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

June 2015

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

State Education Resource Center (SERC) English Language Arts and Mathematics Curriculum Overview 2015-2016 School Year: The Professional development and evaluation committee met in June to finalize the professional development schedule for August and determined that teachers should be trained by members of SERC, especially the representative that is assisting with the curriculum writing.

SERC English Language Arts Curriculum Coaching Waiver of Bid Process: In accordance with Policy 3320, the Superintendent is requesting that the bidding procedure be waived and the Thomaston Board of Education enter into a contract with SERC for twenty days of coaching for \$25,231.

Connecticut Community Foundation Grant: We have applied for a Connecticut Community Foundation grant for \$10,000 for the Columbia Units of study in Reading.

Black Rock Elementary School Facility Improvements and Minor Capital Repairs Grant: Black Rock Elementary School has been approved for a grant in the amount of \$26,330 for facility improvements and minor Capital repairs for the pre-school program.

Black Rock Elementary School Security Project: There will be unanticipated costs for the Security Project at Black Rock because the Building Official and Fire Marshall have requested a set of drawings that take into consideration the egress from the school and the Connecticut code and life safety requirements. Silver /Petrucci will be doing this work for a fee of \$7,400. This amount will come out of the operating budget in 2015-2016

2015-2016 Board of Education Approval of Budget Adjustment from Board of Finance Reductions: The following reductions are recommended to implement the Board of Finance's reduction to the Board of Education Budget:

Black Rock Natural Gas	00644-03-2600-400	(15,282)	
Thomaston High School Natural Gas	00644-04-2600-400	(9,093)	
Life Insurance	00824-01-2300-200	(3,000)	
Athletic Transportation	01021-08-2700-590	<u>(23,000)</u>	
Total		(50,375)	
Operating Budget total and percent increase after adjustments		\$15,683,326	2.80%
Town Allocation Budget total and percent increase after adjustments		\$14,796,750	2.28%

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 98.10%. Expenditures for June 2015 for the 2014-2015 fiscal year are **\$1,685,550.38**.

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	\$6,262,539.00	89.09%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00	\$1,649,845.00	101.32%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$2,628,558.00	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$192,065.04	124.53%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$675,307.57	89.92%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$984,529.12	153.45%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$217.00	57.87%
560 TUITION	\$242,173.00	(\$4,950.00)	\$237,223.00	\$293,541.52	123.74%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$760,252.39	600.83%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$165,783.18	123.50%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$90,899.44	53.76%
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	\$18,205.14	71.06%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$196,238.29	112.27%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$34,194.59	18.02%
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	\$80,271.98	40.18%
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	\$79,392.51	50.71%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$14,192,130.88	98.10%

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200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$2,628,558.00	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$192,065.04	124.53%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$675,307.57	89.92%
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590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$165,783.18	123.50%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$90,899.44	53.76%
641 TEXTBOOKS	\$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	\$18,205.14	71.06%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$196,238.29	112.27%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$34,194.59	18.02%
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	\$80,271.98	40.18%
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	\$79,392.51	50.71%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$14,192,130.88	98.10%

2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 99.76%.

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		\$6,262,539.00	89.09%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00		\$1,649,845.00	101.32%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00		\$2,628,558.00	95.48%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$10,345.18	\$192,065.04	131.24%
400 PROPERTY SERVICE	\$756,235.00	(\$5224.00)	\$751,011.00	\$13,086.90	\$675,307.57	91.66%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$46,000.00	\$984,529.12	160.62%
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		\$293,541.52	123.74%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$70,278.12	\$760,252.39	656.37%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$0.00	\$165,783.18	123.50%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$706.67	\$90,899.44	54.18%
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	1,271.02	\$18,205.14	76.02%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$12,418.44	\$196,238.29	119.38%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$8,779.00	\$189,780.00	\$62,339.35	\$34,194.59	50.87%
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	\$1,783.61	\$80,271.98	41.08%
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	\$21,051.00	\$79,392.51	64.16%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$239,358.13	\$14,192,130.88	99.76%

2014-2015 Budget Projection

The 2014-2015 budget projection shows a projected deficit of \$22,723. The main reasons for the decrease in the projected deficit from the prior month were utilization of grants to their fullest extent, bills coming in at a lower amount than was encumbered, and utilities and substitute teacher costs coming in lower than projected.

Thomaston Public Schools

FY2015 Appropriated Budget Year to Date 6/30/2015

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,071,648	\$ (42,056)	\$ 6,262,539		\$ 767,053	\$ 181,021	586,032
112	Non-Certified Personnel Wages	1,630,476	(2,140)	1,649,845	-	(21,509)	\$ 42,588	(64,097)
	Subtotal Wages	\$ 8,702,124	\$ (44,196)	\$ 7,912,384	\$ -	\$ 745,544	\$ 223,609	\$ 521,935
200	Employee Benefits	2,752,922		2,628,558		124,364		124,364
	Subtotal Personnel Expense	\$ 11,455,046	\$ (44,196)	\$ 10,540,942	\$ -	\$ 869,908	\$ 223,609	\$ 646,299
300	Othr Prof Technical Services	\$ 154,231		\$ 192,065	\$ 10,345	(48,179)	\$ 3,841	(52,020)
400	Property Services	756,235	(5,224)	675,308	13,087	62,616	\$ 43,920	18,696
510	Pupil Transportation	641,610		984,529	46,000	(388,919)	\$ (98,611)	(290,308)
560	Tuition	242,173	(4,950)	293,542		(56,319)		(56,319)
563	Special Ed Non Public Tuition	126,533		760,252	70,278	(703,997)	\$ (273,872)	(430,125)
5XX	Other Purchased Services	135,072	(465)	166,000		(31,393)		(31,393)
6XX	Supplies	411,507	2,962	340,032	14,475	59,962	\$ 8,159	51,803
7XX	Equipment & Capital	416,974	22,580	160,068	64,122	215,364	\$ 160,082	55,282
8XX	Dues & Fees & Other Objects	127,403	29,293	79,392	21,051	56,253	\$ (9,109)	65,362
	Subtotal Non-Personnel Expense	\$ 3,011,738	\$ 44,196	\$ 3,651,188	\$ 239,358	\$ (834,612)	\$ (165,590)	\$ (669,022)
	TOTAL FY2015	\$ 14,466,784	\$ 0	\$ 14,192,130	\$ 239,358	\$ 35,296	\$ 58,019	\$ (22,723)

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	\$16,348.60	89.82%
2014-2016	Title I	\$96,433.00	\$0.00	\$96,433.00	\$83,745.16	86.84%
2013-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$17,569.27	57.76%
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	\$172,714.15	77.01%
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	\$15,269.93	81.31%
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	\$468,103.60	77.96%

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 June, 77.96% of the available grant funds have been expended.