

**DRAFT UNTIL BOARD APPROVED**

**Thomaston Board of Education  
Business and Financial Report**

**December 2020**

Submitted by Todd Bendtsen, Business Manager

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**Business Report**

**Contract with Dime Oil:** Attached for your review is the signed contract with Dime Oil for the time period 7/01/2021-6/30/2022. The price is 1.6668 for Heating Oil and 1.6744 for Diesel Fuel.

**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.

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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
\$ 179,532.00	Salaries- Long term subs, daily subs and custodians
\$ 9,935.00	Isolation Room at High School
\$ 4,196.00	Installation cost of Outdoor WIFI

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**2020-2021 Budget Table without Encumbrances**

The 2020-2021 Budget Table without Encumbrances shows the budget expended **43.16%**. Last year at this time, we were 44.21% expended. Expenditures for December for fiscal year 2020-2021 are \$862,467.37

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<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	\$2,766,710.34	39.57%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,637.00		\$1,723,637.00	\$800,883.27	46.46%
<b>200 EMPLOYEE BENEFITS</b>	\$2,447,935.00		\$2,447,935.00	\$1,127,160.89	46.05%
<b>300 OTHER PROF TECH SERVICE</b>	\$735,795.00	(\$300.00)	\$735,495.00	\$309,167.47	42.04%
<b>400 PROPERTY SERVICE</b>	\$651,561.00	(\$1199.50)	\$650,361.50	\$353,235.29	54.31%
<b>510 PUPIL TRANSPORTATION</b>	\$874,125.00		\$874,125.00	\$250,200.18	28.62%
<b>521 LIABILITY INSURANCE</b>	\$324.00		\$324.00	\$0.00	0.00%
<b>560 TUITION</b>	\$397,264.00		\$397,264.00	\$228,477.06	57.51%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$399,997.00		\$399,997.00	\$58,464.49	14.62%
<b>590 OTHER PURCHASED SERVICE</b>	\$181,044.00	(\$3,200.00)	\$177,844.00	\$49,441.66	27.80%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$210,362.00	\$6,883.47	\$217,245.47	\$158,701.16	73.05%
<b>641 TEXTBOOKS</b>	\$51,960.00	\$2,875.00	\$54,835.00	\$47,730.44	87.04%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$15,735.00		\$15,735.00	\$6,148.31	39.07%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$175,828.00	\$550.00	\$176,378.00	\$218,251.74	123.74%
<b>730 INSTRUCT EQUIPMENT</b>	\$16,924.00	1,574.00	\$18,498.00	\$13,580.78	73.42%
<b>735 TECHNOLOGY SOFTWARE</b>	\$23,788.00		\$23,788.00	\$35,134.64	147.70%
<b>739 OTHER EQUIPMENT</b>	\$181,683.00		\$181,683.00	\$122,164.47	67.24%
<b>890 OTHER OBJECTS</b>	\$176,670.00	(\$6,064.71)	\$170,605.29	\$38,864.83	22.78%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$6,584,317.02</b>	<b>43.16%</b>

**2020-2021 Budget Table with Encumbrances**

The 2020-2021 Budget Table with Encumbrances shows the budget expended **51.75%**. Last year at this time, we were 53.51%

**DRAFT UNTIL BOARD APPROVED**

<b>Object and Description</b>	<b>Original Budget</b>	<b>Transfers</b>	<b>Adjusted Appropriation</b>	<b>Encumbered</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		\$2,766,710.34	39.57%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,723,637.00		\$1,723,637.00		\$800,883.27	46.46%
<b>200 EMPLOYEE BENEFITS</b>	\$2,447,935.00		\$2,447,935.00		\$1,127,160.89	46.05%
<b>300 OTHER PROF TECH SERVICE</b>	\$735,795.00	(\$300.00)	\$735,495.00	\$404,026.45	\$309,167.47	96.97%
<b>400 PROPERTY SERVICE</b>	\$651,561.00	(\$1199.50)	\$650,361.50	\$106,312.56	\$353,235.29	70.66%
<b>510 PUPIL TRANSPORTATION</b>	\$874,125.00		\$874,125.00	\$213,813.82	\$250,200.18	53.08%
<b>521 LIABILITY INSURANCE</b>	\$324.00		\$324.00	\$115.00	\$0.00	35.49%
<b>560 TUITION</b>	\$397,264.00		\$397,264.00	\$123,233.24	\$228,477.06	88.53%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$399,997.00		\$399,997.00	\$394,886.99	\$58,464.49	113.34%
<b>590 OTHER PURCHASED SERVICE</b>	\$181,044.00	(\$3,200.00)	\$177,844.00	\$8,646.47	\$49,441.66	32.66%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$210,362.00	\$6,883.47	\$217,245.47	\$33,434.53	\$158,701.16	88.44%
<b>641 TEXTBOOKS</b>	\$51,960.00	\$2,875.00	\$54,835.00	5,077.68	\$47,730.44	96.30%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$15,735.00		\$15,735.00	4,031.96	\$6,148.31	64.70%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$175,828.00	\$550.00	\$176,378.00	\$6,359.57	\$218,251.74	127.35%
<b>730 INSTRUCT EQUIPMENT</b>	\$16,924.00	1,574.00	\$18,498.00	\$382.81	\$13,580.78	75.49%
<b>735 TECHNOLOGY SOFTWARE</b>	\$23,788.00		\$23,788.00	0.00	\$35,134.64	147.70%
<b>739 OTHER EQUIPMENT</b>	\$181,683.00		\$181,683.00	\$1,633.29	\$122,164.47	68.14%
<b>890 OTHER OBJECTS</b>	\$176,670.00	(\$6,064.71)	\$170,605.29	\$9,838.02	\$38,864.83	28.55%
<b>TOTAL:</b>	<b>\$15,257,126.00</b>	<b>\$0.00</b>	<b>\$15,257,126.00</b>	<b>\$1,311,792.39</b>	<b>\$6,584,317.02</b>	<b>51.75%</b>

**DRAFT UNTIL BOARD APPROVED**

**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	\$0.00	0.00%
21-Jun	School Readiness	\$149,940.00	\$0.00	\$149,940.00	\$78,053.00	52.06%
21-Jun	Title I	\$23,211.00	\$0.00	\$23,211.00	\$19,671.00	84.75%
21-Jun	Title IV	\$10,000.00	\$0.00	\$10,000.00	\$4,233.00	42.33%
21-Jun	Title IIA	\$18,932.00	\$0.00	\$18,932.00	\$3,444.00	18.19%
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	\$26,964.00	35.95%
<b>SUBTOTAL</b>		<b>\$299,422.00</b>	<b>\$0.00</b>	<b>\$299,422.00</b>	<b>\$147,768.00</b>	<b>49.35%</b>
22-Jun	IDEA Section 611	\$240,648.00	\$0.00	\$240,648.00	\$79,620.00	33.09%
22-Jun	IDEA Section 619	\$18,882.00	\$0.00	\$18,882.00	\$13,060.00	69.17%
22-Jun	Title I	\$94,701.00	\$0.00	\$94,701.00	\$28,092.00	29.66%
22-Jun	Title IIA	\$15,313.00	\$0.00	\$15,313.00	\$0.00	0.00%
<b>SUBTOTAL</b>		<b>\$369,544.00</b>	<b>\$0.00</b>	<b>\$369,544.00</b>	<b>\$120,772.00</b>	<b>32.68%</b>
<b>GRAND TOTAL</b>		<b>\$668,966.00</b>	<b>\$0.00</b>	<b>\$668,966.00</b>	<b>\$268,540.00</b>	<b>40.14%</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.”*

*November Transfers: There are no transfer requests for December.*

## **DRAFT UNTIL BOARD APPROVED**

### ***2020-2021 Projection***

*The 2020-2021 budget projection shows a \$23,595 deficit. 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 running a surplus because of less people on insurance than anticipated. The surplus in the Other Professional Services line is because of lower than budgeted substitute teachers through Kelly Services. Pupil Transportation is showing a surplus because of our ability to share costs using our transportation consortium. The Tuition line item is showing a deficit because of additional outplacements. 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.*



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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)	\$ 2,203,560		\$ 4,787,816	\$ 4,959,205	(171,389)
112	Non-Certified Personnel Wages	1,723,637		661,538	-	\$ 1,062,099	\$ 1,060,362	1,737
	Subtotal Wages	\$ 8,716,131	\$ (1,118)	\$ 2,865,098	\$ -	\$ 5,849,915	\$ 6,019,567	\$ (169,652)
200	Employee Benefits	2,447,935		1,400,484		1,047,451	\$ 982,143	65,308
	Subtotal Personnel Expense	\$ 11,164,066	\$ (1,118)	\$ 4,265,582	\$ -	\$ 6,897,366	\$ 7,001,710	\$ (104,344)
300	Othr Prof Technical Services	\$ 735,795	\$ (300)	\$ 256,839	\$ 362,653	116,003	\$ 79,471	36,532
400	Property Services	651,561	(1,200)	312,219	105,816	232,326	\$ 260,093	(27,767)
510	Pupil Transportation	874,125		232,143	203,330	438,652	\$ 402,570	36,082
560	Tuition	397,264		61,407	258,028	77,829	\$ 71,408	6,421
563	Special Ed Non Public Tuition	399,997		37,405	289,144	73,448	\$ 126,803	(53,355)
5XX	Other Purchased Services	181,368	(3,200)	41,176	9,406	127,586	\$ 76,274	51,312
6XX	Supplies	453,885	10,309	343,130	96,222	24,842	\$ 14,328	10,514
7XX	Equipment & Capital	222,395	1,574	137,486	25,050	61,433	\$ 94,388	(32,955)
8XX	Dues & Fees & Other Objects	176,670	(6,065)	34,463	9,252	126,890	\$ 72,925	53,965
	Subtotal Non-Personnel Expense	\$ 4,093,060	\$ 1,118	\$ 1,456,268	\$ 1,358,901	\$ 1,279,009	\$ 1,198,260	\$ 80,749
	<b>TOTAL FY2020</b>	<b>\$ 15,257,126</b>	<b>\$ -</b>	<b>\$ 5,721,850</b>	<b>\$ 1,358,901</b>	<b>\$ 8,176,375</b>	<b>\$ 8,199,970</b>	<b>\$ (23,595)</b>

## Contract Terms & Conditions

**Buyer:** Thomaston Public Schools  
158 Main St  
Thomaston, CT 06787

**Seller:** Dime Oil Co LLC  
93 Industry Lane  
Waterbury, CT 06704

This agreement dated April 7, 2020, by and between Dime Oil Co LLC ("seller") and the Thomaston Board of Education ("buyer") is subject to the Terms and Conditions listed herein, and Seller agrees to sell to Buyer, and Buyer agrees to purchase and receive from Seller, the following quantities of the following Product(s), under the Payment Terms, during the Delivery Periods of July 1, 2021 to June 30, 2022, and at the Price(s), and Delivery Locations(s) with their respective individual allocations specified below.

Location	Address	Product	Price	Allocation	Taxes	Total
Thomaston Center School	1 Thomaston Ave	Heating Oil	\$1.6668	20,000	\$102.00	\$33,438.00
Town Garage/Bus Depot	South Main St	Diesel Fuel	\$1.6744	20,000	\$62.00	\$33,550.00
Total #2 Heating Oil Purchased:				20,000	\$102.00	\$33,438.00
Total Ultra Low Sulfur Diesel Purchased:				20,000	\$62.00	\$33,550.00

Payment Terms: 70% due 7/31/21, 20% due 2/28/22, 10% balance due net 30 days

1. Taxes: All prices are exclusive of taxes. Currently, the following taxes are applicable to fuel oil purchases by municipalities. The NORA (National Oilheat Research Alliance) Assessment of \$0.0020 cents per gallon applies to purchases of fuel oil used for heating. The LUST tax (Leaking Underground Storage Tank) at \$0.0010 cents per gallon and the Spill Recovery fee of \$0.0021 both apply to #2 Heating Oil, Diesel Fuel and Gasoline. The CT Gross Receipts tax, currently only applicable on gasoline, is at an effective rate of 8.814% of the total sale. Any tax, or governmental charge or increase thereof now due or hereafter imposed and assessed to Dime Oil thereof due to purchasing, selling, or delivering the product such as, but not limited to Sales Tax, Use Tax, Excise Tax, Gross Receipts Tax, and Superfund Tax, may at Dime Oil Companies option, be added to the purchase price. The Thomaston Board of Education shall provide federal and state tax identification numbers and shall complete exemption certificates before the commencement of this contract.
2. Dime Oil reserves the right to refuse delivery to any tank and/or location, which, in its sole discretion is deemed unsafe by an employee of Dime Oil. Deliveries will only resume once the problem is resolved and the tank is again deemed safe for delivery.
3. Payment: Prepaid: First installment prepayment of 70% due 7/31/21 in the amount of \$46,891.60. Second installment of prepayment of 20% due 2/28/22 in the amount of \$13,397.60. Payment terms for the remaining 10% of contract gallons are net 30 days. If payments for the remaining 10% are received later than 30 days from the date of delivery, finance charges may be assessed at a rate of 1% per month plus collection fees if necessary.
4. If a location on "will call" status (non-automatic), should either require a same day delivery, or requests a delivery scheduled outside of our normal working hours, Dime Oil reserves the right to add a surcharge for the cost of providing an emergency delivery if one is requested.
5. Delivery: Diesel fuel purchases will be delivered in approximately equal amounts prorated over contract period. Diesel fuel for bus yards will be prorated from September through June in relation to the school year calendar. Fixed price on Heating Oil will remain in effect at the established price per gallon ratable per month by degree day for the individual delivery location for all product up to the contract amount during the period of July 1, 2021 through June 30, 2022. Buyer will be granted a +0% variance in allocation overage for the delivery period specified and a -2% for gallons not consumed.
6. Buyer agrees to pay Seller the price established above for the indicated delivery location for all products up to the contract or allocation amount. If gallons actually purchased exceed 100% of gallons allocated for

the respective delivery location as listed above, the Seller reserves the right to offer one or all of the following options:

- a. All overage will be billed at a differential price of .0989 per gallon plus the New Haven average low quotation for Reseller Rack Prices as published daily in the Journal of Commerce for the date of delivery.
- b. Extend the fixed price contract at the same terms and conditions.
- c. Renegotiate a fixed price based on the current market conditions.

If gallons actually purchased are less than 98% of gallons allocated for the respective delivery location as listed above, the Seller reserves the right to offer one or all of the following options:

- a. Extend the fixed price contract at the same terms and conditions until the actual gallons used are at least 98% of the respective quantities allocated above.
  - b. Terminate the contract.
  - c. Buyer will purchase the quantity not used at the price per gallon quoted in the bid. Seller shall have no obligation to deliver the actual volume not consumed by purchaser within the contract period.
  - d. If the buyer fails to consume the un-lifted volume, the Thomaston Board of Education will pay Dime Oil Company reasonable liquidated damages for such deficient lifting's. This fee shall not be construed as a penalty, but a deficiency fee equal to the difference between the aggregate purchase price for the un-lifted volume and the lowest OPIS posting for the month(s) with un-lifted volumes. Dime Oil Co shall not be entitled to any amounts from buyer if the lowest OPIS posting is greater than the fixed price contract rate per gallon.
7. Force Majeure: Seller shall not be responsible for damages caused by delay or failure to perform, in whole or in part, hereunder or noncompliance with any of the terms hereof when such delay, failure or noncompliance is attributable to acts of God, strikes, lockouts, fires, floods, storms, explosions, embargoes, acts or compliance with requests of any governmental authority without regard to legal validity, war conditions, acts of terrorism, accidents, delays in transportation, any allocation program or rationing or priorities in effect pursuant to governmental direction or request or instituted in cooperation with any governmental authority, or other cause beyond control of the Seller whether or not similar to those enumerated.
  8. The Thomaston Board of Education is required to give Dime Oil Company notice of changes to tank sizes, removal of tanks, and/ or construction near where tanks are to be serviced. If quantities used at listed locations should change drastically where it would greatly impact the scope of the contract it may be subject to additional delivery fees. Demurrage charges may also be assessed should a driver be delayed or unable to make a delivery due to snow, ice, parked vehicles or debris near or covering the fill area.
  9. End of Year Deliveries: By initialing below the Thomaston Board of Education must specify if they will require their fuel oil tanks topped off to approximately 90% of capacity during the month(s) of May and or June. This information is necessary so that we may secure sufficient quantities of heating oil and or diesel fuel for May and or June 2022 at the contract price per gallon. If no response is indicated below regarding this matter prior to purchases for this contract it will be assumed that May and June fuel will be purchased according to either a degree day heat curve for #2 heating oil or for diesel and gas it would be your average monthly allotment. Degree day heat curve is defined as 4% of your total allotment for May and 2% of your total allotment for June. Average Monthly allotment is defined as 10% of your total allotment for May and 6% of your total allotment for June.
  10. Fixed price contracts reflect market conditions at time of order. These prices are based on the New York Mercantile Exchange or NYMEX. Prices on the NYMEX are extremely volatile. Price will remain firm for allocated contract gallons once both the seller and the buyer have signed a copy of this contract.
  11. No delay or omission on the part of the Seller in exercising any right hereunder shall operate as a waiver of such right or of any other right of the Seller, nor shall any delay, omission or waiver on any one occasion(s) be deemed a bar to or waiver of the same or any other right on any future occasion(s) of any portion of this agreement. Other conditions may apply.

12. Buyer acknowledges that they have had a reasonable opportunity to read and have read and understood the terms and conditions of this Agreement.

**Acceptance of Contract Terms and Conditions**

**Buyer:** Thomaston Public Schools

**Seller:** Dime Oil Co LLC

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: Superintendent of Schools

Title: Manager

Name: Francine Coss

Name: Tracy Cyr

Date: April 21, 2020

Date: April 7, 2020

In regards to section 9, End of Year Deliveries: Please indicate if your municipality would like to have contract rate oil placed in reserve for tank top off's at the end of the contract period during the months of May and June.

For #2 Heating Oil please indicate YES / NO if the Buyer wishes to have all tanks topped off at the contract rate during May and or June of 2022. \_\_\_\_\_ Initial

For Ultra Low Sulfur Diesel fuel please indicate YES / NO if the Buyer wishes to have all tanks topped off at the contract rate during June of 2022. \_\_\_\_\_ Initial

Please note that any municipality that elects to not top off at the contract rate could still fill their tanks next May / June 2022, only the price may be at a differential rate per gallon over the New Haven Harbor Low.