenance services is for preventative maintenance, repairs and major maintenance projects. Early in July, a \$250,000 unbudgeted emergency major maintenance project was done on the Osborn Hill roof. The project was funded using \$100,500 from the WFC project account, \$100,000 from the Maintenance consulting account, and \$49,500 from painting. More recently, an unbudgeted boiler issue was identified at Mill Hill for approximately \$150,000. At this time, both projects are being covered by the department, but the maintenance budget is stretched tight. The department budget could not sustain utility variances, weather incidents, and other unbudgeted maintenance.

The \$140,000 projected cost to move the maintenance and transportation departments to their new location, is included in projected costs for the department. The town reimbursement of these costs would give the department budget some relief. Other contractual services have been encumbered but general repair and maintenance accounts are expended as needed.

Capital

The capital budget is approximately \$1.3 million, and approximately 56% of the funding has been expended or encumbered. Equipment purchases are processed during the year based on need, however, the majority of equipment purchases are deferred until the spring.

Submitted: November 14, 2019

Doreen T. Munsell

Fairfield Public Schools
Board of Education
2019-2020 Projection
at October 31, 2019

	MAJOR CLASSIFICATION	PROJECTED 6/30/2019 BALANCES as of 10/31/2019	COMMENT
	PERSONNEL SERVICES		
1	Certified Salaries / Non-Certified Salaries	749,444	
2	Substitutes (Includes Clerical Subs)	(333,332)	
3	Sped Substitutes / SE Xtra Curr	(99,914)	
4	Custodial OT	-	
5	Interns	60,400	
6	Community Liaisons / Mentors / CED /Security / Extra Curricular	71,239	
7	Sped Summer School Salaries / Clerical Extras / SE Interns	(73,146)	
8	Wage & Benefit/Staff Replacement	(6,873)	
9	Total Personnel Services	\$ 367,818	
	FIXED CHARGES		
10	Life Insurance / Disability	(51,259)	
11	Health Insurance	-	
12	FICA / Medicare	25,000	
13	Pension/401(a)	35,121	
14	Total Fixed Charges	\$ 8,862	
	PUPIL PERSONNEL EXPENSES		
15	SPED Expenses	(646,976)	
16	Pupil Trans - SE Bus Aide (Includes Summer School)	(72,543)	Increased number of monitors
17	Pupil Trans - SE Contract	(426,671)	Increased Rates, increased days & changes in location for Out of District placements
18	Pupil Trans - SE Summer School	52,834	Budgeted for \$100,000 potential increase in eligibility
19	Total Pupil Personnel Expenses	\$ (1,093,356)	
	SCHOOL EXPENSES		
20	School Balances	-	
21	Total School Expenses	\$ -	
	SUPPORT EXPENSES		
22	BOE Dues and Fees	50,000	Supt search paid in 18-19
23	Legal Business Svcs	-	
24	Magnet School Tuition	162,000	Magnet School enrollment less than projected
25	Total Support Expenses	\$ 211,999	
	MAINTENANCE / OPERATIONS / TRANSPORTATION		
26	Pupil Trans - Contract	(4,786)	PreK revenue less than projected
27	Pupil Trans - Vocational and Magnet Schools	(15,600)	Magnet School Grant decreased based on enrollment
28	Maintenance Service Accounts	(43,693)	
29	Telephone	-	
30	Electric	-	
31	Commercial Gas/Heat	-	Not enough data available to project utility expenses
32	Water	-	
33	Total Maintenance / Operations / Transportation	\$ (64,079)	
	CAPITAL OUTLAY		
34	Special Ed Equipment	20,000	
35	Technology Equipment	-	
36	School Equipment	-	
37	Oper Plant & Equip / Risk Management	44,678	
38	Total Capital Outlay	\$ 64,678	
39	TOTAL PROJECTED BALANCE @ 6/30/20	\$ (504,078)	
*	Maintenance moving expenses are included in the projection. Town reimbursement of the \$140,000 projected expenses would result in a projected deficit of (\$364,078).		

Statement of Account
Grant Revenue and Expense by Funding Source
Fairfield Public Schools
Fiscal Year 2019-2020

11/1/2019 1:53:12PM

	Budget Revenue	Revised Revenue Projection	Actual Revenue Received as of 11/1/2019	Actual Expenditures as of 11/1/2019
STATE GRANTS				
ABE STATE	1,334	1,087	1,087	0
EXCESS COST	3,503,833	3,503,833	0	0
OPEN CHOICE	255,000	255,000	0	28,639
STATE BILINGUAL GRANT	2,827	2,827	0	0
MAGNET TRANSPORTATION	42,900	42,900	0	0
TOTAL STATE GRANTS	3,805,894	3,805,647	1,087	28,639
FEDERAL GRANTS				
PERKINS	74,061	66,501	0	125
PERKINS - CTSO	6,688	6,688	0	0
TITLE I	316,719	316,719	0	55,873
TITLE II - PART A TEACHERS	131,106	131,106	0	16,976
TITLE III - PART A - ELL	36,042	36,042	0	0
TITLE IV PART A ESSA	21,535	21,535	0	0
IDEA PART B	2,129,990	2,129,990	246,163	300,119
IDEA PART B PRESCHOOL	53,529	53,529	2,167	2,889
IMMIGRANT & YOUTH ED	28,354	28,354	0	1,832
MEDICAID	50,000	50,000	52,869	1,567
NP-TITLE II - PART A TCHRS	29,120	29,120	0	0
NP - TITLE III - PART A - ELL	2,514	2,514	0	0
NP-IDEA PART B	140,914	140,914	0	17,727
TOTAL FEDERAL GRANTS	3,020,572	3,013,012	301,199	397,108
PRIVATE / INTERNAL GRANTS				
CONTINUING EDUCATION	53,657	53,657	0	8,914
SUMMER SCHOOL	115,016	115,016	105,596	115,375
MUSIC INSTR STDNT RNTL	53,500	53,500	48,427	0
NP TRANSPORTATION REIMB.	15,192	15,192	0	6,398
FFLD ED ASSOC REIMB	39,875	39,875	0	6,135
NP-HEALTH & WELFARE	135,098	135,098	0	20,943
SPED OUT OF TOWN TUITION	262,116	262,116	0	0
PARKING FEES	90,000	90,000	0	0
PRESCHOOL TUITION	229,000	229,000	37,357	0
BLDG RNTL/CUSTODIAL OT FEES	140,000	140,000	21,109	12,440
TOTAL PRIVATE / INTERNAL GRANTS	1,133,454	1,133,454	212,488	170,204
TOTAL ALL GRANT FUNDING	7,959,920	7,952,113	514,774	595,951

Statement of Account
 Summary by Major Classification
 Fairfield Public Schools
 Fiscal Year 2019-2020

10/31/2019
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Major Classification	Appropriation As Adopted	Budget Transfers	Appropriation Amended	Total Expenditure	Outstanding Encumbrance	Outstanding Requisitions	Unencumbered Balance	% Used
PERSONNEL SERVICES	\$114,659,340	\$0	\$114,659,340	\$21,444,760.66	\$88,370,591.83	\$0.00	\$4,843,987.51	95.78%
FIXED CHARGES	\$29,176,123	\$0	\$29,176,123	\$8,422,190.94	\$0.00	\$0.00	\$20,753,932.06	28.87%
PUPIL PERSONNEL	\$13,688,302	\$0	\$13,688,302	\$4,928,018.36	\$11,174,047.94	\$1,029,722.56	(\$3,443,486.86)	125.16%
SCHOOL EXPENSE	\$2,545,751	\$400	\$2,546,151	\$624,612.06	\$698,333.74	\$24,211.38	\$1,198,993.82	52.91%
SUPPORT EXPENSE	\$4,697,574	\$0	\$4,697,574	\$2,021,013.56	\$916,945.23	\$367,204.52	\$1,392,410.69	70.36%
MAINT/OPER/TRANS	\$15,618,896	\$0	\$15,618,896	\$5,175,942.41	\$5,300,673.10	\$29,738.00	\$5,112,542.49	67.27%
CAPITAL	\$1,286,971	(\$400)	\$1,286,571	\$554,572.91	\$166,039.72	\$4,883.00	\$561,075.37	56.39%
GRAND TOTAL	\$181,672,957	\$0	\$181,672,957	\$43,171,110.90	\$106,626,631.56	1,455,759.46	\$30,419,455.08	83.26%

**Statement of Account - Summary by
Major Classification and Summary Object**

10/31/2019

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Fairfield Public Schools

Fiscal Year 2019-2020

Sum Obj	Description	Appropriation As Adopted	Budget Transfers	Appropriation Amended	Total Expenditures	Outstanding Encumbrances	Outstanding Requisitions	Unencumbered Balance	% Used
PERSONNEL SERVICES									
101	TEACHING STAFF	\$75,677,429	(\$1,087,480)	\$74,589,949	\$11,798,719.73	\$62,791,239.00	\$0.00	(\$9.73)	100.00%
103	CERTIFIED SUPPORT STAFF	\$8,385,209	\$37,157	\$8,422,366	\$1,335,014.99	\$7,087,353.14	\$0.00	(\$2.13)	100.00%
105	SCHOOL ADMIN STAFF	\$6,504,979	\$18,270	\$6,523,249	\$2,141,781.82	\$4,381,467.16	\$0.00	\$0.02	100.00%
107	CENTRAL ADMINISTRATION STAFF	\$948,498	\$4,440	\$952,938	\$306,034.57	\$646,904.27	\$0.00	(\$0.84)	100.00%
109	DIRECTOR/SUPERVISOR/MGR	\$852,823	\$6,619	\$859,442	\$286,298.91	\$573,143.41	\$0.00	(\$0.32)	100.00%
111	SECRETARIAL/CLERICAL STAFF	\$3,680,455	(\$1,715)	\$3,678,740	\$941,896.99	\$2,736,838.49	\$0.00	\$4.52	100.00%
113	PARAPROFESSIONAL STAFF	\$4,234,918	(\$105,156)	\$4,129,762	\$718,620.49	\$3,411,148.90	\$0.00	(\$7.39)	100.00%
115	CUSTODIAN STAFF	\$4,232,210	(\$179,154)	\$4,053,056	\$1,320,130.91	\$2,732,926.00	\$0.00	(\$0.91)	100.00%
117	MAINTENANCE STAFF	\$1,050,039	(\$52,639)	\$997,400	\$340,883.40	\$656,516.35	\$0.00	\$0.25	100.00%
121	SUPPORT STAFF	\$2,902,481	(\$24,990)	\$2,877,491	\$874,275.74	\$2,003,214.74	\$0.00	\$0.52	100.00%
125	SE TRAINER STAFF	\$1,211,943	(\$77,040)	\$1,134,903	\$356,342.83	\$778,557.50	\$0.00	\$2.67	100.00%
129	PART-TIME EMPLOYMENT	\$3,223,656	\$0	\$3,223,656	\$915,542.64	\$217,008.35	\$0.00	\$2,091,105.01	35.13%
131	WAGE/BENEFIT RESERVE	\$603,114	(\$115,620)	\$487,494	\$9,340.00	\$0.00	\$0.00	\$478,154.00	1.92%
133	STAFF REPLACEMENT	(\$590,000)	\$1,737,358	\$1,147,358	\$0.00	\$0.00	\$0.00	\$1,147,358.00	0.00%
135	DEGREE CHANGES	\$279,728	(\$160,050)	\$119,678	\$0.00	\$0.00	\$0.00	\$119,678.00	0.00%
307	OTHER SERVICES	\$1,461,858	\$0	\$1,461,858	\$99,877.64	\$354,274.52	\$0.00	\$1,007,705.84	31.07%
TOTAL PERSONNEL SERVICES		\$114,659,340	\$0	\$114,659,340	\$21,444,760.66	\$88,370,591.83	\$0.00	\$4,843,987.51	95.78%
FIXED CHARGES									
201	HEALTH INSURANCE	\$23,716,405	\$0	\$23,716,405	\$6,746,987.61	\$0.00	\$0.00	\$16,969,417.39	28.45%
203	LIFE/DISABILITY INSURANCE	\$327,017	\$0	\$327,017	\$99,183.43	\$0.00	\$0.00	\$227,833.57	30.33%
205	SOCIAL SECURITY	\$2,649,125	\$0	\$2,649,125	\$597,603.99	\$0.00	\$0.00	\$2,051,521.01	22.56%
207	PENSION/RETIREMENT	\$2,483,576	\$0	\$2,483,576	\$978,415.91	\$0.00	\$0.00	\$1,505,160.09	39.40%
TOTAL FIXED CHARGES		\$29,176,123	\$0	\$29,176,123	\$8,422,190.94	\$0.00	\$0.00	\$20,753,932.06	28.87%
PUPIL PERSONNEL									
301	INSTRUCTIONAL SERVICES	\$70,000	\$0	\$70,000	\$14,514.03	\$38,027.84	\$0.00	\$17,458.13	75.06%
303	PUPIL PERSONNEL SERVICES	\$3,001,433	\$0	\$3,001,433	\$996,541.76	\$1,789,295.19	\$7,290.00	\$208,306.05	93.06%
307	OTHER SERVICES	\$1,132,507	\$0	\$1,132,507	\$464,704.63	\$1,043,212.88	\$0.00	(\$375,410.51)	133.15%
313	MAINTENANCE SERVICES	\$4,000	\$0	\$4,000	\$875.00	\$0.00	\$0.00	\$3,125.00	21.88%
315	RENTALS	\$25,000	\$0	\$25,000	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00%
317	STUDENT TRANSPORTATION	\$3,764,647	\$0	\$3,764,647	\$111,849.19	\$3,080,473.98	\$975,156.00	(\$402,832.17)	110.70%
319	CONFERENCE & TRAVEL	\$122,092	\$0	\$122,092	\$38,307.83	\$87,695.64	\$0.00	(\$3,911.47)	103.20%
327	PRINTING/COPYING	\$9,000	\$0	\$9,000	\$2,044.72	\$6,269.36	\$0.00	\$685.92	92.38%
329	TUITION	\$5,454,123	\$0	\$5,454,123	\$3,256,725.50	\$5,118,768.60	\$46,000.00	(\$2,967,371.10)	154.41%
401	INSTRUCTIONAL SUPPLS/MATLS	\$55,000	\$0	\$55,000	\$8,223.60	\$1,272.93	\$0.00	\$45,503.47	17.27%
404	SPLS, BKS, MATLS-DIST SUPPORT	\$35,000	\$0	\$35,000	\$25,589.89	\$6,983.69	\$640.00	\$1,786.42	94.90%
411	TEXTBOOKS	\$12,000	\$0	\$12,000	\$8,298.84	\$2,047.83	\$636.56	\$1,016.77	91.53%
415	OTHER SUPPLIES/MATERIALS	\$2,250	\$0	\$2,250	\$343.37	\$0.00	\$0.00	\$1,906.63	15.26%
601	DUES AND FEES	\$1,250	\$0	\$1,250	\$0.00	\$0.00	\$0.00	\$1,250.00	0.00%
TOTAL PUPIL PERSONNEL		\$13,688,302	\$0	\$13,688,302	\$4,928,018.36	\$11,174,047.94	\$1,029,722.56	(\$3,443,486.86)	125.16%
SCHOOL EXPENSE									
301	INSTRUCTIONAL SERVICES	\$25,000	\$0	\$25,000	\$2,477.65	\$392.67	\$600.00	\$21,529.68	13.88%
307	OTHER SERVICES	\$70,620	\$0	\$70,620	\$923.74	\$0.00	\$0.00	\$69,696.26	1.31%
315	RENTALS	\$126,772	\$0	\$126,772	\$780.00	\$110,280.00	\$0.00	\$15,712.00	87.61%
317	STUDENT TRANSPORTATION	\$41,280	(\$600)	\$40,680	\$972.96	\$18,531.64	\$4,500.00	\$16,675.40	59.01%
319	CONFERENCE & TRAVEL	\$52,325	(\$584)	\$51,741	\$7,990.93	\$3,381.40	\$360.00	\$40,008.67	22.68%
327	PRINTING/COPYING	\$252,632	\$0	\$252,632	\$62,367.12	\$165,982.23	\$0.00	\$24,282.65	90.39%
400	SUPPLIES, BOOKS & MATERIALS	\$1,310,472	\$1,443	\$1,311,915	\$429,008.03	\$301,154.84	\$13,229.44	\$568,522.69	56.66%
402	INSTRUCTIONAL SPLS-DIST SUPPRT	\$38,000	\$0	\$38,000	\$4,996.79	\$12,008.34	\$0.00	\$20,994.87	44.75%
409	STUDENT ACTIVITY EXPENSES	\$588,030	\$0	\$588,030	\$89,678.21	\$81,642.78	\$5,437.79	\$411,271.22	30.06%
415	OTHER SUPPLIES/MATERIALS	\$14,605	(\$30)	\$14,575	\$3,700.75	\$4,570.84	\$84.15	\$6,219.26	57.33%
601	DUES AND FEES	\$26,015	\$171	\$26,186	\$21,715.88	\$389.00	\$0.00	\$4,081.12	84.41%
TOTAL SCHOOL EXPENSE		\$2,545,751	\$400	\$2,546,151	\$624,612.06	\$698,333.74	\$24,211.38	\$1,198,993.82	52.91%

**Statement of Account - Summary by
Major Classification and Summary Object**

10/31/2019

4:40:15PM

Fairfield Public Schools

Fiscal Year 2019-2020

Sum Obj	Description	Appropriation As Adopted	Budget Transfers	Appropriation Amended	Total Expenditures	Outstanding Encumbrances	Outstanding Requisitions	Unencumbered Balance	% Used
SUPPORT EXPENSE									
301	INSTRUCTIONAL SERVICES	\$307,941	\$0	\$307,941	\$127,388.41	\$15,330.00	\$2,442.00	\$162,780.59	47.14%
305	PROFESSIONAL/TECHNICAL SVCS	\$696,000	\$0	\$696,000	\$110,802.15	\$406,284.95	\$0.00	\$178,912.90	74.29%
307	OTHER SERVICES	\$30,206	\$0	\$30,206	\$28,171.70	\$0.00	\$798.00	\$1,236.30	95.91%
309	SECURITY SVCS/EXPENSES	\$145,000	\$0	\$145,000	\$70,647.48	\$150,216.55	\$0.00	(\$75,864.03)	152.32%
313	MAINTENANCE SERVICES	\$984,115	\$0	\$984,115	\$726,971.88	\$109,433.28	\$44,761.68	\$102,948.16	89.54%
319	CONFERENCE & TRAVEL	\$46,580	\$0	\$46,580	\$4,565.57	\$30,132.43	\$5,300.00	\$6,582.00	85.87%
321	PROFESSIONAL DEVELOPMENT	\$715,138	(\$520)	\$714,618	\$200,676.73	\$92,032.18	\$595.84	\$421,313.25	41.04%
323	POSTAGE	\$57,743	\$0	\$57,743	\$20,835.90	\$13,374.10	\$0.00	\$23,533.00	59.25%
325	PERSONNEL/RECRUITMENT EXP	\$18,000	\$0	\$18,000	\$1,596.35	\$1,132.16	\$0.00	\$15,271.49	15.16%
327	PRINTING/COPYING	\$61,500	\$0	\$61,500	\$22,060.75	\$36,385.84	\$0.00	\$3,053.41	95.04%
329	TUITION	\$473,231	\$0	\$473,231	\$0.00	\$0.00	\$310,652.00	\$162,579.00	65.64%
401	INSTRUCTIONAL SUPLS/MATLS	\$884,409	\$2,020	\$886,429	\$620,722.96	\$45,802.10	\$2,655.00	\$217,248.94	75.49%
403	OFFICE/GENERAL SUPPLIES	\$15,250	\$0	\$15,250	\$3,314.49	\$4,854.60	\$0.00	\$7,080.91	53.57%
411	TEXTBOOKS	\$13,836	(\$2,500)	\$11,336	\$0.00	\$259.95	\$0.00	\$11,076.05	2.29%
415	OTHER SUPPLIES/MATERIALS	\$137,905	\$0	\$137,905	\$48,865.14	\$11,707.09	\$0.00	\$77,332.77	43.92%
424	OTHER SUPPLIES	\$8,000	\$0	\$8,000	\$573.80	\$0.00	\$0.00	\$7,426.20	7.17%
601	DUES AND FEES	\$102,720	\$1,000	\$103,720	\$33,820.25	\$0.00	\$0.00	\$69,899.75	32.61%
TOTAL SUPPORT EXPENSE		\$4,697,574	\$0	\$4,697,574	\$2,021,013.56	\$916,945.23	\$367,204.52	\$1,392,410.69	70.36%
MAINT/OPER/TRANS									
305	PROFESSIONAL/TECHNICAL SVCS	\$250,000	(\$100,000)	\$150,000	\$930.00	\$88,130.00	\$21,000.00	\$39,940.00	73.37%
311	UTILITY SERVICES	\$4,788,126	\$0	\$4,788,126	\$1,211,487.43	\$221,316.95	\$0.00	\$3,355,321.62	29.92%
313	MAINTENANCE SERVICES	\$4,291,235	\$100,000	\$4,391,235	\$1,495,311.76	\$1,375,871.64	\$7,870.00	\$1,512,181.60	65.56%
317	STUDENT TRANSPORTATION	\$5,305,294	\$0	\$5,305,294	\$2,317,163.27	\$3,260,558.34	\$0.00	(\$272,427.61)	105.14%
319	CONFERENCE & TRAVEL	\$35,800	\$0	\$35,800	\$9,707.98	\$26,092.02	\$0.00	\$0.00	100.00%
321	PROFESSIONAL DEVELOPMENT	\$73,230	\$0	\$73,230	\$6,974.77	\$0.00	\$0.00	\$66,255.23	9.52%
424	OTHER SUPPLIES	\$315,211	\$0	\$315,211	\$16,661.13	\$81,338.87	\$0.00	\$217,211.00	31.09%
429	MAINTENANCE/REPAIR SUPPLIES	\$560,000	\$0	\$560,000	\$117,706.07	\$247,365.28	\$868.00	\$194,060.65	65.35%
TOTAL MAINT/OPER/TRANS		\$15,618,896	\$0	\$15,618,896	\$5,175,942.41	\$5,300,673.10	\$29,738.00	\$5,112,542.49	67.27%
CAPITAL									
501	CAPITAL OUTLAY	\$400,280	(\$400)	\$399,880	\$41,156.08	\$25,535.57	\$2,490.00	\$330,698.35	17.30%
503	TECHNOLOGY	\$886,691	\$0	\$886,691	\$513,416.83	\$140,504.15	\$2,393.00	\$230,377.02	74.02%
TOTAL CAPITAL		\$1,286,971	(\$400)	\$1,286,571	\$554,572.91	\$166,039.72	\$4,883.00	\$561,075.37	56.39%
GRAND TOTAL		\$181,672,957	\$0	\$181,672,957	\$43,171,110.90	\$106,626,631.56	\$1,455,759.46	\$30,419,455.08	83.26%