
Thomaston Board of Education
Business and Financial Report

October 2020

Submitted by Todd Bendtsen, Business Manager

Business Report

2019-2020 Excess Cost payment: There was a meeting on October 21 to discuss the amount of the excess grant that would be credited to the Board of Education's account with Superintendent Coss, George Seabourne, Tracy Decker, and myself. The Board of Finance previously voted on crediting the Board of Education's operating account \$142,478.63 and putting \$56,245.65 into the newly established 2% account. The remainder of the excess cost grant \$124,828.72 would remain in the General Fund. Subsequent to that meeting, I have sent three different reports or analysis to Tracy trying to explain why more money should be put into the newly established 2% account.

CRF Grant: Included for your review is a memo from Kathy Demsey, Chief Financial Officer, about the ability to reallocate our Coronavirus Relief Funds between categories. We were able to do this, and I submitted a revised budget on November 2, 2020.

2020-2021 Budget Table without Encumbrances

The 2020-2021 Budget Table without Encumbrances shows the budget expended **22.04%**. Last year at this time, we were 23.62% expended. Expenditures for October for fiscal year 2020-2021 are \$627,260.41.

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	(\$1,118.26)	\$6,991,375.74	\$782,703.99	11.20%
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	\$1,291,820.83	52.77%
300 OTHER PROF TECH SERVICE	\$735,795.00	(\$300.00)	\$735,495.00	\$200,111.05	27.21%
400 PROPERTY SERVICE	\$651,561.00	(\$1199.50)	\$650,361.50	\$208,115.27	32.00%
510 PUPIL TRANSPORTATION	\$874,125.00		\$874,125.00	\$139,578.00	15.97%
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	\$32,481.89	8.12%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$3,200.00)	\$177,844.00	\$25,832.37	14.53%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	\$6,883.47	\$217,245.47	\$96,242.91	44.30%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	\$45,841.52	83.60%
642 LIBRARY BOOKS & PER	\$15,735.00		\$15,735.00	\$3,116.59	19.81%
690 OTHER SUPPLIES & MATER	\$175,828.00	\$550.00	\$176,378.00	\$90,425.19	51.27%
730 INSTRUCT EQUIPMENT	\$16,924.00	1,574.00	\$18,498.00	\$4,000.00	21.62%
735 TECHNOLOGY SOFTWARE	\$23,788.00		\$23,788.00	\$19,466.10	81.83%
739 OTHER EQUIPMENT	\$181,683.00		\$181,683.00	\$72,714.45	40.02%
890 OTHER OBJECTS	\$176,670.00	(\$6,064.71)	\$170,605.29	\$28,799.99	16.88%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$3,362,017.25	22.04%

2020-2021 Budget Table with Encumbrances

The 2020-2021 Budget Table with Encumbrances shows the budget expended **30.86%**. Last year at this time, we were 32.56% 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	(\$1,118.26)	\$6,991,375.74		\$782,703.99	11.20%
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		\$1,291,820.83	52.77%
300 OTHER PROF TECH SERVICE	\$735,795.00	(\$300.00)	\$735,495.00	\$404,065.50	\$200,111.05	82.15%
400 PROPERTY SERVICE	\$651,561.00	(\$1199.50)	\$650,361.50	\$152,199.61	\$208,115.27	55.40%
510 PUPIL TRANSPORTATION	\$874,125.00		\$874,125.00	\$146,742.00	\$139,578.00	32.76%
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	\$294,066.59	\$32,481.89	81.64%
590 OTHER PURCHASED SERVICE	\$181,044.00	(\$3,200.00)	\$177,844.00	\$10,417.88	\$25,832.37	20.38%
611 INSTRUCTIONAL SUPPLIES	\$210,362.00	\$6,883.47	\$217,245.47	\$70,162.22	\$96,242.91	76.60%
641 TEXTBOOKS	\$51,960.00	\$2,875.00	\$54,835.00	6,966.60	\$45,841.52	96.30%
642 LIBRARY BOOKS & PER	\$15,735.00		\$15,735.00	6,985.30	\$3,116.59	64.20%
690 OTHER SUPPLIES & MATER	\$175,828.00	\$550.00	\$176,378.00	\$97,751.10	\$90,425.19	106.69%
730 INSTRUCT EQUIPMENT	\$16,924.00	1,574.00	\$18,498.00	\$9,963.59	\$4,000.00	75.49%
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	\$37,437.58	\$72,714.45	60.63%
890 OTHER OBJECTS	\$176,670.00	(\$6,064.71)	\$170,605.29	\$8,731.31	\$28,799.99	22.00%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$1,346,403.28	\$3,362,017.25	30.86%

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	\$40,835.00	27.23%
21-Jun	Title I	\$23,211.00	\$0.00	\$23,211.00	\$12,371.00	53.30%
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	\$3,245.00	17.14%
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	\$14,400.00	19.20%
SUBTOTAL		\$299,422.00	\$0.00	\$299,422.00	\$86,254.00	28.81%
22-Jun	IDEA Section 611	\$240,648.00	\$0.00	\$240,648.00	\$46,490.00	19.32%
22-Jun	IDEA Section 619	\$18,882.00	\$0.00	\$18,882.00	\$3,766.00	19.94%
22-Jun	Title I	\$94,701.00	\$0.00	\$94,701.00	\$18,942.00	20.00%
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	\$69,198.00	18.73%
GRAND TOTAL		\$668,966.00	\$0.00	\$668,966.00	\$155,452.00	23.24%

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."

October Transfers: There are no transfer requests for October.



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



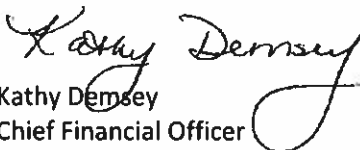
October 15, 2020

Dear Superintendents,

Your school business manager will be receiving notice today of your district's ability to reallocate your Coronavirus Relief Fund (CRF) funding between categories based on the attached guidance from the Office of Policy and Management. Your proposed reallocations will be made within the CRF application in the electronic grants management system (eGMS). I apologize for the quick turnaround time, but reallocation requests are due to the Department by close of business on Friday, October 23. They will be reviewed with OPM the following week so we can get approvals back to you as soon as possible. If you will be unable to expend your full allocation prior to December 30, 2020, even after the reallocation process, please communicate that to us also by Friday, October 23. This will allow us to repurpose the funds to support other district needs. It is critical that we ensure the State will not have to return unexpended funds to the federal government when there are so many unmet needs in various areas across the state.

If you have any questions, please do not hesitate to call me at (203) 206-4885 or email Leah Grenier at leah.grenier@ct.gov.

Sincerely,


Kathy Demsey
Chief Financial Officer