
Thomaston Board of Education

Business and Financial Report

March 2019

Submitted by Todd Bendtsen, Business Manager

Business Report

Due Process Payment: *See attached letter.*

Smart Start Continuation of Funding Application: *Attached for Board of Education review and action is the Smart Start Continuation of Funding Application, which is due April 4, 2019. The grant is for \$75,000 for the 2019-2020 school year.*

Resolution: Vote to accept the Smart Start Grant for the amount of \$75,000 for the purpose of early childhood education as presented.

IDEA 611 and IDEA 619 Grant Applications: *Attached for Board review and action are the IDEA 611 and IDEA 619 Grant applications. The total amount across both grants is for \$251,985 for the next grant period.*

Resolution: Vote to accept the IDEA 611 and 619 Grants for the total amount of \$251,985 for the purpose of supplementing special education costs as presented.

School Readiness Grant Application: *Attached for Board review and action is the School Readiness Grant application. The grant amount is \$18,000 for the 2019-2020 school year.*

Resolution: Vote to accept the School Readiness Grant for the amount of \$18,000 for the purpose of early childhood education as presented.

Healthy Food Certification: Included below for your review and action are the 2019-2020 Healthy Food Certification statement, the Food exemption statement, and the Beverage Exemption statement.

Resolution: Healthy Food Option - Pursuant to C.G.S. Section 10-215f, the board of education or governing authority certifies that all food items offered for sale to students in the schools under its jurisdiction, and not exempted from the Connecticut Nutrition Standards published by the Connecticut State Department of Education, will comply with the Connecticut Nutrition Standards during the period of July 1, 2019, through June 30, 2020. This certification shall include all food offered for sale to students separately from reimbursable meals at all times and from all sources, including but not limited to, school stores, vending machines, school cafeterias, and any fundraising activities on school premises sponsored by the school or by non-school organizations and groups.

Resolution: Food Exemptions - The board of education or governing authority will allow the sale to students of food items that do not meet the Connecticut Nutrition Standards provided that the following conditions are met:

- 1) The sale is in connection with an event occurring after the end of the regular school day or on the weekend;**
- 2) The sale is at the location of the event; and**
- 3) The food items are not sold from a vending machine or school store. An “event” is an occurrence that involves more than just a regularly scheduled practice, meeting, or extracurricular activity.**

[For example, soccer games, school plays, and interscholastic debates are events but soccer practices, play rehearsals, and debate team meetings are not. The “regular school day” is the period from midnight before to 30 minutes after the end of the official school day. “Location” means where the event is being held.]

Resolution: Beverage Exemptions - The board of education will allow the sale to students of beverages not listed in Section 10-221q of the Connecticut General Statutes provided that the following conditions are met:

- 1) The sale is in connection with an event occurring after the end of the regular school day or on the weekend;**
- 2) The sale is at the location of the event; and 3) the beverages are not sold from a vending machine or school store.**

[An “event” is an occurrence that involves more than just a regularly scheduled practice, meeting or extracurricular activity. The “school day” is the period from midnight before to 30 minutes after the end of the official school day. “Location” means where the event is being held, and must be the same place as the beverage sales.]

2018-2019 Budget Table without Encumbrances

The 2018-2019 Budget Table without Encumbrances shows the budget expended **69.86%**. Expenditures for March 2019 for the 2018-2019 fiscal year are **\$1,708,736.73**. Last year at this time, we were 71.06% 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	\$4,201,970.66	62.13%
112 NON-CERTIFIED PERSONNEL	\$1,609,230.00		\$1,609,230.00	\$1,240,907.49	77.11%
200 EMPLOYEE BENEFITS	\$2,530,276.00		\$2,530,276.00	\$1,796,494.51	71.00%
300 OTHER PROF TECH SERVICE	\$719,539.00	\$515.00	\$720,054.00	\$653,045.26	90.69%
400 PROPERTY SERVICE	\$659,314.00	\$17,665.00	\$676,979.00	\$443,210.56	65.47%
510 PUPIL TRANSPORTATION	\$909,694.00		\$909,694.00	\$604,549.54	66.46%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$100.00	29.15%
560 TUITION	\$484,295.00	(\$9,665.00)	\$474,630.00	\$427,946.32	90.16%
563 SPECIAL EDU NON PUBLIC	\$334,985.00		\$334,985.00	\$369,822.33	110.40%
590 OTHER PURCHASED SERVICE	\$152,023.00	\$2,296.82	\$154,319.82	\$109,942.40	71.24%
611 INSTRUCTIONAL SUPPLIES	\$205,604.00	(\$1,386.83)	\$204,217.17	\$178,585.05	87.45%
641 TEXT BOOKS	\$42,273.00	(\$4,936.82)	\$37,336.18	\$32,013.63	85.74%
642 LIBRARY BOOKS & PER	\$18,473.00	(65.00)	\$18,408.00	\$13,647.80	74.14%
690 OTHER SUPPLIES & MATER	\$169,389.00	\$920.57	\$170,309.57	\$163,741.41	96.14%
730 INSTRUCT EQUIPMENT	\$18,733.00	(200.00)	\$18,533.00	\$48,824.20	263.44%
735 TECHNOLOGY SOFTWARE	\$18,237.00		\$18,237.00	\$11,895.10	65.23%
739 OTHER EQUIPMENT	\$214,091.00	1599.42	\$215,690.42	\$61,896.44	28.70%
890 OTHER OBJECTS	\$219,836.00	(\$6,743.16)	\$213,092.84	\$168,926.90	79.27%
TOTAL:	\$15,069,534.00	\$0.00	\$15,069,534.00	\$10,527,519.60	69.86%

2018-2019 Budget Table with Encumbrances

The 2018-2019 Budget Table with Encumbrances shows the budget expended **75.13%**. Last year at this time, we were 76.58% 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		\$4,201,970.66	62.13%
112 NON-CERTIFIED PERSONNEL	\$1,609,230.00		\$1,609,230.00		\$1,240,907.49	77.11%
200 EMPLOYEE BENEFITS	\$2,530,276.00		\$2,530,276.00		\$1,796,494.51	71.00%
300 OTHER PROF TECH SERVICE	\$719,539.00	\$515.00	\$720,054.00	\$137,009.50	\$653,045.26	109.72%
400 PROPERTY SERVICE	\$659,314.00	\$17,665.00	\$676,979.00	\$44,215.65	\$443,210.56	72.00%
510 PUPIL TRANSPORTATION	\$909,694.00		\$909,694.00	\$200,616.34	\$604,549.54	88.51%
521 LIABILITY INSURANCE	\$343.00		\$343.00	\$217.00	\$100.00	92.42%
560 TUITION	\$484,295.00	(\$9,665.00)	\$474,630.00	\$133,717.65	\$427,946.32	118.34%
563 SPECIAL EDU NON PUBLIC	\$334,985.00		\$334,985.00	\$233,503.17	\$369,822.33	180.11%
590 OTHER PURCHASED SERVICE	\$152,023.00	\$2,296.82	\$154,319.82	\$5,936.73	\$109,942.40	75.09%
611 INSTRUCTIONAL SUPPLIES	\$205,604.00	(\$1,386.83)	\$204,217.17	\$6,822.85	\$178,585.05	90.79%
641 TEXT BOOKS	\$42,273.00	(\$4,936.82)	\$37,336.18	1,894.37	\$32,013.63	90.82%
642 LIBRARY BOOKS & PER	\$18,473.00	(65.00)	\$18,408.00	4,117.69	\$13,647.80	96.51%
690 OTHER SUPPLIES & MATER	\$169,389.00	\$920.57	\$170,309.57	\$11,323.61	\$163,741.41	102.79%
730 INSTRUCT EQUIPMENT	\$18,733.00	(200.00)	\$18,533.00	\$4,182.10	\$48,824.20	286.01%
735 TECHNOLOGY SOFTWARE	\$18,237.00		\$18,237.00	6,560.00	\$11,895.10	101.20%
739 OTHER EQUIPMENT	\$214,091.00	1599.42	\$215,690.42	\$1,561.97	\$61,896.44	29.42%
890 OTHER OBJECTS	\$219,836.00	(\$6,743.16)	\$213,092.84	\$3,165.65	\$168,926.90	80.76%
TOTAL:	\$15,069,534.00	\$0.00	\$15,069,534.00	\$794,844.28	\$10,527,519.60	75.13%

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, as some of these grant funds were available in the 2017-2018 fiscal year and some will be available through the 2019-2020 fiscal year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
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	\$99,151.88	58.70%
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	\$10,192.67	55.10%
19-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$63,292.06	84.39%
SUBTOTAL		\$211,694.76	\$0.00	\$211,694.76	\$129,756.20	61.29%
20-Jun	IDEA Section 611	\$230,078.00	\$0.00	\$230,078.00	\$147,494.50	64.11%
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%
SUBTOTAL		\$348,952.00	\$0.00	\$348,952.00	\$247,857.50	71.03%
GRAND TOTAL		\$560,646.76	\$0.00	\$560,646.76	\$377,613.70	67.35%

2018-2019 Projection: The 2018-2019 budget projection shows a \$25,201 budget deficit for fiscal year ending June 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. Recent outplacements has caused the deficit in the tuition to increase by over \$65,000 in just one 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		\$ 4,201,971		\$ 2,561,228	\$ 2,451,909	109,319
112	Non-Certified Personnel Wages	1,609,230		1,240,907	-	\$ 368,323	\$ 432,323	(64,000)
	Subtotal Wages	\$ 8,372,429	\$ -	\$ 5,442,878	\$ -	\$ 2,929,551	\$ 2,884,232	\$ 45,319
200	Employee Benefits	2,530,276		1,796,495		733,781	\$ 676,781	57,000
	Subtotal Personnel Expense	\$ 10,902,705	\$ -	\$ 7,239,373	\$ -	\$ 3,663,332	\$ 3,561,013	\$ 102,319
300	Othr Prof Technical Services	\$ 719,539	\$ 515	\$ 653,045	\$ 137,009	(70,000)	\$ (62,122)	(7,878)
400	Property Services	659,314	17,665	443,211	44,216	189,552	\$ 184,532	5,020
510	Pupil Transportation	909,694		604,550	200,616	104,528	\$ 84,195	20,333
560	Tuition	484,295	(9,665)	427,946	133,718	(87,034)	\$ (150,118)	63,084
563	Special Ed Non Public Tuition	334,985		369,822	233,503	(268,340)	\$ (64,340)	(204,000)
5XX	Other Purchased Services	152,366	2,297	110,042	6,154	38,467	\$ 30,588	7,879
6XX	Supplies	435,739	(5,468)	387,988	24,158	18,125	\$ 13,283	4,842
7XX	Equipment & Capital	251,061	1,399	122,616	12,304	117,540	\$ 152,840	(35,300)
8XX	Dues & Fees & Other Objects	219,836	(6,743)	168,927	3,166	41,000	\$ 22,500	18,500
	Subtotal Non-Personnel Expense	\$ 4,166,829	\$ -	\$ 3,288,147	\$ 794,844	\$ 83,838	\$ 211,358	\$ (127,520)
	TOTAL FY2019	\$ 15,069,534	\$ -	\$ 10,527,520	\$ 794,844	\$ 3,747,170	\$ 3,772,371	\$ (25,201)

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.”

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