

Thomaston Board of Education
Business and Financial Report
July 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.

2022-2023 Snow Removal Contract: Included for your review is the 2022-2023 Snow Removal Contract

2022-2023 Dime Oil Contract: Included for your review is the 2022-2023 Dime Oil Contract

2022-2023 Medical Advisor Contract: Included for your review is the 2022-2023 Medical Advisor Contract

2022-2023 Human Resource Service and Support Contract: Included for your review is the 2022-2023 Human Resource Contract with EdAdvance.

Approval of a Change Order for Center School Gymnasium Project: Included for your review is an approved change order for \$28,125, which is necessary for the Center School Gymnasium Project. The change order is to paint the steel girders, joints and trusses black... use clear encapsulant called Lead Shield as an encapsulant on the wood ceiling...mask off the wood and paint all of the steel with two coats of black paint. The project is still within the approved budget amount.

Co-teaching Contract with EdAdvance: Included for your review is the 2022-2023 Co-Teaching Contract with EdAdvance.

2021-2022 Budget Table without Encumbrances

The 2021-2022 Budget Table with Encumbrances shows the budget expended **98.24%**. Last year at this time, we were 96.72%. Expenditures for July are \$516,691.58.

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	\$6,882,049.88	97.12%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00	\$1,762,814.96	102.27%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00	\$2,376,774.06	95.40%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78	\$755,711.42	85.42%
400 PROPERTY SERVICE	\$615,889.00	\$7731.14	\$623,620.14	\$677,040.30	108.57%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$975,138.90	117.72%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$295,741.09	76.53%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$254,051.61	84.66%
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	\$221,680.50	86.48%
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	\$3286.78	\$186,294.78	\$238,566.71	128.06%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$15,156,373.16	98.24%

2021-2022 Budget Table with Encumbrances

The 2021-2022 Budget Table with encumbrances shows the budget expended at **99.08 %**. Last year at this time, we were 98.49% 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		\$6,882,049.88	97.12%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00		\$1,762,814.96	102.27%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00		\$2,376,774.06	95.40%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78		\$755,711.42	85.42%
400 PROPERTY SERVICE	\$615,889.00	\$7731.14	\$623,620.14	\$121,882.00	\$677,040.30	128.11%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00		\$975,138.90	117.72%
521 LIABILITY INSURANCE	\$345.00		\$345.00		\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00		\$295,741.09	76.53%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00		\$254,051.61	84.66%
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	\$500.00	\$221,680.50	86.68%
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	99.00	\$7,901.56	87.78%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$16030.32)	\$161,357.68	\$390.00	\$250,185.93	155.29%
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	\$7,462.00	\$32,230.25	136.27%
739 OTHER EQUIPMENT	\$196,315.00	\$19244.80	\$215,559.80		\$216,966.95	100.65%
890 OTHER OBJECTS	\$183,008.00	\$3286.78	\$186,294.78	\$550.00	\$238,566.71	128.35%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$130,883.00	\$15,156,373.16	99.08%

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table with Encumbrances shows the budget expended **6.38%**. Expenditures for July of the 2022-2023 fiscal are \$1,016,339.72.

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	\$132,849.09	1.80%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$112,100.83	6.50%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$220,129.39	7.89%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2723.93)	\$810,553.07	\$432,480.81	53.36%
400 PROPERTY SERVICE	\$633,193.00	\$9710.00	\$642,903.00	\$7,645.87	1.19%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$0.00	0.00%
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	\$22,319.49	14.47%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$666.50)	\$261,977.50	\$46,781.47	17.86%
641 TEXTBOOKS	\$36,348.00	\$2815.39	\$39,163.39	\$6,068.52	15.50%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	\$1,019.00	10.72%
690 OTHER SUPPLIES & MATER	\$198,090.00		\$198,090.00	\$3,706.20	1.87%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$0.00	\$59,964.00	\$0.00	0.00%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$5,985.60	15.08%
739 OTHER EQUIPMENT	\$179,939.00	(\$9710.00)	\$170,229.00	\$1,601.45	0.94%
890 OTHER OBJECTS	\$234,835.00	\$200.00	\$235,035.00	\$12,162.00	5.17%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$1,016,339.72	6.38%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **10.52%**.

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	\$660.00	\$132,849.09	1.81%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$112,100.83	6.50%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$220,129.39	7.89%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2723.93)	\$810,553.07	\$16,091.50	\$432,480.81	55.34%
400 PROPERTY SERVICE	\$633,193.00	\$9710.00	\$642,903.00	\$160,590.98	\$7,645.87	26.17%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$46,407.00	\$0.00	5.97%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$8,774.70	\$0.00	2.07%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$109,750.00	\$11,490.00	54.24%
590 OTHER PURCHASED SERVICE	\$154,266.00		\$154,266.00	\$9,460.00	\$22,319.49	20.60%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$666.50)	\$261,977.50	\$130,398.13	\$46,781.47	67.63%
641 TEXTBOOKS	\$36,348.00	\$2815.39	\$39,163.39	29,313.51	\$6,068.52	90.34%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	4,749.14	\$1,019.00	60.68%
690 OTHER SUPPLIES & MATER	\$198,090.00		\$198,090.00	\$11,199.16	\$3,706.20	7.52%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$0.00	\$59,964.00	\$85,522.99	\$0.00	142.62%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$28,904.75	\$5,985.60	87.91%
739 OTHER EQUIPMENT	\$179,939.00	(\$9710.00)	\$170,229.00	\$5,219.01	\$1,601.45	4.01%
890 OTHER OBJECTS	\$234,835.00	\$200.00	\$235,035.00	\$13085.14	\$12,162.00	10.74%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$660,126.01	\$1,016,339.72	10.52%

2021-2023 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 2022-2023 fiscal year.

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	\$3,433.00	88.46%
22-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$173,268.00	100.00%
22-Jun	Title I	\$5,995.02	\$0.00	\$5,995.02	\$5,995.02	100.00%
22-Jun	Title IV	\$10,000.00	\$0.00	\$10,000.00	\$9,705.00	97.05%
22-Jun	Title IIA	\$9,428.83	\$0.00	\$9,428.83	\$9,428.83	100.00%
22-Jun	IDEA Section 611	\$55,913.79	\$0.00	\$55,913.79	\$55,890.99	99.96%
22-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	100.00%
22-Jun	Smart Start Recovery Capital	\$50,000.00	\$0.00	\$50,000.00	\$49,878.95	99.76%
22-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	100.00%
SUBTOTAL		\$458,486.64	\$0.00	\$458,486.64	\$457,599.79	99.81%
22-Jun	ESSER II	\$72,266.76	\$0.00	\$72,266.76	\$53,987.00	74.71%
23-Jun	IDEA Section 611	\$240,083.00	\$0.00	\$240,083.00	\$234,475.28	97.66%
23-Jun	ARP ESSER	\$709,328.00	\$0.00	\$709,328.00	\$322,638.37	45.49%
23-Jun	IDEA Section 619	\$18,916.00	\$0.00	\$18,916.00	\$18,220.93	96.33%
SUBTOTAL		\$1,040,593.76	\$0.00	\$1,040,593.76	\$629,321.58	60.48%
GRAND TOTAL		\$1,499,080.40	\$0.00	\$1,499,080.40	\$1,086,921.37	72.51%

2021-2022 Projection

The 2021-2022 budget projection shows \$139,005 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)	\$ 6,882,050		\$ 203,764		203,764
112	Non-Certified Personnel Wages	1,723,769		\$ 1,762,815	-	\$ (39,046)		(39,046)
	Subtotal Wages	\$ 8,813,183	\$ (3,600)	\$ 8,644,865	\$ -	\$ 164,718	\$ -	\$ 164,718
28747								
200	Employee Benefits	2,491,422		2,376,774		\$ 114,648		114,648
	Subtotal Personnel Expense	\$ 11,304,605	\$ (3,600)	\$ 11,021,639	\$ -	\$ 279,366	\$ -	\$ 279,366
300	Othr Prof Technical Services	\$ 890,401	\$ (5,377)	\$ 755,711		129,313		129,313
400	Property Services	615,889	7,731	\$ 677,040	121,882	(175,302)	\$ 2,252	(177,554)
510	Pupil Transportation	828,372		\$ 975,139		(146,767)		(146,767)
560	Tuition	386,459		295,741		90,718		90,718
563	Special Ed Non Public Tuition	300,074		254,052		46,022		46,022
5XX	Other Purchased Services	179,530	(11,593)	132,038		35,899		35,899
6XX	Supplies	501,353	(8,360)	544,859	989	(52,855)		(52,855)
7XX	Equipment & Capital	238,823	17,913	261,588	7,462	(12,314)		(12,314)
8XX	Dues & Fees & Other Objects	183,008	3,286	238,567	550	(52,823)		(52,823)
	Subtotal Non-Personnel Expense	\$ 4,123,909	\$ 3,600	\$ 4,134,735	\$ 130,883	\$ (138,109)	\$ 2,252	\$ (140,361)
TOTAL FY2022								
		\$ 15,428,514	\$ -	\$ 15,156,374	\$ 130,883	\$ 141,257	\$ 2,252	\$ 139,005

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.”

July Transfers: There are no transfer requests for July

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