

**Coventry Board of Education  
Coventry, CT  
Fiscal Committee - Approved Minutes  
Meeting of Thursday, March 26, 2009**

Members Present: Cheryl Trudon, Fiscal Committee Chair  
Mary Kortmann, Fiscal Committee Member  
Michael Whitham, Fiscal Committee Member

Also Present: Donna Bernard, Superintendent of Schools  
Sherry Holmes, Fiscal Services Director  
Richard Williams, BOE Member  
John Barrett, BOE Member

The meeting was called to order at 6:35 pm by C. Trudon.

C. Trudon asked to rearrange the agenda. She asked to start with IV. Budget Items.  
The consensus was to rearrange the agenda.

**I. Budget Items**

**A. 2009-2010 Budget Adjustments**

A Resources Reduction Implications Spreadsheet was passed out to the Board members present. D. Bernard said there is a Fuel Adjustment revenue of \$115,000. D. Bernard asked the Fiscal Committee to make recommendations for the \$115,000. D. Bernard said there are some personnel situations under the Superintendent's column. She moved three positions into the "Fiscal Recommendations" column without option. They are: District Level, .5 Secretary for \$7656; Coventry High School & Captain Nathan Hale School, .5 Library Secretary for \$18,210 each. She said to please note Unemployment Protection. She does not know how much we will need for Unemployment Protection. She said that you do not know who will claim or if they'll claim 26 weeks or 72 weeks.

Sherry Holmes said there is a Supplemental Budget Adjustment spreadsheet. She said the budget reduction of \$25,000 will be broken out as follows: Dues and Fees for each of the schools and Central Office, \$18,000; Extracurricular Salaries at Captain Nathan Hale and Coventry High School, \$3500 each. She said the \$25,000 taken from the 891 Athletic Subsidy account would be reclassified under these accounts.

M. Kortmann asked what we paid for under account number 4113, (two extracurricular salaries)? She said this was non-athletic. S. Holmes said 113-1100 is extracurricular, regular program. M. Kortmann said Captain Nathan Hale has a balance of \$4600. She said the High School has spent all but \$224. She said it will impact the High School. There was a discussion about athletic and extracurricular accounts. She said the salaries need to be paid by district. She said that referees and uniforms accounts can more easily be paid by fundraising. She said she would rather see the accounts tagged, split between the clubs and the athletics supplies and materials rather than the salaries. There was a

discussion about the 115 account. M. Kortmann asked to note that the money should be split not in just athletics but in supplemental programs, non salary.

The Fiscal Committee went over the Resource Reduction Implications for 2009-2010. M. Kortmann asked what the Unemployment Compensation budget up to this point was. C. Trudon said it is \$20,000, YTD, and it went up 166.67%. M. Kortmann asked who is covered under Unemployment Compensation. She said she is wondering if we should be closer to \$30,000 or \$50,000 for next year's budget. C. Trudon said she thought we should be closer to \$30,000. C. Trudon said we should add another \$15,000 to the number we start with. D. Bernard said we should assume that some of the people may have a hard time getting a job.

M. Kortmann said the High School has the same number of kids they had for the last two years. She said all the other school's enrollments are down. She said cuts in the High School would be the most severe, because of their numbers.

D. Bernard said she is still getting data; that we don't have the outside information on the stimulus money; that we are getting a piece of change in stimulus money; that we don't have the regulations on whether we can use the money outside special education. D. Bernard said that she was with the Commissioner this week. She said that a piece of the Stimulus money may provide for regular education. She said we may be able to use up to 50% of the stimulus money to reinstate regular education cuts. C. Trudon asked if this money might be used for people and for supplies. D. Bernard said this is unknown, and it is another wildcard on the table.

C. Trudon recommended the .6 Art Teacher for Captain Nathan Hale School back into the budget. She said there is some money leftover (\$4644). She wants to add it back into the instructional supplies. M. Kortmann asked to put \$1000 back into each school and \$644 into Unemployment Protection.

B. Town Council Action to adopt a 1.69% Budget for 2009-2010

There was no discussion.

C. Shipman & Goodwin Invoices

There was no discussion.

D. Discussion of Oil/Diesel price lock in for 2009-2010

M. Kortmann asked what the market price for oil was right now. Sherri Holmes said it is \$1.40/gallon. S. Holmes said we are monitoring the tanks. She said we do not need any oil yet. We are keeping an eye on the daily price of oil. She said if we need oil now, we will pay the market rate for oil when we fill the tanks.

E. Discussion of Audit Meetings

1. Cafeteria Fund

S. Holmes handed out the Cafeteria Reconciliation Fund Balance.

D. Bernard said Carol Brigham would have a Food Service Program presentation at the Regular BOE Meeting.

## 2. Student Activity Accounts

D. Bernard said a question was asked by a Coventry resident. The question was “If the money is not used for, say 8<sup>th</sup> grade field trips, does the money stay in that account for 8<sup>th</sup> grade field trips, or go with the class it was originally designated for?” D. Bernard did not have the answer to this question. She said the money stays in the account it was designated for. C. Trudon said the accounts are not labeled generally, like “8<sup>th</sup> grade field trips.” She said the accounts are listed for the specific name of the field experience, such as “Sturbridge.” She said that if an account listed as “Class of 2007” had any money leftover, it would be used for the Class of 2007 reunion. She said Magazine money is general because it is a fundraiser. She said when Lifetouch takes school pictures, then the school is given a percentage of the profits, and it goes into the activity funds.

M. Whitham asked how the expenditures are determined. He asked who decides what money is paid out of the account. D. Bernard said there is a double signature on each check written. She said the Student Activity advisor recommends that the money goes for a trip, and then it gets signed off at the office level.

C. Trudon said that some of G.H. Robertson’s parents raised money for a computer lab. She said that script cards are sold to raise money. She said there are two signatures on file for this account.

M. Kortmann said there are officers for each class. She said their homeroom is with the class advisor. She said that during enrichment period, the class officers meet with their advisor and they discuss and vote on various things such as dues, and where and how they will be spent. She said it is done once a week. She said the class advisor then goes to the office with what they will spend their money on. D. Bernard said the checks should have two signatures. D. Bernard said there is continual training of teachers who collect money.

## 3. Educational Facility Use Fees Account

S. Holmes said there are two sheets attached to the packet she handed out. She said the top two sheets are from the Town of Coventry, indicating the balance of \$6816.89. D. Bernard asked why this came up in the agenda? S. Holmes said the question was asked “What was in this account?” She said attached to that sheet is the description and purpose. C. Trudon said this is the account that was moved to the town accounting system. D. Bernard said this was authorized by the Town Council, and the use of it is now the Board of Education’s. D. Bernard said this is the lease money. S. Holmes said the third page of the facility use policy has the allowable expenditures, where we can spend this money.

C. Trudon said going back to the other two accounts, one of the things the auditor mentioned that what would be valuable would be if we had our policy committee meeting, we could draw up a policy on whether we thought we should be allowed to accrue a certain value in that account. She asked if our policy committee should draw up a policy, for student activity and cafeteria. She said the auditor said we should draw up a policy with an acceptable dollar amount, so as not to run up a \$400,000 balance.

S. Holmes said we have a policy for Student Activity accounts. She said we also have procedures that are in place that are in writing that we gave to the auditors. She said we are working on the cafeteria fund, and are trying to take the fund into the financial system. There was a discussion about recommended fund balances.

## **II. Excess Cost Calculation for February 2009**

S. Holmes said the first excess cost grant payment was received on February 27, 2009 for \$627,039. She said that under student transportation, Judy just got a student outplaced that drove the transportation up to \$14,524 over in that account. D. Bernard asked if she is projecting; with the payments coming in; to be in the black. S. Holmes said Judy would like to come back next month with an updated version, so we can project out the revenues coming in, etc.

M. Kortmann said here's what would help her tremendously: pick out the three accounts we get reimbursed for, subtotal the rows, without them in it, and then give us the three accounts without their offsets, because we get another report that has those. She would like to see that separate, on the bottom of the report and the rest of special education together. S. Holmes asked if she would like to see tuition out and transportation out. M. Kortmann said yes.

C. Trudon asked if anyone has any other questions on the audit. There was more discussion about Student Activity accounts, and how they are managed.

## **IV. Adjournment**

Motion: To Adjourn the March 26, 2009 meeting.  
By: M. Kortmann Seconded: M. Whitham  
Result: Motion Passes.

The meeting adjourned at 7:29 pm.

Respectfully submitted,

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Michelle M. Bates, BOE Clerk

April 30, 2009  
Approved