

Thomaston Board of Education
Business and Financial Report

August 2022

Submitted by Todd Bendtsen, Business Manager

Business Report

COVID Related Expenses: At the end of this report is a list of expenditures for the Elementary and Secondary School Emergency Relief Fund (ESSER) and the Coronavirus Relief Fund (CRF) Grants from the State of Connecticut.

2021-2022 Audit Instructions and Agreed Upon Procedures: Included for your review is the 2021-2022 Audit Instructions and Agreed Upon Procedures from Nora Chapman, Supervisor Accounts Examiner Office of Internal Audit.

2021-2022 Budget Table without Encumbrances

The 2021-2022 Budget Table with Encumbrances shows the budget expended **99.00%**. Last year at this time, we were 98.35%. Expenditures for August are \$119,379.24. We ended the fiscal year with an unexpended balance of \$152,761.60.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,089,414.00	(\$3600.00)	\$7,085,814.00	\$6,900,704.84	97.39%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00	\$1,762,131.04	102.23%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00	\$2,367,427.25	95.02%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78	\$755,711.42	85.42%
400 PROPERTY SERVICE	\$615,889.00	\$7421.74	\$623,310.74	\$772,123.73	123.87%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$872,400.95	105.32%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$358,082.13	92.66%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$307,684.52	102.54%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$11593.00)	\$167,937.00	\$131,927.77	78.56%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$9726.74	\$256,329.74	\$222,955.96	86.98%
641 TEXTBOOKS	\$64,558.00	\$1632.98	\$66,190.98	\$65,089.56	98.34%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20	\$7,901.56	86.70%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$16030.32)	\$161,357.68	\$250,185.93	155.05%
730 INSTRUCT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90	\$12,390.71	102.84%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00	\$32,230.25	110.65%
739 OTHER EQUIPMENT	\$196,315.00	\$19244.80	\$215,559.80	\$216,966.95	100.65%
890 OTHER OBJECTS	\$183,008.00	\$3596.18	\$186,604.18	\$238,726.83	127.93%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$15,274,752.40	99.00%

2021-2022 Budget Table with Encumbrances

The 2021-2022 Budget Table with encumbrances shows the budget expended at **99.00 %**. Last year at this time, we were 98.35% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,089,414.00	(\$3600.00)	\$7,085,814.00		\$6,900,704.84	97.39%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00		\$1,762,131.04	102.23%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00		\$2,367,427.25	95.02%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78		\$755,711.42	85.42%
400 PROPERTY SERVICE	\$615,889.00	\$7421.74	\$623,310.74		\$772,123.73	123.87%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00		\$872,400.95	105.32%
521 LIABILITY INSURANCE	\$345.00		\$345.00		\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00		\$358,082.13	92.66%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00		\$307,684.52	102.54%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$11593.00)	\$167,937.00		\$131,927.77	78.56%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$9726.74	\$256,329.74		\$222,955.96	86.98%
641 TEXTBOOKS	\$64,558.00	\$1632.98	\$66,190.98		\$65,089.56	98.34%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20		\$7,901.56	86.70%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$16030.32)	\$161,357.68		\$250,185.93	155.05%
730 INSTRUCT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90		\$12,390.71	102.84%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00		\$32,230.25	110.65%
739 OTHER EQUIPMENT	\$196,315.00	\$19244.80	\$215,559.80		\$216,966.95	100.65%
890 OTHER OBJECTS	\$183,008.00	\$3596.18	\$186,604.18		\$238,726.83	127.93%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$0.00	\$15,274,752.40	99.00%

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **11.47%**. Expenditures for August of the 2022-2023 fiscal are \$811,287.31.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,373,880.00		\$7,373,880.00	\$491,050.29	6.66%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$211,464.40	12.27%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$416,345.08	14.93%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$582.93)	\$812,694.07	\$441,652.91	54.34%
400 PROPERTY SERVICE	\$633,193.00	\$11010.00	\$644,203.00	\$42,774.40	6.64%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$12,356.50	1.59%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$11,490.00	5.14%
590 OTHER PURCHASED SERVICE	\$154,266.00		\$154,266.00	\$23,967.55	15.54%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$4038.50)	\$258,605.50	\$93,610.05	36.20%
641 TEXTBOOKS	\$36,348.00	\$2815.39	\$39,163.39	\$18,106.78	46.23%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	\$2,333.93	24.55%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$1800.00)	\$196,290.00	\$5,742.75	2.93%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$0.00	0.00%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$34,890.35	87.91%
739 OTHER EQUIPMENT	\$179,939.00	(\$9710.00)	\$170,229.00	\$1,948.04	1.14%
890 OTHER OBJECTS	\$234,835.00	\$200.00	\$235,035.00	\$19,894.00	8.46%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$1,827,627.03	11.47%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **16.57%**. Last year at this time the budget was 11.50% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,373,880.00		\$7,373,880.00		\$491,050.29	6.66%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$211,464.40	12.27%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$416,345.08	14.93%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$582.93)	\$812,694.07	\$68,429.50	\$441,652.91	62.76%
400 PROPERTY SERVICE	\$633,193.00	\$11010.00	\$644,203.00	\$156,280.08	\$42,774.40	30.90%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$36,888.00	\$12,356.50	6.34%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$147,386.77	\$0.00	34.82%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$140,185.00	\$11,490.00	67.86%
590 OTHER PURCHASED SERVICE	\$154,266.00		\$154,266.00	\$9,200.00	\$23,967.55	21.50%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$4038.50)	\$258,605.50	\$108,396.96	\$93,610.05	78.11%
641 TEXTBOOKS	\$36,348.00	\$2815.39	\$39,163.39	17,313.07	\$18,106.78	90.44%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	3,440.39	\$2,333.93	60.74%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$1800.00)	\$196,290.00	\$12,752.21	\$5,742.75	9.42%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$91,067.99	\$0.00	147.61%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$0.00	\$34,890.35	87.91%
739 OTHER EQUIPMENT	\$179,939.00	(\$9710.00)	\$170,229.00	\$5,644.68	\$1,948.04	4.46%
890 OTHER OBJECTS	\$234,835.00	\$200.00	\$235,035.00	\$14745.17	\$19,894.00	14.74%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$811,729.82	\$1,827,627.03	16.57%

2022-2023 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."

August Transfers: There are no transfer requests for August

LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021 and 2021-2022

YTD Actuals	Description
\$ 6,299.00	Social Distancing Graphics, Decal and Signs
\$ 4,121.00	Sanitizing Wipes
\$ 440.00	4 Acrylic Hanging Shields for Cafeteria
\$ 52,182.00	Alcohol Wipes Dispensing Buckets
\$ 8,996.00	3 Ply Face Masks
\$ 3,600.00	Hand Sanitizer Gallon jugs with pumps
\$ 1,979.70	Paper Towels
\$ 5,380.00	WI FI Parts
\$ 1,575.00	Gloves
\$ 989.94	Sani Hand Sanitizing Wipes
\$ 796.00	Gloves
\$ 665.82	Avistat spray Disinfectan
\$ 657.00	Hand Sanitizer
\$ 1,819.74	Receptable Waste Units
\$ 1,421.21	Microfiber Cleaning Cloths
\$ 1,389.94	Disposable Gowns
\$ 389.90	Paper Towels
\$ 897.36	Disinfectant Deodorizer
\$ 479.50	Clorox Wipes
\$ 416.10	32 oz Pump Bottles
\$ 236.90	Plexiglass Shields
\$ 230.70	yellow tape
\$ 212.28	Child Clear Fask Masks
\$ 178.90	Child Face Shields
\$ 135.98	Adult Clear Masks
\$ 29,148.00	Cafeteria Tables Black Rock
\$ 400.00	Dishwasher BR Disinfect toys
\$ 12,500.00	Desk at Thomaston High School
\$ 80,233.00	Touchless sinks and Toilets
\$ 2,300.00	Tent rental for Mask Breaks
\$ 4,196.00	Installation cost of Outdoor WIFI
\$ 4,082.00	HVAC work to adjust system to additional outside air per COVID Recommend
\$ 183,694.00	Salaries- Long term subs, daily subs and custodians

\$ 9,935.00	Isolation Room at High School
\$ 5,380.00	Equipment for Outdoor WIFI
\$ 55,000.00	Computers
\$ 16,215.00	Savvas Learning Center
\$ 5,682.00	Mystery Science
\$ 22,500.00	Ropes Course
\$ 1,883.00	Edgenuity
\$ 165,238.00	ESSER Salaries - Teachers, Long term subs
\$ 41,315.00	ESSER Salaries - Nurses, Custodians
\$ 220,026.00	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,050,813.97	TOTAL