

Finance Subcommittee Meeting

Thursday, January 19, 2012 6:00 PM

Board of Education Conf. Room E Central Office, 1 School Street, PO Box 253,
Bethel, CT 06801

1. **Budget Transfers**

2. **Audit Reports**

3. **Audience Participation**

4. **Other**

BETHEL BOARD OF EDUCATION

Briefing Summary

Date of Briefing to the Board: January 19, 2012

Presenter: Teri Yonsky, Director of Fiscal Services

Topic: October 1 through December 31 Fiscal 11-12 Budget Transfers

Importance of this topic to the Board: Fiscal oversight

Key Points of the Briefing:

* The detail of several significant transfers is as follow:

- 1) Transfer #8 – Purchase of iPads at the high school
- 2) Transfers 13 & 14 – Purchases of SMART response systems and MacBook laptops at the middle school
- 3) Transfer #15 – Purchase of iPads at middle school
- 4) Transfer #28 – Purchase of INFOSNAP software for student tracking
- 5) Transfers #30 & 34 – Timing of required spending of Title 1 grant resulted in Tutors being charged to the grant and Curriculum costs charged to budget
- 6) Transfer #33 – Transfer of out-placement funds to cover specialized program for several students to keep them in-district

Summary of the Briefing:

Total transfers for the period equal \$105,783

Action Requested of the Board of Education:

(State the motion if requested)

Recommended Motion: "That the Board of Education approve the budget transfers for the period of October 1 to December 31 of fiscal 2011-12 as presented by the Director of Fiscal Services.

BETHEL BUDGET 2011-12
BUDGET TRANSFERS July 1, 2011 through December 31, 2011
DETAIL BY OBJECT CODE

1/17/2012

	Account	Description	Increased	Decreased	Notes
1	100.11.1200.101.3302	Conference Registration - HS - SPED	605		Principal's Request
	100.11.1200.101.6110	Instructional Supplies - HS - SPED		-605	
	Total for Request		605	-605	
2	100.11.1100.107.5800	Travel - HS - Language Arts	700		Principal's Request
	100.11.1100.108.5800	Travel - HS - Math	1,997		
	100.11.1100.108.3302	Conference Registration - HS - Math		-997	
	100.11.1100.108.6410	Textbooks - HS - Math		-1,000	
	100.11.2410.101.6901	Other Expenses - HS		-700	
Total for Request		2,697	-2,697		
3	100.11.1100.106.6110	Instructional Supplies - HS - Tech Ed	125		Principal's Request
	100.11.1100.103.5800	Travel - HS - Business		-125	
	Total for Request		125	-125	
4	100.11.1100.112.6410	Textbooks - HS - Science	1,876		Principal's Request
	100.11.1100.112.3302	Conference Registration - HS - Science		-160	
	100.11.1100.112.5101	Transportation - HS - Science		-1,000	
	100.11.1100.112.5800	Travel - HS - Science		-576	
	100.11.1100.112.8100	Dues & Fees - HS - Science		-140	
Total for Request		1,876	-1,876		
5	100.11.1100.108.6410	Textbooks - HS - Math	170		Principal's Request
	100.11.1100.108.5109	Transportaion - HS - Math		-170	
	Total for Request		170	-170	
6	100.11.1100.112.7303	Instructional Eqpmt - HS - Science	1,252		Principal's Request
	100.11.1100.112.4303	Eqpmt Repair - HS - Science		-552	
	100.11.1100.112.6110	Instructional Supplies - HS - Science		-700	
	Total for Request		1,252	-1,252	
7	100.11.1100.112.7304	Tech Eqpmt - HS - Science	1,524		Principal's Request
	100.11.1100.101.7303	Instructional Eqpmt - HS		-762	
	100.11.1100.112.6110	Instructional Supplies - HS - Science		-762	
	Total for Request		1,524	-1,524	
8	100.16.2230.119.7304	Tech Equipment	17,310		Principal's Request
	100.11.1100.101.7303	Instructional Eqpmt - HS		-15,115	
	100.11.1100.107.3302	Conference Registration - HS - Language Arts		-621	
	100.11.1100.107.6410	Textbooks - HS - Language Arts		-1,573	
Total for Request		17,310	-17,310		
9	100.11.1100.103.8100	Dues & Fees - HS - Business	255		Principal's Request
	100.11.1100.112.8100	Dues & Fees - HS - Science	124		
	100.11.2410.101.8100	Dues & Fees - HS	333		
	100.11.1100.103.6110	Instructional Supplies - HS - Business		-255	
	100.11.1100.108.6110	Instructional Supplies - HS - Math		-8	
	100.11.1100.112.6110	Instructional Supplies - HS - Science		-124	
	100.11.2410.101.6901	Other Expenses - HS		-325	
Total for Request		712	-712		

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	Account	Description	Increased	Decreased	Notes
10	100.12.1100.110.4301	Repair & Mx - MS - Phys Ed	432		
	100.12.1100.110.6110	Instructional Supplies - MS - Phys Ed		-432	Principal's Request
	Total for Request		432	-432	
11	100.12.2410.101.5800	Travel - MS	850		
	100.12.1100.101.6110	Instructional Supplies - MS		-850	Principal's Request
	Total for Request		850	-850	
12	100.12.2410.101.7302	Furniture & Fixtures - MS	440		
	100.12.1100.101.6110	Instructional Supplies - MS		-440	Principal's Request
	Total for Request		440	-440	
13	100.12.1100.101.7304	Tech Eqpmt - MS	3,042		
	100.12.1100.104.6410	Textbooks - MS - Foreign Language		-3,042	Principal's Request
	Total for Request		3,042	-3,042	
14	100.12.1100.101.7304	Tech Eqpmt - MS	2,399		
	100.12.1100.102.6110	Instructional Supplies - MS - Art		-925	
	100.12.1100.109.6110	Instructional Supplies - MS - Music		-700	Principal's Request
	100.12.1100.113.6110	Instructional Supplies - MS - Social Studies		-339	
	100.12.2120.101.6110	Instructional Supplies - MS - Guidance		-435	
Total for Request		2,399	-2,399		
15	100.16.2230.119.7304	Tech Equipment	4,519		
	100.12.1100.101.6110	Instructional Supplies - MS		-1,366	
	100.12.1100.101.7304	Tech Eqpmt - MS		-68	Principal's Request
	100.12.2220.101.6110	Instructional Supplies - MS - Library		-2,878	
	100.12.2220.101.6411	Library Books - MS - Library		-207	
Total for Request		4,519	-4,519		
16	100.16.2210.101.7306	Tech Software - Curriculum	799		
	100.12.1100.101.6110	Instructional Supplies - MS		-280	Principal's Request
	100.12.1100.112.6110	Instructional Supplies - MS - Science		-519	
Total for Request		799	-799		

BETHEL BUDGET 2011-12
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1/17/2012

Account	Description	Increased	Decreased	Notes
17	100.13.2410.101.5800	Travel - BS	1,558	
	100.13.2410.101.6412	Reference Materials - BS		-1,558
	Total for Request		1,558	-1,558
18	100.13.1100.111.6110	Instructional Supplies - BS - Reading	503	
	100.13.2410.101.5800	Travel - BS		-80
	100.13.2410.101.7302	Furniture & Fixtures - BS		-2
	100.13.2410.101.8100	Dues & Fees - RS		-421
Total for Request		503	-503	Principal's Request
19	100.13.2410.101.6412	Reference Materials - BS	653	
	100.13.1100.101.5500	Printing - BS		-653
	Total for Request		653	-653
20	100.13.2410.101.7302	Furniture & Fixtures - BS	1	
	100.13.2410.101.6412	Reference Materials - BS		-1
	Total for Request		1	-1
21	100.16.2210.101.7306	Tech Software - Curriculum	533	
	100.13.1100.112.6110	Instructional Supplies - BS - Science		-533
	Total for Request		533	-533
22	100.14.2410.101.3302	Conference Registration - JS	1,000	
	100.14.1100.101.6110	Instructional Supplies - JS		-1,000
	Total for Request		1,000	-1,000
23	100.14.1100.109.4303	Equipment Repair - JS - Music	100	
	100.14.1100.108.6110	Instructional Supplies - JS - Math		-100
	Total for Request		100	-100
24	100.14.1100.101.7304	Tech Equipment - JS	1,200	
	100.14.1100.101.6110	Instructional Supplies - JS		-1,000
	100.14.1100.108.6410	Textbooks - JS - Math		-200
Total for Request		1,200	-1,200	Principal's Request
25	100.16.2210.101.7306	Tech Software - Curriculum	533	
	100.15.1100.108.6410	Textbooks - RS - Math		-533
	Total for Request		533	-533

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Account	Description	Increased	Decreased	Notes
26 100.16.2210.101.3302	Conference Registration - Curriculum	2,000		Associate Superintendent's Request
100.16.2210.101.6115	Standardized Testing - Curriculum		-2,000	
Total for Request		2,000	-2,000	
27 100.16.2210.101.3303	Conference Reg - Associate Super.	500		Associate Superintendent's Request
100.16.2210.101.5500	Printing - Curriculum		-500	
Total for Request		500	-500	
28 100.16.2210.101.3506	Purchased Software Svcs - Curriculum	5,700		Associate Superintendent's Request
100.16.2210.101.6901	Other Expenses - Curriculum		-5,700	
Total for Request		5,700	-5,700	
29 100.16.2210.101.5500	Printing - Curriculum	1,000		Associate Superintendent's Request
100.16.2210.101.6901	Other Expenses - Curriculum		-1,000	
Total for Request		1,000	-1,000	
30 100.16.2210.101.6110	Instructional Supplies - Curriculum	10,000		Associate Superintendent's Request
100.16.2210.903.1210	Tutors - Summer school		-10,000	
Total for Request		10,000	-10,000	
31 100.16.2210.101.7304	Tech Equipment - Curriculum	3,000		Associate Superintendent's Request
100.16.2210.101.6110	Instructional Supplies - Curriculum		-3,000	
Total for Request		3,000	-3,000	
32 100.16.2130.101.5800	Travel - Health Services	300		SPED Director's Request
100.16.2130.101.6112	Health Supplies - Health Services		-300	
Total for Request		300	-300	
33 100.16.1200.101.3202	Prof SPED Educational Services	77,000		Fiscal Director's Request
100.16.1200.122.5604	Tuition - SPED - CT Private		-77,000	
Total for Request		77,000	-77,000	
34 100.16.2210.101.6901	Other Expenses - Curriculum	10,000		Fiscal Director's Request
100.16.2210.903.1210	Tutors - Summer school		-10,000	
Total for Request		10,000	-10,000	

BETHEL BUDGET 2011-12
BUDGET TRANSFER SUMMARY BY PERIOD

1/17/2012

Object Codes		Approved Budget	1st Quarter Adjustments	2nd Quarter Adjustments	Total Transfers	Final Budget
Salaries	1000	25,971,979	0	-20,000	-20,000	25,951,979
Employee Benefits	2000	6,485,635	0	0	0	6,485,635
Professional Services	3000	520,828	892	85,027	85,919	606,747
Purchased Property Services	4000	539,025	-8,955	-20	-8,975	530,050
Other Purchased Services	5000	3,780,907	3,104	-73,699	-70,595	3,710,312
Supplies	6000	1,048,719	-28,867	-12,064	-40,931	1,007,788
Property	7000	67,850	32,749	20,605	53,354	121,204
Miscellaneous	8000	53,101	1,077	151	1,228	54,329
Total Budget		38,468,044	0	0	0	38,468,044
Total Transfers From			-37,822	-105,783	-140,501	
Total Transfers To			37,822	105,783	140,501	
% of Total Budget					0.37%	

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BUDGET TRANSFERS - July 1, 2011 through December 31, 2011
DETAIL BY REQUESTED TRANSFER

1/17/2012

Account	Description	Increased	Decreased	
100.16.2210.903.1210	Tutors - Summer school		-20,000	
	Total for Account 1000	0	-20,000	-20,000
No Transfers from this Account				
	Total for Account 2000	0	0	0
100.11.1100.107.3302	Conference Registration - HS - Language Arts	0	-621	
100.11.1100.108.3302	Conference Registration - HS - Math	0	-997	
100.11.1100.112.3302	Conference Registration - HS - Science	0	-160	
100.11.1200.101.3302	Conference Registration - HS - SPED	605	0	
100.14.2410.101.3302	Conference Registration - JS	1,000	0	
100.16.1200.101.3202	Prof SPED Educational Services	77,000	0	
100.16.2210.101.3302	Conference Registration - Curriculum	2,000	0	
100.16.2210.101.3303	Conference Reg - Associate Super.	500	0	
100.16.2210.101.3506	Purchased Software Svcs - Curriculum	5,700	0	
	Total for Account 3000	86,805	-1,778	85,027
100.11.1100.112.4303	Eqpmt Repair - HS - Science	0	-552	
100.12.1100.110.4301	Repair & Mx - MS - Phys Ed	432	0	
100.14.1100.109.4303	Equipment Repair - JS - Music	100	0	
	Total for Account 4000	532	-552	-20
100.11.1100.103.5800	Travel - HS - Business	0	-125	
100.11.1100.107.5800	Travel - HS - Language Arts	700	0	
100.11.1100.108.5109	Transportaion - HS - Math	0	-170	
100.11.1100.108.5800	Travel - HS - Math	1,997	0	
100.11.1100.112.5101	Transportation - HS - Science	0	-1,000	
100.11.1100.112.5800	Travel - HS - Science	0	-576	
100.12.2410.101.5800	Travel - MS	850	0	
100.13.1100.101.5500	Printing - BS	0	-653	
100.13.2410.101.5800	Travel - BS	1,558	-80	
100.16.1200.122.5604	Tuition - SPED - CT Private	0	-77,000	
100.16.2130.101.5800	Travel - Health Services	300	0	
100.16.2210.101.5500	Printing - Curriculum	1,000	-500	
	Total for Account 5000	6,405	-80,104	-73,699

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DETAIL BY REQUESTED TRANSFER

1/17/2012

Account	Description	Increased	Decreased	
100.11.1100.103.6110	Instructional Supplies - HS - Business	0	-255	
100.11.1100.106.6110	Instructional Supplies - HS - Tech Ed	125	0	
100.11.1100.107.6410	Textbooks - HS - Language Arts	0	-1,573	
100.11.1100.108.6110	Instructional Supplies - HS - Math	0	-8	
100.11.1100.108.6410	Textbooks - HS - Math	170	-1,000	
100.11.1100.112.6110	Instructional Supplies - HS - Science	0	-1,586	
100.11.1100.112.6410	Textbooks - HS - Science	1,876	0	
100.11.1200.101.6110	Instructional Supplies - HS - SPED	0	-605	
100.11.2410.101.6901	Other Expenses - HS	0	-1,025	
100.12.1100.101.6110	Instructional Supplies - MS	0	-2,936	
100.12.1100.102.6110	Instructional Supplies - MS - Art	0	-925	
100.12.1100.104.6410	Textbooks - MS - Foreign Language	0	-3,042	
100.12.1100.109.6110	Instructional Supplies - MS - Music	0	-700	
100.12.1100.110.6110	Instructional Supplies - MS - Phys Ed	0	-432	
100.12.1100.112.6110	Instructional Supplies - MS - Science	0	-519	
100.12.1100.113.6110	Instructional Supplies - MS - Social Studies	0	-339	
100.12.2120.101.6110	Instructional Supplies - MS - Guidance	0	-435	
100.12.2220.101.6110	Instructional Supplies - MS - Library	0	-2,878	
100.12.2220.101.6411	Library Books - MS - Library	0	-207	
100.13.1100.111.6110	Instructional Supplies - BS - Reading	503	0	
100.13.1100.112.6110	Instructional Supplies - BS - Science	0	-533	
100.13.2410.101.6412	Reference Materials - BS	653	-1,560	
100.14.1100.101.6110	Instructional Supplies - JS	0	-2,000	
100.14.1100.108.6110	Instructional Supplies - JS - Math	0	-100	
100.14.1100.108.6410	Textbooks - JS - Math	0	-200	
100.15.1100.108.6410	Textbooks - RS - Math	0	-533	
100.16.2130.101.6112	Health Supplies - Health Services	0	-300	
100.16.2210.101.6110	Instructional Supplies - Curriculum	10,000	-3,000	
100.16.2210.101.6115	Standardized Testing - Curriculum	0	-2,000	
100.16.2210.101.6901	Other Expenses - Curriculum	10,000	-6,700	
	Total for Account 6000	23,327	-35,390	-12,064
100.11.1100.101.7303	Instructional Eqpmt - HS	0	-15,877	
100.11.1100.112.7303	Instructional Eqpmt - HS - Science	1,252	0	
100.11.1100.112.7304	Tech Eqpmt - HS - Science	1,524	0	
100.12.1100.101.7304	Tech Eqpmt - MS	5,441	-68	
100.12.2410.101.7302	Furniture & Fixtures - MS	440	0	
100.13.2410.101.7302	Furniture & Fixtures - BS	1	-2	
100.14.1100.101.7304	Tech Equipment - JS	1,200	0	
100.16.2210.101.7304	Tech Equipment - Curriculum	3,000	0	
100.16.2210.101.7306	Tech Software - Curriculum	1,865	0	
100.16.2230.119.7304	Tech Equipment	21,829	0	
	Total for Account 7000	36,553	-15,948	20,605

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1/17/2012

Account	Description	Increased	Decreased	
100.11.1100.112.8100	Dues & Fees - HS - Science	0	-140	
100.11.1100.103.8100	Dues & Fees - HS - Business	255	0	
100.11.1100.112.8100	Dues & Fees - HS - Science	124	0	
100.11.2410.101.8100	Dues & Fees - HS	333	0	
100.13.2410.101.8100	Dues & Fees - RS	0	-421	
	Total for Account 8000	712	-561	151
	Total Transfers From:		(105,782)	
	Total Transfers To:	105,782		