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

July 2018

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

Healthy Food Certification Approval: *Thomaston's Healthy Food Certification Statement has been approved by the State of Connecticut.*

Displaced Student Guidance: *The Department of Education issued this memo for guidance regarding the distribution of funds for displaced students in accordance with Public Act 18-81 that was enacted July 1, 2018 to assist school districts with the unanticipated addition of displaced students as a result of Hurricane Maria.*

2017-2018 Budget Table without Encumbrances

The 2017-2018 Budget Table without Encumbrances shows the budget expended **97.24%**. Expenditures for June 2018 for the 2017-2018 fiscal year are **\$1,318,823.08** and expenditures for July are **100,010.75**. Last year at this time, we were 99.04% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,605,130.00	\$249.00	\$6,605,379.00	\$6,324,002.98	95.74%
112 NON-CERTIFIED PERSONNEL	\$1,606,454.00	(\$7,485.00)	\$1,598,969.00	\$1,687,835.19	105.56%
200 EMPLOYEE BENEFITS	\$2,595,170.00		\$2,595,170.00	\$2,330,955.31	89.82%
300 OTHER PROF TECH SERVICE	\$743,816.00	\$7212.00	\$751,028.00	\$810,962.31	107.98%
400 PROPERTY SERVICE	\$642,404.00	\$20329.15	\$662,733.15	\$686,196.11	103.54%
510 PUPIL TRANSPORTATION	\$936,900.00		\$936,900.00	\$925,128.19	98.74%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$109.00	31.78%
560 TUITION	\$585,002.00		\$585,002.00	\$591,612.44	101.13%
563 SPECIAL EDU NON PUBLIC	\$167,201.00		\$167,201.00	\$208,134.31	124.48%
590 OTHER PURCHASED SERVICE	\$136,472.00	(\$604.64)	\$135,867.36	\$157,490.02	115.91%
611 INSTRUCTIONAL SUPPLIES	\$190,397.00	(\$5,998.37)	\$184,398.63	\$182,720.62	99.09%
641 TEXT BOOKS	\$54,346.00	\$2,182.34	\$56,528.34	\$43,965.92	77.78%
642 LIBRARY BOOKS & PER	\$19,169.00	(3,277.34)	\$15,891.66	\$12,913.80	81.26%
690 OTHER SUPPLIES & MATER	\$177,579.00	(\$1,995.17)	\$175,583.83	\$147,521.10	84.02%
730 INSTRUCT EQUIPMENT	\$23,585.00	2,699.19	\$26,284.19	\$16,141.97	61.41%
735 TECHNOLOGY SOFTWARE	\$45,222.00	(\$12,284.28)	\$32,937.72	\$8,763.85	26.61%
739 OTHER EQUIPMENT	\$185,888.00	3626.12	\$189,514.12	\$189,403.57	99.94%
890 OTHER OBJECTS	\$155,613.00	(\$4,653.00)	\$150,960.00	\$136,266.02	90.27%
TOTAL:	\$14,870,691.00	\$0.00	\$14,870,691.00	\$14,460,122.71	97.24%

2017-2018 Budget Table with Encumbrances

The 2017-2018 Budget Table with Encumbrances shows the budget expended **97.83%**. Last year at this time, we were 99.04% 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	\$249.00	\$6,605,379.00		\$6,324,002.98	95.74%
112 NON-CERTIFIED PERSONNEL	\$1,606,454.00	(\$7,485.00)	\$1,598,969.00		\$1,687,835.19	105.56%
200 EMPLOYEE BENEFITS	\$2,595,170.00		\$2,595,170.00		\$2,330,955.31	89.82%
300 OTHER PROF TECH SERVICE	\$743,816.00	\$7212.00	\$751,028.00	\$630.00	\$810,962.31	108.06%
400 PROPERTY SERVICE	\$642,404.00	\$20329.15	\$662,733.15	\$8,627.30	\$686,196.11	104.84%
510 PUPIL TRANSPORTATION	\$936,900.00		\$936,900.00		\$925,128.19	98.74%
521 LIABILITY INSURANCE	\$343.00		\$343.00		\$109.00	31.78%
560 TUITION	\$585,002.00		\$585,002.00		\$591,612.44	101.13%
563 SPECIAL EDU NON PUBLIC	\$167,201.00		\$167,201.00		\$208,134.31	124.48%
590 OTHER PURCHASED SERVICE	\$136,472.00	(\$604.64)	\$135,867.36		\$157,490.02	115.91%
611 INSTRUCTIONAL SUPPLIES	\$190,397.00	(\$5,998.37)	\$184,398.63	\$1,347.94	\$182,720.62	99.82%
641 TEXT BOOKS	\$54,346.00	\$2,182.34	\$56,528.34	0.00	\$43,965.92	77.78%
642 LIBRARY BOOKS & PER	\$19,169.00	(3,277.34)	\$15,891.66		\$12,913.80	81.26%
690 OTHER SUPPLIES & MATER	\$177,579.00	(\$1,995.17)	\$175,583.83	\$477.61	\$147,521.10	84.29%
730 INSTRUCT EQUIPMENT	\$23,585.00	2,699.19	\$26,284.19	\$68,014.70	\$16,141.97	320.18%
735 TECHNOLOGY SOFTWARE	\$45,222.00	(\$12,284.28)	\$32,937.72		\$8,763.85	26.61%
739 OTHER EQUIPMENT	\$185,888.00	3626.12	\$189,514.12	\$7,825.08	\$189,403.57	104.07%
890 OTHER OBJECTS	\$155,613.00	(\$4,653.00)	\$150,960.00	\$251.97	\$136,266.02	90.43%
TOTAL:	\$14,870,691.00	\$0.00	\$14,870,691.00	\$87,174.60	\$14,460,122.71	97.83%

2018-2019 Budget Table without Encumbrances

The 2018-2019 Budget Table without Encumbrances shows the budget expended **4.43%**. Expenditures for June 2018 for the 2017-2018 fiscal year are **\$1,318,823.08** and expenditures for July are **667,126.83**. Last year at this time, we were 4.51% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,763,199.00		\$6,763,199.00	\$83,957.18	1.24%
112 NON-CERTIFIED PERSONNEL	\$1,609,230.00		\$1,609,230.00	\$93,039.31	5.78%
200 EMPLOYEE BENEFITS	\$2,530,276.00		\$2,530,276.00	\$372,513.05	14.72%
300 OTHER PROF TECH SERVICE	\$719,539.00		\$719,539.00	\$17,865.79	2.48%
400 PROPERTY SERVICE	\$659,314.00		\$659,314.00	\$6,358.81	0.96%
510 PUPIL TRANSPORTATION	\$909,694.00		\$909,694.00	\$0.00	0.00%
521 LIABILITY INSURANCE	\$343.00		\$343.00		0.00%
560 TUITION	\$484,295.00		\$484,295.00		0.00%
563 SPECIAL EDU NON PUBLIC	\$334,985.00		\$334,985.00		0.00%
590 OTHER PURCHASED SERVICE	\$152,023.00		\$152,023.00	\$19,463.39	12.80%
611 INSTRUCTIONAL SUPPLIES	\$205,604.00	(\$2,271.84)	\$203,332.16	\$19,003.74	9.35%
641 TEXT BOOKS	\$42,273.00		\$42,273.00	\$5,034.52	11.91%
642 LIBRARY BOOKS & PER	\$18,473.00		\$18,473.00		0.00%
690 OTHER SUPPLIES & MATER	\$169,389.00		\$169,389.00	\$34,707.44	20.49%
730 INSTRUCT EQUIPMENT	\$18,733.00		\$18,733.00		0.00%
735 TECHNOLOGY SOFTWARE	\$18,237.00		\$18,237.00	\$6,457.60	35.41%
739 OTHER EQUIPMENT	\$214,091.00		\$214,091.00		0.00%
890 OTHER OBJECTS	\$219,836.00	\$2,281.84	\$222,117.84	\$8,726.00	3.93%
TOTAL:	\$15,069,534.00	\$10.00	\$15,069,544.00	\$667,126.83	4.43%

2018-2019 Budget Table with Encumbrances

The 2018-2019 Budget Table with Encumbrances shows the budget expended **11.52%**. Last year at this time, we were 9.57% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,763,199.00		\$6,763,199.00		\$83,957.18	1.24%
112 NON-CERTIFIED PERSONNEL	\$1,609,230.00		\$1,609,230.00		\$93,039.31	5.78%
200 EMPLOYEE BENEFITS	\$2,530,276.00		\$2,530,276.00		\$372,513.05	14.72%
300 OTHER PROF TECH SERVICE	\$719,539.00		\$719,539.00	\$371,662.50	\$17,865.79	54.14%
400 PROPERTY SERVICE	\$659,314.00		\$659,314.00	\$137,814.73	\$6,358.81	21.87%
510 PUPIL TRANSPORTATION	\$909,694.00		\$909,694.00		\$0.00	0.00%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$208.00		60.64%
560 TUITION	\$484,295.00		\$484,295.00			0.00%
563 SPECIAL EDU NON PUBLIC	\$334,985.00		\$334,985.00	\$299,489.92		89.40%
590 OTHER PURCHASED SERVICE	\$152,023.00		\$152,023.00		\$19,463.39	12.80%
611 INSTRUCTIONAL SUPPLIES	\$205,604.00	(\$2,271.84)	\$203,332.16	\$122,739.14	\$19,003.74	69.71%
641 TEXTBOOKS	\$42,273.00		\$42,273.00	25,427.48	\$5,034.52	72.06%
642 LIBRARY BOOKS & PER	\$18,473.00		\$18,473.00	7,934.15		42.95%
690 OTHER SUPPLIES & MATER	\$169,389.00		\$169,389.00	\$28,682.87	\$34,707.44	37.42%
730 INSTRUCT EQUIPMENT	\$18,733.00		\$18,733.00	\$14,917.74		79.63%
735 TECHNOLOGY SOFTWARE	\$18,237.00		\$18,237.00	6,560.00	\$6,457.60	71.38%
739 OTHER EQUIPMENT	\$214,091.00		\$214,091.00	\$23,663.54		11.05%
890 OTHER OBJECTS	\$219,836.00	\$2,281.84	\$222,117.84	\$29,140.62	\$8,726.00	17.05%
TOTAL:	\$15,069,534.00	\$10.00	\$15,069,544.00	\$1,068,240.69	\$667,126.83	11.52%

2017-2018 Budget Projection

The 2017-2018 budget projection shows the budget projection of \$0 for the year-end balance. The Salary line items are running a deficit because of the AFSME negotiation settlements. The employee Benefits account is running a surplus because of less people on insurance than anticipated. The deficit in the Special Ed. Public Tuition objects represents unanticipated outplacements that occurred late in the school-year.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,605,130	\$ 249	\$ 6,324,003		\$ 281,376	\$ 323,394	(42,018)
112	Non-Certified Personnel Wages	1,606,454	(7,485)	1,687,835	-	\$ (88,866)	\$ -	(88,866)
	Subtotal Wages	\$ 8,211,584	\$ (7,236)	\$ 8,011,838	\$ -	\$ 192,510	\$ 323,394	\$ (130,884)
200	Employee Benefits	2,595,170		2,330,955		264,215	\$ -	264,215
	Subtotal Personnel Expense	\$ 10,806,754	\$ (7,236)	\$ 10,342,793	\$ -	\$ 456,725	\$ 323,394	\$ 133,331
300	Othr Prof Technical Services	\$ 743,816	\$ 7,212	\$ 810,962	\$ 630	(60,564)		(60,564)
400	Property Services	642,404	20,329	686,196	8,627	(32,090)		(32,090)
510	Pupil Transportation	936,900		925,128		11,772		11,772
560	Tuition	585,002		591,612		(6,610)		(6,610)
563	Special Ed Non Public Tuition	167,201		208,134		(40,933)		(40,933)
5XX	Other Purchased Services	136,815	(605)	157,599		(21,389)		(21,389)
6XX	Supplies	441,491	(9,088)	387,122	1,826	43,455		43,455
7XX	Equipment & Capital	254,695	(5,959)	214,310	75,840	(41,414)		(41,414)
8XX	Dues & Fees & Other Objects	155,613	(4,653)	136,266	252	14,442		14,442
	Subtotal Non-Personnel Expense	\$ 4,063,937	\$ 7,236	\$ 4,117,329	\$ 87,175	\$ (133,331)		\$ (133,331)
	TOTAL FY2018	\$ 14,870,691	\$ -	\$ 14,460,122	\$ 87,175	\$ 323,394	\$ 323,394	\$ -

2017-2019 Grant Report:

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

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
18-Jun	School Readiness	\$131,422.00	\$0.00	\$131,422.00	\$130,554.46	99.34%
18-Jun	Title I	\$10,619.00	\$0.00	\$10,619.00	\$10,619.00	100.00%
18-Jun	Title IIA	\$21,486.00	\$0.00	\$21,486.00	\$17,267.94	80.37%
18-Jun	IDEA Section 611	\$3,115.00	\$0.00	\$3,115.00	\$3,115.00	100.00%
18-Jun	IDEA Section 619	\$12,583.00	\$0.00	\$12,583.00	\$12,583.00	100.00%
SUBTOTAL		\$179,225.00	\$0.00	\$179,225.00	\$174,139.40	97.16%
19-Jun	IDEA Section 611	\$225,154.00	\$0.00	\$225,154.00	\$194,825.89	86.53%
19-Jun	IDEA Section 619	\$18,991.00	\$0.00	\$18,991.00	\$18,991.00	100.00%
19-Jun	Title I	\$82,613.00	\$0.00	\$82,613.00	\$74,487.13	90.16%
19-Jun	Title IIA	\$17,725.00	\$0.00	\$17,725.00	\$0.00	0.00%
19-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$72,579.02	96.77%
19-Jun	Smart Start Capital Improvements	\$75,000.00	\$0.00	\$75,000.00	\$66,562.76	88.75%
SUBTOTAL		\$419,483.00	\$0.00	\$494,483.00	\$427,445.80	86.44%
GRAND TOTAL		\$598,708.00	\$0.00	\$673,708.00	\$601,585.20	89.29%

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 2017-2018 fiscal year and some will be available through the 2018-2019 fiscal year.

2017-2018 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.”

June/July Transfers:

There are no transfers in June or July needing the Board’s approval