

**East Lyme Board of Education - East Lyme, Connecticut
Finance, Facilities, and Operations (FFO) Committee
Meeting Minutes**

FILED IN EAST LYME
CONNECTICUT
M 7 2014 AT 10:00 AM/PM
Lesley Ascaris
EAST LYME TOWN CLERK

MEETING DATE: Monday, March 24, 2014
LOCATION: Room B100, East Lyme High School
ATTENDEES: Al Littlefield (Co-Chair), Pam Rowe (Co-Chair), Barbara Senges, Brian Reas (Assistant Superintendent for Special Education and Pupil Personnel), Don Meltabarger (Business/Facilities Director)

Committee meeting was called to order at 6:30^{PM} by Pam Rowe.

MEETING CONDUCT

1. Discussion: FY 14 Budget Update as of 02/28/2014 --

Don Meltabarger, Business/Facilities Director, stated that to-date, the Budget is approximately \$44,000 to the good (barring anything unforeseen). The District still has \$348,000 budgeted for Instructional Resources that remains frozen.

2. Discussion: Review of Revenue Accounts --

Don Meltabarger presented the Committee the ELPS Revenue Accounts 07/01/2013 through 02/28/2014.

Of those Revenue Accounts with "Negative Balances," Don Meltabarger indicated that they have been rectified through transfers from the respective schools' Before and After Care accounts.

The Committee questioned as to why there did not appear to be "equity" between all of the elementary school Revenue Accounts. Don Meltabarger said that the names ascribed to like-functioning Revenue Accounts are not necessarily the same for all of the schools. The Committee said that there should be a short description of each account in a more detailed Revenue Account report.

The Committee noted that Revenue Accounts labeled KEP for all of the elementary schools needs to be removed because of the implementation of Full Day Kindergarten.

Committee Consensus: The FFO Committee recommended that a "more detailed" Revenue Accounts review be provided for a subsequent meeting. In the detailed accounting, the Committee would like a short description of the account (its function), the revenue source, and what the revenue is used for.

Revenue accounts that are no longer needed should be removed, an annotation reflecting removal, and an explanation of any disposition of remaining funds.

4. Discussion: Unexpected Education Funds Account --

Don Meltabarger presented the Committee the update to the 2011 Connecticut Code, Title 10 Education and Culture, Chapter 171 Town Management, Sec. 10-248a. Unexpended Education Funds Account. (This is something that the FFO had requested that the Administration look into and report back to the FFO Committee.)

The Connecticut law states the following:

Unexpended education funds account. For the fiscal year ending June 30, 2011, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such prior fiscal year. (P.A. 10-108, S. 32.) History: P.A. 10-108 effective July 1, 2010.

Don Meltabarger, provided the Committee with a table listing the 24 towns that have such an Unexpected Education Funds Account (16 of which are controlled by the towns' respective Boards of Education). Don Meltabarger then directed the Committee to the Town Policies of three representative towns (Milford, Stamford, and Tolland) and in particular, to the Policies for the Town of Tolland with regard to their Unexpected Education Funds Account.

Committee Consensus: The FFO Committee would further review this and provide information to facilitate a full-Board discussion on the possible implementation of establishing an Unexpected Education Funds Account.

5. Adjournment - The meeting was adjourned at 7:03^{PM}.

Respectfully Submitted,

Albert L. Littlefield

Albert L. Littlefield, Co-Chair

Pam Rowe

Pam Rowe, Co-Chair