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

November 2014

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

High School Water Heater: *One of the High School's two oiled fired water heaters has stopped working and needs to be replaced immediately at an estimated cost of approximately \$10,000. Ken Koval has received 3 quotes and Rebers Plumbing was the lowest. The work is planned to be done during the holiday break.*

Window Repair at Center school: *Window repairs at Center School have been completed. There were a number of windows that would not open, get stuck in the open position, or slam down on the hands of the person trying to open/close the window so the repairs were greatly needed.*

Grant Audit Differences: *There was correspondence from the State Department of Education that the ED141 expenditure statements and the Audit report were not in agreement for fiscal year 2012-2013. After further review, it was determined that the ED141 for two grants were incorrect. These will be revised with the correct amounts and sent to the State Department of Education.*

New Server: *During the week of November 10, a new server was installed for the Central Office. The entire Phoenix accounting information was transferred successfully onto the new server.*

Bus Contract: *Worhunsy Corporation has reached an agreement with All-Star Transportation to sell 100% of Worhunsy stock to All-Star. Worhunsy requests that the Board of Education approve the sale of Worhunsy to All-Star as required by the contract between Worhunsy and Thomaston Public Schools. All-Star previously had the contract in Wolcott and Thomaston before Worhunsy Corporation and service many districts throughout the State.*

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 36.91%. Expenditures for November 2014 for the 2014-2015 fiscal year are **\$1,149,267.40**.

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	(\$40,806.00)	\$7,030,842.00	\$1,898,814.62	27.01%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	\$0.00	\$1,630,476.00	\$655,602.62	40.21%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$1,322,659.40	48.05%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$70,186.82	45.51%
400 PROPERTY SERVICE	\$756,235.00	(\$1445.00)	\$754,790.00	\$239,384.39	31.72%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$418,788.72	65.27%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$0.00	0.00%
560 TUITION	\$242,173.00	\$0.00	\$242,173.00	\$115,792.66	47.81%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$183,055.50	144.67%
590 OTHER PURCHASED SERVICE	\$134,697.00	\$0.00	\$134,697.00	\$53,783.59	39.93%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$900.00	\$169,307.00	\$73,199.81	43.23%
641 TEXT BOOKS	\$46,846.00	\$0.00	\$46,846.00	\$34,334.40	73.29%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	\$16,113.21	64.27%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$0.00	\$171,184.00	\$116,585.99	68.11%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$33,341.41	18.42%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$5,873.00	\$43,873.00	\$43,296.00	98.68%
739 OTHER EQUIPMENT	\$197,973.00	\$545.00	\$198,518.00	\$24,684.80	12.43%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$34,933.00	\$162,200.00	\$40,398.44	24.91%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$5,340,022.38	36.91%

2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 45.65%.

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	(\$40,806.00)	\$7,030,842.00		\$1,898,814.62	27.01%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	\$0.00	\$1,630,476.00		\$655,602.62	40.21%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00		\$1,322,659.40	48.05%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$79,942.34	\$70,186.82	97.34%
400 PROPERTY SERVICE	\$756,235.00	(\$1445.00)	\$754,790.00	\$62,227.37	\$239,384.39	39.96%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$499,507.97	\$418,788.72	143.12%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$108.00	\$0.00	28.80%
560 TUITION	\$242,173.00	\$0.00	\$242,173.00	\$19,445.37	\$115,792.66	55.84%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$554,939.72	\$183,055.50	583.24%
590 OTHER PURCHASED SERVICE	\$134,697.00	\$0.00	\$134,697.00	\$2,856.18	\$53,783.59	42.05%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$900.00	\$169,307.00	\$8,846.45	\$73,199.81	48.46%
641 TEXTBOOKS	\$46,846.00	\$0.00	\$46,846.00	838.74	\$34,334.40	75.08%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	3,247.54	\$16,113.21	77.23%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$0.00	\$171,184.00	\$7,035.05	\$116,585.99	72.22%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$16,408.47	\$33,341.41	27.49%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$5,873.00	\$43,873.00	0.00	\$43,296.00	98.68%
739 OTHER EQUIPMENT	\$197,973.00	\$545.00	\$198,518.00	\$4,532.63	\$24,684.80	14.72%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$34,933.00	\$162,200.00	\$3,925.23	\$40,398.44	27.33%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$1,263,861.06	\$5,340,022.38	45.65%

2014-2015 Budget Projection

The 2014-2015 budget projection shows a projected deficit of \$129,221. The main difference from the prior month is the added expense of replacing the boiler at Thomaston High school.

Thomaston Public Schools								
FY2015 Appropriated Budget Year to Date 11/30/2014								
Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,071,648	\$ (40,806)	\$ 1,898,815		\$5,132,027	\$ 4,749,187	\$ 382,840
112	Non-Certified Personnel Wages	1,630,476		655,603	-	974,873	996,646	(21,773)
	Subtotal Wages	\$ 8,702,124	\$ (40,806)	\$ 2,554,418	\$ -	\$6,106,900	\$ 5,745,833	\$ 361,067
200	Employee Benefits	2,752,922		1,322,659		1,430,263	1,447,132	\$ (16,869)
	Subtotal Personnel Expense	\$ 11,455,046	\$ (40,806)	\$ 3,877,077	\$ -	\$7,537,163	\$ 7,192,965	\$ 344,198
300	Othr Prof Technical Services	\$ 154,231		\$ 70,187	\$ 79,942	\$ 4,102	\$ 48,000	\$ (43,898)
400	Property Services	756,235	(1,445)	239,384	62,227	453,179	\$ 441,445	11,734
510	Pupil Transportation	641,610		418,789	499,508	(276,687)	\$ (98,622)	(178,065)
560	Tuition	242,173		115,793	19,445	106,935	\$ 61,083	45,852
563	Special Ed Non Public Tuition	126,533		183,056	554,940	(611,463)	\$ (266,816)	(344,647)
5XX	Other Purchased Services	135,072		53,783	2,964	78,325	\$ 117,277	(38,952)
6XX	Supplies	411,507	900	240,232	19,968	152,207	\$ 107,167	45,040
7XX	Equipment & Capital	416,974	6,418	101,322	20,942	301,128	\$ 276,995	24,133
8XX	Dues & Fees & Other Objects	127,403	34,933	40,399	3,925	118,012	\$ 112,628	5,384
	Subtotal Non-Personnel Expense	\$ 3,011,738	\$ 40,806	\$ 1,462,945	\$ 1,263,861	\$ 325,738	\$ 799,157	\$ (473,419)
	TOTAL FY2015	\$ 14,466,784	\$ -	\$ 5,340,022	\$ 1,263,861	\$7,862,901	\$ 7,992,122	\$ (129,221)
1)	Assumes Natural Gas expenses to be to Budget, last year those accounts were over expended by \$126,000							
2)	Does not assume any funding to the Cafeteria fund							
3)	Assumes no additional outplacements of Special Education Students							

2013-2016 Grant Report:

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

Grant Summary Report						
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	\$41,066.93	31.88%
2014-2015	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$0.00	100.00%
2014-2015	Discovery/Graustein	\$10,000.00	\$0.00	\$10,000.00	\$5,576.18	55.76%
2013-2015	Title I	\$18,201.74	\$0.00	\$18,201.74	\$5,846.68	32.12%
2014-2016	Title I	\$96,433.00	\$0.00	\$96,433.00	\$24,226.37	25.12%
2013-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$2,765.00	9.09%
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	\$12,296.90	75.25%
2014-2016	IDEA Section 611	\$222,154.00	\$0.00	\$222,154.00	\$48,951.35	22.03%
2013-2015	IDEA Section 619	\$7,199.42	\$0.00	\$7,199.42	\$2,494.10	34.64%
2014-2016	IDEA Section 619	\$18,779.00	\$0.00	\$18,779.00	\$4,647.37	24.75%
2014-2015	CT Community Foundation	\$8,700.00	\$0.00	\$8,700.00	\$0.00	\$0.00
Grand Total for Report		\$602,903.92	\$0.00	\$602,903.92	\$147,870.88	24.53%

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 November, 24.53% of the available grant funds have been expended.

2014-2015 Transfers for November 2014:

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 December 8, 2014 meeting; it is recommended that the Thomaston Board of Education act with favor to the below-described transfer.

Requested by: John Perrucci, Thomaston High School Principal

Date: November 18, 2014

Amount: \$15,000.00

From Account: 213-04 object code 111

Line Description: Daily Sub Salary

Purpose: Line Shortage

To Account: 223-04 object code 111

Line Description: Long Term Sub Salary