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

**November 2015**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

***Phone System at Black Rock School: Friday November 13, Total Communication was out to fix the phone system at Black Rock School at a cost of \$4,500. The system was sharing an IP address with the High School which caused the system to continually crash. The cost was for a new phone system board and a new voice mail module***

***Health Insurance renewal for 2016-2017: Our preliminary insurance renewal rates for 2016-2017 are very high so we will be going out to bid for the Town's and Board of Education's health insurance. Our insurance consultants, Brown and Brown, will be preparing a bid specification for this purpose.***

***Energy Audit from Johnson Controls: Please see attachment.***

***Roof Proposal: Please see attachment***

***Natural Gas Contract: The Town and the Board of Education has entered into an agreement with Direct Energy for gas at a rate of \$7.50/Dth we currently are paying \$9.47/Dth which is over a 20% decrease in rates.***

***Budget Forms and Instructions: Please see attachment.***

***Snow Plowing Services: Please see the attached MOU with Osowiecki and Sons for snowplowing services.***

**Central Office Projects and Plan: The Central Office staff has completed one of two special projects.**

**Project One:** This project included a review of stored accounts payable, payroll and food service records which were separated by date and either scanned and stored offsite or destroyed (the destroyed records were defined by the State of Connecticut).

**Project Two:** (in progress) This project includes a full review of personnel files in an effort to match the hire/start dates in these files to the dates in the human resource software used by the district.

**Plan:** Central Office staff have also been contributing to a reorganization plan which will be shared with the Board of Education in January 2016.

**Communications from State of Connecticut: Please see the following attachments from the State of Connecticut:**

- 1) Magnet School Transportation Grant**
- 2) Audit Letter and Correspondence**
- 3) ECS letter**

### 2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 35.44%. 2015-2016 budget expenditures paid in November 2015 are **\$1,054,253.83**. Last year at this time we were 36.91% 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	(\$5,200.00)	\$6,287,792.00	\$1,867,646.74	29.70%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00		\$1,594,962.00	\$658,999.52	41.32%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00	\$1,164,889.37	41.45%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$4500.00)	\$623,760.00	\$220,022.19	35.27%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	\$674.35	\$728,341.35	\$198,217.42	27.21%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$325,752.64	40.38%
<b>521 LIABILITY INSURANCE</b>	\$375.00		\$375.00	\$215.00	57.33%
<b>560 TUITION</b>	\$554,031.00		\$554,031.00	\$313,513.21	56.59%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$78,889.07	35.44%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$1,901.00	\$127,009.00	\$24,338.99	19.16%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$7,280.75)	\$148,984.25	\$91,543.29	61.44%
<b>641 TEXT BOOKS</b>	\$70,059.00	(\$4,750.00)	\$65,309.00	\$42,185.13	64.59%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	\$749.59	\$21,279.59	\$8,302.74	39.02%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$5,281.00)	\$201,531.00	\$95,442.08	47.36%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$31,650.00	\$74,207.00	\$31,029.45	41.81%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	\$8,056.35	37.82%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$1920.00	\$325,176.00	\$35,540.47	10.93%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00	\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$9,883.19)	\$183,105.81	\$79,555.55	43.45%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$5,244,280.21</b>	<b>35.44%</b>

## 2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 43.17%. Last year at this time we were 45.65% 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	(\$5,200.00)	\$6,287,792.00		\$1,867,646.74	29.70%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,594,962.00		\$1,594,962.00		\$658,999.52	41.32%
<b>200 EMPLOYEE BENEFITS</b>	\$2,810,176.00		\$2,810,176.00		\$1,164,889.37	41.45%
<b>300 OTHER PROF TECH SERVICE</b>	\$628,260.00	(\$4500.00)	\$623,760.00	\$241,527.10	\$220,022.19	73.99%
<b>400 PROPERTY SERVICE</b>	\$727,667.00	\$674.35	\$728,341.35	\$69,897.53	\$198,217.42	36.81%
<b>510 PUPIL TRANSPORTATION</b>	\$806,668.00		\$806,668.00	\$237,960.31	\$325,752.64	69.88%
<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	\$228,647.24	\$313,513.21	97.86%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$222,593.00		\$222,593.00	\$234,629.69	\$78,889.07	140.85%
<b>590 OTHER PURCHASED SERVICE</b>	\$125,108.00	\$1,901.00	\$127,009.00	\$9,143.48	\$24,338.99	26.36%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$156,265.00	(\$7,280.75)	\$148,984.25	\$10,877.59	\$91,543.29	68.75%
<b>641 TEXTBOOKS</b>	\$70,059.00	(\$4,750.00)	\$65,309.00	15,113.12	\$42,185.13	87.73%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$20,530.00	\$749.59	\$21,279.59	2,716.14	\$8,302.74	51.78%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$206,812.00	(\$5,281.00)	\$201,531.00	\$5,223.54	\$95,442.08	49.95%
<b>730 INSTRUCT EQUIPMENT</b>	\$42,557.00	\$31,650.00	\$74,207.00	\$45,193.30	\$31,029.45	102.72%
<b>735 TECHNOLOGY SOFTWARE</b>	\$21,300.00		\$21,300.00	3,186.60	\$8,056.35	52.78%
<b>739 OTHER EQUIPMENT</b>	\$323,256.00	\$1920.00	\$325,176.00	\$18,852.37	\$35,540.47	16.73%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00		\$141.00	94.00%
<b>890 OTHER OBJECTS</b>	\$192,989.00	(\$9,883.19)	\$183,105.81	\$20,302.53	\$79,555.55	54.54%
<b>TOTAL:</b>	<b>\$14,796,750.00</b>	<b>\$0.00</b>	<b>\$14,796,750.00</b>	<b>\$1,143,503.54</b>	<b>\$5,244,280.21</b>	<b>43.17%</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 from previously bonded projects.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,292,992	\$ (5,200)	\$ 1,867,647		\$ 4,420,145	\$ 4,474,000	(53,855)
112	Non-Certified Personnel Wages	1,594,962		658,999	-	935,963	\$ 995,000	(59,037)
	Subtotal Wages	\$ 7,887,954	\$ (5,200)	\$ 2,526,646	\$ -	\$ 5,356,108	\$ 5,469,000	\$ (112,892)
200	Employee Benefits	2,810,176		1,164,889		1,645,287	\$ 1,343,000	302,287
	Subtotal Personnel Expense	\$ 10,698,130	\$ (5,200)	\$ 3,691,535	\$ -	\$ 7,001,395	\$ 6,812,000	\$ 189,395
300	Othr Prof Technical Services	\$ 628,260	\$ (4,500)	\$ 220,022	\$ 241,527	162,211	\$ 213,000	(50,789)
400	Property Services	727,667	674	198,217	69,898	460,226	\$ 450,000	10,226
510	Pupil Transportation	806,668		325,753	237,960	242,955	\$ 197,000	45,955
560	Tuition	554,031		313,513	228,647	11,871	\$ 10,000	1,871
563	Special Ed Non Public Tuition	222,593		78,889	234,630	(90,926)	\$ (55,000)	(35,926)
5XX	Other Purchased Services	125,483	1,901	24,554	9,376	93,454	\$ 90,000	3,454
6XX	Supplies	453,666	(16,562)	237,473	33,930	165,700	\$ 157,343	8,357
7XX	Equipment & Capital	387,113	33,570	74,626	67,232	278,824	\$ 454,805	(175,981)
8XX	Dues & Fees & Other Objects	193,139	(9,883)	79,697	20,302	83,257	\$ 79,820	3,437
	Subtotal Non-Personnel Expense	\$ 4,098,620	\$ 5,200	\$ 1,552,745	\$ 1,143,503	\$ 1,407,573	\$ 1,596,968	\$ (189,395)
	<b>TOTAL FY2015</b>	<b>\$ 14,796,750</b>	<b>\$ 0</b>	<b>\$ 5,244,280</b>	<b>\$ 1,143,503</b>	<b>\$ 8,408,968</b>	<b>\$ 8,408,968</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>
2015-2016	School Readiness	\$131,502.00	\$0.00	\$131,502.00	\$35,637.19	27.10%
2015-2016	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$0.00	0.00%
2015-2016	Title I	\$9,502.09	\$0.00	\$9,502.09	\$2,147.76	22.60%
2015-2016	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$1,588.00	5.23%
2015-2016	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$2,196.98	5.38%
2015-2016	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$459.68	30.76%
<b>SUBTOTAL</b>		<b>\$229,123.25</b>	<b>\$0.00</b>	<b>\$229,123.25</b>	<b>\$42,029.61</b>	<b>18.34%</b>
2016-2017	Title I	\$96,088.00	\$0.00	\$96,088.00	\$29,722.56	30.93%
2016-2017	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$0.00	0.00%
2016-2017	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$64,498.64	28.76%
2016-2017	IDEA Section 619	\$18,759.00	\$0.00	\$18,759.00	\$1,926.40	10.27%
<b>SUBTOTAL</b>		<b>\$369,484.00</b>	<b>\$0.00</b>	<b>\$369,484.00</b>	<b>\$96,147.60</b>	<b>26.02%</b>
<b>GRAND TOTAL</b>		<b>\$598,607.25</b>	<b>\$0.00</b>	<b>\$598,607.25</b>	<b>\$138,177.21</b>	<b>23.08%</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 November, 23.08% of total available grant funds have been expended and 18.34% of grants that end in June 30, 2016 have been expended.

**2015-2016 Transfers for November 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 November 2015 up to the aforementioned limit. The transfers total is \$8,000.00.*

**2015-2016 Transfer Table**

<b>Account Number</b>	<b>Transfer Type</b>	<b>Transfer Date</b>	<b>Transfer Description</b>	<b>Transfer Amount</b>	<b>Type</b>
1-00-00240-04-1000-611	From	11/12/2015	TEACHING SUPPLIES	(\$5,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00730-10-1000-730	To	11/12/2015	REPLACE INSTRUCT. EQUIP	\$5,000.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00241-04-1000-641	From	11/12/2015	WORKBOOKS	(\$3,000.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00730-10-1000-730	To	11/12/2015	REPLACE INSTRUCT. EQUIP	\$3,000.00	SUPERINTENDENT APPROVED TRANSFERS
<b>Total:</b>				<b>\$8,000.00</b>	