
Thomaston Board of Education

Business and Financial Report

April 2020

Submitted by Todd Bendtsen, Business Manager

Business Report

2020-2021 Board of Education Operating Budget: The formal presentation of the 2020-2021 Board of Education Operating Budget to the Board of Finance occurred on April 14, 2020. No formal action was taken by the Board of Finance, however, a consensus was met by the Board of Finance to flat-fund the 2020-2021 Board of Education Operating Budget (0% increase) and allow for the 2.59% requested increase be funded by the projected 2019-2020 Board of Education Operating Budget surplus. Attached for your review is another report that was requested by the Board of Finance, which they received on April 29th.

Payment to Transportation Companies: All-Star has provided to us a revised invoice along with a listing of driver's daily earnings including fringe benefits. They are requesting that we pay them a certain amount from the day of school shutdown, \$1,204 day, and then another, amount which includes driver's wages from the day that they are rehired, \$2,953 per day. The \$2,953 per day represents a 17% discount from the normal daily rate from the original contract. The savings from the original contract amount would be approximately \$93,945. Included for your review is a copy of their letter. We are still waiting to hear back from the owner of Kid's Wheels, our Special Education transportation provider with a detail list of drivers and their costs.

Vote to direct the Superintendent to continue negotiating with All-Star.

New Preschool Class Cost: The cost of starting a new preschool class is approximately \$85,000, which includes a teacher, paraprofessional and classroom supplies.

Vote to accept or decline the opening of an additional preschool in the 2020-2021 school year.

Elementary and Secondary School Emergency Relief Fund (ESSER Fund): Included for your review is the State Allocation Table for the ESSER Fund. The Department of Education used the State shares of the Title I, part A Allocation to determine the allocation amounts.

Waiver of Grant Provisions: Included for your review is a letter from Kathy Demsey, Chief Financial Officer of the State of Connecticut, to Superintendents and School Business Officials concerning certain grant provisions.

2019-2020 Budget Table without Encumbrances

The 2019-2020 Budget Table without Encumbrances shows the budget expended **74.53%**. Expenditures for April 2020 for the 2019-2020 fiscal year are **\$1,146,003.53**. Last year at this time, we were 78.14% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00	\$4,756,334.34	70.55%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00	(\$1,527.65)	\$1,748,979.35	\$1,355,614.37	77.51%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00	\$1,850,200.09	70.81%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$2199.00)	\$682,004.00	\$642,979.21	94.28%
400 PROPERTY SERVICE	\$666,980.00	\$9941.22	\$676,921.22	\$492,494.63	72.76%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$618,615.48	66.62%
521 LIABILITY INSURANCE	\$324.00		\$324.00	\$100.00	30.86%
560 TUITION	\$484,438.00		\$484,438.00	\$324,404.93	66.97%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$429,262.44	113.11%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$64,562.49	74.87%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$4,609.31	\$184,689.31	\$166,536.96	90.17%
641 TEXTBOOKS	\$42,367.00	(\$6,309.66)	\$36,057.34	\$35,644.31	98.85%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	\$8,815.14	48.16%
690 OTHER SUPPLIES & MATER	\$170,294.00	(\$1,009.60)	\$169,284.40	\$146,921.56	86.79%
730 INSTRUCT EQUIPMENT	\$78,413.00		\$78,413.00	\$86,452.46	110.25%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00	(1634.36)	\$243,837.64	\$251,282.19	103.05%
890 OTHER OBJECTS	\$175,859.00	(\$708.50)	\$175,150.50	\$123,686.98	70.62%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$11,371,604.05	74.53%

2019-2020 Budget Table with Encumbrances

The 2019-2020 Budget Table with Encumbrances shows the budget expended **78.85%**. Last year at this time, we were 81.80% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00		\$4,756,334.34	70.55%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00	(\$1,527.65)	\$1,748,979.35		\$1,355,614.37	77.51%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00		\$1,850,200.09	70.81%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$2199.00)	\$682,004.00	\$49,814.75	\$642,979.21	101.58%
400 PROPERTY SERVICE	\$666,980.00	\$9941.22	\$676,921.22	\$42,723.55	\$492,494.63	79.07%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$86,598.92	\$618,615.48	75.95%
521 LIABILITY INSURANCE	\$324.00		\$324.00		\$100.00	30.86%
560 TUITION	\$484,438.00		\$484,438.00	\$251,728.71	\$324,404.93	118.93%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$187,889.99	\$429,262.44	162.61%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$4,412.80	\$64,562.49	79.99%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$4,609.31	\$184,689.31	\$9,027.12	\$166,536.96	95.06%
641 TEXTBOOKS	\$42,367.00	(\$6,309.66)	\$36,057.34	179.00	\$35,644.31	99.35%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	1,429.44	\$8,815.14	55.97%
690 OTHER SUPPLIES & MATER	\$170,294.00	(\$1,009.60)	\$169,284.40	\$15,552.96	\$146,921.56	95.98%
730 INSTRUCT EQUIPMENT	\$78,413.00		\$78,413.00		\$86,452.46	110.25%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	0.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00	(1634.36)	\$243,837.64	\$2,450.00	\$251,282.19	104.06%
890 OTHER OBJECTS	\$175,859.00	(\$708.50)	\$175,150.50	\$6,300.37	\$123,686.98	74.21%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$658,107.61	\$11,371,604.05	78.85%

2019-2021 Grant Report

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
20-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$0.00	0.00%
20-Jun	School Readiness	\$175,203.00	\$0.00	\$175,203.00	\$112,694.00	64.32%
20-Jun	Title I	\$3,380.81	\$0.00	\$3,380.81	\$0.00	0.00%
20-Jun	Title IIA	\$19,179.00	\$0.00	\$19,179.00	\$12,876.99	67.14%
20-Jun	IDEA Section 611	\$19,095.30	\$0.00	\$19,095.30	\$8,939.51	46.82%
20-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$51,450.00	68.60%
SUBTOTAL		\$220,739.11	\$0.00	\$220,739.11	\$185,960.50	84.24%
21-Jun	IDEA Section 611	\$233,274.00	\$0.00	\$233,274.00	\$161,945.00	69.42%
21-Jun	IDEA Section 619	\$18,711.00	\$0.00	\$18,711.00	\$13,097.00	70.00%
21-Jun	Title I	\$82,161.00	\$0.00	\$82,161.00	\$54,041.00	65.77%
21-Jun	Title IIA	\$19,364.00	\$0.00	\$19,364.00		0.00%
SUBTOTAL		\$353,510.00	\$0.00	\$353,510.00	\$229,083.00	64.80%
GRAND TOTAL		\$574,249.11	\$0.00	\$574,249.11	\$415,043.50	72.28%

Unlike the comparison that can be made between the percent, expended and the percent completed of the fiscal year, the percent expended for grants cannot be compared as simply because some of these grant funds were available in the 2019-2020 fiscal year and some will be available through the 2020-2021 fiscal year.

2019-2020 Projection

The 2019-2020 budget projection shows the budget projection of a \$231,807 surplus. The Salary line items are running a surplus because of the school shutdown, which reduced athletic coaches and extracurricular stipend payments. The Employee Benefits line item is running a surplus because of less people on insurance than anticipated and a lower required pension contribution. The deficit in the Other Professional Services line is because of the new Human Resources Specialist contract with EdAdvance and the cost of a Clinician for the TLC program that will be paid to Effective School Solutions; this is offset by lower than anticipated substitute teacher costs because of the shutdown. Pupil Transportation is showing a surplus because of our ability to share costs using our transportation consortium and reduced costs because of the shutdown. The Equipment and Capital line item is showing a deficit because of the cost of a new accounting software package to replace our current system that was required due to the unanticipated obsolescence of the district's current accounting software. In addition, there was a need to purchase Chromebooks because of distance learning.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,741,659		\$ 4,756,334		\$ 1,985,325	\$ 1,920,768	64,557
112	Non-Certified Personnel Wages	1,750,507	(1,527)	1,355,614	-	\$ 393,366	\$ 318,950	74,416
	Subtotal Wages	\$ 8,492,166	\$ (1,527)	\$ 6,111,948	\$ -	\$ 2,378,691	\$ 2,239,718	\$ 138,973
200	Employee Benefits	2,612,788		1,850,200		762,588	\$ 582,735	179,853
	Subtotal Personnel Expense	\$ 11,104,954	\$ (1,527)	\$ 7,962,148	\$ -	\$ 3,141,279	\$ 2,822,453	\$ 318,826
300	Othr Prof Technical Services	\$ 684,203	\$ (2,199)	\$ 642,979	\$ 49,815	(10,790)	\$ 23,114	(33,904)
400	Property Services	666,980	9,941	492,495	42,723	141,703	\$ 84,540	57,163
510	Pupil Transportation	928,584		618,615	86,599	223,370	\$ 196,150	27,220
560	Tuition	484,438		324,405	251,729	(91,696)	\$ (131,688)	39,992
563	Special Ed Non Public Tuition	379,519		429,262	187,890	(237,633)	\$ (191,866)	(45,767)
5XX	Other Purchased Services	86,556		64,663	4,413	17,480	\$ 13,120	4,360
6XX	Supplies	412,208	(3,873)	357,919	26,188	24,228	\$ 14,815	9,413
7XX	Equipment & Capital	333,825	(1,634)	355,432	2,450	(25,691)	\$ 164,969	(190,660)
8XX	Dues & Fees & Other Objects	175,859	(708)	123,687	6,300	45,164	\$ -	45,164
	Subtotal Non-Personnel Expense	\$ 4,152,172	\$ 1,527	\$ 3,409,457	\$ 658,107	\$ 86,135	\$ 173,154	\$ (87,019)
	TOTAL FY2020	\$ 15,257,126	\$ -	\$ 11,371,605	\$ 658,107	\$ 3,227,414	\$ 2,995,607	\$ 231,807

On April 14, 2020, the 2020-2021 Board of Education Operating Budget was presented to the Board of Finance. While no formal action was taken during that meeting, a consensus was met by the Board of Finance to flat-fund the 2020-2021 Board of Education Operating Budget (0% increase) by funding the 2.59% requested increase with the projected 2019-2020 Board of Education Operating Budget surplus.

2019-2020 Transfers

Policy 3160 (Business/Non-Instructional Operations-Transfers of Funds Between Categories) states, “The Superintendent, or their designee, may transfer any unexpended or not contracted portion of any appropriation for school purposes to any other line item of such itemized estimate up to a limit of \$5,000 for any one occurrence.”

April Transfers: There are no transfers for April needing the Board’s approval.

	Account #	AMOUNT	Source of Adjustment 2020-2021 Budget Adjustment	Source of Adjustment Use of Surplus Funds from 2019-2020 Budget	List of Surplus Accounts Object # 2019-2020 Budget	Account #	Amounts	Reason For Surplus
DEDUCTIONS								
Pension	00827-01-2300-200	-\$212,500.00	-\$2,312.00	-\$210,188.00	Stipends - Extracurricular Center	00210-02-3200-111	\$ 2,500.00	School Closure
Debt Service	01243-01-2600-739	-\$55,752.00		-\$55,752.00	Stipends - Extracurricular BR	00210-03-3200-111	\$ 2,500.00	School Closure
Health Benefits	00820-01-2300-200	-\$51,000.00	-\$51,000.00		Stipends - Extracurricular THS	00210-04-3200-111	\$ 10,000.00	School Closure
Replacement of Instructional Equipment	00730-10-1000-730	-\$49,800.00		-\$49,800.00	Stipends - Athletic	00216-08-3200-111	\$ 40,000.00	School Closure
Certified Personnel	00204-02-1000-111	-\$30,000.00	-\$30,000.00		Non-Certified Personnel BRS	00221-04-1200-112	\$ 10,865.00	Positions Eliminated
Data Processing	00125-01-2500-300	-\$44,125.00		-\$44,125.00	Non-Certified Personnel THS	00221-04-1200-112	\$ 11,000.00	Positions Eliminated
ADDITIONS								
Non-Certified Staff	object 112	\$48,000.00	\$48,000.00		Non-Certified Personnel Pupil Serv.	00221-05-1200-112	\$ 52,000.00	Positions Eliminated
					Substitute Teachers Center	00213-02-100-400	\$ 20,000.00	School Closure
					Substitute Teachers BR	00213-03-100-400	\$ 16,000.00	School Closure
					Substitute Teachers THS	00213-04-100-400	\$ 20,000.00	School Closure
					Athletic trainer	0027708-1000-300	\$ 8,000.00	School Closure
					Snow Removal Center	00623-02-2600-400	\$ 4,000.00	Below Average Snow
					Snow Removal BR	00623-03-2600-400	\$ 4,500.00	Below Average Snow
					Snow Removal THS	00623-04-2600-400	\$ 6,500.00	Below Average Snow
					Electricity Center	00642-02-2600-400	\$ 2,700.00	School Closure
					Electricity BR	00642-03-2600-400	\$ 5,300.00	School Closure
					Electricity THS	00642-04-2600-400	\$ 10,000.00	School Closure
					Natural Gas BR	00644-03-2600-400	\$ 6,000.00	Mild Winter
					Natural Gas THS	00644-04-2600-400	\$ 14,000.00	Mild Winter
					Athletic Transportation	01021-08-5700-590	\$ 14,000.00	School Closure
					Health Benefits	00820-01-2300-200	\$100,000.00	Positions Eliminated
TOTAL		-\$395,177.00	-\$35,312.00	-\$359,865.00			\$359,865.00	



146 Huntingdon Avenue, Waterbury, CT 06708
203-573-0555 phone 203-573-9750 fax

April 27, 2020

Thomaston Public Schools
Francine Coss
Superintendent
185 Branch Road
Thomaston, CT 06787

Dear Francine,

Thank you for addressing your concerns to us. I would like to review how we derived the information that we have previously sent you. This same format was used as well as sent to all of our customers. As I have stated during our communications, it is not in any way our intention to profit from this horrible event. We are simply trying to stay in business and be ready to service Thomaston Public Schools when the time comes to roll again.

All-Star has lost over \$2.4 million with the loss of sports, extracurricular and extra transportation needs billing companywide from the spring season. It is our biggest time of the year for extra revenue. This is where our profit lies, we will never regain this loss. Our daily rate for the vehicle has very little profit in it. We depend on these extra trips.

How were the costs determined? The costs to operate for twelve (12) months are covered in our per day bus rate for one hundred eighty (180) days. The expenses of employee wages, fleet insurance, vehicle costs and maintenance to keep them safe, and facility operating costs are all determined, and are spread over one hundred eighty (180) days of payment from our customers. Therefore, the expenses that we provided might seem inflated although they are real costs spread over a designated period.

Please supply information on the insurance on the Thomaston fleet. As of March 16th, we have suspended the collision and liability on the fleet. We had to keep fire and theft on the fleet due to the loans on the vehicles. The insurance company has only agreed to do this until May 16th. We are hoping that it is extended. We will not ask for any additional money from our customer if it does not.

Is the phone and internet for the Thomaston facility only? Yes. Again, this is a twelve (12) month cost is covered in one hundred and eighty (180) days.

Please supply why depreciation is listed as a cost? The company's intention was to have the least amount of cost to the customer while ensuring that we have enough cash flow to cover expenses. The buses are the biggest expense we have. In retrospect, we should have called this vehicle capital expense which is what it is covering.

Please give more detail on the facility costs. The facility cost are the expenses for the Thomaston bus yard which includes rent for the parking lot to house the buses, the lights for the parking lot and the building, heat and a/c for the building, trash removal (buses generate a lot of daily trash), snow removal, insurance, and the taxes on the property. Again, this is a year's worth of cost covered in one hundred eighty (180) days.

Are the maintenance costs for the Thomaston fleet or for other districts as well? The listed maintenance cost is for the Thomaston fleet. A very strict and preventative maintenance schedule is performed on a 90 day or 3000 miles rotation, whichever comes first. This is mandated by the State with records kept on every vehicle to ensure a pass inspection by DMV inspectors annually. All vehicles in the state need to have an annual inspection prior to renewal registration in August each year. There are ten (10) Thomaston vehicles scheduled between now and the end of June, ranging from regularly scheduled oil change to front and rear brakes, that must enter the maintenance shop. Parked buses need to be started every few days to ensure the battery life, buses also need to move so the brakes do not seize up. Our goal is to keep every Thomaston vehicle more than safe, when the times comes to roll them out of the bus yard again, with what our company feels are reasonable costs.

Will drivers want to stay on unemployment? This would be purely speculation on my part to say yes or no. They each have their own individual circumstances as well as needs to survive. I feel it serves the Executive Order 7R from the Governor to do so. Upon approval from you and your Board, we will get them reinstated immediately. By doing so, the Board is showing their commitment to these employees, who for the most part are Thomaston residents. The deadline for the employees to report wages to the DOL has passed for week ending April 25th. The target is now to get them on payroll for April 27th.

Can you provide us with verification of employment of the drivers? All-Star is cautious to provide detailed payroll records as we are very sensitive to ensuring the privacy of our employees. These are the employees that we depend upon and need when we roll again. It is to our benefit to get these valued employees back onto our payroll. We ask that the Thomaston Board of Education have trust in us to do so. With that being said, I have attached a list by employee number only, of the basic scheduled hours of the employees that service Thomaston Public Schools. These hours do not include any additional hours for vehicle fueling or shuttling vehicles for service. The expense provide to you is a daily average over the operated months since the inception of this school year. Thomaston has fifteen (15) drivers (includes spares), one (1) monitor and one (1) dispatcher. A portion of the manager's salary is reflected in your cost, as well as the safety supervisor that services Thomaston, Plymouth and Wolcott. This cost can be found under operations wages.

I ask that you and your Board approve payment to All-Star Transportation so we may continue our relationship, while moving forward to address all the continuous ever-changing challenges of COVID 19. The payment that we have requested will assure that we have continuity of services.

Regards,



Leslie Sheldon
Operations Manager

Enc.

THOMASTON

EmpNum	Am In	Am Out	Am Hours	Pm In	Pm Out	Pm Hours	Total hours	Rate 1	Fringe 22%	Wage	Per day
3050	6:30	8:35	2:05	2:00	4:05	2:05	4:10	\$ 17.80	\$3.92	\$ 21.72	\$90.48
2281	6:30	8:35	2:05	2:00	4:05	2:05	4:10	\$ 17.25	\$3.80	\$ 21.05	\$87.69
2490	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 22.50	\$4.95	\$ 27.45	\$112.09
3557	6:30	8:35	2:05	2:00	4:10	2:10	4:15	\$ 17.25	\$3.80	\$ 21.05	\$89.44
3371	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 11.75	\$2.59	\$ 14.34	\$58.53
3434	6:30	8:35	2:05	2:00	4:10	2:10	4:15	\$ 17.25	\$3.80	\$ 21.05	\$89.44
2317	6:30	8:45	2:15	1:10	3:45	2:35	4:50	\$ 22.30	\$4.91	\$ 27.21	\$131.50
840	6:30	8:35	2:05	2:00	4:05	2:05	4:10	\$ 17.80	\$3.92	\$ 21.72	\$90.48
2497	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 22.30	\$4.91	\$ 27.21	\$111.09
3702	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 17.25	\$3.80	\$ 21.05	\$85.93
3514	6:30	8:35	2:05	2:00	4:10	2:10	4:15	\$ 17.25	\$3.80	\$ 21.05	\$89.44
2910	6:30	9:00	2:30	1:10	4:10	3:00	5:30	\$ 18.15	\$3.99	\$ 22.14	\$121.79
2499	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 19.90	\$4.38	\$ 24.28	\$99.14
2500	6:30	8:35	2:05	1:30	4:30	3:00	5:05	\$ 22.30	\$4.91	\$ 27.21	\$138.30
2671	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 18.15	\$3.99	\$ 22.14	\$90.42
3685	6:30	8:35	2:05	2:00	4:00	2:00	4:05	\$ 17.25	\$3.80	\$ 21.05	\$85.93
2503	6:00	10:00	4:00	1:00	5:00	4:00	8:00	\$ 22.30	\$4.91	\$ 27.21	\$217.65
											\$1,789.34

**Thomaston
2019/2020 School Year**

	<u>Days</u>	<u>Dollars</u>
Total contract invoices prior to credit based on 10 equal installment bills of 18 days/month		\$ 640,248.00
Per day cost per contract	181	3,537.28
Actual cost from August to March 13th	122	431,548.38
Payments received through March installment bill		<u>(448,173.60)</u>
Balance due from actual days operated prior to closing March 13th		\$ (16,625.22)
March nonoperating days (no drivers)	12	14,448.00
Pre April 27th nonoperating days (no drivers)	12	14,448.00
Post April 27th nonoperating days (with drivers)	4	11,812.00
May non operating days (with drivers)	20	59,060.00
June non operating days (with drivers)	11	<u>32,483.00</u>
	Total owed through June 2020	<u>\$ 115,625.78</u>
Contracted costs per day	3,537.28	24 84,894.76
Per day costs without drivers pay	<u>1,204.00</u>	24 <u>(28,896.00)</u>
Savings	2,333.28	55,998.76
Contracted costs per day	3,537.28	35 123,804.86
Per day costs with drivers being paid	<u>2,953.00</u>	35 <u>(103,355.00)</u>
Savings	584.28	<u>20,449.86</u>
Total savings		<u><u>76,448.62</u></u>

Elementary and Secondary School Emergency Relief Fund

Authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136

Methodology for Calculating Allocations

Section 18001(b) of the CARES Act requires the Department of Education (Department), after reserving 2 percent of the \$30.75 billion appropriated for the Education Stabilization fund for the Outlying Areas (1/2 of 1 percent), the Bureau of Indian Education at the Department of the Interior (1/2 of 1 percent), and competitive awards to States with the highest coronavirus burden (1 percent), to reserve 43.9 percent of remaining funds, or \$13,229,265,000, for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund) authorized under section 18003 of the CARES Act.

Section 18003(b) of the CARES Act requires the Department to allocate the ESSER Fund based on the proportion that each State received under Title I, Part A in the most recent fiscal year. However, section 1122(c)(3) of the Elementary and Secondary Education Act (ESEA) prohibits the Department from considering the Title I, Part A hold harmless provisions in ESEA section 1122 in calculating State or local allocations for any other program administered by the Secretary, including the ESSER Fund. Therefore, to determine the ESSER Fund allocations, the Department used the fiscal year 2019 State shares of Title I, Part A allocations without the application of the hold harmless provisions in ESEA section 1122.

STATE ALLOCATION TABLE

		Minimum LEA Distribution ¹	Maximum SEA Reservation	Maximum for SEA Administration ²
TOTAL	13,229,265,000	11,906,338,500	1,322,926,500	66,146,325
ALABAMA	216,947,540	195,252,786	21,694,754	1,084,738
ALASKA	38,407,914	34,567,123	3,840,791	192,040
ARIZONA	277,422,944	249,680,650	27,742,294	1,387,115
ARKANSAS	128,758,638	115,882,774	12,875,864	643,793
CALIFORNIA	1,647,306,127	1,482,575,514	164,730,613	8,236,531
COLORADO	120,993,782	108,894,404	12,099,378	604,969
CONNECTICUT	111,068,059	99,961,253	11,106,806	555,340
DELAWARE	43,492,753	39,143,478	4,349,275	217,464
DISTRICT OF COLUMBIA	42,006,354	37,805,719	4,200,635	210,032
FLORIDA	770,247,851	693,223,066	77,024,785	3,851,239
GEORGIA	457,169,852	411,452,867	45,716,985	2,285,849
HAWAII	43,385,229	39,046,706	4,338,523	216,926
IDAHO	47,854,695	43,069,226	4,785,470	239,273
ILLINOIS	569,467,218	512,520,496	56,946,722	2,847,336
INDIANA	214,472,770	193,025,493	21,447,277	1,072,364
IOWA	71,625,561	64,463,005	7,162,556	358,128

¹ The totals in the Minimum LEA Distribution, Maximum SEA Reservation, and Maximum for SEA Administration columns have been rounded to the nearest whole dollar.

² With the funds not subgranted to LEAs, the SEA may reserve up to an amount equal to 1/2 of 1 percent of the total allocation for administrative costs.

KANSAS	84,529,061	76,076,155	8,452,906	422,645
KENTUCKY	193,186,874	173,868,187	19,318,687	965,934
LOUISIANA	286,980,175	258,282,158	28,698,018	1,434,901
MAINE	43,793,319	39,413,987	4,379,332	218,967
MARYLAND	207,834,058	187,050,652	20,783,406	1,039,170
MASSACHUSETTS	214,894,317	193,404,885	21,489,432	1,074,472
MICHIGAN	389,796,984	350,817,286	38,979,698	1,948,985
MINNESOTA	140,137,253	126,123,528	14,013,725	700,686
MISSISSIPPI	169,883,002	152,894,702	16,988,300	849,415
MISSOURI	208,443,300	187,598,970	20,844,330	1,042,217
MONTANA	41,295,230	37,165,707	4,129,523	206,476
NEBRASKA	65,085,085	58,576,577	6,508,509	325,425
NEVADA	117,185,045	105,466,541	11,718,505	585,925
NEW HAMPSHIRE	37,641,372	33,877,235	3,764,137	188,207
NEW JERSEY	310,371,213	279,334,092	31,037,121	1,551,856
NEW MEXICO	108,574,786	97,717,307	10,857,479	542,874
NEW YORK	1,037,045,603	933,341,043	103,704,560	5,185,228
NORTH CAROLINA	396,311,607	356,680,446	39,631,161	1,981,558
NORTH DAKOTA	33,297,699	29,967,929	3,329,770	166,489
OHIO	489,205,200	440,284,680	48,920,520	2,446,026
OKLAHOMA	160,950,476	144,855,428	16,095,048	804,752
OREGON	121,099,019	108,989,117	12,109,902	605,495
PENNSYLVANIA	523,807,198	471,426,478	52,380,720	2,619,036
RHODE ISLAND	46,350,444	41,715,400	4,635,044	231,752
SOUTH CAROLINA	216,311,158	194,680,042	21,631,116	1,081,556
SOUTH DAKOTA	41,295,230	37,165,707	4,129,523	206,476
TENNESSEE	259,891,154	233,902,039	25,989,115	1,299,456
TEXAS	1,285,886,064	1,157,297,458	128,588,606	6,429,430
UTAH	67,821,787	61,039,608	6,782,179	339,109
VERMONT	31,148,360	28,033,524	3,114,836	155,742
VIRGINIA	238,599,192	214,739,273	23,859,919	1,192,996
WASHINGTON	216,892,447	195,203,202	21,689,245	1,084,462
WEST VIRGINIA	86,640,471	77,976,424	8,664,047	433,202
WISCONSIN	174,777,774	157,299,997	17,477,777	873,889
WYOMING	32,562,651	29,306,386	3,256,265	162,813
PUERTO RICO	349,113,105	314,201,795	34,911,311	1,745,566



STATE OF CONNECTICUT

DEPARTMENT OF EDUCATION



April 23, 2020

UPDATED

Dear Superintendents and School Business Officials:

On April 9, 2020, the State Department of Education requested a waiver from the United States Department of Education to various grant provisions pursuant to Section 3511 of Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), P.L. 116-136 (H.R. 748), 34 Stat. 281 (Mar. 27, 2020). Our requested waiver on behalf of the Department and its subgrantees (e.g., local educational agencies (LEAs)) was approved, and I am glad to share with you the flexibility we have received for the following grants:

- Waiver of the carryover limitation in Section 1127(b) of the Elementary and Secondary Education Act of 1965 (ESEA) for Federal fiscal year (FY) 2019 Title I, Part A funds (i.e., the Title I, Part A funds that will become carryover funds on October 1, 2020). LEAs may carryover more than 15 percent of their Title I, Part A funds.
- Waiver of Section 421(b) of the General Education Provisions Act (GEPA) allowing us to extend the period of availability of FY 2018 (2018-20 grant period) funds for programs in which the state educational agency (SEA) participates under its approved consolidated state plan until September 30, 2021. The programs eligible for this waiver are as follows:
 - Title I, Part A of the ESEA (Improving Basic Programs Operated by LEAs), including the portions of the SEA's Title I, Part A award used to carry out Section 1003 school improvement, Section 1003A direct student services, if applicable.
 - Title I, Part B of the ESEA (State Assessment Formula Grants)
 - Title I, Part D, Subpart 1 of the ESEA (Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At Risk)
 - Title II, Part A of the ESEA (Supporting Effective Instruction)
 - Title III, Part A of the ESEA (English Language Acquisition, Language Enhancement, and Academic Achievement)
 - Title IV, Part A of the ESEA (Student Support and Academic Enrichment Grants)
 - Title IV, Part B of the ESEA (21st Century Community Learning Centers)
 - McKinney-Vento Education for Homeless Children and Youth Program
- Waiver of the following requirements in Title IV, Part A of the ESEA. (Note: At this time, these waivers are only applicable to LEAs that received \$30,000 or more in Title IV, Part A funds. The Department will be submitting a follow-up request on behalf of districts that receive less than this amount.)

Superintendents and School Business Officials


April 23, 2020

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- Needs assessment requirements in Section 4106(d) for the 2019-2020 school year.
 - Content area spending requirements in Section 4106(e)(2)(C), (D), and (E): the requirements to use a minimum percentage of Title IV, Part A funds for activities under Sections 4107, 4108 and 4109 for FY 2019 funds and any available FY 2018 carryover funds.
 - Spending limitation in Section 4109(b): the 15 percent limit on the use of funds under Section 4109 to purchase technology infrastructure for FY 2019 funds and any available FY 2018 carryover funds.
- Waiver of the definition of professional development in Section 8101(42) of the ESEA for the 2019-2020 school year.

I encourage you to contact your assigned grant program manager if you have further questions regarding the implementation of these waivers.

Sincerely,


Kathy Demsey
Chief Financial Officer

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