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

July 2015

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

Technology Grant Application Status: We have received correspondence from Abe Krist, who is a Bureau Chief for the State Student Assessment Unit, about our Technology Grant application. The State Bond Commission must approve the grant applications and they have cancelled the August meeting. The Connecticut State Department of Education plans to submit proposed grant awards to the State Bond Commission at their next meeting in September.

Connecticut Community Foundation Grant: The Connecticut Community Foundation has denied our grant application for \$10,000 for the Columbia Units of study in Reading. They stated that our grant application did not meet the stated guidelines of the Building Community Partnerships of Preschools and Public Schools grant request for proposals.

School Readiness Grant for Fiscal Year 2015-2016: The FY 2016 School Readiness Grants have been awarded and we will receive \$131,502.

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 99.27%. Expenditures for July 2015 for the 2014-2015 fiscal year are **\$169,177.22**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,071,648.00	(\$42,056.00)	\$7,029,592.00	\$6,422,076.21	91.36%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00	\$1,695,664.48	104.13%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$2,628,557.80	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$203,556.35	131.98%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$716,756.84	95.44%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$920,068.99	143.40%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$217.00	57.87%
560 TUITION	\$242,173.00	(\$4,950.00)	\$237,223.00	\$267,635.64	112.82%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$512,996.07	405.42%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$166,126.86	123.76%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$100,156.09	59.23%
641 TEXT BOOKS	\$46,846.00	(\$1,878.00)	\$44,968.00	\$34,690.16	77.14%
642 LIBRARY BOOKS & PER	\$25,070.00	\$550.00	\$25,620.00	\$19,381.58	75.65%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$215,772.70	123.45%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$69,757.28	36.76%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$12,006.00	\$50,006.00	\$45,600.95	91.19%
739 OTHER EQUIPMENT	\$197,973.00	\$1795.00	\$199,768.00	\$242,171.92	121.23%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$29,293.00	\$156,560.00	\$100,121.18	63.95%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$14,361,308.10	99.27%

2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 99.80%.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,071,648.00	(\$42,056.00)	\$7,029,592.00		\$6,422,076.21	91.36%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00		\$1,695,664.48	104.13%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00		\$2,628,557.80	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$10,345.18	\$203,556.35	138.69%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$5,480.00	\$716,756.84	96.17%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$0.00	\$920,068.99	143.40%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$0.00	\$217.00	57.87%
560 TUITION	\$242,173.00	(\$4,950.00)	\$237,223.00		\$267,635.64	112.82%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$31,803.36	\$512,996.07	430.56%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$0.00	\$166,126.86	123.76%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$30.00	\$100,156.09	59.25%
641 TEXT BOOKS	\$46,846.00	(\$1,878.00)	\$44,968.00	77.84	\$34,690.16	77.32%
642 LIBRARY BOOKS & PER	\$25,070.00	\$550.00	\$25,620.00	482.71	\$19,381.58	77.53%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$314.47	\$215,772.70	123.63%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$26,825.44	\$69,757.28	50.89%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$12,006.00	\$50,006.00	0.00	\$45,600.95	91.19%
739 OTHER EQUIPMENT	\$197,973.00	\$1795.00	\$199,768.00	\$696.67	\$242,171.92	121.58%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$29,293.00	\$156,560.00	\$0.00	\$100,121.18	63.95%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$76,055.67	\$14,361,308.10	99.80%

2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 4.40%. Expenditures for July 2015 for the 2015-2016 fiscal year are **\$651,245.85**.

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		\$6,292,992.00		\$105,167.28	1.67%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00		\$125,524.36	7.87%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$353,192.34	12.57%
300 OTHER PROF TECH SERVICE	\$628,260.00		\$628,260.00		\$12,381.30	1.97%
400 PROPERTY SERVICE	\$727,667.00		\$727,667.00		\$2,491.75	0.34%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00		\$0.00	0.00%
521 LIABILITY INSURANCE	\$375.00		\$375.00		\$0.00	0.00%
560 TUITION	\$554,031.00		\$554,031.00		\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00		\$0.00	0.00%
590 OTHER PURCHASED SERVICE	\$125,108.00		\$125,108.00		\$8,142.91	6.51%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00		\$156,265.00		\$2,838.05	1.82%
641 TEXT BOOKS	\$70,059.00		\$70,059.00		\$2,082.93	2.97%
642 LIBRARY BOOKS & PER	\$20,530.00		\$20,530.00		\$1,156.00	5.63%
690 OTHER SUPPLIES & MATER	\$206,812.00		\$206,812.00		\$343.63	0.17%
730 INSTRUCT EQUIPMENT	\$42,557.00		\$42,557.00		\$0.00	0.00%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00		\$6,316.00	29.65%
739 OTHER EQUIPMENT	\$323,256.00		\$323,256.00		\$0.00	0.00%
810 DUES AND FEES	\$150.00		\$150.00		\$0.00	0.00%
890 OTHER OBJECTS	\$192,989.00		\$192,989.00		\$31,609.30	16.38%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$0.00	\$651,245.85	4.40%

2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 8.73%.

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		\$6,292,992.00		\$105,167.28	1.67%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00		\$125,524.36	7.87%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$353,192.34	12.57%
300 OTHER PROF TECH SERVICE	\$628,260.00		\$628,260.00	\$202,110.97	\$12,381.30	34.14%
400 PROPERTY SERVICE	\$727,667.00		\$727,667.00	\$146,843.19	\$2,491.75	20.52%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$55,968.19		6.94%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$233.00		62.13%
560 TUITION	\$554,031.00		\$554,031.00		\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$0.00	\$0.00	0.00%
590 OTHER PURCHASED SERVICE	\$125,108.00		\$125,108.00	\$995.50	\$8,142.91	7.30%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00		\$156,265.00	\$76,580.66	\$2,838.05	50.82%
641 TEXT BOOKS	\$70,059.00		\$70,059.00	25,721.58	\$2,082.93	39.69%
642 LIBRARY BOOKS & PER	\$20,530.00		\$20,530.00	8,113.14	\$1,156.00	45.15%
690 OTHER SUPPLIES & MATER	\$206,812.00		\$206,812.00	\$66,280.52	\$343.63	32.21%
730 INSTRUCT EQUIPMENT	\$42,557.00		\$42,557.00	\$17,043.93	\$0.00	40.05%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	2,000.00	\$6,316.00	39.04%
739 OTHER EQUIPMENT	\$323,256.00		\$323,256.00	\$29,126.58	\$0.00	9.01%
810 DUES AND FEES	\$150.00		\$150.00	\$150.00	\$0.00	100.00%
890 OTHER OBJECTS	\$192,989.00		\$192,989.00	\$9,778.00	\$31,609.30	21.45%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$640,945.26	\$651,245.85	8.73%

2014-2015 Budget Projection

The 2014-2015 budget projection shows a projected deficit of \$18,774. The main reasons for the decrease in the projected deficit from the prior month were bills coming in at a lower amount than was encumbered and utilities costs coming in lower than projected.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,071,648	\$ (42,056)	\$ 6,422,076		\$ 607,516	\$ 49,678	557,838
112	Non-Certified Personnel Wages	1,630,476	(2,140)	1,695,664	-	(67,328)		(67,328)
	Subtotal Wages	\$ 8,702,124	\$ (44,196)	\$ 8,117,740	\$ -	\$ 540,188	\$ 49,678	\$ 490,510
200	Employee Benefits	2,752,922		2,628,558		124,364		124,364
	Subtotal Personnel Expense	\$ 11,455,046	\$ (44,196)	\$ 10,746,298	\$ -	\$ 664,552	\$ 49,678	\$ 614,874
300	Othr Prof Technical Services	\$ 154,231		\$ 203,556	\$ 10,345	(59,670)		(59,670)
400	Property Services	756,235	(5,224)	716,757	5,480	28,774	\$ 8,377	20,397
510	Pupil Transportation	641,610		920,069		(278,459)		(278,459)
560	Tuition	242,173	(4,950)	267,636		(30,413)		(30,413)
563	Special Ed Non Public Tuition	126,533		512,996	31,803	(418,266)		(418,266)
5XX	Other Purchased Services	135,072	(465)	166,344		(31,737)		(31,737)
6XX	Supplies	411,507	2,962	370,001	905	43,563		43,563
7XX	Equipment & Capital	416,974	22,580	357,530	27,522	54,502	\$ (9,859)	64,361
8XX	Dues & Fees & Other Objects	127,403	29,293	100,121		56,575		56,575
	Subtotal Non-Personnel Expense	\$ 3,011,738	\$ 44,196	\$ 3,615,010	\$ 76,055	\$ (635,131)	\$ (1,482)	\$ (633,648)
	TOTAL FY2015	\$ 14,466,784	\$ 0	\$ 14,361,308	\$ 76,055	\$ 29,421	\$ 48,195	\$ (18,774)

2013-2016 Grant Report:

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

Grant Duration	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
2014-2015	School Readiness	\$128,835.00	\$0.00	\$128,835.00	\$113,750.73	88.29%
2014-2015	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%
2014-2015	Discovery/Graustein	\$5,460.00	\$0.00	\$5,460.00	\$5,460.00	100.00%
2013-2015	Title I	\$18,201.74	\$0.00	\$18,201.74	\$17,768.73	97.62%
2014-2016	Title I	\$96,433.00	\$0.00	\$96,433.00	\$86,779.51	89.99%
2013-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$20,556.56	67.58%
2014-2016	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$0.00	0.00%
2013-2015	IDEA Section 611	\$16,340.76	\$0.00	\$16,340.76	\$16,340.76	100.00%
2014-2016	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$179,841.51	80.19%
2013-2015	IDEA Section 619	\$7,199.42	\$0.00	\$7,199.42	\$7,126.00	98.98%
2014-2016	IDEA Section 619	\$18,779.00	\$0.00	\$18,779.00	\$16,600.66	88.40%
2014-2015	CT Community Foundation	\$8,700.00	\$0.00	\$8,700.00	\$4,350.00	50.00%
Grand Total for Report		\$600,477.92	\$0.00	\$600,477.92	\$484,003.46	80.60%

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 2013-2014 fiscal year and some will be available through the 2015-2016 fiscal year. As of the end of July, 80.60% of the available grant funds have been expended.

2015-2016 Transfers for July 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.” One transfer exceeding the \$5,000 limit

requires action by the Thomaston Board of Education during the August 17, 2015 meeting; it is recommended that the Thomaston Board of Education act with favor to the below-described transfer. The total transfer requested below is \$8,071.00.

Requested by: Jon Kozlak

Date: July 13, 2015

From Account: 730-03 object code 730

Purpose: Line Shortage

To Account: 1240-03 object code 730

Amount: \$8,071.00

Line Description: Replacement of Instructional Equipment

Line Description: Non Instructional Equipment