

**Coventry Board of Education  
Coventry, CT  
Approved Minutes  
Fiscal Committee Meeting of Thursday, October 29, 2009**

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

Also Present: Dr. Donna Bernard, Superintendent of Schools  
Sherry Holmes, Fiscal Services Director  
Larry Pietrantonio, Board of Education Chairman

The meeting was called to order at 6:35 pm by M. Kortmann.

**I. Encumbrance Reports for September, 2009**

Sherry Holmes read the Expenditure Reports Summary for Regular Budget and Grants-September, 2009. She said that Cheri Trudon wanted the next Fiscal committee to work on getting a reimbursement from the town regarding the \$12,000 cost for the wind turbine project. Dr. Bernard said there was an additional cost due to trenching. The grant did not cover installation of the wind turbine. Mary Kortmann said we did not apply for the grant, and asked why we have to pay the installation fees. Larry Pietrantonio asked if we did not use the wind turbine for curricular, could we drop paying for it altogether? S. Holmes said we should bring up these issues at the joint Fiscal meeting with the Town. Larry Pietrantonio said we did not approve the location of the wind turbine. Dr. Bernard said Paul Noel was asked where to locate the turbine.

Mary Kortmann asked about Workers Compensation. Sherry Holmes said we have claims for both Workers Comp and Property and Liability insurance. S. Holmes said the insurance companies tell us, during budgeting time, what the cost of the coverage will be. Sherry Holmes said we have had several lightening strike claims in this district. She said the insurance companies look at how many claims they process, how large the claims are, and this goes into our rate. Sherry Holmes said we try to get a best estimate from the insurance companies, but the cost of insurance does not always come in at what was budgeted for.

Mary Kortmann asked if the Workers Compensation and Property and Liability insurance spending coverage is basically fixed for the year. Sherry Holmes said the numbers are fixed for the year. Larry Pietrantonio confirmed that Workers Compensation Insurance account is (\$2,622.65) and Property and Liability Insurance account is (\$4,007.36).

Sherry Holmes said the State may cut 25% of the Excess Cost Grant to all school districts with only one payment being made in December, 2009. She said if the State cuts 25% of 2009-10 amount of \$1,076,254.39 in excess cost grant funds, we will have a reduction of \$269,000 to our budget. Cheryl Trudon asked Dr. Bernard when we will find out how much money the State will cut of the Excess Cost Grant for Coventry. Dr. Bernard said for the first joint Fiscal

meeting with the Town, she will say this is not about a spending issue; it is about a shortened revenue issue. Sherry Holmes said the estimated cut in excess cost grant funds is 23% per Brian Mahoney of the State Board of Education. Dr. Bernard said the figure is a moving target; that the amount has not been firmed up. C. Trudon said it may change again in March. Dr. Bernard said the Board of Education cannot cover \$270,000.

Mary Kortmann asked about the LEA CAP of \$49,146 and DCF Placement CAP of \$10,921 (unaudited) listed as a footnote on the Excess Cost Calculations-September, 2009 spreadsheet. She said these were the numbers we ran with during the year, last year. Sherry Holmes said they have not changed the figures at the state level. She said she spoke to Kevin Chambers, printed out the list, and no changes have been made yet. Mary Kortmann said they just finished the audit for last year. Sherry Holmes said they just finished up the audit, and they are working with all the numbers; it's not finalized; it won't be finalized until December. Sherry Holmes said she has to go by what the State gave her. Sherry Holmes said she budgeted higher for 2009-10. She said she shows what is budgeted for 560 and 561. She said she also put the Budget 09-10 amount, LEA responsibility of \$940,386.99, on the Excess Cost Calculations-September, 2009 spreadsheet. S. Holmes referred to the "Notes to 2009-2010 Excess Cost Calculations Spreadsheet" on page 2 of the Excess Cost Calculations-September, 2009 report. She said it indicates a snapshot of the expenditures by facility for 560 and 561. She said she gives the cap numbers, the appropriations, the year to date expenditures, encumbrances and the balances. She said she is trying to take the Excess Cost spreadsheet and reconcile to the Expenditure report by Facility. She said in the past she would tell the Fiscal committee what was ahead, not necessarily what was encumbered in her report. She said that currently, each month, this report will reconcile right to the expenditure report. S. Holmes said she would shade the cells that are encumbered, so that the Fiscal committee can see how it matches. S. Holmes said she will list below, like with the 561, if there are any additional expenditures. Mary Kortmann asked about the people that aren't on the report. S. Holmes said it is part of some of the amount that is not encumbered; Summit school expense we pay for, but we do not have the bill for the full year's tuition yet. S. Holmes said we pay for the charges we have been billed for. M. Kortmann said we have 22 students now. S. Holmes said two more people have come on, in October, which will show up on the next report. M. Kortmann said for the moment we are to the good by \$300,000. S. Holmes said when you compare the \$940,386.99 to the \$644,705.88, we are. S. Holmes said she does not know how much the two new students' costs will be. Cheri Trudon said what can be said to the Town is the Board hopes things stay this way, and if they do, this is where it will come from; but if anything changes, we will put you on notice because this is the way it always looks, and it never ends up this way.

Cheri Trudon said she noticed some schools listed on the Excess Cost Calculations-September, 2009 report that were not on the report last year. She said she never noticed a Ben Bronz Academy. Sherry Holmes said the kids are the same, but are placed in different facilities. C. Trudon asked if there are different needs; if facilities have closed down; if facilities have changed their names; if facilities are less expensive. S. Holmes said these questions should be directed to the Pupil Services Director. C. Trudon asked why we are paying E.O. Smith one tuition. Sherry Holmes said she has had four or five students under E.O. Smith.

## II. Budget Items – Positions Statement

Sherry Holmes noted the Coventry Public Schools Positions Statement spreadsheet.

She read the Budget Adjustments:

Social Worker Salary-funded by Medicaid	\$(44,366.18)
Tutoring Account balance	\$ 22,056.50
Personnel adjustments to Certified Salaries	<u>\$(59,101.18)</u>
SUBTOTAL	\$100,358.85

Sherry Holmes said the \$100,358.85 agrees to the financial statements' Certified Salaries Account budget balance.

Sherry Holmes read the Anticipated Budget Effects:

Medicaid Reimbursement	\$ 43,481.50
Tutoring	\$(22,056.50)
Grade Level Coordinators	\$ ( 7,720.30)
Sick Leave Payout	<u>\$ (4,040.00)</u>
TOTAL	\$110,023.55

Sherry Holmes noted that one teacher is on maternity leave until January 2010.

She also noted Potential Appropriation 09-10 Issues and Options to be addressed at the next fiscal meeting. Dr. Bernard said the next fiscal meeting should really be before we go to the joint town meeting because there is an issue of expenses that are not covered. Dr. Bernard said she would tell the Administrators we are not buying anything unless it is essential. Mary Kortmann asked how the maternity leave affects the numbers. S. Holmes said the current employee on maternity leave is not being paid. M. Kortmann asked if the same employee is not taking sick time. C. Trudon said we are paying a substitute. C. Trudon said we don't know at this exact moment if the employee on maternity leave will stay on leave until January 2010, or longer.

Cheri Trudon referred to potentially covering any short money in our special education budget. She said the fiscal committee has discussed (at this meeting) where there might possibly be any surplus money. She said the next fiscal committee will be able to make the budget transfers needed out of this kind of money. Dr. Bernard said that any futuristic questions can be addressed at a joint meeting of the two fiscal committees.

## III. Approve Fiscal Minutes from October 1, 2009 Meeting

Mary Kortmann asked for the following change on page 3 of 3, last sentence of last paragraph to read: She said we would be searching for oil at the end of this school year at a different price if we had filled the tanks in this fiscal year.

Cheri Trudon asked to remove the last sentence of page 3 saying: There was a discussion about the Board authorizing to spend money a certain way.

Motion: To approve the Fiscal Minutes of October 1, 2009 with noted changes.  
Motion By: Mary Kortmann Seconded: C. Trudon  
Motion Passes.

**V. Adjournment**

The meeting adjourned at 7:07 pm.

Respectfully submitted,

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Michelle M. Bates, BOE Subcommittee Clerk

December 10, 2009  
Approved