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

**October 2014**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

**Security Grant:** *Thomas Public Schools was approved for \$127,879.30 with \$89,055.14 being State funds and \$38,824.16 being local match funds. The details of the grant have not been released but as soon as they are we will proceed.*

**Special Insurance for Athletes:** *The policy for insuring Thomaston Public School athletes lapsed which left a coverage gap for September. One athletic injury occurred during this period. USI insurance is working on rectifying the situation so that the claim is covered.*

**Participation Fee - Athletics:** *During the October 20, 2014 Budget Committee meeting, a proposal for the use of participation fees collected for athletics was discussed. One discussion point was the current balance of participation fees associated with athletics. Since July 1, 2014, \$287 of the collected athletics participation fees were spent. Fees collected for participation in fall athletics totaled \$6,000.00. As of October 31, 2014, the athletic fees account balance is \$22,000.00.*

*It is projected that the winter athletic season will bring in \$4,000.00 in participation fees.*

*It is projected that the spring athletic season will bring in \$4,000.00 in participation fees.*

**Participation Fee - Chromebooks:** *Since October 1, 2014, \$12,400.00 of the Chromebook participation fee has been collected. All Chromebook participation fees will be held in an account to offset costs related to Chromebook repair and replacement not covered under warranty.*

**E-Rate Quarterly Disbursements:** *Thomaston Public Schools has received \$14,429.94 in E-rate funding for the quarter ending September 30, 2014.*

**2015-2016 Budget Planning Timeline:**

**Timetable 2015-2016 Budget**

|                   |  |
|-------------------|--|
| November 21, 2014 | Budget packets distributed to Administrators           |
| December 15, 2014 | Budget requests completed to Business Office           |
| December 15, 2014 | Capital project budget requests due to Business Office |
| December 16, 2014 | Administrator reviews with Superintendent begin        |
| December 19, 2014 | Administrator reviews with Superintendent complete     |
| January 5, 2015   | Budget Committee workshops begin                       |
| February 2, 2015  | Budget Committee workshops complete                    |
| February 9, 2015  | Final Budget to Board of Education to accept/approve   |
| Late February     | Budget presentation to Board of Finance                |
| Ongoing           | Interactive budget presentations with community        |
| Spring            | Public hearing on town & board budgets                 |
| Late Spring       | Referendum   |

### 2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 28.97%. Expenditures for October 2014 for the 2014-2015 fiscal year are \$1,241,938.70.

| Object and Description                | Original Budget        | Transfers     | Adjusted Appropriation | Year-to-Date (YTD) Expended | Year-to-Date Percent Expended |
|---------------------------------------|------------------------|---------------|------------------------|-----------------------------|-------------------------------|
| <b>111 CERTIFIED PERSONNEL</b>        | \$7,071,648.00         | (\$40,806.00) | \$7,030,842.00         | \$1,388,464.50              | 19.75%                        |
| <b>112 NON-CERTIFIED PERSONNEL</b>    | \$1,630,476.00         | \$0.00        | \$1,630,476.00         | \$521,800.20                | 32.00%                        |
| <b>200 EMPLOYEE BENEFITS</b>          | \$2,752,922.00         | \$0.00        | \$2,752,922.00         | \$1,029,001.04              | 37.38%                        |
| <b>300 OTHER PROF TECH SERVICE</b>    | \$154,231.00           | \$0.00        | \$154,231.00           | \$51,678.83                 | 33.51%                        |
| <b>400 PROPERTY SERVICE</b>           | \$756,235.00           | (\$1445.00)   | \$754,790.00           | \$200,144.69                | 26.52%                        |
| <b>510 PUPIL TRANSPORTATION</b>       | \$641,610.00           | \$0.00        | \$641,610.00           | \$380,285.76                | 59.27%                        |
| <b>521 LIABILITY INSURANCE</b>        | \$375.00               | \$0.00        | \$375.00               | \$0.00                      | 0.00%                         |
| <b>560 TUITION</b>                    | \$242,173.00           | \$0.00        | \$242,173.00           | \$108,774.03                | 44.92%                        |
| <b>563 SPECIAL EDU NON PUBLIC</b>     | \$126,533.00           | \$0.00        | \$126,533.00           | \$132,343.98                | 104.59%                       |
| <b>590 OTHER PURCHASED SERVICE</b>    | \$134,697.00           | \$0.00        | \$134,697.00           | \$36,068.98                 | 26.78%                        |
| <b>611 INSTRUCTIONAL SUPPLIES</b>     | \$168,407.00           | \$900.00      | \$169,307.00           | \$65,094.56                 | 38.45%                        |
| <b>641 TEXT BOOKS</b>                 | \$46,846.00            | \$0.00        | \$46,846.00            | \$31,069.55                 | 66.32%                        |
| <b>642 LIBRARY BOOKS &amp; PER</b>    | \$25,070.00            | \$0.00        | \$25,070.00            | \$15,258.04                 | 60.86%                        |
| <b>690 OTHER SUPPLIES &amp; MATER</b> | \$171,184.00           | \$0.00        | \$171,184.00           | \$107,184.44                | 62.61%                        |
| <b>730 INSTRUCT EQUIPMENT</b>         | \$181,001.00           | \$0.00        | \$181,001.00           | \$25,889.76                 | 14.30%                        |
| <b>735 TECHNOLOGY SOFTWARE</b>        | \$38,000.00            | \$5,873.00    | \$43,873.00            | \$41,556.00                 | 94.72%                        |
| <b>739 OTHER EQUIPMENT</b>            | \$197,973.00           | \$545.00      | \$198,518.00           | \$20,222.43                 | 10.19%                        |
| <b>810 DUES AND FEES</b>              | \$136.00               | \$0.00        | \$136.00               | \$0.00                      | 0.00%                         |
| <b>890 OTHER OBJECTS</b>              | \$127,267.00           | \$34,933.00   | \$162,200.00           | \$35,918.24                 | 22.14%                        |
| <b>TOTAL:</b>                         | <b>\$14,466,784.00</b> | <b>\$0.00</b> | <b>\$14,466,784.00</b> | <b>\$4,190,755.03</b>       | <b>28.97%</b>                 |

## 2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 38.04%.

| Object and Description                | Original Budget        | Transfers     | Adjusted Appropriation | Encumbered            | Year-to-Date (YTD) Expended | Year-to-Date Percent Expended |
|---------------------------------------|------------------------|---------------|------------------------|-----------------------|-----------------------------|-------------------------------|
| <b>111 CERTIFIED PERSONNEL</b>        | \$7,071,648.00         | (\$40,806.00) | \$7,030,842.00         |                       | \$1,388,464.50              | 19.75%                        |
| <b>112 NON-CERTIFIED PERSONNEL</b>    | \$1,630,476.00         | \$0.00        | \$1,630,476.00         |                       | \$521,800.20                | 32.00%                        |
| <b>200 EMPLOYEE BENEFITS</b>          | \$2,752,922.00         | \$0.00        | \$2,752,922.00         |                       | \$1,029,001.04              | 37.38%                        |
| <b>300 OTHER PROF TECH SERVICE</b>    | \$154,231.00           | \$0.00        | \$154,231.00           | \$89,782.52           | \$51,678.83                 | 91.72%                        |
| <b>400 PROPERTY SERVICE</b>           | \$756,235.00           | (\$1445.00)   | \$754,790.00           | \$59,747.67           | \$200,144.69                | 34.43%                        |
| <b>510 PUPIL TRANSPORTATION</b>       | \$641,610.00           | \$0.00        | \$641,610.00           | \$531,736.13          | \$380,285.76                | 142.15%                       |
| <b>521 LIABILITY INSURANCE</b>        | \$375.00               | \$0.00        | \$375.00               | \$108.00              | \$0.00                      | 28.80%                        |
| <b>560 TUITION</b>                    | \$242,173.00           | \$0.00        | \$242,173.00           | \$37,049.60           | \$108,774.03                | 60.21%                        |
| <b>563 SPECIAL EDU NON PUBLIC</b>     | \$126,533.00           | \$0.00        | \$126,533.00           | \$526,786.09          | \$132,343.98                | 520.92%                       |
| <b>590 OTHER PURCHASED SERVICE</b>    | \$134,697.00           | \$0.00        | \$134,697.00           | \$2,765.93            | \$36,068.98                 | 28.83%                        |
| <b>611 INSTRUCTIONAL SUPPLIES</b>     | \$168,407.00           | \$900.00      | \$169,307.00           | \$14,695.65           | \$65,094.56                 | 47.13%                        |
| <b>641 TEXTBOOKS</b>                  | \$46,846.00            | \$0.00        | \$46,846.00            | 2,671.27              | \$31,069.55                 | 72.02%                        |
| <b>642 LIBRARY BOOKS &amp; PER</b>    | \$25,070.00            | \$0.00        | \$25,070.00            | 3,251.27              | \$15,258.04                 | 73.83%                        |
| <b>690 OTHER SUPPLIES &amp; MATER</b> | \$171,184.00           | \$0.00        | \$171,184.00           | \$13,627.41           | \$107,184.44                | 70.57%                        |
| <b>730 INSTRUC T EQUIPMENT</b>        | \$181,001.00           | \$0.00        | \$181,001.00           | \$23,860.12           | \$25,889.76                 | 27.49%                        |
| <b>735 TECHNOLOGY SOFTWARE</b>        | \$38,000.00            | \$5,873.00    | \$43,873.00            | 0.00                  | \$41,556.00                 | 94.72%                        |
| <b>739 OTHER EQUIPMENT</b>            | \$197,973.00           | \$545.00      | \$198,518.00           | \$1,717.94            | \$20,222.43                 | 11.05%                        |
| <b>810 DUES AND FEES</b>              | \$136.00               | \$0.00        | \$136.00               | \$0.00                | \$0.00                      | 0.00%                         |
| <b>890 OTHER OBJECTS</b>              | \$127,267.00           | \$34,933.00   | \$162,200.00           | \$4,253.49            | \$35,918.24                 | 24.77%                        |
| <b>TOTAL:</b>                         | <b>\$14,466,784.00</b> | <b>\$0.00</b> | <b>\$14,466,784.00</b> | <b>\$1,312,053.09</b> | <b>\$4,190,755.03</b>       | <b>38.04%</b>                 |

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           | \$41,066.93           | 31.88%           |
| 2014-2015                     | Adult Education         | \$15,429.00         | \$0.00        | \$15,429.00            | \$0.00                | 0.00%            |
| 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            | \$4,176.20            | 22.94%           |
| 2014-2016                     | Title I                 | \$96,433.00         | \$0.00        | \$96,433.00            | \$17,304.55           | 17.94%           |
| 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            | \$8,783.50            | 53.75%           |
| 2014-2016                     | IDEA Section 611        | \$222,154.00        | \$0.00        | \$222,154.00           | \$34,965.25           | 15.74%           |
| 2013-2015                     | IDEA Section 619        | \$7,199.42          | \$0.00        | \$7,199.42             | \$1,781.50            | 24.75%           |
| 2014-2016                     | IDEA Section 619        | \$18,779.00         | \$0.00        | \$18,779.00            | \$3,319.55            | 17.68%           |
| 2014-2015                     | CT Community Foundation | \$8,700.00          | \$0.00        | \$8,700.00             | \$0.00                | \$0.00           |
| <b>Grand Total for Report</b> |                         | <b>\$602,903.92</b> | <b>\$0.00</b> | <b>\$602,903.92</b>    | <b>\$119,738.66</b>   | <b>19.86%</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 2013-2014 fiscal year and some will be available through the 2015-2016 fiscal year. As of the end of October, 19.86% of the available grant funds have been expended.