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

August 2016

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

ED001: the State ED001 report has been successfully filed with the State of CT. Attached for your review is a copy of the report.

FY 2015-2016: The Thomaston Board of Education Budget final expenditure number is \$14,796,700.42. The approved budget was \$14,796,750.

State Department of Education Memorandum:

- 1) Internet Access to 2015-2016 Audit Instructions and Agreed upon procedures for Audits of Federal Awards and State Financial Assistance***
- 2) Internet Access to 2015-2016 Agreed upon procedures for the Audit of forms ED001C and PSIS***
- 3) Internet Access to 2015-2016 Instructions for Audits of Federal Awards and State Financial Assistance***

2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 99.9997%. 2015-2016 budget expenditures paid in August 2016 are **\$292,854.48**. Last year at this time we were 99.80% expended.

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	\$323.82	\$6,293,315.82	\$6,167,610.41	98.00%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00	\$2,500.00	\$1,597,462.00	\$1,658,783.07	103.84%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00	\$2,395,553.43	85.25%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$15832.18)	\$612,427.82	\$672,682.87	109.84%
400 PROPERTY SERVICE	\$727,667.00	(\$23852.67)	\$703,814.33	\$683,551.26	97.12%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$942,854.38	116.88%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$215.00	57.33%
560 TUITION	\$554,031.00		\$554,031.00	\$511,389.41	92.30%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$200,052.56	89.87%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$7,329.06	\$132,437.06	\$112,704.07	85.10%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$8,744.94)	\$147,520.06	\$191,602.08	129.88%
641 TEXT BOOKS	\$70,059.00	\$4,900.91	\$74,959.91	\$70,782.51	94.43%
642 LIBRARY BOOKS & PER	\$20,530.00	(6,024.50)	\$14,505.50	\$13,415.73	92.49%
690 OTHER SUPPLIES & MATER	\$206,812.00	(\$5,314.77)	\$201,497.23	\$191,640.99	95.11%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$43,936.12	\$86,493.12	\$105,973.63	122.52%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	\$18,595.45	87.30%
739 OTHER EQUIPMENT	\$323,256.00	\$19225.74	\$342,481.74	\$715,587.51	208.94%
810 DUES AND FEES	\$150.00		\$150.00	\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$18,446.59)	\$174,542.41	\$143,565.06	82.25%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$14,796,700.42	99.9997%

2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 99.9997%. Last year at this time we were 99.80% 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		\$6,167,610.41	98.00%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00	\$2,500.00	\$1,597,462.00		\$1,658,783.07	103.84%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$2,395,553.43	85.25%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$15832.18)	\$612,427.82		\$672,682.87	109.84%
400 PROPERTY SERVICE	\$727,667.00	(\$23852.67)	\$703,814.33		\$683,551.26	97.12%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00		\$942,854.38	116.88%
521 LIABILITY INSURANCE	\$375.00		\$375.00		\$215.00	57.33%
560 TUITION	\$554,031.00		\$554,031.00		\$511,389.41	92.30%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00		\$200,052.56	89.87%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$7,329.06	\$132,437.06		\$112,704.07	85.10%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$8,744.94)	\$147,520.06		\$191,602.08	129.88%
641 TEXT BOOKS	\$70,059.00	\$4,900.91	\$74,959.91		\$70,782.51	94.43%
642 LIBRARY BOOKS & PER	\$20,530.00	(6,024.50)	\$14,505.50		\$13,415.73	92.49%
690 OTHER SUPPLIES & MATER	\$206,812.00	(\$5,314.77)	\$201,497.23		\$191,640.99	95.11%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$43,936.12	\$86,493.12		\$105,973.63	122.52%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00		\$18,595.45	87.30%
739 OTHER EQUIPMENT	\$323,256.00	\$19225.74	\$342,481.74		\$715,587.51	208.94%
810 DUES AND FEES	\$150.00		\$150.00		\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$18,446.59)	\$174,542.41		\$143,565.06	82.25%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$0.00	\$14,796,700.42	99.9997%

2016-2017 Budget Table without Encumbrances

The 2016-2017 Budget Table without Encumbrances shows the budget expended 11.11%. Expenditures for August 2016 for the 2016-2017 fiscal year are **\$825,972.88**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,473,730.00		\$6,473,730.00	\$386,722.14	5.97%
112 NON-CERTIFIED PERSONNEL	\$1,635,702.00		\$1,635,702.00	\$223,353.37	13.65%
200 EMPLOYEE BENEFITS	\$2,526,126.00		\$2,526,126.00	\$632,102.28	25.02%
300 OTHER PROF TECH SERVICE	\$765,120.00		\$765,120.00	\$40,590.19	5.31%
400 PROPERTY SERVICE	\$690,451.00		\$690,451.00	\$59,218.40	8.58%
510 PUPIL TRANSPORTATION	\$889,235.00		\$889,235.00	\$40,256.14	4.53%
521 LIABILITY INSURANCE	\$343.00		\$343.00		0.00%
560 TUITION	\$649,599.00		\$649,599.00	\$30,680.00	4.72%
563 SPECIAL EDU NON PUBLIC	\$138,053.00		\$138,053.00	\$10,552.80	7.64%
590 OTHER PURCHASED SERVICE	\$138,965.00		\$138,965.00	\$23,751.82	17.09%
611 INSTRUCTIONAL SUPPLIES	\$169,670.00		\$169,670.00	\$52,117.75	30.72%
641 TEXT BOOKS	\$61,623.00		\$61,623.00	\$8,848.72	14.36%
642 LIBRARY BOOKS & PER	\$24,570.00		\$24,570.00	\$3,750.91	15.27%
690 OTHER SUPPLIES & MATER	\$187,853.00		\$187,853.00	\$73,116.79	38.92%
730 INSTRUCT EQUIPMENT	\$43,516.00	\$5,000.00	\$48,516.00	\$13,760.95	28.36%
735 TECHNOLOGY SOFTWARE	\$12,766.00		\$12,766.00	\$8,573.88	67.16%
739 OTHER EQUIPMENT	\$223,380.00		\$223,380.00	\$17,168.54	7.69%
810 DUES AND FEES	\$150.00		\$150.00		0.00%
890 OTHER OBJECTS	\$197,266.00	(\$5,000.00)	\$192,266.00	\$22,946.46	11.93%
TOTAL:	\$14,828,118.00	\$0.00	\$14,828,118.00	\$1,647,511.14	11.11%

2016-2017 Budget Table with Encumbrances

The 2016-2017 Budget Table with Encumbrances shows the budget expended 17.87%.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,473,730.00		\$6,473,730.00		\$386,722.14	5.97%
112 NON-CERTIFIED PERSONNEL	\$1,635,702.00		\$1,635,702.00		\$223,353.37	13.65%
200 EMPLOYEE BENEFITS	\$2,526,126.00		\$2,526,126.00		\$632,102.28	25.02%
300 OTHER PROF TECH SERVICE	\$765,120.00		\$765,120.00	\$453,600.52	\$40,590.19	64.59%
400 PROPERTY SERVICE	\$690,451.00		\$690,451.00	\$106,553.99	\$59,218.40	24.01%
510 PUPIL TRANSPORTATION	\$889,235.00		\$889,235.00	\$75,344.00	\$40,256.14	13.00%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$300.00		87.46%
560 TUITION	\$649,599.00		\$649,599.00	\$49,098.00	\$30,680.00	12.28%
563 SPECIAL EDU NON PUBLIC	\$138,053.00		\$138,053.00	\$159,740.06	\$10,552.80	123.35%
590 OTHER PURCHASED SERVICE	\$138,965.00		\$138,965.00	\$67.84	\$23,751.82	17.14%
611 INSTRUCTIONAL SUPPLIES	\$169,670.00		\$169,670.00	\$32,182.05	\$52,117.75	49.68%
641 TEXT BOOKS	\$61,623.00		\$61,623.00	36,035.98	\$8,848.72	72.84%
642 LIBRARY BOOKS & PER	\$24,570.00		\$24,570.00	8,666.52	\$3,750.91	50.54%
690 OTHER SUPPLIES & MATER	\$187,853.00		\$187,853.00	\$23,091.76	\$73,116.79	51.21%
730 INSTRUCT EQUIPMENT	\$43,516.00	\$5,000.00	\$48,516.00	\$23,248.40	\$13,760.95	76.28%
735 TECHNOLOGY SOFTWARE	\$12,766.00		\$12,766.00	2,700.00	\$8,573.88	88.31%
739 OTHER EQUIPMENT	\$223,380.00		\$223,380.00	\$16,230.36	\$17,168.54	14.95%
810 DUES AND FEES	\$150.00		\$150.00			0.00%
890 OTHER OBJECTS	\$197,266.00	(\$5,000.00)	\$192,266.00	\$15,580.16	\$22,946.46	20.04%
TOTAL:	\$14,828,118.00	\$0.00	\$14,828,118.00	\$1,002,439.64	\$1,647,511.14	17.87%

2015-2017 Grant Report:

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

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended	Percent Expended Last Year
Jun-16	School Readiness	\$131,502.00	\$0.00	\$131,502.00	\$131,147.00	99.73%	100.00%
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	\$6,462.09	100.00%	100.00%
Jun-16	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$30,144.00	99.26%	100.00%
Jun-16	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$40,826.66	100.00%	100.00%
Jun-16	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$1,494.50	100.00%	100.00%
Jun-16	Technology Grant	\$19,866.00	\$0.00	\$19,866.00	\$19,866.00	100.00%	
Jun-16	Thomaston Ed. Foundation	\$21,602.00	\$0.00	\$21,602.00	\$21,602.00	100.00%	
SUBTOTAL		\$267,551.25	\$0.00	\$267,551.25	\$266,971.25	99.78%	
Jun-17	Title I	\$94,584.00	\$0.00	\$94,584.00	\$89,281.38	94.39%	92.56%
Jun-17	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$0.00	0.00%	0.00%
Jun-17	IDEA Section 611	\$216,335.00	\$0.00	\$216,335.00	\$210,791.20	97.44%	81.80%
Jun-17	IDEA Section 619	\$18,737.00	\$0.00	\$18,737.00	\$6,260.79	33.41%	91.78%
SUBTOTAL		\$359,903.00	\$0.00	\$359,903.00	\$306,333.37	85.12%	
GRAND TOTAL		\$627,454.25	\$0.00	\$627,454.25	\$573,304.62	91.37%	

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 August, 91.37% of total available grant funds have been expended and 99.78% of grants that end in June 30, 2016 have been expended.

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.”

2015-2016 Transfers for August 2016:

Account #		To	From	Explanation
111	Certified Personnel		125,705.41	Hiring New Certified Staff at lower step than anticipated because of staff turnover
102	Non-certified Personnel	61,321.07		Additional special education paraprofessionals
200	Employee Benefits		414,622.57	Lower than anticipated Health Benefit, Pension, and unemployment Costs
300	Other Professional Technical Serv.	60,255.05		Higher than anticipated legal fees and sub-teacher costs
400	Property Services		20,263.07	Lower than anticipated snow removal costs
510	Pupil Transportation	136,186.38		Higher than Anticipated Special Education Transportation Costs
560	Tuition		42,641.59	Excess reimbursement rate higher than budgeted
563	Special Ed. Non-Public		22,540.44	Excess reimbursement rate higher than budgeted
590	Other Purchased Services		19,732.99	Team transportation and telephone Costs lower than anticipated
611	Supplies	44,082.02		Higher than Anticipated Special Ed software costs
690	Other Supplies and Materials		9,856.24	Lower than anticipated Central Office stationary and Supplies Cost
730	Instructional Equipment	19,480.51		Additional Technology costs(Bright Links)
739	Other Equipment	365,014.63		Additional Debt service payments
890	Memberships		30,977.35	Lower than anticipated Referee and program fees for Naugatuck Valley Courses
TOTALS		686,339.66	686,339.66	

To

2016-2017 Transfers for August 2016:

Requested by: John Perrucci

Date: August 24 2016

From Account: 240-04 object code 611

Purpose: Line Shortage – Small Engines Program Charge for Teaching Staff

To Account: 272-04 object code 890

Amount: \$30,000.00

Line Description: Teaching Supplies

Line Description: Programs and Activities