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

**April 2016**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

**Roof Inspection Report – Center School See Attachment**

**Thomaston Center School Cupola – Henry Osowiecki has submitted a proposal to fix the Cupola at Center School for \$1,744.**

**2016-2017 Budget- After receiving updated cost estimates from our insurance consultant we were able to reduce the budget by an additional \$38,583. The new budget number is 14,898,118 which is a \$101,368 increase or .685%**

**State Dept. of Education Office of Internal Audit Letter: A written response will be sent to the Office of Internal Audit by the end of this week concerning the recommendations in the management letter concerning excess money being drawn down for the IDEA grant.**

**Discussion of Shared Food Service Director with Wolcott:**

## 2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 80.59%. 2015-2016 budget expenditures paid in April 2016 are **\$1,161,183.79**. Last year at this time we were 79.02% 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	(\$276.18)	\$6,292,715.82	\$4,525,198.54	71.91%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00	\$2,500.00	\$1,597,462.00	\$1,403,757.39	87.87%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00	\$2,061,536.64	73.36%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$15964.18)	\$612,295.82	\$550,136.05	89.85%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	(\$25204.36)	\$702,462.64	\$477,886.25	68.03%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$822,217.23	101.93%
<b>521 LIABILITY INSURANCE</b>	\$375.00		\$375.00	\$215.00	57.33%
<b>560 TUITION</b>	\$554,031.00		\$554,031.00	\$550,848.99	99.43%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$355,827.41	159.86%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$7,695.00	\$132,803.00	\$93,650.38	70.52%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$12,209.94)	\$144,055.06	\$134,702.04	93.51%
<b>641 TEXTBOOKS</b>	\$70,059.00	(\$102.69)	\$69,956.31	\$65,389.73	93.47%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	\$1,124.50	\$19,405.50	\$11,565.93	59.60%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$5,476.95)	\$201,335.05	\$159,513.69	79.23%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$43,936.12	\$86,493.12	\$92,539.64	106.99%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	\$18,595.45	87.30%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$18859.80	\$342,115.80	\$463,266.20	135.41%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00	\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$12,632.12)	\$180,356.88	\$137,800.26	76.40%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$11,924,787.82</b>	<b>80.59%</b>

### 2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 84.02%. Last year at this time we were 84.33% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,292,992.00	(\$276.18)	\$6,292,715.82		\$4,525,198.54	71.91%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00	\$2,500.00	\$1,597,462.00		\$1,403,757.39	87.87%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00		\$2,061,536.64	73.36%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$15964.18)	\$612,295.82	\$105,666.15	\$550,136.05	107.11%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	(\$25204.36)	\$702,462.64	\$50,056.76	\$477,886.25	75.16%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$93,557.40	\$822,217.23	113.53%
<b>521 LIABILITY INSURANCE</b>	\$375.00		\$375.00	\$233.00	\$215.00	119.47%
<b>560 TUITION</b>	\$554,031.00		\$554,031.00	\$88,353.27	\$550,848.99	115.37%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$98,875.96	\$355,827.41	204.28%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$7,695.00	\$132,803.00	\$7,920.20	\$93,650.38	76.48%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$12,209.94)	\$144,055.06	\$9,692.32	\$134,702.04	100.24%
<b>641 TEXT BOOKS</b>	\$70,059.00	(\$102.69)	\$69,956.31	3,523.04	\$65,389.73	98.51%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	\$1,124.50	\$19,405.50	2,434.04	\$11,565.93	72.14%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$5,476.95)	\$201,335.05	\$6,545.89	\$159,513.69	82.48%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$43,936.12	\$86,493.12	\$3,015.98	\$92,539.64	110.48%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	4,175.00	\$18,595.45	106.90%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$18859.80	\$342,115.80	\$15,874.95	\$463,266.20	140.05%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00		\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$12,632.12)	\$180,356.88	\$17,643.60	\$137,800.26	86.19%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$507,567.56</b>	<b>\$11,924,787.82</b>	<b>84.02%</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	\$ (276)	\$ 4,525,199		\$ 1,767,517	\$ 1,713,722	53,795
112	Non-Certified Personnel Wages	1,594,962	2,500	1,403,757	-	193,705	\$ 229,801	(36,096)
	Subtotal Wages	\$ 7,887,954	\$ 2,224	\$ 5,928,956	\$ -	\$ 1,961,222	\$ 1,943,523	\$ 17,699
200	Employee Benefits	2,810,176		2,061,537		748,639	\$ 334,394	414,245
	Subtotal Personnel Expense	\$ 10,698,130	\$ 2,224	\$ 7,990,493	\$ -	\$ 2,709,861	\$ 2,277,917	\$ 431,944
300	Othr Prof Technical Services	\$ 628,260	\$ (15,964)	\$ 550,136	\$ 105,666	(43,506)	\$ (10,858)	(32,648)
400	Property Services	727,667	(25,204)	477,866	50,057	174,540	\$ 148,540	26,000
510	Pupil Transportation	806,668		822,217	93,557	(109,106)		(109,106)
560	Tuition	554,031		550,849	88,353	(85,171)	\$ (57,000)	(28,171)
563	Special Ed Non Public Tuition	222,593		355,827	98,876	(232,110)	\$ (177,000)	(55,110)
5XX	Other Purchased Services	125,483	7,695	93,865	8,153	31,160	\$ 30,500	660
6XX	Supplies	453,666	(18,914)	371,173	22,195	41,384	\$ 29,500	11,884
7XX	Equipment & Capital	387,113	62,796	574,401	23,066	(147,558)	\$ 104,912	(252,470)
8XX	Dues & Fees & Other Objects	193,139	(12,633)	137,960	16,644	25,902	\$ 18,885	7,017
	Subtotal Non-Personnel Expense	\$ 4,098,620	\$ (2,224)	\$ 3,934,294	\$ 506,567	\$ (344,465)	\$ 87,479	\$ (431,944)
	<b>TOTAL FY2016</b>	<b>\$ 14,796,750</b>	<b>\$ -</b>	<b>\$ 11,924,787</b>	<b>\$ 506,567</b>	<b>\$ 2,365,396</b>	<b>\$ 2,365,396</b>	<b>\$ -</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	\$4,833.00	50.86%	55.23%
Jun-16	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$18,676.00	61.50%	33.26%
Jun-16	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$30,473.00	74.64%	100.00%
Jun-16	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$1,034.00	69.19%	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	\$12,000.00	57.03%	
<b>SUBTOTAL</b>		<b>\$270,031.25</b>	<b>\$0.00</b>	<b>\$270,031.25</b>	<b>\$163,726.56</b>	<b>60.63%</b>	
Jun-17	Title I	\$96,088.00	\$0.00	\$96,088.00	\$66,876.00	69.60%	48.18%
Jun-17	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$18,000.00	59.27%	23.51%
Jun-17	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$145,122.00	64.71%	44.70%
Jun-17	IDEA Section 619	\$18,759.00	\$0.00	\$18,759.00	\$4,334.00	23.10%	45.96%
<b>SUBTOTAL</b>		<b>\$369,484.00</b>	<b>\$0.00</b>	<b>\$369,484.00</b>	<b>\$234,332.00</b>	<b>63.42%</b>	
<b>GRAND TOTAL</b>		<b>\$639,515.25</b>	<b>\$0.00</b>	<b>\$639,515.25</b>	<b>\$398,058.56</b>	<b>62.24%</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 April, 62.24% of total available grant funds have been expended and 60.63% of grants that end in June 30, 2016 have been expended.

**2015-2016 Transfers for April 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." Total transfer amount needing Board approval is \$13,054.51*

*Requested by: Jon Kozlak*

*Date: April 1, 2016*

*Amount: \$5,554.51*

*To Account: 241-03 object code 739*

*Line Description: Non-Instructional Equipment*

*Purpose: Line Shortage – Outdoor classroom budgeted in wrong line*

*To Account: 732-03 object code 739*

*Line Description: Replacement of Equip Non-Instructional*

*Requested by: Kristin Bernier*

*Date: April 27, 2016*

*Amount: \$7,500.00*

*To Account: 624-02 object code 400*

*Line Description: Window Cleaning Service*

*Purpose: Line Shortage – Window washing*

*From Account: 747-02 object code 400*

*Line Description: Repair Equipment Non-Instructional*