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

**September 2016**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

**Analysis of Superior Court CCJEF Case Decision and Update on the Progress of the Litigation State  
Department of Education Memorandum:**

***Heating Oil for 2017-2018: Thomaston, Plymouth and Wolcott went out to bid for #2 heating oil. The bids are due back on October 18<sup>th</sup>. Last year Dime Oil was the low bidder with a mark-up price of .1697. Currently the price would be \$1.88 if we locked in today at the same mark-up. We need to decide a “strike price”, a price that we want to lock in at when the market reaches that point. Last year we were able to lock in at \$1.81 per gallon***

## 2016-2017 Budget Table without Encumbrances

The 2016-2017 Budget Table without Encumbrances shows the budget expended 18.89%. Expenditures for September 2016 for the 2016-2017 fiscal year are **\$1,154,006.24**. Last year at this time we were 17.08% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,473,730.00		\$6,473,730.00	\$912,667.26	14.10%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,635,702.00		\$1,635,702.00	\$365,785.01	22.36%
<b>200 EMPLOYEE BENEFITS</b>	\$2,526,126.00		\$2,526,126.00	\$881,595.94	34.90%
<b>300 OTHER PROF TECH SERVICE</b>	\$765,120.00		\$765,120.00	\$83,671.38	10.94%
<b>400 PROPERTY SERVICE</b>	\$690,451.00	\$2125.00	\$692,576.00	\$130,933.61	18.91%
<b>510 PUPIL TRANSPORTATION</b>	\$889,235.00		\$889,235.00	\$40,256.14	4.53%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00		0.00%
<b>560 TUITION</b>	\$649,599.00		\$649,599.00	\$61,478.10	9.46%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$138,053.00		\$138,053.00	\$7,620.78	5.52%
<b>590 OTHER PURCHASED SERVICE</b>	\$138,965.00		\$138,965.00	\$29,682.99	21.36%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$169,670.00	(\$1,236.62)	\$168,433.38	\$72,043.37	42.77%
<b>641 TEXT BOOKS</b>	\$61,623.00	(\$500.00)	\$61,123.00	\$15,971.13	26.13%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$24,570.00		\$24,570.00	\$3,799.86	15.47%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$187,853.00	(\$2,489.00)	\$185,364.00	\$100,337.36	54.13%
<b>730 INSTRUCT EQUIPMENT</b>	\$43,516.00	\$9,593.78	\$53,109.78	\$22,025.97	41.47%
<b>735 TECHNOLOGY SOFTWARE</b>	\$12,766.00		\$12,766.00	\$8,573.88	67.16%
<b>739 OTHER EQUIPMENT</b>	\$223,380.00	(3857.16)	\$219,522.84	\$20,228.57	9.21%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00		0.00%
<b>890 OTHER OBJECTS</b>	\$197,266.00	(\$3,636.00)	\$193,630.00	\$44,846.03	23.16%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$2,801,517.38</b>	<b>18.89%</b>

### 2016-2017 Budget Table with Encumbrances

The 2016-2017 Budget Table with Encumbrances shows the budget expended 28.46%. Last year at this time we were 23.96 expended

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,473,730.00		\$6,473,730.00		\$912,667.26	14.10%
112 NON-CERTIFIED PERSONNEL	\$1,635,702.00		\$1,635,702.00		\$365,785.01	22.36%
200 EMPLOYEE BENEFITS	\$2,526,126.00		\$2,526,126.00		\$881,595.94	34.90%
300 OTHER PROF TECH SERVICE	\$765,120.00		\$765,120.00	\$472,942.64	\$83,671.38	72.75%
400 PROPERTY SERVICE	\$690,451.00	\$2125.00	\$692,576.00	\$98,557.20	\$130,933.61	33.14%
510 PUPIL TRANSPORTATION	\$889,235.00		\$889,235.00	\$253,467.75	\$40,256.14	33.03%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$300.00		87.46%
560 TUITION	\$649,599.00		\$649,599.00	\$298,465.90	\$61,478.10	55.41%
563 SPECIAL EDU NON PUBLIC	\$138,053.00		\$138,053.00	\$147,604.34	\$7,620.78	112.44%
590 OTHER PURCHASED SERVICE	\$138,965.00		\$138,965.00	\$10,691.20	\$29,682.99	29.05%
611 INSTRUCTIONAL SUPPLIES	\$169,670.00	(\$1,236.62)	\$168,433.38	\$24,419.55	\$72,043.37	57.27%
641 TEXT BOOKS	\$61,623.00	(\$500.00)	\$61,123.00	28,733.93	\$15,971.13	73.14%
642 LIBRARY BOOKS & PER	\$24,570.00		\$24,570.00	9,983.21	\$3,799.86	56.10%
690 OTHER SUPPLIES & MATER	\$187,853.00	(\$2,489.00)	\$185,364.00	\$17,456.99	\$100,337.36	63.55%
730 INSTRUCT EQUIPMENT	\$43,516.00	\$9,593.78	\$53,109.78	\$23,257.07	\$22,025.97	85.26%
735 TECHNOLOGY SOFTWARE	\$12,766.00		\$12,766.00	2,700.00	\$8,573.88	88.31%
739 OTHER EQUIPMENT	\$223,380.00	(3857.16)	\$219,522.84	\$16,491.66	\$20,228.57	16.73%
810 DUES AND FEES	\$150.00		\$150.00			0.00%
890 OTHER OBJECTS	\$197,266.00	(\$3,636.00)	\$193,630.00	\$14,223.82	\$44,846.03	30.51%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$1,419,295.26</b>	<b>\$2,801,517.38</b>	<b>28.46%</b>

**2015-2017 Grant Report:**

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

<b>Grant Fiscal Year End</b>	<b>Grant Name/Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Year-to-Date Expended</b>	<b>Percent Expended</b>	<b>Percent Expended Last Year</b>
Jun-17	School Readiness	\$131,422.00	\$0.00	\$131,422.00	\$15,616.86	11.88%	12.27%
Jun-17	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$0.00	0.00%	0.00%
Jun-17	Title I	\$5,302.62	\$0.00	\$5,302.62	\$0.00	0.00%	5.65%
Jun-17	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$13,004.00	42.99%	0.16%
Jun-17	IDEA Section 611	\$5,543.80	\$0.00	\$5,543.80	\$0.00	0.00%	5.38%
Jun-17	IDEA Section 619	\$12,476.21	\$0.00	\$12,476.21	\$0.00	0.00%	7.69%
<b>SUBTOTAL</b>		<b>\$200,420.63</b>	<b>\$0.00</b>	<b>\$200,420.63</b>	<b>\$28,620.86</b>	<b>14.28%</b>	
Jun-18	Title I	\$84,260.00	\$0.00	\$84,260.00	\$0.00	0.00%	7.73%
Jun-18	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$13,004.00	42.99%	0.00%
Jun-18	IDEA Section 611	\$225,808.00	\$0.00	\$225,808.00	\$27,567.00	12.21%	7.19%
Jun-18	IDEA Section 619	\$18,737.00	\$0.00	\$18,737.00	\$718.20	3.83%	2.57%
<b>SUBTOTAL</b>		<b>\$359,052.00</b>	<b>\$0.00</b>	<b>\$359,052.00</b>	<b>\$41,289.20</b>	<b>11.50%</b>	
<b>GRAND TOTAL</b>		<b>\$559,472.63</b>	<b>\$0.00</b>	<b>\$559,472.63</b>	<b>\$69,910.06</b>	<b>12.50%</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 2015-2016 fiscal year and some will be available through the 2017-2018 fiscal year. As of the end of September, 12.50% of total available grant funds have been expended and 14.28% of grants that end in June 30, 2017 have been expended.

## **2016-2017 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.”*

***There are no transfers that require Board approval for September 2016***