

Thomaston Board of Education
Business and Financial Report

April 2022

Submitted by Todd Bendtsen, Business Manager

Business Report

Oil and Diesel Bids: We currently are paying \$1.67 a gallon and the pricing, if we locked in today for 2022-2023, is approximately \$3.30 a gallon for diesel and \$3.20 for oil. In the Board of Education's 2022-2023 budget the budgeted amount is \$2.05 for oil and \$2.15 for diesel. The possible increase represents an additional \$47,000 to the 2022-2023 budget.

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.

School Readiness Quality Enhancement Grant: Included for your review is the School Readiness Quality Enhancement Grant Application.

Roof Reports: Included for your review are the roof reports for each school.

RFP Center School Ceiling Project: Included for your review is the RFP for the Center School Ceiling Project.

LINQ Contract: Included for your review is a copy of the LINQ contract for our financial accounting system.

2021-2022 Budget Table without Encumbrances

The 2021-2022 Budget Table with Encumbrances shows the budget expended **78.47%**. Last year at this time, we were 76.80%. Expenditures for April are \$1,312,081.39.

| 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 | \$5,075,502.47 | 71.63% |
| 112 NON-CERTIFIED PERSONNEL | \$1,723,769.00 | | \$1,723,769.00 | \$1,478,498.57 | 85.77% |
| 200 EMPLOYEE BENEFITS | \$2,491,422.00 | | \$2,491,422.00 | \$2,055,683.45 | 82.51% |
| 300 OTHER PROF TECH SERVICE | \$890,056.00 | (\$5432.36) | \$884,623.64 | \$833,220.12 | 94.19% |
| 400 PROPERTY SERVICE | \$615,889.00 | \$7498.74 | \$623,387.74 | \$478,059.75 | 76.69% |
| 510 PUPIL TRANSPORTATION | \$828,372.00 | | \$828,372.00 | \$588,651.09 | 71.06% |
| 521 LIABILITY INSURANCE | \$345.00 | | \$345.00 | \$111.00 | 32.17% |
| 560 TUITION | \$386,459.00 | | \$386,459.00 | \$328,122.10 | 84.90% |
| 563 SPECIAL EDU NON PUBLIC | \$300,074.00 | | \$300,074.00 | \$487,467.19 | 162.45% |
| 590 OTHER PURCHASED SERVICE | \$179,530.00 | (\$5050.00) | \$174,480.00 | \$99,214.13 | 56.86% |
| 611 INSTRUCTIONAL SUPPLIES | \$246,603.00 | \$9376.74 | \$255,979.74 | \$217,936.06 | 85.14% |
| 641 TEXTBOOKS | \$64,558.00 | \$1632.98 | \$66,190.98 | \$63,279.47 | 95.60% |
| 642 LIBRARY BOOKS & PER | \$12,804.00 | (\$3689.80) | \$9,114.20 | \$6,831.04 | 74.95% |
| 690 OTHER SUPPLIES & MATER | \$177,388.00 | (\$19650.32) | \$157,737.68 | \$131,250.59 | 83.21% |
| 730 INSTRUCT EQUIPMENT | \$13,381.00 | (\$1332.10) | \$12,048.90 | \$20,964.71 | 174.00% |
| 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 | \$59,644.51 | 27.67% |
| 890 OTHER OBJECTS | \$183,008.00 | \$1001.32 | \$184,009.32 | \$150,814.33 | 81.96% |
| TOTAL: | \$15,428,514.00 | \$0.00 | \$15,428,514.00 | \$12,107,480.83 | 78.47% |

2021-2022 Budget Table with Encumbrances

The 2021-2022 Budget Table with encumbrances shows the budget expended at **82.24** %. Last year at this time, we were 81.06% 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 | | \$5,075,502.47 | 71.63% |
| 112 NON-CERTIFIED PERSONNEL | \$1,723,769.00 | | \$1,723,769.00 | | \$1,478,498.57 | 85.77% |
| 200 EMPLOYEE BENEFITS | \$2,491,422.00 | | \$2,491,422.00 | | \$2,055,683.45 | 82.51% |
| 300 OTHER PROF TECH SERVICE | \$890,056.00 | (\$5432.36) | \$884,623.64 | \$25,345.78 | \$833,220.12 | 97.05% |
| 400 PROPERTY SERVICE | \$615,889.00 | \$7498.74 | \$623,387.74 | \$72,265.06 | \$478,059.75 | 88.28% |
| 510 PUPIL TRANSPORTATION | \$828,372.00 | | \$828,372.00 | \$95,858.97 | \$588,651.09 | 82.63% |
| 521 LIABILITY INSURANCE | \$345.00 | | \$345.00 | | \$111.00 | 32.17% |
| 560 TUITION | \$386,459.00 | | \$386,459.00 | \$65,445.09 | \$328,122.10 | 101.84% |
| 563 SPECIAL EDU NON PUBLIC | \$300,074.00 | | \$300,074.00 | \$245,321.10 | \$487,467.19 | 244.20% |
| 590 OTHER PURCHASED SERVICE | \$179,530.00 | (\$5050.00) | \$174,480.00 | \$2,892.74 | \$99,214.13 | 58.52% |
| 611 INSTRUCTIONAL SUPPLIES | \$246,603.00 | \$9376.74 | \$255,979.74 | \$16,107.61 | \$217,936.06 | 91.43% |
| 641 TEXTBOOKS | \$64,558.00 | \$1632.98 | \$66,190.98 | 2,795.39 | \$63,279.47 | 99.82% |
| 642 LIBRARY BOOKS & PER | \$12,804.00 | (\$3689.80) | \$9,114.20 | 1,263.07 | \$6,831.04 | 88.81% |
| 690 OTHER SUPPLIES & MATER | \$177,388.00 | (\$19650.32) | \$157,737.68 | \$12,017.61 | \$131,250.59 | 90.83% |
| 730 INSTRUCT EQUIPMENT | \$13,381.00 | (\$1332.10) | \$12,048.90 | \$0.00 | \$20,964.71 | 174.00% |
| 735 TECHNOLOGY SOFTWARE | \$29,127.00 | | \$29,127.00 | \$7,462.00 | \$32,230.25 | 136.27% |
| 739 OTHER EQUIPMENT | \$196,315.00 | \$19244.80 | \$215,559.80 | \$15,350.68 | \$59,644.51 | 34.79% |
| 890 OTHER OBJECTS | \$183,008.00 | \$1001.32 | \$184,009.32 | \$18714.15 | \$150,814.33 | 92.13% |
| TOTAL: | 15,428,514.00 | \$0.00 | \$15,428,514.00 | \$580,839.25 | \$12,107,480.83 | 82.24% |

2021-2023 Grant Report

| Grant Fiscal Year End | Grant Name/Description | Original Budget | Transfers | Adjusted Appropriation | Year-to-Date Expended | Percent Expended |
|------------------------------|---------------------------------|------------------------|------------------|-------------------------------|------------------------------|-------------------------|
| 22-Jun | Competitive School Readiness | \$3,881.00 | \$0.00 | \$3,881.00 | \$0.00 | 0.00% |
| 22-Jun | School Readiness | \$149,940.00 | \$0.00 | \$149,940.00 | \$112,482.00 | 75.02% |
| 22-Jun | Title I | \$5,995.02 | \$0.00 | \$5,995.02 | \$3,770.00 | 62.89% |
| 22-Jun | Title IV | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 | 0.00% |
| 22-Jun | Title IIA | \$9,428.83 | \$0.00 | \$9,428.83 | \$9,428.83 | 100.00% |
| 22-Jun | ESSER II | \$72,266.76 | \$0.00 | \$72,266.76 | \$53,987.00 | 74.71% |
| 22-Jun | IDEA Section 611 | \$55,913.79 | \$0.00 | \$55,913.79 | \$30,266.00 | 54.13% |
| 22-Jun | Smart Start Operations | \$75,000.00 | \$0.00 | \$75,000.00 | \$49,553.00 | 66.07% |
| 22-Jun | Smart Start Recovery Capital | \$50,000.00 | \$0.00 | \$50,000.00 | \$19,150.75 | 38.30% |
| 22-Jun | Smart Start Recovery Operations | \$75,000.00 | \$0.00 | \$75,000.00 | \$44,509.00 | 59.35% |
| SUBTOTAL | | \$507,425.40 | \$0.00 | \$507,425.40 | \$323,146.58 | 63.68% |
| 23-Jun | IDEA Section 611 | \$240,083.00 | \$0.00 | \$240,083.00 | \$146,943.00 | 61.21% |
| 23-Jun | ARP ESSER | \$709,328.00 | \$0.00 | \$709,328.00 | \$105,880.00 | 14.93% |
| 23-Jun | IDEA Section 619 | \$18,916.00 | \$0.00 | \$18,916.00 | \$10,946.00 | 57.87% |
| SUBTOTAL | | \$968,327.00 | \$0.00 | \$968,327.00 | \$263,769.00 | 27.24% |
| GRAND TOTAL | | \$1,475,752.40 | \$0.00 | \$1,475,752.40 | \$586,915.58 | 39.77% |

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 2022-2023 fiscal year.

2021-2022 Projection

The 2021-2022 budget projection shows \$12,184 surplus. 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 use of electricity rates and increase in usage because of COVID. The Certified Wage account is showing a surplus because of higher than usual staff turnover and hiring replacement teachers at a lower cost.

| Thomaston Public Schools | | | | | | | | | |
|--------------------------|--------------------------------|----------------|------------|------------------|------------|--------------|--------------|----------------------------|--|
| Object | Description | Adopted Budget | Transfers | Expended to Date | Encumbered | Balance | Projection | Projected Year-End Balance | |
| 111 | Certified Personnel Wages | \$ 7,089,414 | \$ (3,600) | \$ 5,075,502 | | \$ 2,010,312 | \$ 1,758,594 | 251,718 | |
| 112 | Non-Certified Personnel Wages | 1,723,769 | | \$ 1,478,499 | - | \$ 245,270 | \$ 272,701 | (27,431) | |
| | Subtotal Wages | \$ 8,813,183 | \$ (3,600) | \$ 6,554,001 | \$ - | \$ 2,255,582 | \$ 2,031,295 | \$ 224,287 | |
| 28747 | | | | | | | | | |
| 200 | Employee Benefits | 2,491,422 | | 2,055,683 | | \$ 435,739 | \$ 362,823 | 72,916 | |
| | Subtotal Personnel Expense | \$ 11,304,605 | \$ (3,600) | \$ 8,609,684 | \$ - | \$ 2,691,321 | \$ 2,394,118 | \$ 297,203 | |
| 300 | Othr Prof Technical Services | \$ 890,401 | \$ (5,432) | \$ 833,220 | \$ 25,346 | 26,403 | \$ (28,289) | 54,692 | |
| 400 | Property Services | 615,889 | 7,499 | \$ 478,060 | 72,265 | 73,063 | \$ 158,446 | (85,383) | |
| 510 | Pupil Transportation | 828,372 | | \$ 588,651 | 95,859 | 143,862 | \$ 218,540 | (74,678) | |
| 560 | Tuition | 386,459 | | 328,122 | 65,445 | (7,108) | \$ (30,236) | 23,128 | |
| 563 | Special Ed Non Public Tuition | 300,074 | | 487,467 | 245,321 | (432,714) | \$ (438,464) | 5,750 | |
| 5XX | Other Purchased Services | 179,530 | (4,200) | 99,325 | 2,893 | 73,112 | \$ 7,862 | 65,250 | |
| 6XX | Supplies | 501,353 | (10,576) | 419,298 | 32,184 | 39,295 | \$ 99,767 | (60,472) | |
| 7XX | Equipment & Capital | 238,823 | 12,388 | 112,839 | 22,813 | 115,559 | \$ 273,770 | (158,211) | |
| 8XX | Dues & Fees & Other Objects | 183,008 | 926 | 150,814 | 18,714 | 14,406 | \$ 69,500 | (55,094) | |
| | Subtotal Non-Personnel Expense | \$ 4,123,909 | \$ 605 | \$ 3,497,797 | \$ 580,840 | \$ 45,877 | \$ 330,896 | \$ (285,019) | |
| TOTAL FY2022 | | | | | | | | | |
| | | \$ 15,428,514 | \$ (2,995) | \$ 12,107,481 | \$ 580,840 | \$ 2,737,198 | \$ 2,725,014 | \$ 12,184 | |

2021-2022 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 transfer requests for April.

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 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 |
| \$ 735,190.97 | TOTAL |

