
**Thomaston Board of Education
Business and Financial Report**

August 2015

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

Thomaston High School Emergency Generator Test: *Ken Koval reports that on August 11, 2015 a full load generator test was performed at the High School to ensure it would function properly and provide power to the building. At 9:00 am the power was shut off and the generator did start automatically providing power to the entire building. At 9:35 am the power was turned back on. The generator during its shut down sequence tripped the system and continued to provide power to the building. Platt Electric who was on site for the test had to manually return the building to normal power. The electrician has contacted General Electric to discuss the issue.*

Memo from Benjamin Barnes, OPM Secretary to Department Heads: *Attached for your review is a memo from Benjamin Barnes to Department Heads concerning FY 2017 budget adjustments. In the memo Mr. Barnes asked that the department heads submit budget reductions of 5% of their agency's adopted FY 2017 appropriations. It looks like State budgets will continue to be tight.*

Memo to Board of Finance Concerning Unexpended Budget Balance for 2014-2015: *See attachment.*

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended **99.80%**. The 2014-2015 budget expenditures paid in August 2015 are **\$76,430.66**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,071,648.00	(\$42,056.00)	\$7,029,592.00	\$6,471,753.56	92.06%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00	\$1,695,770.60	104.14%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$2,628,557.80	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$203,556.35	131.98%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$725,633.84	96.62%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$920,068.99	143.40%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$217.00	57.87%
560 TUITION	\$242,173.00	(\$4,950.00)	\$237,223.00	\$267,635.64	112.82%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$512,996.07	405.42%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$166,126.86	123.76%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$100,156.09	59.23%
641 TEXT BOOKS	\$46,846.00	(\$1,878.00)	\$44,968.00	\$34,690.16	77.14%
642 LIBRARY BOOKS & PER	\$25,070.00	\$550.00	\$25,620.00	\$19,863.30	77.53%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$215,772.70	123.45%
730 INSTRUC T EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$96,582.72	50.89%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$12,006.00	\$50,006.00	\$35,741.51	71.47%
739 OTHER EQUIPMENT	\$197,973.00	\$1795.00	\$199,768.00	\$242,494.39	121.39%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$29,293.00	\$156,560.00	\$100,121.18	63.95%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$14,437,738.76	99.80%

2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended **7.97%**. The 2015-2016 budget expenditures paid in August 2015 are **\$527,788.49**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,292,992.00	(\$3,700.00)	\$6,289,292.00	\$141,624.30	2.25%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00	\$165,374.36	10.37%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00	\$528,419.71	18.80%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$4500.00)	\$623,760.00	\$27,526.92	4.41%
400 PROPERTY SERVICE	\$727,667.00	(\$3285.65)	\$724,381.35	\$48,096.29	6.64%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$52,612.79	6.52%
521 LIABILITY INSURANCE	\$375.00		\$375.00		0.00%
560 TUITION	\$554,031.00		\$554,031.00	\$20,998.50	3.79%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$0.00	0.00%
590 OTHER PURCHASED SERVICE	\$125,108.00		\$125,108.00	\$26,057.24	20.83%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$414.35)	\$155,850.65	\$55,940.88	35.89%
641 TEXT BOOKS	\$70,059.00	\$2,250.00	\$72,309.00	\$15,157.61	20.96%
642 LIBRARY BOOKS & PER	\$20,530.00		\$20,530.00	\$3,475.89	16.93%
690 OTHER SUPPLIES & MATER	\$206,812.00		\$206,812.00	\$32,734.36	15.83%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$15,650.00	\$58,207.00	\$13,509.65	23.21%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	\$6,316.00	29.65%
739 OTHER EQUIPMENT	\$323,256.00		\$323,256.00	\$1,040.54	0.32%
810 DUES AND FEES	\$150.00	\$6000.00	\$5,850.00	\$0.00	0.00%
890 OTHER OBJECTS	\$192,989.00		\$192,989.00	\$40,149.30	20.80%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$1,179,034.34	7.97%

2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended **12.66%**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,292,992.00	(\$3,700.00)	\$6,289,292.00		\$141,624.30	2.25%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00		\$165,374.36	10.37%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$528,419.71	18.80%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$4500.00)	\$623,760.00	\$362,409.50	\$27,526.92	62.51%
400 PROPERTY SERVICE	\$727,667.00	(\$3285.65)	\$724,381.35	\$125,685.45	\$48,096.29	23.99%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$3,111.28	\$52,612.79	6.91%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$233.00		62.13%
560 TUITION	\$554,031.00		\$554,031.00	\$9,685.95	\$20,998.50	5.54%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$0.00	\$0.00	0.00%
590 OTHER PURCHASED SERVICE	\$125,108.00		\$125,108.00	\$6,478.70	\$26,057.24	26.01%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$414.35)	\$155,850.65	\$37,595.63	\$55,940.88	60.02%
641 TEXT BOOKS	\$70,059.00	\$2,250.00	\$72,309.00	41,440.55	\$15,157.61	78.27%
642 LIBRARY BOOKS & PER	\$20,530.00		\$20,530.00	6,042.44	\$3,475.89	46.36%
690 OTHER SUPPLIES & MATER	\$206,812.00		\$206,812.00	\$36,844.34	\$32,734.36	33.64%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$15,650.00	\$58,207.00	\$20,067.19	\$13,509.65	57.69%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	3,740.35	\$6,316.00	47.21%
739 OTHER EQUIPMENT	\$323,256.00		\$323,256.00	\$29,132.10	\$1,040.54	9.33%
810 DUES AND FEES	\$150.00	\$6000.00	\$5,850.00	\$150.00	\$0.00	-2.56%
890 OTHER OBJECTS	\$192,989.00		\$192,989.00	\$11,460.00	\$40,149.30	26.74%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$694,076.48	\$1,179,034.34	12.66%

2014-2015 Budget Projection

The 2014-2015 budget projection shows a surplus of **\$29,045**. Encumbrances of **\$47,819** were closed causing the projected deficit from the prior month to become a surplus.

Thomaston Public Schools								
FY2015 Appropriated Budget Year to Date 6/30/2015								
Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,071,648	\$ (42,056)	\$ 6,471,754		\$ 557,838		557,838
112	Non-Certified Personnel Wages	1,630,476	(2,140)	1,695,771	-	(67,435)		(67,435)
	Subtotal Wages	\$ 8,702,124	\$ (44,196)	\$ 8,167,525	\$ -	\$ 490,403	\$ -	\$ 490,403
200	Employee Benefits	2,752,922		2,628,558		124,364		124,364
	Subtotal Personnel Expense	\$ 11,455,046	\$ (44,196)	\$ 10,796,083	\$ -	\$ 614,767	\$ -	\$ 614,767
300	Othr Prof Technical Services	\$ 154,231		\$ 203,556		(49,325)		(49,325)
400	Property Services	756,235	(5,224)	725,634		25,377		25,377
510	Pupil Transportation	641,610		920,069		(278,459)		(278,459)
560	Tuition	242,173	(4,950)	267,636		(30,413)		(30,413)
563	Special Ed Non Public Tuition	126,533		512,996		(386,463)		(386,463)
5XX	Other Purchased Services	135,072	(465)	166,344		(31,737)		(31,737)
6XX	Supplies	411,507	2,962	370,482		43,987		43,987
7XX	Equipment & Capital	416,974	22,580	374,818		64,736		64,736
8XX	Dues & Fees & Other Objects	127,403	29,293	100,121		56,575		56,575
	Subtotal Non-Personnel Expense	\$ 3,011,738	\$ 44,196	\$ 3,641,656	\$ -	\$ (585,722)	\$ -	\$ (585,722)
	TOTAL FY2015	\$ 14,466,784	\$ 0	\$ 14,437,739	\$ -	\$ 29,045	\$ -	\$ 29,045

2013-2016 Grant Report

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

Grant Duration	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
2014-2015	School Readiness	\$128,835.00	\$0.00	\$128,835.00	\$128,835.00	100.00%
2014-2015	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%
2014-2015	Discovery/Graustein	\$5,460.00	\$0.00	\$5,460.00	\$5,460.00	100.00%
2014-2015	Title I	\$18,201.74	\$0.00	\$18,201.74	\$18,201.74	100.00%
2014-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$30,416.00	100.00%
2014-2015	IDEA Section 611	\$16,340.76	\$0.00	\$16,340.76	\$16,340.76	100.00%
2014-2015	IDEA Section 619	\$7,199.42	\$0.00	\$7,199.42	\$7,199.42	100.00%
2014-2015	CT Community Foundation	\$8,700.00	\$0.00	\$8,700.00	\$5,533.74	63.61%
2015-2016	Title I	\$96,433.00	\$0.00	\$96,433.00	\$89,262.00	92.56%
2015-2016	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$0.00	0.00%
2015-2016	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$183,441.34	81.80%
2015-2016	IDEA Section 619	\$18,779.00	\$0.00	\$18,779.00	\$17,234.50	91.78%
Grand Total for Report		\$600,477.92	\$0.00	\$600,477.92	\$517,353.50	86.16%

Unlike the comparison that can be made between the percent expended and the percent completed of the fiscal year, the percent expended for grants cannot be compared as simply because some of these grant funds were available in the 2013-2014 fiscal year and some will be available through the 2015-2016 fiscal year. As of the end of August, 86.16% of the available grant funds have been expended.

2015-2016 Transfers for August 2015

Policy 3160 (Business/Non-Instructional Operations-Transfers of Funds Between Categories) states, "The Superintendent, or their designee, may transfer any unexpended or not contracted portion of any appropriation for school purposes to any other line item of such itemized estimate up to a limit of \$5,000 for any one occurrence."

The 2015-2016 Transfer Table shows all transfers occurring in August 2015 up to the aforementioned limit. The transfers total is **\$35,119.35** for August.

Account Number	Transfer Type	Transfer Date	Transfer Description	Transfer Amount	Type
1-00-00240-04-1000-611	From	08/3/2015	TEACHING SUPPLIES	(\$1,214.35)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00745-04-1000-400	To	08/3/2015	REPAIR INSTRUCTIONAL-EQ.	\$1,214.35	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-04-1000-611	From	08/3/2015	TEACHING SUPPLIES	(\$1,555.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00258-05-1200-611	To	08/3/2015	TESTING MATERIALS	\$1,555.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00213-03-1000-300	From	08/13/2015	CONTRACT SERV. SUB	(\$4,500.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-03-1000-611	To	08/13/2015	TEACHING SUPPLIES	4,500.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00262-03-2210-890	From	08/13/2015	PROFESSIONAL IMPROVE.	(\$1,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-03-1000-611	To	08/13/2015	TEACHING SUPPLIES	\$1,000.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-04-1000-611	From	08/13/2015	TEACHING SUPPLIES	(\$5,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00272-04-1000-890	From	08/13/2015	PROGRAM ACTIVITIES	(\$5,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-01240-04-1000-730-	To	08/13/2015	INSTRUCTIONAL EQUIP	\$10,000.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00725-03-2600-400	From	08/13/2015	CONTR. SERV. REPAIR BLD.	(\$4,500.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-03-1000-611	To	08/13/2015	TEACHING SUPPLIES	\$4,500.00	SUPERINTENDENT APPROVED TRANSFERS
1-22-00220-04-1000-641	From	08/14/2015	TEXTBOOKS	(\$2,750.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00251-04-1000-611	From	08/14/2015	PRINT/FORMS/COPY PAPER	(\$2,900.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-01240-04-1000-730	To	08/14/2015	INSTRUCTIONAL EQUIP	\$5,650.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00210-03-3200-111	From	08/14/2015	SCH. K. STU/ACTIV. SALARY	(\$1,700.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-03-1000-611	To	08/14/2015	TEACHING SUPPLIES	\$1,700.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00210-03-3200-111	From	08/14/2015	SCH. K. STU/ACTIV. SALARY	(\$2,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00241-03-1000-641	To	08/14/2015	WORKBOOKS	\$2,000.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00235-02-2220-611	From	08/13/2015	COMPUTER SOFTWARE	(\$3,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00240-02-1000-611	To	08/13/2015	WORKBOOKS	\$3,000.00	SUPERINTENDENT APPROVED TRANSFERS
Total:				\$35,119.35	