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

**July 2017**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

**School Security Grant-** *We have been informed by Department of Emergency Services and Public Protection, Division of Emergency Management and Homeland Security that a 3<sup>rd</sup> round of security grant money will be available. Thomaston has received grant money in the first two rounds. We will apply again and hopefully be successful in receiving the grant for the third time.*

**High School Generator Test-** *Per Ken Koval, on August 15, 2017 a full load generator test was performed at the High Schoolemergency generator to ensure it would function properly and provide power to the building. Platt Electric was on site to observe the test and provide assistance as needed. At 8:59 A.M. the power was shut off to the building and the generator did automatically start up and provided power to the entire building. A review of all building systems indicated all were functioning as required. At approximately 9:34 A.M. normal power was turned back on.*

*After the normal cool down period of 5 minutes, the generator shut down*

*The electrician will be contacting General Electric to have one of their engineers review the potential issue. At all times the generator will activate when power goes out, but may not shut down when normal power comes back on. There should be no cost to the Board of Education for this.*

**Earthlink Contract** *–The Superintendent sent a letter to Earthlink canceling all business relations as of August 31, 2017 on August 8, 2017. The contract with them was for provide fiber and telephone service and it was entered into in May 2013. Earthlink has responded that there will be an early termination penalty in the amount of \$99,444.96 which represents the remaining balance of the contact.*

### 2016-2017 Budget Table without Encumbrances

The 2016-2017 Budget Table without Encumbrances shows the budget expended **99.44%**. Expenditures for July 2017 for the 2016-2017 fiscal year are **\$307,578.07**. Last year at this time we were 98.02% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,473,730.00	(\$500.00)	\$6,473,230.00	\$6,466,076.62	99.89%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,635,702.00		\$1,635,702.00	\$1,626,596.33	99.44%
<b>200 EMPLOYEE BENEFITS</b>	\$2,526,126.00		\$2,526,126.00	\$2,508,040.43	99.28%
<b>300 OTHER PROF TECH SERVICE</b>	\$765,120.00	(\$500.00)	\$764,620.00	\$838,009.74	109.60%
<b>400 PROPERTY SERVICE</b>	\$690,451.00	\$8488.41	\$698,939.41	\$628,136.89	89.87%
<b>510 PUPIL TRANSPORTATION</b>	\$889,235.00		\$889,235.00	\$942,605.20	106.00%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00	\$209.00	60.93%
<b>560 TUITION</b>	\$649,599.00		\$649,599.00	\$506,726.73	78.01%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$138,053.00		\$138,053.00	\$198,267.75	143.62%
<b>590 OTHER PURCHASED SERVICE</b>	\$138,965.00	\$1,385.90	\$140,350.90	\$148,398.17	105.73%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$169,670.00	(\$28,717.62)	\$140,952.38	\$121,375.02	86.11%
<b>641 TEXT BOOKS</b>	\$61,623.00	(\$500.00)	\$61,123.00	\$46,560.18	76.17%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$24,570.00	(882.41)	\$23,687.59	\$13,120.05	55.39%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$187,853.00	(\$474.90)	\$187,378.10	\$174,957.55	93.37%
<b>730 INSTRUCT EQUIPMENT</b>	\$43,516.00	\$9,593.78	\$53,109.78	\$93,723.43	176.47%
<b>735 TECHNOLOGY SOFTWARE</b>	\$12,766.00		\$12,766.00	\$17,280.60	135.36%
<b>739 OTHER EQUIPMENT</b>	\$223,380.00	(5857.16)	\$217,522.84	\$242,742.16	111.59%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00	\$57.19	38.13%
<b>890 OTHER OBJECTS</b>	\$197,266.00	\$17,964.00	\$215,230.00	\$171,634.02	79.74%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$14,744,517.06</b>	<b>99.44%</b>

## 2016-2017 Budget Table with Encumbrances

The 2016-2017 Budget Table with Encumbrances shows the budget expended **99.44%**. Last year at this time we were 99.76% 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>	\$6,473,730.00	(\$500.00)	\$6,473,230.00		\$6,466,076.62	99.89%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,635,702.00		\$1,635,702.00		\$1,626,596.33	99.44%
<b>200 EMPLOYEE BENEFITS</b>	\$2,526,126.00		\$2,526,126.00		\$2,508,040.43	99.28%
<b>300 OTHER PROF TECH SERVICE</b>	\$765,120.00	(\$500.00)	\$764,620.00		\$838,009.74	109.60%
<b>400 PROPERTY SERVICE</b>	\$690,451.00	\$8488.41	\$698,939.41	\$90.00	\$628,136.89	89.88%
<b>510 PUPIL TRANSPORTATION</b>	\$889,235.00		\$889,235.00		\$942,605.20	106.00%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00		\$209.00	60.93%
<b>560 TUITION</b>	\$649,599.00		\$649,599.00		\$506,726.73	78.01%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$138,053.00		\$138,053.00		\$198,267.75	143.62%
<b>590 OTHER PURCHASED SERVICE</b>	\$138,965.00	\$1,385.90	\$140,350.90		\$148,398.17	105.73%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$169,670.00	(\$28,717.62)	\$140,952.38		\$121,375.02	86.11%
<b>641 TEXT BOOKS</b>	\$61,623.00	(\$500.00)	\$61,123.00		\$46,560.18	76.17%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$24,570.00	(882.41)	\$23,687.59		\$13,120.05	55.39%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$187,853.00	(\$474.90)	\$187,378.10	\$45.00	\$174,957.55	93.40%
<b>730 INSTRUCT EQUIPMENT</b>	\$43,516.00	\$9,593.78	\$53,109.78		\$93,723.43	176.47%
<b>735 TECHNOLOGY SOFTWARE</b>	\$12,766.00		\$12,766.00		\$17,280.60	135.36%
<b>739 OTHER EQUIPMENT</b>	\$223,380.00	(5857.16)	\$217,522.84		\$242,742.16	111.59%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00		\$57.19	38.13%
<b>890 OTHER OBJECTS</b>	\$197,266.00	\$17,964.00	\$215,230.00		\$171,634.02	79.74%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$135.00</b>	<b>\$14,744,517.06</b>	<b>99.44%</b>

### 2017-2018 Budget Table without Encumbrances

The 2017-2018 Budget Table without Encumbrances shows the budget expended **4.51%**. Expenditures for July 2017 for the 2017-2018 fiscal year are **\$671,144.91**. Last year at this time we were 5.54% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,605,130.00		\$6,605,130.00	\$78,532.66	1.19%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,606,454.00		\$1,606,454.00	\$80,205.16	4.99%
<b>200 EMPLOYEE BENEFITS</b>	\$2,595,170.00		\$2,595,170.00	\$402,780.79	15.52%
<b>300 OTHER PROF TECH SERVICE</b>	\$743,816.00		\$743,816.00	\$2,438.99	0.33%
<b>400 PROPERTY SERVICE</b>	\$642,404.00		\$642,404.00	\$15,433.92	2.40%
<b>510 PUPIL TRANSPORTATION</b>	\$936,900.00		\$936,900.00	\$0.00	0.00%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00	\$0.00	0.00%
<b>560 TUITION</b>	\$585,002.00		\$585,002.00	\$0.00	0.00%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$167,201.00		\$167,201.00		0.00%
<b>590 OTHER PURCHASED SERVICE</b>	\$136,472.00		\$136,472.00	\$13,086.12	9.59%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$190,397.00		\$190,397.00	\$15,185.24	7.98%
<b>641 TEXT BOOKS</b>	\$54,346.00		\$54,346.00	\$0.00	0.00%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$19,169.00		\$19,169.00	\$1,042.50	5.44%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$177,579.00		\$177,579.00	\$51,207.53	28.84%
<b>730 INSTRUCT EQUIPMENT</b>	\$23,585.00		\$23,585.00	\$0.00	0.00%
<b>735 TECHNOLOGY SOFTWARE</b>	\$45,222.00		\$45,222.00	\$1,710.00	3.78%
<b>739 OTHER EQUIPMENT</b>	\$185,888.00		\$185,888.00	\$0.00	0.00%
<b>890 OTHER OBJECTS</b>	\$155,613.00		\$155,613.00	\$9,522.00	6.12%
<b>TOTAL:</b>	<b>\$14,870,691.00</b>	<b>\$0.00</b>	<b>\$14,870,691.00</b>	<b>\$671,144.91</b>	<b>4.51%</b>

### 2017-2018 Budget Table with Encumbrances

The 2017-2018 Budget Table with Encumbrances shows the budget expended **9.57%**. Last year at this time we were 12.30% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,605,130.00		\$6,605,130.00		\$78,532.66	1.19%
112 NON-CERTIFIED PERSONNEL	\$1,606,454.00		\$1,606,454.00		\$80,205.16	4.99%
200 EMPLOYEE BENEFITS	\$2,595,170.00		\$2,595,170.00		\$402,780.79	15.52%
300 OTHER PROF TECH SERVICE	\$743,816.00		\$743,816.00	\$419,773.90	\$2,438.99	56.76%
400 PROPERTY SERVICE	\$642,404.00		\$642,404.00	\$108,244.70	\$15,433.92	19.25%
510 PUPIL TRANSPORTATION	\$936,900.00		\$936,900.00	\$0.00	\$0.00	0.00%
521 LIABILITY INSURANCE	\$343.00		\$343.00		\$0.00	0.00%
560 TUITION	\$585,002.00		\$585,002.00	\$0.00	\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$167,201.00		\$167,201.00	\$0.00		0.00%
590 OTHER PURCHASED SERVICE	\$136,472.00		\$136,472.00	\$719.80	\$13,086.12	10.12%
611 INSTRUCTIONAL SUPPLIES	\$190,397.00		\$190,397.00	\$118,323.93	\$15,185.24	70.12%
641 TEXT BOOKS	\$54,346.00		\$54,346.00	28,290.44	\$0.00	52.06%
642 LIBRARY BOOKS & PER	\$19,169.00		\$19,169.00	9,796.58	\$1,042.50	56.54%
690 OTHER SUPPLIES & MATER	\$177,579.00		\$177,579.00	\$33,001.98	\$51,207.53	47.42%
730 INSTRUCT EQUIPMENT	\$23,585.00		\$23,585.00	\$1,097.96	\$0.00	4.66%
735 TECHNOLOGY SOFTWARE	\$45,222.00		\$45,222.00	10,510.65	\$1,710.00	27.02%
739 OTHER EQUIPMENT	\$185,888.00		\$185,888.00	\$3,250.58	\$0.00	1.75%
890 OTHER OBJECTS	\$155,613.00		\$155,613.00	\$19,649.70	\$9,522.00	18.75%
<b>TOTAL:</b>	<b>\$14,870,691.00</b>	<b>\$0.00</b>	<b>\$14,870,691.00</b>	<b>\$752,660.22</b>	<b>\$671,144.91</b>	<b>9.57%</b>

## 2016-2017 Budget Projection

The 2016-2017 budget projection shows the budget projection of \$0 for the year-end balance. The Salary line items ran a deficit because of recent staff developments and situations causing a need for additional staff but have been offset by lower than anticipated outplacement costs in special education and reductions to the operational accounts.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,473,730	\$ (500)	\$ 6,466,076		\$ 7,154	\$ 83,794	(76,640)
112	Non-Certified Personnel Wages	1,635,702		1,626,596	-	\$ 9,106		9,106
	Subtotal Wages	\$ 8,109,432	\$ (500)	\$ 8,092,672	\$ -	\$ 16,260	\$ 83,794	\$ (67,534)
200	Employee Benefits	2,526,126		2,508,040		18,086		18,086
	Subtotal Personnel Expense	\$ 10,635,558	\$ (500)	\$ 10,600,712	\$ -	\$ 34,346	\$ 83,794	\$ (49,448)
300	Othr Prof Technical Services	\$ 765,120	\$ (500)	\$ 838,010		(73,390)		(73,390)
400	Property Services	690,451	8,488	628,137	90	70,712		70,712
510	Pupil Transportation	889,235		942,605		(53,370)		(53,370)
560	Tuition	649,599		506,727		142,872		142,872
563	Special Ed Non Public Tuition	138,053		198,268		(60,215)		(60,215)
5XX	Other Purchased Services	139,308	1,386	148,607		(7,913)		(7,913)
6XX	Supplies	443,716	(30,575)	356,013	45	57,083		57,083
7XX	Equipment & Capital	279,662	3,737	353,746		(70,347)		(70,347)
8XX	Dues & Fees & Other Objects	197,416	17,964	171,364		44,016		44,016
	Subtotal Non-Personnel Expense	\$ 4,192,560	\$ 500	\$ 4,143,477	\$ 135	\$ 49,448	\$ -	\$ 49,448
	<b>TOTAL FY2017</b>	<b>\$ 14,828,118</b>	<b>\$ (0)</b>	<b>\$ 14,744,189</b>	<b>\$ 135</b>	<b>\$ 83,794</b>	<b>\$ 83,794</b>	<b>\$ (0)</b>

**2016-2018 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>
17-Jun	School Readiness	\$131,422.00	\$0.00	\$131,422.00	\$131,422.00	100.00%
17-Jun	Adult Education	\$11,186.00	\$0.00	\$11,186.00	\$11,186.00	100.00%
17-Jun	Title I	\$5,302.62	\$0.00	\$5,302.62	\$5,302.62	100.00%
17-Jun	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$30,247.00	100.00%
17-Jun	IDEA Section 611	\$5,543.80	\$0.00	\$5,543.80	\$5,543.80	100.00%
17-Jun	IDEA Section 619	\$12,476.21	\$0.00	\$12,476.21	\$12,476.21	100.00%
<b>SUBTOTAL</b>		<b>\$196,177.63</b>	<b>\$0.00</b>	<b>\$196,177.63</b>	<b>\$196,177.63</b>	<b>100.00%</b>
18-Jun	Title I	\$84,260.00	\$0.00	\$84,260.00	\$73,641.00	87.40%
18-Jun	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$8,861.00	29.30%
18-Jun	IDEA Section 611	\$225,154.00	\$0.00	\$225,154.00	\$217,057.00	96.40%
18-Jun	IDEA Section 619	\$18,737.00	\$0.00	\$18,737.00	\$6,248.00	33.35%
<b>SUBTOTAL</b>		<b>\$358,398.00</b>	<b>\$0.00</b>	<b>\$358,398.00</b>	<b>\$305,807.00</b>	<b>85.33%</b>
<b>GRAND TOTAL</b>		<b>\$554,575.63</b>	<b>\$0.00</b>	<b>\$554,575.63</b>	<b>\$501,984.63</b>	<b>90.52%</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 2015-2016 fiscal year and some will be available through the 2017-2018 fiscal year. As of the end of July **90.52% of total available grant funds** have been expended and **100.00% of grants that end June 30, 2017** have been expended.

**2016-2017 Transfers:**

*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 transfers that require Board approval for July 2017.***