
Thomaston Board of Education Business and Financial Report

July 2014

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

Facilities: *The Board of Selectmen approved a new policy for the maintenance and care of all town building roofs to extend their life and identify issues or problems before they become more serious. The new process will begin this fall. The policy states that roof inspections should be done in the fall and spring and any damage should be reported immediately and if necessary the warranty agencies contacted to approve the work so there are no warranty issues. The Head Custodian at their respective schools will be responsible for carrying out the policy.*

Diesel Bid: *The consortium consisting of Thomaston, Wolcott and Plymouth locked into a diesel price of \$3.0547 per gallon. Santa Buckley Energy will be our supplier. Last year's price was \$3.05.*

Food Service Contract: *Included for your review is a copy of the proposed food service contract (attachment I) with Education Connection. In the contract, it is listed that the Food Service Director visit each school once a week to communicate with managers and witness the preparation and delivery of food to students. The Business Manager will be the point person and meet with the Director if there are any issues with the running of the Food Service Program. The fee was reduced to \$38,000 for items in the previous contract that Education Connection was not providing to the program. In the contract, there is a limitation that Thomaston Board of Education will not be liable to Education Connection for more than a \$10,000 deficit.*

We are anticipating paying off the current deficit out of the 2013-2014 operating budget.

Kelly Services: *Kelly Services has proposed taking over the recruiting, hiring and paying of our Substitute Teachers. The Thomaston Board of Education would pay a markup rate of 1.41%. Kelly Services would be responsible for payroll taxes, unemployment compensation, and Workers' Compensation for the substitutes. More importantly, our substitute fill rate will increase by using Kelly services.*

Financials

2013-2014 Budget:

Thomaston Board of Education financial information is presented in two ways: (1) without encumbrances and (2) with encumbrances. In the 2013-2014 Budget Table without Encumbrances, 101.93% of the budget has been spent. This is over 100% because the excess cost amount has not been credited to the budget.

Included for your review are attachments II and III, which were sent to the Board of Finance Chairman, who inquired about an update for the Board of Education 2013-2014 budget. Attachment I is the pupil services budget. It shows an over \$600,000 deficit caused by the tuition line items. Attachment II shows that the current Board of Education's budget has a \$276,430 deficit as of August 1st. August expenditures are projected to be \$13,000 and anticipated Food Service funding is \$50,000. The projected budget deficit is \$339,430 and the excess cost amount received by the Town is \$340,718, so the Board of Education's budget needs to be credited by the full amount of the excess cost grant.

2013-2014 Budget Table without Encumbrances

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,766,262.00	(\$6,287.39)	\$6,759,974.61	\$6,707,819.17	99.23%
112 NON-CERTIFIED PERSONNEL	\$1,596,771.00	(\$10,310.05)	\$1,586,460.95	\$1,601,547.68	100.95%
200 EMPLOYEE BENEFITS	\$2,963,152.00	(\$23,328.00)	\$2,939,824.00	\$2,542,671.01	86.49%
300 OTHER PROF TECH SERVICE	\$233,192.00	\$880.90	\$234,072.90	\$179,452.80	76.67%
321 INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/o!
400 PROPERTY SERVICE	\$686,214.00	\$55,972.80	\$742,186.80	\$850,326.03	114.57%
510 PUPIL TRANSPORTATION	\$721,951.00	(\$3658.00)	\$718,293.00	\$759,064.30	105.68%
521 LIABILITY INSURANCE	\$325.00	\$8.00	\$333.00	\$324.00	97.30%
560 TUITION	\$247,832.00	(\$40,811.47)	\$207,020.53	\$235,469.86	113.74%
563 SPECIAL EDU NON PUBLIC	\$341,395.00	\$0.00	\$341,395.00	\$897,200.95	262.80%
590 OTHER PURCHASED SERVICE	\$139,358.00	\$8,366.36	\$147,724.36	\$186,377.31	126.17%
611 INSTRUCTIONAL SUPPLIES	\$149,072.00	(\$7,230.00)	\$141,842.00	\$129,414.63	91.24%
641 TEXTBOOKS	\$67,060.00	(\$2,499.33)	\$64,560.67	\$59,330.65	91.90%
642 LIBRARY BOOKS & PER	\$15,098.00	\$11,343.73	\$26,441.73	\$21,537.82	81.45%
690 OTHER SUPPLIES & MATER	\$168,751.00	(\$15,864.58)	\$152,886.42	\$150,175.17	98.23%
730 INSTRUCT EQUIPMENT	\$31,400.00	\$25,218.18	\$56,618.18	\$64,159.69	113.32%
735 TECHNOLOGY SOFTWARE	\$13,000.00	(\$2,000.00)	\$11,000.00	\$9,643.27	87.67%
739 OTHER EQUIPMENT	\$156,743.00	\$4110.85	\$160,853.85	\$184,715.80	114.83%
810 DUES AND FEES	\$150.00		\$150.00	\$0.00	0.00%
890 OTHER OBJECTS	\$112,967.00	\$6,088.00	\$119,055.00	\$110,206.05	92.57%
TOTAL:	\$14,410,693.00	\$0.00	\$14,410,693.00	\$14,689,436.19	101.93%

2013-2014 Budget Table with Encumbrances

The 2013-2014 Budget Table with Encumbrances shows the budget expended 102.02%. This is again because the excess cost payment has not been credited to the Budget. Expenditures for June 2014 total \$184,642.64

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,766,262.00	(\$6,287.39)	\$6,759,974.61		\$6,707,819.17	99.23%
112 NON-CERTIFIED PERSONNEL	\$1,596,771.00	(\$10,310.05)	\$1,586,460.95		\$1,601,547.68	100.95%
200 EMPLOYEE BENEFITS	\$2,963,152.00	(\$23,328.00)	\$2,939,824.00		\$2,542,671.01	86.49%
300 OTHER PROF TECH SERVICE	\$233,192.00	\$880.90	\$234,072.90		\$179,452.80	76.67%
321 INSTRUCTION	\$0.00	\$0.00	\$0.00		\$0.00	0.00%
400 PROPERTY SERVICE	\$686,214.00	\$55,972.80	\$742,186.80	\$1,556.90	\$850,326.03	114.78%
510 PUPIL TRANSPORTATION	\$721,951.00	(\$3658.00)	\$718,293.00		\$759,064.30	105.68%
521 LIABILITY INSURANCE	\$325.00	\$8.00	\$333.00	\$0.00	\$324.00	97.30%
560 TUITION	\$247,832.00	(\$40,811.47)	\$207,020.53	\$10,366.87	\$235,469.86	118.75%
563 SPECIAL EDU NON PUBLIC	\$341,395.00	\$0.00	\$341,395.00		\$897,200.95	262.80%
590 OTHER PURCHASED SERVICE	\$139,358.00	\$8,366.36	\$147,724.36		\$186,377.31	126.17%
611 INSTRUCTIONAL SUPPLIES	\$149,072.00	(\$7,230.00)	\$141,842.00		\$129,414.63	91.24%
641 TEXT BOOKS	\$67,060.00	(\$2,499.33)	\$64,560.67		\$59,330.65	91.90%
642 LIBRARY BOOKS & PER	\$15,098.00	\$11,343.73	\$26,441.73	\$250.00	\$21,537.82	82.40%
690 OTHER SUPPLIES & MATER	\$168,751.00	(\$15,864.58)	\$152,886.42		\$150,175.17	98.23%
730 INSTRUCT EQUIPMENT	\$31,400.00	\$25,218.18	\$56,618.18		\$64,159.69	113.32%
735 TECHNOLOGY SOFTWARE	\$13,000.00	(\$2,000.00)	\$11,000.00		\$9,643.27	87.67%
739 OTHER EQUIPMENT	\$156,743.00	\$4110.85	\$160,853.85		\$184,715.80	114.83%
810 DUES AND FEES	\$150.00		\$150.00		\$0.00	0.00%
890 OTHER OBJECTS	\$112,967.00	\$6,088.00	\$119,055.00	\$695.00	\$110,206.05	93.15%
TOTAL:	\$14,410,693.00	\$0.00	\$14,410,693.00	\$12,868.77	\$14,689,436.19	102.02%

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 5.53%. Expenditures for July 2014 for the 2014-2015 fiscal year are \$799,753.62.

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	\$0.00	\$7,071,648.00	\$94,612.36	1.34%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	\$0.00	\$1,630,476.00	\$132,561.31	8.13%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$521,478.09	18.94%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$17,752.97	11.51%
400 PROPERTY SERVICE	\$756,235.00	\$0.00	\$756,235.00	\$415.00	0.05%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$0.00	0.00%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$0.00	0.00%
560 TUITION	\$242,173.00	\$0.00	\$242,173.00	\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$9,150.00	7.23%
590 OTHER PURCHASED SERVICE	\$134,697.00	\$0.00	\$134,697.00	\$853.54	0.63%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$0.00	\$168,407.00	\$2,072.26	1.23%
641 TEXTBOOKS	\$46,846.00	\$0.00	\$46,846.00	\$5,559.39	11.87%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	\$156.00	0.62%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$0.00	\$171,184.00	\$640.71	0.37%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$149.24	0.08%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$0.00	\$38,000.00	\$0.00	0.00%
739 OTHER EQUIPMENT	\$197,973.00	\$0.00	\$197,973.00	\$189.53	0.10%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$0.00	\$127,267.00	\$14,163.22	11.13%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$799,753.62	5.53%

2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 7.69%.

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	\$0.00	\$7,071,648.00		\$94,612.36	1.34%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	\$0.00	\$1,630,476.00		\$132,561.31	8.13%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$1,092.00	\$521,478.09	18.98%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00		\$17,752.97	11.51%
400 PROPERTY SERVICE	\$756,235.00	\$0.00	\$756,235.00	\$106,771.12	\$415.00	14.17%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00		\$0.00	0.00%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00		\$0.00	0.00%
560 TUITION	\$242,173.00	\$0.00	\$242,173.00		\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00		\$9,150.00	7.23%
590 OTHER PURCHASED SERVICE	\$134,697.00	\$0.00	\$134,697.00		\$853.54	0.63%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$0.00	\$168,407.00	\$45,181.32	\$2,072.26	28.06%
641 TEXTBOOKS	\$46,846.00	\$0.00	\$46,846.00	20,395.20	\$5,559.39	55.40%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	14,858.80	\$156.00	59.89%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$0.00	\$171,184.00	\$49,259.97	\$640.71	29.15%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$16,142.65	\$149.24	9.00%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$0.00	\$38,000.00	\$41556.00	\$0.00	109.36%
739 OTHER EQUIPMENT	\$197,973.00	\$0.00	\$197,973.00	\$14,392.12	\$189.53	7.37%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$0.00	\$127,267.00	\$2,419.00	\$14,163.22	13.03%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$312,068.18	\$799,753.62	7.69%

2014-2015 Transfers for July 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." The 2014-2015 Transfer Table shows all transfers occurring in July 2014 up to the aforementioned limit. The transfers total is \$3,122.00 for July.

2014-2015 Transfer Table

Account Number	Transfer Type	Transfer Date	Transfer Description	Transfer Amount	Type
1-00-00213-02-1000-111	From	7/24/2014	SUBSTITUTE SALARIES	(\$3,067.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00235-10-2230-735	To	7/24/2014	SOFTWARE	\$3,067.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00213-03-1000-111	From	6/26/2014	TEACHING SUPPLIES	(\$2,806.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00235-10-2230-735	To	6/26/2014	SPECIAL ED. EVALUATION - Public	\$2,806.00	SUPERINTENDENT APPROVED TRANSFERS
Total:				(\$5,873.00)	

Four transfers exceeding the \$5,000 limit requires action by the Thomaston Board of Education during the August 18, 2014 meeting; it is recommended that the Thomaston Board of Education act with favor to the below-described transfer. The total transfer amount presented for the Board's approval is \$34,933.

1: Requested by: John Perrucci, Thomason High School Principal

Date: July 24, 2014

Amount: \$9,600.00

From Account: 111

Line Description: Substitute Salaries

Purpose: NWEA Training

To Account: 890

Line Description: Professional Improvement

2. Requested by: John Perrucci, Thomason High School Principal

Date: July 24, 2014

Amount: \$6,133.00

From Account: 111

Line Description: Substitute Salaries

Purpose: NWEA Software

To Account: 735

Line Description: Technology Software

3. Requested by: Kristin Bernier, Thomason Center School Principal

Date: July 24, 2014

Amount: \$9,600.00

From Account: 111

Line Description: Substitute Salaries

Purpose: NWEA Training

To Account: 890

Line Description: Professional Improvement

4. Requested by: John Kozlack, Black Rock School Principal

Date: July 24, 2014

Amount: \$9,600.00

From Account: 111

Line Description: Substitute Salaries

Purpose: NWEA Training

To Account: 890

Line Description: Professional Improvement

2012-2015 Grant Report:

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

2012-2015 Grant Table

Grant Duration	Grant Name/Description	Original Budget	Transfer	Adjusted Appropriat.	Year-to-Date Expended	Percent Expended
2013-2014	Comprehensive School Readiness	\$4,331.00	\$0.00	\$4,331.00	\$4,331.00	100.00%
2013-2014	School Readiness	\$107,000.00	\$0.00	\$107,000.00	\$107,000.00	100.00%
2013-2014	Adult Education	\$15,372.00	\$0.00	\$15,372.00	\$15,372.00	100.00%
2013-2014	Discovery/Graustein	\$10,000.00	\$0.00	\$10,000.00	\$6,862.00	68.62%
2012-2014	Title I	\$9,818.64	\$0.00	\$9,818.64	\$9,818.64	100.00%
2013-2015	Title I	\$96,433.00	\$0.00	\$96,433.00	\$76,330.61	79.15%
2013-2014	Carl D. Perkins	\$7,917.00	\$0.00	\$7,917.00	\$7,284.15	92.01%
2012-2014	Title IIA	\$30,411.97	\$0.00	\$30,411.97	\$26,009.03	85.52%
2013-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$0.00	0.00%
2012-2014	IDEA Section 611	\$34,314.10	\$0.00	\$34,314.10	\$34,314.10	100.00%
2013-2015	IDEA Section 611	\$222,154.00	\$0.00	\$222,154.00	\$175,750.53	79.11%
2012-2014	IDEA Section 619	\$3,673.15	\$0.00	\$3,673.15	\$3,673.15	100.00%
2013-2015	IDEA Section 619	\$18,779.00	\$0.00	\$18,779.00	\$9,518.11	50.68%
2013-2014	Magnet School Transportation	\$165,326.00	\$0.00	\$165,326.00	\$165,326.00	100.00%
2012-2013	Early Readiness	\$4,162.05	\$0.00	\$4,162.05	\$4,162.05	100.00%
2013-2014	Early Readiness	\$9,630.00	\$0.00	\$9,630.00	\$3,252.95	33.78%
Grand Total for Report		\$769,737.91	\$0.00	\$769,737.91	\$649,004.32	84.31%

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. For example, one hundred percent of the fiscal year has passed with approximately 84.31% of all grant funds expended. Some of these grant funds were available in the 2012-2013 fiscal year and some will be available through the 2014-2015 fiscal year. Many of these grant also have encumbrances as of June 30th so once they are liquidated the percentage expended will increase.

The Connecticut Community Foundation Grant: A grant for \$8,700 has been awarded to Thomason Public Schools to continue collaborative efforts to increase the quality of instruction in preschool and kindergarten, and to reach parents with information on early literacy.

Reallocation of Unexpended Capital Funds:

On August 12, 2014 the Board of Finance approved the reallocation of Capital Funds in the amount of \$128,294.13. The Town attorney will be consulted on whether or not the THS – Driveway has to go to Town Meeting for approval because it is over \$20,000. The following projects were approved:

- BRS - Carpet Replacement
 - TCS – Security Improvements
 - THS – Driveway Paving
 - THS – Stairway Doors
 - THS – North Air Handler Containment Walls
 - THS – Limited Professional Architecture and Engineering Design
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