
Thomaston Board of Education

Business and Financial Report

January 2020

Submitted by Todd Bendtsen, Business Manager

Business Report

Oil and Diesel Bid: *We have locked into the strike price of \$1.90 per gallon for oil and diesel.*

2019-2020 Budget Table without Encumbrances

The 2019-2020 Budget Table without Encumbrances shows the budget expended 53.24%. Expenditures for January 2020 for the 2019-2020 fiscal year are **\$1,376,802.91**. Last year at this time, we were 50.96% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00	\$3,164,656.51	46.94%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00		\$1,750,507.00	\$950,526.41	54.30%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00	\$1,500,707.15	57.44%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$1950.00)	\$682,253.00	\$535,351.08	78.47%
400 PROPERTY SERVICE	\$666,980.00		\$666,980.00	\$353,749.30	53.04%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$450,630.79	48.53%
521 LIABILITY INSURANCE	\$324.00		\$324.00		0.00%
560 TUITION	\$484,438.00		\$484,438.00	\$228,225.28	47.11%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$305,789.59	80.57%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$79,166.31	91.81%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$3,221.76	\$183,301.76	\$155,288.47	84.72%
641 TEXTBOOKS	\$42,367.00		\$42,367.00	\$35,644.31	84.13%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	\$8,815.14	48.16%
690 OTHER SUPPLIES & MATER	\$170,294.00		\$170,294.00	\$119,714.10	70.30%
730 INSTRUMENT EQUIPMENT	\$78,413.00		\$78,413.00	\$82,049.46	104.64%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00		\$245,472.00	\$24,891.33	10.14%
890 OTHER OBJECTS	\$175,859.00	(\$110.00)	\$175,749.00	\$110,110.31	62.65%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$8,123,012.01	53.24%

2019-2020 Budget Table with Encumbrances

The 2019-2020 Budget Table with Encumbrances shows the budget expended **61.09%**. Last year at this time, we were 59.25% 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		\$3,164,656.51	46.94%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00		\$1,750,507.00		\$950,526.41	54.30%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00		\$1,500,707.15	57.44%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$1950.00)	\$682,253.00	\$159,836.25	\$535,351.08	101.90%
400 PROPERTY SERVICE	\$666,980.00		\$666,980.00	\$50,217.68	\$353,749.30	60.57%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$286,494.00	\$450,630.79	79.38%
521 LIABILITY INSURANCE	\$324.00		\$324.00			0.00%
560 TUITION	\$484,438.00		\$484,438.00	\$276,137.86	\$228,225.28	104.11%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$311,362.84	\$305,789.59	162.61%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$8,320.58	\$79,166.31	101.46%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$3,221.76	\$183,301.76	\$18,875.27	\$155,288.47	95.01%
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	\$11,608.91	\$119,714.10	77.12%
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	\$45,650.72	\$24,891.33	28.74%
890 OTHER OBJECTS	\$175,859.00	(\$110.00)	\$175,749.00	\$25,389.57	\$110,110.31	77.10%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$1,196,816.80	\$8,123,012.01	61.09%

2019-2021 Grant Report

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

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
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	\$74,529.40	42.54%
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	\$36,750.00	49.00%
SUBTOTAL		\$220,739.11	\$0.00	\$220,739.11	\$130,010.91	58.90%
21-Jun	IDEA Section 611	\$233,274.00	\$0.00	\$233,274.00	\$115,675.00	49.59%
21-Jun	IDEA Section 619	\$18,711.00	\$0.00	\$18,711.00	\$9,355.00	50.00%
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%
SUBTOTAL		\$353,510.00	\$0.00	\$353,510.00	\$171,189.00	48.43%
GRAND TOTAL		\$574,249.11	\$0.00	\$574,249.11	\$301,199.91	52.45%

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 \$93,867 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. The Equipment and Capital line item is showing a deficit because of the cost of a new accounting software package that was not budgeted but required due to the unanticipated obsolescence of the district's current accounting software.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 6,741,659		\$ 2,646,300		\$ 4,095,359	\$ 4,100,448	(5,089)
112	Non-Certified Personnel Wages	1,750,507		816,863	-	\$ 470,163	\$ 489,043	(18,880)
	Subtotal Wages	\$ 8,492,166	\$ -	\$ 3,463,163	\$ -	\$ 5,029,003	\$ 4,589,491	\$ (23,969)
200	Employee Benefits	2,612,788		1,516,395		1,096,393	\$ 1,044,095	52,298
	Subtotal Personnel Expense	\$ 11,104,954	\$ -	\$ 4,979,558	\$ -	\$ 6,125,396	\$ 5,633,586	\$ 28,329
300	Othr Prof Technical Services	\$ 684,203	\$ (1,950)	\$ 535,351	\$ 159,836	(12,934)	\$ 47,016	(59,950)
400	Property Services	666,980		353,749	50,218	263,013	\$ 263,013	-
510	Pupil Transportation	928,584		450,631	286,494	191,459	\$ 164,239	27,220
560	Tuition	484,438		228,225	276,138	(19,925)	\$ 43,075	(63,000)
563	Special Ed Non Public Tuition	379,519		305,790	311,363	(237,634)	\$ (260,000)	22,366
5XX	Other Purchased Services	86,556		79,166	8,321	(931)	\$ (931)	-
6XX	Supplies	412,208	2,060	319,461	33,407	61,400	\$ 50,875	10,525
7XX	Equipment & Capital	333,825		124,639	45,651	163,535	\$ 222,892	(59,357)
8XX	Dues & Fees & Other Objects	175,859	(110)	110,110	25,389	40,250	\$ 40,250	-
	Subtotal Non-Personnel Expense	\$ 4,152,172	\$ -	\$ 2,507,122	\$ 1,196,817	\$ 448,233	\$ 570,429	\$ (122,196)
	TOTAL FY2019	\$ 15,257,126	\$ -	\$ 7,486,680	\$ 1,196,817	\$ 6,573,629	\$ 6,204,015	\$ (93,867)

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.”

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