

Thomaston Board of Education
Business and Financial Report

October 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), the Coronavirus Relief Fund (CRF) and the ARP ESSER Grants from the State of Connecticut.

Semi-Annual Roof Condition Reports: Included for your review are the Semi-Annual Roof Reports.

Bus Contract Discussion: Our Bus contract with All-Star expires on 6-30-2023. Included for your review, is a contract per bus per day cost analysis. Also included is a list of results of recent districts that bid out their Transportation Services.

Budget Spending Freeze: We are instituting a budget freeze starting in November because a few accounts are running over budget. The outplacement tuition accounts are projected to be over by approximately \$160,000 and the diesel/oil accounts are projected to be over by \$86,000.

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **29.13%**. Last year at this time the budget was 27.60% expended. Expenditures for October for the 2022-2023 fiscal are \$1,474,866.79.

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	\$1,754,727.04	23.80%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$586,763.39	34.04%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$814,874.22	29.22%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$782.93)	\$812,494.07	\$506,929.05	62.39%
400 PROPERTY SERVICE	\$633,193.00	\$13010.00	\$646,203.00	\$159,985.55	24.76%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$169,556.20	21.82%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$50,324.30	11.89%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$127,916.50	57.23%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$42,150.10	27.57%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$4738.50)	\$257,905.50	\$183,987.40	71.34%
641 TEXTBOOKS	\$36,348.00	\$3934.93	\$40,282.93	\$39,269.19	97.48%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	\$2,725.92	28.68%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$3800.00)	\$194,290.00	\$21,211.49	10.92%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$85,522.99	138.62%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$39,877.85	100.48%
739 OTHER EQUIPMENT	\$179,939.00	(\$7710.00)	\$172,229.00	\$9,225.91	5.36%
890 OTHER OBJECTS	\$234,835.00	(\$619.54)	\$234,215.46	\$45,231.50	19.31%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$4,640,278.60	29.13%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **36.02%**. Last year at this time the budget was 34.62% expended.

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		\$1,754,727.04	23.80%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$586,763.39	34.04%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$814,874.22	29.22%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$782.93)	\$812,494.07	\$60,094.62	\$506,929.05	69.79%
400 PROPERTY SERVICE	\$633,193.00	\$13010.00	\$646,203.00	\$108,688.10	\$159,985.55	41.58%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$104,175.50	\$169,556.20	35.22%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$332,562.26	\$50,324.30	90.47%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$391,176.00	\$127,916.50	232.23%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$8,007.16	\$42,150.10	32.81%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$4738.50)	\$257,905.50	\$45,306.91	\$183,987.40	88.91%
641 TEXTBOOKS	\$36,348.00	\$3934.93	\$40,282.93	550.00	\$39,269.19	98.85%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	3,263.39	\$2,725.92	63.01%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$3800.00)	\$194,290.00	\$11,536.09	\$21,211.49	16.86%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$5,545.00	\$85,522.99	147.61%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$7,870.00	\$39,877.85	120.31%
739 OTHER EQUIPMENT	\$179,939.00	(\$7710.00)	\$172,229.00	\$2,533.28	\$9,225.91	6.83%
890 OTHER OBJECTS	\$234,835.00	(\$619.54)	\$234,215.46	\$17188.40	\$45,231.50	26.65%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$1,098,496.71	\$4,640,278.60	36.02%

2022-2024 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 2022-2023 fiscal year and some will be available through the 2023-2024 fiscal year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
23-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,221.75	83.01%
23-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$33,207.88	19.17%
23-Jun	Title I	\$1,298.87	\$0.00	\$1,298.87	\$1,298.87	100.00%
23-Jun	Title IV	\$295.00	\$0.00	\$295.00	\$0.00	0.00%
23-Jun	Title IIA	\$9,428.83	\$0.00	\$9,428.83	\$9,428.83	100.00%
23-Jun	IDEA Section 611	\$5,630.52	\$0.00	\$5,630.52	\$3,264.43	57.98%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$15,259.88	20.35%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$0.00	0.00%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$923.20	6.56%
23-Jun	IDEA Section 619	\$695.07	\$0.00	\$695.07	\$0.00	0.00%
23-Jun	SPED Para Educator	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.00%
23-Jun	ESSER Dyslexia	\$6,500.00	\$0.00	\$6,500.00	\$0.00	0.00%
23-Jun	SPED Stipend	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.00%
23-Jun	ESSER Recovery Bonus	\$10,041.59	\$0.00	\$10,041.59	\$5,940.21	59.16%
23-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$11,539.16	15.39%
SUBTOTAL		\$393,746.29	\$0.00	\$393,746.29	\$99,084.21	25.16%
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$0.00	0.00%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$36,375.94	14.77%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$16,130.20	15.31%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$115,781.22	29.94%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$2,948.72	15.38%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$0.00	0.00%
SUBTOTAL		\$793,055.52	\$0.00	\$793,055.52	\$171,236.08	21.59%
GRAND TOTAL		\$1,186,801.81	\$0.00	\$1,186,801.81	\$270,320.29	22.78%

2022-2023 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.”

October Transfers: There are no transfer requests for October

LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021, 2021-2022 and 2022-2023

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 Disenfectan
\$ 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
	\$ 247,226.00	ARP ESSER - Salaries and benefits
	\$ 95,597.00	ARP ESSER - Effective School Solutions
	\$ 1,078,013.97	TOTAL

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