

**Coventry Board of Education
Coventry, CT
Approved Minutes
Fiscal Committee Special Meeting of Monday, November 23, 2009**

Members Present: Mary Kortmann, Fiscal Committee Chair
Mark Malcolm, Fiscal Committee Member

Also Present: Dr. Donna Bernard, Superintendent of Schools
Sherry Holmes, Fiscal Services Director

Members Absent: Cheryl Trudon, Fiscal Committee Member

The meeting was called to order at 2:40 pm by M. Kortmann.

I. Approve Fiscal Minutes from October 29, 2009 Meeting

M. Kortmann suggested that the approval of the minutes be tabled until the next meeting due to the fact that Cheryl Trudon was absent from this meeting.

II. Encumbrance Reports, Excess Cost Calculation Report, for October, 2009 – Discussion of Transfers and of Meeting Dates

Ms. Holmes read the Expenditure Reports Summary for Regular Budget, Grants and Food Services October, 2009. She indicated that M. Kortmann let her know that the excess cost local expenditure numbers are up on the state website for November. She also indicated that she will be cross referencing that website for November's excess cost spreadsheet and updating the DCF cap number. M. Kortmann stated that money was budgeted for DCF in the amount of \$11,522 and the actual number is \$11,641. Ms. Holmes indicated that she will be updating those figures for November.

M. Kortmann asked if Ms. Holmes had the same information she had last year regarding the unemployment figures. She wanted to know if people have dropped off and gotten jobs or if there are people on unemployment that the district will likely have to pay out for the rest of the year. Ms. Holmes stated she can do an analysis for the unemployment expenditures for the next fiscal meeting. M. Kortmann stated she was concerned about those numbers because they could be off by such a drastic amount that they would make a big difference in budgeting.

M. Kortmann asked a question about ARRA money looking like a grant, because it will show on the grant report. Ms. Holmes said that it will show up on the grants report. It shows up under account numbers 7105 IDEA-Part B-611 for Special Education and 7106 is the ARRA for preschool. She continued in November there will be a stabilization grant which has two components that will be reflected in the Grant Report as well. Dr. Bernard said this has been wrapped into special education programs. The fact that excess cost will be cut by the state 23% and it has been suggested that we have ARRA money to cover it. That is a misconception because that money is already designated in programs and the money cannot be transferred out.

Dr. Bernard indicated that the fact that the ARRA money presented as such on this report should be brought up at joint fiscal meeting with town so that it is understood that there really is no excess money there.

M. Kortmann asked for a presentation at the next fiscal meeting on the utilities because of the last report is from 2007-2008. Ms. Holmes stated that Paul Noel is gathering information for that. M. Malcolm asked about \$90,000 in electrical bills and asked what dates that amount includes. Ms. Holmes stated that she would have to pull invoices but in her estimation that the billing is 1 to 2 months behind. Dr. Bernard asked for an email to include year to date totals encompassing what months.

M. Kortmann asked about food service income figures. She stated she knows the Town has the income figures but the Board of Education has no way to match up figures. Ms. Holmes indicated that she is finalizing the accounting with the Town and once she has the information she will share it with the Fiscal Committee when she presents the November figures.

M. Kortmann asked that the Fiscal Committee meeting schedule offset the Board of Education meetings. She said this will allow all members to have an opportunity to review the fiscal information and minutes before it is discussed at the regular Board of Education meetings.

M. Malcolm asked about student transportation and if we are over budget there. Ms. Holmes says we are spending a little bit more but that amount tends to fluctuate. Ms. Holmes stated that quarterly payments are encumbered all ready. M. Kortmann explained the encumbered situation and how regular education transportation and special education transportation are paid. Dr. Bernard and M. Kortmann explained allocation procedures further.

The group discussed athletics and field trips and related transportation. Dr. Bernard asked for Ms. Holmes to send out a confirmation email to the administrators regarding the \$25 participation fee for athletics.

M. Kortmann addressed special education costs and asked specifically how the caseload is looking. M. Kortmann continued, asking if the LEA column will be updated with the new numbers. Ms. Holmes said yes that will be updated in November. Conversation ensued as to how numbers change and what is included in report.

M. Malcolm asked if we receive a discount from EASTCONN for multiple student transportations. He also asked what the per pupil cost is. Ms. Holmes stated that we have a contract with EASTCONN but she did not have a definitive answer, she will look into that. The group talked about how out-of-town tuition and out-of-town transportation works.

M. Kortmann questioned ARRA funds and how can you spend it on a student you never had before, but you can't spend it on a student that you already had because that would be replacement money. She asked how many DCF students are placed in group homes and suggested speaking to Representative Joan Lewis to ask her about additional ARRA state money that could be available for new students. Concern was expressed about non-Nexus students and Coventry being responsible for the costs.

The group discussed the timing of the Fiscal Committee meetings. It was determined that the Fiscal Committee would meet at 6:30 p.m. before the first Board of Education meeting of the month, with the fiscal report delivered at the second meeting of the month.

Ms. Holmes indicated that the budget transfer numbers were based in both projections and actual encumbrances. She did say the utilities transfer was split in half into two transfers; the total is what the district is currently over and that number is not a projection. Discussion ensued clarifying what transfers are actual numbers versus what are projected numbers. The group decided to split the budget actions into two categories: Transfers that should be based in real expenditures and Transfers that are Budget Appropriation Adjustments based in projections. The group also discussed different reports and what could be included to make them better.

The next regular Fiscal Meeting will occur on December 10, 2009 at 6:30 p.m.

V. Adjournment

The meeting adjourned at 3:50 p.m.

Respectfully submitted,

Alice C. Boudreau, Substitute Clerk

December 10, 2009
Approved