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

December 2015

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

High School Boiler: The High School Boiler was repaired over the break by Pelletier at a cost of \$5,219.

Black Rock School Water Heater: The Water Heater at Black Rock was replaced over the break at a cost of \$18,000.

Communications from State of Connecticut: Please see the following memo from the State of Connecticut:

- 1) Technology Grant update***
- 2) 2016-2017 Indirect Cost Proposal***

Consultant Agreement: Discussion item



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Technology Grant Coordinator

FROM: Abe Krisst, Bureau Chief, Student Assessment Unit *AK*

DATE: December 7, 2015

SUBJECT: State Bond Commission Meeting—A Further Delay

You are receiving this notification because your district has applied for grant money under the RFP #813, "District Technology Upgrades to Support Transition to the New Standards" grant. In order to receive any money, successful applications need to first be approved by the State Bond Commission. As you may know, the next meeting of the State Bond Commission is December 11. Unfortunately, applications in response to RFP #813 are not on the agenda for the December meeting.

Moving forward, The Connecticut State Department of Education (CSDE) plans to submit proposed grant awards to the State Bond Commission at their January meeting. In the event that funds are granted at that time, award letters will be issued soon afterwards.

Though a delay in funding may impact your stated timelines as written in the grant proposal, there is no need to resubmit proposals with updated timelines. As always, grants are not final until an award letter has been executed.

If you have any questions or concerns, please contact Steve Martin at 860-713-6857 or via e-mail at steve.martin@ct.gov.

Thank you.

2015-2016 Budget Table without Encumbrances

The 2015-2016 Budget Table without Encumbrances shows the budget expended 46.01%. 2015-2016 budget expenditures paid in December 2015 are **\$1,563,853.40**. Last year at this time we were 44.61% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,292,992.00	(\$7,636.36)	\$6,285,355.64	\$2,596,905.04	41.32%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00	\$857,134.94	53.74%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00	\$1,442,732.56	51.34%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$4500.00)	\$623,760.00	\$283,184.24	45.40%
400 PROPERTY SERVICE	\$727,667.00	(\$6325.65)	\$721,341.35	\$266,772.92	36.98%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$403,109.82	49.97%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$215.00	57.33%
560 TUITION	\$554,031.00		\$554,031.00	\$341,698.17	61.67%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$107,329.38	48.22%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$1,901.00	\$127,009.00	\$36,140.50	28.46%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$4,604.75)	\$151,660.25	\$93,803.24	61.85%
641 TEXTBOOKS	\$70,059.00	(\$2,313.64)	\$67,745.36	\$49,681.76	73.34%
642 LIBRARY BOOKS & PER	\$20,530.00	\$749.59	\$21,279.59	\$9,060.24	42.58%
690 OTHER SUPPLIES & MATER	\$206,812.00	\$1,719.00	\$208,531.00	\$106,545.18	51.09%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$31,650.00	\$74,207.00	\$73,552.01	99.12%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	\$18,595.45	87.30%
739 OTHER EQUIPMENT	\$323,256.00	\$1920.00	\$325,176.00	\$36,259.19	11.15%
810 DUES AND FEES	\$150.00		\$150.00	\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$12,559.19)	\$180,429.81	\$85,272.97	47.26%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$6,808,133.61	46.01%

2015-2016 Budget Table with Encumbrances

The 2015-2016 Budget Table with Encumbrances shows the budget expended 53.44%. Last year at this time we were 53.25% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,292,992.00	(\$7,636.36)	\$6,285,355.64		\$2,596,905.04	41.32%
112 NON-CERTIFIED PERSONNEL	\$1,594,962.00		\$1,594,962.00		\$857,134.94	53.74%
200 EMPLOYEE BENEFITS	\$2,810,176.00		\$2,810,176.00		\$1,442,732.56	51.34%
300 OTHER PROF TECH SERVICE	\$628,260.00	(\$4500.00)	\$623,760.00	\$293,007.79	\$283,184.24	92.37%
400 PROPERTY SERVICE	\$727,667.00	(\$6325.65)	\$721,341.35	\$71,478.67	\$266,772.92	46.89%
510 PUPIL TRANSPORTATION	\$806,668.00		\$806,668.00	\$227,810.33	\$403,109.82	78.21%
521 LIABILITY INSURANCE	\$375.00		\$375.00	\$233.00	\$215.00	119.47%
560 TUITION	\$554,031.00		\$554,031.00	\$198,523.19	\$341,698.17	97.51%
563 SPECIAL EDU NON PUBLIC	\$222,593.00		\$222,593.00	\$206,189.38	\$107,329.38	140.85%
590 OTHER PURCHASED SERVICE	\$125,108.00	\$1,901.00	\$127,009.00	\$8,785.08	\$36,140.50	35.37%
611 INSTRUCTIONAL SUPPLIES	\$156,265.00	(\$4,604.75)	\$151,660.25	\$12,587.06	\$93,803.24	70.15%
641 TEXT BOOKS	\$70,059.00	(\$2,313.64)	\$67,745.36	15,810.58	\$49,681.76	96.67%
642 LIBRARY BOOKS & PER	\$20,530.00	\$749.59	\$21,279.59	3,573.16	\$9,060.24	59.37%
690 OTHER SUPPLIES & MATER	\$206,812.00	\$1,719.00	\$208,531.00	\$17,729.03	\$106,545.18	59.60%
730 INSTRUCT EQUIPMENT	\$42,557.00	\$31,650.00	\$74,207.00	\$3,410.56	\$73,552.01	103.71%
735 TECHNOLOGY SOFTWARE	\$21,300.00		\$21,300.00	2,000.00	\$18,595.45	96.69%
739 OTHER EQUIPMENT	\$323,256.00	\$1920.00	\$325,176.00	\$19,175.11	\$36,259.19	17.05%
810 DUES AND FEES	\$150.00		\$150.00		\$141.00	94.00%
890 OTHER OBJECTS	\$192,989.00	(\$12,559.19)	\$180,429.81	\$19,364.12	\$85,272.97	57.99%
TOTAL:	\$14,796,750.00	\$0.00	\$14,796,750.00	\$1,099,677.06	\$6,808,133.61	53.44%

2015-2016 Budget Projection

The 2015-2016 budget projection shows a projected surplus of \$0. The employee benefit's line item is showing a surplus because of a lower than anticipated pension, health benefits and unemployment costs. The equipment and capital line item is showing a deficit because of the intent to pay down debt service costs from previously bonded projects. There were two additional Special education outplacements since last month and additional facility repairs that were needed.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,292,992	\$ (7,636)	\$ 2,596,905		\$ 3,688,451	\$ 3,740,000	(51,549)
112	Non-Certified Personnel Wages	1,594,962		857,135	-	737,827	\$ 794,000	(56,173)
	Subtotal Wages	\$ 7,887,954	\$ (7,636)	\$ 3,454,040	\$ -	\$ 4,426,278	\$ 4,534,000	\$ (107,722)
200	Employee Benefits	2,810,176		1,442,733		1,367,443	\$ 1,050,000	317,443
	Subtotal Personnel Expense	\$ 10,698,130	\$ (7,636)	\$ 4,896,773	\$ -	\$ 5,793,721	\$ 5,584,000	\$ 209,721
300	Othr Prof Technical Services	\$ 628,260	\$ (4,500)	\$ 283,184	\$ 293,008	47,568	\$ 98,000	(50,432)
400	Property Services	727,667	(6,326)	266,773	71,479	383,089	\$ 381,000	2,089
510	Pupil Transportation	806,668		403,110	227,810	175,748	\$ 131,000	44,748
560	Tuition	554,031		341,698	198,523	13,810	\$ 60,000	(46,190)
563	Special Ed Non Public Tuition	222,593		107,329	206,189	(90,925)	\$ (55,000)	(35,925)
5XX	Other Purchased Services	125,483	1,901	36,356	9,018	82,010	\$ 79,000	3,010
6XX	Supplies	453,666	(4,450)	259,090	49,700	140,426	\$ 120,343	20,083
7XX	Equipment & Capital	387,113	33,570	128,406	24,586	267,691	\$ 416,797	(149,106)
8XX	Dues & Fees & Other Objects	193,139	(12,559)	85,414	19,364	75,802	\$ 73,800	2,002
	Subtotal Non-Personnel Expense	\$ 4,098,620	\$ 7,636	\$ 1,911,360	\$ 1,099,677	\$ 1,095,219	\$ 1,304,940	\$ (209,721)
	TOTAL FY2015	\$ 14,796,750	\$ -	\$ 6,808,133	\$ 1,099,677	\$ 6,888,940	\$ 6,888,940	\$ -

2015-2017 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	Percent Expended Last Year
2015-2016	School Readiness	\$131,502.00	\$0.00	\$131,502.00	\$44,914.09	34.15%	38.87%
2015-2016	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%	100.00%
2015-2016	Title I	\$9,502.09	\$0.00	\$9,502.09	\$2,684.70	28.25%	41.30%
2015-2016	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$3,238.00	10.66%	18.94%
2015-2016	IDEA Section 611	\$40,826.66	\$0.00	\$40,826.66	\$2,196.98	5.38%	97.37%
2015-2016	IDEA Section 619	\$1,494.50	\$0.00	\$1,494.50	\$574.60	38.45%	44.54%
SUBTOTAL		\$229,123.25	\$0.00	\$229,123.25	\$69,037.37	30.13%	
2016-2017	Title I	\$96,088.00	\$0.00	\$96,088.00	\$37,153.20	38.67%	32.30%
2016-2017	Title IIA	\$30,369.00	\$0.00	\$30,369.00	\$0.00	0.00%	23.51%
2016-2017	IDEA Section 611	\$224,268.00	\$0.00	\$224,268.00	\$80,623.30	35.95%	28.33%
2016-2017	IDEA Section 619	\$18,759.00	\$0.00	\$18,759.00	\$2,408.00	12.84%	31.82%
SUBTOTAL		\$369,484.00	\$0.00	\$369,484.00	\$120,184.50	32.53%	
GRAND TOTAL		\$598,607.25	\$0.00	\$598,607.25	\$189,221.87	31.61%	

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 2014-2015 fiscal year and some will be available through the 2016-2017 fiscal year. As of the end of December, 31.61% of total available grant funds have been expended and 30.13% of grants that end in June 30, 2016 have been expended. We also recently received \$21,042 from the Thomaston Education Enrichment Fund in late December.

2015-2016 Transfers for December 2015:

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.”

Requested by: John Perrucci

Date: December 9, 2015

Amount: \$7,000.00

From Account: 644-04 object code 4001

Line Description: Natural Gas

Purpose: Line Shortage

To Account: 630-04 object code 690

Line Description: Fuel

The 2015-2016 Transfer Table shows all transfers occurring in December 2015 up to the aforementioned limit. The transfers total is \$5,902.73.

2015-2016 Transfer Table

Account Number	Transfer Type	Transfer Date	Transfer Description	Transfer Amount	Type
1-00-00272-04-1000-890	From	12/09/2015	PROGRAM ACTIVITIES	(\$2,676.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00235-04-2220-611	To	12/09/2015	COMPUTER SOFTWARE LICENSES	\$2,676.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00204-01-1000-111	From	12/28/2015	CURRICULUM WRITING	(\$2,436.36)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00220-03-1000-641	To	12/28/2015	TEXTBOOKS	\$2,436.36	SUPERINTENDENT APPROVED TRANSFERS
1-00-00241-03-1000-641	From	12/28/2015	WORKBOOKS	(\$790.37)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00220-03-1000-641	To	12/28/2015	TEXTBOOKS	\$790.37	SUPERINTENDENT APPROVED TRANSFERS
Total:				\$5,902.73	