

**BRIGHTON ELEMENTARY SCHOOL  
BOARD MEETING AGENDA  
Brighton Elementary School  
September 13, 2017 at 6:30 P.M.**

- 6:30 p.m. I **Call the Meeting to Order,  
Additions or Adjustments to the Agenda**
- 6:33 p.m. II **Approve the minutes of August 9, 2017 (Attachment A)**
- 6:35 p.m. III **Public Comments, Communication with Parents/Staff/Citizens**
- 6:45 p.m. IV **Financial Report**  
Action:  
A. Approve the Warrants  
B. Approve the Financial Report of August 2017(Attachment B)  
C. Disposition  
Information/Discussion:  
A. “Recapture” review (Attachment C)
- 7:00 p.m. V **Principal’s Report (Attachment D)**
- 7:10 p.m. VI **Superintendent’s Report**  
A. Act 46 AGS Proposal  
B. Fall Forums – SU and Local
- 7:20 p.m. VII **Unfinished/New Business**  
Discussion:  
A. Board Goals  
Action:  
A. Award snow removal bid (Attachment E)
- 7:40 p.m. VIII **Other Business**
- 7:50 p.m. IX **Agenda Items/Date for Next Board Meeting**  
A. Action Plan Revision  
B. Rules to Live By – Expeditionary Learning presentation
- 7:53 p.m. X **Executive Session (if needed)**
- 8:00 p.m. XI **Adjourn**

<u>Meetings:</u>	<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Location</u>
NCSU Policy Committee	Will not meet	in September		
NCSU Full Board Fall Forum	Thursday	September 21	6:00	NCUHS Library
Brighton School Board	Thursday	October 11	6:30	Brighton School

Brighton Elementary School Board Meeting  
Wednesday, August 9, 2017

Members:

Katie Mientka  
Jeanne Gervais  
Melanie Yasharian  
Cass Lyons  
David Pepin  
\*Justice Clark

Administrators:

Denise Russell, Principal  
Glenn Hankinson, NCSU Financial  
John Castle Superintendent

*\*Denotes absentee*

**I. The meeting was called to order by Katie Mientka at 6:30pm.**

**II. Approval of July 12, 2017 Minutes.** Jeanne Gervais motioned to accept the minutes of July 12, 2017. Seconded by Cass Lyons. All in favor. So moved.

**Approval of August 1, 2017 Minutes.** Jeanne Gervais motioned to accept the minutes of August 1, 2017. Seconded by Melanie Yasharian. All in favor. So moved.

**III. Public Comments, Communication with Parents/Staff/Citizens**

One parent/community member was present. The Board thanks her for her participation.

**IV. Financial Report**

Action:

- A. Warrants were reviewed and signed.
- B. The Financial Report of July 2017 was reviewed. Melanie Yasharian motioned to accept. Seconded by Jeanne Gervais. All in favor. So moved.

**V. Principal's Report**

Denise Russell led a brief discussion of the dormer project. Because of weather-related delays for roofing contractors, the project will not move ahead in summer of 2017 as planned. The project will be put out to bid in winter 2018 and proceed in spring/summer 2018. Loan terms are favorable.

Ms. Russell updated the Board on the progress of several custodial projects, including the painting of the interior hallways and entryway, classroom floor waxing, kitchen maintenance, and plumbing/electrical work. All projects are on schedule or ahead of schedule. The Board would like to thank Roger O'Keefe (custodian) and Doug Niles (painter) for their exceptional work.

Ms. Russell discussed upcoming Professional Development and partnerships with both Charleston and NCJHS to share resources and knowledge. She also informed the Board of the hiring of a 0.5FTE Special Educator. Melanie Yasharian motioned to accept the Principal's Report. Seconded by David Pepin. All in favor. So moved.

## **VI. Superintendent's Report**

John Castle led a brief discussion on Act 46 and the need for districts to demonstrate their ability to share resources; Mr. Castle noted that Brighton and Charleston had a productive meeting last month on this issue. Mr. Castle also commended Ms. Russell for her work with the SU Leadership Team, specifically regarding new models for grading and reporting.

## **VII. Unfinished/New Business**

### Information/Discussion:

A. Review Climate Survey. Denise Russell led a discussion of the Climate Survey. The majority of feedback was positive and the survey indicates areas on which to grow and improve.

B. Board Goals. The Board will identify 2-4 goals to guide its work in the coming months.

### Discussion/Action:

A. Service delivery model considerations for the Brighton kitchen. Ms. Russell offered a recommendation to combine the Head Cook and Kitchen Agent positions. This will lead to greater efficiency and utilization of resources, as well as streamlined communication. Gayle Cornelius wrote an email to the Board expressing her concern about the feasibility of this recommendation, particularly regarding reporting. Ms. Russell reported that Head Cook, Michelle Osbourne, has received training in documentation and reporting to address the need for accuracy in this area. Continuing mentoring is available through the North Country Supervisory Union, central office. David Pepin motioned to approve the recommendation. Seconded by Melanie Yasharian. All in favor. So moved.

## **VIII. Agenda Items/Dates for Next Board Meeting:**

- A. Snow Removal Bids
- B. Action Plan Approval
- C. Board Goals.

\*The date of the next meeting was corrected to *Wednesday, September 13, 2017*.

## **IX. Executive Session**

Jeanne Gervais motioned to enter Executive Session at 7:38pm for administrative discussion. Seconded by Melanie Yasharian. All in favor. So moved.

No action taken.

Jeanne Gervais motioned to exit Executive Session at 7:51pm. Seconded by Melanie Yasharian.

All in favor. So moved.

- X. **Adjourn.** Jeanne Gervais motioned to adjourn the meeting at 7:51pm. Seconded by Melanie Yasharian. All in favor. So moved.

**Next Meeting:** Wednesday, September 13, 2017. 6:30pm BES

**BRIGHTON ELEMENTARY SCHOOL  
MONTHLY FINANCIALS SUMMARY  
August-17**

<b>REVENUES</b>	
<b>BUDGETED REVENUES</b>	<b>\$1,967,000.00</b>
<b>PRIOR MONTH REPORTED AND ANTICIPATED REVENUES</b>	<b>\$0.00</b>
<b>CHANGES FROM LAST MONTH</b>	
Anticipated Local Revenues	\$11,973.60
Anticipated Subgrant Revenues	\$78,062.43
Voter Approved State Education Spending Revenues	\$1,501,992.00
Anticipated State "Recapture" from Ed. Spending	(\$10,976.00)
Anticipated Small Sch. Grant, Trans. Aid Funds	\$137,363.00
Anticipated Special Ed. State Funds	\$147,552.00
<b>CHANGE IN REPORTED AND ANTICIPATED REVENUES</b>	<b>\$1,865,967.03</b>
<b>CURRENT MONTH REPORTED AND ANTICIPATED REVENUES</b>	<b>\$1,865,967.03</b>
<b>REPORTED AND ANTICIPATED REVENUES COMPARED TO BUDGETED REVENUES</b>	<b>(\$101,032.97)</b>
<b>EXPENDITURES</b>	
<b>BUDGETED EXPENDITURES</b>	<b>\$1,967,000.00</b>
<b>PRIOR MONTH REPORTED AND ENCUMBERED EXPENDITURES</b>	<b>\$0.00</b>
<b>CHANGES FROM LAST MONTH</b>	
Payroll Related Encumbrances	(\$1,275,946.72)
FY18 Assessment to NCSU	(\$50,476.00)
Anticipated FY18 Special Education Assessment to NCSU	(\$91,433.00)
Anticipated EEE Local	(\$31,094.14)
FY17 Home To School Contract with Butlers Bus Service	(\$50,225.00)
FY18 Bookkeeping Contract	(\$18,850.00)
Building Maintenance Expenses (electricity, phone, garbage, water, sei	(\$31,930.80)
FY17 Audit Services	(\$3,200.00)
Consolidated Insurance	(\$8,134.30)
FY18 After School Program Contribution	(\$5,280.00)
Anticipated Interest Payment on FY17 TAN	(\$8,548.00)
Supplies/Books/Equipment Purchased to Date	(\$16,809.88)
Contract Building Repairs to Date	(\$3,133.70)
Extra Curricular Transportation Invoices Processed In FY18	(\$1,148.59)
Other Expenditures Not Anticipated/Encumbered	(\$2,706.01)
<b>CHANGE IN REPORTED AND ENCUMBERED EXPENDITURES</b>	<b>(\$1,598,916.14)</b>
<b>CURRENT MONTH REPORTED AND ENCUMBERED EXPENDITURES</b>	<b>(\$1,598,916.14)</b>
<b>REPORTED AND ANTICIPATED EXPENDITURES COMPARED TO BUDGETED EXPENDITURES</b>	<b>\$368,083.86</b>
<b>NET BUDGET BALANCE</b>	
<b>PRIOR MONTH ESTIMATED NET BALANCE</b>	<b>\$0.00</b>
<b>CHANGE IN ESTMATED NET BALANCE</b>	<b>\$267,050.89</b>
<b>CURRENT ESTIMATED NET BALANCE</b>	<b>\$267,050.89</b>

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Local Revenue</b>	\$ (102,500.00)	\$ (102,500.00)	\$ (1,686.38)	\$ (2,483.60)	\$ (9,490.00)	\$ (11,973.60)	\$ (90,526.40)
<b>Grant Revenue</b>	\$ (130,000.00)	\$ (130,000.00)	\$ 0.00	\$ 0.00	\$ (78,062.43)	\$ (78,062.43)	\$ (51,937.57)
<b>State Revenue</b>	\$ (1,734,500.00)	\$ (1,734,500.00)	\$ (20,953.00)	\$ (20,953.00)	\$ (1,754,978.00)	\$ (1,775,931.00)	\$ 41,431.00
<b>Total Revenues</b>	\$ (1,967,000.00)	\$ (1,967,000.00)	\$ (22,639.38)	\$ (23,436.60)	\$ (1,842,530.43)	\$ (1,865,967.03)	\$ (101,032.97)
<b>Direct Instruction</b>	\$ 814,530.00	\$ 814,530.00	\$ 4,035.80	\$ 40,731.34	\$ 665,609.11	\$ 706,340.45	\$ 108,189.55
<b>Athletics</b>	\$ 111,759.00	\$ 111,759.00	\$ 5,280.00	\$ 5,280.00	\$ 0.00	\$ 5,280.00	\$ 6,479.00
<b>TOTAL PRE-K</b>	\$ 333,920.00	\$ 333,920.00	\$ 65.00	\$ 1,582.70	\$ 29,913.49	\$ 31,496.19	\$ 2,423.81
<b>School Wide Programs</b>	\$ 88,980.00	\$ 88,980.00	\$ 0.00	\$ 3,444.14	\$ 74,618.29	\$ 78,062.43	\$ 10,917.57
<b>Title IIA</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Special Programs</b>	\$ 248,944.00	\$ 248,944.00	\$ 0.00	\$ 50,591.14	\$ 176,856.75	\$ 227,447.89	\$ 21,496.11
<b>EEE</b>	\$ 31,100.00	\$ 31,100.00	\$ 0.00	\$ 0.00	\$ 31,094.14	\$ 31,094.14	\$ 5.86
<b>Guidance</b>	\$ 52,039.00	\$ 52,039.00	\$ 0.00	\$ 2,261.78	\$ 49,284.83	\$ 51,546.61	\$ 492.39
<b>Health Services</b>	\$ 24,506.00	\$ 24,506.00	\$ 237.78	\$ 1,311.48	\$ 21,951.79	\$ 23,263.27	\$ 1,242.73
<b>Psychological Services</b>	\$ 49,625.00	\$ 49,625.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,625.00
<b>Speech/Audiology Services</b>	\$ 39,160.00	\$ 39,160.00	\$ 0.00	\$ 1,422.13	\$ 34,616.36	\$ 36,038.49	\$ 3,121.51
<b>Improvement of Instruction</b>	\$ 904.00	\$ 904.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 904.00
<b>Library</b>	\$ 34,827.00	\$ 34,827.00	\$ 0.00	\$ 644.29	\$ 7,062.58	\$ 7,706.87	\$ 27,120.13

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Report # 9229

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
Technology	\$24,684.00	\$24,684.00	\$2,904.44	\$2,904.44	\$0.00	\$2,904.44	\$21,779.56
Support Services	\$71.00	\$71.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71.00
Elected School Board	\$62,050.00	\$62,050.00	\$170.03	\$4,244.47	\$0.00	\$4,244.47	\$57,805.53
Office of the Superintendent	\$46,690.00	\$46,690.00	\$50,476.00	\$50,476.00	\$0.00	\$50,476.00	\$(3,786.00)
Office of the Principal	\$150,619.00	\$150,619.00	\$9,891.29	\$27,027.27	\$119,308.57	\$146,335.84	\$4,283.16
Fiscal Services	\$25,500.00	\$25,500.00	\$0.00	\$18,850.00	\$8,548.00	\$27,398.00	\$(1,898.00)
Audit Services	\$3,200.00	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00	\$0.00
Operation & Maintenance	\$125,304.00	\$125,304.00	\$14,643.53	\$36,840.07	\$75,303.55	\$112,143.62	\$13,160.38
Care & Upkeep-Buildings	\$9,500.00	\$9,500.00	\$116.64	\$1,762.72	\$0.00	\$1,762.72	\$7,737.28
Care & Upkeep-Grounds	\$11,250.00	\$11,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,250.00
Care & Upkeep-Equipment	\$8,750.00	\$8,750.00	\$624.00	\$801.12	\$0.00	\$801.12	\$7,948.88
Transportation	\$48,988.00	\$48,988.00	\$0.00	\$0.00	\$50,225.00	\$50,225.00	\$(1,237.00)
Extra Curr. Transportation	\$6,100.00	\$6,100.00	\$0.00	\$1,148.59	\$0.00	\$1,148.59	\$4,951.41
Fund Transfers	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
Total Expenditures	\$1,967,000.00	\$1,967,000.00	\$88,444.51	\$251,323.68	\$1,347,592.46	\$1,598,916.14	\$368,083.86
Net Balance-General Fund	\$0.00	\$0.00	\$65,805.13	\$227,887.08	\$(494,937.97)	\$(267,050.89)	\$267,050.89
Food Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Total Food Service Revenue</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Food Service Expenses</b>	\$0.00	\$0.00	\$2,279.88	\$9,855.10	\$36,670.18	\$46,525.28	\$(46,525.28)
<b>Net Food Service Balance</b>	\$0.00	\$0.00	\$2,279.88	\$9,855.10	\$36,670.18	\$46,525.28	\$(46,525.28)
<b>Net Total</b>	\$0.00	\$0.00	\$68,085.01	\$237,742.18	\$(458,267.79)	\$(220,525.61)	\$220,525.61



# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Local Revenue</b>							
01-100-1312-4100-00-030-00 Regular Elem Tuition - VT LEAs (public)	(12,500.00)	(12,500.00)	0.00	0.00	0.00	0.00	(12,500.00)
01-100-1510-4100-00-030-00 Investment Earnings - Interest	(1,000.00)	(1,000.00)	0.00	(37.29)	(350.00)	(387.29)	(612.71)
01-100-1511-4100-00-030-00 Interest-TAN	(9,000.00)	(9,000.00)	0.00	(759.93)	(9,140.00)	(9,899.93)	899.93
01-100-1990-4100-00-030-00 Misc. Other Local Revenue	0.00	0.00	(1,686.38)	(1,686.38)	0.00	(1,686.38)	1,686.38
01-100-5200-4100-00-030-00 Transfer From Reserve Funds	(80,000.00)	(80,000.00)	0.00	0.00	0.00	0.00	(80,000.00)
<b>Local Revenue</b>	<b>S(102,500.00)</b>	<b>S(102,500.00)</b>	<b>S(1,686.38)</b>	<b>S(2,483.60)</b>	<b>S(9,490.00)</b>	<b>S(11,973.60)</b>	<b>S(90,526.40)</b>
<b>Grant Revenue</b>							
01-100-2481-4200-00-030-00 Medicaid Sub Grant	(40,000.00)	(40,000.00)	0.00	0.00	0.00	0.00	(40,000.00)
01-100-2785-4200-00-030-00 Subgrants for Schoolwide Programs	(90,000.00)	(90,000.00)	0.00	0.00	(78,062.43)	(78,062.43)	(11,937.57)
<b>Grant Revenue</b>	<b>S(130,000.00)</b>	<b>S(130,000.00)</b>	<b>S0.00</b>	<b>S0.00</b>	<b>S(78,062.43)</b>	<b>S(78,062.43)</b>	<b>S(51,937.57)</b>
<b>State Revenue</b>							
<b>Total Revenues</b>							
01-100-3110-4300-00-030-00 Education Spending Grant	(1,501,879.00)	(1,501,879.00)	0.00	0.00	(1,491,016.00)	(1,491,016.00)	(10,863.00)
01-100-3145-4300-00-030-00 Small Schools Grant	(116,725.00)	(116,725.00)	0.00	0.00	(116,725.00)	(116,725.00)	0.00
01-100-3150-4300-00-030-00 State Aid for Transportation	(20,638.00)	(20,638.00)	0.00	0.00	(20,638.00)	(20,638.00)	0.00
01-200-3202-4300-00-030-00 Special Ed. Reimbursements - Intensive	(95,258.00)	(95,258.00)	(20,953.00)	(20,953.00)	(126,599.00)	(147,552.00)	52,294.00
<b>State Revenue</b>	<b>S(1,734,500.00)</b>	<b>S(1,734,500.00)</b>	<b>S(20,953.00)</b>	<b>S(20,953.00)</b>	<b>S(1,754,978.00)</b>	<b>S(1,775,931.00)</b>	<b>S(41,431.00)</b>
<b>Total Revenues</b>	<b>S(1,967,000.00)</b>	<b>S(1,967,000.00)</b>	<b>S(22,639.38)</b>	<b>S(23,436.60)</b>	<b>S(1,842,530.43)</b>	<b>S(1,865,967.03)</b>	<b>S(101,032.97)</b>
<b>Direct Instruction</b>							
01-100-1100-5110-00-030-10 Salary - Elementary Teachers	494,596.00	494,596.00	0.00	17,231.79	425,345.19	442,576.98	52,019.02
01-100-1100-5111-00-030-10 Salary-Tech Teacher	10,100.00	10,100.00	0.00	388.46	9,711.54	10,100.00	0.00
01-100-1100-5115-00-030-10 Salary - Elementary Para	56,422.00	56,422.00	232.47	3,517.52	64,286.90	67,804.42	(11,382.42)
01-100-1100-5120-00-030-10 Substitutes Pay - Elementary	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
01-100-1100-5210-00-030-10 Health Ins - Elementary	113,101.00	113,101.00	0.00	5,730.28	120,846.38	126,576.66	(13,475.66)
01-100-1100-5210-93-030-10 Health Insurance-SIG Grant	10,112.00	10,112.00	0.00	0.00	0.00	0.00	10,112.00
01-100-1100-5220-00-030-10 FICA - Elementary	41,613.00	41,613.00	17.78	1,522.29	38,199.79	39,722.08	1,890.92

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
01-100-1100-5230-00-030-10 Life Insurance - Elementary	570.00	570.00	0.00	0.00	461.48	461.48	108.52
01-100-1100-5240-00-030-10 Municipal Retirement	2,762.00	2,762.00	12.79	193.45	0.00	193.45	2,568.55
01-100-1100-5250-00-030-10 Workers Comp	3,840.00	3,840.00	0.00	3,231.33	0.00	3,231.33	608.67
01-100-1100-5260-00-030-10 Unemployment - Elementary	3,770.00	3,770.00	0.00	670.80	2,012.40	2,683.20	1,086.80
01-100-1100-5270-00-030-10 Tuition - Elementary	5,000.00	5,000.00	900.00	900.00	0.00	900.00	4,100.00
01-100-1100-5280-00-030-10 Dental Ins - Elementary	3,406.00	3,406.00	0.00	144.23	3,243.10	3,387.33	18.67
01-100-1100-5290-00-030-10 Long Term Disability - Elementary	2,000.00	2,000.00	0.00	0.00	1,502.33	1,502.33	497.67
01-100-1100-5300-00-030-10 Purchased & Technical Services - Element	22,288.00	22,288.00	0.00	0.00	0.00	0.00	22,288.00
01-100-1100-5580-00-030-10 Travel - Elementary	750.00	750.00	0.00	0.00	0.00	0.00	750.00
01-100-1100-5610-00-030-10 Supplies - Elementary	5,500.00	5,500.00	956.92	2,339.85	0.00	2,339.85	3,160.15
01-100-1100-5611-00-030-10 Supplies (Copier)	8,000.00	8,000.00	955.00	1,100.78	0.00	1,100.78	6,899.22
01-100-1100-5612-00-030-10 Supplies (Art)	600.00	600.00	0.00	0.00	0.00	0.00	600.00
01-100-1100-5613-00-030-10 Supplies (Music)	600.00	600.00	0.00	0.00	0.00	0.00	600.00
01-100-1100-5640-00-030-10 Books/Periodicals - Elementary	9,000.00	9,000.00	0.00	271.30	0.00	271.30	8,728.70
01-100-1100-5730-00-030-10 Equipment - Elementary	5,000.00	5,000.00	699.99	3,028.41	0.00	3,028.41	1,971.59
01-100-1100-5810-00-030-10 Dues/Fees - Elementary	500.00	500.00	260.85	460.85	0.00	460.85	39.15
01-100-1100-5890-00-030-10 Student Activities	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00
<b>Direct Instruction</b>	<b>\$814,530.00</b>	<b>\$814,530.00</b>	<b>\$4,035.80</b>	<b>\$40,731.34</b>	<b>\$665,609.11</b>	<b>\$706,340.45</b>	<b>\$108,189.55</b>
<b>Athletics</b>							
01-900-1100-5110-00-030-00 Salaries	1,420.00	1,420.00	0.00	0.00	0.00	0.00	1,420.00
01-900-1100-5220-00-030-00 FICA	109.00	109.00	0.00	0.00	0.00	0.00	109.00
01-900-1100-5330-00-030-00 Contracted Services-Referees	1,375.00	1,375.00	0.00	0.00	0.00	0.00	1,375.00
01-900-1100-5330-01-030-00 After School Program	5,280.00	5,280.00	5,280.00	5,280.00	0.00	5,280.00	0.00
01-900-1100-5330-02-030-00 Winter Program	2,300.00	2,300.00	0.00	0.00	0.00	0.00	2,300.00
01-900-1100-5610-00-030-00 Supplies/Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
01-900-1100-5810-00-030-00 Dues & Fees	275.00	275.00	0.00	0.00	0.00	0.00	275.00
<b>Athletics</b>	<b>\$11,759.00</b>	<b>\$11,759.00</b>	<b>\$5,280.00</b>	<b>\$5,280.00</b>	<b>\$0.00</b>	<b>\$5,280.00</b>	<b>\$6,479.00</b>
<b>PRE-K</b>							

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
01-100-1111-5110-00-030-11 Salary - Pre K Teacher	26,814.00	26,814.00	0.00	1,104.81	27,620.19	28,725.00	(1,911.00)
01-100-1111-5115-00-030-11 Salary - Pre K Para	450.00	450.00	0.00	0.00	0.00	0.00	450.00
01-100-1111-5210-00-030-11 Health Ins - Pre K	3,862.00	3,862.00	0.00	0.00	0.00	0.00	3,862.00
01-100-1111-5220-00-030-11 FICA - Pre K	2,051.00	2,051.00	0.00	77.80	2,112.94	2,190.74	(139.74)
01-100-1111-5230-00-030-11 Life Insurance - Pre K	0.00	0.00	0.00	0.00	20.28	20.28	(20.28)
01-100-1111-5250-00-030-11 Workers Comp - Pre K	200.00	200.00	0.00	189.84	0.00	189.84	10.16
01-100-1111-5260-00-030-11 Unemployment - Pre K	50.00	50.00	0.00	25.60	76.80	102.40	(52.40)
01-100-1111-5280-00-030-11 Dental Ins - Pre K	193.00	193.00	0.00	0.00	0.00	0.00	193.00
01-100-1111-5290-00-030-11 Long Term Disability - Pre K	300.00	300.00	0.00	0.00	83.28	83.28	216.72
01-100-1111-5610-00-030-11 Supplies - Pre K	0.00	0.00	65.00	184.65	0.00	184.65	(184.65)
<b>TOTAL PRE-K</b>	<b>\$33,920.00</b>	<b>\$33,920.00</b>	<b>\$65.00</b>	<b>\$1,582.70</b>	<b>\$29,913.49</b>	<b>\$31,496.19</b>	<b>\$2,423.81</b>
<b>School Wide Programs</b>							
01-100-1121-5110-00-030-10 Salary - Schoolwide Teacher	57,450.00	57,450.00	0.00	2,209.62	55,240.38	57,450.00	0.00
01-100-1121-5115-00-030-10 Salary - Schoolwide Para	10,011.00	10,011.00	0.00	0.00	0.00	0.00	10,011.00
01-100-1121-5210-00-030-10 Health Ins - Schoolwide	15,086.00	15,086.00	0.00	628.57	14,457.11	15,085.68	0.32
01-100-1121-5220-00-030-10 FICA - Schoolwide	4,395.00	4,395.00	0.00	160.55	4,225.89	4,386.44	8.56
01-100-1121-5230-00-030-10 Life Insurance - Schoolwide	25.00	25.00	0.00	0.00	40.56	40.56	(15.56)
01-100-1121-5240-00-030-10 Municipal Retirement	513.00	513.00	0.00	0.00	0.00	0.00	513.00
01-100-1121-5250-00-030-10 Workers Comp - Schoolwide	243.00	243.00	0.00	379.67	0.00	379.67	(136.67)
01-100-1121-5260-00-030-10 Unemployment - Schoolwide	43.00	43.00	0.00	51.20	153.60	204.80	(161.80)
01-100-1121-5280-00-030-10 Dental Ins - Schoolwide	349.00	349.00	0.00	14.53	334.19	348.72	0.28
01-100-1121-5290-00-030-10 Long Term Disability - Schoolwide	165.00	165.00	0.00	0.00	166.56	166.56	(1.56)
01-100-1121-5610-00-030-10 Supplies - Schoolwide	700.00	700.00	0.00	0.00	0.00	0.00	700.00
<b>School Wide Programs</b>	<b>\$88,980.00</b>	<b>\$88,980.00</b>	<b>\$0.00</b>	<b>\$3,444.14</b>	<b>\$74,618.29</b>	<b>\$78,062.43</b>	<b>\$10,917.57</b>
<b>Special Programs</b>							
01-200-1200-5115-00-030-10 Salary - Para	80,445.00	80,445.00	0.00	2,354.21	91,730.41	94,084.62	(13,639.62)
01-200-1200-5210-00-030-10 Health Ins	37,848.00	37,848.00	0.00	982.48	30,354.22	31,336.70	6,511.30
01-200-1200-5220-00-030-10 FICA	6,094.00	6,094.00	0.00	160.75	7,017.35	7,178.10	(1,084.10)

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
01-200-1200-5230-00-030-10 Life Insurance	40.00	40.00	0.00	0.00	129.72	129.72	(89.72)
01-200-1200-5240-00-030-10 Municipal Retirement	4,292.00	4,292.00	0.00	129.49	0.00	129.49	4,162.51
01-200-1200-5250-00-030-10 Workers Comp	550.00	550.00	0.00	781.65	0.00	781.65	(231.65)
01-200-1200-5260-00-030-10 Unemployment	660.00	660.00	0.00	358.40	1,075.20	1,433.60	(773.60)
01-200-1200-5280-00-030-10 Dental Ins	167.00	167.00	0.00	12.67	571.72	584.39	(417.39)
01-200-1200-5290-00-030-10 Long Term Disability	0.00	0.00	0.00	0.00	261.13	261.13	(261.13)
01-200-1200-5332-00-030-10 Special Education Assessment	117,848.00	117,848.00	0.00	45,716.00	45,717.00	91,433.00	26,415.00
01-200-1200-5610-00-030-10 Supplies	250.00	250.00	0.00	95.49	0.00	95.49	154.51
01-200-1200-5640-00-030-10 Books\Periodicals	250.00	250.00	0.00	0.00	0.00	0.00	250.00
01-200-1200-5670-00-030-10 Computer Software	250.00	250.00	0.00	0.00	0.00	0.00	250.00
01-200-1200-5810-00-030-10 Dues\Fees	250.00	250.00	0.00	0.00	0.00	0.00	250.00
<b>Special Programs</b>	<b>\$248,944.00</b>	<b>\$248,944.00</b>	<b>\$0.00</b>	<b>\$50,591.14</b>	<b>\$176,856.75</b>	<b>\$227,447.89</b>	<b>\$21,496.11</b>
EEE	31,100.00	31,100.00	0.00	0.00	31,094.14	31,094.14	5.86
01-200-1212-5300-00-030-11 EEE Local	31,100.00	31,100.00	0.00	0.00	31,094.14	31,094.14	5.86
<b>EEE</b>	<b>\$31,100.00</b>	<b>\$31,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,094.14</b>	<b>\$31,094.14</b>	<b>\$5.86</b>
Guidance							
01-100-2120-5110-00-030-10 Salary - Teacher	37,296.00	37,296.00	0.00	1,434.46	35,861.54	37,296.00	0.00
01-100-2120-5210-00-030-10 Health Ins	10,560.00	10,560.00	0.00	440.00	10,120.00	10,560.00	0.00
01-100-2120-5220-00-030-10 FICA	2,853.00	2,853.00	0.00	78.44	2,743.41	2,821.85	31.15
01-100-2120-5230-00-030-10 Life Insurance	36.00	36.00	0.00	0.00	40.56	40.56	(4.56)
01-100-2120-5250-00-030-10 Workers Comp	210.00	210.00	0.00	246.48	0.00	246.48	(36.48)
01-100-2120-5260-00-030-10 Unemployment	30.00	30.00	0.00	51.20	153.60	204.80	(174.80)
01-100-2120-5280-00-030-10 Dental Ins	269.00	269.00	0.00	11.20	257.60	268.80	0.20
01-100-2120-5290-00-030-10 Long Term Disability	135.00	135.00	0.00	0.00	108.12	108.12	26.88
01-100-2120-5580-00-030-10 Travel	200.00	200.00	0.00	0.00	0.00	0.00	200.00
01-100-2120-5610-00-030-10 Supplies	300.00	300.00	0.00	0.00	0.00	0.00	300.00
01-100-2120-5640-00-030-10 Books\Periodicals	150.00	150.00	0.00	0.00	0.00	0.00	150.00
<b>Guidance</b>	<b>\$52,039.00</b>	<b>\$52,039.00</b>	<b>\$0.00</b>	<b>\$2,261.78</b>	<b>\$49,284.83</b>	<b>\$51,546.61</b>	<b>\$492.39</b>

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Report # 9228

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Health Services</b>							
01-100-2130-5110-00-030-10 Salary - Teacher	20,162.00	20,162.00	0.00	782.23	20,170.17	20,952.40	(790.40)
01-100-2130-5120-00-030-10 Nurse Sub	400.00	400.00	0.00	0.00	0.00	0.00	400.00
01-100-2130-5220-00-030-10 FICA	1,542.00	1,542.00	0.00	59.84	1,543.02	1,602.86	(60.86)
01-100-2130-5230-00-030-10 Life Insurance	0.00	0.00	0.00	0.00	24.30	24.30	(24.30)
01-100-2130-5240-00-030-10 Municipal Retirement	1,107.00	1,107.00	0.00	43.02	0.00	43.02	1,063.98
01-100-2130-5250-00-030-10 Workers Comp	115.00	115.00	0.00	137.41	0.00	137.41	(22.41)
01-100-2130-5260-00-030-10 Unemployment	30.00	30.00	0.00	51.20	153.60	204.80	(174.80)
01-100-2130-5270-00-030-10 Tuition	100.00	100.00	0.00	0.00	0.00	0.00	100.00
01-100-2130-5290-00-030-10 Long Term Disability	0.00	0.00	0.00	0.00	60.70	60.70	(60.70)
01-100-2130-5400-00-030-10 Purchased Property Services	150.00	150.00	0.00	0.00	0.00	0.00	150.00
01-100-2130-5610-00-030-10 Supplies	900.00	900.00	0.00	0.00	0.00	0.00	900.00
01-100-2130-5670-00-030-10 Computer Software	0.00	0.00	237.78	237.78	0.00	237.78	(237.78)
<b>Health Services</b>	<b>\$24,506.00</b>	<b>\$24,506.00</b>	<b>\$237.78</b>	<b>\$1,311.48</b>	<b>\$21,951.79</b>	<b>\$23,263.27</b>	<b>\$1,242.73</b>
<b>Psychological Services</b>							
01-100-2140-5115-98-030-10 Salary - Behav. Interventionist-Medicaid	12,218.00	12,218.00	0.00	0.00	0.00	0.00	12,218.00
01-100-2140-5210-98-030-10 Health Ins-Medicaid Funded	7,225.00	7,225.00	0.00	0.00	0.00	0.00	7,225.00
01-100-2140-5220-98-030-10 FICA-Medicaid Funded	2,312.00	2,312.00	0.00	0.00	0.00	0.00	2,312.00
01-100-2140-5230-98-030-10 Life Insurance-Medicaid Funded	18.00	18.00	0.00	0.00	0.00	0.00	18.00
01-100-2140-5240-98-030-10 Municipal Retirement-Medicaid Funded	1,662.00	1,662.00	0.00	0.00	0.00	0.00	1,662.00
01-100-2140-5250-98-030-10 Workers Comp-Medicaid Funded	100.00	100.00	0.00	0.00	0.00	0.00	100.00
01-100-2140-5260-98-030-10 Unemployment-Medicaid Funded	15.00	15.00	0.00	0.00	0.00	0.00	15.00
01-100-2140-5280-98-030-10 Dental Ins-Medicaid Funded	180.00	180.00	0.00	0.00	0.00	0.00	180.00
01-100-2140-5290-98-030-10 Long Term Disability-Medicaid Funded	70.00	70.00	0.00	0.00	0.00	0.00	70.00
01-100-2140-5330-00-030-10 Contract Services	8,250.00	8,250.00	0.00	0.00	0.00	0.00	8,250.00
01-100-2140-5331-98-030-10 Contract Services - NKHS-Medicaid Funde	17,575.00	17,575.00	0.00	0.00	0.00	0.00	17,575.00
<b>Psychological Services</b>	<b>\$49,625.00</b>	<b>\$49,625.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,625.00</b>
<b>Speech/Audiology Services</b>							

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Report # 9228

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
01-200-2150-5112-00-030-10 Speech/Language Assistant	19,079.00	19,079.00	0.00	518.56	21,105.39	21,623.95	(2,544.95)
01-200-2150-5210-00-030-10 Health Ins	16,440.00	16,440.00	0.00	591.60	11,240.40	11,832.00	4,608.00
01-200-2150-5220-00-030-10 FICA	1,460.00	1,460.00	0.00	30.96	1,614.56	1,645.52	(185.52)
01-200-2150-5230-00-030-10 Life Insurance	22.00	22.00	0.00	0.00	19.44	19.44	2.56
01-200-2150-5240-00-030-10 Municipal Retirement	1,049.00	1,049.00	0.00	28.52	0.00	28.52	1,020.48
01-200-2150-5250-00-030-10 Workers Comp	130.00	130.00	0.00	179.18	0.00	179.18	(49.18)
01-200-2150-5260-00-030-10 Unemployment	22.00	22.00	0.00	51.20	153.60	204.80	(182.80)
01-200-2150-5280-00-030-10 Dental Ins	208.00	208.00	0.00	22.11	420.09	442.20	(234.20)
01-200-2150-5290-00-030-10 Long Term Disability	0.00	0.00	0.00	0.00	62.88	62.88	(62.88)
01-200-2150-5610-00-030-10 Supplies	500.00	500.00	0.00	0.00	0.00	0.00	500.00
01-200-2150-5640-00-030-10 Books/Periodicals	250.00	250.00	0.00	0.00	0.00	0.00	250.00
<b>Speech/Audiology Services</b>	<b>\$39,160.00</b>	<b>\$39,160.00</b>	<b>\$0.00</b>	<b>\$1,422.13</b>	<b>\$34,616.36</b>	<b>\$36,038.49</b>	<b>\$3,121.51</b>
<b>Improvement of Instruction</b>							
01-100-2210-5110-98-030-00 Salary-PBIS Prof Dev.-Medicaid Funded	840.00	840.00	0.00	0.00	0.00	0.00	840.00
01-100-2210-5220-98-030-00 FICA-PBIS Prof. Dev.-Medicaid Funded	64.00	64.00	0.00	0.00	0.00	0.00	64.00
<b>Improvement of Instruction</b>	<b>\$904.00</b>	<b>\$904.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$904.00</b>
<b>Library</b>							
01-100-2220-5115-00-030-10 Salary - Para	9,704.00	9,704.00	0.00	265.96	6,476.49	6,742.45	2,961.55
01-100-2220-5120-00-030-10 Substitutes Pay	400.00	400.00	0.00	0.00	0.00	0.00	400.00
01-100-2220-5220-00-030-10 FICA	742.00	742.00	0.00	20.35	495.45	515.80	226.20
01-100-2220-5230-00-030-10 Life Insurance	15.00	15.00	0.00	0.00	9.72	9.72	5.28
01-100-2220-5240-00-030-10 Municipal Retirement	534.00	534.00	0.00	14.63	0.00	14.63	519.37
01-100-2220-5250-00-030-10 Workers Comp	83.00	83.00	0.00	48.69	0.00	48.69	34.31
01-100-2220-5260-00-030-10 Unemployment	43.00	43.00	0.00	20.48	61.44	81.92	(38.92)
01-100-2220-5290-00-030-10 Long Term Disability	56.00	56.00	0.00	0.00	19.48	19.48	36.52
01-100-2220-5332-00-030-10 Contract Services From NCSU	18,600.00	18,600.00	0.00	0.00	0.00	0.00	18,600.00
01-100-2220-5580-00-030-10 Travel	250.00	250.00	0.00	0.00	0.00	0.00	250.00
01-100-2220-5610-00-030-10 Supplies	400.00	400.00	0.00	9.18	0.00	9.18	390.82

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
01-100-2220-5640-00-030-10 Books/Periodicals	3,500.00	3,500.00	0.00	265.00	0.00	265.00	3,235.00
01-100-2220-5810-00-030-10 Dues/Fees	500.00	500.00	0.00	0.00	0.00	0.00	500.00
<b>Library</b>	<b>\$34,827.00</b>	<b>\$34,827.00</b>	<b>\$0.00</b>	<b>\$644.29</b>	<b>\$7,062.58</b>	<b>\$7,706.87</b>	<b>\$27,120.13</b>
<b>Technology</b>							
01-100-2230-5110-00-030-10 Salary Technology	1,544.00	1,544.00	0.00	0.00	0.00	0.00	1,544.00
01-100-2230-5220-00-030-10 FICA	118.00	118.00	0.00	0.00	0.00	0.00	118.00
01-100-2230-5300-00-030-10 Purchased & Technical Services	6,000.00	6,000.00	1,205.39	1,205.39	0.00	1,205.39	4,794.61
01-100-2230-5330-00-030-10 Contract Services-Internet (WAN)	2,222.00	2,222.00	0.00	0.00	0.00	0.00	2,222.00
01-100-2230-5610-00-030-10 Supplies	300.00	300.00	530.55	530.55	0.00	530.55	(230.55)
01-100-2230-5670-00-030-10 Computer Software	2,000.00	2,000.00	1,168.50	1,168.50	0.00	1,168.50	831.50
01-100-2230-5730-00-030-10 Equipment	12,500.00	12,500.00	0.00	0.00	0.00	0.00	12,500.00
<b>Technology</b>	<b>\$24,684.00</b>	<b>\$24,684.00</b>	<b>\$2,904.44</b>	<b>\$2,904.44</b>	<b>\$0.00</b>	<b>\$2,904.44</b>	<b>\$21,779.56</b>
<b>Support Services</b>							
01-100-2290-5110-95-030-00 VEHI PATH Stipend	66.00	66.00	0.00	0.00	0.00	0.00	66.00
01-100-2290-5220-95-030-00 FICA	5.00	5.00	0.00	0.00	0.00	0.00	5.00
<b>Support Services</b>	<b>\$71.00</b>	<b>\$71.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71.00</b>
<b>Elected School Board</b>							
01-100-2310-5111-00-030-00 Board Clerk Wages	0.00	0.00	62.50	62.50	0.00	62.50	(62.50)
01-100-2310-5220-00-030-00 FICA	0.00	0.00	4.78	4.78	0.00	4.78	(4.78)
01-100-2310-5330-00-030-00 Contract Services-Board Pay	6,000.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00
01-100-2310-5360-00-030-00 Legal	1,700.00	1,700.00	12.75	12.75	0.00	12.75	1,687.25
01-100-2310-5522-00-030-00 Liability Insurance	4,400.00	4,400.00	0.00	3,960.59	0.00	3,960.59	439.41
01-100-2310-5540-00-030-00 Advertising	1,500.00	1,500.00	90.00	203.85	0.00	203.85	1,296.15
01-100-2310-5540-01-030-00 Printing	1,800.00	1,800.00	0.00	0.00	0.00	0.00	1,800.00
01-100-2310-5810-00-030-00 Dues	1,150.00	1,150.00	0.00	0.00	0.00	0.00	1,150.00
01-100-2310-5991-00-030-00 Contingency for Negotiations	45,500.00	45,500.00	0.00	0.00	0.00	0.00	45,500.00
<b>Elected School Board</b>	<b>\$62,050.00</b>	<b>\$62,050.00</b>	<b>\$170.03</b>	<b>\$4,244.47</b>	<b>\$0.00</b>	<b>\$4,244.47</b>	<b>\$57,805.53</b>

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Office of the Superintendent</b>							
01-100-2321-5331-00-030-00 NCSU Assessment	46,690.00	46,690.00	50,476.00	50,476.00	0.00	50,476.00	(3,786.00)
<b>Office of the Superintendent</b>	<b>\$46,690.00</b>	<b>\$46,690.00</b>	<b>\$50,476.00</b>	<b>\$50,476.00</b>	<b>\$0.00</b>	<b>\$50,476.00</b>	<b>\$(3,786.00)</b>
<b>Office of the Principal</b>							
01-100-2410-5110-00-030-00 Salary - Principal	73,945.00	73,945.00	5,870.62	14,676.55	61,641.45	76,318.00	(2,373.00)
01-100-2410-5115-00-030-00 Salary - Clerical	27,061.00	27,061.00	1,267.84	3,557.87	26,261.01	29,818.88	(2,757.88)
01-100-2410-5120-00-030-00 Substitute - Clerical	375.00	375.00	0.00	0.00	0.00	0.00	375.00
01-100-2410-5210-00-030-00 Health Ins	32,487.00	32,487.00	1,883.52	5,009.76	23,611.68	28,621.44	3,865.56
01-100-2410-5220-00-030-00 FICA	7,727.00	7,727.00	535.46	1,362.58	6,724.53	8,087.11	(360.11)
01-100-2410-5230-00-030-00 Life Insurance	75.00	75.00	13.50	27.00	159.30	186.30	(111.30)
01-100-2410-5240-00-030-00 Municipal Retirement	1,489.00	1,489.00	69.72	195.67	0.00	195.67	1,293.33
01-100-2410-5250-00-030-00 Workers Comp	780.00	780.00	0.00	701.43	0.00	701.43	78.57
01-100-2410-5260-00-030-00 Unemployment	45.00	45.00	0.00	102.40	307.20	409.60	(364.60)
01-100-2410-5270-00-030-00 Tuition	750.00	750.00	0.00	0.00	0.00	0.00	750.00
01-100-2410-5280-00-030-00 Dental Ins	300.00	300.00	35.00	87.50	332.50	420.00	(120.00)
01-100-2410-5290-00-030-00 Long Term Disability	410.00	410.00	18.44	36.88	270.90	307.78	102.22
01-100-2410-5530-00-030-00 Postage	2,000.00	2,000.00	0.00	11.73	0.00	11.73	1,988.27
01-100-2410-5580-00-030-00 Travel	700.00	700.00	0.00	0.00	0.00	0.00	700.00
01-100-2410-5610-00-030-00 Supplies	400.00	400.00	0.00	262.27	0.00	262.27	137.73
01-100-2410-5640-00-030-00 Books/Periodicals	250.00	250.00	197.19	197.19	0.00	197.19	52.81
01-100-2410-5730-00-030-00 Equipment	150.00	150.00	0.00	0.00	0.00	0.00	150.00
01-100-2410-5810-00-030-00 Dues/Fees	675.00	675.00	0.00	380.00	0.00	380.00	295.00
01-100-2410-5990-00-030-00 Misc	1,000.00	1,000.00	0.00	418.44	0.00	418.44	581.56
<b>Office of the Principal</b>	<b>\$150,619.00</b>	<b>\$150,619.00</b>	<b>\$9,891.29</b>	<b>\$27,027.27</b>	<b>\$119,308.57</b>	<b>\$146,335.84</b>	<b>\$4,283.16</b>
<b>Fiscal Services</b>							
01-100-2520-5330-01-030-00 Contracted Service	18,500.00	18,500.00	0.00	18,850.00	0.00	18,850.00	(350.00)
01-100-2520-5831-00-030-00 Interest Current Loans	7,000.00	7,000.00	0.00	0.00	8,548.00	8,548.00	(1,548.00)
<b>Fiscal Services</b>	<b>\$25,500.00</b>	<b>\$25,500.00</b>	<b>\$0.00</b>	<b>\$18,850.00</b>	<b>\$8,548.00</b>	<b>\$27,398.00</b>	<b>\$(1,898.00)</b>



# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Audit Services</b>							
01-100-2526-5332-00-030-00 Audit Services	3,200.00	3,200.00	0.00	0.00	3,200.00	3,200.00	0.00
	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$0.00</b>
<b>Operation &amp; Maintenance</b>							
01-100-2600-5110-00-030-00 Salaries	35,464.00	35,464.00	3,576.00	7,800.80	29,389.60	37,190.40	(1,726.40)
01-100-2600-5112-00-030-00 Salary-Summer	2,000.00	2,000.00	5,590.00	7,330.00	0.00	7,330.00	(5,330.00)
01-100-2600-5120-00-030-00 Salaries Subs/Over Time	1,200.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
01-100-2600-5210-00-030-00 Health Ins	15,973.00	15,973.00	1,331.10	3,327.75	12,645.46	15,973.21	(0.21)
01-100-2600-5220-00-030-00 FICA	2,713.00	2,713.00	689.89	1,129.24	2,248.30	3,377.54	(664.54)
01-100-2600-5230-00-030-00 Life Insurance	36.00	36.00	2.03	4.06	20.30	24.36	11.64
01-100-2600-5240-00-030-00 Municipal Retirement	1,838.00	1,838.00	196.68	429.04	1,616.38	2,045.42	(207.42)
01-100-2600-5250-00-030-00 Workers Comp	1,900.00	1,900.00	0.00	2,083.71	0.00	2,083.71	(183.71)
01-100-2600-5260-00-030-00 Unemployment	60.00	60.00	0.00	51.20	153.60	204.80	(144.80)
01-100-2600-5280-00-030-00 Dental Ins	210.00	210.00	0.00	0.00	0.00	0.00	210.00
01-100-2600-5290-00-030-00 Long Term Disability	135.00	135.00	8.99	17.98	89.90	107.88	27.12
01-100-2600-5330-00-030-00 Contracted Serv	11,000.00	11,000.00	1,117.65	2,332.58	8,112.00	10,444.58	555.42
01-100-2600-5421-00-030-00 Rubbish Services	2,625.00	2,625.00	0.00	13.00	0.00	13.00	2,612.00
01-100-2600-5521-00-030-00 Property Ins.	3,000.00	3,000.00	0.00	4,173.71	0.00	4,173.71	(1,173.71)
01-100-2600-5531-00-030-00 Telephone	3,250.00	3,250.00	322.37	519.77	4,099.03	4,618.80	(1,368.80)
01-100-2600-5610-00-030-00 Supplies	5,500.00	5,500.00	617.10	5,356.21	0.00	5,356.21	143.79
01-100-2600-5622-00-030-00 Electricity	19,000.00	19,000.00	1,191.72	2,271.02	16,928.98	19,200.00	(200.00)
01-100-2600-5624-00-030-00 Heating Oil	18,000.00	18,000.00	0.00	0.00	0.00	0.00	18,000.00
01-100-2600-5730-00-030-00 Non-Instructional Equip.	1,400.00	1,400.00	0.00	0.00	0.00	0.00	1,400.00
	<b>\$125,304.00</b>	<b>\$125,304.00</b>	<b>\$14,643.53</b>	<b>\$36,840.07</b>	<b>\$75,303.55</b>	<b>\$112,143.62</b>	<b>\$13,160.38</b>
<b>Operation &amp; Maintenance</b>							
<b>Care &amp; Upkeep-Buildings</b>							
01-100-2620-5330-00-030-00 Contract Services	3,000.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00
01-100-2620-5610-00-030-00 Supplies	6,500.00	6,500.00	116.64	1,762.72	0.00	1,762.72	4,737.28
	<b>\$9,500.00</b>	<b>\$9,500.00</b>	<b>\$116.64</b>	<b>\$1,762.72</b>	<b>\$0.00</b>	<b>\$1,762.72</b>	<b>\$7,737.28</b>

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
<b>Care &amp; Upkeep-Grounds</b>							
01-100-2630-5330-00-030-00 Contract Services	10,500.00	10,500.00	0.00	0.00	0.00	0.00	10,500.00
01-100-2630-5610-00-030-00 Supplies	750.00	750.00	0.00	0.00	0.00	0.00	750.00
<b>Care &amp; Upkeep-Grounds</b>	<b>\$11,250.00</b>	<b>\$11,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,250.00</b>
<b>Care &amp; Upkeep-Equipment</b>							
01-100-2640-5330-00-030-00 Contracted Services	8,000.00	8,000.00	624.00	801.12	0.00	801.12	7,198.88
01-100-2640-5610-00-030-00 Supplies	750.00	750.00	0.00	0.00	0.00	0.00	750.00
<b>Care &amp; Upkeep-Equipment</b>	<b>\$8,750.00</b>	<b>\$8,750.00</b>	<b>\$624.00</b>	<b>\$801.12</b>	<b>\$0.00</b>	<b>\$801.12</b>	<b>\$7,948.88</b>
<b>Transportation</b>							
01-100-2711-5332-00-030-10 Contract Services Through NCSU	48,988.00	48,988.00	0.00	0.00	50,225.00	50,225.00	(1,237.00)
<b>Transportation</b>	<b>\$48,988.00</b>	<b>\$48,988.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,225.00</b>	<b>\$50,225.00</b>	<b>\$ (1,237.00)</b>
<b>Extra-curr. Transportation</b>							
01-100-2720-5332-00-030-00 Contract Extra-Curr. Svc Through NCSU	4,500.00	4,500.00	0.00	1,148.59	0.00	1,148.59	3,351.41
01-100-2720-5332-98-030-00 Ex Curr. Transport Thru NCSU-Medicaid	1,600.00	1,600.00	0.00	0.00	0.00	0.00	1,600.00
<b>Extra Curr. Transportation</b>	<b>\$6,100.00</b>	<b>\$6,100.00</b>	<b>\$0.00</b>	<b>\$1,148.59</b>	<b>\$0.00</b>	<b>\$1,148.59</b>	<b>\$4,951.41</b>
<b>Fund Transfers</b>							
01-100-5300-5931-00-030-00 Fund Transfers	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00
<b>Fund Transfers</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>
<b>Total Expenditures</b>	<b>\$1,967,000.00</b>	<b>\$1,967,000.00</b>	<b>\$88,444.51</b>	<b>\$251,323.68</b>	<b>\$1,347,592.46</b>	<b>\$1,598,916.14</b>	<b>\$368,083.86</b>
<b>Net Balance-General Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,805.13</b>	<b>\$227,887.08</b>	<b>\$(494,937.97)</b>	<b>\$(267,050.89)</b>	<b>\$267,050.89</b>
<b>Total Food Service Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Food Service</b>							
06-910-3100-5110-00-030-10 Wages	0.00	0.00	1,146.84	2,517.30	28,269.84	30,787.14	(30,787.14)

# BRIGHTON ELEMENTARY SCHOOL FINANCIAL REPORT WITH MONTHLY BREAKOUT

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Current Period 8/1/2017 - 8/31/2017	Reported Period 7/1/2017 - 6/30/2018	Encumbrances	Anticipated Total	Amount Remaining
06-910-3100-5210-00-030-10 BS/BC	0.00	0.00	0.00	300.96	5,718.24	6,019.20	(6,019.20)
06-910-3100-5220-00-030-10 FICA	0.00	0.00	87.73	186.81	2,162.64	2,349.45	(2,349.45)
06-910-3100-5230-00-030-10 Life Insurance	0.00	0.00	0.00	0.00	48.60	48.60	(48.60)
06-910-3100-5240-00-030-10 Municipal Retirement	0.00	0.00	54.23	129.61	0.00	129.61	(129.61)
06-910-3100-5250-00-030-10 Workmans Comp	0.00	0.00	0.00	666.46	0.00	666.46	(666.46)
06-910-3100-5260-00-030-10 Unemployment Compensation	0.00	0.00	0.00	128.32	384.96	513.28	(513.28)
06-910-3100-5290-00-030-10 Long Term Disability	0.00	0.00	0.00	0.00	85.90	85.90	(85.90)
06-910-3100-5430-00-030-10 Repairs & Maintenance	0.00	0.00	574.09	574.09	0.00	574.09	(574.09)
06-910-3100-5580-00-030-10 Travel	0.00	0.00	0.00	192.60	0.00	192.60	(192.60)
06-910-3100-5610-00-030-10 Supplies	0.00	0.00	416.99	815.35	0.00	815.35	(815.35)
06-910-3100-5630-00-030-10 Food	0.00	0.00	0.00	4,303.60	0.00	4,303.60	(4,303.60)
06-910-3100-5810-00-030-10 Dues and Fees	0.00	0.00	0.00	40.00	0.00	40.00	(40.00)
<b>Total Food Service Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,279.88</b>	<b>\$9,855.10</b>	<b>\$36,670.18</b>	<b>\$46,525.28</b>	<b>\$(46,525.28)</b>
<b>Net Food Service Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,279.88</b>	<b>\$9,855.10</b>	<b>\$36,670.18</b>	<b>\$46,525.28</b>	<b>\$(46,525.28)</b>
<b>Net Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$68,085.01</b>	<b>\$237,742.18</b>	<b>\$(458,267.79)</b>	<b>\$(270,525.61)</b>	<b>\$220,525.61</b>

# BRIGHTON ELEMENTARY SCHOOL

## Trial Balance

Report # 9223

Account Groups: (First) - (Last)  
 Accounts: 01-000-0000-0000-00-000-00 -  
 01-000-0000-3000-00-209-00  
 Dates: 07/01/2017 - 06/30/2018  
 Book Type: Actual  
 Sort By: Account Class  
 Detail Option: No Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: N/A  
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
01-000-0000-1201-00-030-00	Cash In Bank	Asset	254,459.99	168,076.40	453,789.76	(285,713.36)	(31,253.37)
01-000-0000-1204-00-030-00	TAN-Community National Bank	Asset	1,861.82	0.71	1,862.53	(1,861.82)	0.00
01-000-0000-1206-00-030-00	UNION TAN	Asset	0.00	552,259.22	0.00	552,259.22	552,259.22
01-000-0000-1551-00-030-00	Accounts Receivable - State	Asset	1,626.00	0.00	0.00	0.00	1,626.00
01-000-0000-1552-00-030-00	Accounts Receivable - SU	Asset	54,317.27	0.00	54,317.27	(54,317.27)	0.00
01-000-0000-1600-00-000-00	Due From/To Other Funds	Asset	(25,485.43)	56,516.10	88,680.65	(32,164.55)	(57,649.98)
<b>Asset Totals:</b>			<b>\$286,779.65</b>	<b>\$776,852.43</b>	<b>\$598,650.21</b>	<b>\$178,202.22</b>	<b>\$464,981.87</b>
01-000-0000-2230-00-030-00	LIFE INSURANCE ER	Liability	0.00	181.31	59.81	121.50	121.50
01-000-0000-2400-00-000-00	Tax Anticipation Note	Liability	0.00	0.00	551,500.00	(551,500.00)	(551,500.00)
01-000-0000-2401-00-000-00	Accounts Payable	Liability	(35,831.79)	254,731.31	242,828.94	11,902.37	(23,929.42)
01-000-0000-2422-00-030-00	Employer FICA	Liability	0.00	10,910.93	10,910.93	0.00	0.00
01-000-0000-2433-00-030-00	US Dept of Ed Garnishment	Liability	0.00	915.55	915.55	0.00	0.00
01-000-0000-2445-00-030-00	VMERS ER	Liability	0.00	533.97	1,163.43	(629.46)	(629.46)
01-000-0000-2450-00-030-00	Federal Tax Liability	Liability	0.00	13,927.95	13,927.95	0.00	0.00
01-000-0000-2452-00-030-00	State Tax Liability	Liability	0.00	4,124.60	4,124.60	0.00	0.00
01-000-0000-2455-00-030-00	VMERS EE	Liability	0.00	473.30	1,031.23	(557.93)	(557.93)
01-000-0000-2456-00-030-00	Teacher Retirement Withheld	Liability	4,546.32	704.48	6,624.89	(5,920.41)	(1,374.09)
01-000-0000-2458-00-030-00	Annuities Withheld	Liability	0.00	1,625.00	1,625.00	0.00	0.00
01-000-0000-2460-00-030-00	Health Insurance Liability EE	Liability	(12,747.14)	72,171.56	45,254.87	26,916.69	14,169.55
01-000-0000-2462-00-030-00	Dental Insurance Withheld EE	Liability	(2,031.28)	2,172.31	1,600.34	571.97	(1,459.31)
01-000-0000-2464-00-030-00	Accrued Salaries	Liability	(111,973.31)	111,973.31	0.00	111,973.31	0.00
01-000-0000-2466-00-030-00	EE FICA Withheld	Liability	0.00	10,910.93	10,910.93	0.00	0.00
01-000-0000-2491-00-030-00	Long Term Disability	Liability	0.00	320.02	54.86	265.16	265.16
01-000-0000-2750-00-000-00	ENCUMBRANCE	Liability	0.00	2,303,822.36	3,642,976.07	(1,339,153.71)	(1,339,153.71)
01-000-0000-2902-00-030-00	Support Staff 26 Pay Option	Liability	(922.50)	922.50	155.00	767.50	(155.00)
<b>Liability Totals:</b>			<b>(\$158,959.70)</b>	<b>\$2,790,421.39</b>	<b>\$4,535,664.40</b>	<b>(\$1,745,243.01)</b>	<b>(\$1,904,202.71)</b>
01-000-0000-3000-00-000-00	General Fund Balance	Net Asset	(127,819.95)	0.00	0.00	0.00	(127,819.95)
<b>Net Asset Totals:</b>			<b>(\$127,819.95)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$127,819.95)</b>
<b>Report Totals:</b>			<b>\$0.00</b>	<b>\$3,567,273.82</b>	<b>\$5,134,314.61</b>	<b>(\$1,567,040.79)</b>	<b>(\$1,567,040.79)</b>

# BRIGHTON ELEMENTARY SCHOOL

## Trial Balance

Report # 9224

Account Groups: (First) - (Last)  
 Accounts: 06-000-0000-0000-00-000-00 -  
 06-000-0000-3750-00-000-00  
 Dates: 07/01/2017 - 06/30/2018  
 Book Type: Actual  
 Sort By: Account Class  
 Detail Option: No Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: N/A  
 Select Accounts Utility: Yes

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
06-000-0000-1600-00-000-00	Due From/To Other Funds	Asset	(35,185.60)	13,680.65	9,855.10	3,825.55	(31,360.05)
<b>Asset Totals:</b>			<b>(\$35,185.60)</b>	<b>\$13,680.65</b>	<b>\$9,855.10</b>	<b>\$3,825.55</b>	<b>(\$31,360.05)</b>
06-000-0000-2401-00-000-00	Accounts Payable	Liability	0.00	6,720.42	6,720.42	0.00	0.00
06-000-0000-2750-00-000-00	ENCUMBRANCE	Liability	0.00	275,782.88	312,453.06	(36,670.18)	(36,670.18)
06-000-0000-3750-00-000-00	RESERVE FOR ENCUMBRANCE	Liability	0.00	312,453.06	275,782.88	36,670.18	36,670.18
<b>Liability Totals:</b>			<b>\$0.00</b>	<b>\$594,956.36</b>	<b>\$594,956.36</b>	<b>\$0.00</b>	<b>\$0.00</b>
06-000-0000-3000-00-000-00	Food Service Fund Balance	Net Asset	20,731.45	0.00	0.00	0.00	20,731.45
<b>Net Asset Totals:</b>			<b>\$20,731.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,731.45</b>
<b>Report Totals:</b>			<b>(\$14,454.15)</b>	<b>\$608,637.01</b>	<b>\$604,811.46</b>	<b>\$3,825.55</b>	<b>(\$10,628.60)</b>

5 Accounts Listed.

# BRIGHTON ELEMENTARY SCHOOL Trial Balance

Report # 9225

Account Groups: (First) - (Last)  
 Accounts: 21-000-0000-1201-00-030-00 -  
 21-100-5290-4500-00-030-00  
 Dates: 07/01/2017 - 06/30/2018

Book Type: Actual  
 Sort By: Account Class  
 Detail Option: No Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: N/A  
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
21-000-0000-1201-00-030-00	Capital Improvements Cash	Asset	184,784.86	227.95	0.00	227.95	185,012.81
21-000-0000-1600-00-000-00	Due To/From Capital Improvements Fund	Asset	(87,244.10)	75,000.00	41,211.50	33,788.50	(53,455.60)
	<b>Asset Totals:</b>		<b>\$97,540.76</b>	<b>\$75,227.95</b>	<b>\$41,211.50</b>	<b>\$34,016.45</b>	<b>\$131,557.21</b>
21-000-0000-2400-00-000-00	Roof Replacement Note	Liability	0.00	0.00	75,000.00	(75,000.00)	(75,000.00)
21-000-0000-2401-00-000-00	Accounts Payable	Liability	0.00	41,211.50	41,211.50	0.00	0.00
	<b>Liability Totals:</b>		<b>\$0.00</b>	<b>\$41,211.50</b>	<b>\$116,211.50</b>	<b>(\$75,000.00)</b>	<b>(\$75,000.00)</b>
21-000-0000-3000-00-000-00	Capital Improvements Fund Balance	Net Asset	(97,540.76)	0.00	0.00	0.00	(97,540.76)
	<b>Net Asset Totals:</b>		<b>(\$97,540.76)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$97,540.76)</b>
21-100-1510-4000-00-030-00	Interest-Capital Improvements	Revenue	0.00	0.00	227.95	(227.95)	(227.95)
	<b>Revenue Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$227.95</b>	<b>(\$227.95)</b>	<b>(\$227.95)</b>
21-100-2600-5430-00-030-00	Contracted Services-Capital Impr.	Expense	0.00	1,960.00	0.00	1,960.00	1,960.00
21-100-4700-5330-00-030-00	Other Services-Roof Project	Expense	0.00	400.00	0.00	400.00	400.00
21-100-4700-5430-00-030-00	Contract Services-Roof Project	Expense	0.00	38,851.50	0.00	38,851.50	38,851.50
	<b>Expense Totals:</b>		<b>\$0.00</b>	<b>\$41,211.50</b>	<b>\$0.00</b>	<b>\$41,211.50</b>	<b>\$41,211.50</b>
	<b>Report Totals:</b>		<b>\$0.00</b>	<b>\$157,650.95</b>	<b>\$157,650.95</b>	<b>\$0.00</b>	<b>\$0.00</b>

9 Accounts Listed.

# BRIGHTON ELEMENTARY SCHOOL

## Trial Balance

Report # 9225

Account Groups: (First) - (Last)  
 Accounts: 23-000-0000-1600-00-000-00 -  
 23-100-5290-4500-00-030-00  
 Dates: 07/01/2017 - 06/30/2018

Book Type: Actual  
 Sort By: Account Class  
 Detail Option: No Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: N/A  
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
23-000-0000-1600-00-000-00	Due To/From Technology Fund	Asset	18,914.80	0.00	5,449.50	(5,449.50)	13,465.30
		<b>Asset Totals:</b>	<b>\$18,914.80</b>	<b>\$0.00</b>	<b>\$5,449.50</b>	<b>(\$5,449.50)</b>	<b>\$13,465.30</b>
23-000-0000-2401-00-000-00	Accounts Payable (Technology Fund)	Liability	(5,449.50)	5,449.50	0.00	5,449.50	0.00
		<b>Liability Totals:</b>	<b>(\$5,449.50)</b>	<b>\$5,449.50</b>	<b>\$0.00</b>	<b>\$5,449.50</b>	<b>\$0.00</b>
23-000-0000-3000-00-000-00	Technology Fund Balance	Net Asset	(13,465.30)	0.00	0.00	0.00	(13,465.30)
		<b>Net Asset Totals:</b>	<b>(\$13,465.30)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$13,465.30)</b>
		<b>Report Totals:</b>	<b>\$0.00</b>	<b>\$5,449.50</b>	<b>\$5,449.50</b>	<b>\$0.00</b>	<b>\$0.00</b>

3 Accounts Listed.

# BRIGHTON ELEMENTARY SCHOOL

## Trial Balance

Report # 9225

Account Groups: (First) - (Last)  
 Accounts: 29-000-0000-1600-00-000-00 -  
 29-100-5200-4500-00-030-00  
 Dates: 07/01/2017 - 06/30/2018

Book Type: Actual  
 Sort By: Account Class  
 Detail Option: No Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: N/A  
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
29-000-0000-1600-00-000-00	Due To/From Tax Stabilization Fund	Asset	129,000.00	0.00	0.00	0.00	129,000.00
		<b>Asset Totals:</b>	<b>\$129,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,000.00</b>
29-000-0000-3000-00-000-00	Fund Balance-Tax Stabilization Fund	Net Asset	(129,000.00)	0.00	0.00	0.00	(129,000.00)
		<b>Net Asset Totals:</b>	<b>(\$129,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$129,000.00)</b>
		<b>Report Totals:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

2 Accounts Listed.



# RECAPTURE

## A Brief Overview of How Act 85 Will Reduce Your District's Revenue in FY2018

In mid-April, with the 2017 legislative session winding down, it seemed NCSU would not be facing any major legislative changes that would disrupt FY2018 budgets. The Governor's goals as presented in his January budget proposal; to have school budgets level funded in FY2018, delay school district budget votes until May, and require all school employees to contribute 20% toward their health insurance costs had not been enacted by the legislature.

Then, on April 20, the Governor proposed having the state negotiate school employee health insurance benefits. The impetus for this proposal was an estimated \$13 million of savings (half year) that could be realized in FY2018 due to changes in health insurance plans offered to school district employees. The Vermont Superintendent's Association and Vermont School Boards Association had provided this estimate to the administration believing there existed a unique opportunity to save millions of taxpayer dollars if the health insurance benefit could be negotiated at the state level (Suggesting a no confidence vote for school board negotiating committees?). The unique opportunity was present as all school employees would be transitioning to new health insurance plans in January 2018. The new plan structure was necessitated by requirements in the Affordable Care Act (ACA).

The legislature spent the next few weeks trying to craft budget and education finance bills containing health benefit savings that would be approved by the administration. Compromise was not in the offing. The legislature put forward both bills and adjourned. The Governor informed the legislature he would veto the bills as they did not achieve the estimated savings in school health benefits.

On June 21, following two weeks of closed door negotiations, the House and Senate met in veto sessions, amended the budget bill to address school staff health insurance, and set the Dollar Yield and non-residential tax rates. The budget bill, Act 85, includes a mechanism that's intended to return health insurance savings to the taxpayers and is a bit of a disruption to our FY2018 budgets. The reduction is the difference between district's FY2017 health insurance costs and a calculated health insurance cost in FY2018 based on a health benefit "target plan". The calculated reduction will be "recaptured" from the Education Fund payment to each school district, 65% in FY2018 and 35% in FY2019.

The "target plan" is an 80/20 split, employer cost/employee contribution, of the VEHI Gold CDHP plan for all school district employees. Also included is an employer contribution to employee out-of-pocket costs, either a Health Reimbursement Account or Health Savings Account of \$2,100 for single, \$4,200 for two-person, and \$3,800 for a family plan. If using an HRA employees are also expected to pay first dollar costs before the employer contribution can be used. The "target plan" calculation will be for January 2018 through June 2018. The first half of FY2018 will be at current costs as there is no increase in health insurance rates this fall. The current plans will expire on December 31, 2017 and all employees will be on new plans January 1, 2018.

RECAPTURE

We were required to send information to the Agency of Education from all our districts listing the number of staff currently on each health insurance plan in each category and our total health insurance costs for FY2017. The AoE calculated FY2018 costs, ½ year at current costs and ½ year at “target plan” costs, and produced the following chart of reductions in Education Spending Grants for each district. This chart only shows the NCSU districts.

Sorted by SU number, then district					Need SU allocation %						
In case you care what the color coding means .					Pink cells mean FY17 minus FY18 < 0			T064			
Town School District											
Union High School District											
Union Elementary School District											
Unified Union High School District											
Newly formed unified union school district											
Modified Unified School District											
Career & Technical Education Center											
					1	2	3	4			
					5	6	7				
					FY18-2 5% =	4,480,695					
					FY2017	FY2018	FY2017 - FY2018	FY18 Recapture	FY19 Recapture	FY2018 Education Spending	FY2018 Recapture as a % of Ed Spending
					Total Health Insurance Costs	Estimated Health Insurance Costs	Recapture	65%	35%		
LEAid	LEAname	County	S.U.		7,606,148	6,848,408	757,740	492,531	265,210	39,011,401	0
1	2	3	4	5	6	7	8	9	10	11	12
T030	Brighton	Essex	31		320,155	303,269	16,886	10,976	5,910	1,501,992	0.73%
T044	Charleston	Orleans	31		276,153	253,925	22,228	14,448	7,780	1,579,807	0.91%
T054	Coventry	Orleans	31		352,833	304,544	48,289	31,388	16,901	2,417,386	1.30%
T058	Derby	Orleans	31		1,078,881	943,776	135,105	87,818	47,287	4,467,035	1.97%
T097	Holland	Orleans	31		108,718	97,389	11,329	7,364	3,965	593,659	1.24%
T105	Jay	Orleans	31		144,201	104,431	39,770	25,851	13,920	819,493	3.15%
T114	Lowell	Orleans	31		331,369	301,471	29,898	19,434	10,464	1,395,361	1.39%
T131	Morgan	Orleans	31		19,472	17,627	1,845	1,199	646	422,510	0.28%
T139	Newport City	Orleans	31		1,026,366	909,330	117,036	76,073	40,963	4,625,252	1.64%
T140	Newport Town	Orleans	31		329,634	277,111	52,523	34,140	18,383	2,140,552	1.59%
T209	Troy	Orleans	31		543,736	490,311	53,425	34,726	18,699	2,539,593	1.37%
T231	Westfield	Orleans	31		103,744	75,047	28,697	18,653	10,044	641,980	2.91%
U022A	North Country Jr UHSD	Orleans	31		727,215	666,746	60,469	39,305	21,164	3,860,017	1.02%
U022B	North Country Sr UHSD	Orleans	31		1,732,711	1,670,434	62,277	40,480	21,797	12,006,764	0.34%
V809	North Country Career Center	Orleans	31		510,960	432,997	77,963	50,676	27,287	-	-
Z999	SU-wide Total				7,606,148	6,848,408	757,740	492,531	265,210	39,011,401	1.26%
Z999	Statewide Total				198,841,620	186,293,454	12,970,122	8,430,587	4,539,544	1,348,430,757	0.63%

Districts in NCSU will see a total reduction of \$492,531 in budgeted payments from the Education Fund in FY2018 and \$265,210 in FY2019. Although the FY2018 reductions may be mitigated by negotiations contingency and/or special services assessment refunds in most districts, as shown in the next chart, they represent a decrease in funds available for meeting student needs in each district. We cannot determine the actual impact at each district until we have a negotiated agreement for FY2018. The funds available in the contingency lines may not be available to cover the shortfall in revenue from the Education Fund if the negotiated settlement is higher than anticipated.

*The chart won't fit here so I'd like to make a short editorial comment: I didn't understand the use of "recapture" (capture a person or animal that has escaped) until it became clear that some of the funds in the Ed Fund were escaping to our school districts, but the legislature had other uses for these funds. Thus the term "recapture". I'm also wary of the claim that this will save taxpayer dollars. Should our districts achieve savings in health benefit costs in negotiations these savings won't be available to reduce our ensuing budgets as the state has already "recaptured" our savings. Recapture seems bad public policy and a bit of overreach.*

RECAPTURE

Sorted by SU number, then district									
In case you care what the color coding means .									Pink cells mean F
Town School District									
Union High School District									
Union Elementary School District									
Unified Union High School District									
Newly formed unified union school district				4	8	9		10	
Modified Unified School District					FY18-2 5% =	4,480,695			
Career & Technical Education Center									
LEAid	LEAname	County	S.U.	FY18 Recapture 65%	FY2018 Total Contingency	FY2018 Estimated Health Insurance Contingency	FY2018 Special Services Assesment Refund	FY2018 Variance to Recapture Amount	
0				492,531	921,654	339,949	600,000	447,418	
1	2	3	4	5	6	7		8	
T030	Brighton	Essex	31	10,976	42,000	12,316	26,415	27,755	
T044	Charleston	Orleans	31	14,448	55,000	24,791	22,976	33,319	
T054	Coventry	Orleans	31	31,388	19,284	-	31,329	(59)	
T058	Derby	Orleans	31	87,818	-	-	73,613	(14,205)	
T097	Holland	Orleans	31	7,364	15,000	3,800	9,804	6,240	
T105	Jay	Orleans	31	25,851	-	-	11,436	(14,415)	
T114	Lowell	Orleans	31	19,434	78,500	52,199	21,365	54,130	
T131	Morgan	Orleans	31	1,199	-	-	5,138	3,939	
T139	Newport City	Orleans	31	76,073	202,870	77,677	75,999	77,603	
T140	Newport Town	Orleans	31	34,140	56,000	27,954	41,399	35,213	
T209	Troy	Orleans	31	34,726	62,000	22,111	32,518	19,903	
T231	Westfield	Orleans	31	18,653	-	-	7,588	(11,065)	
U022A	North Country Jr UHSD	Orleans	31	39,305	120,000	28,998	69,501	59,194	
U022B	North Country Sr UHSD	Orleans	31	40,480	223,000	68,173	128,189	155,882	
V809	North Country Career Center	Orleans	31	50,676	48,000	21,930	42,730	13,984	
<b>Z999</b>	<b>SU-wide Total</b>			492,531	921,654	339,949	600,000	447,418	
<b>Z999</b>	<b>Statewide Total</b>			8,430,587	198,841,620	186,293,454		12,970,122	

Although our districts will likely manage in FY2018, the second year of RECAPTURE and other legislative actions will make FY2019 budgeting difficult. In what has been characterized as “bad fiscal policy” the legislature used \$35.3 million of one-time surplus and reserve funds, along with the \$8.5 million in “recaptured” health benefit savings to lower the tax rate in FY2018. Unless districts can find expenditure reductions of \$35 million dollars next year, it is expected taxpayers will see a substantial increase in tax rates in FY2019. The additional \$35 million allowed for an increase in the FY2018 Dollar Yield, from a projected \$10,076 to a final \$10,160, effectively lowering the FY2018 tax rates. The tax rate change in our districts ranges from a \$0.0048 reduction in Morgan to a \$0.01223 reduction at North Country Union Junior High School.

## Principal's Report for the Month of August 2017

All Students Attendance Report: 97%

Attendance Report by Classrooms:

PK	K	1	2	3	4	5	6	7	8
100%	100%	97%	100%	100%	89%	92%	83%	100%	100%

### Overview

First In Session Day of Month	Last In Session Day of Month	Total In Session Days in Month
08/29/2017	08/31/2017	3

### I. Student Attendance

Percent attendance: 97%

### II. Enrollment Data

Grade	Avg. Enrollment Current Month	Avg. Enrollment Previous Month	Monthly Difference	Avg. Enrollment Same Month Previous Year	Annual Difference
-1	10	-	-	10	0
0	11	-	-	11	0
1	10	-	-	20	-10
2	17	-	-	12	5
3	11	-	-	15	-4
4	9	-	-	4	5
5	4	-	-	8	-4
6	6	-	-	5	1
7	2	-	-	4	-2
8	4	-	-	7	-3
<b>Total</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>-12</b>

### III. Behavior/Climate

Total Incidents	Major Incidents	Avg. Major Incidents per Day

### IV. Emergency Drill Reports

Date	Drill Type	Notes

### V. Professional Development and In-service Activities

Date	Description
08/07/2017	Michelle Osborne - Orientation to School Nutrition Management August 8-11, full days,
08/09/2017	Julie Cushing - School Nutrition Workshop - 6 hours

Date	Description
08/10/2017	McKenna Swett - Getting Started with Bridges Math - full day
08/23/2017	NCSU Convocation
08/24/2017	Brighton Staff In-Service
08/25/2017	Yoga/Mindfulness Workshop for certified staff Para training
08/28/2017	Teacher Prep Day

#### VI. Regular and Virtual Field Trips and Special Programs

Date	Description
------	-------------

#### VII. Supervision Log for the Month

Summative Evaluations	Formative Evaluations	Professional Observations	Non-licensed Performance Evaluations
-----------------------	-----------------------	---------------------------	--------------------------------------

#### VIII. Counselor Services for the Month

Student Visits	Guidance Sessions	School-Based Clinician	Home School Coordinator
----------------	-------------------	------------------------	-------------------------

#### IX. Parent/Teacher Organization and Activities

Date	Description
------	-------------

#### X. No Trespass Orders

#### **Kitchen statistics:**

Submitted by Michelle Osborne

Breakfast: 177 meals served  
70% participation

Lunch: 193 meals served  
77% participation

#### **Technology Report:**

Submitted by Terri Caron

1. Student Chromebooks distributed. Students in Grades 1 – 8 now have laptops.
2. Five (5) staff computers ordered.
3. We will be reallocating older staff computers to para-educators.

#### **Brighton ENCORE After School Program Report:**

Submitted by Susan Vera & Cindy Lemay

We are in the process of scheduling programs for Session I to start September 25, 2017.

#### **Health Office Report:**

Submitted by Ann Marie Duggan

Getting Emergency Contact forms completed for all staff.

Getting office ready to receive students and staff for their health needs.  
Attending required meetings.  
Meeting with parents concerning student needs.  
Medications to students per doctor orders.  
Gathering information for RN to write Health Care Plans, Annual Report.  
Inputting absences and tardiness into SNAP.  
Getting updated information for Medical Alerts and given to teachers if any changes.  
Updating kitchen of any food allergies.  
Assisting staff with any questions about students and calling family when necessary.  
Daily lunch and recess duty.  
Assessing and helping students in health office with different needs.

**Student Support Room:**

Submitted by Cathy Kinney

There were no minor or major disciplinary issues the first week of school at Brighton Elementary. Students accessed the Student Support Room (aka Planning Room) for 27 visits. We provided supports for students needing quick turn arounds and scheduled or student selected breaks.

**Custodial Report:**

Submitted by Roger O'Keefe

7/7/2017– Custodian Roger O'Keefe completed the waxing on the classroom floors and other floors throughout the building. Taplin's pumped out the grease trap in the kitchen. He said we should look into baffles for the traps.

7/13/2017 – Doug Niles began painting the library and the hallways. Supervisory Union sent Jason Delabruere and Greg Dunn from D-D Electric to inspect the telephone lines for possible upgrades to the system.

7/18/2017 – Ryan Jenks from Tardif Heating and Mechanical cleaned the boilers, fixed the water fountain in room number 27. He also worked on the faucets in room numbers 3 and 31 (these need to be replaced).

7/19/2017 – Tom Graves was here to check the back flow preventer in the kitchen. It needs to be checked annually.

7/20/2017 – Ryan Jenks from Tardif's plumbing and heating replaced the faucets in room numbers 3 and 31, he also installed ball valve under the hot water tank in the kitchen. Gaylord Boucher from Boucher Temperature Control checked the pneumatic temperature unit and he found that it was about three hours behind. He also calibrated the thermostats around the school; a couple of them were leaking air. He also checked the air handlers and he found that it was turned off. There is no telling how long it was shut off, but its back up and running now.

8/7/2017 – Black River Roofing starting the roof job today. Lyndonville Carpet Connection starting on replacing the rug today.

8/9/2017 – Lyndonville Carpet Connection finished installing the carpet today.

8/14/2017 – Chris from Mayo's Locks fixed the exterior door in the science room today. He said that the cement is deteriorating around the door casing causing it to jam, this needs to be addressed. Lyndonville Carpet Connection put in the final transition piece today.

8/16/2017 – Nick from Gene's Electric replaced two ballasts in room #5 as well as the ballast in the Kitchen room #23. He also fixed some outlets in room #2. He fixed two fixtures in the gym and he replaced the light in room #19 with LED lights.

8/21/2017 – Chris and Ryan from Tardif Heating and Mechanical replaced the water fountain in room #28. They also changed the water filters in rooms #27, #2, and #5. They greased the heaters and replaced the stall in the girls' bathroom.

September 7, 2017

To Whom It May Concern:

Please run the following as an ad in your next edition. Please send **separate individual** bill and tear sheet addressed to **BRIGHTON SCHOOL ATTN: DENISE RUSSELL, PRINCIPAL, 825 RAILROAD STREET/ PO BOX 419, ISLAND POND, VT, 05846.** We cannot pay the bill without a tearsheet. Condense as you see appropriate.

-----

9/7/17

## INVITATION TO BID

SNOW PLOWING SERVICES FOR  
BRIGHTON SCHOOL, NEWPORT, VT.

The services require snow plowing, sanding & shoveling the main entrance; take care to not bury the fire hydrant or exits.

Contact Theresa Miller, Business Administrative Assistant  
North Country Supervisory Union  
at (802) 334-5847 Ext. 2012 or  
e-mail: [Theresa.Miller@ncsuvt.org](mailto:Theresa.Miller@ncsuvt.org)  
for a copy of the bid specifications.

Bids should be submitted no later than 3:00 PM on September 13, 2017 to:

Denise Russell, Principal  
Brighton Elementary School  
825 Railroad Street/PO Box 419  
Island Pond, VT 05846

*The Brighton Board of School Directors reserves the right to accept any proposal, which it deems most favorable to the interests of the School District and to reject any and all proposals or any portion of any proposal, submitted which, in its opinion, is not in the best interest of the School District. The school district also reserves the right to waive any technicalities in the bid process not in the best interest of the district.*