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

**March 2016**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

***State Dept. of Education Memorandum – Application for State Adult Education Funds for 2016-2017***

***Roof Inspection Reports – Ken Koval has sent out a memorandum to the head custodians asking them to complete the semi- annual roof inspection reports.***

***Cost Comparison: New/Expanded Positions in 2016/2017 - Please see attachment in Board packet.***

## 2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 72.74%. 2015-2016 budget expenditures paid in March 2016 are **\$1,569,333.65**. Last year at this time we were 71.66% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,292,992.00	(\$3,136.36)	\$6,289,855.64	\$4,045,316.02	64.31%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00	\$2,500.00	\$1,597,462.00	\$1,275,117.29	79.82%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00	\$1,912,590.37	68.06%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$14104.00)	\$614,156.00	\$459,215.00	74.77%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	(\$23581.83)	\$704,085.17	\$437,878.70	62.19%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$681,084.04	84.43%
<b>521 LIABILITY INSURANCE</b>	\$375.00		\$375.00	\$215.00	57.33%
<b>560 TUITION</b>	\$554,031.00		\$554,031.00	\$516,134.65	93.16%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$309,319.49	138.96%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$7,695.00	\$132,803.00	\$84,808.58	63.86%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$5,587.07)	\$150,677.93	\$128,948.39	85.58%
<b>641 TEXT BOOKS</b>	\$70,059.00	(\$1,853.60)	\$68,205.40	\$65,326.04	95.78%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	\$749.59	\$21,279.59	\$10,994.06	51.66%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$2,806.00)	\$204,006.00	\$152,841.50	74.92%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$36,038.92	\$78,595.92	\$74,134.76	94.32%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	\$18,595.45	87.30%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$18313.54	\$341,569.54	\$457,643.20	133.98%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00	\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$14,228.19)	\$178,760.81	\$133,300.49	74.57%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$10,763,604.03</b>	<b>72.74%</b>

## 2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 77.49%. Last year at this time we were 77.21% expended.

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	(\$3,136.36)	\$6,289,855.64		\$4,045,316.02	64.31%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00	\$2,500.00	\$1,597,462.00		\$1,275,117.29	79.82%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$1,912,590.37	68.06%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$14104.00)	\$614,156.00	\$167,631.89	\$459,215.00	102.07%
400 PROPERTY SERVICE	\$727,667.00	(\$23581.83)	\$704,085.17	\$57,084.76	\$437,878.70	70.30%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$107,721.87	\$681,084.04	97.79%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$233.00	\$215.00	119.47%
560 TUITION	\$554,031.00		\$554,031.00	\$137,190.37	\$516,134.65	117.92%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$145,383.88	\$309,319.49	204.28%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$7,695.00	\$132,803.00	\$4,552.48	\$84,808.58	67.29%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$5,587.07)	\$150,677.93	\$10,976.50	\$128,948.39	92.86%
641 TEXTBOOKS	\$70,059.00	(\$1,853.60)	\$68,205.40	3,440.28	\$65,326.04	100.82%
642 LIBRARY BOOKS & PER	\$20,530.00	\$749.59	\$21,279.59	2,341.20	\$10,994.06	62.67%
690 OTHER SUPPLIES & MATER	\$206,812.00	(\$2,806.00)	\$204,006.00	\$7,133.58	\$152,841.50	78.42%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$36,038.92	\$78,595.92	\$20,726.72	\$74,134.76	120.70%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	2,000.00	\$18,595.45	96.69%
739 OTHER EQUIPMENT	\$323,256.00	\$18313.54	\$341,569.54	\$19,246.26	\$457,643.20	139.62%
810 DUES AND FEES	\$150.00		\$150.00		\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$14,228.19)	\$178,760.81	\$16,383.62	\$133,300.49	83.73%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$702,046.41</b>	<b>\$10,763,604.03</b>	<b>77.49%</b>

## 2015-2016 Budget Projection

The 2015-2016 budget projection shows a projected surplus of \$0. The employee benefit's line item is showing a surplus because of a lower than anticipated pension, health benefits and unemployment costs. The equipment and capital line item is showing a deficit because of the intent to pay down debt service costs for previously financed capital projects. The mild winter has caused the snow removal costs and heating costs to be less than previous projected, as well.

Thomaston Public Schools								
FY2016 Appropriated Budget Year to Date 6/30/2016								
Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,292,992	\$ (3,136)	\$ 4,045,316		\$ 2,244,540	\$ 2,190,745	53,795
112	Non-Certified Personnel Wages	1,594,962	2,500	1,275,117	-	322,345	\$ 358,441	(36,096)
	Subtotal Wages	\$ 7,887,954	\$ (636)	\$ 5,320,433	\$ -	\$ 2,566,885	\$ 2,549,186	\$ 17,699
200	Employee Benefits	2,810,176		1,912,590		897,586	\$ 483,341	414,245
	Subtotal Personnel Expense	\$ 10,698,130	\$ (636)	\$ 7,233,023	\$ -	\$ 3,464,471	\$ 3,032,527	\$ 431,944
300	Othr Prof Technical Services	\$ 628,260	\$ (14,104)	\$ 459,215	\$ 167,632	(12,691)	\$ 19,957	(32,648)
400	Property Services	727,667	(23,582)	437,878	57,085	209,122	\$ 183,122	26,000
510	Pupil Transportation	806,668		681,084	107,722	17,862	\$ 126,193	(108,331)
560	Tuition	554,031		516,135	137,190	(99,294)	\$ (67,000)	(32,294)
563	Special Ed Non Public Tuition	222,593		309,320	145,384	(232,111)	\$ (177,000)	(55,111)
5XX	Other Purchased Services	125,483	7,695	85,024	4,785	43,369	\$ 26,000	17,369
6XX	Supplies	453,666	(9,498)	358,111	23,892	62,165	\$ 49,500	12,665
7XX	Equipment & Capital	387,113	54,353	550,373	41,972	(150,879)	\$ 118,916	(269,795)
8XX	Dues & Fees & Other Objects	193,139	(14,228)	133,441	16,384	29,086	\$ 18,885	10,201
	Subtotal Non-Personnel Expense	\$ 4,098,620	\$ 636	\$ 3,530,581	\$ 702,046	\$ (133,371)	\$ 298,573	\$ (431,944)
	<b>TOTAL FY2016</b>	<b>\$ 14,796,750</b>	<b>\$ -</b>	<b>\$ 10,763,604</b>	<b>\$ 702,046</b>	<b>\$ 3,331,100</b>	<b>\$ 3,331,100</b>	<b>\$ 0</b>

**2015-2017 Grant Report:**

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

<b>Grant Fiscal Year End</b>	<b>Grant Name/Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Year-to-Date Expended</b>	<b>Percent Expended</b>	<b>Percent Expended Last Year</b>
Jun-16	School Readiness	\$131,502.00	\$0.00	\$131,502.00	\$81,281.56	61.81%	52.84%
Jun-16	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%	100.00%
Jun-16	Title I	\$9,502.09	\$0.00	\$9,502.09	\$4,295.52	45.21%	55.23%
Jun-16	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$9,367.00	30.84%	33.26%
Jun-16	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$30,349.00	74.34%	100.00%
Jun-16	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$919.00	61.49%	64.34%
Jun-16	Technology Grant	\$19,866.00	\$0.00	\$19,866.00	\$0.00	0.00%	
Jun-16	Thomaston Ed. Foundation	\$21,042.00	\$0.00	\$21,042.00	\$0.00	0.00%	
<b>SUBTOTAL</b>		<b>\$270,031.25</b>	<b>\$0.00</b>	<b>\$270,031.25</b>	<b>\$141,641.08</b>	<b>52.45%</b>	
Jun-17	Title I	\$96,088.00	\$0.00	\$96,088.00	\$59,445.00	61.87%	48.18%
Jun-17	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$0.00	0.00%	23.51%
Jun-17	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$128,997.28	57.52%	44.70%
Jun-17	IDEA Section 619	\$18,759.00	\$0.00	\$18,759.00	\$3,852.80	20.54%	45.96%
<b>SUBTOTAL</b>		<b>\$369,484.00</b>	<b>\$0.00</b>	<b>\$369,484.00</b>	<b>\$192,295.08</b>	<b>52.04%</b>	
<b>GRAND TOTAL</b>		<b>\$639,515.25</b>	<b>\$0.00</b>	<b>\$639,515.25</b>	<b>\$333,936.16</b>	<b>52.22%</b>	

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 2014-2015 fiscal year and some will be available through the 2016-2017 fiscal year. As of the end of March, 52.22% of total available grant funds have been expended and 52.45% of grants that end in June 30, 2016 have been expended.

**2015-2016 Transfers for March 2016:**

*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 total transfer for approval is 12,788.00*

*Requested by: Jon Kozlak*

*Date: March 21, 2016*

*Amount: \$5,500.00*

*From Account: 223-03 object code 111*

*Line Description: Long Term Subs*

*Purpose: Line Shortage*

*To Account: 1240-03 object code 730*

*Line Description: Instructional Equipment*

*Requested by: Kristin Bernier*

*Date: March 28, 2016*

*Amount: \$7,288.00*

*From Account: 747-02 object code 400*

*Line Description: Repair Equip Instructional*

*Purpose: Line Shortage*

*To Account: 745-02 object code 400*

*Line Description: Repair Equip. Non-Instructional*

