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

**June/July 2019**

Submitted by Todd Bendtsen, Business Manager

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**Business Report**

**2018-2019 Educational Financial System:** *Included for your review is a memo from Kathy Dempsey, Chief Financial Officer, stating that the State EFS system is open for the 2018-2019 report filing.*

**CASBO 2019-2020 Budget Survey:** *Included for your review is the 2019-2020 CASBO budget survey.*

**Service Level Agreement for E-Rate filing Services:** *Included for your review is the Service Level Agreement for E-Rate filing Services with E-Rate Online.*

**Audit Letter from Nora Chapman:** *Included for your review is a letter from Nora Chapman, Supervising Accounts Examiner, asking us to forward a corrective action plan about the auditors' recommendation that the Education Grants Fund bank reconciliation be done on a monthly basis. We responded to her that this would be completed in September 2019.*

**Roof Project Closeout Letter:** *Included for your review, is a letter from Kosta Diamantis, Director of Office of School Construction, closing out the Thomaston High School Roof Project. We owed \$35,126 to the State on this project.*

**Notice of Grant Award, School Security Grant:** *Included for your review, is the School Security Grant award. The Total Budget is \$210,339.80, the State share is \$138,214.28 and the local share is \$72,125.52*

**Town of Thomaston HVAC Service Agreement:** *Included for your review is the Town of Thomaston HVAC Service agreement.*

### 2018-2019 Budget Table without Encumbrances

The 2018-2019 Budget Table without Encumbrances shows the budget expended 99.17%. Expenditures for June 2019 for the 2018-2019 fiscal year are **\$2,174,129.36** and **\$141,772.33** for July 2019. Last year at this time, we were 97.24% expended. **Expenditures for July 2019 for the 2019-2020 fiscal year are \$516,003.46**

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	\$6,425,968.48	95.01%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,609,230.00		\$1,609,230.00	\$1,705,367.36	105.97%
<b>200 EMPLOYEE BENEFITS</b>	\$2,530,276.00		\$2,530,276.00	\$2,367,334.60	93.56%
<b>300 OTHER PROF TECH SERVICE</b>	\$719,539.00	(\$9485.00)	\$710,054.00	\$756,964.73	106.61%
<b>400 PROPERTY SERVICE</b>	\$659,314.00	\$18034.85	\$677,348.85	\$608,521.56	89.84%
<b>510 PUPIL TRANSPORTATION</b>	\$909,694.00		\$909,694.00	\$904,630.98	99.44%
<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	\$578,354.30	121.85%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$334,985.00		\$334,985.00	\$657,906.06	196.40%
<b>590 OTHER PURCHASED SERVICE</b>	\$152,023.00	\$2,296.82	\$154,319.82	\$177,994.81	115.34%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$205,604.00	(\$1,386.83)	\$204,217.17	\$186,779.05	91.46%
<b>641 TEXT BOOKS</b>	\$42,273.00	(\$4,936.82)	\$37,336.18	\$32,266.80	86.42%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$18,473.00	(65.00)	\$18,408.00	\$14,592.62	79.27%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$169,389.00	\$550.72	\$169,939.72	\$192,673.23	113.38%
<b>730 INSTRUCT EQUIPMENT</b>	\$18,733.00	9,800.00	\$28,533.00	\$64,259.48	225.21%
<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	\$64,469.59	29.89%
<b>890 OTHER OBJECTS</b>	\$219,836.00	(\$6,743.16)	\$213,092.84	\$194,407.56	91.23%
<b>TOTAL:</b>	<b>\$15,069,534.00</b>	<b>\$0.00</b>	<b>\$15,069,534.00</b>	<b>\$14,944,486.31</b>	<b>99.17%</b>

## 2018-2019 Budget Table with Encumbrances

The 2018-2019 Budget Table with Encumbrances shows the budget expended **99.26%**. Last year at this time, we were 97.83% 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		\$6,425,968.48	95.01%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,609,230.00		\$1,609,230.00		\$1,705,367.36	105.97%
<b>200 EMPLOYEE BENEFITS</b>	\$2,530,276.00		\$2,530,276.00		\$2,367,334.60	93.56%
<b>300 OTHER PROF TECH SERVICE</b>	\$719,539.00	(\$9485.00)	\$710,054.00		\$756,964.73	106.61%
<b>400 PROPERTY SERVICE</b>	\$659,314.00	\$18034.85	\$677,348.85	\$10,009.00	\$608,521.56	91.32%
<b>510 PUPIL TRANSPORTATION</b>	\$909,694.00		\$909,694.00		\$904,630.98	99.44%
<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		\$578,354.30	121.85%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$334,985.00		\$334,985.00		\$657,906.06	196.40%
<b>590 OTHER PURCHASED SERVICE</b>	\$152,023.00	\$2,296.82	\$154,319.82	\$377.00	\$177,994.81	115.59%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$205,604.00	(\$1,386.83)	\$204,217.17		\$186,779.05	91.46%
<b>641 TEXTBOOKS</b>	\$42,273.00	(\$4,936.82)	\$37,336.18		\$32,266.80	86.42%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$18,473.00	(65.00)	\$18,408.00		\$14,592.62	79.27%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$169,389.00	\$550.72	\$169,939.72	\$1,547.36	\$192,673.23	114.29%
<b>730 INSTRUCT EQUIPMENT</b>	\$18,733.00	9,800.00	\$28,533.00		\$64,259.48	225.21%
<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		\$64,469.59	29.89%
<b>890 OTHER OBJECTS</b>	\$219,836.00	(\$6,743.16)	\$213,092.84	\$1,535.00	\$194,407.56	91.95%
<b>TOTAL:</b>	<b>\$15,069,534.00</b>	<b>\$0.00</b>	<b>\$15,069,534.00</b>	<b>\$13,468.36</b>	<b>\$14,944,486.31</b>	<b>99.26%</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	\$3,881.00	100.00%
19-Jun	School Readiness	\$168,903.00	\$0.00	\$168,903.00	\$168,903.00	100.00%
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	\$18,499.11	100.00%
19-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	100.00%
<b>SUBTOTAL</b>		<b>\$211,694.76</b>	<b>\$0.00</b>	<b>\$211,694.76</b>	<b>\$211,694.76</b>	<b>100.00%</b>
20-Jun	IDEA Section 611	\$230,078.00	\$0.00	\$230,078.00	\$208,793.00	90.75%
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	\$78,780.19	95.36%
20-Jun	Title IIA	\$17,725.00	\$0.00	\$17,725.00	\$960.00	5.42%
<b>SUBTOTAL</b>		<b>\$348,952.00</b>	<b>\$0.00</b>	<b>\$348,952.00</b>	<b>\$307,069.19</b>	<b>88.00%</b>
<b>GRAND TOTAL</b>		<b>\$560,646.76</b>	<b>\$0.00</b>	<b>\$560,646.76</b>	<b>\$518,763.95</b>	<b>92.53%</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		\$ 6,425,968		\$ 337,231	\$ 272,426	64,805
112	Non-Certified Personnel Wages	1,609,230		1,705,367	-	\$ (96,137)		(96,137)
	Subtotal Wages	\$ 8,372,429	\$ -	\$ 8,131,335	\$ -	\$ 241,094	\$ 272,426	\$ (31,332)
200	Employee Benefits	2,530,276		2,367,335		162,941	\$ 94,000	68,941
	Subtotal Personnel Expense	\$ 10,902,705	\$ -	\$ 10,498,670	\$ -	\$ 404,035	\$ 366,426	\$ 37,609
300	Othr Prof Technical Services	\$ 719,539	\$ (9,485)	\$ 756,965		(46,911)		(46,911)
400	Property Services	659,314	18,035	608,522	10,009	58,818	\$ 514	58,304
510	Pupil Transportation	909,694		904,631		5,063	\$ (110,673)	115,736
560	Tuition	484,295	(9,665)	578,354		(103,724)	\$ (139,940)	36,216
563	Special Ed Non Public Tuition	334,985		657,906		(322,921)	\$ (164,120)	(158,801)
5XX	Other Purchased Services	152,366	2,297	177,995	377	(23,709)		(23,709)
6XX	Supplies	435,739	(5,838)	426,312	1,547	2,042		2,042
7XX	Equipment & Capital	251,061	11,399	140,624		121,836	\$ 159,472	(37,636)
8XX	Dues & Fees & Other Objects	219,836	(6,743)	194,408	1,535	17,150		17,150
	Subtotal Non-Personnel Expense	\$ 4,166,829	\$ -	\$ 4,445,717	\$ 13,468	\$ (292,356)	\$ (254,747)	\$ (37,609)
	<b>TOTAL FY2019</b>	<b>\$ 15,069,534</b>	<b>\$ -</b>	<b>\$ 14,944,387</b>	<b>\$ 13,468</b>	<b>\$ 111,679</b>	<b>\$ 111,679</b>	<b>\$ (0)</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.”*

*June/July Transfers: There are no transfers in June/July needing the Board’s approval.*