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

**May 2016**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

***2016-2017 Budget- The 2016-2017 Thomaston Board of Education Budget was reduced by \$70,000 by the Board of Finance. Discussion of what budget line items to reduce - Salaries \$55,000 health Benefits \$15,000***

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

***Interns: The rate for the internship program from the University of Bridgeport for the Fall 2016- Spring 2017 is 7,271 per semester.***

***CompuClaim Lawsuit: We use CompuClaim to help us with the State Medicaid program, where we are reimbursed for services that we provide to Medicaid eligible students. The attachment explains that they believe the lawsuit is frivolous. We also have received an FOI request on this matter from Empire Medical Services.***

***State Excess Cost Grant: The State excess cost grant ended up reimbursing 77.23% of eligible expenditures or \$390,000. We budgeted \$196,000 at a reimbursement rate of 50%***

***Healthy Food Certification: Attached for your review is the Healthy Food Certification form that is on the Board agenda for approval.***

**Possible End of Year Expenditures:**

<b>Scrubber Center School</b>	<b>\$7,775</b>
<b>Lawn Mower Black Rock</b>	<b>\$6,879</b>
<b>High School Gym Repair</b>	
<b>Back Boards</b>	<b>\$9,075</b>
<b>Wall Pads</b>	<b>\$8,140</b>
<b>Bleachers Board Repair</b>	<b>\$9,550</b>
<b>End Rails Sections A&amp;B</b>	<b>\$7,710</b>
<b>End Rails Sections C&amp;D</b>	<b>\$5,710</b>
<b>Interactive White Boards/Tables</b>	<b>\$21,768</b>
<b>3@\$7,256</b>	
<b>High School Office furniture</b>	<b>\$7,107</b>
<b>Center School Library Renovations</b>	<b>(Waiting on Quote)</b>
<b>Locks – Center and High School</b>	<b>(Waiting on Quote)</b>

### 2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 87.56%. 2015-2016 budget expenditures paid in May 2016 are **\$1,031,210.48**. Last year at this time we were 86.45% 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	\$323.82	\$6,293,315.82	\$5,005,402.17	79.54%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00	\$2,500.00	\$1,597,462.00	\$1,531,431.80	95.87%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00	\$2,090,756.67	74.40%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$15832.18)	\$612,427.82	\$620,622.50	101.34%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	(\$23852.67)	\$703,814.33	\$528,724.82	75.12%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$923,378.51	114.47%
<b>521 LIABILITY INSURANCE</b>	\$375.00		\$375.00	\$215.00	57.33%
<b>560 TUITION</b>	\$554,031.00		\$554,031.00	\$598,065.49	107.95%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$408,083.51	183.33%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$7,329.06	\$132,437.06	\$111,023.97	83.83%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$8,744.94)	\$147,520.06	\$151,503.66	102.70%
<b>641 TEXT BOOKS</b>	\$70,059.00	\$0.91	\$70,059.91	\$67,787.94	96.76%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	(1,124.50)	\$19,405.50	\$12,486.59	64.35%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$5,314.77)	\$201,497.23	\$168,846.43	83.80%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$43,936.12	\$86,493.12	\$100,391.22	116.07%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	\$18,595.45	87.30%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$19225.74	\$342,481.74	\$470,612.33	137.41%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00	\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$18,446.59)	\$174,542.41	\$147,929.24	84.75%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$12,955,998.30</b>	<b>87.56%</b>

### 2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 90.03%. Last year at this time we were 89.90% 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	\$323.82	\$6,293,315.82		\$5,005,402.17	79.54%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00	\$2,500.00	\$1,597,462.00		\$1,531,431.80	95.87%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$2,090,756.67	74.40%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$15832.18)	\$612,427.82	\$69,056.40	\$620,622.50	112.61%
400 PROPERTY SERVICE	\$727,667.00	(\$23852.67)	\$703,814.33	\$51,197.74	\$528,724.82	82.40%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$58,428.32	\$923,378.51	121.71%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$233.00	\$215.00	119.47%
560 TUITION	\$554,031.00		\$554,031.00	\$48,871.05	\$598,065.49	116.77%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$52,620.85	\$408,083.51	206.97%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$7,329.06	\$132,437.06	\$6,977.41	\$111,023.97	89.10%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$8,744.94)	\$147,520.06	\$7,931.08	\$151,503.66	108.08%
641 TEXT BOOKS	\$70,059.00	\$0.91	\$70,059.91	1,141.28	\$67,787.94	98.39%
642 LIBRARY BOOKS & PER	\$20,530.00	(1,124.50)	\$19,405.50	1,473.71	\$12,486.59	71.94%
690 OTHER SUPPLIES & MATER	\$206,812.00	(\$5,314.77)	\$201,497.23	\$13,671.62	\$168,846.43	90.58%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$43,936.12	\$86,493.12	\$2,480.40	\$100,391.22	118.94%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	2,175.00	\$18,595.45	97.51%
739 OTHER EQUIPMENT	\$323,256.00	\$19225.74	\$342,481.74	\$42,874.81	\$470,612.33	149.93%
810 DUES AND FEES	\$150.00		\$150.00		\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$18,446.59)	\$174,542.41	\$6,005.05	\$147,929.24	88.19%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$365,137.72</b>	<b>\$12,955,998.30</b>	<b>90.03%</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	\$ 324	\$ 5,005,402		\$ 1,287,914	\$ 1,234,119	53,795	
112	Non-Certified Personnel Wages	1,594,962	2,500	1,531,432	-	66,030	\$ 102,126	(36,096)	
	Subtotal Wages	\$ 7,887,954	\$ 2,824	\$ 6,536,834	\$ -	\$ 1,353,944	\$ 1,336,245	\$ 17,699	
200	Employee Benefits	2,810,176		2,090,757		719,419	\$ 305,174	414,245	
	Subtotal Personnel Expense	\$ 10,698,130	\$ 2,824	\$ 8,627,591	\$ -	\$ 2,073,363	\$ 1,641,419	\$ 431,944	
300	Othr Prof Technical Services	\$ 628,260	\$ (15,832)	\$ 620,622	\$ 69,057	(77,251)	\$ (44,603)	(32,648)	
400	Property Services	727,667	(23,853)	528,725	51,198	123,891	\$ 97,891	26,000	
510	Pupil Transportation	806,668		923,378	58,428	(175,138)	\$ (98,000)	(77,138)	
560	Tuition	554,031		598,065	48,871	(92,905)	\$ (62,000)	(30,905)	
563	Special Ed Non Public Tuition	222,593		408,084	52,621	(238,112)	\$ (192,000)	(46,112)	
5XX	Other Purchased Services	125,483	7,329	111,239	7,210	14,363	\$ 13,500	863	
6XX	Supplies	453,666	(15,184)	400,626	24,218	13,638	\$ 27,491	(13,853)	
7XX	Equipment & Capital	387,113	63,162	589,598	47,530	(186,853)	\$ 77,916	(264,769)	
8XX	Dues & Fees & Other Objects	193,139	(18,446)	148,070	6,005	20,618	\$ 14,000	6,618	
	Subtotal Non-Personnel Expense	\$ 4,098,620	\$ (2,824)	\$ 4,328,407	\$ 365,138	\$ (597,749)	\$ (165,805)	\$ (431,944)	
	<b>TOTAL FY2016</b>	<b>\$ 14,796,750</b>	<b>\$ -</b>	<b>\$ 12,955,998</b>	<b>\$ 365,138</b>	<b>\$ 1,475,614</b>	<b>\$ 1,475,614</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	\$91,895.00	69.88%	74.40%
Jun-16	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%	100.00%
Jun-16	Title I	\$6,462.09	\$0.00	\$6,462.09	\$5,906.32	91.40%	80.25%
Jun-16	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$29,512.00	97.18%	42.84%
Jun-16	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$30,723.00	75.25%	100.00%
Jun-16	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$1,264.00	84.58%	64.34%
Jun-16	Technology Grant	\$19,866.00	\$0.00	\$19,866.00	\$0.00	0.00%	98.98%
Jun-16	Thomaston Ed. Foundation	\$21,042.00	\$0.00	\$21,042.00	\$18,925.00	89.94%	
<b>SUBTOTAL</b>		<b>\$266,991.25</b>	<b>\$0.00</b>	<b>\$266,991.25</b>	<b>\$193,654.32</b>	<b>72.53%</b>	
Jun-17	Title I	\$94,584.00	\$0.00	\$94,584.00	\$81,736.00	86.42%	66.67%
Jun-17	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$398.00	1.31%	23.51%
Jun-17	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$177,371.00	79.09%	63.21%
Jun-17	IDEA Section 619	\$18,759.00	\$0.00	\$18,759.00	\$5,297.00	28.24%	70.71%
<b>SUBTOTAL</b>		<b>\$367,980.00</b>	<b>\$0.00</b>	<b>\$367,980.00</b>	<b>\$264,802.00</b>	<b>71.96%</b>	
<b>GRAND TOTAL</b>		<b>\$634,971.25</b>	<b>\$0.00</b>	<b>\$634,971.25</b>	<b>\$458,456.32</b>	<b>72.20%</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 May, 72.20% of total available grant funds have been expended and 72.53% of grants that end in June 30, 2016 have been expended.

**2015-2016 Transfers for May 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.” There are no transfer needing Board approval for May 2016.*