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**Thomaston Board of Education**

**Business and Financial Report**

**February  
2020**

Submitted by Todd Bendtsen, Business Manager

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**Business Report**

***ED245 and Letter from Ed Advanced:*** Included for your review is the ED245 and letter from Ed. Advanced about our participation in the Foothills Adult and Continuing Education/EdAdvance consortium to provide Adult education services.

## 2019-2020 Budget Table without Encumbrances

The 2019-2020 Budget Table without Encumbrances shows the budget expended 59.02%. Expenditures for February 2020 for the 2019-2020 fiscal year are **\$880,997.06**. Last year at this time, we were 58.52% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,741,659.00		\$6,741,659.00	\$3,710,666.77	55.04%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,750,507.00		\$1,750,507.00	\$1,090,550.54	62.30%
<b>200 EMPLOYEE BENEFITS</b>	\$2,612,788.00		\$2,612,788.00	\$1,530,929.91	58.59%
<b>300 OTHER PROF TECH SERVICE</b>	\$684,203.00	(\$1950.00)	\$682,253.00	\$547,850.68	80.30%
<b>400 PROPERTY SERVICE</b>	\$666,980.00		\$666,980.00	\$389,218.04	58.36%
<b>510 PUPIL TRANSPORTATION</b>	\$928,584.00		\$928,584.00	\$521,077.47	56.12%
<b>521 LIABILITY INSURANCE</b>	\$324.00		\$324.00	\$100.00	30.86%
<b>560 TUITION</b>	\$484,438.00		\$484,438.00	\$244,300.53	50.43%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$379,519.00		\$379,519.00	\$313,665.75	82.65%
<b>590 OTHER PURCHASED SERVICE</b>	\$86,232.00		\$86,232.00	\$41,494.55	48.12%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$180,080.00	\$3,221.76	\$183,301.76	\$160,653.30	87.64%
<b>641 TEXTBOOKS</b>	\$42,367.00		\$42,367.00	\$35,644.31	84.13%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$19,467.00	(1,161.76)	\$18,305.24	\$8,815.14	48.16%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$170,294.00		\$170,294.00	\$137,778.08	80.91%
<b>730 INSTRUCT EQUIPMENT</b>	\$78,413.00		\$78,413.00	\$82,049.46	104.64%
<b>735 TECHNOLOGY SOFTWARE</b>	\$9,940.00		\$9,940.00	\$17,696.47	178.03%
<b>739 OTHER EQUIPMENT</b>	\$245,472.00		\$245,472.00	\$65,762.93	26.79%
<b>890 OTHER OBJECTS</b>	\$175,859.00	(\$110.00)	\$175,749.00	\$105,755.14	60.17%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$9,004,009.07</b>	<b>59.02%</b>

### 2019-2020 Budget Table with Encumbrances

The 2019-2020 Budget Table with Encumbrances shows the budget expended **66.39%**. Last year at this time, we were 65.05% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00		\$3,710,666.77	55.04%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00		\$1,750,507.00		\$1,090,550.54	62.30%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00		\$1,530,929.91	58.59%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$1950.00)	\$682,253.00	\$161,736.25	\$547,850.68	104.01%
400 PROPERTY SERVICE	\$666,980.00		\$666,980.00	\$48,667.14	\$389,218.04	65.65%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$286,494.00	\$521,077.47	86.97%
521 LIABILITY INSURANCE	\$324.00		\$324.00		\$100.00	30.86%
560 TUITION	\$484,438.00		\$484,438.00	\$260,062.61	\$244,300.53	104.11%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$303,486.68	\$313,665.75	162.61%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$8,588.14	\$41,494.55	58.08%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$3,221.76	\$183,301.76	\$14,651.41	\$160,653.30	95.64%
641 TEXTBOOKS	\$42,367.00		\$42,367.00	223.62	\$35,644.31	84.66%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	2,699.50	\$8,815.14	62.90%
690 OTHER SUPPLIES & MATER	\$170,294.00		\$170,294.00	\$9,121.59	\$137,778.08	86.26%
730 INSTRUCT EQUIPMENT	\$78,413.00		\$78,413.00		\$82,049.46	104.64%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	0.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00		\$245,472.00	\$5,488.10	\$65,762.93	29.03%
890 OTHER OBJECTS	\$175,859.00	(\$110.00)	\$175,749.00	\$24,370.69	\$105,755.14	74.04%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$1,125,589.73</b>	<b>\$9,004,009.07</b>	<b>66.39%</b>

### **2019-2021 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>
20-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00		0.00%
20-Jun	School Readiness	\$175,203.00	\$0.00	\$175,203.00	\$84,529.40	48.25%
20-Jun	Title I	\$3,380.81	\$0.00	\$3,380.81	\$0.00	0.00%
20-Jun	Title IIA	\$19,179.00	\$0.00	\$19,179.00	\$11,682.00	60.91%
20-Jun	IDEA Section 611	\$19,095.30	\$0.00	\$19,095.30	\$7,049.51	36.92%
20-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$44,100.00	58.80%
<b>SUBTOTAL</b>		<b>\$220,739.11</b>	<b>\$0.00</b>	<b>\$220,739.11</b>	<b>\$147,360.91</b>	<b>66.76%</b>
21-Jun	IDEA Section 611	\$233,274.00	\$0.00	\$233,274.00	\$138,810.00	59.51%
21-Jun	IDEA Section 619	\$18,711.00	\$0.00	\$18,711.00	\$11,226.00	60.00%
21-Jun	Title I	\$82,161.00	\$0.00	\$82,161.00	\$40,500.00	49.29%
21-Jun	Title IIA	\$19,364.00	\$0.00	\$19,364.00	\$5,659.00	29.22%
<b>SUBTOTAL</b>		<b>\$353,510.00</b>	<b>\$0.00</b>	<b>\$353,510.00</b>	<b>\$196,195.00</b>	<b>55.50%</b>
<b>GRAND TOTAL</b>		<b>\$574,249.11</b>	<b>\$0.00</b>	<b>\$574,249.11</b>	<b>\$343,555.91</b>	<b>59.83%</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 2019-2020 fiscal year and some will be available through the 2020-2021 fiscal year.

## 2019-2020 Projection

*The 2019-2020 budget projection shows the budget projection of a \$17,461 deficit. The Salary line items are running a deficit surplus because of the additional duties given to the technology director and the cost to hire a Registered Behavior Technician for the new Therapeutic Learning Center (TLC) program at Black Rock School. The Employee Benefits line item is running a surplus because of less people on insurance than anticipated and a lower required pension contribution. The deficit in the Other Professional Services line is because of the new Human Resources Specialist contract with EdAdvance and the cost of a Clinician for the TLC program that will be paid to Effective School Solutions. Pupil Transportation is showing a surplus because of our ability to share costs using our transportation consortium. The Tuition line item is showing a deficit because of some unpaid bills from the prior fiscal year. A mild winter, low substitute teacher costs, and some staff turnover has resulted in the projection improving from the prior month.*

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 6,741,659		\$ 3,710,667		\$ 3,030,992	\$ 3,015,992	15,000
112	Non-Certified Personnel Wages	1,750,507	(527)	1,090,551	-	\$ 470,163	\$ 485,043	(14,880)
	Subtotal Wages	\$ 8,492,166	\$ (527)	\$ 4,801,218	\$ -	\$ 3,690,421	\$ 3,501,035	\$ 120
200	Employee Benefits	2,612,788		1,530,930		1,081,858	\$ 1,024,560	57,298
	Subtotal Personnel Expense	\$ 11,104,954	\$ (527)	\$ 6,332,148	\$ -	\$ 4,772,279	\$ 4,525,595	\$ 57,418
300	Othr Prof Technical Services	\$ 684,203	\$ (2,199)	\$ 547,851	\$ 161,736	(27,583)	\$ 12,367	(39,950)
400	Property Services	666,980	294	389,218	48,667	229,389	\$ 202,072	27,317
510	Pupil Transportation	928,584		521,077	286,494	121,013	\$ 93,793	27,220
560	Tuition	484,438		244,300	260,063	(19,925)	\$ 43,075	(63,000)
563	Special Ed Non Public Tuition	379,519		313,666	303,487	(237,634)	\$ (260,000)	22,366
5XX	Other Purchased Services	86,556		41,595	8,588	36,373	\$ 36,373	-
6XX	Supplies	412,208	1,355	342,890	26,696	43,977	\$ 33,452	10,525
7XX	Equipment & Capital	333,825	1,237	165,510	5,488	164,064	\$ 223,421	(59,357)
8XX	Dues & Fees & Other Objects	175,859	(160)	105,754	24,371	45,574	\$ 45,574	-
	Subtotal Non-Personnel Expense	\$ 4,152,172	\$ 527	\$ 2,671,861	\$ 1,125,590	\$ 355,248	\$ 430,127	\$ (74,879)
	TOTAL FY2019	\$ 15,257,126	\$ -	\$ 9,004,009	\$ 1,125,590	\$ 5,127,527	\$ 4,955,722	\$ (17,461)

### **2019-2020 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.”*

*February Transfers: There are no transfers for February needing the Board’s approval.*