

# Thomaston Board of Education

## Business and Financial Report

June 2021

Submitted by Todd Bendtsen, Business Manager

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### **Business Report**

**ARP ESSER Funding:** Thomaston's ARP ESSER grant allocation was increased to \$709,328 from \$708,830.

**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.

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
<b>\$ 434,881.00</b>	<b>TOTAL</b>

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 **94.07%**. Last year at this time, we were 91.96% expended. Expenditures for June for fiscal year 2020-2021 are \$1,395,440.10.

<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>	\$6,992,494.00	(\$1,118.26)	\$6,991,375.74	\$6,489,805.96	92.83%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,637.00	(\$4,000.00)	\$1,719,637.00	\$1,709,705.15	99.42%
<b>200 EMPLOYEE BENEFITS</b>	\$2,447,935.00	\$0.00	\$2,447,935.00	\$2,233,300.66	91.23%
<b>300 OTHER PROF TECH SERVICE</b>	\$735,795.00	(\$4336.62)	\$731,458.38	\$807,995.23	110.46%
<b>400 PROPERTY SERVICE</b>	\$651,561.00	\$18793.12	\$670,354.12	\$603,496.82	90.03%
<b>510 PUPIL TRANSPORTATION</b>	\$874,125.00	\$1366.32	\$875,491.32	\$766,099.83	87.51%
<b>521 LIABILITY INSURANCE</b>	\$324.00	\$0.00	\$324.00	\$219.00	67.59%
<b>560 TUITION</b>	\$397,264.00	(\$5,439.32)	\$391,824.68	\$521,170.45	133.01%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$399,997.00	\$0.00	\$399,997.00	\$450,215.23	112.55%
<b>590 OTHER PURCHASED SERVICE</b>	\$181,044.00	(\$5,774.25)	\$175,269.75	\$101,010.32	57.63%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$210,362.00	\$24624.56	\$234,986.56	\$201,200.42	85.62%
<b>641 TEXTBOOKS</b>	\$51,960.00	\$2,875.00	\$54,835.00	\$52,338.44	95.45%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$15,735.00	(\$1941.49)	\$13,793.51	\$10,251.76	74.32%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$175,828.00	\$1700.00	\$177,528.00	\$170,925.14	96.28%
<b>730 INSTRUCT EQUIPMENT</b>	\$16,924.00	3,024.00	\$19,948.00	\$23,404.59	117.33%
<b>735 TECHNOLOGY SOFTWARE</b>	\$23,788.00	\$3698.00	\$27,486.00	\$35,529.64	129.26%
<b>739 OTHER EQUIPMENT</b>	\$181,683.00	\$2757.17	\$184,440.17	\$90,150.57	48.88%
<b>890 OTHER OBJECTS</b>	\$176,670.00	(\$36228.23)	\$140,441.77	\$85,589.23	60.94%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$14,352,408.44</b>	<b>94.07%</b>

### 2020-2021 Budget Table with Encumbrances

The 2020-2021 Budget Table with Encumbrances shows the budget expended **95.90%**. Last year at this time, we were 94.86%.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,992,494.00	(\$1,118.26)	\$6,991,375.74		\$6,489,805.96	92.83%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,637.00	(\$4,000.00)	\$1,719,637.00		\$1,709,705.15	99.42%
<b>200 EMPLOYEE BENEFITS</b>	\$2,447,935.00		\$2,447,935.00		\$2,233,300.66	91.23%
<b>300 OTHER PROF TECH SERVICE</b>	\$735,795.00	(\$4336.62)	\$731,458.38	\$68,536.15	\$807,995.23	119.83%
<b>400 PROPERTY SERVICE</b>	\$651,561.00	\$18793.12	\$670,354.12	\$30,355.45	\$603,496.82	94.55%
<b>510 PUPIL TRANSPORTATION</b>	\$874,125.00	\$1366.32	\$875,491.32	\$46,380.30	\$766,099.83	92.80%
<b>521 LIABILITY INSURANCE</b>	\$324.00		\$324.00		\$219.00	67.59%
<b>560 TUITION</b>	\$397,264.00	(\$5,439.32)	\$391,824.68	\$10,095.59	\$521,170.45	135.59%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$399,997.00		\$399,997.00	\$78,019.95	\$450,215.23	132.06%
<b>590 OTHER PURCHASED SERVICE</b>	\$181,044.00	(\$5,774.25)	\$175,269.75	\$2,850.80	\$101,010.32	59.26%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$210,362.00	\$24624.56	\$234,986.56	\$10,811.74	\$201,200.42	90.22%
<b>641 TEXTBOOKS</b>	\$51,960.00	\$2,875.00	\$54,835.00	4.68	\$52,338.44	95.46%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$15,735.00	(\$1941.49)	\$13,793.51	750.90	\$10,251.76	79.77%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$175,828.00	\$1700.00	\$177,528.00	\$6,845.29	\$170,925.14	100.14%
<b>730 INSTRUCT EQUIPMENT</b>	\$16,924.00	3,024.00	\$19,948.00	\$17,159.00	\$23,404.59	203.35%
<b>735 TECHNOLOGY SOFTWARE</b>	\$23,788.00	\$3698.00	\$27,486.00		\$35,529.64	129.26%
<b>739 OTHER EQUIPMENT</b>	\$181,683.00	\$2757.17	\$184,440.17	\$3,808.42	\$90,150.57	50.94%
<b>890 OTHER OBJECTS</b>	\$176,670.00	(\$36228.23)	\$140,441.77	\$3,687.96	\$85,589.23	63.57%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$279,306.23</b>	<b>\$14,352,408.44</b>	<b>95.90%</b>

## **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.

<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>
21-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,845.00	99.07%
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	\$14,472.00	76.44%
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%
<b>SUBTOTAL</b>		<b>\$734,303.00</b>	<b>\$0.00</b>	<b>\$734,303.00</b>	<b>\$728,990.00</b>	<b>99.28%</b>
22-Jun	IDEA Section 611	\$240,648.00	\$0.00	\$240,648.00	\$193,611.00	80.45%
22-Jun	IDEA Section 619	\$18,882.00	\$0.00	\$18,882.00	\$17,787.00	94.20%
22-Jun	Title I	\$94,701.00	\$0.00	\$94,701.00	\$89,134.00	94.12%
22-Jun	Title IIA	\$15,313.00	\$0.00	\$15,313.00	\$9,619.00	62.82%
<b>SUBTOTAL</b>		<b>\$369,544.00</b>	<b>\$0.00</b>	<b>\$369,544.00</b>	<b>\$310,151.00</b>	<b>83.93%</b>
<b>GRAND TOTAL</b>		<b>\$1,103,847.00</b>	<b>\$0.00</b>	<b>\$1,103,847.00</b>	<b>\$1,039,141.00</b>	<b>94.14%</b>

## **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.”*

*June Transfers: There are no transfer requests for June.*

## 2020-2021 Projection

*The 2020-2021 budget projection shows \$39,753 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. 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)	\$ 6,489,806		\$ 501,570	\$ 569,211	(67,641)
112	Non-Certified Personnel Wages	1,723,637	(4,000)	\$ 1,709,705	-	\$ 9,932	\$ -	9,932
	Subtotal Wages	\$ 8,716,131	\$ (5,118)	\$ 8,199,511	\$ -	\$ 511,502	\$ 569,211	\$ (57,709)
<b>28747</b>								
200	Employee Benefits	2,447,935		2,233,301		214,634	\$ 302,023	(87,389)
	Subtotal Personnel Expense	\$ 11,164,066	\$ (5,118)	\$ 10,432,812	\$ -	\$ 726,136	\$ 871,234	\$ (145,098)
300	Othr Prof Technical Services	\$ 735,795	\$ (4,337)	\$ 807,995	\$ 68,536	(145,073)		(145,073)
400	Property Services	651,561	18,793	\$ 603,497	30,355	36,502	\$ 20,250	16,252
510	Pupil Transportation	874,125	1,366	\$ 766,100	46,380	63,011	\$ (48,241)	111,252
560	Tuition	397,264	(5,439)	521,170	10,095	(139,440)	\$ (214,000)	74,560
563	Special Ed Non Public Tuition	399,997		450,215	78,020	(128,238)	\$ (158,705)	30,467
5XX	Other Purchased Services	181,368	(5,774)	101,229	2,851	71,514	\$ 10,000	61,514
6XX	Supplies	453,885	27,259	434,716	18,413	28,015	\$ 2,000	26,015
7XX	Equipment & Capital	222,395	9,479	149,086	20,968	61,820	\$ 93,120	(31,300)
8XX	Dues & Fees & Other Objects	176,670	(36,229)	85,589	3,688	51,164	\$ 10,000	41,164
	Subtotal Non-Personnel Expense	\$ 4,093,060	\$ 5,118	\$ 3,919,597	\$ 279,306	\$ (100,725)	\$ (285,576)	\$ 184,851
	<b>TOTAL FY2020</b>	<b>\$ 15,257,126</b>	<b>\$ -</b>	<b>\$ 14,352,409</b>	<b>\$ 279,306</b>	<b>\$ 625,411</b>	<b>\$ 585,658</b>	<b>\$ 39,753</b>