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# Thomaston Board of Education

## Business and Financial Report

April 2019

Submitted by Todd Bendtsen, Business Manager

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### Business Report

**Roof Reports:** *Included for your review are the Roof Reports for each school.*

**Letter to George Seabourne, Chairman Thomaston Board of Finance:** *Included for your review is a letter from the Superintendent to George Seabourne, Chairman of Thomaston Board of Finance requesting the use of bond funds for specific capital and operating expenses currently in the 2019-2020 budget.*

**Letter from All-Star requesting that the Board of Education approve the assignment to Student Transportation of America:** *All-Star is requesting that the Board approve the assignment which is required under the contract.*

**Proposal for Hot Water Coil at Center School:** *Included for your review is a proposal for the replacement of the hot water coil at Center School that was damaged, the quote is for \$6,975. This has been sent to the insurance company to see if it would fall under the insurance claim.*

**Quote for repair of irrigation system main line at the High School:** *Included for your review is a quote to repair the irrigation main line at the High School. We believe this was damaged when the fence was put in at the field and are trying to have the company pay for the damage.*

**Healthy Food Certification:** *Included for your review is correspondence from the State that our Healthy Food Certification form was received and accepted.*

### 2018-2019 Budget Table without Encumbrances

The 2018-2019 Budget Table without Encumbrances shows the budget expended **78.14%**. Expenditures for April 2019 for the 2018-2019 fiscal year are **\$1,247,882.18**. Last year at this time, we were 80.00% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,763,199.00		\$6,763,199.00	\$4,725,843.14	69.88%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,609,230.00		\$1,609,230.00	\$1,374,500.68	85.41%
<b>200 EMPLOYEE BENEFITS</b>	\$2,530,276.00		\$2,530,276.00	\$1,992,213.58	78.74%
<b>300 OTHER PROF TECH SERVICE</b>	\$719,539.00	\$515.00	\$720,054.00	\$739,533.25	102.71%
<b>400 PROPERTY SERVICE</b>	\$659,314.00	\$17111.04	\$676,425.04	\$475,791.41	70.34%
<b>510 PUPIL TRANSPORTATION</b>	\$909,694.00		\$909,694.00	\$683,047.22	75.09%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00	\$100.00	29.15%
<b>560 TUITION</b>	\$484,295.00	(\$9,665.00)	\$474,630.00	\$496,315.21	104.57%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$334,985.00		\$334,985.00	\$480,852.51	143.54%
<b>590 OTHER PURCHASED SERVICE</b>	\$152,023.00	\$2,296.82	\$154,319.82	\$118,770.70	76.96%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$205,604.00	(\$1,386.83)	\$204,217.17	\$179,396.17	87.85%
<b>641 TEXTBOOKS</b>	\$42,273.00	(\$4,936.82)	\$37,336.18	\$32,013.63	85.74%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$18,473.00	(65.00)	\$18,408.00	\$14,023.57	76.18%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$169,389.00	\$1,474.53	\$170,863.53	\$167,192.46	97.85%
<b>730 INSTRUCT EQUIPMENT</b>	\$18,733.00	(200.00)	\$18,533.00	\$48,824.20	263.44%
<b>735 TECHNOLOGY SOFTWARE</b>	\$18,237.00		\$18,237.00	\$11,895.10	65.23%
<b>739 OTHER EQUIPMENT</b>	\$214,091.00	1599.42	\$215,690.42	\$61,896.44	28.70%
<b>890 OTHER OBJECTS</b>	\$219,836.00	(\$6,743.16)	\$213,092.84	\$173,192.51	81.28%
<b>TOTAL:</b>	<b>\$15,069,534.00</b>	<b>\$0.00</b>	<b>\$15,069,534.00</b>	<b>\$11,775,401.78</b>	<b>78.14%</b>

## 2018-2019 Budget Table with Encumbrances

The 2018-2019 Budget Table with Encumbrances shows the budget expended **81.80%**. Last year at this time, we were 83.09% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,763,199.00		\$6,763,199.00		\$4,725,843.14	69.88%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,609,230.00		\$1,609,230.00		\$1,374,500.68	85.41%
<b>200 EMPLOYEE BENEFITS</b>	\$2,530,276.00		\$2,530,276.00		\$1,992,213.58	78.74%
<b>300 OTHER PROF TECH SERVICE</b>	\$719,539.00	\$515.00	\$720,054.00	\$91,060.50	\$739,533.25	115.35%
<b>400 PROPERTY SERVICE</b>	\$659,314.00	\$17111.04	\$676,425.04	\$49,186.59	\$475,791.41	77.61%
<b>510 PUPIL TRANSPORTATION</b>	\$909,694.00		\$909,694.00	\$147,047.13	\$683,047.22	91.25%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00	\$217.00	\$100.00	92.42%
<b>560 TUITION</b>	\$484,295.00	(\$9,665.00)	\$474,630.00	\$66,720.76	\$496,315.21	118.63%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$334,985.00		\$334,985.00	\$156,505.83	\$480,852.51	190.26%
<b>590 OTHER PURCHASED SERVICE</b>	\$152,023.00	\$2,296.82	\$154,319.82	\$4,301.99	\$118,770.70	79.75%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$205,604.00	(\$1,386.83)	\$204,217.17	\$6,186.11	\$179,396.17	90.87%
<b>641 TEXTBOOKS</b>	\$42,273.00	(\$4,936.82)	\$37,336.18	1,894.37	\$32,013.63	90.82%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$18,473.00	(65.00)	\$18,408.00	3,740.40	\$14,023.57	96.50%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$169,389.00	\$1,474.53	\$170,863.53	\$8,229.53	\$167,192.46	102.67%
<b>730 INSTRUCT EQUIPMENT</b>	\$18,733.00	(200.00)	\$18,533.00	\$4,182.10	\$48,824.20	286.01%
<b>735 TECHNOLOGY SOFTWARE</b>	\$18,237.00		\$18,237.00	6,560.00	\$11,895.10	101.20%
<b>739 OTHER EQUIPMENT</b>	\$214,091.00	1599.42	\$215,690.42	\$1,741.87	\$61,896.44	29.50%
<b>890 OTHER OBJECTS</b>	\$219,836.00	(\$6,743.16)	\$213,092.84	\$4,447.04	\$173,192.51	83.36%
<b>TOTAL:</b>	<b>\$15,069,534.00</b>	<b>\$0.00</b>	<b>\$15,069,534.00</b>	<b>\$552,021.22</b>	<b>\$11,775,401.78</b>	<b>81.80%</b>

**2018-2020 Grant Report:** All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

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.

<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>
19-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$0.00	0.00%
19-Jun	School Readiness	\$168,903.00	\$0.00	\$168,903.00	\$111,206.78	65.84%
19-Jun	Title I	\$2,686.65	\$0.00	\$2,686.65	\$2,686.65	100.00%
19-Jun	Title IIA	\$17,725.00	\$0.00	\$17,725.00	\$17,725.00	100.00%
19-Jun	IDEA Section 611	\$18,499.11	\$0.00	\$18,499.11	\$17,192.67	92.94%
19-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$62,058.46	82.74%
<b>SUBTOTAL</b>		<b>\$211,694.76</b>	<b>\$0.00</b>	<b>\$211,694.76</b>	<b>\$148,811.10</b>	<b>70.30%</b>
20-Jun	IDEA Section 611	\$230,078.00	\$0.00	\$230,078.00	\$168,558.00	73.26%
20-Jun	IDEA Section 619	\$18,536.00	\$0.00	\$18,536.00	\$18,536.00	100.00%
20-Jun	Title I	\$82,613.00	\$0.00	\$82,613.00	\$81,467.00	98.61%
20-Jun	Title IIA	\$17,725.00	\$0.00	\$17,725.00	\$360.00	2.03%
<b>SUBTOTAL</b>		<b>\$348,952.00</b>	<b>\$0.00</b>	<b>\$348,952.00</b>	<b>\$268,921.00</b>	<b>77.07%</b>
<b>GRAND TOTAL</b>		<b>\$560,646.76</b>	<b>\$0.00</b>	<b>\$560,646.76</b>	<b>\$417,732.10</b>	<b>74.51%</b>

**2018-2019 Projection:** The 2018-2019 budget projection shows the budget being fully expended for fiscal year ending 6-30-2019. The Salary line items are running a surplus because of not hiring the school psychologist and savings realized by new staff hired at a rate lower than the budgeted amount. Health Benefits are running a surplus because of less people on insurance than anticipated. The deficit in the Special Ed. Tuition accounts is because of more outplacements than budgeted. We did receive more money in excess cost than anticipated which reduced the deficit projection from last month. The equipment line item shows a deficit because of the purchase of desktop computers for teachers and for use in the computer labs.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 6,763,199		\$ 4,725,843		\$ 2,037,356	\$ 1,928,037	109,319
112	Non-Certified Personnel Wages	1,609,230		1,374,501	-	\$ 234,729	\$ 298,729	(64,000)
	Subtotal Wages	\$ 8,372,429	\$ -	\$ 6,100,344	\$ -	\$ 2,272,085	\$ 2,226,766	\$ 45,319
200	Employee Benefits	2,530,276		1,992,214		538,062	\$ 481,062	57,000
	Subtotal Personnel Expense	\$ 10,902,705	\$ -	\$ 8,092,558	\$ -	\$ 2,810,147	\$ 2,707,828	\$ 102,319
300	Othr Prof Technical Services	\$ 719,539	\$ 515	\$ 739,533	\$ 91,061	(110,540)	\$ (102,662)	(7,878)
400	Property Services	659,314	17,111	475,791	49,187	151,447	\$ 146,427	5,020
510	Pupil Transportation	909,694		683,047	147,047	79,600	\$ 59,267	20,333
560	Tuition	484,295	(9,665)	496,315	66,721	(88,406)	\$ (151,490)	63,084
563	Special Ed Non Public Tuition	334,985		480,853	156,506	(302,374)	\$ (123,575)	(178,799)
5XX	Other Purchased Services	152,366	2,297	118,871	4,519	31,273	\$ 23,394	7,879
6XX	Supplies	435,739	(4,914)	392,626	20,049	18,150	\$ 13,308	4,842
7XX	Equipment & Capital	251,061	1,399	122,616	12,484	117,360	\$ 152,660	(35,300)
8XX	Dues & Fees & Other Objects	219,836	(6,743)	173,192	4,447	35,454	\$ 16,954	18,500
	Subtotal Non-Personnel Expense	\$ 4,166,829	\$ -	\$ 3,682,844	\$ 552,021	\$ (68,036)	\$ 34,283	\$ (102,319)
	<b>TOTAL FY2019</b>	<b>\$ 15,069,534</b>	<b>\$ -</b>	<b>\$ 11,775,402</b>	<b>\$ 552,021</b>	<b>\$ 2,742,111</b>	<b>\$ 2,742,111</b>	<b>\$ -</b>

**2018-2019 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.”*

*April Transfers: There are no transfers in April needing the Board’s approval.*