

**SHELTON BOARD OF EDUCATION  
FINANCE COMMITTEE  
OCTOBER 19, 2011**

Arlene Liscinsky called the meeting to order at 5:02 p.m.

**Pledge of Allegiance**

**Roll Call:** Committee Members: Arlene Liscinsky, Win Oppel, Kathy Yolish, and Michael Pacowta (5:15).

**Also in Attendance:** Allan Cameron, Director of Finance; Freeman Burr, Superintendent of Schools; Board of Education Members, Kate Kutash and Timothy J. Walsh; and Deborah Keller, SEA President,

**Approval of Agenda**

**ACTION:** Win Oppel moved to approve the Agenda.  
Arlene Liscinsky seconded the motion.  
A vote was taken with all in favor. Motion carried.

**I. MINUTES OF THE FINANCE COMMITTEE MEETING OF SEPTEMBER 21, 2011**

**ACTION:** Kathy Yolish moved to approve the minutes of the September 21, 2011 Finance Committee Meeting.  
Arlene Liscinsky seconded the motion.  
A vote was taken with two abstentions. Motion carried.

**II. REVIEW AND APPROVAL OF FINANCIAL REPORTS**

**1. Object Summary (L2) for 2010-2011 School Year – no change**  
**Object Summary (L2) for 2011-2012 School Year**

Al Cameron proceeded to review L2 dated 10/19/2011.

**Salaries:** Salary journal entries were completed through September 2011. Teachers and administrators salaries were 16.6% expended compared with 13.0% in the previous two years. Three payrolls were issued in the month of September causing the numbers to appear ahead of last year at this time. Tutor expenditure appears over budget; however, as 12% of the students are special ed, about \$200,000 will be able to be charged off to IDEA. \$100,000 from teacher salaries will go to tutors. Vacancies will be filled with long-term subs with a potential cost savings over time. The call back list for teachers has expired.

The non-cert payroll was 25.0% committed vs. 21.1% at this time last year. Again, September was 3 payroll month. The comparisons will become more valid at the end of October.

**Benefits:** Health insurance, FICA and merit pension have been posted for September. The City has charged \$59,428 for unemployment for 3 months. Merit Pension for July was not posted. One-fourth of the year has gone by. When extrapolated, health insurance costs appear to be in a good place.

**Instructional Materials:** 30.1% of the budget has been committed vs. 41.0% last year. The elementary schools expended 27.9% of their budgets, SIS 51.8%, SHS 41.9%, and Special Education 44.2%, and Office of Instruction 18.2%.

**Program Improvement & Staff Development:** 75.3% of the budget was committed vs. 15.4% last year. Of the \$107,033 expended, approximately \$54,000 of the expended budget went to 163 individuals who worked the curriculum writing committees.

**Tuition:** \$841,788 has been expended through September 30<sup>th</sup>. \$667,039 has been encumbered. The Special Education Dept. has reported that all student outplacements have been encumbered with the exception of one out state placement made yesterday by DCF. Tuitions for Trumbull VoAg, Bpt. Aquaculture, ECA, RCA and Six to Six Magnet need to be encumbered.

**Transportation:** Buses are encumbered after October 1<sup>st</sup> to apportion the cost to the appropriate level. The encumbrances on the books presently have been rolled over from last year to allow the bills to be paid and will need to be adjusted for this year's rates and the October 1 census.

**Administrative Expenses:** 65.2% has been committed vs. 58.3% last year at this time. Internet services, some non-instructional supplies, and most of the dues and fees have been encumbered. Telephones are still being worked on.

**Heat and Utilities:** The fuel and water budgets have been encumbered and need to be adjusted. Natural gas and electricity are being worked on.

**Building and Equipment Services:** 24.8% of the budget has been committed vs. 41.5% last year. Service contracts and equipment rentals are still being encumbered. Projects included in the payments for this year include parking lot striping, carpet cleaning, and grease traps.

**Support Services:** 61.7% committed vs. 31.2% last year. The liability premium has increased significantly.

**Equipment:** 53.6% expended vs. 13.5% last year and 14.9% the year before. The purchases were mainly for furniture for the new computer labs that are being installed in each school. Additionally, there are furniture replacements based on a list prioritized by the school principals and the Assistant Superintendent of Schools.

The audit has begun. The auditors have finished most of the routine tests in payroll and accounts payable. They were scheduled to return in October to review the ED001 and do some "clean up". A reconciliation recently e-mailed to the City reported YTD cash disbursements of \$62,98963.60 plus open purchase orders of \$103,025.97 leaving an unspent balance of \$7340.43 as of June 30<sup>th</sup>.

Athletic Account Balance as of 10/17/11 was \$174,168.53. 10/17/11 balance in the parking account was \$17,650.00. \$103,800.00 has been collected for Pay to Participate. 25 refunds have been made totaling \$5,331.25 for a balance of \$98,468.75. A report was handed out. It is expected to approach 1000 applications for "Free and Reduced Lunch" this year.

**ACTION:** Win Oppel moved to approve the Object Summary (L2) for the 2011-2012 school year.  
Kathy Yolish seconded the motion.  
A vote was taken with all in favor. Motion carried.

## **2. Check Registers and Cash Disbursement Journals**

**ACTION:** Kathy Yolish moved to approve the Check Registers and the Cash Disbursement Journals for September 16, 2011 (2011-2012); September 21, 2011 (2011-2012); September 22, 2011 (2011-2012); September 23, 2011 (2011-2012); September 29, 2011 (2011-2012); and September 30, 2011 (2011-2012).  
Arlene Liscinsky seconded the motion.  
A vote was taken with all in favor. Motion carried.

Petty Cash summary was handed out. Reconciliations to the City GM360L dated 10/18/2011 was handed out for review.

## **III. OLD BUSINESS**

- Budget Schedule** draft of dates is still being worked on. Budget input will be solicited from all of the principals.
- HRIS/PR system** is in the process of being implemented and is reported to be on time for January 1, 2012.
- A handout regarding **savings in the 2011-2012 Teacher's salary account** was modified from last month to show savings from transferring the costs of an enrichment teacher and an SHS reading teacher to grants. A motion is being prepared to bring to the entire board for approval the list of expenditures and savings thus approving an Enrichment Teacher.

## **IV. NEW BUSINESS**

### **1. Consideration of other business that may appropriately come before this committee.**

The committee briefly discussed a state mandate that phases in student success plans that may require additional guidance support.

**V. ADJOURNMENT**

**ACTION:** Win Oppel moved to adjourn the meeting.  
Michael Pacowta seconded the motion.  
A vote was taken with all in favor. Motion carried. The meeting was adjourned  
at 6:20 p.m.

Respectfully submitted,

Faith B. Hack  
Recording Secretary