
Thomaston Board of Education
Business and Financial Report

September 2020

Submitted by Todd Bendtsen, Business Manager

Business Report

Internet Access to the 2019-2020 Audit Instructions and Agreed upon Procedures:

Included for your review is a memo from Nora Chapman, Supervising Accounts Examiner Office of Internal Audit, about Internet Access to 2019-2020 Audit Instructions and Agreed upon Procedures.

Guidance on Eligible Expenses Utilizing Coronavirus Relief Funds: Included for your review is a memo from Kathy Demsey, Chief Financial Officer, about Coronavirus Relief Funds and Guidance on Allowable Expenses.

CARES Act Equitable Services and Title I Allocation: Included for your review is a memo from Kathy Demsey about CARES Act Equitable Services and Title I Allocation,

Covid 19 & FEMA Assistance: Included for your review is what was sent to Deb Bournival at the Town for expenditures that the Board has incurred for FEMA reimbursement. This covered the period through 6-30-2020.

2020-2021 Budget Table without Encumbrances

The 2020-2021 Budget Table without Encumbrances shows the budget expended **17.92%**. Last year at this time, we were 17.92% expended. Expenditures for September for fiscal year 2020-2021 are \$1,611,507.13.

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		\$6,992,494.00	\$781,047.94	11.17%
112 NON-CERTIFIED PERSONNEL	\$1,723,637.00		\$1,723,637.00	\$320,767.10	18.61%
200 EMPLOYEE BENEFITS	\$2,447,935.00		\$2,447,935.00	\$964,840.55	39.41%
300 OTHER PROF TECH SERVICE	\$735,795.00		\$735,795.00	\$90,989.60	12.37%
400 PROPERTY SERVICE	\$651,561.00	(\$1199.50)	\$650,361.50	\$155,893.32	23.97%
510 PUPIL TRANSPORTATION	\$874,125.00		\$874,125.00	\$132,180.00	15.12%
521 LIABILITY INSURANCE	\$324.00		\$324.00	\$0.00	0.00%
560 TUITION	\$397,264.00		\$397,264.00	\$0.00	0.00%
563 SPECIAL EDU NON PUBLIC	\$399,997.00		\$399,997.00	\$0.00	0.00%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$3200.00)	\$177,844.00	\$22,350.02	12.57%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	(\$649.00)	\$209,713.00	\$61,315.66	29.24%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	\$42,304.91	77.15%
642 LIBRARY BOOKS & PER	\$15,735.00		\$15,735.00	\$2,158.04	13.71%
690 OTHER SUPPLIES & MATER	\$175,828.00		\$175,828.00	\$67,325.00	38.29%
730 INSTRUCT EQUIPMENT	\$16,924.00	1,274.00	\$18,198.00	\$4,000.00	21.98%
735 TECHNOLOGY SOFTWARE	\$23,788.00		\$23,788.00	\$19,466.10	81.83%
739 OTHER EQUIPMENT	\$181,683.00		\$181,683.00	\$48,860.96	26.89%
890 OTHER OBJECTS	\$176,670.00	\$899.50	\$177,569.50	\$21,257.64	11.97%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$2,734,756.84	17.92%

2020-2021 Budget Table with Encumbrances

The 2020-2021 Budget Table with Encumbrances shows the budget expended **27.95%**. Last year at this time, we were 26.29% expended.

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		\$6,992,494.00		\$781,047.94	11.17%
112 NON-CERTIFIED PERSONNEL	\$1,723,637.00		\$1,723,637.00		\$320,767.10	18.61%
200 EMPLOYEE BENEFITS	\$2,447,935.00		\$2,447,935.00		\$964,840.55	39.41%
300 OTHER PROF TECH SERVICE	\$735,795.00		\$735,795.00	\$481,785.50	\$90,989.60	77.84%
400 PROPERTY SERVICE	\$651,561.00	(\$1199.50)	\$650,361.50	\$172,489.02	\$155,893.32	50.49%
510 PUPIL TRANSPORTATION	\$874,125.00		\$874,125.00	\$130,618.50	\$132,180.00	30.06%
521 LIABILITY INSURANCE	\$324.00		\$324.00	\$115.00	\$0.00	35.49%
560 TUITION	\$397,264.00		\$397,264.00	\$95,811.50	\$0.00	24.12%
563 SPECIAL EDU NON PUBLIC	\$399,997.00		\$399,997.00	\$326,548.48	\$0.00	81.64%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$3200.00)	\$177,844.00	\$10,417.88	\$22,350.02	18.43%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	(\$649.00)	\$209,713.00	\$95,209.24	\$61,315.66	74.64%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	10,466.06	\$42,304.91	96.24%
642 LIBRARY BOOKS & PER	\$15,735.00		\$15,735.00	7,184.95	\$2,158.04	59.38%
690 OTHER SUPPLIES & MATER	\$175,828.00		\$175,828.00	\$115,282.68	\$67,325.00	103.86%
730 INSTRUCT EQUIPMENT	\$16,924.00	1,274.00	\$18,198.00	\$8,645.79	\$4,000.00	69.49%
735 TECHNOLOGY SOFTWARE	\$23,788.00		\$23,788.00	4,987.50	\$19,466.10	102.80%
739 OTHER EQUIPMENT	\$181,683.00		\$181,683.00	\$60,566.13	\$48,860.96	60.23%
890 OTHER OBJECTS	\$176,670.00	\$899.50	\$177,569.50	\$9,183.32	\$21,257.64	17.14%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$1,529,311.55	\$2,734,756.84	27.95%

2020-2022 Grant Report

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

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	\$0.00	0.00%
21-Jun	School Readiness	\$149,940.00	\$0.00	\$149,940.00	\$26,304.00	17.54%
21-Jun	Title I	\$23,211.00	\$0.00	\$23,211.00	\$6,388.00	27.52%
21-Jun	Title IV	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
21-Jun	Title IIA	\$18,932.00	\$0.00	\$18,932.00	\$0.00	0.00%
21-Jun	IDEA Section 611	\$18,458.00	\$0.00	\$18,458.00	\$15,403.00	83.45%
21-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$7,200.00	9.60%
SUBTOTAL		\$299,422.00	\$0.00	\$299,422.00	\$55,295.00	18.47%
22-Jun	IDEA Section 611	\$240,648.00	\$0.00	\$240,648.00	\$23,245.00	9.66%
22-Jun	IDEA Section 619	\$18,882.00	\$0.00	\$18,882.00	\$1,883.00	9.97%
22-Jun	Title I	\$94,701.00	\$0.00	\$94,701.00	\$9,471.00	10.00%
22-Jun	Title IIA	\$15,313.00	\$0.00	\$15,313.00	\$0.00	0.00%
SUBTOTAL		\$369,544.00	\$0.00	\$369,544.00	\$34,599.00	9.36%
GRAND TOTAL		\$668,966.00	\$0.00	\$668,966.00	\$89,894.00	13.44%

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.

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."

September Transfers: There are no transfer requests for September.



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Local School Business Officials

FROM: Nora Chapman *Nora Chapman*
Supervising Accounts Examiner
Office of Internal Audit

DATE: September 4, 2020

SUBJECT: Internet Access to 2019-2020 Audit Instructions and Agreed Upon Procedures:

- Instructions for Audits of Federal Awards and State Financial Assistance
- Agreed Upon Procedures for Education Financial System Data, Special Education Excess Cost Grant Data, October 2020 Summer School FTE Credits and October 2020 Public School Information System (PSIS) Data Elements

The Audit Instructions referenced above are available on the Connecticut State Department of Education (CSDE) web site at <https://portal.ct.gov/SDE/Internal-Audit/Audit-Tools>. You can access the applicable audit instructions and grant award listings at the CSDE web site by clicking on the link labeled "Local School Districts". These items will not be mailed to CSDE grantees.

These Audit Instructions are for the audits required pursuant to 2 CFR Part 200 Subpart F - Audit Requirements and the State Single Audit Act (Connecticut General Statutes Sections 4-230 through 4-236).

Please note that the instructions for accessing and printing the 2019-2020 Grant Award Listings will be made available in the Audit Instructions Packages and on the Office of Internal Audit's web page.

Each entity that received funding from the CSDE must submit either a Federal Single Audit and/or State Single Audit (if their expenditures meet or exceed \$750,000 and \$300,000 respectively) or Notification of Exemption for either the Federal Single Audit and/or State Single Audit (if their expenditures are below the applicable thresholds).

Additionally, audits of Education Financial System Data and Special Education Excess Cost Grant Data are required for the 2019-2020 school year. Audits of October 2020 Summer School FTE Credits and October 2020 PSIS Data Elements are also required. The Agreed Upon Procedures (August 2020), to be used by your auditor, can also be obtained on the previously mentioned CSDE web site. Statute requires your auditor to complete these Agreed Upon Procedures and submit the audit report (including adjustments, if necessary) on or before December 31, 2020. In accordance with Section 10-227 of the Connecticut General Statutes, this report deadline may not be extended and failure to meet this deadline could result in a penalty of not less than one thousand nor more than ten thousand dollars. The Agreed Upon Procedures outline the format of the auditor's final certification, which should be submitted by the auditor to CSDE.

If you have any questions, please contact Justin Cleary at Justin.Cleary@ct.gov or 860-713-6540.

NC:jc
xc: Superintendents of Schools
Town Treasurer / Finance Director
Dr. Miguel A. Cardona, Commissioner, CSDE
Allan B. Taylor, Chairperson, Connecticut State Board of Education
Kathy Demsey, Chief Financial Officer, CSDE
Office of Policy and Management – Intergovernmental Policy Division



STATE OF CONNECTICUT
STATE DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
Charter School Directors
Regional Educational Service Center Directors
School Business Officials

FROM: Kathy Demsey, Chief Financial Officer 

DATE: September 9, 2020

SUBJECT: Coronavirus Relief Funds (CRF) Allowable Expenses

At the end of August, the Governor announced the commitment of Coronavirus Relief Funds (CRF) to assist districts with the costs of safely reopening schools. The department distributed a preliminary distribution of the \$130.8 million that would help offset the additional unbudgeted costs associated with reopening. An application through our electronic Grants Management System (eGMS) and further instructions on how to access the funds will be coming shortly; however, for planning purposes in advance of receiving the application, please refer to the follow attachment for guidance and some examples of allowable expenses that CRF would cover.

Please email any questions to Leah Grenier at Leah.Grenier@ct.gov. Thank you.

KD:lg
Attachment

Coronavirus Relief Fund (CRF)

Guidance on Allowable Expenses

In general, CRF may only be used to cover costs that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

The State Department of Education (SDE) is administering this grant to local educational agencies (LEAs) on behalf of the Office of Policy and Management (OPM). OPM has provided funding in the following categories and the following will provide some guidance and examples for allowable expenses within those categories. The following is not an exhaustive list of items that may be allowable, so to the extent that districts have any questions about a specific item being an allowable expense, please contact Leah Grenier at leah.grenier@ct.gov.

Building Cleaning, Health, and PPE

Non-personnel related costs are those costs associated with any equipment, products, or other goods needed to ensure that the physical health and safety of students and staff are met while physically present at school. Items may include:

- Hand sanitizer (including any dispensers needed)
- Additional soap needed beyond what was needed prior to Covid-19
- Thermometers for temperature checks
- Face masks
- Disposable gloves
- Face shields
- Desk shields for teachers and/or students
- Ventilation/HVAC changes needed to address ventilation issues due to Covid-19
- Signage needed to direct flow of students/staff in building or grounds

Personnel related costs are those salary and benefit costs associated with the need to hire any additional nurses, health care workers, or custodial staff or to pay current staff overtime due additional duties required to respond to Covid-19.

Transportation

Non-personnel related costs are those costs associated with changes needed to ensure that students are safely transported on school buses given guidelines on social distancing and cleaning. Items may include:

- Additional fuel needed due to additional bus runs in order to maintain social distancing on each bus run
- Additional cleaning products needed to clean/sanitize buses between runs
- Cameras on buses to monitor social distancing and mask compliance on buses

- Additional buses needed to accommodate social distancing

Personnel related costs are those salary and benefit costs associated with the need to hire any additional bus drivers or bus monitors or to pay current staff overtime due additional duties or bus runs required to respond to Covid-19.

Academic

Personnel related costs are those salary and benefit costs associated with the need to supplement current certified staff due to Covid-19. Examples include:

- Substitute teachers needed to cover for teachers not coming in due to Covid-19
- Teachers or paraprofessionals needed to supplement classrooms to accommodate social distancing
- Teaching staff needed for remote teaching for hybrid models
- Additional supports needed for some students, i.e. reading specialists, math specialists, ELL

Student Support

Personnel related costs are those salary and benefit costs associated with the need to provide additional supports to students due to Covid-19. Examples include:

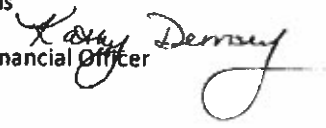
- Additional guidance counselors or overtime compensation for current guidance counselors needed to help students navigate school in the hybrid model and with student attendance issues due to Covid-19
- Additional school psychologists/counselors or overtime compensation for current psychologists/counselors to help students struggling with remote learning in the hybrid model, isolation and family trauma due to Covid-19
- Additional staff needed due to school feeding programs changes like in-classroom meals or proving meals to students who are learning remotely in the hybrid model



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
School Business Officials

FROM: Kathy Demsey, Chief Financial Officer 

DATE: September 16, 2020

SUBJECT: CARES Act Equitable Services and Title I Allocation

I am writing to update you on the calculation of the “equitable services” set-aside for nonpublic schools under the CARES Act, Elementary and Secondary School Education Relief (ESSER) fund.

You will recall the Connecticut State Department of Education (the CSDE) has notified districts of a national dispute in how the “equitable services” provision of the ESSER fund was to be implemented. On July 8, 2020, the CSDE updated school districts that based upon Secretary DeVos’ and the United States Education Department’s (USED) adoption of a legally enforceable expedited Interim Final Rule (IFR), the online ESSER grant application would be amended to reflect the new requirements of the IFR.

Since that time, multiple federal courts invalidated USED’s July final rule and April non-regulatory guidance for CARES Act equitable services requirements, determining that the USED acted beyond its authority in promulgating the IFR. In addition, on September 9, 2020, the USED published the following statement acknowledging the rule is no longer in effect as a result of NAACP v. DeVos, the most recent federal court ruling:

USED September 9, 2020 CARES Act Update

On July 1, 2020, the U.S. Department of Education (Department) published an Interim Final Rule (IFR) regarding equitable services under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. . . .

On September 4, 2020, in NAACP v. DeVos, the U.S. District Court for the District of Columbia issued an opinion and an order vacating the IFR. Accordingly, the IFR is no longer in effect.

In light of this statement from the USED, and the federal court rulings, the CSDE recommends that all school districts follow the Equitable Services rules and practices under Section 1117 of ESEA, and do not spend more than the Title I methodology calculation amount, which was provided to you as an estimate on June 8, 2020 and is attached again for your convenience.

For those school districts that already utilized the 2019-2020 Title I Proportionate Share option, this change will permit the remaining public school funding to be used for all schools, not just those are that Title I schools. For those districts that used the IFR calculation with total enrollment, a recalculation using the Title I methodology is permitted. In both cases, school districts may wish to reserve the difference in funding until there is either further USED guidance or it is clear what the final decision of the courts will be, if there are appeals. **As a reminder, the ESSER funding is available to be obligated through September 30, 2022.**

Please consult with your legal counsel to ensure your actions are consistent with the law, and be aware that there may continue to be developments in this litigation.

If you have any further questions regarding this change, please call me at 203-206-4885. Thank you.

Municipality Name	Estimate of Revenue Impact	Cashflow Tools	Proj Deficit COVID	Pre	Proj Deficit Post-COVID
Thomaston Board of Education	\$ -		\$ -		\$ -

ESTIMATE WORKSHEETS

Estimate of Revenue Impact

Tax Deferral Program - April 1 - June 30	\$ -
Tax Deferral Program - July 1	\$ -
Low Interest Program - April 1 - June 30	\$ -
Low Interest Program - July 1	\$ -
	\$ -

Paid and Incurred Direct Costs Thru June 30	YTD Actuals	Description
Cleaning Supplies	\$ 907.62	Cleaning supplies
Cleaning Supplies	\$ 77.00	Cleaning supplies
Cleaning Supplies	\$ 3,586.62	Cleaning supplies
Cleaning Supplies	\$ 1,200.07	Cleaning supplies
Cleaning Supplies	\$ 3,888.34	Cleaning supplies
Cleaning Supplies	\$ 1,034.17	Cleaning supplies
Cleaning equipment	\$ 105.29	Cleaning equipment
Equipment (IT, teleworking, etc.)	\$ 183,903.00	Chrome Books, \$179,500 \$4,403
Equipment (IT, teleworking, etc.)	\$ 476.55	Hot Spot fees -3 months @158.85 per month
Food Service(continuation of employment) *	\$ 38,832.95	Salaries of Food Service Workers - No Associated Revenue
PPE (masks, gloves, etc.)	\$ 162.50	Face Masks
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTALS	\$ 234,174.11	

*Food Programs were not run in Thomaston but we continues to pay employees because of the Governors executive order