

Thomaston Board of Education
Business and Financial Report
July 2021

Submitted by Todd Bendtsen, Business Manager

Business Report

Approved ESSER II Grant Application: Included for your review, is the Approved ESSER II Grant Application.

Thomaston's FY 22 Supplemental Administrative Funds Approval for School Readiness: Included for your review, is an email from Christina Gademsky notifying us that our FY 22 Supplemental Administrative Funds Request for School Readiness was approved.

Smart Start Recovery Program: Included for your review, is a letter from Beth Bye notifying us that application to receive Smart Start recovery funding to open a new preschool classroom was provisionally approved. Also included for your review are three Smart Start Applications.

2020-2021 COVID Related Expenses: The costs listed in the table are all covered by the Elementary and Secondary School Emergency Relief Fund (ESSER) and the Coronavirus Relief Fund (CRF) Grants from the State of Connecticut.

Please click on the link below to view the attachments:

[Business Report Attachments](#)

LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021	
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 Disinfectant
\$ 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
\$ 191,217.03	Salaries- Long term subs, daily subs and custodians
\$ 9,935.00	Isolation Room at High School
\$ 5,380.00	Equipment for Outdoor WIFI
\$ 434,881.00	TOTAL

NOTE: These costs are all covered by the ESSER and CRF Grants from the State of CT.

2020-2021 Budget Table without Encumbrances

The 2020-2021 Budget Table without Encumbrances shows the budget expended **96.72%**. Last year at this time, we were 96.72% expended. Expenditures for July for fiscal year 2020-2021 are \$404,687.73.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,992,494.00	(\$1,118.26)	\$6,991,375.74	\$6,867,896.69	98.23%
112 NON-CERTIFIED PERSONNEL	\$1,723,637.00	(\$4,000.00)	\$1,719,637.00	\$1,683,061.52	97.87%
200 EMPLOYEE BENEFITS	\$2,447,935.00	\$0.00	\$2,447,935.00	\$2,250,256.52	91.92%
300 OTHER PROF TECH SERVICE	\$735,795.00	(\$4336.62)	\$731,458.38	\$815,357.59	111.47%
400 PROPERTY SERVICE	\$651,561.00	\$18793.12	\$670,354.12	\$628,885.97	93.81%
510 PUPIL TRANSPORTATION	\$874,125.00	\$1366.32	\$875,491.32	\$766,358.83	87.53%
521 LIABILITY INSURANCE	\$324.00	\$0.00	\$324.00	\$219.00	67.59%
560 TUITION	\$397,264.00	(\$5,439.32)	\$391,824.68	\$521,170.45	133.01%
563 SPECIAL EDU NON PUBLIC	\$399,997.00	\$0.00	\$399,997.00	\$450,215.23	112.55%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$5,774.25)	\$175,269.75	\$101,010.32	57.63%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	\$24624.56	\$234,986.56	\$201,380.86	85.70%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	\$52,338.44	95.45%
642 LIBRARY BOOKS & PER	\$15,735.00	(\$1941.49)	\$13,793.51	\$10,251.76	74.32%
690 OTHER SUPPLIES & MATER	\$175,828.00	\$1700.00	\$177,528.00	\$171,528.39	96.62%
730 INSTRUCT EQUIPMENT	\$16,924.00	3,024.00	\$19,948.00	\$23,404.59	117.33%
735 TECHNOLOGY SOFTWARE	\$23,788.00	\$3698.00	\$27,486.00	\$35,529.64	129.26%
739 OTHER EQUIPMENT	\$181,683.00	\$2757.17	\$184,440.17	\$92,300.56	50.04%
890 OTHER OBJECTS	\$176,670.00	(\$36228.23)	\$140,441.77	\$85,929.81	61.19%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$14,757,096.17	96.72%

2020-2021 Budget Table with Encumbrances

The 2020-2021 Budget Table with Encumbrances shows the budget expended **98.49%**. Last year at this time, we were 98.05%.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,992,494.00	(\$1,118.26)	\$6,991,375.74		\$6,867,896.69	98.23%
112 NON-CERTIFIED PERSONNEL	\$1,723,637.00	(\$4,000.00)	\$1,719,637.00		\$1,683,061.52	97.87%
200 EMPLOYEE BENEFITS	\$2,447,935.00		\$2,447,935.00		\$2,250,256.52	91.92%
300 OTHER PROF TECH SERVICE	\$735,795.00	(\$4336.62)	\$731,458.38	\$67,736.15	\$815,357.59	120.73%
400 PROPERTY SERVICE	\$651,561.00	\$18793.12	\$670,354.12	\$24,963.55	\$628,885.97	97.54%
510 PUPIL TRANSPORTATION	\$874,125.00	\$1366.32	\$875,491.32	\$45,811.80	\$766,358.83	92.77%
521 LIABILITY INSURANCE	\$324.00		\$324.00		\$219.00	67.59%
560 TUITION	\$397,264.00	(\$5,439.32)	\$391,824.68	\$10,095.59	\$521,170.45	135.59%
563 SPECIAL EDU NON PUBLIC	\$399,997.00		\$399,997.00	\$78,019.95	\$450,215.23	132.06%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$5,774.25)	\$175,269.75	\$2,850.80	\$101,010.32	59.26%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	\$24624.56	\$234,986.56	\$10,186.33	\$201,380.86	90.03%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	4.68	\$52,338.44	95.46%
642 LIBRARY BOOKS & PER	\$15,735.00	(\$1941.49)	\$13,793.51	750.90	\$10,251.76	79.77%
690 OTHER SUPPLIES & MATER	\$175,828.00	\$1700.00	\$177,528.00	\$6,404.94	\$171,528.39	100.23%
730 INSTRUCT EQUIPMENT	\$16,924.00	3,024.00	\$19,948.00	\$17,159.00	\$23,404.59	203.35%
735 TECHNOLOGY SOFTWARE	\$23,788.00	\$3698.00	\$27,486.00		\$35,529.64	129.26%
739 OTHER EQUIPMENT	\$181,683.00	\$2757.17	\$184,440.17	\$1,659.42	\$92,300.56	50.94%
890 OTHER OBJECTS	\$176,670.00	(\$36228.23)	\$140,441.77	\$3,355.00	\$85,929.81	63.57%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$268,998.11	\$14,757,096.17	98.49%

2020-2022 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 2020-2021 fiscal year and some will be available through the 2021-2022 fiscal year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
21-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,808.00	98.12%
21-Jun	School Readiness	\$149,940.00	\$0.00	\$149,940.00	\$149,940.00	100.00%
21-Jun	Title I	\$23,211.00	\$0.00	\$23,211.00	\$23,211.00	100.00%
21-Jun	Title IV	\$10,000.00	\$0.00	\$10,000.00	\$9,183.00	91.83%
21-Jun	Title IIA	\$18,932.00	\$0.00	\$18,932.00	\$18,932.00	100.00%
21-Jun	IDEA Section 611	\$18,458.00	\$0.00	\$18,458.00	\$18,458.00	100.00%
21-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	100.00%
20-Dec	CRF	\$354,648.00	\$0.00	\$354,648.00	\$354,648.00	100.00%
23-Sep	ESSER	\$80,233.00	\$0.00	\$80,233.00	\$80,233.00	100.00%
SUBTOTAL		\$734,303.00	\$0.00	\$734,303.00	\$733,413.00	99.88%
22-Jun	IDEA Section 611	\$240,648.00	\$0.00	\$240,648.00	\$185,347.00	77.02%
22-Jun	IDEA Section 619	\$18,882.00	\$0.00	\$18,882.00	\$18,882.00	100.00%
22-Jun	Title I	\$94,701.00	\$0.00	\$94,701.00	\$89,591.00	94.60%
22-Jun	Title IIA	\$15,313.00	\$0.00	\$15,313.00	\$9,619.00	62.82%
SUBTOTAL		\$369,544.00	\$0.00	\$369,544.00	\$303,439.00	82.11%
GRAND TOTAL		\$1,103,847.00	\$0.00	\$1,103,847.00	\$1,036,852.00	93.93%

2020-2021 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."

July Transfers: There are no transfer requests for July.

2020-2021 Projection

The 2020-2021 budget projection shows \$50,944 projected year-end balance. The Salary line items are running a deficit because of additional hires due to COVID and the additional social worker that was hired. The Employee Benefits line item is showing a deficit because of the payment of the 2021-2022 Pension contribution to the Town of \$183,384 Other Professional Technical Services is showing a deficit because of the HR specialist cost being paid to Ed. Advance. Pupil Transportation is showing a surplus because of our ability to share costs using our transportation consortium and discounts we received from the bus company due to COVID. The Special Education Tuition line items are showing a surplus because of an increase to our excess cost reimbursement grant. The Equipment and Capital line item is showing a deficit because of additional chrome-books that were purchased. The Other Purchased Services and Due and Fees accounts are showing a surplus because of less field trips, sports trips and referee costs due to COVID.

Thomaston Public Schools

Fiscal Year 2020-2021 Projection

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 6,992,494	\$ (1,118)	\$ 6,867,897		\$ 123,479	\$ 230,706	(107,227)
112	Non-Certified Personnel Wages	1,723,637	(4,000)	\$ 1,683,062	-	\$ 36,575	\$ -	36,575
	Subtotal Wages	\$ 8,716,131	\$ (5,118)	\$ 8,550,959	\$ -	\$ 160,054	\$ 230,706	\$ (70,652)
28747								
200	Employee Benefits	2,447,935		2,250,257		197,678	\$ 302,023	(104,345)
	Subtotal Personnel Expense	\$ 11,164,066	\$ (5,118)	\$ 10,801,216	\$ -	\$ 357,732	\$ 532,729	\$ (174,997)
300	Othr Prof Technical Services	\$ 735,795	\$ (4,337)	\$ 815,357	\$ 67,736	(151,635)		(151,635)
400	Property Services	651,561	18,793	\$ 628,886	24,964	16,504	\$ 20,250	(3,746)
510	Pupil Transportation	874,125	1,366	\$ 766,359	45,812	63,320	\$ (93,654)	156,974
560	Tuition	397,264	(5,439)	521,170	10,095	(139,440)	\$ (213,826)	74,386
563	Special Ed Non Public Tuition	399,997		450,215	78,020	(128,238)	\$ (158,531)	30,293
5XX	Other Purchased Services	181,368	(5,774)	101,229	2,851	71,514		71,514
6XX	Supplies	453,885	27,259	435,499	17,347	28,298		28,298
7XX	Equipment & Capital	222,395	9,479	151,235	18,818	61,821	\$ 93,120	(31,299)
8XX	Dues & Fees & Other Objects	176,670	(36,229)	85,930	3,355	51,156		51,156
	Subtotal Non-Personnel Expense	\$ 4,093,060	\$ 5,118	\$ 3,955,880	\$ 268,998	\$ (126,700)	\$ (352,641)	\$ 225,941
	TOTAL FY2020	\$ 15,257,126	\$ -	\$ 14,757,096	\$ 268,998	\$ 231,032	\$ 180,088	\$ 50,944