

**Thomaston Board of Education**  
**Business and Financial Report**

**December 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), the Coronavirus Relief Fund (CRF) and the ARP ESSER Grants from the State of Connecticut.

***Non-Lapsing account report:***

Fiscal Year 2019-2020 Deposit					153,025.00
Expenditures					47,481.00
Fiscal Year 2020-2021 Deposit					<u>277,717.86</u>
Fiscal Year 2021-2022 Deposit					152,761.60
BALANCE					536,023.46
2022-2023 expenses					-339,125.00
Balance					196,898.46
Possible uses:					
Asbestos Project- Black Rock School					-69,631.00
Tighe & Bond Water investigation- Center School					<u>-20,700.00</u>
BALANCE					106,567.46

**2022-2023 Budget Table without Encumbrances**

The 2022-2023 Budget Table without Encumbrances shows the budget expended **45.68%**. Last year at this time the budget was 45.82% expended. Expenditures for December for the 2022-2023 fiscal are \$1,634,959.14.

<b>Object and Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Year-to-Date (YTD) Expended</b>	<b>Year-to-Date Percent Expended</b>
<b>111 CERTIFIED PERSONNEL</b>	\$7,373,880.00		\$7,373,880.00	\$2,953,705.81	40.06%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,515.00		\$1,723,515.00	\$897,746.73	52.09%
<b>200 EMPLOYEE BENEFITS</b>	\$2,788,447.00		\$2,788,447.00	\$1,266,002.00	45.40%
<b>300 OTHER PROF TECH SERVICE</b>	\$813,277.00	(\$2282.93)	\$810,994.07	\$564,793.42	69.64%
<b>400 PROPERTY SERVICE</b>	\$633,193.00	\$16010.00	\$649,203.00	\$276,538.08	42.60%
<b>510 PUPIL TRANSPORTATION</b>	\$777,123.00		\$777,123.00	\$358,226.31	46.10%
<b>521 LIABILITY INSURANCE</b>	\$345.00		\$345.00	\$0.00	0.00%
<b>560 TUITION</b>	\$423,222.00		\$423,222.00	\$192,352.12	45.45%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$223,527.00		\$223,527.00	\$212,930.58	95.26%
<b>590 OTHER PURCHASED SERVICE</b>	\$154,266.00	(\$1400.00)	\$152,866.00	\$62,039.09	40.58%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$262,644.00	(\$3238.50)	\$259,405.50	\$207,827.97	80.12%
<b>641 TEXTBOOKS</b>	\$36,348.00	\$3934.93	\$40,282.93	\$39,819.19	98.85%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$9,131.00	\$375.04	\$9,506.04	\$5,256.74	55.30%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$198,090.00	(\$6800.00)	\$191,290.00	\$30,548.73	15.97%
<b>730 INSTRUCT EQUIPMENT</b>	\$59,964.00	\$1731.00	\$61,695.00	\$85,522.99	138.62%
<b>735 TECHNOLOGY SOFTWARE</b>	\$39,688.00		\$39,688.00	\$47,747.85	120.31%
<b>739 OTHER EQUIPMENT</b>	\$179,939.00	(\$7710.00)	\$172,229.00	\$13,425.85	7.80%
<b>890 OTHER OBJECTS</b>	\$234,835.00	(\$619.54)	\$234,215.46	\$62,646.08	26.75%
<b>TOTAL:</b>	<b>\$15,931,434.00</b>	<b>\$0.00</b>	<b>\$15,931,434.00</b>	<b>\$7,277,129.54</b>	<b>45.68%</b>

**2022-2023 Budget Table with Encumbrances**

The 2022-2023 Budget Table with encumbrances shows the budget expended at **52.25%**. Last year at this time the budget was 52.52% expended.

<b>Object and Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Encumbered</b>	<b>Year-to-Date (YTD) Expended</b>	<b>Year-to-Date Percent Expended</b>
<b>111 CERTIFIED PERSONNEL</b>	\$7,373,880.00		\$7,373,880.00		\$2,953,705.81	40.06%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,515.00		\$1,723,515.00		\$897,746.73	52.09%
<b>200 EMPLOYEE BENEFITS</b>	\$2,788,447.00		\$2,788,447.00		\$1,266,002.00	45.40%
<b>300 OTHER PROF TECH SERVICE</b>	\$813,277.00	(\$2282.93)	\$810,994.07	\$37,715.62	\$564,793.42	74.29%
<b>400 PROPERTY SERVICE</b>	\$633,193.00	\$16010.00	\$649,203.00	\$86,342.23	\$276,538.08	55.90%
<b>510 PUPIL TRANSPORTATION</b>	\$777,123.00		\$777,123.00	\$164,047.59	\$358,226.31	67.21%
<b>521 LIABILITY INSURANCE</b>	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
<b>560 TUITION</b>	\$423,222.00		\$423,222.00	\$272,670.92	\$192,352.12	109.88%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$223,527.00		\$223,527.00	\$401,312.92	\$212,930.58	274.80%
<b>590 OTHER PURCHASED SERVICE</b>	\$154,266.00	(\$1400.00)	\$152,866.00	\$5,977.07	\$62,039.09	44.49%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$262,644.00	(\$3238.50)	\$259,405.50	\$23,635.74	\$207,827.97	89.23%
<b>641 TEXTBOOKS</b>	\$36,348.00	\$3934.93	\$40,282.93		\$39,819.19	98.85%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$9,131.00	\$375.04	\$9,506.04	1,100.17	\$5,256.74	66.87%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$198,090.00	(\$6800.00)	\$191,290.00	\$7,425.08	\$30,548.73	19.85%
<b>730 INSTRUCT EQUIPMENT</b>	\$59,964.00	\$1731.00	\$61,695.00	\$20,838.27	\$85,522.99	172.40%
<b>735 TECHNOLOGY SOFTWARE</b>	\$39,688.00		\$39,688.00		\$47,747.85	120.31%
<b>739 OTHER EQUIPMENT</b>	\$179,939.00	(\$7710.00)	\$172,229.00	\$686.12	\$13,425.85	8.19%
<b>890 OTHER OBJECTS</b>	\$234,835.00	(\$619.54)	\$234,215.46	\$24779.37	\$62,646.08	37.33%
<b>TOTAL:</b>	<b>15,931,434.00</b>	<b>\$0.00</b>	<b>\$15,931,434.00</b>	<b>\$1,046,531.10</b>	<b>\$7,277,129.54</b>	<b>52.25%</b>

### **2022-2024 Grant Report**

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures. 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 2022-2023 fiscal year and some will be available through the 2023-2024 fiscal year.

<b>Grant Fiscal Year End</b>	<b>Grant Name/Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Year-to-Date Expended</b>	<b>Percent Expended</b>
23-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,374.21	86.94%
23-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$55,992.56	32.32%
23-Jun	Title I	\$1,298.87	\$0.00	\$1,298.87	\$1,298.87	100.00%
23-Jun	Title IV	\$295.00	\$0.00	\$295.00	\$0.00	0.00%
23-Jun	IDEA Section 611	\$5,630.52	\$0.00	\$5,630.52	\$3,304.42	58.69%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$26,757.15	35.68%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$0.00	0.00%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$4,313.38	30.63%
23-Jun	IDEA Section 619	\$695.07	\$0.00	\$695.07	\$0.00	0.00%
23-Jun	SPED Para Educator	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.00%
23-Jun	ESSER Dyslexia	\$6,500.00	\$0.00	\$6,500.00	\$0.00	0.00%
23-Jun	SPED Stipend	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.00%
23-Jun	ESSER Recovery Bonus	\$10,041.59	\$0.00	\$10,041.59	\$5,940.21	59.16%
23-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$23,078.32	30.77%
<b>SUBTOTAL</b>		<b>\$384,317.46</b>	<b>\$0.00</b>	<b>\$384,317.46</b>	<b>\$139,059.12</b>	<b>36.18%</b>
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$7,700.00	42.12%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$72,578.58	29.48%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$32,027.12	30.40%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$136,298.08	35.25%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$5,897.44	30.76%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$0.00	0.00%
<b>SUBTOTAL</b>		<b>\$793,055.52</b>	<b>\$0.00</b>	<b>\$793,055.52</b>	<b>\$254,501.22</b>	<b>32.09%</b>
<b>GRAND TOTAL</b>		<b>\$1,177,372.98</b>	<b>\$0.00</b>	<b>\$1,177,372.98</b>	<b>\$393,560.34</b>	<b>33.43%</b>

## 2022-2023 Projection

*The 2021-2022 budget projection shows \$277,903 deficit. Salaries are running a deficit because of long-term subs and building subs being hired because Kelly Services cannot provide us with substitute teachers. Also, the AFCSME new contract increases were not budgeted for which is causing a deficit in the Non-Certified Wage line item. Employee Benefits is showing a surplus because we have less employees on our insurance than anticipated. Other Professional Technical Services is showing a surplus because of the inability of Kelly Services to provide substitute teachers. Property Services is showing a deficit because of additional utility costs caused by the increase of electricity rates. Special Ed. Tuition and Pupil transportation is showing a deficit because of additional outplacements than were budgeted.*

### Thomaston Public Schools

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,373,880		\$ 2,953,706		\$ 4,420,174	\$ 4,665,376	(245,202)
112	Non-Certified Personnel Wages	1,723,515		\$ 897,747	-	\$ 825,768	\$ 1,000,477	(174,709)
	Subtotal Wages	\$ 9,097,395	\$ -	\$ 3,851,453	\$ -	\$ 5,245,942	\$ 5,665,853	\$ (419,911)
28747								
200	Employee Benefits	2,788,447		1,266,002		\$ 1,522,445	\$ 1,323,250	199,195
	Subtotal Personnel Expense	\$ 11,885,842	\$ -	\$ 5,117,455	\$ -	\$ 6,768,387	\$ 6,989,103	\$ (220,716)
300	Othr Prof Technical Services	\$ 813,622	\$ (2,283)	\$ 564,793	\$ 37,716	208,830	\$ 104,732	104,098
400	Property Services	633,193	16,010	\$ 276,538	86,342	286,323	\$ 358,002	(71,679)
510	Pupil Transportation	777,123		\$ 358,226	164,048	254,849	\$ 334,602	(79,753)
560	Tuition	423,222		192,352	272,671	(41,801)	\$ (86,060)	44,259
563	Special Ed Non Public Tuition	223,527		212,931	401,313	(390,717)	\$ (247,851)	(142,866)
5XX	Other Purchased Services	154,266	(1,400)	62,039	5,977	84,850	\$ 53,571	31,279
6XX	Supplies	506,213	(5,728)	283,453	32,161	184,871	\$ 190,836	(5,965)
7XX	Equipment & Capital	279,591	(5,979)	146,697	21,524	105,391	\$ 99,131	6,260
8XX	Dues & Fees & Other Objects	234,835	(620)	62,646	24,779	146,790	\$ 89,610	57,180
	Subtotal Non-Personnel Expense	\$ 4,045,592	\$ -	\$ 2,159,675	\$ 1,046,531	\$ 839,386	\$ 896,573	\$ (57,187)
	TOTAL FY2022	\$ 15,931,434	\$ -	\$ 7,277,130	\$ 1,046,531	\$ 7,607,773	\$ 7,885,676	\$ (277,903)

## **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.”*

*November Transfers: There are no transfer requests for December*

**LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021, 2021-2022 and 2022-2023**

<b>YTD Actuals</b>	<b>Description</b>
\$ 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 Recommendations
\$ 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
\$ 229,519.79	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,060,307.76	<b>TOTAL</b>