Ashford Board of Education Ashford, Connecticut

Meeting Agenda
February 19, 2015
7:30 pm
Ashford School
Library/Media Center

- 1. Call To Order
- 2. Persons to be Heard
 - a. FY 16 Public Budget Input
- 3. Communications
- 4. Approval of Minutes: 02/05/2015
- 5. Board Worksession FY 16 Budget
 - a. Review and Discussion of Budget Proposal Dated 2/19/15
 - b. Review of Non Union Staff Wage Increases
- 6. Second Opportunity for FY 16 Budget Input
- 7. New Business
 - a. Request for Family and Medical Leave
- 8. Old Business
 - a. Follow Up: MEUI Sick Bank Proposal
 - b. Future Planning: MEUI Negotiations and CABE Worksession
 - c. Approval of 2015-2016 Ashford School Calendar
- 9. Next Meeting Date/Agenda Items
- 10. Superintendent Evaluation (Executive Session Anticipated)
- 11. Adjournment

Ashford Board of Education Goals

The Ashford Board shall:

- 1. Initiate policies and practices, as well as devote appropriate resources, towards the improvement of Ashford students on Connecticut standardized testing.
- 2. Promote instructional practices rooted in the individual skills, talents, needs and performance of the student.
- 3. Initiate mechanisms for improved and effective communication with the community as well as town leaders and other town boards and committees.
- 4. Develop a three-year school improvement plan that presents, and explains, an optimal path towards educational excellence in Ashford.

All meetings, conferences, programs and activities at Ashford School are available, without discrimination, to individuals with disabilities as defined by the Rehabilitation Act of 1973 and/or Title II of the American with Disabilities Act. Individuals with disabilities requesting relocation of this meeting should call the Superintendent at 429-1927 or e-mail a request to jplongo@ashfordct.org not later than 2 working days prior to the meeting. Hearing impaired individuals may communicate their request for accommodations by using the e-mail address above, or calling the State of CT TDD relay service (800) 842-2880 or the national relay service number (800) 855-2880.

Enclosures: Minutes; FY 16 Budget Proposal (2/19/15); 15-16 Calendar;

2014-2015 YEARBOOK

It's yearbook time again! We hope you will show your support for the eighth graders and preserve your memories by purchasing a yearbook. This year's book will be professionally printed in <u>full color</u> and is \$20. Don't miss out on signing yearbooks! Your orders must be in by February 27, 2015. Please turn money and orders in to Ms. Rhubin.

The Yearbook staff is also soliciting sponsors for this year's book. Sponsor's taglines will appear at the bottom of each page. Your tagline may relate to your private business, or it could be a message to the class. *It should be no more than 75 characters long*. If you think about it, you probably have something you would like to say to this class. Even a congratulations message or good luck wish means so much!

Some examples of what you might write are:

- Sponsored by: Jayward T. Rodgers of Rodgers Company, Hartford
- "Good luck in high school Christy!" Love, Maria Walters.
- The 7th grade basketball players wish you a bright future!

Please fill out the form below and return it to Ms. Rhubin's mailbox with your money (checks made out to the *Ashford Yearbook*) by **Feb. 27, 2015.** Thank you for your support!

2014-2015 Yearbook
Name
Check the option/s you would like:
I would like to order a full color, professionally printed yearbook. My payment (\$2 cash or check to Ashford Yearbook) is attached.
I would like to sponsor a page for \$5.00 (cash, or check to Ashford Yearbook is attached). My sponsor note is:

Additional forms are available from Ms. Rhubin. Please feel free to use the back of this form for multiple messages.

February 5, 2015

The health office had a total of 618 visits in the month of January. This includes illness visits as well as treatments for diabetes, medication administration and performing g-tube feedings. The mandated scoliosis screening was also completed in January on all students in grades 5-8.

The health office has also been involved in an employee wellness program for the second annual Ashford Biggest Loser. This will run for 12 weeks with a weekly workout together and a Friday weigh in.

The Across the Smiles Mobile Dental Program will be rescheduled for February 26 and March 4. They need to come twice due to all of their rescheduling because of the weather.

Martha Sibley-Jett RN BSN Ashford School Nurse

Ashford School -- Ashford, CT

Population Selection

School:

Ashford School

Grade:

All

Teacher:

All Teachers

Gender: Classification:

Both

Status: Track: Active Any Any

Ethnicity:

Report Criteria

Start: 01/01/2015 End: 01/31/2015

Sort By: School

Printed By: Martha Sibley-Jett
Database Year: Current Year (2015)

Race: City, State, Zip:

Any Any

Language:

Any

Activity: Special Ed: None Any

Date Selection Mode:

None

Health Services Summary by School sorted by School(Ascending)

Ashford School

Injury Event: 81

Med. Admins: 208

Screenings: 0

Illness Event: 218

Treatments: 104

Admin Visits: 272

Management: 0

Other Health: 68

Unduplicated Students: 156

Total Visits: 346



January 19, 2015

First Selectman Michael J. Zambo Selectman Ralph H. Fletcher Selectman William A. Falletti Town of Ashford 5 Town Hall Road Ashford, CT 06278 (Sent via email and USPS)

Dear Ashford Friends:

I've been instructed by Ms. Abikoff to write you and request that you (a) make a contribution toward the Town and BOE's current CCJEF membership fees that are due, and (b) add next year's CCJEF membership fee to your FY16 budget.

The CCJEF school finance lawsuit, filed in November 2005, will finally be heading to trial shortly, presumably later this spring. Since CCJEF's founding in 2004, the market-equivalent of millions of dollars of legal work have been invested by our pro bono legal counsel (Yale Law School's Education Adequacy Clinic, NYC-based Debevoise & Plimpton LLP, and David Rosen & Associates PC, based in New Haven) on behalf of CT schoolchildren and the municipalities, school districts, education-related organizations, and parents that comprise our broad-based coalition. The Town of Ashland, its BOE and PK-8 school community (as well as Regional School District #19, which is a separate member), have been a part of this plaintiff coalition almost from the start.

While CCJEF legal services are provided pro bono, the coalition is responsible for supporting the litigation with research services and related support; payment of all direct costs pertaining to expert witnesses and their studies, travel costs, and fees for their testimony; and all costs necessary to sustain even a barebones advocacy/outreach organization that brings together a broad cross-section of CT municipalities and school districts committed to holding the State accountable for meeting its constitutional obligations to adequately and equitably fund our public schools.

CCJEF's fee structure, based on town population, was established in late 2004 and includes membership for the local BOE. No increase in those fees has ever been contemplated, surely a rare feat. Ashland's fee, at \$1,500 per year, is the lowest of any CCJEF town, as Ashland is our smallest town member. That amount includes membership for the Ashland BOE, which under our bylaws holds a separate membership with independent voting rights. (Ironically, any school district that chooses to join CCJEF on its own, without the support of its town, pays an annual fee of \$1,500.)

Ashland has seemingly "fallen between the cracks" in terms of CCJEF billing processes and/or we were inattentive to the rather unique formal procedures required to collect payment from the Town. As a consequence, over the years we have received your payment of \$1,500 only for FY06, FY07, FY11, and FY12. Our records show invoices for some of the "missing" years (e.g., FY13), though not all of them (e.g., I found no copy of an invoice for FY14), but clearly too little was done at our end in terms of following up with you folks in a timely manner. This certainly was not due to any lack of interest on our part in ensuring your ongoing involvement in the coalition and lawsuit, and both the Town and BOE have, of course, continued to be counted among our "active" members. After all, maintaining a coalition that embraces towns and school districts of all sizes, geographic location, wealth level, and population mix is very important to the success of CCJEF's efforts to bring about a rational, fair, sustainable, and adequately funded school finance system. We'll need the diversity that our membership affords when it comes time to devise desired policy remedies, assess and vote on any proposed settlement, or fulfill whatever other key future decisions or actions plaintiffs will be called upon to render.

With trial at our doorstep, along with incoming costs pertaining to expert witnesses, it is now imperative that all CCJEF members do their best to bring their accounts current through FY15. Thus, we ask that you please find \$1,500 from within your current budget to pay your FY15 invoice. Even a partial payment now, with the balance hopefully to be found as the fiscal year ends, would be greatly appreciated and serve to bring your account up-to-date in our records.

Secondly, would you please add the FY16 membership fee of \$1,500 to your proposed budget.

Let me close by reminding you that Ashford taxpayers and school community have a significant stake in the success of this litigation. Ashford today receives about \$6,400 per pupil in ECS aid, or about 40.4% of its Net Current Expenditures per Pupil. Earlier, however, CCJEF's 2005 adequacy cost study (based on State standards and cost structures in place as of 2004) found that your students were about \$2,100 underfunded by the State. Surely no one believes that in the interim the State has fully funded all its education mandates or done anything other than arbitrarily manipulate the ECS formula and continue to grossly underfund Special Education and pupil transportation, rather than to base its funding system on what it truly costs for schools to provide an adequate education to all students and a fair and equitable assessment of each community's ability to contribute toward that essential goal. That CCJEF seeks to shift a substantial share of the burden for an adequately funded ECS off local property taxes and onto the State, in accordance with its constitutional obligations, holds much promise for providing Ashland long-lasting property tax relief.

Should an in-person presentation by CCJEF before the Board of Selectmen, Finance, BOE, and/or general public be helpful to you, we'd be happy to oblige.

Thank you for your consideration in this matter and for your past years of support.

Dianne Kaplan deVries, Ed.D. CCJEF Project Director P.O. Box 260398 Hartford, CT 06126 (603) 325-5250 m

Cc: Christine K. Abikoff, Selectmen's Administrative Asst. Ashford Superintendent James P. Longo Lee Erdmann, CCJEF VP & Executive Director

TOWN OF ASHFORD Office of the Selectmen

Michael J. Zambo First Selectman

17 February 2015

Dr. Dianne Kaplan deVries CCJEF Project Director P.O. Box 260398 Hartford, CT 06126

Dear Dr. deVries:

At our Selectmen's Meeting of Saturday, February 14, 2015, we discussed your letter of January 19, 2015 asking that we include an appropriation request in the amount of \$1,500 in the 2015-2016 Ashford general government budget. The Board of Selectmen agreed to add that request to our preliminary budget document but had to deny your request for prior year funding.

A review of our records shows the following history of funding to CCJEF/J.N. Frank Legal Services:

Ashford budget allocated \$1,500 which was paid
Ashford budget allocated \$1,500 which was paid
Ashford budget allocated \$1,500 for which no request for payment was received
Ashford budget allocated \$1,500 for which no request for payment was received
Ashford budget allocated \$1,500 which was paid
Ashford budget allocated \$1,500 which was paid
No budget request was received
Ashford budget allocated \$1,500 for which no request for payment was received
No budget request was received
No budget request was received

While we appreciate the effort that has been put into the CCJEF school finance lawsuit, we cannot revive prior year appropriations as you request.

Sincerely yours,

Michael J. Zambo First Selectman

Cc: James Longo, Ashford School Superintendent Lee Erdmann, CCJEF Vice President and Executive director

5 Town Hall Road, Ashford, Connecticut 06278 Tel: 860-487-4400 Fax: 860-487-4430 Email: Selectmen@ashfordtownhall.org
The Town of Ashford is an equal opportunity provider and employer

Reconciliation calculation for BOE using Grants Expenditure Control Nov. 2014

1404. 2014					_	Total
_	<u> </u>	Debit	Credit	Total	Town	Difference
Per report:		-		-		
	Fund 9 - Title III	116.85		116.85		
	Fund 10 IDEA B611	27,110.02	37,257.00	(10,146.98)		
	Fund 11 - Readiness	24,011.85	41,236.00	(17,224.15)		
	Fund 12 - KARE	4,291.00	7,092.00	(2,801.00)		
	Fund 13 - Security	-	-	-		
	Fund 14 - Title I	-	6,437.00	(6,437.00)		
	Fund 15 - Title II Part A 14/16		2,159.00	(2,159.00)		
	Fund 16 - Title II Part A 13/15	3,500.00	6,785.00	(3,285.00)		
	Fund 17 - Readiness Enhance	-	2,274.00	(2,274.00)		
	Fund 19 - IDEA B619	2,045.54	2,528.00	(482.46)		
	Fund 21 - REAP 12/14	-	-	-		
	Fund 27 - REAP 11/13	-	-	-		
	Previous Yr Grant Expense	27,694.75	27,763.00	(68.25)	**\$27,763 based on u	naudited Grant Reports per M. Barb
	TOTAL	88,770.01	133,531.00	(44,760.99)		, ,
Other Asse	ets - Due from other funds:			(44,760.99)		
Due from G	Grants Funds		-	-		
Other Liabi	ilities:		-	-		
Research is	tems still pending:		-	-		
		-		-		
Balance: G	rants Funds	-	-	-		
				(44,760.99)	(44,761.82)	0.83

(44,761.82) Town report dated 11/31/14

- entry need to be made by the town

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Funds 01 to 01

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 01 General Fund

Account		Account	Number and Description	Beginning Bal		Credit Amt	Ending Bal
Cash		01-0100-000-00000	Checking BOE				4,858,830.07 DB
			** TOTAL ** Cash	351,847.85 DB	7,432,731.35	2,925,749.13	4,858,830.07 DB
			** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From		01-0110-000-00000	PAYMENTS DUE FR: SA	0.00	0.00	0.00	0.00
"	"	01-0111-000-00000	PAYMENT DUE FR: CAFE	10,507.04 DB	29,991.85	32,632.28	7,866.61 DE
"	"	01-0112-000-00000	PAYMENT DUE FR: PTO	0.00	0.00	0.00	0.00 .
"	"	01-0113-000-00000	PAYMENT DUE FR: SPECPROJ	0.00	0.00	0.00	0.00
"	"	01-0113-000-00011	Due From Readiness Fund 11	0.00	0.00	0.00	0.00 .
"	"	01-0114-000-00000	Due from EE/Others	12,391.02 DB	0.00	12,391.02	0.00 .
"	"	01-0200-000-00000	Payments Due From	0.00	0.00	0.00	0.00
			** TOTAL ** Due From	22,898.06 DB	29,991.85	45,023.30	7,866.61 DE
ther Ass	ets	01-0205-000-00000	Pre Paid Expense	0.00	0.00	0.00	0.00 .
"	"	01-0215-000-00000	Ashford School Petty Cash	0.00	0.00	0.00	0.00 .
			** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
			** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00
ctual Re	venues	01-0150-000-00000	Actual Revenue	7,035,706.00 CR	0.00	7,288,035.88	14,323,741.88 CF
			** TOTAL ** Revenue	7,035,706.00 CR			14,323,741.88 CF
Accts Pay	able	01-0210-000-00000	Accounts Payable	16,701.53 CR	1,006,341.64	989,640.11	0.00 .
			** TOTAL ** Accounts Payable	16,701.53 CR	1,006,341.64	989,640.11	0.00
oue To		01-0250-000-00000	DUE TO OTHER FUND	0.00	0.00	0.00	0.00 .
"	"	01-0250-000-00012	Due to KARE Grant Fund 12	0.00	0.00	0.00	0.00 .
			** TOTAL ** Due To	0.00	0.00	0.00	0.00 .
ther Lia	bilities	01-0220-000-00000	Payroll Taxes Withheld	0.00	0.00	0.00	0.00
"	"	01-0220-100-00000	Payroll Holding	0.00	0.00	0.00	0.00
"	"	01-0221-000-00000	EE 403b Contributions	0.00	21,262.43	21,262.43	0.00 .
"	"	01-0222-000-00000	BCBS Voluntary Deductions	0.00	0.00	0.00	0.00 .
"	"	01-0223-000-00000	AFLAC Voluntary Deductions	0.00	2,185.36	2,185.36	0.00 .
"	"	01-0224-000-00000	AEA Dues	0.00	3,735.00	3,735.00	0.00 .
"	"	01-0225-000-00000	TRB Withholding	20,685.70 CR	82,496.12	82,372.83	20,562.41 C
"	"	01-0226-000-00000	Garnishment Withheld	0.00	962.15	962.15	0.00 .
"	"	01-0227-000-00000	MEUI Dues	0.00	5,712.88	5,712.88	0.00 .
"	"	01-0228-000-00000	Voluntary Deductions 09/10	0.00	0.00	0.00	0.00 .
"	"	01-0229-000-00000	Wilton Life Voluntary Deductio	0.00	347.52	347.52	0.00 .
"	"	01-0230-000-00000	Prior Year Liabilities	0.00	0.00	0.00	0.00 .
"	"	01-0231-000-00000	HSA	0.00	11,597.66	11,597.66	0.00 .
"	"	01-0232-000-00000	HSA Offset	0.00	0.00	0.00	0.00
"	"	01-0233-000-00000	09/10 EOY Liabilities	0.00	0.00	0.00	0.00

Funds 01 to 01

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 01 General Fund

Account Class	Account N	umber and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
" "	01-0235-000-00000	Payroll Payable	300,242.19 CR	300,242.19	0.00	0.00
		** TOTAL ** Other Liabilities	320,927.89 CR	428,541.31	128,175.83	20,562.41 CR
Appropriations	01-0410-000-00000	Appropriations	7,035,706.00 CR	0.00	7,288,035.88	14,323,741.88 CR
		** TOTAL ** Appropriations	7,035,706.00 CR	0.00	7,288,035.88	14,323,741.88 CR
Actual Expenses	01-0400-000-00000	Expenditure Control	7,003,645.64 DB	2,562,247.60	83,229.50	9,482,663.74 DB
		** TOTAL ** Expenditures	7,003,645.64 DB	2,562,247.60	83,229.50	9,482,663.74 DB
Encumbrances	01-0310-000-00000	Encumbrances	0.00	5,768,206.97	1,013,521.39	4,754,685.58 DB
		** TOTAL ** Encumbrances	0.00	5,768,206.97	1,013,521.39	4,754,685.58 DB
Fund Balance	01-0300-000-00000	Fund Balance	7,030,649.88 DB	7,288,035.88	0.00	14,318,685.76 DB
		** TOTAL ** Fund Balances	7,030,649.88 DB	7,288,035.88	0.00	14,318,685.76 DB
Reserve for Encum	1 01-0320-000-00000	Reserve for Encumbrances	0.01 CR	1,013,521.39	5,768,206.97	4,754,685.59 CR
	01-0325-000-00000	Reserve for Enc - Prior Year	0.00	0.00	0.00	0.00
п	01-0326-000-00000	RESERVE FOR ENC. 08/09	0.00	0.00	0.00	0.00
	** T	OTAL ** Reserve for Encumbrance	0.01 CR	1,013,521.39	5,768,206.97	4,754,685.59 CR
	**	TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 01 to 01

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 01 General Fund

Account Cl		Account Number and Description	Beginning Bal	Debit Amt		-
Assets		Cash				4,858,830.07 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
II .	"	Due From	22,898.06 DB	29,991.85	45,023.30	7,866.61 DB
II .	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	0.00	0.00	0.00
"	"	Revenue	7,035,706.00 CR	0.00	7,288,035.88	14,323,741.88 CR
Liabilities		Accounts Payable	16,701.53 CR	1,006,341.64	989,640.11	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	320,927.89 CR	428,541.31	128,175.83	20,562.41 CR
Fund Equity		Appropriations	7,035,706.00 CR	0.00	7,288,035.88	14,323,741.88 CR
"	"	Expenditures	7,003,645.64 DB	2,562,247.60	83,229.50	9,482,663.74 DB
"	"	Encumbrances	0.00	5,768,206.97	1,013,521.39	4,754,685.58 DB
"	"	Fund Balances	7,030,649.88 DB	7,288,035.88	0.00	14,318,685.76 DB
"	"	Reserve for Encumbrance	0.01 CR	1,013,521.39	5,768,206.97	4,754,685.59 CR
"	"	Budgetary Fund Balance				0.00
		TOTALS			25,529,617.99	

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 09 Title III-ELL FY14-15

Account Class		Number and Description	Beginning Bal			Ending Bal
 Cash		Checking Title III	68.25 DB	0.00		
		** TOTAL ** Cash	68.25 DB	0.00	116.85	48.60 CF
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	09-0108-000-00000	Due From	0.00	0.00	0.00	0.00
" "	09-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	09-0200-000-00000	Estimated Revenue Control	0.00	0.00	0.00	0.00
		** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00
Actual Revenues	09-0110-000-00000	Actual Revenue	0.00	0.00	0.00	0.00
" "	09-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	0.00	0.00
Accts Payable	09-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Due To	09-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
	09-0120-000-00000	Other Liabilities	0.00	0.00	0.00	0.00
" "	09-0235-000-00000	Title III PR Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations	09-0410-000-00000	Appropriations	0.00	0.00	0.00	0.00
		** TOTAL ** Appropriations	0.00	0.00	0.00	0.00
Actual Expenses	09-0400-000-00000	Actual Expenditures	0.00	116.85	0.00	116.85 DE
		** TOTAL ** Expenditures	0.00	116.85	0.00	116.85 DE
Encumbrances	09-0310-000-00000	Encumbrance	0.00	0.00	0.00	0.00 .
" "	09-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	09-0300-000-00000	Fund Balance	68.25 CR	0.00	0.00	68.25 CF
		** TOTAL ** Fund Balances	68.25 CR	0.00	0.00	68.25 CF
Reserve for Encum	09-0325-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 09 Title III-ELL FY14-15

Account Class	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
	** TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 09 Title III-ELL FY14-15

Account Class		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
 Assets		Cash	68.25 DB	0.00	116.85	48.60 CR
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	0.00	0.00	0.00
"	"	Revenue	0.00	0.00	0.00	0.00
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	0.00	0.00	0.00	0.00
Fund Equity		Appropriations	0.00	0.00	0.00	0.00
"	"	Expenditures	0.00	116.85	0.00	116.85 DB
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	68.25 CR	0.00	0.00	68.25 CR
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00	116.85	116.85	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 10 IDEA B611 14/16

Account Class		Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Cash	10-0100-000-00000		3,676.24 DB		30,786.26	10,146.98 DE
		** TOTAL ** Cash	3,676.24 DB	37,257.00	30,786.26	10,146.98 DE
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	10-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	10-0200-000-00000	Estimated Revenue Control	0.00	102,456.00	0.00	102,456.00 DE
		** TOTAL ** Estimated Revenue	0.00	102,456.00	0.00	102,456.00 DE
Actual Revenues	10-0110-000-00000	Actual Revenue	0.00	0.00	37,257.00	37,257.00 CR
" "	10-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	37,257.00	37,257.00 CR
Accts Payable	10-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Due To	10-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities	10-0120-000-00000	Liabilites	0.00	0.00	0.00	0.00
11 11	10-0228-000-00000	Current Liabilities	0.00	0.00	0.00	0.00
" "	10-0235-000-00000	IDEA B611 PR Payable	3,676.34 CR	3,676.24	0.00	0.10 CR
		** TOTAL ** Other Liabilities	3,676.34 CR	3,676.24	0.00	0.10 CR
Appropriations	10-0410-000-00000	Appropriations	0.00	0.00	102,456.00	102,456.00 CR
		** TOTAL ** Appropriations	0.00	0.00	102,456.00	102,456.00 CR
Actual Expenses	10-0400-000-00000	Actual Expenditures	0.00	27,110.02	0.00	27,110.02 DE
		** TOTAL ** Expenditures	0.00	27,110.02	0.00	27,110.02 DE
Encumbrances	10-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	10-0300-000-00000	Fund Balance	0.10 DB	0.00	0.00	0.10 DE
		** TOTAL ** Fund Balances	0.10 DB	0.00	0.00	0.10 DE
Reserve for Encum	10-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 10 IDEA B611 14/16

Account C		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Assets		Cash	3,676.24 DB			10,146.98 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	102,456.00	0.00	102,456.00 DB
"	"	Revenue	0.00	0.00	37,257.00	37,257.00 CR
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00
II .	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	3,676.34 CR	3,676.24	0.00	0.10 CR
Fund Equity		Appropriations	0.00	0.00	102,456.00	102,456.00 CR
II .	"	Expenditures	0.00	27,110.02	0.00	27,110.02 DB
II .	"	Encumbrances	0.00	0.00	0.00	0.00
II .	"	Fund Balances	0.10 DB	0.00	0.00	0.10 DB
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
п	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS		170,499.26	170,499.26	0.00

$\hbox{\tt INTERIM} \quad \hbox{\tt TRIAL} \quad \hbox{\tt BALANCE} \quad \hbox{\tt -} \quad \hbox{\tt SUMMARY}$

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 11 Readiness FY14-15

Account Class	Account	Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Cash	11-0100-000-00000	Checking Readiness	13,296.78 DB	41,236.00	37,310.48	17,222.30 DB
		** TOTAL ** Cash	13,296.78 DB	41,236.00	37,310.48	17,222.30 DB
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	11-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	11-0200-000-00000	Estimated Revenue Control	0.00	113,400.00	0.00	113,400.00 DE
		** TOTAL ** Estimated Revenue	0.00	113,400.00	0.00	113,400.00 DB
Actual Revenues	11-0110-000-00000	Actual Revenue	0.00	0.00	41,236.00	41,236.00 CR
	11-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	41,236.00	41,236.00 CR
Accts Payable	11-0210-000-00000	Accounts Payable	11,605.49 CR	12,940.63	1,335.14	0.00
		** TOTAL ** Accounts Payable	11,605.49 CR	12,940.63	1,335.14	0.00
Due To	11-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities	11-0120-000-00000	Liabilities	0.00	0.00	0.00	0.00
" "	11-0130-000-00000	ACCURED PAYROLL	0.00	0.00	0.00	0.00
" "	11-0150-000-00000	ACCURED LIABILITY	0.00	0.00	0.00	0.00
" "	11-0235-000-00000	Payroll Payable Readiness	1,693.14 CR	1,693.14	0.00	0.00
		** TOTAL ** Other Liabilities	1,693.14 CR	1,693.14	0.00	0.00
Appropriations	11-0410-000-00000	Appropriations	0.00	0.00	113,400.00	113,400.00 CR
		** TOTAL ** Appropriations	0.00	0.00	113,400.00	113,400.00 CR
Actual Expenses	11-0400-000-00000	Actual Expenditures	0.00	24,011.85	0.00	24,011.85 DB
		** TOTAL ** Expenditures	0.00	24,011.85	0.00	24,011.85 DE
Encumbrances	11-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	11-0300-000-00000	Fund Balance	1.85 DB	0.00	0.00	1.85 DE
		** TOTAL ** Fund Balances	1.85 DB	0.00	0.00	1.85 DB
Reserve for Encum	11-0320-000-00000	Reserve for Encumbrances	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 11 Readiness FY14-15

Account Class	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
	** TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 11 Readiness FY14-15

Account Cl		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Assets		Cash	13,296.78 DB	41,236.00		17,222.30 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	113,400.00	0.00	113,400.00 DB
"	"	Revenue	0.00	0.00	41,236.00	41,236.00 CR
Liabilities		Accounts Payable	11,605.49 CR	12,940.63	1,335.14	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	1,693.14 CR	1,693.14	0.00	0.00
Fund Equity		Appropriations	0.00	0.00	113,400.00	113,400.00 CR
"	"	Expenditures	0.00	24,011.85	0.00	24,011.85 DB
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	1.85 DB	0.00	0.00	1.85 DB
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00	193,281.62	193,281.62	0.00

$\hbox{\tt INTERIM} \quad \hbox{\tt TRIAL} \quad \hbox{\tt BALANCE} \quad \hbox{\tt -} \quad \hbox{\tt SUMMARY}$

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 12 KARE Primary Health

Account Class	Account	Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Cash	12-0100-000-00000	Checking	0.00	7,092.00	4,291.00	2,801.00 DE
		** TOTAL ** Cash	0.00	7,092.00	4,291.00	2,801.00 DE
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	12-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	12-0200-000-00000	Estimated Revenue Control	0.00	19,502.00	0.00	19,502.00 DE
		** TOTAL ** Estimated Revenue	0.00	19,502.00	0.00	19,502.00 DE
Actual Revenues	12-0110-000-00000	Actual Revenue	0.00	0.00	7,092.00	7,092.00 CR
" "	12-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	7,092.00	7,092.00 CR
Accts Payable	12-0210-000-00000	Accounts Payable	0.00	916.00	916.00	0.00
		** TOTAL ** Accounts Payable	0.00	916.00	916.00	0.00
Due To	12-0140-000-00000	DUE TO	0.00	0.00	0.00	0.00
" "	12-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities	12-0120-000-00000	Other Liabilities	0.00	0.00	0.00	0.00
" "	12-0150-000-00000	ACCURED LIABILITY	0.00	0.00	0.00	0.00
п п	12-0235-000-00000	KARE PR Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations	12-0410-000-00000	Appropriations	0.00	0.00	19,502.00	19,502.00 CF
		** TOTAL ** Appropriations	0.00	0.00	19,502.00	19,502.00 CR
Actual Expenses	12-0400-000-00000	Actual Expenditures	0.00	4,291.00	0.00	4,291.00 DE
		** TOTAL ** Expenditures	0.00	4,291.00	0.00	4,291.00 DE
Encumbrances	12-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	12-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
Reserve for Encum	12-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 12 KARE Primary Health

Account Class	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
	** TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 12 KARE Primary Health

Account C		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal	
Assets		Cash	0.00	7,092.00		2,801.00 DB	
"	"	Accounts Receivable	0.00	0.00	0.00	0.00	
"	"	Due From	0.00	0.00	0.00	0.00	
"	"	Other Assets	0.00	0.00	0.00	0.00	
"	"	Estimated Revenue	0.00	19,502.00	0.00	19,502.00 DB	
"	"	Revenue	0.00	0.00	7,092.00	7,092.00 CR	
Liabilities		Accounts Payable	0.00	916.00	916.00	0.00	
	"	Due To	0.00	0.00	0.00	0.00	
"	"	Other Liabilities	0.00	0.00	0.00	0.00	
Fund Equity	,	Appropriations	0.00	0.00	19,502.00	19,502.00 CR	
"	"	Expenditures	0.00	4,291.00	0.00	4,291.00 DB	
"	"	Encumbrances	0.00	0.00	0.00	0.00	
II .	"	Fund Balances	0.00	0.00	0.00	0.00	
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00	
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00	
		TOTALS	0.00		31,801.00	0.00	

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 13 School Sec. Grant FY13-14

Account Class		Number and Description	Beginning Bal		Credit Amt	Ending Bal
 Cash		Checking Security Grant	0.00	0.00	0.00	0.00 .
		** TOTAL ** Cash	0.00	0.00	0.00	0.00 .
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00 .
Due From	13-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00 .
		** TOTAL ** Due From	0.00	0.00	0.00	0.00 .
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00 .
Est. Revenues	13-0200-000-00000	Estimated Revenue Control	0.00	0.00	0.00	0.00 .
		** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00 .
Actual Revenues	13-0110-000-00000	Actual Revenue	0.00	0.00	0.00	0.00 .
" "	13-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00 .
		** TOTAL ** Revenue	0.00	0.00	0.00	0.00 .
Accts Payable	13-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00 .
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00 .
Due To	13-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00 .
		** TOTAL ** Due To	0.00	0.00	0.00	0.00 .
Other Liabilities	13-0120-000-00000	Liabilities	0.00	0.00	0.00	0.00 .
" "	13-0235-000-00000	SSIG PR Payable	0.00	0.00	0.00	0.00 .
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00 .
Appropriations	13-0410-000-00000	Appropriations	0.00	0.00	0.00	0.00 .
		** TOTAL ** Appropriations	0.00	0.00	0.00	0.00 .
Actual Expenses	13-0400-000-00000	Actual Expenditures	0.00	0.00	0.00	0.00 .
		** TOTAL ** Expenditures	0.00	0.00	0.00	0.00 .
Encumbrances	13-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00 .
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00 .
Fund Balance	13-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00 .
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00 .
Reserve for Encum	13-0320-000-00000	Reserve for Encumbrances	0.00	0.00	0.00	0.00 .
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00 .
		TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00 .

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 13 School Sec. Grant FY13-14

Account (lass	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
 Assets		Cash	0.00	0.00	0.00	0.00 .
"	"	Accounts Receivable	0.00	0.00	0.00	0.00 .
"	"	Due From	0.00	0.00	0.00	0.00 .
"	"	Other Assets	0.00	0.00	0.00	0.00 .
"	"	Estimated Revenue	0.00	0.00	0.00	0.00 .
"	"	Revenue	0.00	0.00	0.00	0.00 .
∟iabilities	i	Accounts Payable	0.00	0.00	0.00	0.00 .
"	"	Due To	0.00	0.00	0.00	0.00 .
"	"	Other Liabilities	0.00	0.00	0.00	0.00 .
Fund Equity	,	Appropriations	0.00	0.00	0.00	0.00 .
"	"	Expenditures	0.00	0.00	0.00	0.00 .
"	"	Encumbrances	0.00	0.00	0.00	0.00 .
"	"	Fund Balances	0.00	0.00	0.00	0.00 .
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00 .
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00 .
		TOTALS	0.00	0.00	0.00	0.00 .

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 14 Title I 14/16

Account Class		Number and Description	Beginning Bal			Ending Bal
 Cash	14-0100-000-00000			6,437.00		
		** TOTAL ** Cash	0.00	6,437.00	0.00	6,437.00 DB
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	14-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	14-0200-000-00000	Title I 12/14 Est. Revenue	0.00	0.00	0.00	0.00
		** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00
Actual Revenues	14-0110-000-00000	Actual Revenue	0.00	0.00	6,437.00	6,437.00 CR
		** TOTAL ** Revenue	0.00	0.00	6,437.00	6,437.00 CR
Accts Payable	14-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Due To	14-0215-000-00000	DUE TO STATE	0.00	0.00	0.00	0.00
n n	14-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities	14-0235-000-00000	Payroll Payable	0.00	0.00	0.00	0.00
" "	14-0260-000-00000	ACCURED LIABILITY	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations	14-0410-000-00000	Appropriations	0.00	0.00	0.00	0.00
		** TOTAL ** Appropriations	0.00	0.00	0.00	0.00
Actual Expenses	14-0400-000-00000	Actual Expenditures	0.00	0.00	0.00	0.00
		** TOTAL ** Expenditures	0.00	0.00	0.00	0.00
Encumbrances	14-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	14-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
Reserve for Encum	14-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 14 Title I 14/16

Account Cla	ass	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Assets		Cash	0.00	6,437.00	0.00	6,437.00 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	0.00	0.00	0.00
"	"	Revenue	0.00	0.00	6,437.00	6,437.00 CR
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	0.00	0.00	0.00	0.00
Fund Equity		Appropriations	0.00	0.00	0.00	0.00
"	"	Expenditures	0.00	0.00	0.00	0.00
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	0.00	0.00	0.00	0.00
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00	6,437.00	6,437.00	0.00

$\hbox{\tt INTERIM} \quad \hbox{\tt TRIAL} \quad \hbox{\tt BALANCE} \quad \hbox{\tt -} \quad \hbox{\tt SUMMARY}$

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 15 Title II A 14/16

Cash 15-0100-000-00000 Checking 0.00 . 2,159.00 0.00 . 0.00 . 2,159.00 0.00 . 0.00 . 2,159.00 0.00 . 0.00	Account Class		Number and Description	Beginning Bal			Ending Bal
#* TOTAL ** Accounts Receivable 0.00 0.00 0.00 0.00 0.00 0.00 0.00							2,159.00 DE
Due From 15-0113-000-00000 Due from BOE Fund 01 0.00 0.00 0.00 0.00 0.00 0.00 0.			** TOTAL ** Cash	0.00	2,159.00	0.00	2,159.00 DE
** TOTAL ** Due From 0.00 0.00 0.00 *** TOTAL ** Other AssetS 0.00 0.00 0.00 *** TOTAL ** Other AssetS 0.00 0.00 0.00 *** TOTAL ** Estimated Revenue Control 0.00 0.00 0.00 *** TOTAL ** Estimated Revenue 0.00 0.00 0.00 *** TOTAL ** Estimated Revenue 0.00 0.00 0.00 *** TOTAL ** Evenue 0.00 0.00 0.00 0.00 *** TOTAL ** Revenue 0.00 0.00 0.00 0.00 *** TOTAL ** Revenue 0.00 0.00 0.00 0.00 *** TOTAL ** Accounts Payable 0.00 0.00 0.00 Due To 15-0250-000-00000 Due to BOE Fund 01 0.00 0.00 0.00 *** TOTAL ** Due To 0.00 0.00 0.00 Other Liabilities 15-0120-000-00000 LIABILITIES 0.00 0.00 0.00 *** TOTAL ** Other Liabilities 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 *** TOTAL ** Appropriations 0.00 0.00 0.00 *** TOTAL ** Appropriations 0.00 0.00 0.00 *** TOTAL ** Expenditures 0.00 0.00 0.00 *** TO			** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
** TOTAL ** Other Assets 0.00 0.00 0.00 EST. Revenues 15-0200-000-00000 Estimated Revenue Control 0.00 0.00 0.00 ** TOTAL ** Estimated Revenue 0.00 0.00 0.00 Actual Revenues 15-0110-000-00000 Actual Revenue 0.00 0.00 0.00 0.00 ** TOTAL ** Revenue 0.00 0.00 0.00 0.00 0.00 ** TOTAL ** Revenue 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ue From	15-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
EST. Revenues 15-0200-000-00000 ESTIMATED REVENUE CONTROL ** TOTAL ** ESTIMATED REVENUE 0.00 0.00 0.00 0.00 0.00 0.00 0.0			** TOTAL ** Due From	0.00	0.00	0.00	0.00
#* TOTAL ** Estimated Revenue 0.00 0.00 0.00 Actual Revenues 15-0110-000-00000 Actual Revenue			** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Actual Revenues 15-0110-000-00000	st. Revenues	15-0200-000-00000	Estimated Revenue Control	0.00	0.00	0.00	0.00
** TOTAL ** Revenue 0.00 0.00 2,159.00 Accts Payable 15-0210-000-00000 Accounts Payable 0.00 0.00 0.00 *** TOTAL ** Accounts Payable 0.00 0.00 0.00 Due To 15-0250-000-00000 Due to BOE Fund 01 0.00 0.00 0.00 ** TOTAL ** Due TO 0.00 0.00 0.00 Other Liabilities 15-0120-000-00000 LIABILITIES 0.00 0.00 0.00 " " 15-0235-000-00000 Payroll Payable 0.00 0.00 0.00 ** TOTAL ** Other Liabilities 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 ** TOTAL ** Appropriations 0.00 0.00 0.00 Actual Expenses 15-0400-000-00000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balance 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00
Accts Payable 15-0210-000-00000	ctual Revenues	15-0110-000-00000	Actual Revenue	0.00	0.00	2,159.00	2,159.00 CR
#* TOTAL ** Accounts Payable 0.00 0.00 0.00 Due To 15-0250-000-00000 Due to BOE Fund 01 0.00 0.00 0.00 ** TOTAL ** Due TO 0.00 0.00 0.00 Other Liabilities 15-0120-000-00000 Payroll Payable 0.00 0.00 0.00 " " 15-0235-000-00000 Payroll Payable 0.00 0.00 0.00 ** TOTAL ** Other Liabilities 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 ** TOTAL ** Appropriations 0.00 0.00 0.00 Actual Expenses 15-0400-000-00000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balance 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Revenue	0.00	0.00	2,159.00	2,159.00 CR
Due To 15-0250-000-00000 Due to BOE Fund 01 0.00 0.00 0.00 0.00 0.00 0.00 0	ccts Payable	15-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
** TOTAL ** Due TO 0.00 0.00 0.00 Other Liabilities 15-0120-000-00000 LIABILITIES 0.00 0.00 0.00 " " 15-0235-000-00000 Payroll Payable 0.00 0.00 0.00 ** TOTAL ** Other Liabilities 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 ** TOTAL ** Appropriations 0.00 0.00 0.00 Actual Expenses 15-0400-000-00000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balance 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Other Liabilities 15-0120-000-00000 LIABILITIES 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ue To	15-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
" " 15-0235-000-00000 Payroll Payable 0.00 0.00 0.00			** TOTAL ** Due To	0.00	0.00	0.00	0.00
** TOTAL ** Other Liabilities 0.00 0.00 0.00 Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 ** TOTAL ** Appropriations 0.00 0.00 0.00 Actual Expenses 15-0400-000-00000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balance 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00	ther Liabilities	15-0120-000-00000	LIABILITIES	0.00	0.00	0.00	0.00
Appropriations 15-0410-000-00000 Appropriations 0.00 0.00 0.00 0.00 0.00 0.00 0.00	" "	15-0235-000-00000	Payroll Payable	0.00	0.00	0.00	0.00
** TOTAL ** Appropriations 0.00 0.00 0.00 Actual Expenses 15-0400-000-00000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Actual Expenses 15-0400-0000 Actual Expenditures 0.00 0.00 0.00 ** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ppropriations	15-0410-000-00000	Appropriations	0.00	0.00	0.00	0.00
** TOTAL ** Expenditures 0.00 0.00 0.00 Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Appropriations	0.00	0.00	0.00	0.00
Encumbrances 15-0310-000-00000 Encumbrances 0.00 0.00 0.00 0.00 ** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00	ctual Expenses	15-0400-000-00000	Actual Expenditures	0.00	0.00	0.00	0.00
** TOTAL ** Encumbrances 0.00 0.00 0.00 Fund Balance 15-0300-000-00000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Expenditures	0.00	0.00	0.00	0.00
Fund Balance 15-0300-0000 Fund Balance 0.00 0.00 0.00 ** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00	ncumbrances	15-0310-000-00000	Encumbrances	0.00	0.00	0.00	0.00
** TOTAL ** Fund Balances 0.00 0.00 0.00 Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00			** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Reserve for Encum 15-0320-000-00000 Reserve for Encumbrance 0.00 0.00 0.00	und Balance	15-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00
			** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
** TOTAL ** Reserve for Encumbrance 0.00 0.00 0.00	eserve for Encum	15-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
		**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00
** TOTAL ** Budgetary Fund Balance 0.00 0.00 0.00		**	TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 15 Title II A 14/16

Account C		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Assets		Cash	0.00	2,159.00	0.00	2,159.00 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	0.00	0.00	0.00
"	"	Revenue	0.00	0.00	2,159.00	2,159.00 CR
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	0.00	0.00	0.00	0.00
Fund Equity		Appropriations	0.00	0.00	0.00	0.00
"	"	Expenditures	0.00	0.00	0.00	0.00
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	0.00	0.00	0.00	0.00
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
II .	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00	2,159.00	2,159.00	0.00

$\hbox{\tt INTERIM} \quad \hbox{\tt TRIAL} \quad \hbox{\tt BALANCE} \quad \hbox{\tt -} \quad \hbox{\tt SUMMARY}$

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 16 Title II A 13/15

Account Class	Account	Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Cash	16-0100-000-00000	Checking Title II Part A 12/14	0.00	6,785.00	3,500.00	3,285.00 DB
		** TOTAL ** Cash	0.00	6,785.00	3,500.00	3,285.00 DB
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	16-0108-000-00000	DUE FROM Title II A 12/14	0.00	0.00	0.00	0.00
" "	16-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	16-0200-000-00000	Estimated Revenue Control	0.00	7,659.00	0.00	7,659.00 DB
		** TOTAL ** Estimated Revenue	0.00	7,659.00	0.00	7,659.00 DB
Actual Revenues	16-0110-000-00000	Actual Revenue Title II A12/14	0.00	0.00	6,785.00	6,785.00 CR
" "	16-0111-000-00000	REVENUE Title II A 12/14	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	6,785.00	6,785.00 CR
Accts Payable	16-0210-000-00000	Accounts Payable	0.00	3,500.00	3,500.00	0.00
		** TOTAL ** Accounts Payable	0.00	3,500.00	3,500.00	0.00
Due To	16-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
	16-0120-000-00000	Liabilities	0.00	0.00	0.00	0.00
" "	16-0235-000-00000	Payroll Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations	16-0410-000-00000	Appropriations	0.00	0.00	7,659.00	7,659.00 CR
		** TOTAL ** Appropriations	0.00	0.00	7,659.00	7,659.00 CR
Actual Expenses	16-0400-000-00000	Actual Expenditures	0.00	3,500.00	0.00	3,500.00 DB
		** TOTAL ** Expenditures	0.00	3,500.00	0.00	3,500.00 DB
Encumbrances	16-0310-000-00000	Encumbrance	0.00	0.00	0.00	0.00
" "	16-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	16-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
Reserve for Encum	16-0325-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 16 Title II A 13/15

Account Class	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
	** TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 16 Title II A 13/15

Account Cl		Account Number and Description			Ending Bal	
 Assets		Cash	0.00	6,785.00	3,500.00	3,285.00 DB
"	"	Accounts Receivable	0.00	0.00	0.00	0.00
"	"	Due From	0.00	0.00	0.00	0.00
"	"	Other Assets	0.00	0.00	0.00	0.00
"	"	Estimated Revenue	0.00	7,659.00	0.00	7,659.00 DB
"	"	Revenue	0.00	0.00	6,785.00	6,785.00 CR
Liabilities		Accounts Payable	0.00	3,500.00	3,500.00	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	0.00	0.00	0.00	0.00
Fund Equity		Appropriations	0.00	0.00	7,659.00	7,659.00 CR
"	"	Expenditures	0.00	3,500.00	0.00	3,500.00 DB
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	0.00	0.00	0.00	0.00
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
II .	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00	21,444.00	21,444.00	0.00

$\hbox{\tt INTERIM} \quad \hbox{\tt TRIAL} \quad \hbox{\tt BALANCE} \quad \hbox{\tt -} \quad \hbox{\tt SUMMARY}$

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 17 ReadinessEnhancement14-15

Due From 17-0113- Est. Revenues 17-0200- Actual Revenues 17-0110- Accts Payable 17-0210-	000-00000	Enhancement Checking				
Est. Revenues 17-0200- Actual Revenues 17-0110- Accts Payable 17-0210-		Limane Checking	0.00	2,274.00	0.00	2,274.00 DE
Est. Revenues 17-0200- Actual Revenues 17-0110- Accts Payable 17-0210-		** TOTAL ** Cash	0.00	2,274.00	0.00	2,274.00 DE
Est. Revenues 17-0200- Actual Revenues 17-0110- Accts Payable 17-0210-		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Actual Revenues 17-0110- Accts Payable 17-0210-	000-0000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
Actual Revenues 17-0110- Accts Payable 17-0210-		** TOTAL ** Due From	0.00	0.00	0.00	0.00
Actual Revenues 17-0110- Accts Payable 17-0210-		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Accts Payable 17-0210-	000-0000	Estimated Revenue Control	0.00	3,790.00	0.00	3,790.00 DB
Accts Payable 17-0210-		** TOTAL ** Estimated Revenue	0.00	3,790.00	0.00	3,790.00 DB
ŕ	000-0000	Actual Revenue	0.00	0.00	2,274.00	2,274.00 CR
·		** TOTAL ** Revenue	0.00	0.00	2,274.00	2,274.00 CR
Due To 17-0250-	000-0000	Accounts Payable	0.00	0.00	0.00	0.00
Due To 17-0250-		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
	000-0000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities 17-0235-	0000-00000	Payroll Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations 17-0410-	000-0000	Appropriations	0.00	0.00	3,790.00	3,790.00 CR
		** TOTAL ** Appropriations	0.00	0.00	3,790.00	3,790.00 CR
Actual Expenses 17-0400-	000-0000	Actual Expenditures	0.00	0.00	0.00	0.00
		** TOTAL ** Expenditures	0.00	0.00	0.00	0.00
Encumbrances 17-0310-	000-0000	Encumbrances	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance 17-0300-	000-0000	Fund Balance	0.00	0.00	0.00	0.00
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
Reserve for Encum 17-0320-	000-0000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 17 ReadinessEnhancement14-15

Account Cl	ass	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal	
Assets		Cash	0.00	2,274.00	0.00	2,274.00 D	
"	"	Accounts Receivable	0.00	0.00	0.00	0.00	
"	"	Due From	0.00	0.00	0.00	0.00	
"	"	Other Assets	0.00	0.00	0.00	0.00	
"	"	Estimated Revenue	0.00	3,790.00	0.00	3,790.00 DB	
"	"	Revenue	0.00	0.00	2,274.00	2,274.00 CR	
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00	
"	"	Due To	0.00	0.00	0.00	0.00	
"	"	Other Liabilities	0.00	0.00	0.00	0.00	
Fund Equity		Appropriations	0.00	0.00	3,790.00	3,790.00 CR	
"	"	Expenditures	0.00	0.00	0.00	0.00	
"	"	Encumbrances	0.00	0.00	0.00	0.00	
"	"	Fund Balances	0.00	0.00	0.00	0.00	
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00	
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00	
		TOTALS	0.00	6,064.00	6,064.00	0.00	

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 18 Unused

Account Class	Account	Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Cash	18-0100-000-00000	Checking	0.00	0.00	0.00	0.00
		** TOTAL ** Cash	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	18-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	18-0200-000-00000	Estimated Revenue	0.00	0.00	0.00	0.00
		** TOTAL ** Estimated Revenue	0.00	0.00	0.00	0.00
Actual Revenues	18-0110-000-00000	Actual Revenue	0.00	0.00	0.00	0.00
" "	18-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	0.00	0.00
Accts Payable	18-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Due To	18-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
		** TOTAL ** Other Liabilities	0.00	0.00	0.00	0.00
Appropriations	18-0410-000-00000	Appropriation	0.00	0.00	0.00	0.00
		** TOTAL ** Appropriations	0.00	0.00	0.00	0.00
Actual Expenses	18-0400-000-00000	Actual Expenditures	0.00	0.00	0.00	0.00
		** TOTAL ** Expenditures	0.00	0.00	0.00	0.00
Encumbrances	18-0310-000-00000	Encumbrance	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	18-0300-000-00000	Fund Balance	0.00	0.00	0.00	0.00
		** TOTAL ** Fund Balances	0.00	0.00	0.00	0.00
Reserve for Encur	n 18-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 18 Unused

Account Cl	ass	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal	
Assets		Cash	0.00	0.00	0.00	0.00	
"	"	Accounts Receivable	0.00	0.00	0.00	0.00	
"	"	Due From	0.00	0.00	0.00	0.00	
"	"	Other Assets	0.00	0.00	0.00	0.00	
"	"	Estimated Revenue	0.00	0.00	0.00	0.00	
II .	"	Revenue	0.00	0.00	0.00	0.00	
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00	
"	"	Due To	0.00	0.00	0.00	0.00	
"	"	Other Liabilities	0.00	0.00	0.00	0.00	
Fund Equity		Appropriations	0.00	0.00	0.00	0.00	
"	"	Expenditures	0.00	0.00	0.00	0.00	
"	"	Encumbrances	0.00	0.00	0.00	0.00	
"	"	Fund Balances	0.00	0.00	0.00	0.00	
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00	
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00	
		TOTALS	0.00	0.00	0.00	0.00	

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 19 IDEA B619 14/16

Account Class		Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
 Cash	19-0100-000-00000		1,047.88 DB			
		** TOTAL ** Cash	1,047.88 DB	2,528.00	3,093.42	482.46 DE
		** TOTAL ** Accounts Receivable	0.00	0.00	0.00	0.00
Due From	19-0113-000-00000	Due from BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due From	0.00	0.00	0.00	0.00
		** TOTAL ** Other Assets	0.00	0.00	0.00	0.00
Est. Revenues	19-0200-000-00000	Estimated Revenue Control	0.00	6,953.00	0.00	6,953.00 DE
		** TOTAL ** Estimated Revenue	0.00	6,953.00	0.00	6,953.00 DE
Actual Revenues	19-0110-000-00000	Actual Revenue	0.00	0.00	2,528.00	2,528.00 CF
" "	19-0111-000-00000	REVENUE	0.00	0.00	0.00	0.00
		** TOTAL ** Revenue	0.00	0.00	2,528.00	2,528.00 CF
Accts Payable	19-0210-000-00000	Accounts Payable	0.00	0.00	0.00	0.00
		** TOTAL ** Accounts Payable	0.00	0.00	0.00	0.00
Due To	19-0250-000-00000	Due to BOE Fund 01	0.00	0.00	0.00	0.00
		** TOTAL ** Due To	0.00	0.00	0.00	0.00
Other Liabilities	19-0235-000-00000	Payroll Payable IDEA B619	1,047.92 CR	1,047.88	0.00	0.04 CF
		** TOTAL ** Other Liabilities	1,047.92 CR	1,047.88	0.00	0.04 CF
Appropriations	19-0410-000-00000	Appropriations	0.00	0.00	6,953.00	6,953.00 CF
		** TOTAL ** Appropriations	0.00	0.00	6,953.00	6,953.00 CF
Actual Expenses	19-0400-000-00000	Actual Expenditures	0.00	2,045.54	0.00	2,045.54 DE
		** TOTAL ** Expenditures	0.00	2,045.54	0.00	2,045.54 DE
Encumbrances	19-0310-000-00000	Encumbrance	0.00	0.00	0.00	0.00
" "	19-0320-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
		** TOTAL ** Encumbrances	0.00	0.00	0.00	0.00
Fund Balance	19-0300-000-00000	Fund Balance	0.04 DB	0.00	0.00	0.04 DE
		** TOTAL ** Fund Balances	0.04 DB	0.00	0.00	0.04 DE
Reserve for Encum	19-0325-000-00000	Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Reserve for Encumbrance	0.00	0.00	0.00	0.00
	**	TOTAL ** Budgetary Fund Balance	0.00	0.00	0.00	0.00

INTERIM TRIAL BALANCE - SUMMARY

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: 19 IDEA B619 14/16

Account Class		Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal
Assets		Cash	1,047.88 DB	2,528.00		482.46 DB
II .	"	Accounts Receivable	0.00	0.00	0.00	0.00
II .	"	Due From	0.00	0.00	0.00	0.00
II .	"	Other Assets	0.00	0.00	0.00	0.00
II .	"	Estimated Revenue	0.00	6,953.00	0.00	6,953.00 DB
"	"	Revenue	0.00	0.00	2,528.00	2,528.00 CR
Liabilities		Accounts Payable	0.00	0.00	0.00	0.00
"	"	Due To	0.00	0.00	0.00	0.00
"	"	Other Liabilities	1,047.92 CR	1,047.88	0.00	0.04 CR
Fund Equity		Appropriations	0.00	0.00	6,953.00	6,953.00 CR
"	"	Expenditures	0.00	2,045.54	0.00	2,045.54 DB
"	"	Encumbrances	0.00	0.00	0.00	0.00
"	"	Fund Balances	0.04 DB	0.00	0.00	0.04 DB
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00
11	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00
		TOTALS	0.00		12,574.42	0.00

INTERIM TRIAL BALANCE - SUMMARY

Funds 09 to 19

From July 2014 to November 2014

All Accounts Included - Without Subsidiary Transactions

Fund: Consolidated Funds: 09 thru 19

Account Cl	ass	Account Number and Description	Beginning Bal	Debit Amt	Credit Amt	Ending Bal	
 Assets		Cash	18,089.15 DB	105,768.00	79,098.01	44,759.14 DB	
"	"	Accounts Receivable	0.00	0.00	0.00	0.00	
"	"	Due From	0.00	0.00	0.00	0.00	
"	"	Other Assets	0.00	0.00	0.00	0.00	
"	"	Estimated Revenue	0.00	253,760.00	0.00	253,760.00 DB	
"	"	Revenue	0.00	0.00	105,768.00	105,768.00 CR	
Liabilities		Accounts Payable	11,605.49 CR	17,356.63	5,751.14	0.00	
"	"	Due To	0.00	0.00	0.00	0.00	
"	"	Other Liabilities	6,417.40 CR	6,417.26	0.00	0.14 CR	
Fund Equity		Appropriations	0.00	0.00	253,760.00	253,760.00 CR	
"	"	Expenditures	0.00	61,075.26	0.00	61,075.26 DB	
"	"	Encumbrances	0.00	0.00	0.00	0.00	
"	"	Fund Balances	66.26 CR	0.00	0.00	66.26 CR	
"	"	Reserve for Encumbrance	0.00	0.00	0.00	0.00	
"	"	Budgetary Fund Balance	0.00	0.00	0.00	0.00	
		TOTALS	0.00	444,377.15	444,377.15	0.00	

DETAIL STATEMENT OF ACCOUNTS - GENERAL LEDGER

Subsidiary Ledger Transactions Not Included

Account = 110-02000-23999-000 thru 110-02000-23999-000; Mask = ##-###-###-## From July 2014 to November 2014

Account Number Acc	Account Name Acc Due to Bd of Ed Grant Funds Due T						
0-02000-23999-000 Due to Bd o					128,710.90		
			-	General	Ledger	Subsidia	ry Ledger
Transaction Period S	Source Transact	ion Description	Туре	Debit Amt	Credit Amt	Debit Amt	Credit Amt
004696-000016 07/11/14 07 CH	SDIS GL Misc Pay RE	AP	Trx		9,671.12		
004697-000005 07/02/14 07 CHS	SDIS GL boe pr		Trx		0.00		
004697-000008 07/02/14 07 CHS	SDIS GL boe pr		Trx	207.75			
004697-000010 07/03/14 07 CHS	SDIS GL dated 7/3/1	.4 pr	Trx	2,874.17			
004697-000012 07/02/14 07 CHS	SDIS GL #138643-138	8644	Trx	1,120.50			
004697-000014 07/02/14 07 CHS	SDIS GL #138645		Trx	9,671.12			
004725-000005 07/18/14 07 CHS	SDIS GL boe ppe 7/1	.2 dated 7/18	Trx	1,388.72			
004725-000011 07/15/14 07 CHS	SDIS GL #138650-138	8653	Trx	9,322.64			
004743-000004 08/01/14 08 CH	SDIS GL pr 8/1/14		Trx	223.58			
004743-000005 08/01/14 08 CH	SDIS GL pr 8/1/14 p	у	Trx	1,181.03			
004767-000002 08/12/14 08 CH	SDIS GL #138687		Trx	349.99			
004773-000006 08/19/14 08 CH	SDIS GL #138729		Trx	3,500.00			
004773-000008 08/19/14 08 CH	SDIS GL #138730		Trx	2,150.00			
004773-000014 08/15/14 08 CH	SDIS GL BOE PR py g	ır	Trx	1,181.03			
004773-000015 08/15/14 08 CHS	SDIS GL BOE PR	ır	Trx	223.58			
004775-000054 08/26/14 08 CHS	SRCT GL grant funds	recvd	Trx		20,873.00		
004775-000135 08/27/14 08 CHS	SRCT GL Misc Pay		Trx		2,150.00		
004781-000005 08/29/14 08 CHS	SDIS GL BOE PR		Trx	6,000.87			
004795-000004 09/09/14 09 CH			Trx	812.36			
004795-000006 09/09/14 09 CHS	SDIS GL #138779-138	3780	Trx	235.93			
004795-000008 09/09/14 09 CHS	SDIS GL #138781-138	3782	Trx	37,791.77			
004795-000015 09/12/14 09 CHS			Trx	7,200.61			
004798-000002 09/16/14 09 CHS	SRCT GL REAP gr		Trx		37,791.77		
004830-000005 09/26/14 09 CHS	_		Trx	7,645.21			
004830-000009 09/25/14 09 CHS	•	8831	Trx	234.00			
004830-000011 09/25/14 09 CHS			Trx	916.00			
004831-000017 09/30/14 09 CHS		ls	Trx		18,109.00		
004874-000001 09/30/14 09 AD	=		Trx	8.03	•		
004835-000008 10/01/14 10 CHS		·	Trx		11,825.00		
004847-000009 10/10/14 10 CH	-		Trx	9,104.74	•		
004853-000004 10/14/14 10 CHS			Trx	34.75			
004868-000005 10/24/14 10 CHS			Trx	7,459.35			
004869-000002 10/28/14 10 CHS	·	unds	Trx	,	12,574.00		
004869-000004 10/29/14 10 CHS	•		Trx		10,688.00		
004886-000011 11/07/14 11 CHS	3	-	Trx	9,418.54	•		
004886-000016 11/12/14 11 CHS		931	Trx	830.46			
004888-000005 11/21/14 11 CHS			Trx	7,624.17			
004894-000060 11/25/14 11 CHS		i	Trx	.,	21,011.00		
004894-000064 11/26/14 11 CHS			Trx		10,688.00		

DETAIL STATEMENT OF ACCOUNTS - EXPENDITURE

Itemized Expenditure Transactions Only

Account = First thru Last; Mask = 110-61##-###-###
From July 2014 to November 2014

Account Number Account Name Budgeted Expenditures Expenditures Encumbrances Remaining Lef				=========		 			
110-61000-59610-000	Account Number		Accoun	t Name			Encumbrances		
004696-000151 Jul 2014 07/25/14 Belair Ins GL E ED (1,457.) 004696-000155 Jul 2014 07/25/14 trb 3g sub GL E ED (330.) 004697-000004 Jul 2014 07/25/14 boe pr GL E ET 66, 961. 004697-000004 Jul 2014 07/25/14 boe pr GL E ET 66, 961. 004725-000013 Jul 2014 07/15/14 be pre 7/12 dated 7/18 GL E ET 56, 961. 004725-000013 Jul 2014 07/15/14 #136854-138684 GL E ET 80, 328. 00473-000003 Jul 2014 08/12/14 #136888 GL E ET 18, 332. 00473-000004 Jul 2014 08/12/14 #136888 GL E ET 18, 333. 004773-000004 Jul 2014 08/12/14 #1368859-138728 GL E ET 24, 982. 004773-000004 Jul 2014 08/12/14 #1368859-138728 GL E ET 24, 982. 004773-000001 Jul 2014 08/12/14 #1368859-138728 GL E ET 24, 982. 00473-000001 Jul 2014 08/12/14 #136889 GL E ET 27, 982. 004 GL E ET 27, 397. 004773-000001 Jul 2014 08/12/14 #137873-138737 GL E ET 27, 397. 004773-000004 Jul 2014 08/25/14 be pr GL E ET 27, 648. 004793-000002 Sep 2014 09/12/14 be pr GL E ET 12, 648.									
004696-000151 Jul 2014 07/25/14 Belair Ins 004696-000155 Jul 2014 07/25/14 trb 3Q sub 01.6 E									
004697-000004 Jul 2014 07/02/14 boe pr 004725-000004 Jul 2014 07/18/14 boe pre 7/12 dated 7/18 GL E ET 50,323.1 004725-000001 Jul 2014 07/18/14 138654-136684 GL E ET 50,323.1 00473-000003 Jul 2014 08/01/14 pr 8/1/14 GL E ET 66,633.1 00473-000003 Jul 2014 08/12/14 #138688 GL E ET 67,633.1 00473-000004 Aug 2014 08/12/14 #138688 GL E ET 242,982.1 00473-000001 Aug 2014 08/15/14 #138689-138728 GL E ET 242,982.1 00473-000001 Aug 2014 08/15/14 #138699-138728 GL E ET 242,982.1 00473-00001 Aug 2014 08/15/14 #138699-138728 GL E ET 243,982.1 00473-00001 Aug 2014 08/22/14 50% share compressor DPW GL E ET 2,392.1 00473-00001 Aug 2014 08/22/14 50% share compressor DPW GL E ET 2,393.1 004781-000004 Aug 2014 08/22/14 #138731-138738 GL E ET 157,066.1 004781-000004 Aug 2014 08/25/14 #138731-138738 GL E ET 2,066.1 004781-000004 Aug 2014 08/25/14 #138731-138738 GL E ET 2,066.1 004781-000004 Aug 2014 09/12/14 #138739-138777 GL E ET 2,066.1 004781-0000062 Sep 2014 09/12/14 #138739-138777 GL E ET 2,062.1 004795-000012 Sep 2014 09/12/14 boe pr GL E ET 2,062.1 004795-000013 Sep 2014 09/12/14 boe pr GL E ET 2,062.1 004795-000013 Sep 2014 09/12/14 boe pr GL E ET 2,062.1 004795-000013 Sep 2014 09/12/14 boe pr GL E ET 2,062.1 004830-000003 Sep 2014 09/12/14 #138733-138829 GL E ET 1,76,760.1 004830-000007 Sep 2014 09/12/14 #138733-138829 GL E ET 2,062.1 004830-000007 Sep 2014 09/12/14 #138733-138829 GL E ET 2,062.1 004830-000007 Sep 2014 09/12/14 #1388733-138829 GL E ET 2,062.1 004830-000007 Sep 2014 09/12/14 #1388733-138829 GL E ET 2,062.1 004830-000007 Sep 2014 09/12/14 #1388733-138829 GL E ET 2,062.1 004830-000007 Sep 2014 09/12/14 #1388733-138829 GL E ET 2,062.1 004830-000000 Sep 2014 09/12/14 #1388733-138874 GL E ED (2,089.1 004837-000000 Sep 2014 09/12/14 #1388736-138899 GL E ET 2,062.1 004835-000000 CC 2014 10/06/14 11/31/44 #138876-138899 GL E ET 2,0562.1						 			(1,457.00)
004697-000004 Jul 2014 07/02/14 boe pr 004697-000004 Jul 2014 07/18/14 boe pre 7/12 dated 7/18 GL E ET 50,323.	004696-000155	Jul 2014	07/25/14	trb 3Q sub			GL E	ED	(330.00)
004725-000004 Jul 2014 07/18/14 #138654-138684	004697-000004	Jul 2014	07/02/14	boe pr					66,961.54
004725-000013 Jul 2014 07/15/14 #138654 136884	004725-000004	Jul 2014	07/18/14	boe ppe 7/12 da	ated 7/18				50,323.65
004743-000003 Aug 2014 08/01/14 pr 8/1/14 004767-000004 Aug 2014 08/12/14 #138689 138728 004773-000004 Aug 2014 08/12/14 #138689-138728 004773-000013 Aug 2014 08/12/14 80E PR 004773-000013 Aug 2014 08/22/14 50K share compressor DPW 004775-000034 Aug 2014 08/22/14 TSA refund 004781-00004 Aug 2014 08/22/14 TSA refund 004781-000004 Aug 2014 08/22/14 BDE PR 004781-000011 Aug 2014 08/22/14 #138731-138738 004791-000062 Sep 2014 09/12/14 #13 #138731-138738 004791-000062 Sep 2014 09/12/14 #13 #138739-138777 004775-000018 Sep 2014 09/12/14 #19 transportation 004781-000014 Sep 2014 09/12/14 BDE PR 004795-000018 Sep 2014 09/12/14 BDE PR voids 004795-000002 Sep 2014 09/15/14 BDE PR voids 004799-000003 Sep 2014 09/15/14 BDE PR voids 004799-000003 Sep 2014 09/15/14 BDE PR voids 004799-000003 Sep 2014 09/15/14 BDE PR voids 004830-000007 Sep 2014 09/25/14 #138739-138829 004830-000007 Sep 2014 09/25/14 #138783-138829 004830-000007 Sep 2014 09/25/14 #138783-138829 004830-000007 Sep 2014 09/25/14 #138783-138829 004830-000017 Sep 2014 09/25/14 #138783-138829 004830-000017 Sep 2014 09/25/14 #138783-138829 004830-000017 Sep 2014 09/25/14 #138783-138829 004830-000000 Sep 2014 09/25/14 #138783-138829 004830-000000 Sep 2014 09/25/14 #138783-138829 004830-000000 Sep 2014 09/25/14 #138783-138829 004830-00000 Sep 2014 09/25/14 #138783-138829 004830-00000 Sep 2014 09/25/14 #138783-138829 004837-00000 Cet 2014 10/06/14 be PR PD Peturn 004830-00000 Cet 2014 10/06/14 Trb 004830-00000 Cet 2014 10/06/14 Trb 004830-00000 Cet 2014 10/06/14 Trb 004830-00000 Cet 2014 10/06/14 BP PD Preturn 004830-00000 Cet 2	004725-000013	Jul 2014	07/15/14	#138654-138684	·		GL E	EI	80,328.11
004767-000004 Aug 2014 08/12/14 #138688 GL E EI 1,833. 004773-000004 Aug 2014 08/12/14 #138689-138728 GL E EI 242,982. 004773-000013 Aug 2014 08/15/14 80E PR GL E EI 242,982. 004773-000014 Aug 2014 08/22/14 50% share compressor DPW GL E EI 2,397. 004778-000014 Aug 2014 08/22/14 50% share compressor DPW GL E EI 2,397. 004778-000004 Aug 2014 08/22/14 50% share compressor DPW GL E EI 157.066. 004781-000014 Aug 2014 08/22/14 80E PR GL E EI 157.066. 004781-000011 Aug 2014 08/25/14 #138731-138738 GL E EI 2,648. 004791-000062 Sep 2014 09/12/14 R19 transportation GL E ED (23,494.) GL E EI 138,483. 004795-000018 Sep 2014 09/12/14 boe pr GL E EI 209,623.								EI	66,633.91
004773-000014 Aug 2014 08/19/14 #138689-138728 GL E ET 242,982. 004773-000013 Aug 2014 08/21/14 BDC PR GL E ET 45,416. 004773-000014 Aug 2014 08/22/14 TSA refund GL E ET 2,397. 004775-000034 Aug 2014 08/22/14 TSA refund GL E ED (150. 004781-000004 Aug 2014 08/29/14 BDC PR GL E ET 157.066. 004781-000001 Aug 2014 08/29/14 BDC PR GL E ET 2,648. 004791-000012 Sep 2014 09/12/14 R19731-138738 GL E ET 2,648. 004795-00002 Sep 2014 09/12/14 R19 transportation GL E ET 338,483. 004795-00001 Sep 2014 09/12/14 Nobe pr GL E ET 209,623. 004795-00001 Sep 2014 09/12/14 Nobe pr GL E ET 6,494. 004795-00001 Sep 2014 09/12/14 Nobe pr GL E ET 6,494. 004300-000007 Sep 2014 09/12/14 Nobe pr GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Nobe pr 40 GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Nobe pr 40 GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Nobe pr 40 GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Nobe pr 40 GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Nobe pr 40 GL E ET 76,766. 004330-000007 Sep 2014 09/12/14 Return of unath w/d by CPS GL E ET 76,766. 004347-		-		-				EI	1,833.00
004773-000013 Aug 2014 08/15/14 BOE PR		-							242,982.63
004774-000010 Aug 2014 08/22/14 50% share compressor DPW GL E EI 2,397.1 004775-000034 Aug 2014 08/29/14 T5A refund GL E ED (150.0 004781-000004 Aug 2014 08/29/14 #138731-138738 GL E EI 157.066. 004781-000011 Aug 2014 09/21/14 #138731-138738 GL E EI 2,648. 004791-00002 Sep 2014 09/12/14 R19 transportation GL E ED (23,494.1 004795-000014 Sep 2014 09/12/14 boe pr GL E EI 209,623.1 004795-000018 Sep 2014 09/15/14 boe pr GL E ED (4,490.0 004799-00003 Sep 2014 09/15/14 boe pr GL E EI 176,760. 004830-00004 Sep 2014 09/25/14 #138783-138829 GL E EI 178,483. 004830-000017 Sep 2014 09/25/14 #138783-138829 GL E EI 2,089.1 004837-000015 Sep 2014 09/25/14 #138783-138829 GL E EI 2,089.1 004837-00002 Sep 2014 09/25/14 #138783-138829 GL E EI 2,089.1 004837-00002 Sep <		•							
004775-000034 Aug 2014 08/20/14 TSA refund GL E ED (150.) 004781-000004 Aug 2014 08/29/14 BOE PR GL E ET 157.066. 004781-000012 Aug 2014 08/25/14 #138731-138738 GL E ET 157.066. 004781-000012 Sep 2014 09/12/14 R19 transportation GL E ED (23,494.1) 004795-000012 Sep 2014 09/12/14 boe pr GL E ET 138,483. 004795-000018 Sep 2014 09/15/14 boe pr GL E ED (4,490 004795-000018 Sep 2014 09/15/14 boe pr GL E ET 6,941 004830-000007 Sep 2014 09/25/14 boe pr dd GL E ET 176,760 004830-000015 Sep 2014 09/25/14 #138783-138829 GL E ET 2,089 004830-000015 Sep 2014 09/25/14 #138783-138829 GL E ET 2,089 004830-000015 Sep 2014 09/25/14 #138783-138829 GL E ET 2,089 004830-000015 Sep 2014 09/25/14 #138783-138829 GL E ET 2,089 004830-00002 Sep 2014 09/25/14 #138783-138829 GL E ED (2,089 004830-00002 Sep 2014 09/25/14 #13878-138839 GL E ED <t< td=""><td></td><td>-</td><td></td><td></td><td>ressor DPW</td><td></td><td></td><td></td><td></td></t<>		-			ressor DPW				
004781-00001 Aug 2014 08/29/14 #318731-138738		•		•					
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	004888-000007	Nov 2014	11/21/14	#138932-138953			GL E	EI	45,136.72

01/07/15 16:10 Town of Ashford Page 000002

DETAIL STATEMENT OF ACCOUNTS - EXPENDITURE

Itemized Expenditure Transactions Only

Account = First thru Last; Mask = 110-61###-####-###

From July 2014 to November 2014

(Continued from prior page)

Account Number	Account Name	Current Year Budgeted	Period Expenditures	Current Year Expenditures	Encumbrances	Balance Remaining	Percent Left
110-61000-59610-000	ASHFORD BOARD OF EDUCATION	7288035.62	2466322.38	2466322.38	0.00	4821713.24	66.16
004894-000022 No	ov 2014 11/24/14 AHLP Oct 14				GL E	ED	(8,931.24)
					Expenditur	e Total 2,4	466,322.38

DETAIL STATEMENT OF ACCOUNTS - EXPENDITURE

Itemized Expenditure Transactions Only

Account = First thru Last; Mask = 110-61##-####-###

From July 2014 to November 2014

		=========				========	=======
		Current Year	Period	Current Year		Balance	Percent
Account Number	Account Name	Budgeted	Expenditures	Expenditures	Encumbrances	Remaining	Left
	Report Totals	7288035.62	2466322.38	2466322.38	0.00	4821713.24	66.16

Reconciliation calculation for Town using BOE Expenditure Control Nov-14

	Debit	Credit	Total		Town	Total Difference
Per report:	2,562,247.60	83,229.50	2,479,018.10		TOWIT	Dilicicnos
		-	2,479,018.10			
		_	2,479,018.10			
			, -,	Town report dated 11/31/14	2,466,322.38	
Other Assets - Due from other funds:				·	-	
Due from Cafeteria	7,866.61		2,486,884.71		-	
Telephone Offset	-		2,486,884.71		-	
					-	
Other Liabilities:		20,562.41	2,466,322.30		-	
					-	
Research items still pending:	-		-		-	
Due from Cafeteria		-	2,466,322.30		2,466,322.38	
			2,466,322.30		2,466,322.38	(0.08)



Employment Law Letter

Winter 2015



Labor & Employment Practice Group

The Employment Law Letter is published quarterly as a service to clients and friends by the firm's Labor and Employment Practice Group. The contents are intended for general information purposes only, and the advice of a competent professional is suggested to address any specific situation. Reproduction or redistribution is permitted only with attribution to the source.

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New Year's Resolution: Review Employee Manual

Most employers have added employmentat-will disclaimers to their personnel policies or employee manual at some point in the last several years, and accordingly think all they have to do is update specific provisions of their policies when a new statute is passed or amended. Recent developments make it clear that's not enough.

For one thing, the NLRB has issued several decisions holding that fairly common personnel policies violate employee rights to engage in concerted activities. These include restrictions on rude or disrespectful behavior, entering the employer's premises outside normal working hours, and use of the employer's email system for personal purposes, including union activities.

Employer groups have complained that today's NLRB is so activist that it's difficult to know what policies the Board might find to be objectionable. And the fact that less than 10% of the civilian workforce is unionized makes no difference, since most of the NLRB's decisions on these issues have involved non-union employers. Also, while the NLRB only has jurisdiction over private sector entities, Connecticut's State Board of Labor Relations has a tradition of following the NLRB's lead. Therefore, nearly all employers, including state and local government entities, should be concerned.

A December decision of a U.S. District Court in Connecticut raises another concern about employee handbooks. In that case, a Costco employee complained of workplace harassment because of his disability, Tourette's syndrome. However, his statutory cause of action was time-barred because of the limitations in state and federal anti-discrimination laws. Nevertheless, the judge ruled he could pursue the same claim under a breach of contract theory.

Why? Because Costco's anti-harassment policy went well beyond the protections of the ADA or CFEPA. Its employee handbook, which it called an "employment agreement," contained a commitment to address and remedy workplace harassment, "regardless of whether the inappropriate conduct rises to the level of any violation of law." While Costco's commitment to stopping harassment is admirable, this seems like another example of the old axiom, no good deed goes unpunished.

Our advice to employers is to take a fresh look at their personnel policies. If you have a practice of periodically getting a legal review of your employee handbook, this might be a good time to do so. A well-written set of employment policies can be a real asset, but too many employers are finding the opposite can be true as well.

What's Up With The Yelmini "Layoff"?

Most of what we write in this publication has a particular perspective. After all, we generally represent employers, occasionally executives and never rank and file employees or unions. However, this is as close as we've ever come to an editorial.

First, a disclosure: we've known Linda Yelmini, the longtime head of Connecticut's Office of Labor Relations, for decades. She has represented the state in collective bargaining, contract administration and arbitration through several administrations, both Republican and Democrat. She has a reputation for being firm but fair, and you always know where she stands. A smooth politician she's not, but you won't find a more knowledgeable and capable labor relations professional anywhere in Connecticut.

So why was she notified just before Thanksgiving that her position was being eliminated and she was being laid off in January? There was no answer from Ben Barnes, Secretary of the Office of Policy and Management and Linda's boss, or from anyone else

Recent S&G Website Publications

<u>New Year Ushers In Changes to</u> <u>Paid Sick Leave Act and</u> <u>Minimum Wage</u> Published January 22, 2015

Visit our award-winning Connecticut Employment Law Blog, www.ctemploymentlawblog.com in the Malloy administration. "I must have made someone angry," was Linda's best guess.

Maybe so, given the number of tough personnel decisions she has made, both in her role at OLR and as a member of the State Retirement Board. But that's her job, and the fact that she does it without regard to whose feathers get ruffled should be a plus, not a minus. Apparently this administration doesn't see it that way, given their decision to replace her with a political appointee.

That will be Lisa Grasso Egan, a labor and employment lawyer who has worked at several local law firms, and who was a labor relations director for the City of New Haven in the 1990s. Let's hope she's allowed to use her own best judgment in dealing with state employee unions. If Connecticut really is serious about balancing its budget, the last thing it needs is to have politicians rather than professionals making labor relations and personnel decisions.

Public Policy In Eye of Beholder

We have written more than once about arbitration and court decisions on what sort of conduct disqualifies an individual from employment, as a matter of public policy. There are more and more cases in which employers pursue this issue, perhaps because it's almost impossible to know whether they will be successful, so why not take a shot?

Take the case of the Stratford police officer who was fired

because he failed to disclose important facts in a medical exam regarding his fitness for duty. He had been out of work after crashing his cruiser during an epileptic seizure, and he neglected to tell the examining physician about other seizures and about his alcohol use, which increased the risk of future seizures.

After he was fired for dishonesty, a state arbitration panel reinstated him without back pay, apparently concluding his dishonesty was understandably driven by his desire to return to work. Stratford went to court. A lower court judge refused to set aside the arbitration award; an appellate panel vacated the award because it violated public policy; and a divided Supreme Court reinstated the arbitrators' decision. The majority opinion noted that the officer "was not dishonest while performing his official duties," but the dissent pointed out that "intentional and serious dishonesty by the police is so ... damaging to our justice system that it requires the strongest possible response."

If you're wondering how one can predict the outcome of "public policy" arguments in cases like this, you're not alone. Situations involving off-duty misconduct are especially difficult to deal with, because they often come down to whether such conduct has a "nexus" to the employee's work. A Superior Court judge recently upheld an arbitration award validating the discharge of a firefighter who falsely reported the theft of his motorcycle in order to get the insurance proceeds. He said the decision was justified because firefighters often have to

enter unoccupied homes, and a conviction for larceny was directly related to that work.

The latest battle in the public policy arena involves the use of marijuana, which is now legal, at least in certain circumstances. When a maintenance employee at UConn Health Center drove his state-owned vehicle to a secluded spot so he could smoke pot while on duty, he was fired. An arbitrator found the state should have used progressive discipline, and reduced the discharge to an unpaid suspension.

The state took the matter to court, where a Superior Court judge overturned the award, finding that Connecticut has a "clearly defined public policy" against the use of marijuana, at least where (as here) no doctor had prescribed marijuana to treat the employee's medical condition. However, according to the Connecticut Law Tribune, the employee's union has vowed to appeal, claiming that current marijuana laws are not black and white regarding use of that drug, so there is no clear public policy requiring termination for using pot on duty.

Our advice to employers is not as definitive as we would like it to be, at least if you have unionized employees who are entitled to take disciplinary decisions to arbitration. Arbitrators are notoriously unpredictable, and it's beginning to look like courts, even the Connecticut Supreme Court, are almost equally so. As our headline suggests, it seems that public policy is whatever any given judge on any given day says it is.

Groton Fire District Dodges a Bullet

Anyone who negotiates collective bargaining agreements under Connecticut's Municipal Employee Relations Act is familiar with the statutory requirement that when a tentative agreement is reached, it must be submitted for approval by the legislative body of the municipal employer. Specifically, "a request for funds necessary to implement" the agreement, and for approval of any terms that conflict with certain statutes or ordinances, "shall be submitted" within 14 days after the agreement is reached.

This language was tested by the Poquonnock Bridge Fire District in Groton when newly elected members of its board voted to rescind approval of a ten-year union contract which provided raises of 3% per year plus many other benefits. The new members argued that their predecessors had simply voted on the contract; no request for funds had been submitted.

The Fire Union took the matter to the State Board of Labor Relations, which ruled that submission of the agreement for approval by the board was in effect a request for funds to implement it. They pointed to a distinction between the municipal and state bargaining laws; the latter specifically requires a "statement setting forth the amount of funds necessary" to implement the contract, while the former does not. The SBLR required the Fire District to honor the 10-year contract.

The Fire District and the Town of Groton went to court, and last month a Superior Court judge rejected the Labor Board's reasoning. He pointed out that requiring submission of a negotiated agreement and a request for funds to implement it clearly contemplates two separate documents. He also noted that the Labor Board's quote from the state employee bargaining law related specifically to interest arbitration awards, not negotiated agreements, so it didn't apply to this particular situation.

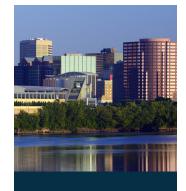
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Our advice to municipal employers is to take pains to comply with the specific requirements of MERA when submitting union contracts for approval by the legislative body, in order to avoid questions about a contract's validity. These include not only a request for funds to implement the deal, and a listing of provisions that differ from state laws or local ordinances, but also an actuarial study detailing the financial implications of any negotiated pension changes. All this is intended to insure that members of the legislative body can make an informed decision when voting on a union contract.

Legal Briefs and Footnotes

TNA Arbitrations Not Public: A divided Connecticut Supreme Court has ruled that binding arbitration panels under the Teacher Negotiations Act are not public entities, and their proceedings are not open to the public or the press. A majority of the justices rejected the Freedom of Information Commission's finding that such panels are in effect "committees of the Department of Education." They said a committee of a public agency is a sub-unit consisting of members of the agency, and TNA arbitrators have virtually nothing to do with the State Department of Education. The same logic would presumably apply to interest arbitration panels under the Municipal Employee Relations Act.

Perceived Disability Bias: In another split decision, the Connecticut Supreme Court has held that state law allows employees to sue for discrimination based on a perception of disability, even if the employee is not actually disabled. The decision reversed trial and appellate court rulings that said discrimination based on perceived disability is not actionable under Connecticut law. This ruling will have limited impact, however, since federal law

already specifically prohibits employment discrimination based on a perception of disability.

Punitive Damages Revisited: In our last issue we reported on two Superior Court decisions that said punitive damages are not available under Connecticut's Fair Employment Practices Act. As luck would have it, only a few months later another Superior Court judge came to the opposite conclusion. It looks like this issue will have to be resolved by the Connecticut Supreme Court, unless the legislature decides to clarify the matter in the meantime.

Fed Ex Drivers Revisited: In yet another example of how far the NLRB is willing to go to support unionization, the Board has issued a decision finding that Fed Ex drivers in Connecticut are not independent contractors, but employees entitled to union representation. The Board's Hartford office originally reached that conclusion almost a decade ago, but while Fed Ex was contesting that decision, a prestigious federal appeals court ruled in a virtually identical case that Fed Ex drivers were independent contractors. The new NLRB ruling rejects that court's reasoning, which focused on the drivers' entrepreneurial opportunities, and used a different set of criteria, based on a common law agency test. Not surprisingly, Fed Ex vows to seek judicial review.

Save the Dates:

Labor and Employment Spring Public Sector Seminar Thursday, March 19, 2015 8:00 AM - 12:30 PM

Sheraton Hartford South Hotel

Sexual Harassment Prevention Training Hartford Office

8:00 AM - 10:00 AM

Feb. 26, April 9, April 23, May 7

Stamford Office 1:30 PM - 3:30 PM April 23, May 7

Register at www.shipmangoodwin.com.

Ashford Board of Education Special Meeting Minutes – February 5, 2015 7:30 p.m.

Note: Per C.G.S. \$10 - 218, Board of Education meeting minutes are provided in a draft format within 48 hours of the date the meeting was held. With the exception of motions and votes recorded, these minutes are unofficial until they have been read and approved by a majority vote of the Board. Should edits be necessary, they will be made at a regularly scheduled meeting, noted in the meeting minutes, and so voted upon.

Call To Order

Board chair J. Rupert called the meeting to order at 7:39 PM. Present were J. Rupert, K. Warren, K. Rourke, J. Lippert and D. Wesson (7:43 pm). Also present were Superintendent J. Longo, Principal T. Hopkins, Asst. Principal C. Ford, Business Office staff members D. Morgan and L. SanDiego; and recording secretary J. Barsaleau Present in the audience were R. Theriault of Ovation Benefits, S. Morytko, D. Molnar, M. Sibley-Jett, C. Imhoff, J. Lindsay and Chronicle reporter A, McElveen (8:05 pm). Board member L. Donegan was unable to attend.

Persons to Be Heard

a. FY 16 Board of Education Public Budget Input

S. Morytko had asked for and received a copy of the technology plan for Ashford School. He commented that it was outdated and would like to see it updated, specifically, how funds are to be spent and how they have been spent to date. He stated it was important to explain upgrades necessary, not only for testing requirements, but also for classroom use.

Communications

a. Health and Dental Insurance Information Update (Ron Theriault, Ovation Benefits)

Dr. Longo introduced Mr. Theriault from Ovation Benefits. Mr. Theriault thanked Dr. Longo and the board for the opportunity to address the board concerning health and dental insurance costs associated with budget planning. Ovation represents 28 towns and municipalities in Connecticut. The Ashford Board of Education and the Town of Ashford are considered one group and currently has 89 contracts, or employees, enrolled in health and dental insurance. He explained how placeholder insurance percentage increases are determined by Ovation and then presented to the Board and the Town generally in November each year for use in budget planning. By February, more information has been received from the carrier and a closer review occurs based on use, loss ratio, and open case high cost conditions. This can result in an increase over the placeholder percentage, a decrease or no change, but this is cannot be known before the broker performs this internal review. After the internal analysis is complete, the broker could advise that the Board and Town opt to send the healthcare plan out to bid on the open market, or attempt to negotiate a lower rate increase with the current carrier. Going out to bid can result in lower premium offers from other carriers, but also, there may be no one willing to bid on the package and is dependent upon disclosure of open cases. For this coming fiscal year, Connecticare is offering the Board and Town a 7.7% rate increase. Mr. Theriault added that due to a change in regulations that took effect in 2008, towns and municipal employee claim histories must be available to the broker for review during their analysis period. A for profit business, such as a factory, is not privy to this same information, making it more difficult for them to accurately budget for employee healthcare premiums. It should also be noted that 3% of premium increases for the renewal period are based on fee requirements of the Affordable Care Act and are non negotiable. Board members asked several questions concerning the sustainability of the high cost of health insurance and how it has affected the budget historically and what can be done to ease the upward trend. All agreed that this represents a great deal of money in the annual budget to towns and municipalities. Other types of plan administration were discussed including selffunding, level funding and higher deductible plans with wellness benefit requirements. The board thanked Mr. Theriault for coming and explaining the process to them. Dr. Longo was directed to speak to the first selectman, Mr. Zambo, concerning the rate proposal presented.

The Chair acknowledged receipt of the following communications: February enrollment, a list of website concerns from Mr. Morytko and a state grant revenue update.

b. Request to Provide Transportation for Swim Club (Ashford Parks and Rec)

Recreation department director Sherry York has requested the use of an Ashford School bus and a driver to transport 10-18 students on eight consecutive Mondays beginning on or about March 23rd to the Baptist Camp for swim lessons.

<u>Motion</u> made by D. Wesson to approve the request of Ashford Parks and Rec as presented to transport students to swim lessons. Motion seconded by K. Warren and carried unanimously.

c. Distribution of Administrative Reports (January Financial and November Cafeteria)

The above reports were included in the board packet. There were no questions at this time.

Approval of Minutes: 01/22/2015 (Special and Regular Meeting)

Motion made by K. Rourke to approve the special and regular meeting minutes of 1/22/2015, motion seconded by J. Lippert. Brief discussion followed concerning corrections to a sentence beginning on line 10 of page two of the regular meeting minutes. Minutes will be corrected to read "given to the Board". J. Lippert amended his second of the motion to approve the regular meeting minutes as corrected. The motion carried with one abstention (J. Mozeiko).

Board Worksession - FY 16 Budget

a. Review and Discussion of Budget Proposal

Dr. Longo's budget document dated 2/5/2015 was reviewed and discussed. It is a working document and represents some changes made by the board at its last meeting. Based on the information provided by Ovation Benefits earlier today, the proposals were adjusted to reflect the pending 7.7% increase in the health insurance benefits lines.

New Business

a. Approval of 2015-2016 Ashford School Calendar

The proposed calendar was viewed, there are a couple of format changes needed and 12/28 is missing from the calendar. Final edits will be made and brought back for approval. Dr. Longo asked that the board address item 8a of this agenda at this time, as it has impact on the budget. In summary, the proposal by the administrative staff would be as follows: the present half time superintendent and full-time principal remain, the current assistant principal would be the full time director of pupil personnel with some assistant principal administrative duties, and a half-time assistant principal with curriculum coaching and department head duties would be added. This person would take on the role of assisting teachers with required Student Success Plans and transitional guidance related matters.

As charged by the Board at the last meeting, the administrative team met and believes this proposal is innovative, less expensive and offers much to the school community. This proposal would eliminate the writing teacher position discussed at earlier sessions. This led to discussion of how to address writing in the upper grades. Dr. Longo deferred to Mr. Hopkins who stated he and some teachers had met earlier in the day concerning a revised 4-day schedule and at that time the teachers proposed a pilot homework assistance program to be held after school Monday-Friday, one hour per day with a dedicated teacher. The teachers are willing for a nominal fee of \$30/day to begin this pilot. Dr. Longo would like the board to consider approving this pilot for 5 hours per week (1 hour x 5 days) for 15 weeks at a cost not to exceed \$3.000.

Dr. Longo discussed the proposals. The first is a 4.10% increase and includes \$90,000 for technology, \$6,000 for an after school program, and reflects inclusion of the 2 part-time custodial positions added to the non certified staff line after the passage of last year's budget, and the 7.7% proposed health insurance increase. Revisions will be made to reflect the removal of the writing teacher salary as it gives the appearance of duplication in the bulleted text section of the proposal. Other items were also noted that require correction to follow the same descriptions in the successive proposals in the document which will be addressed. This proposal also includes \$16,000 to replace outdated classroom furniture; \$6,400 to begin the first phase of a MIDI keyboard lab in music; and \$5,000 for necessary replacement of gym mats.

Mr. Hopkins was asked to expand on the after school program idea. Essentially it would fund an after school program coordinator and pay stipends to staff willing to run an after school program. Much discussion occurred and the general consensus was the board was willing to consider the program and associated funding, but it must have more information before going any further. Mr. Hopkins will gather this information. Discussion also followed concerning elementary Spanish instruction, and the need to establish a plan to replace classroom furniture in budgets going forward. Proposals #2 and 3 of the worksession narrative were discussed and are largely the same as the first proposal less the classroom furniture, the after school program and reductions to technology. Dr. Longo asked that the board provide direction so that he may proceed with building a more comprehensive narrative and text for the next meeting. Members took an informal approach and generally were in favor of the Superintendent using Proposal #2 as a model, but ask that it include classroom furniture and the after school program.

Second Opportunity For FY 16 Budget Input

S. Morytko shared his concern that planning seems to be "ad-hoc" in nature, especially for technology, the MIDI lab and plans for furniture replacement, more detail is needed for the public. The chair agreed, but offered that details will be forthcoming now that the Board has given its direction.

New Business

Motion made by K. Warren to add to the agenda item 7c: Appointment of Interim Director of Pupil Personnel and Approve Associated Stipend, and 7d: Approval of 15 Week Pilot After School Homework Assistance Program. Motion seconded by D. Wesson and carried unanimously.

a. Discuss Establishment of Non-Certified Staff (MEUI) Sick Bank

Dr. Longo met with MEUI representative D. McMullen and MEUI president D. Molnar to discuss creation of an employee sick bank for a member of their union who is presently unable to work do to a serious medical condition. He stated that this same type of bank had been approved in a prior year for another individual, it is not part of the current agreement, but requested on a case-by-case basis. The board was empathetic to the situation and request, but needs more information concerning the details and parameters of the structure of the bank, i.e. number of days to be banked, are the days retroactive, what would the cost be, and how many days can a member donate? Dr. Longo will speak with D. McMullen to discuss a draft proposal.

b. Authorization to Submit Grant Application: "District Technology Upgrades to Support Transition to the New Standards"

The CSDE has offered a grant opportunity for the purchase of technology to assist districts in purchasing needed technology to support new standards. With approval, Ashford is seeking to submit a request for \$98,506 in purchases through the grant. These would include 71 computers, routers, wireless airports and a firewall. Grant payments are based on the current school construction reimbursement rate of 65%. If approved, the board would be responsible for payment of the remaining 35%, or \$34,477.

Motion made by K. Rourke to authorize submission of the "District Technology Upgrades to Support Transition to the New Standards" grant in the amount of \$98,506. Motion seconded by K. Warren and carried unanimously.

c. Appointment of Interim Director of Pupil Personnel and Approve Associated Stipend

<u>Motion</u> made by D. Wesson to appoint assistant principal Cynthia Ford to the position of interim director of pupil personnel for the remainder of the 2014-2015 school year at a stipend of \$4,000. Motion seconded by K. Warren and carried unanimously.

d. Approval of 15-Week Pilot After School Homework Assistance Program

<u>Motion</u> made by K. Rourke to approve and fund a 15-week pilot program for afterschool homework assistance with funding not to exceed \$3,000. Motion seconded by D. Wesson and carried unanimously.

Old Business

a. Administrative Staff Report RE: Director of Pupil Personnel

This item was addressed earlier in the meeting.

b. Accounting of Professional Membership Payments for Superintendent

As requested, the BMSI report of the object account was provided along with an invoice to Dr. Longo for one night of overnight accommodations and parking fees as discussed at the 1/22/2015 meeting. D. Morgan explained the entries to the members and will add account detail of expenses in this object attributed to Dr. Longo to her monthly accounts payable report going forward.

Next Meeting Date/Agenda Items

The next meeting date is February 19, 2015. The board was not able to meet with CABE and will reschedule. The next agenda will include school calendar, budget, superintendent evaluation and follow up to sick bank request. There will be an MEUI negotiations session at 6:30 pm prior to the regular meeting.

The board will hold a special meeting and budget worksession on February 26, 2015 at 7:30 pm.

<u>Adjournment</u>

Motion to adjourn the meeting at (10:26 pm) made by D. Wesson seconded by L. Lippert and carried unanimously.

Recorded by:

Jennifer Barsaleau Recording Secretary



FY 2015 - 2016 Ashford Board of Education Budget Presentation (02/19/15)

to the Ashford Board of Finance

March 5, 2015

J. Rupert, Chairman, BOE Dr. J. Longo, Superintendent

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Introduction

This budget proposal reflects the evolution of the services and programs offered at Ashford School necessary to provide our students with an educational experience comparable to surrounding towns and in compliance with new state requirements, while being sensitive to the ability of the community to support the costs of those services and programs. This budget proposal represents a balance between student need and the community's ability to fund it.

Each year the Superintendent and the Board of Education review the needs of the school based upon enrollment, state law, and regional standards, and apply the results of that review to the budget process. This review process includes several public hearings and public meetings devoted to open dialogue regarding specific budgetary proposals, giving parents and residents an opportunity to voice their opinion regarding general or specific aspects of the proposed budget. Public input into the budget development process is a significant factor in the design of the final proposal. After considering the myriad possibilities presented in today's educational climate the Board of Education then considers the financial impact of each program and conducts a cost-benefit analysis. The Board of Education understands that it must be realistic in its proposals and planning while considering what is in the best interests of Ashford's students.

While considering the development of our budget proposals we must keep in mind the fact that we are expected to not only adhere to state regulations, but also that our students will go to high school and compete with students from throughout the region. Following high school, students will then have the opportunity to go to onto post-secondary school, or enter into the job market to compete in an increasingly global marketplace.

This budget and all Board of Education decisions are based upon their understanding of the state and the school district's mission and goals, and an understanding of our education environment.

Ashford School Mission Statement

It is the mission of Ashford School to present an educational culture that supports all students in achieving their highest educational and personal potential as productive citizens of the diverse, multicultural, and global, 21st century community in which they will live.

Budget History Summary

Budget Year	Actual/Budget Amount	% Change Inc/(Dec)
FY 12-13	\$7,088,249 Budget	3.55%
FY 13-14	\$7,035,706 Budget	(0.74%)
FY 14-15	\$ 7,288,036 Budget	3.59%
FY 15-16	\$ 7,503,528 BOE Proposed	2.96%

Summary of Changes to FYE 2016 Budget Over 2014-2015 2.96% Increase

- Change in administrative structure incorporating Special Education Director/Pupil Personnel, and Assistant Principal/Curriculum and Instruction Coach, resulting in a complete restructuring of the administrative team and the addition of ½ FTE instructional coach
- Coaching stipends for NEW Cross Country and Track & Field sports offered beginning FY14-15
- Final stage of changeover to High Deductible Health Plan with associated Health Savings Account
- 7.7% Renewal Rate for Medical Insurance, (cost based upon current staff and plans)
- Establishing stage one of a NEW Recording Lab for the Music Department as part of STEAM Program
- Adding a robust after-school club and activity program to add to STEAM opportunities for students
- Reduced budget for legal costs due to the completion of collective bargaining negotiations in the prior year

Innovations to Look for in this Budget Proposal

- Restructured Administrative Staff
- After School Program of Clubs and Activities
- Upgrading of Technology in the Primary Grades
- Improvements in our STEAM Curriculum Resources

All changes in the 2015-2016 Board of Education proposed budget are presented in this document, showing a four year window into expenses, and highlighting all significant changes. The following is included:

- 2012-2013 budget, 2013-2014 budget, 2014-2015 budget and proposed 2015-2016 budget compared
- Object lines are listed individually showing dollar increases, and percentage over/under last year,
- Percentage of the total budget that each object represents
- Percentage of change from last year that is percentage of the full 2.96% increase that each object represents

ASHFORD BOARD OF EDUCATION BUDGET PLANNING FY2015-2016 PROPOSED BUDGET \$ 7,503,528 2.96% BUDGET INCREASE \$ 215,492

							7		
Account	Account Description	Original	Original	Original	BOE Proposed	FY14-15 v.	FY14-15 v.	FY15-16	FY15-16
Number		Budget	Budget	Budget	Budget	FY15-16 Budget	FY15-16 Budget	Total Budget	% of Budget
<u> </u>		FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec		Increase
3eneral	Fund (01)	Α	С	E	G	H = G less E	I = G ÷ E	$J = G \div $7,503,528$	$K = H \div \$7,288,036$
						7			
111	Certified Staff	2,898,344.00	2,893,253.00	2,939,556.60	2,974,929.33	35,372.73	1.20%	39.65%	0.4854%
112	Non-Certified Staff	1,383,846.00	1,370,477.00	1,392,724.78	1,543,316.27	150,591.49	10.81%	20.57%	2.0663%
200	Insurance	1,099,111.00	1,069,736.00	1,209,190.57	1,090,575.84	(118,614.73)	-9.81%	14.53%	-1.6275%
205	Other Insurances	269,592.00	284,575.00	332,631.28	419,099.00	86,467.72	26.00%	5.59%	1.1864%
312	Instructional Improvement	27,350.00	50,750.00	36,750.00	37,750.00	1,000.00	2.72%	0.50%	0.0137%
319	Professional Services	240,700.00	279,100.00	256,100.00	240,400.00	(15,700.00)	-6.13%	3.20%	-0.2154%
321	Utilities	85,000.00	85,000.00	78,000.00	72,000.00	(6,000.00)	-7.69%	0.96%	-0.0823%
322	Maintenance	77,150.00	98,450.00	91,760.00	101,668.00	9,908.00	10.80%	1.35%	0.1359%
323	Equipment Maintenance	4,450.00	4,450.00	3,600.00	3,600.00	0.00	0.00%	0.05%	0.0000%
324	Liability Insurance	44,103.00	34,805.00	35,390.00	46,798.91	11,408.91	32.24%	0.62%	0.1565%
331	Transportation	77,010.00	97,420.00	69,907.90	60,271.25	(9,636.65)	-13.78%	0.80%	-0.1322%
340	Communication	13,850.00	11,200.00	11,500.00	12,000.00	500.00	4.35%	0.16%	0.0069%
370	Outside Services	355,980.00	272,100.00	350,700.00	358,500.00	7,800.00	2.22%	4.78%	0.1070%
390	Purchased Services	75,500.00	50,172.00	50,672.00	46,172.00	(4,500.00)	-8.88%	0.62%	-0.0617%
110	Supplies	116,788.00	133,213.00	133,984.00	153,237.00	19,253.00	14.37%	2.04%	0.2642%
111	Fuel	107,693.00	109,798.00	106,651.00	105,000.00	(1,651.00)	-1.55%	1.40%	-0.0227%
112	Fuel	106,346.00	67,770.00	53,500.00	50,500.00	(3,000.00)	-5.61%	0.67%	-0.0412%
120	Textbooks	10,409.00	16,116.00	11,965.00	17,000.00	5,035.00	42.08%	0.23%	0.0691%
130	Library Books	4,567.00	3,566.00	3,566.00	3,400.00	(166.00)	-4.66%	0.05%	-0.0023%
540	Equipment	77,410.00	79,528.00	66,263.00	140,311.00	74,048.00	111.75%	1.87%	1.0160%
340	Dues & Fees	13,050.00	24,225.00	22,624.00	26,499.00	3,875.00	17.13%	0.35%	0.0532%
700	Audit Adjustments	0.00	2.00	30,999.75	500.00	(30,499.75)	-98.39%	0.01%	-0.4185%
Ge	neral Fund (01) Totals	7,088,249.00	7,035,706.00	7,288,035.88	7,503,527.60	215,491.72		100.00%	2.96%

Object 111 - Certified Staff Salaries

Certified salaries are 39.65% of the total budget. This object reflects an increase of 1.20% over last year. Salaries are mandated by state mediation. This is 0.49% of the proposed 2.96% budget increase.

This object includes the salaries for all professional staff (teachers and administrators) in positions that require certification by the state. The teachers' salaries are based upon the mediated settlement of a three-year contract effective beginning in FY14-15. Administrative salaries are also negotiated and resolved in compliance with the mediation award received by the teaching/certified staff. It should be noted that while certified salaries comprise about forty per cent of the entire budget, the certified salary line only increased by a little over a quarter percent. This is due to the creative administrative staffing to keep costs reasonable while utilizing current talents within the school. The FY 15-16 proposal includes a .5 FTE increase in certified staff. Tis half-time position will be combined with the current half-time administrator to create a position dedicated to counseling of students, managing student success plans, coaching faculty on instructional improvements and assisting the administrative team with student management.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 2,898,344	\$ 2,893,253	\$ 2,939,557	\$ 2,974,929	\$ 35,373	1.20%	0.49%

The above figures include the following significant items:

- All currently employed certified staff move ahead a step on their contracted salary schedule, and receive their mediated general wage increase
- 01-1112-111-01012 Coaches \$ 2,914 increase for stipends offered to coaches for NEW Cross Country and Track & Field initiated in FY14-15, as well as Assistant Coaches to accommodate an impressive amount of student participation in sports team
- 01-2200-111-02220 Principal \$ 1,200 increase due to Travel Pay stated in original employment contract not previously included in FY14-15 budget
- 01-2200-111-03220 Special Education Director and Assistant Principal Combination
 - \$97,770, the current Assistant Principal takes over the role of Special Education Director, while maintaining some of the responsibilities of the Assistant Principal position resulting in a change which combines our current part-time Special Education Director position with our full time Assistant Principal into one position
- 01-2200-111-04220 Assistant Principal
 - \$80,000, a half-time curriculum coach position is added to the budget and combined with the remaining half assistant principal position to create a new full time position that will serve as an instructional coach for faculty, assist students in a counseling role, and assist with student management issues (discipline). The result is a .5 FTE increase in certified staff, but helps satisfy the need for a middle school counselor and a writing instruction coach.

Support material for Object 111

- 01-1100-111-00000 Elementary Certified Staff
 - o 2 teachers in PreK
 - o 3 teachers in Kindergarten
 - o 3 teachers in 1st grade
 - o 3 teachers in 2nd grade
 - o 2 teachers in 3rd grade
 - o 3 teachers in 4th grade
- 01-1101-111-00001 Middle School Certified Staff
 - o 3 teachers in 5th grade
 - o 3 teachers in 6th grade
 - o 3 teachers in 7th grade
 - o 2 teachers in 8th grade

Faculty Staffing and Student Enrollment by Grade for 2015-2016 With Average Class Sizes Projected

Grade Level	# of Students*	# of Teachers	Average class size
PK	?	2	
K	32	3	10.7
1	37	3	12.4
2	43	3	14.3
3	32	2	16
4	44	3	14.7
5	44	3	14.7
6	39	3	13
7	50	3	16.7
8	33	2	16.5

Object 112 - Non-Certified Staff Salaries

Non-certified staff salaries are 20.57% of the total budget. This line has increased by 10.81%, which is 2.07% of the 2.96% budget increase.

This object includes salaries for substitute teachers, paraprofessionals, custodians, and bus drivers, as well as business manager, bookkeeper, payroll clerk, secretaries, mechanic, nurse, and consultants. The increase in this line is caused by the non-certified staff raises that are determined by negotiations of a new three-year collective bargaining agreement set to begin on FY15-16, as well as negotiated salary increases with non-union employees designed to be comparable to the increases negotiated by union employees.

There is no increase in the number of non-certified staff over those employed in 2014-2015, however, changes that occurred after the budget process during which reduced positions were restored are included.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY14-15 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY13-14	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 1,383,846	\$ 1,370,477	\$ 1,392,725	\$ 1,543,316	\$ 136,591	10.81%	2.07%

The above figures include the following significant items:

- All current staff receives negotiated general wage increase
- 01-1100-112-00010 Regular Education consists of 5.5 paraprofessional positions
 - o \$24,877 decrease due to movement of one current paraprofessional to Library Paraprofessional line: 01-1107-112-01007
 - o \$12,433 decrease due to reduction of one current paraprofessional to part-time (0.5FTE)
- 01-1107-112-02007 Library Consultant \$ 6,733 decrease due to non-replacement of retired library consultant position
- 01-1112-112-02012 Extracurricular \$ 20,000 increase due to enhancement and expansion of current and new After-School activities to peak student interests and talents. See detailed explanation on following page.

- 01-1200-112-02120 Special Education Paraprofessional
 - o \$49,609 increase due to 1.5 FTE positions added in FY14-15 based on special education student needs to be continued into FY15-16
 - o Expenditure line consists of 12 paraprofessional positions
- 01-2200-112-00220 Business Manager \$ 10,000 decrease due to current efficiencies put in place by business office staff
- 01-2540-112-01254 Custodians \$ 33,521 increase due to a full-time position vacancy converted to two (2) part-time positions in FY14-15
- 01-2550-112-01255 Drivers \$ 16,434 increase due to assignment of routes (based on FY14-15 bus run information)

The After School Program: Excellence in Extracurricular Opportunities

From 3:30 until 4:30 Monday through Friday clubs and activities will be available to students from grades 2-8, with late bus transportation available for students from grades 3-8 Monday through Thursday. These clubs are interest-based, offering opportunities in virtually every curriculum category from Robotics to fitness, as well as arts and sciences in between. These clubs and activities are free of charge and are designed to further carry out our commitment to a STEAM centered school. That is, a school with a curriculum that highlights Science, Technology, Engineering, Arts and Mathematics. The after school program consists of three (3) ten-week cycles. Clubs will meet one or two days a week for ten (10) weeks. Students can sign up for one or two or all three of the ten-week cycles. They can also join different clubs on different afternoons allowing them to participate in as many as five clubs or activities, per week, per cycle.

Object 200 - Insurance

ConnectiCare came in with a final increase for medical insurance of 7.7%. This object accounts for 14.53% of the total budget. In anticipation of the second phase of the changeover of health plans offered to solely High Deductible Health Plan, there is an estimated reduction of 9.81% in this line. This is -1.63% of the 2.96% budget increase.

This object reflects the cost of medical, dental insurance, group life, and workers' compensation liability insurances for all employees. This line is the second most impactful line in the budget after salaries. Although this budget is not entirely under the control of the Board of Education, but rather by the medical benefit marketplace and the coverage selections of employees, due diligence is performed to ensure that the anticipated budget is reasonable with the current information at hand. This line remains an estimate because employees may choose individual, two-person, or family coverage as well as waive insurance entirely receiving a waiver fee rather than coverage. Employees elect their insurance plan annually and may change it if there is a qualifying change in family circumstances. We base our estimates upon the current list of employees and their current coverage choices. It should be highlighted this is a line subject to change as individuals change their choices due to changes in their life circumstances, as well as changes due to staff leaving or new hires.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	✓ Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 1,099,111	\$ 1,069,736	\$ 1,209,191	\$ 1,090,576	(\$ 118,615)	(9.81%)	(1.63%)

The above figures include the following:

- 01-2200-200-01220 Medical/Dental Insurance
 - \$ 125,155 decrease due to lower premiums afforded by the Health Deductible Health Plan, in comparison to other plan choices previously offered such as PPO and HMO. Beginning FY15-16, the only plan choice available for medical coverage to employees and their families is the H.D.H.P/H.S.A
- 01-2200-200-02220 Workers Compensation Insurance
 - \$ 6,033 increase based on information provided by CIRMA

Further Explanation of How We Arrive at the Proposed Budget for Medical/Dental Insurance Costs

Trending Analysis

	Original Budget	Actual Expense	Actual v. Budget Difference in Dollars (\$)	Difference Percentage
FY11-12	\$ 942,873	\$ 924,403	\$18,470 less than budget	1.96%
FY12-13	\$ 1,023,501	\$ 959,622	\$63,879 less than budget	6.24%
FY13-14	\$ 990,293	\$ 1,029,293	\$39,000 more than budget	-3.93%
FY14-15	\$ 1,134,016	\$ 1,018,128	\$115,888 less than budget	10.22%

Budgeted Amount is based on current participants in FY14-15

- AEA employee cost share for FY14-15 is 12% of annual premium; for FY15-16 is 13% of annual premium (per AEA collective bargaining agreement)
- o MEUI employee cost share for FY14-15 is -
 - Employees hired prior to July 1, 1998: 9% of annual premium for self coverage and 30% for dependent coverage
 - Employees hired after July 1, 1998: 14% of annual premium for self coverage and 30% for dependent coverage
- o MEUI employee cost share for FY15-16 **Subject to Change Pending Negotiation Results**
 - Employees hired prior to July 1, 1998: 9% of annual premium for self coverage and 30% for dependent coverage
 - Employees hired after July 1, 1998: 14% of annual premium for self coverage and 30% for dependent coverage

Medical/Dental Insurance Monthly Premium Comparison with 7.7% Renewal Rate for Connecticare as of 2/3/2015

Initially, a 12.5% rate increase was used as an estimate based on market rates, current experience ratings, and anticipated administrative fees in accordance to the Affordable Care Act. It is provided around November 2014 by Ovation Benefits, our benefits advisors mutually shared with the Town of Ashford.

	FY14-15 PPO	FY15-16 PPO	FY14-15 HMO	FY15-16 HMO	FY14-15 H.D.H.P/H.S.A	FY15-16 H.D.H.P/H.S.A	FY14-15 Dental	FY15-16 Dental
Single	\$ 806.22	\$ 868.30	\$ 768.65	\$ 827.84	\$ 628.34	\$ 676.72	\$ 40.66	\$ 43.91
EE + 1	\$ 1,846.24	\$ 1,988.40	\$ 1,760.19	\$ 1,895.72	\$ 1,438.90	\$ 1,549.70	\$ 81.76	\$ 88.30
Family	\$ 2,257.42	\$ 2,431.24	\$ 2,152.13	\$ 2,317.85	\$ 1,759.36	\$ 1,894.83	\$ 134.39	\$ 145.14

Note: Beginning July 1, 2015, the only medical insurance option offered will be the High Deductible Health Plan (H.D.H.P) with the employees' Health Savings Account (H.S.A)

Per Collective Bargaining Agreement, MEUI members must inform the Ashford Business Office, on an annual basis, of their Intent to Participate in HealthCare coverage through Ashford School. If at any time, there is a mass change in the insurance plans offered, the district performs its' due diligence by administering a survey for all staff of their intent to participate. This ensures that we are properly prepared in anticipating district health costs. In preparation of FY14-15 BOE Budget, members of the AEA and MEUI unions were required to participate in a survey of their intentions for participation in healthcare. This was the method used to determine the medical/dental insurance line.

Differences between what is budgeted and actual cost developed throughout the fiscal year are due to life status changes that staff members may experience; such as marriage, divorce, birth of a child or loss of insurance. Although a marriage or the birth of a child may be anticipated, a divorce and/or loss of insurance may not be. With this in mind, it is fiscally responsible for the budget to have enough funding for these unanticipated expenses. While, the public may only see the difference between the budgeted amount and actual expense as excess; the figures may be best understood when explained in this manner:

- In FY11-12, the \$18,470 difference from budget versus actual reflects a cost-savings determined from an employee's dependent turning 26. As a result, the employee's coverage changed from family coverage to 'employee plus one' coverage. Such fluctuation may be caused by one (1) employee's life status change.
- In FY12-13, the \$63,879 difference from budget versus actual reflects a cost-savings equal to three (3) family coverage that was eliminated or changed in accordance to an employee's employment status or life status change. The annual premium for PPO family coverage is \$24,604. Such fluctuation may be caused by three (3) employee's life status change.
- In FY13-14, the \$39,000 over-expenditure reflects costs equal to one (1) single coverage and one (1) family coverage, which were unanticipated due to loss of coverage. The annual premium for PPO single coverage is \$9,223 and the annual premium for PPO is \$26,081. Such fluctuation may be caused by two (2) employee's life status change.

- In FY14-15, the \$115,888 difference from budget versus actual reflects a cost-savings equal to two (2) PPO family coverage, one (1) PPO single coverage and two (2) H.D.H.P/H.S.A family coverage. PPO family coverage is \$28,702, PPO single coverage is \$10,163 and H.S.A family coverage is \$22,725. Such fluctuations may be caused by five (5) employee's life status change. Although a survey was conducted in anticipation of the mass change of plan types offered during budget preparation, other factors occurred after the budget was passed such as retirements and new hires selecting lower coverage. The actual costs encumbered for the year appear to be in favor of the district, however, unanticipated changes can still occur due to employees' insurance needs and eligibility.
- In FY15-16, the proposed budget amount is based on current participants, anticipated insurance changes as reported by current staff, and the anticipation of the mass changeover of medical plan offered. It also accounts for the employee cost share dependent on the language of each collective bargaining agreement. It has been presented and argued that perhaps it would be more effective to take the anticipated actual cost in the current year and apply the rate increase to budget for the upcoming year. If we were to apply the numbers in this fashion, the medical/dental insurance proposed budget would have an increase of \$67,409 as opposed to the reduction of \$125,155, which is based on all the many components that factor into this expenditure line.

It would be negligent and fiscally irresponsible to exclude known or anticipated expenses, such as those that are brought forth by current employees and through other measures performed with due diligence, which could result in under-funding this expenditure line. The effects can have severe costs to the overall Board of Education budget due to the overwhelming possibilities of changes that can be brought on by almost 100 current participants to the medical health plan. This responsibility is met through the use of industry standards and recommended procedures.

** This budgeted amount for Medical/Dental Insurance is based on the proposal submitted to pending negotiations with MEUI collective bargaining agreement.**

Object 205 - Other Insurances

This object accounts for 5.59% of the total budget. This object is increased by 26.00%, which is 1.19% of the 2.96% budget increase.

This object contains Employer's match payments to Social Security and Medicare as well as unemployment compensation costs that are paid on a claims-made basis. Also included in this category are Employer contributions (2.5% of non-certified salaries) to the Ashford BOE sponsored 403b retirement plan, contractual contribution to 403b plan for certain certified staff, healthcare waivers payments for both non-certified and certified employees, Health Savings Accounts (H.S.A.) employer match for those employees who choose the H.S.A. Medical Insurance Option as well as health insurance premiums above TRB subsidies for retired teachers. We are able to fund a portion of instructional improvement through our grants budget and therefore able to keep this line at a lower cost to the taxpayers of Ashford. The Grant Budget follows the general fund budget in this narrative document.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 269,592	\$ 284,575	\$ 332,631	\$419,099	\$ 86,468	26.00%	1.19%

The above figures include the following:

- 01-2200-205-01220 Social Security/Medicare Costs \$ 9,199 increase due to employer portion of Social Security/Medicare associates with salary increases
- 01-2200-205-02220 Non-Certified Retirement Costs \$ 5,371 increase due to 2.5% employer contribution in accordance with MEUI Union Contract
- 01-2200-205-02230 Non-Certified Other Benefits \$51,757 increase due associated employer contribution of 50% deductible into H.S.A (MEUI & Non-Union)
 - o \$1,500 Deductible for Single Coverage requires \$750 employer H.S.A contribution
 - o \$3,000 Deductible for Employee plus One and Family coverage requires \$1,500 employer H.S.A contribution
- 01-2200-205-03220 Unemployment Compensation Cost \$ 9,000 decrease due to satisfying employer responsibility for DOL for previous unemployment claims
- 01-2200-205-04220 Cert Retirement Healthcare \$ 11,540 increase due to anticipation of one (1) retirement
- 01-2200-205-04230 Certified Other Benefits \$ 17,600 increase due to associated employer contribution of 50% deductible into H.S.A (AEA)
 - o \$ 2,000 Deductible for Single Coverage requires \$1,000 employer H.S.A contribution
 - o \$4,000 Deductible for Employee plus One and Family coverage requires \$2,000 employer H.S.A contribution

Object 312 - Instructional Improvement

This object accounts for 0.50% of the total budget. This object is increased by 2.72%, which is 0.01% of the 2.96% budget increase.

This object contains curriculum development, off site teacher workshop registration fees, district professional development days, CT TEAM mentor, and tuition reimbursement as outlined in both AEA and MEUI contracts as well as substitute pay for those teachers attending offsite workshops.

There are two Connecticut State Department of Education regulations that contribute to this increase. First, Connecticut is transitioning to a Common Core State Standards curriculum (CCSS), which requires faculty professional development, and second, there is a new Educator Evaluation Plan that we must participate in that also requires professional development training. We plan on utilizing our Title II grant funds to accommodate expenses that qualify with grant requirements, to alleviate any significant increases in this object.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 27,350	\$ 50,750	\$ 36,750	\$ 37,750	\$ 1,000	2.72%	0.01%

The above figures include the following:

• 01-2200-312-03220 Curriculum Development - \$ 1,000 increase due to anticipated Middle School Staff's rework of effective writing techniques into everyday curriculum

Object 319 - Professional Services

This object accounts for 3.20% of the total budget. This object is decreased by -6.13%, which is -0.22% of the 2.96% budget increase.

This object covers a variety of services provided to our students from outside providers (non-employees). The student services include outsourced speech, occupational, physical and behavior therapies, outside evaluations and assistive technology services for special education students, and annual Pre-K occupational therapy screenings, as well as volunteer background checks.

Fluctuations in these services vary from year to year and are based on the known and anticipated needs of the children who are (expected to be) enrolled during the FY14-15 school year. It should be noted that services are provided based upon professionally prescribed needs assessments, as well as enrollment changes.

Services to the district that fall under this object include legal advice, training for Special Education teachers, financial statement audits, consultants (school doctor and other), and data processing charges. Generally, this object includes those needed services that the district cannot provide itself.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 240,700	\$ 279,100	\$ 256,100	\$ 240,400	(\$ 15,700)	(6.13%)	(0.22%)

The above figures include the following:

- 01-1200-319-03120 through 01-1200-319-09120 Special Education accounts for OT Outsourced, Evaluations Outsourced, Physical Therapy Outsourced, Behavioral Therapy Outsourced, Assistive Technology and Pre-K Screening Total \$ 16,000 increase based on anticipated Special Education needs
- 01-2200-319-01220 Legal \$ 30,000 decrease is a result of the completion of collective bargaining negotiations in the prior year
- 01-2200-319-02220 Audit \$ 3,000 decrease due to reduced costs shared with Town of Ashford associated with year-end audit

Object 321 - Utilities

This object accounts for 0.96% of the total budget. This object is decreased by -7.69%, which is -0.08% of the 2.96% budget increase.

This object reflects our electric utility costs with Constellation Energy, who is our supplier, and CL&P, who is our energy distributor. A contract with Constellation Energy is negotiated by the Town for all town-owned buildings including Ashford School. A fixed rate per kWh contract was negotiated with the town that will result in an anticipated decrease in utilities costs for 2015-2016.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 85,000	\$ 85,000	\$ 78,000	\$ 72,000	(\$ 6,000)	(7.69%)	(0.08%)

The above figures include the following:

• 01-2540-321-00254 Plant Utilities - \$ 6,000 decrease attributed to contracted rate at 0.0844kwH. Estimated costs for usage for FY15-16 is \$ 67,645 plus regulatory fees anticipated to be in the amount of \$ 4,355

Object 322 - Maintenance

This object accounts for 1.35% of the total budget. This object is increased by 10.80%, which is 0.14% of the 2.96% budget increase.

This object covers the broad spectrum of facility and equipment maintenance costs that include boiler maintenance, rubbish removal, asbestos monitoring, water system maintenance and testing, fire equipment maintenance, sanitary system maintenance, generator maintenance, grounds upkeep, roof maintenance, HVAC maintenance, general facility maintenance and repairs, as well as SpEd and administrative equipment maintenance.

Most of these costs are for routine preventative maintenance. Given the age of the building and equipment, sometimes routine maintenance is not sufficient, and additional expenditures are made to repair the facility and equipment. Costs to maintain the facility are dependent in part on the issues that arise. This sometimes causes fluctuations in expenses from year to year.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 77,150	\$ 98,450	\$ 91,760	\$ 101,668	\$ 9,908	10.80%	0.14%

The above figures include the following:

•	01-2540-322-03254	Water - \$ 2,000 increase due to anticipated usage and pricing of water treatment (K-Life)
•	01-2540-322-04254	General Maintenance & Repairs - \$ 2,000 increase attributed to the anticipated maintenance needs of the school building
•	01-2540-322-08254	Boiler - \$ 1,000 increase attributed to the anticipated maintenance of boiler and new boiler monitoring system
•	01-2540-322-09254	Grounds Upkeep - \$ 2,000 increase attributed to the anticipated landscaping needs of the school
•	01-2540-322-11254	Floor Covering - \$ 6,000 increase attributed to tile and grout restoration project, beginning in the primary wing of the school

Object 323 - Equipment Maintenance

This Object accounts for 0.05% of the total budget.

This object has not increased or decreased, which accounts for 0.00% of the 2.96% budget increase.

This object includes maintenance and upkeep of instructional equipment such as: physical education equipment, music equipment, audio-visual equipment, and technology equipment. Costs in this category may fluctuate from year to year due to equipment wear issues that arise during the budget year. The estimated maintenance account is based upon the cost of routine repairs, upkeep and the expectation that equipment will require service as the year progresses.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.99% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 4,450	\$ 4,450	\$ 3,600	\$3,600	\$ 0	0.00%	0.00%

Object 324 - Liability Insurance

This object accounts for 0.62% of the total budget.
This object is increased by 32.24%, which is 0.16% of the 2.96% budget increase.

This object includes our plant and transportation liability insurances as well as student accident insurance for students that participate in sports and go on school sponsored field trips. The renewal for plant and transportation liability insurance is handled by the Town. Costs attributed to this object are impacted whenever there are changes in liability limits as defined by the Town as well as adjusted based upon prior year claim experience.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 44,103	\$ 34,805	\$ 35,390	\$ 46,799	\$ 11,409	32.24%	0.16%

The above figures include the following:

- 01-2540-324-00254 Plant Insurance \$ 7,035 increase based BOE's portion of LAP insurance, shared with the Town of Ashford, with anticipated 3% increase
- 01-2550-324-00255 Transportation Insurance \$ 4,219 increase BOE's portion of LAP insurance less anticipated reimbursement from Region 19

Object 331 - Special Education Transportation

This object accounts for 0.80% of the total budget. This object is decreased by -13.78%, which is -0.13% of the 2.96% budget increase.

This object covers only the driver salaries when they transport special education students. Other aspects of the cost of transporting special education students are included in the appropriate line items related to transportation salary costs (SS/Medicare, Medical/Dental Insurance, Transportation Liability and Workers Comp Insurances, fuel, etc.). This includes transportation both in and out of district.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed 1	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 77,010	\$ 97,420	\$ 69,908	\$ 60,271	(\$ 9,637)	(13.78%)	(0.13%)

The above figures include the following:

• 01-1200-331-00120 SpEd Transportation - \$ 9,637 decrease in Special Education transportation is based upon current and projected Special Education enrollment, along with efficiencies in bus routes put in place by Transportation Coordinator

Object 340 - Communication

This object accounts for 0.16% of the total budget. This object is increased by 4.35%, which is 0.01% of the 2.96% budget increase.

This object includes costs of our telephone service, postage, Internet and advertising for vacancies.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed /	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 13,850	\$ 11,200	\$ 11,500	\$ 12,000	\$ 500	4.35%	0.01%

The above figures include the following:

• 01-2200-340-01220 Telephone - \$500 increase due to loss of refunds and discounts received through the Federal Universal Service Fund credit program

Object 370 - Outside Services

This object accounts for 4.78% of the total budget. This object is increased by 2.22%, which is 0.11% of the 2.96% budget increase.

This object includes outplacement tuition costs for special education students and tuition costs for regular education students who choose to attend a magnet or charter school, as well as homebound instruction and summer school. These costs are impacted by the needs of the special education students and are subject to fluctuation from year to year. In addition, we are not informed of magnet/charter school enrollment until the beginning of the next school year and therefore, fluctuations in this line item vary from year to year based on student school choice.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 355,980	\$ 272,100	\$ 350,700	\$358,500	\$ 7,800	2.22%	0.11%

The above figures include the following:

Special education placements are based upon known and anticipated needs of students as determined by a planning and placement team. Support material is confidential.

- 01-1200-370-01120 Outplacement Tuition \$ 2,200 decrease due to preventative measures such as providing outsourcing methods while keeping special education students within Ashford School
- 01-1200-370-03120 Extended School Year \$ 10,000 increase attributed to an expanding summer school program

Object 390 - Purchased Services

This object is 0.62% of the total budget.

This object is decreased by -8.88%, which is -0.06% of the 2.96% budget increase.

This object includes mileage reimbursement costs for school related travel, printing, bus parts and outside repair costs for maintenance of our fleet of buses and vans, as well as the cost of our space utilization at the town garage.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 75,500	\$ 50,172	\$ 50,672	\$ 46,172	(\$ 4,500)	(8.88%)	(0.06%)

Our line item expenses are expected to remain consistent with a very slight increase calculated to keep up with standard economic inflation.

The above figures include the following:

- 01-2200-390-02220 Printing \$ 500 increase based on trending usage at an increase for the past two (2) years
- 01-2550-390-01255 Fleet Maintenance \$ 5,000 decrease based on efficiencies put in place by new mechanic

Object 410 - Supplies

This object is 2.04% of the total budget.
This object is increased by 14.37%, which is 0.26% of the 2.96% budget increase.

This object covers a broad spectrum of consumable supplies in all departments and at all grade levels. Supplies utilized in specific subject areas, technology and special education software all fall under this category. This is one of the few areas over which we have discretionary control. Every teacher receives an allotment for classroom supplies based upon class enrollment and the demands of the subject(s) taught.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 116,788	\$ 133,213	\$ 133,984	153,237	\$ 19,253	14.37%	0.26%

The above figures include the following:

Consumable supplies are influenced by board of education district goals. Each year different areas are highlighted in addition to the regular supply allotment allocated to each teacher and to each curriculum area. Whereas the budgeted focus based upon school goals in FY14-15 was to increase material and supplies geared towards science education and service to gifted and talented students, FY15-16 will be directed towards writing and social studies education.

- 01-1100-410-01000 Elementary General Supplies \$2,192 increase based on historical under-funding due to exclusion of Main Office supply needs
- 01-1100-410-08000 Assessments \$ 3,000 increase attributed to fees and membership costs for online assessments for curriculum
- 01-1100-410-01001 Middle School General Supplies \$ 2,102 increase based on historical under-funding due to exclusion of Main Office supply needs
- 01-1112-410-02012 Athletic Supplies \$ 1,600 increase attributed to sports uniform upgrades
- 01-2200-410-04220 Copier Paper \$1,766 increase based on increased usage of copier paper
- Teachers individual budgets accounted for FY15-16, based on increases provided to individual curriculums on FY14-15

Object 411 - Plant Fuel

This object accounts for 1.40% of the total budget. This object is decreased by -1.55%, which is -0.02% of the 2.96% budget increase.

This object includes cost of heating oil for heat and hot water in the school. Fuel is bought by negotiated contract with Dime Oil and price is locked for specified quantity of fuel. Any fuel beyond the contract amount is paid at market price. This line also includes propane costs for heating the bus driver shed.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 107,693	\$ 109,798	\$ 106,651	\$ 105,000	(\$ 1,651)	(1.55%)	(0.02%)

The above figures include the following:

• 01-2540-411-00254 Plant Fuel - \$ 1,651 decrease based on Mrs. Morgan's calculations leading to anticipated expense at around \$ 104,044. Current savings due to membership with local consortium.

Object 412 - Fleet Fuel

This object accounts for 0.67% of the total budget. This object is decreased by -5.61%, which is -0.04% of the 2.96% budget increase.

This object includes vehicle fuel costs for the transportation of students and maintenance of our grounds (lawn mower/snow blower). It includes diesel for the buses and gasoline for our vans and ground maintenance equipment. Like heating oil, diesel is purchased by negotiated contract with Dime Oil for a specific quantity.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 106,346	\$ 67,770	\$ 53,500	\$ 50,500	(\$ 3,000)	(5.61%)	(0.04%)

The above figures include the following:

• 01-2550-412-01255 Diesel - \$ 3,000 decreased based on Mrs. Morgan's calculations leading to anticipated expense at around \$ 26,642 at contract 35,000 gallons. However, any overages are also budgeted as they are charged at a higher cost.

Object 420 - Textbooks

This object accounts for 0.23% of the total budget. This object is increased by 42.08%, which is 0.07% of the 2.96% budget increase.

This object includes the costs of all of our school textbooks and classroom periodicals used in instruction of our students. This includes new textbooks, replacement of textbooks, periodicals used in the classroom for every subject at every grade level. We replace textbooks on a cycle determined by the age of our current resources as well as changes that occur at the state level. We have been purchasing support textbooks over the past few budget cycles to accommodate upgrades in curriculum as well as our transition to Connecticut's Common Core Curriculum. While the percentage increase is significant, the actual amount of money devoted to textbooks is marginal. Increasingly more emphasis is placed upon software and technology and less on hard copies of textbooks.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 10,409	\$ 16,116	\$ 11,965	\$ 17,000	\$ 5,035	42.08%	0.07%

The above figures include the following:

- 01-1100-420-02000 Elementary Curriculum Upgrade \$ 1,000 increase due to upgrades to Social Studies and Writing materials
- 01-1101-420-05001 Middle School Curriculum Upgrade \$ 3,000 increase due to upgrades to Social Studies and Writing materials

Object 430 - Library Books

This object accounts for 0.05% of the total budget. This object is decreased by -4.66%, which accounts for 0.00% of the 2.96% budget increase.

This object reflects the purchase of books in the school library that may be checked out for use by students. We are trying to build our library with more non-fiction and interest based material to increase student reading and content learning. Our purchases of library books serve this goal and reflect our curriculum transition to the STEAM model. We are able to supplement this allocation with grant funds allowing us to keep the general fund cost of this line at a minimum.

FY12	-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Origi	nal	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budg	get	Budget	Budget	Budget	Budget	% Decrease	increase
\$ 4,5	67	\$ 3,566	\$ 3,566	\$ 3,400	(\$ 166)	(4.66%)	0.00%

The above figures include the following:

• As we increase our purchase of electronic resources, we are investing less in print material. This object will increase and decrease annually based upon the needs of the library and how those needs are to be met. This is also one of the few areas in the budget under the control of the BOE and therefore costs are being kept down to prevent an increase in the total budget down.

Object 540 – Equipment

This object accounts for 1.87% of the total budget. This object is increased by 111.75%, which is 1.02% of the 2.96% budget increase.

This object includes both instructional, administrative and maintenance equipment costs. It includes the copier lease, special education adaptive equipment, all technology equipment, and subject specific equipment for music, art and physical education. During our public meetings citizens have asked us to budget more realistically for the purchase of technology such as computers. We have traditionally not budgeted enough in this line and then made purchases toward the end of the year with funds recovered through economies of spending. This year the budget reflects a more accurate representation of what we expect we might expend on computers and support technology.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 77,410	\$ 79,528	\$ 66,263	\$ 140,311	\$ 74,048	111.75%	1.02%

The above figures include the following:

•	01-1100-540-00013	Elementary Furniture - \$ 15,500 increase attributed to much needed upgrades to classroom desks and chairs for Grades 3 and 4
•	01-1103-540-01003	Music Equipment - \$ 6,400 increase attributed to enhancements in the Music Department with a MIDI Keyboard Recording Lab
•	01-1109-540-01009	Phys. Ed Equipment - \$ 5,000 increase attributed to the replacement of all gym mats for sanitary purposes
•	01-1112-540-02012	Athletic Equipment - \$ 2,000 increase attributed to the replacement of uniforms and sports safety equipments
•	01-2200-540-02220	Administrative Equip/Furniture - \$ 1,800 increase attributed to new carpet in the Main Office and replacing broken chairs in Teacher's Lounge
•	01-2600-540-01260	Technology Elementary Equipment - \$ 27,531 increase based on technology budget and continuation of annual replacements of eMac technology
•	01-2600-540-02260	Technology Middle School Equip - \$ 11,975 increase based on technology budget and continuation of annual replacements of eMac technology

Object 640 - Dues and Fees

This object is 0.35% of the total budget.
This object is increased by 17.13%, which is 0.05% of the 2.96% budget increase.

This object includes the cost of all dues and fees for the board of education, administration and special education. This includes membership in the Connecticut Association of Boards of Education (CABE), the Connecticut Association of School Superintendents (CAPSS), and all curriculum specific associations. It also includes costs for professional development for those employees that are not covered by AEA and MEUI contracts. It includes mandatory physical exams and drug screening for bus drivers. The memberships that the Ashford School District maintains are those all regional districts participate in to keep informed and receive the services that are provided.

FY12-13	FY13-14	FY14-15	FY15-16	FY15-16 vs.	FY15-16 vs.	Portion of
Original	Original	Current Year	Proposed	FY14-15	FY14-15	2.96% budget
Budget	Budget	Budget	Budget	Budget	% Increase	increase
\$ 13,050	\$ 24,225	\$ 22,624	\$ 26,499	\$ 3,875	17.13%	0.05%

The above figures include the following:

- 01-1113-640-01001 Robotic Competition Fees This new account is established with a beginning budget of \$ 2,000 to be expensed towards an expanding Robotics program and all its associated competitions. The Board of Education budget previously combined these expenses with Science; however, with its growing popularity and impressive participation level, we have initiated its own expense line for a more accurate history of expenditures within the budget.
- 01-2200-640-01120 Dues & Fees \$ 1,325 increase is due to the ROPES training, WINGS support and PBIS materials and awards.

Object 700 - Audit Adjustments

This object is not part of the budget, but represents year-end adjustments. This object is decreased by -98.39%, which is -0.42% of the 2.96% budget increase.

This object's sole purpose is for recording adjustments per year-end audits, such as the ED001. Previously, it was used as a linking account for budget transfers. We plan upon eliminating use this object and replacing it with a simpler transfer procedure.

The above figures include the following:

• 01-2200-700-99999 Miscellaneous - \$ 30,500 decrease due to non-usage for FY15-16. This amount is to be re-allocated for the restoration of all 0.8FTE certified staff positions to 1.0FTE in FY14-15.

General Fund Budget Conclusion

The awesome responsibility of providing an education for the children of Ashford is shared by all of us. The Board of Education, the Board of Finance, Board of Selectmen, all of the employees of the town and school system, and of course, all of the taxpayers, must continue to work together to ensure the quality of the educational experience that we offer to the students of Ashford.

It is in the best interest of Ashford for us to keep our focus upon the importance of a quality school system, what it offers our children, and what it means not only to their futures, but also to the reputation and value of our town and property. When we consider adding costs we must do so with care, and be measured by its need and value. When we cut we must be aware of the impact that it has upon the life of Ashford children. When considering our actions we must keep in mind that we do not get to "do over" a year in a child's life. Decisions that we make have consequences, and those consequences sometimes last a child's lifetime.

Throughout this budget document one can see the Board of Education's effort to balance student needs with the Ashford community's ability to pay. We have tried to be cognizant of the fact that while we are dedicated to providing the students of Ashford with the best possible educational experience, and ensuring that this experience is comparable to neighboring communities, particularly those of region #19, that we keep costs under control.

This year we have proposed reductions in several specialist positions and a part time custodial position. These reductions were made out of necessity to help keep the overall budget increase to the lowest level possible. It is our hope that in future years we can recover these positions and restore the time reduced. Due to added regulations in the new teacher evaluation law we are obligated to use student test data as a factor in the evaluation of our certified staff. This increase in the use of data puts additional strain upon the staff to collect and interpret the data provided from standardized tests as well as teacher generated assessments. This process has required us to conduct regular professional development as well as a means of consistently training staff in the use and interpretation of data. For this reason we have added a one day a week position for a Data Coach. That is a person that will guide our staff through the new regulations and the most effective use of student assessment data.

It should be evident that the budget has been reduced wherever possible to help keep the overall budget down. The document before you is not only a well-balanced, considerate attempt to provide an exemplary education to our students, but also a fiscally responsible budget for our taxpayers. We believe that this budget gives us the tools to provide the students of Ashford with the educational experience that they deserve, and must have to compete in today's global society.

2015 - 2016 Grants Budget Appendix A

Ashford Board of Education

March, 2015

Introduction to Grants Budget

This section lists each grant separately; providing the amount of money in each grant, the term of the grant, and an introductory explanation of the requirements of the grant, followed by a brief summary of how we use it.

Each year the Ashford Board of Education applies for, and receives, state and federal grants. Some of these grants are entitlement, some competitive, and some are formula based. Most grants are awarded on a two fiscal year cycle, but are applied for each year, creating a funding overlap. Grants are used to create, expand, and improve or enhance specific programs and services. Because of the specific design of many of our grants how they are used is defined and flexibility limited.

All grant monies designated for the Ashford Public School District are sent directly to the Town of Ashford on a schedule of payments created by the CSDE.

Grants are a difficult aspect of the budget. We anticipate funding, but cannot be absolutely sure that we will receive that funding, or if funding will remain constant, be cut, or reduced. In fact recent history has shown us that the grants are usually funded at a lower level than expected. It is for this reason that we provide this appendix, (which is essentially a separate budget document) that explains how we allocate the anticipated grant money.

This money is not included in the general fund budget because it is specific and designated to certain expenses and is not an entirely reliable source of money. In most every case, the money is provided based upon our adherence to the requirements of the grant's mandates. Therefore, our grants fund staff, supplies, and equipment that do not show in the general fund budget.

The following grants have been designated as of March 2015. Please note that we list our original anticipated grant fund which is subject to change until receipt of final grant award notice.

In order to keep our current staffing and to prepare for a more accurate prediction of grants anticipated to be received during fiscal year 2015-2016, we have used a trending analysis to calculate the average increase/decrease absorb the 5% cuts and fund that portion of the salaries that has been cut from the grants.

SUMMARY OF GRANTS

Grant Type	2012 – 2013 Funds Awarded	2013 – 2014 Funds Awarded	2014 – 2015 Funds Awarded	2015 – 2016 Anticipated
Education Cost Sharing (ECS)	\$ 3,931,321	\$ 3,932,659	\$ 3,934,729	\$ 3,932,903
Transportation (K-8)	\$ 69,793	\$ 63,641	\$ 40,943	\$ 36,875
Excess Cost – Special Ed	\$ 83,184	\$ 79,793	\$ 88,514	\$ 83,830
				(Based on SPED Needs)
Title I – Improving Basic Program	\$ 56,042	\$ 47,181	\$ 42,913	\$ 36,350
Title II – Part A Teachers	\$ 15,076	\$14,454	\$ 14,393	\$ 14,052
Title III – ELL (EASTCONN)	\$ 1,189	\$ 1,000	\$ 773	\$ 565
REAP – Rural Ed Assistance	\$ 31,780	\$ 40,666	\$ 26,543	\$ 23,925
IDEA Part B Sec.611 –	\$ 110,262	\$ 102,456	\$ 105,619	\$ 103,298
Special Education Entitlement	\$ 110,202	\$ 102,430	\$ 103,019	\$ 103,298
IDEA Part B Sec.619 –	\$ 7,131	\$ 6,952	\$ 6,953	\$ 6,864
Preschool Special Education	\$ 7,131	\$ 0,932	\$ 0,933	\$ 0,004
KARE – Primary Mental Health	\$ 16,788	\$ 16,047	\$ 19,502	\$ 20,859
School Readiness	\$ 107,000	\$ 107,000	\$ 113,400	\$ 110,200
Competitive School Readiness	N/A	N/A	\$ 3,790	\$ 0

Ashford Board of Education

Grant Program Summaries/Revenue State, Federal, & Private

ANNUAL GRANTS

Education Cost Sharing (ECS) – State

This is a formula based grant, provided to towns and municipalities in support of the education of its resident students*.

Use: Allocated to the town to offset the per pupil educational expenses for Ashford students in grades K-12. The grant amount is set annually by the State legislature.

		4	
2012-2013 Funds Awarded: \$3,931,321	2013-2014 Funds Awarded: \$3,932,659	2014-2015 Funds Awarded: \$3,934,729	2015-2016 Anticipated: \$3,932,903
			• • • • • •

^{*}Resident students are those regular education and special education pupils enrolled at the expense of the town on October 1 of each school year. Extra weighting is added for an extended school year (summer school) due to operating in excess of 180 days and/or providing a tuition- free summer school.

Sending and receiving districts each receive half-credit for each student participating in the Open Choice inter-district attendance program. Students sent out of district on a tuition basis remain in the sending town's count. The resident student count from the school year prior to the year in which the grant is to be paid is used (one-year-old data).

Resident students account for over 90 percent of the weighted need count in most communities. Public school children enrolled in the School Readiness program funded by the state grant pursuant to Section 10-16p of the Connecticut General Statutes cannot be counted for ECS purposes.

Transportation (K - 8) – State

Use: To reimburse towns for the transportation of its school children. Decline is based on decrease in student enrollment.

2012-2013 Funds Awarded: \$ 69,793	2013-2014 Funds Awarded: \$ 63,641	2014-2015 Funds Awarded: \$ 40,943	2015-2016 Anticipated: \$36,875

Excess Cost of Special Education – State

Purpose: To supplement the Board of Education for the high cost of Special Education beyond what is budgeted.

Use: A formula-grant representing four and one half times the cost of a general education pupil for the budget year. The general education cost is

determined by the state for each town/municipality.

2012-2013 Funds Awarded: \$ 83,184	2013-2014 Funds Awarded: \$ 79,793	2014-2015 Funds Awarded: \$ 88,514	2015-2016 Anticipated: \$83,830 (TBD)	
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^{***} Note that Excess Cost funding is not guaranteed by the State Department of Education due to satisfaction of requirements for qualifying Special Education costs.

TWO-YEAR GRANTS

Educational and Secondary Education Act (ESEA) Grants

The expenditure of grant funds should be aligned with the Connecticut State Board of Education's Five-Year Comprehensive Plan for Education (2006-2011):

Priority I - High-quality preschool education for all students;

Priority II - High academic achievement for all students in reading, writing, mathematics and science; and

Priority III - High school reform, so all students graduate and are prepared for lifelong learning and careers in a competitive, global economy.

Title I Improving Basic Programs - Federal

Use: Funds have been used to offset a portion of the salary and benefits of a Remedial Mathematics teacher

	2012-2013 Funds Awarded: \$ 56,042	2013-2014 Funds Awarded: \$ 47,181	2014-2015 Funds Awarded: \$ 42,913	2015-2016 Anticipated: \$ 36,350
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Title II-A Teacher Professional Development – Federal

Use: Funds pay stipends for mentor teachers, professional consultants, workshop enrollment fees, substitute teacher and other associated fees.

2012-2013 Funds Awarded: \$ 15,076 2013-2014 Funds Awarded: \$ 14,454 2014-2015 Anticipated: \$ 14,393 2015-20	2016 Anticipated: \$ 14,052	
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Title III-Part A English Language Acquisition – Federal

Use: Funds pay for supplies and expenses associated with Ashford School's English Language Program as part of membership with EASTCONN Consortium

2012-2013 Funds Awarded: \$ 1,189	2013-2014 Funds Awarded: \$ 1,000	2014-2015 Funds Awarded: \$ 773	2015-2016 Anticipated: \$ 565
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Rural Education Grants

REAP - Rural Education Assistance Program - Federal

The Rural Education Achievement Program (REAP) is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement. It consists of two separate programs – the Small Rural School Achievement (SRSA) program and the Rural and Low-Income Schools (RLIS) program.

The SRSA program provides eligible local educational agencies (LEAs) with greater flexibility in using the formula grant funds that they receive under certain state-administered federal programs. It also authorizes formula grant awards directly to these LEAs to support a wide range of local activities that support student achievement.

Use: Supplements a wide scope of educational items.

012-2013 Funds Awarded: \$ 31,780	2013-2014 Funds Awarded: \$ 40,666	2014-2015 Funds Awarded: \$ 26,543	2015-2016 Anticipated: \$ 23,925
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Special Education Grants

The IDEA grant is a federal grant designed to support the requirements of The Individuals with Disabilities Education Act (IDEA) and Public Law 108-446 and all its revisions. By providing these monies to states the federal government assures that states have the funds to insure that all children with disabilities have available to them a free appropriate public education (FAPE) designed to meet their unique needs and prepare them for further education, employment, and independent living. It also is to insure parental and children's rights related to this process, assist states and localities to provide services and effective efforts to educate these children.

Each state is provided a portion of the federal monies based on proof of compliance with the law. The State of Connecticut provides proof of compliance on a yearly basis based on data collected from districts related to the law requirements. In accepting these monies the LEA, or local school district is encouraged to develop programs with a "whole child perspective" that address the intent of the IDEA as well as considers the following State Board of Education's goals:

Goal 1: High-quality preschool education for all students;

Goal 2: High academic achievement of all students in reading, writing, mathematics and science; and

Goal 3: High school reform

In applying and accepting grant monies school districts must ensure that expenditures of grant funds adhere to the purpose and intent of the IDEA legislation and are used to supplement programs, <u>not supplant</u> programs. If districts are not compliant with the Federal and State requirements they risk loss of access to these grants.

The IDEA grant has two components; Section 611 that provides monies to improve effective instruction for grades K-12 and Section 619 that focus's funds on services for preschool. During the 2013 Grant application process, the district of Ashford developed the following required goals and focused activities:

SECTION 611(K-12)

Goal 1: To maximize learning for students with disabilities within the general education classroom environment.

- 1. Provide at-risk and identified students direct support and instruction necessary for successful access of the general education curriculum.
- 2. Provide students with disabilities appropriate support in inclusive settings so that success and independence is achieved.
- 3. Provide collaborative opportunities between general education and special education teachers to design and implement general education curriculum modifications and accommodations to insure student success.

Goal 2: To increase the independence and achievement of at-risk and identified students related to access of the general education curriculum.

- 1. Special and general education teachers will be provided training in targeted areas that lead to greater awareness and ability to differentiate to address student needs.
- 2. Special education teachers will participate in state and district wide assessments as required.
- 3. Support personnel, special and general education teachers will participate in training related to appropriate accommodation and modification of general education curriculum requirements to improve access for students with disabilities

IDEA Part B Sec. 611 - Special Education Entitlement – Federal

Use: Funds pay a portion of 1.9 special education teacher salaries & benefits.

2012-2013 Funds Awarded: \$ 110,262 2013-2014 Funds Awarded: \$ 102,456 2014-2015 Funds Awarded: \$ 105,619 2015-2016 Anticipated: \$ 103,298	2013 Funds Awarded: \$ 110,262	110,262 2013-2014 Funds Awarded: \$ 102,45	6 2014-2015 Funds Awarded: \$ 105,619	2015-2016 Anticipated: \$ 103,298
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SECTION 619 (Preschool Special Education)

- Goal 1: To provide appropriate instruction to preschoolers with identified disabilities within a heterogeneous early childhood setting.
 - 1. Provide appropriately trained staff to instruct preschool students with delays and language deficits within a heterogeneous early childhood setting.
 - 2. Maintain an accredited program through NAEYC. (Accreditation renewed in 2012)
 - 3. Provide an educational, social and language rich program to serve as the foundation for developmentally appropriate independence, communication and literacy skills in preschoolers
- Goal 2: To insure successful participation in developmentally appropriate learning, behavior, social and language experiences for preschoolers with identified delays and language deficits.
 - 1. Provide staff with professional development opportunities related to behavior management, social skills, de-escalation, language development and motor movement
 - 2. Provide parents with training and involvement opportunities that encourage successful learning, social and language development
 - 3. Provide experiential opportunities to reinforce developmentally-appropriate learning, communication, behavior, motor, and social skills.

IDEA Part B Sec. 619 - Pre-School Special Education - Federal Funds

Use: Funds a portion of a teacher salary hired for preschool special needs.

2012-2013 Funds Awarded: \$ 7,131	2013-2014 Funds Awarded: \$ 6,952	2014-2015 Funds Awarded: \$ 6,953	2015-2016 Anticipated: \$ 6,864

Competitive Grants

Primary Mental Health Grant (KARE Program) - State Funds

To provide an early intervention program for at risk children in grades K-3. Services are provided to students either individually, or in small groups, once a week for 30 minutes by a childcare associate under the supervision of the school psychologist.

Use: Funds part time paraprofessional salary & benefits for support to school counseling (psychologist), as well as supplies and expenses associated with his responsibility.

2012-2013 Funds Awarded: \$ 16,788	2013-2014 Funds Awarded: \$ 16,047	2014-2015 Anticipated: \$ 19,502	2015-2016 Anticipated: \$ 20,859
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School Readiness Grant – State / Competitive

A state-funded initiative (jointly funded by the Connecticut Department of Education and Department of Social Services and administered by the Department of Education) that develops a network of school readiness programs to:

- Significantly increase the number of spaces in accredited and/or approved programs for young children to provide access to high quality school readiness programs.
- Significantly increase the number of full-day, full-year spaces to meet family needs.
- Share cost for school readiness and child-care programs among the state and its various agencies, the communities and families.

Ashford has a part-day, part-year program open to resident children who are ages 3 and 4 years of age. At least 60 percent of the children enrolled must be at or below 75 percent of the State Median Income. This grant is overseen by Ashford School Readiness Council, who is responsible for making recommendations on issues relating to school readiness including the application for school readiness grants.

Use: Funds in whole or in part the salaries of one preschool teacher and two preschool classroom paraprofessionals.

2012-2013 Funds Awarded: \$ 107,000 2013-2014 Funds Awarded: \$ 107,000 2014-2015 Funds Awarded: \$ 113,400 2015-2016 Anticipated: \$ 110,200				
	2012-2013 Funds Awarded: \$ 107,000	2013-2014 Funds Awarded: \$ 107,000	2014-2015 Funds Awarded: \$ 113,400	2015-2016 Anticipated: \$ 110,200

School Readiness Enhancement Grant – State / Competitive

A competitive grant to fulfill a specific purpose of enhancing the current school readiness program has been applied for only FY14-15. Its sole purpose was to provide funding for a new sandbox. The grant funding satisfied all costs associated with this project, **for a sum of \$ 3,790**. This is a one-time one-year grant.

Grants Budget Appendix Conclusion

We administer our school district based upon two primary sources of income: our grants budget, and our general fund budget. Each year we wait until March or April to receive our estimated grant awards. However, more final numbers do not arrive until September, and even as late as December of the affected school year.

This appendix includes the best information that we have available to us as of now. Based on our trending analysis, we are confident in our preparation for the reductions that may take place for next year's grant awards. Since we use our grants to fund teaching positions in remedial, special education, as well as preschool and kindergarten, we must make up for this loss of funding through our general fund budget. As the grant awards are released by the State Department of Education, we will adjust necessary expenditures to be absorbed by the Board of Education appropriations, seek funding elsewhere, or, if necessary, eliminate the program all together to reduce unbudgeted costs.

This grant appendix is intended to give you insight into the grants, their amounts, and how we traditionally use them, as well as provide you with the best information available at this time regarding the impact of Sequester.

Schedule of Notification of Grant Allotments: (All dates are in the grant year)

ECS (Education Cost Sharing), and Transportation

Excess Cost

Title I, Title II, and Title III

IDEA

- September, and updated in February
- Preliminary in February
- Preliminary in December (first 15% of grant)
- Preliminary in September

Appendix B

2014 - 2015
Ashford Board of Education
Budget Presentation

to the Ashford Board of Finance

March 5, 2015

FY 15 Object Budget with Detail

2/10/2015 12:35

ASHFORD BOARD OF EDUCATION BUDGET PLANNING FY2015-2016 PROPOSED BUDGET \$ 7,503,528 2.96% BUDGET INCREASE \$ 215,492

Account Number	Account Decemention	Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	$K = H \div \$7,288,036$
Certified Staff	51			202		40.404	0.440/	0.070/
01-1100-111-00000	Elementary Certified Staff	774,441	857,706	909,887	929,377.50	19,491	2.14%	0.27%
01-1101-111-00001	Middle School Certified Staff	809,822	752,366	752,022	720,508.00	(31,514)	-4.19%	-0.43%
01-1103-111-01003	Art Certified Staff	72,667	75,349	61,996	77,079.00	15,083	24.33%	0.21%
01-1103-111-02003	Music Certified Staff	119,758	124,884	113,628	98,645.00	(14,983)	-13.19%	-0.21%
01-1104-111-00004	World Language Certified Staff	68,417	126,099	142,427	146,553.00	4,126	2.90%	0.06%
01-1109-111-00009	Phys Ed/Health Certified Staff	214,751	150,448	123,741	101,507.00	(22,234)	-17.97%	-0.31%
01-1112-111-01012	Coaches	10,202	10,202	11,335	17,694.00	6,359	56.10%	0.09%
01-1112-111-02012	Program Advisors	3,575	6,095	5,238	5,389.00	151	2.88%	0.00%
01-1112-111-03012	Prog Directors & Coordinators	5,040	4,032	4,151	6,271.00	2,120	51.07%	0.03%
01-1200-111-01120	SpEd Certified Staff	214,853	129,095	149,568	133,839.00	(15,729)	-10.52%	-0.22%
01-1200-111-02120	Remedial Certified Staff	100,461	124,517	112,910	130,984.00	18,074	16.01%	0.25%
01-1200-111-03120	Psychologist Certified Staff	120,581	123,993	120,031	124,964.00	4,933	4.11%	0.07%
01-1200-111-04120	Enrichment Certified Staff	40,648	41,938	43,678	48,247.00	4,569	10.46%	0.06%
01-1200-111-05120	Speech Certified Staff	51,242	54,065	56,309	58,351.00	2,042	3.63%	0.03%
01-2200-111-01220	Superintendent	139,458	65,266	68,924	70,955.72	2,032	2.95%	0.03%
01-2200-111-02220	Principal	100,000	115,000	121,937	126,795.11	4,859	3.98%	0.07%
01-2200-111-03220	Special Ed Director	52,428	52,428	57,007	97,770.00	40,763	71.51%	0.56%
01-2200-111-04220	Assistant Principal	0	79,770	84,770	80,000.00	(4,770)	-5.63%	-0.07%
	Certified Staff **TOTAL**	2,898,344	2,893,253	2,939,557	2,974,929.33	35,373	1.20%	0.49%

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	
General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
Non-Certified Staff								
01-1100-112-00010	Regular Ed Paraprofessional	155,460	160,864	139,174	134,834.29	(4,340)	-3.12%	-0.06%
01-1107-112-01007	Library Paraprofessional	24,567	25,544	0	24,877.13	24,877	NEW	0.34%
01-1107-112-02007	Library Consultant	6,543	6,543	6,733	0.00	(6,733)	-100.00%	-0.09%
01-1112-112-01012	Athletic Officials	3,120	3,120	4,100	4,600.00	500	12.20%	0.01%
01-1112-112-02012	Extracurricular	0	0	0	26,000.00	20,000	NEW	0.08%
01-1112-112-03012	After Sch Activities Transport	4,445	4,445	1,671	2,117.73	447	26.75%	0.01%
01-1112-112-04012	Event Chaperones	2,982	2,982	2,500	1,764.00	(736)	-29.44%	-0.01%
01-1200-112-01120	Nursing Staff	50,559	55,007	61,872	62,603.56	731	1.18%	0.01%
01-1200-112-02120	SpEd Paraprofessional	249,852	270,419	277,235	330,843.15	53,609	19.34%	0.74%
01-1200-112-03120	SpEd Substitutes	25,000	45,000	45,000	45,000.00	0		
01-2200-112-00220	Business Manager	53,456	53,456	30,000	20,000.00	(10,000)	-33.33%	-0.14%
01-2200-112-01220	Bookkeeper	101,641	93,541	107,531	112,756.93	5,226	4.86%	0.07%
01-2200-112-02220	Superintendent's Secretary	45,841	47,841	53,508	55,113.24	1,605	3.00%	0.02%
01-2200-112-03220	Principal's Secretary	38,461	47,711	53,648	56,058.00	2,411	4.49%	0.03%
01-2200-112-04220	Substitute Teachers/Paras	65,000	65,000	80,000	80,000.00	0		
01-2200-112-05220	Special Ed Secretary	32,896	32,896	35,380	36,441.40	1,061	3.00%	0.01%
01-2200-112-06220	Sub calling stipend	3,000	3,000	3,000	3,000.00	0		
01-2200-112-07220	BOE Meeting Minutes Stipend	0	0	1,000	1,000.00	0		
01-2540-112-01254	Custodians	157,973	164,417	160,913	194,433.92	33,521	20.83%	0.46%
01-2540-112-02254	Summer Custodians	5,258	5,258	5,470	5,634.72	165	3.01%	0.00%
01-2540-112-04254	Custodian Substitutes	5,200	5,200	5,408	6,864.00	1,456	26.92%	0.02%
01-2540-112-05254	Emergency OT	1,000	1,000	1,000	1,000.00	0		
01-2540-112-06254	Community	500	500	500	500.00	0		
01-2550-112-01255	Drivers	199,028	126,301	138,030	154,464.12	16,434	11.91%	0.23%

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	Е	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-2550-112-02255	Transportation Coordinator	17,644	14,125	14,406	14,841.00	435	3.02%	0.01%
01-2550-112-03255	Mechanic	49,086	39,269	47,873	43,876.00	(3,997)	-8.35%	-0.05%
01-2550-112-04255	Driver Sick/Personal Leave	10,496	10,710	5,141	7,279.80	2,139	41.61%	0.03%
01-2550-112-05255	Class Trip Transportation	6,328	6,328	6,328	10,084.54	3,756	59.35%	0.05%
01-2600-112-01260	Technology Paraprofessional	0	0	25,304	26,061.75	757	2.99%	0.01%
01-2600-112-02260	Technology Consultant	68,510	80,000	80,000	81,267.00	1,267	1.58%	0.02%
	TOTAL Non-Certified Staff	1,383,846	1,370,477	1,392,725	1,543,316.27	150,591	10.81%	2.07%
Insurance				4)				
01-2200-200-01220	Medical/Dental Insurance	1,023,501	990,293	1,134,016	1,008,860.99	(125,155)	-11.04%	-1.72%
01-2200-200-01230	Group Life Insurance	11,457	10,418	9,522	10,028.35	507	5.32%	0.01%
01-2200-200-02220	Workers Compensation Insurance	64,153	69,025	65,653	71,686.49	6,033	9.19%	0.08%
	TOTAL Insurance	1,099,111	1,069,736	1,209,191	1,090,575.84	(118,615)	-9.81%	-1.63%
Other Insurances			157					
01-2200-205-01220	Social Security/Medicare Costs	148,463	150,643	171,606	180,805.31	9,199	5.36%	0.13%
01-2200-205-02220	Non-Certified Retirement Costs	31,725	30,131	28,155	33,526.08	5,371	19.08%	0.07%
01-2200-205-02230	Non-Certified Other Benefits	30,000	22,243	22,600	74,357.14	51,757	229.01%	0.71%
01-2200-205-03220	Unemployment Compensation Cost	17,750	36,000	20,000	11,000	(9,000)	-45.00%	-0.12%
01-2200-205-04220	Cert Retirement Healthcare	15,647	23,827	17,770	29,310.48	11,540	64.94%	0.16%
01-2200-205-04230	Certified Other Benefits	26,007	21,731	72,500	90,100.00	17,600	24.28%	0.24%
01-2200-200-04200	**TOTAL** Other Insurances	269,592	284,575	332,631	419,099.00	86,468	26.00%	1.19%
Instructional Improve	ment							
01-2200-312-01220	Workshop Sub Pay	5,000	5,000	3,000	3,000.00	0		
01-2200-312-02220	Teacher Workshops (AEA)	8,000	8,000	8,000	8,000.00	0		

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	Е	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-2200-312-03220	Curriculum Development	0	14,000	8,000	9,000.00	1,000	12.50%	0.01%
01-2200-312-04220	District Professional Dev Days	750	1,750	1,750	1,750.00	0		
01-2200-312-05220	CT TEAM Mentor	600	2,000	3,000	3,000.00	0		
01-2200-312-06220	AEA Tuition Reimbursement	10,000	10,000	10,000	10,000.00	0		
01-2200-312-07220	MEUI Tuition Reimbursement	3,000	3,000	3,000	3,000.00	0		
01-2200-312-08220	Curriculum Writing (Math)	0	7,000	0	0.00	0		
	TOTAL Instructional Improvement	27,350	50,750	36,750	37,750.00	1,000	2.72%	0.01%
Professional Services				4)				
01-1200-319-01120	Speech Outsourced	40,000	40,000	40,000	40,000.00	0		
01-1200-319-02120	Training Seminars	6,000	7,000	7,000	7,000.00	0		
01-1200-319-03120	OT Outsourced	60,000	60,000	60,000	62,000.00	2,000	3.33%	0.03%
01-1200-319-04120	Evaluations Outsourced	10,000	12,000	10,500	13,000.00	2,500	23.81%	0.03%
01-1200-319-05120	Physical Therapy Outsourced	10,000	10,000	10,000	12,000.00	2,000	20.00%	0.03%
01-1200-319-06120	Behavioral Therapy Outsourced	48,000	40,000	42,500	48,500.00	6,000	14.12%	0.08%
01-1200-319-07120	Assistive Technology/ACC	4,000	5,000	0	2,000.00	2,000	NEW	0.03%
01-1200-319-09120	Pre-K Screening	1,500	0	0	1,500.00	1,500	NEW	0.02%
01-2200-319-01220	Legal	15,000	45,000	45,000	15,000.00	(30,000)	-66.67%	-0.41%
01-2200-319-02220	Audit	15,000	15,000	18,000	15,000.00	(3,000)	-16.67%	-0.04%
01-2200-319-03220	Data Processing	15,600	12,500	12,500	12,500.00	0		
01-2200-319-04220	Consultant	15,000	32,000	10,000	11,500.00	1,500	15.00%	0.02%
01-2200-319-05220	Volunteer Screening	600	600	600	400.00	(200)	-33.33%	0.00%
	TOTAL Professional Services	240,700	279,100	256,100	240,400.00	(15,700)	-6.13%	-0.22%
Utilities								
01-2540-321-00254	Plant Utilities	85,000	85,000	78,000	72,000.00	(6,000)	-7.69%	-0.08%

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	Е	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
	TOTAL Utilities	85,000	85,000	78,000	72,000.00	(6,000)	-7.69%	-0.08%
Maintenance								
01-1200-322-15254	Spec Ed Equip Maintenance	2,000	2,000	1,000	1,000.00	0		
01-2200-322-00220	Administrative Equipment Maint	500	500	300	500.00	200	66.67%	0.00%
01-2540-322-01254	Rubbish Removal	8,000	8,000	8,000	7,818.00	(182)	-2.28%	0.00%
01-2540-322-02254	Asbestos Monitoring	350	350	660	550.00	(110)	-16.67%	0.00%
01-2540-322-03254	Water	9,000	11,400	14,000	16,000.00	2,000	14.29%	0.03%
01-2540-322-04254	General Maintenance & Repairs	14,000	16,000	16,000	18,000.00	2,000	12.50%	0.03%
01-2540-322-05254	Sanitary System	4,000	5,000	5,000	4,000.00	(1,000)	-20.00%	-0.01%
01-2540-322-06254	Fire Equipment	7,000	10,000	10,000	10,000.00	0		
01-2540-322-07254	Generator Maintenance	2,500	6,000	6,000	4,000.00	(2,000)	-33.33%	-0.03%
01-2540-322-08254	Boiler	15,000	15,500	13,000	14,000.00	1,000	7.69%	0.01%
01-2540-322-09254	Grounds Upkeep	3,000	3,000	3,000	5,000.00	2,000	66.67%	0.03%
01-2540-322-10254	Painting	500	5,400	1,000	2,000.00	1,000	100.00%	0.01%
01-2540-322-11254	Floor Covering	0	5,000	0	6,000.00	6,000	NEW	0.08%
01-2540-322-12254	Roof Maintenance	5,000	5,000	5,500	4,500.00	(1,000)	-18.18%	-0.01%
01-2540-322-14254	Radon Testing	300	300	300	300.00	0		
01-2540-322-15254	HVAC Maintenance	6,000	5,000	8,000	8,000.00	0		
	TOTAL Maintenance	77,150	98,450	91,760	101,668.00	9,908	10.80%	0.14%
Equipment Maintenan	ice	~						
01-1103-323-02003	Music Instrument Maintenance	600	600	600	600.00	0		
01-1107-323-01007	Audio Visual Equipment Maint	850	850	0	0.00	0		
01-2600-323-02260	Tech Equip Maint		3,000	3,000	3,000	3,000.00	0	
	TOTAL Equipment Maintenance	4,450	4,450	3,600	3,600.00	0		

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
Liability Insurance								
01-2200-324-00254	Student Accident Insurance	995	995	995	1,150.00	155	15.58%	0.00%
01-2540-324-00254	Plant Insurance	21,554	21,130	21,715	28,750.32	7,035	32.40%	0.10%
01-2550-324-00255	Transportation Insurance	21,554	12,680	12,680	16,898.59	4,219	33.27%	0.06%
	TOTAL Liability Insurance	44,103	34,805	35,390	46,798.91	11,409	32.24%	0.16%
Transportation				1				
01-1200-331-00120	SpEd Transportation	77,010	97,320	69,808	60,171.25	(9,637)	-13.80%	-0.13%
01-2550-331-01120	Class Trip Tolls & Parking	0	100	100	100.00	0		
	TOTAL Transportation	77,010	97,420	69,908	60,271.25	(9,637)	-13.78%	-0.13%
Communication				7				
01-2200-340-01220	Telephone	6,500	6,500	7,000	7,500.00	500	7.14%	0.01%
01-2200-340-02220	Postage	6,500	4,000	4,000	4,000.00	0		
01-2200-340-03220	Internet	200	200	0	0.00	0		
01-2200-340-04220	Advertising	650	500	500	500.00	0		
	TOTAL Communication	13,850	11,200	11,500	12,000.00	500	4.35%	0.01%
Outside Services								
01-1101-370-02120	RE Homebound Tutoring	0	0	0	0.00	0		
01-1101-370-05120	MS Out of District Tuition	7,480	7,480	27,100	27,100.00	0		
01-1200-370-01120	Outplacement Tuition	316,000	216,820	281,600	279,400.00	(2,200)	-0.78%	-0.03%
01-1200-370-02120	Homebound Instruction/Tutoring	1,500	12,800	5,000	5,000.00	0		
01-1200-370-03120	Extended School Year	31,000	35,000	37,000	47,000.00	10,000	27.03%	0.14%
	TOTAL Outside Service	s 355,980	272,100	350,700	358,500.00	7,800	2.22%	0.11%

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
Purchased Services								
01-2200-390-01220	Contract Mileage	2,000	2,000	2,000	2,000.00	0		
01-2200-390-02220	Printing	500	500	1,000	1,500.00	500	50.00%	0.01%
01-2550-390-01255	Fleet Maintenance	67,000	44,072	44,072	39,072.00	(5,000)	-11.35%	-0.07%
01-2550-390-02255	Bus Facility Building Usage	6,000	3,600	3,600	3,600.00	0		
	TOTAL Purchased Services	75,500	50,172	50,672	46,172.00	(4,500)	-8.88%	-0.06%
Supplies				4				
01-1100-410-01000	Elementary General Supplies	3,732	3,894	4,000	6,192.00	2,192	54.80%	0.03%
01-1100-410-02000	Elementary Reading Supplies	1,772	1,169	1,124	2,085.00	961	85.50%	0.01%
01-1100-410-03000	Elementary Math Supplies	3,526	4,037	1,212	1,490.00	278	22.94%	0.00%
01-1100-410-04000	Elementary Lang Arts Supplies	3,736	2,630	1,125	1,863.00	738	65.60%	0.01%
01-1100-410-05000	Elementary Health Supplies	1,315	844	500	250.00	(250)	-50.00%	0.00%
01-1100-410-06000	Elementary Science Supplies	514	389	389	250.00	(139)	-35.73%	0.00%
01-1100-410-07000	Elem Social Studies Supplies	1,184	952	500	250.00	(250)	-50.00%	0.00%
01-1100-410-08000	Assessments	1,115	433	6,800	9,800.00	3,000	44.12%	0.04%
01-1100-410-09000	Elementary Art Supplies	14	112	112	150.00	38	33.93%	0.00%
01-1101-410-01001	Middle School General Supplies	2,330	3,789	4,000	6,102.00	2,102	52.55%	0.03%
01-1101-410-02001	Middle School LA Supplies	458	1,149	275	600.00	325	118.18%	0.00%
01-1101-410-03001	Middle School Math Supplies	2,505	2,552	650	600.00	(50)	-7.69%	0.00%
01-1101-410-04001	Middle School Reading Supplies	693	402	275	500.00	225	81.82%	0.00%
01-1101-410-05001	Middle School Science Supplies	3,252	1,364	2,800	2,000.00	(800)	-28.57%	-0.01%
01-1101-410-06001	Middle School Social Stud Supp	277	239	100	300.00	200	200.00%	0.00%
01-1101-410-07001	Middle School Testing Supplies	0	239	150	300.00	150	100.00%	0.00%
01-1103-410-01003	Art Supplies	1,070	2,000	2,000	2,000	2,000.00	0	

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General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-1103-410-02003	General Music Supplies	210	367	367	350.00	(17)	-4.63%	0.00%
01-1103-410-03003	Choral Supplies	1,474	1,586	1,500	2,000.00	500	33.33%	0.01%
01-1103-410-04003	Band Supplies	1,590	1,360	1,500	2,000.00	500	33.33%	0.01%
01-1104-410-00004	World Language Supplies	615	650	700	700.00	0		
01-1107-410-01007	Library Supplies	600	113	405	405.00	0		
01-1107-410-02007	Library Periodicals	1,100	860	860	800.00	(60)	-6.98%	0.00%
01-1107-410-03007	Library Non-Print Supplies	0	0	0	650.00	650	NEW	0.01%
01-1109-410-01009	Phys Ed Supplies	1,314	848	1,000	1,200.00	200	20.00%	0.00%
01-1109-410-02009	Health Supplies	215	227	100	500.00	400	400.00%	0.01%
01-1112-410-01012	Graduation Supplies	1,000	1,000	1,000	1,400.00	400	40.00%	0.01%
01-1112-410-02012	Athletic Supplies	825	700	700	2,300.00	1,600	228.57%	0.02%
01-1200-410-01120	SpEd Instructional Supplies	2,500	1,745	3,500	4,000.00	500	14.29%	0.01%
01-1200-410-01130	Gifted Program Supplies	0	5,234	4,400	5,000.00	600	13.64%	0.01%
01-1200-410-01140	CORR Life Skills Supplies	0	1,309	1,000	1,500.00	500	50.00%	0.01%
01-1200-410-01150	Behavior Support Supplies	0	872	600	1,000.00	400	66.67%	0.01%
01-1200-410-02120	Assessment Supplies	3,500	5,670	5,500	5,500.00	0		
01-1200-410-03120	Enrichment Supplies	300	545	2,500	2,500.00	0		
01-1200-410-04120	Remedial Supplies	167	304	304	0.00	(304)	-100.00%	0.00%
01-1200-410-05120	Medical Supplies	2,300	2,300	3,000	4,000.00	1,000	33.33%	0.01%
01-1200-410-06120	ELL Supplies	115	79	79	79.00	0		
01-1200-410-07120	SpEd Software/Supplies	2,500	1,090	2,000	2,000.00	0		
01-2200-410-01220	Administrative Office Supplies	3,000	3,000	3,000	4,000.00	1,000	33.33%	0.01%
01-2200-410-02220	Report Cards	0	0	5,000	5,000.00	0		
01-2200-410-04220	Copier Paper	6,000	6,000	6,000	7,766.00	1,766	29.43%	0.02%
01-2540-410-01254	Plant Floor Supplies	6,000	4,602	5,000	5,000.00	0		

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General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-2540-410-02254	Plant Cleaning Supplies	3,000	2,959	2,000	2,500.00	500	25.00%	0.01%
01-2540-410-03254	Plant General Supplies	5,400	4,602	5,000	4,000.00	(1,000)	-20.00%	-0.01%
01-2540-410-04254	Plant Paper Supplies	10,000	7,232	10,000	10,000.00	0		
01-2540-410-05254	Plant Lighting Supplies	2,000	2,630	1,300	1,300.00	0		
01-2540-410-06254	Plant Tools	0	6,575	0	500.00	500	NEW	0.01%
01-2550-410-02254	Transportation Clean Supplies	0	150	150	150.00	0		
01-2550-410-04254	Transportation Paper Supplies	0	250	200	200.00	0		
01-2560-410-01256	Supplies	0	0	0	0.00	0		
01-2560-410-02256	Manage Breakfast Program	650	0	0	0.00	0		
01-2600-410-01260	Technology Elementary Supplies	2,200	2,043	2,043	3,000.00	957	46.84%	0.01%
01-2600-410-02260	Technology Middle School Suppl	8,265	4,085	4,085	3,000.00	(1,085)	-26.56%	-0.01%
01-2600-410-03260	Technology Arts Supplies	470	436	436	470.00	34	7.80%	0.00%
01-2600-410-04260	Technology Tech Ed Supplies	0	0	0	1,000.00	1,000	NEW	0.01%
01-2600-410-05260	Technology Library Supplies	1,600	1,485	1,485	1,485.00	0		
01-2600-410-06260	Technology SpEd Supplies	1,000	0	0	0.00	0		
01-2600-410-07260	Technology Admin Supplies	1,740	6,258	6,258	6,250.00	(8)	-0.13%	0.00%
01-2600-410-08260	Technology Subscriptions	17,645	27,853	25,000	25,000.00	0		
	TOTAL Supplies	116,788	133,213	133,984	153,237.00	19,253	14.37%	0.26%
Fuel		O						
01-2540-411-00254	Plant Fuel	107,693	109,798	106,651	105,000.00	(1,651)	-1.55%	-0.02%
	TOTAL Fuel	107,693	109,798	106,651	105,000.00	(1,651)	-1.55%	-0.02%
Fuel								
01-2550-412-01255	Diesel	88,346	49,770	38,500	35,500.00	(3,000)	-7.79%	-0.04%
01-2550-412-02255	Gasoline	18,000	18,000	15,000	15,000.00	0		

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General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
	TOTAL Fuel	106,346	67,770	53,500	50,500.00	(3,000)	-5.61%	-0.04%
Textbooks								
01-1100-420-01000	Elementary Supplemental Texts	0	3,900	2,500	2,500.00	0		
01-1100-420-02000	Elementary Curriculum Upgrade	4,448	3,273	3,000	4,000.00	1,000	33.33%	0.01%
01-1100-420-03000	Elementary Replacement Texts	100	0	0	0.00	0		
01-1100-420-04000	Elementary Periodicals	512	515	515	900.00	385	74.76%	0.01%
01-1101-420-01001	Middle School Supplemental Tex	0	3,892	2,500	2,500.00	0		
01-1101-420-03001	Middle School Periodicals	766	326	350	800.00	450	128.57%	0.01%
01-1101-420-04001	Middle School Replacment Text	101	0	0	200.00	200	NEW	0.00%
01-1101-420-05001	Middle School Curriculum Upgra	1,982	1,630	2,000	5,000.00	3,000	150.00%	0.04%
01-1103-420-00003	Art Textbooks	0	200	100	100.00	0		
01-1104-420-00004	World Language Textbooks	0	0	0	0.00	0		
01-1200-420-00130	Specialized Text (NIMAS)	2,500	2,380	1,000	1,000.00	0		
	TOTAL Textbooks	10,409	16,116	11,965	17,000.00	5,035	42.08%	0.07%
Library Books		^						
01-1107-430-01007	Library Books Grades K-4	2,306	1,783	1,783	1,700.00	(83)	-4.66%	0.00%
01-1107-430-02007	Library Books Grade 5-8	2,261	1,783	1,783	1,700.00	(83)	-4.66%	0.00%
	TOTAL Library Books	4,567	3,566	3,566	3,400.00	(166)	-4.66%	0.00%
Equipment								
01-1100-540-00000	Elementary Equipment	429	280	350	350.00	0		
01-1100-540-00013	Elementary Furniture	0	699	500	16,000.00	15,500	3100.00%	0.21%
01-1101-540-00001	Middle School Equipment	580	580	350	350.00	0		
01-1101-540-00014	Middle School Equip(furniture)	1,279	1,279	500	1,000.00	500	100.00%	0.01%

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Account Number	Account Description	FY12-13	FY13-14	FY14-15	FY15-16	\$ Inc/Dec	% Inc/Dec	Inc/Dec
General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-1103-540-01003	Music Equipment	747	1,290	1,290	7,690.00	6,400	496.12%	0.09%
01-1107-540-01007	Library Equip/Furniture	0	3,000	0	0.00	0		
01-1109-540-01009	Phys Ed Equipment	382	1,000	1,000	6,000.00	5,000	500.00%	0.07%
01-1112-540-02012	Athletic Equipment	0	0	0	2,000.00	2,000	NEW	0.03%
01-1200-540-01120	AT Equipment Rental	5,000	5,000	3,000	3,000.00	0		
01-1200-540-02120	Adaptive Equipment	10,000	5,000	2,000	5,000.00	3,000	150.00%	0.04%
01-1200-540-03120	Sp Ed Technology Equipment	0	5,000	4,000	2,500.00	(1,500)	-37.50%	-0.02%
01-2200-540-01220	Copier Lease	32,280	33,419	33,419	33,419.00	0		
01-2200-540-02220	Administrative Equip/Furn	613	181	200	2,000.00	1,800	900.00%	0.02%
01-2540-540-00254	Plant Equipment	10,000	10,000	6,000	6,000.00	0		
01-2600-540-01260	Technology Elementary Equip	0	4,269	4,269	31,800.00	27,531	644.91%	0.38%
01-2600-540-02260	Technology Middle School Equip	0	3,025	3,025	15,000.00	11,975	395.87%	0.16%
01-2600-540-03260	Technology Admin Equip	2,000	1,480	1,400	1,500.00	100	7.14%	0.00%
01-2600-540-04260	Technology Tech Ed Equip	0	0	0	0.00	0		
01-2600-540-05260	Technology Network Equip	5,000	1,480	1,480	3,222.00	1,742	117.70%	0.02%
01-2600-540-06260	Technology SpEd/Support Equip	9,100	1,480	3,480	3,480.00	0		
01-2600-540-08260	Technology Art Equip	0	1,066	0	0.00	0		
	TOTAL Equipment	77,410	79,528	66,263	140,311.00	74,048	111.75%	1.02%
Dues & Fees								
01-1113-640-01001	Robotic Competition Fees	0	0	0	2,000.00	2,000	NEW	0.03%
01-1200-640-00120	SpEd Dues & Fees	750	750	700	1,000.00	300	42.86%	0.00%
01-1200-640-00130	SpEd Extra Curricular Fees	0	0	150	0.00	(150)	-100.00%	0.00%
01-2200-640-01120	Character Dev Train & Material	0	4,400	2,000	2,000.00	0		
01-2200-640-01220	Dues & Fees	7,000	7,675	7,675	9,000.00	1,325	17.26%	0.02%
01-2200-640-02220	Board of Education Expenses	1,000	1,000	1,000	1,000.00	0		

		Original Budget	Original Budget	Original Budget	BOE Proposed Budget	FY14-15 v. FY15-16 Budget	FY14-15 v. FY15-16 Budget	FY15-16 % of Proposed Budget
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General Fund (01)		Α	С	E	G	H = G less E	I = G ÷ E	K = H ÷ \$7,288,036
01-2200-640-03220	Professional Development	3,000	9,000	9,000	9,000.00	0		
01-2200-640-04220	Principal's Discretionary Fund	300	800	800	1,200.00	400	50.00%	0.01%
01-2200-640-05220	Medical/Screenings	1,000	600	1,299	1,299.00	0		
01-2200-640-06220	Penalty Fees & Interest	0	0	0	0.00	0		
01-2200-640-07220	Stop Check Payment Fee	0	0	0	0.00	0		
	TOTAL Dues & Fees	13,050	24,225	22,624	26,499.00	3,875	17.13%	0.05%
Audit Adjustments				A				
01-2200-700-99999	Miscellaneous	0	2	30,500	0.00	(30,500)	-100.00%	-0.42%
01-2700-700-00000	Operating Transfers Out-Cafe	0	0	500	500.00	0		
01-2700-700-00005	Audit Adjustments	0	0	0	0.00	0		
	TOTAL Audit Adjustments	0	2	31,000	500.00	(30,500)	-98.39%	-0.42%
01-2200-910-00000	Supplement Appropriation	0		0	0.00	0		
	General Fund (01) Totals	7.088.249	7.035.706	7,288,036	7,503,528	215,492		2.96%
	Totals Consolidated Funds	7,088,249	7,035,706	7,288,036	7,503,528	215,492		2.96%
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Appendix C Region #19 Transportation Budget

FY15-16 EO	Smith Trans	portation Costs
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Description	Hours	Rate	# Days or # Weeks	Total		y		
3hrs/day x 4 runs	12	\$22.06	192	\$50,826.24				
late run 1.5 hr x 2runs x 2 days	6	\$22.06	32	\$4,235.52				
sick time 3/hrs day x 4 runs	12	\$22.06	15	\$3,970.80				
Transportation Coordinator (0.4 FTE)	6	\$24.25	38	\$5,529	Total Driver Salaries	\$64,561.56		
ER SS/Medicare Match 7.65% of Salaries				\$4,938.96				
ER 403b Plan Contribution 2.5% of Salaries				\$1,614.04				
Worker's Compensation 11.92% of Salaries				\$7,695.74				
Total Healthcare Benefits Prorated at 40%				\$29,439.21				
Total Life Insurance Prorated at 40%				\$326.69	Total Driver Benefits	\$44,014.63		
	Salary	FTE					Total Driver Costs	\$108,576.19
Mechanic Annual Salary	53,570	0.20		\$10,714.00	Total Mechanic Salary	\$10,714.00		
ER SS/Medicare Match 7.65% of Salaries				\$819.62				
ER 403b Plan Contribution 2.5% of Salaries				\$267.85				
Worker's Compensation 5.99% of Salaries				\$641.77				
Total Healthcare Benefits Prorated 20%				\$4,354.28				
Total Life Insurance Prorated at 20%			CY	\$16.32	Total Mechanic Benefits	\$6,099.84	Total Mechanic Costs	\$16,813.84
Estimated Fuel	mileage	MPG	# days	cost/gal			rotal modification octor	ψ10,010.04
TOTAL RUNS	454	35	798	\$2.9485			Total Estimated Fuel	\$30,984.52
Other Costs	rate	#	percentage %	total				
Liability (LAP) Insurance	\$28,164.32	1	40%	\$11,265.73				
Fleet Maintenance	\$73,455.00	1	40%	\$29,382.00				
COSTA Dues	\$465.00	1	40%	\$186.00				
Driver Medical Exams/Drug Screening	\$1,700.00	1	40%	\$680.00				
Bus Facility Building Usage	\$6,000.00	1	40%	\$2,400.00			Total Other Costs	\$43,913.73
		L	<u>.</u>					
Transportation Cost Summary	Total Driver C		\$108,576.19					
	Total Mechani		\$16,813.84					
	Total Fuel Costs		\$30,984.52				****	
	Total Other Costs		\$43,913.73		Total EO Smith Transportation Costs		\$200,288.29	

Thank You for your continued support.

If you have any questions regarding this document please forward them to Dr. Longo.

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