

Note: Per C.G.S. 10 – 218, Board of Education meeting minutes are provided in a draft format within 48 hours of the date the meeting was held. With the exception of motions and votes recorded, these minutes are unofficial until they have been read and approved by a majority vote of the Board. Should edits be necessary, they will be made at the next regularly scheduled meeting, noted in the meeting minutes, and voted upon

**CHAPLIN BOARD OF EDUCATION
CHAPLIN, CONNECTICUT
MEETING MINUTES
October 14 2020 6:30 P.M.
Chaplin Elementary School All Purpose Room**

1. **Call to Order – Chairperson Jaclyn Chancey called the meeting to order at 6:33 pm. Members present William Hooper, Eugene Boomer, Victor Boomer and Dan Caron and Jean Lambert via phone.**
2. **Audience for Citizens**

Members of the public may address the Board regarding items on the agenda. If you wish to speak, please raise your hand and wait to be recognized by the Board Chair. Comments may also be sent in advance to ChaplinBOE@chaplinct.org; please clearly indicate if you wish for them to be read aloud. Individual speaker—2 minutes; Public participation—15 minutes - None
3. **Approval of Minutes and Financial Statement**
 - A. **Approval of Minutes – September 9, 2020 – Eugene Boomer moved to approve the September 9, 2020 minutes. Jean Lambert seconded and the motion passed with the following vote:
Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.**
 - B. **Approval of Financial Statements – September 2020 – William Hooper moved to approve the August 2020 General Fund, Cafeteria, Grant and Pre-K Financial Statements. Eugene Boomer seconded and the motion passed with the following vote:
Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.**
4. **Administrative Reports**
 - A. **Monthly Report - None**
 - B. **Principal’s Report – Principal Kevin Chavez updated the board on the data report, the balance between academics and social and emotional supports, NWEA summary, programs that are being utilized to get students back on level and the upcoming professional developments.**
 - C. **Superintendent’s Report - Superintendent Ken Henrici reported to the board on the universal free lunch, \$26,000 awarded from the Corona Relief Fund, the search for a Business Manager, and the current Covid-19 standings of CES.**
5. **Old Business/New Business**
 - A. **Appointment of 1.0 FTE School Psychologist – Zachery Charbonneau – William Hooper moved to appoint Zachery Charbonneau as a 1.0 FTE School Psychologist. Eugene Boomer seconded and the motion passed with the following vote:
Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.**
 - B. **Updated Budget Forecast—FY 19-20; Discussion of FY 20-21 Budget – Superintendent Ken Henrici update the board on the financials.**
 - C. **Further Discussion on 20-21 School Fall Re-Entry – Superintendent Ken Henrici updated the board on the re-entry of school.**
 - D. **Update on School Transportation Bus Monitors – Superintendent Ken Henrici informed the board that the bus monitors were pulled from buses that had very few students.**
 - E. **Discussion of CES as Chaplin Emergency Shelter – William Hooper informed the board of CES being the Chaplin Emergency Shelter and other implications.**
 - F. **Tentative Approval of Board Policy – William Hooper moved for tentative approval of board policies 3313.1 Related Party Transactions, 3326.1 Payroll Procedures and Authorized Signatures, 3326.11 Employee Expenses and Advances, 3350 Travel and Entertainment Expenses, and 3543 Record Retention. Eugene Boomer seconded and the motion passed with the following vote:
Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.**
 - G. **Final Approval of Board Policy – Eugene Boomer moved for final approval of board policy**

1250.1/4118.237/4218.237/5141.8 Face Masks/Coverings. Victor Boomer seconded and the motion passed with the following vote:

Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.

6. Committee Reports

- A. Policy Committee – meeting remotely**
- B. Negotiations Committee - None**
- C. Central Office Committee – meeting is being arranged**

7. Agenda Items for Next Meeting – None

8. Second Audience for Citizens - None

9. Adjournment – William Hooper moved to adjourn at 7:24 pm. Victor Boomer seconded and the motion passed with the following vote:

Yes: William Hooper, Eugene Boomer, Victor Boomer, Jaclyn Chancey, Jean Lambert and Dan Caron.

1:02 PM
 11/12/20
 Accrual Basis

Chaplin Elementary School Profit & Loss Budget vs. Actual July through October 2020

Ordinary Income/Expense	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Expense				
1000 - Regular Instruction				
1000104 - Certified Staff - Regular	151,791.70	1,203,664.00	-1,051,872.30	12.6%
1000109 - Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 - Substitutes - Regular	3,367.75	18,000.00	-14,632.25	18.7%
1000111 - Non-Certified - Regular	9,109.57	51,607.00	-42,497.33	17.7%
1000210 - Group Insurance	158,962.49	525,690.00	-366,727.51	30.2%
1000220 - FICA Taxes - Regular	3,587.58	22,782.00	-19,194.42	15.7%
1000230 - Retirement	15,189.14	0.00	15,189.14	100.0%
1000250 - Unemployment Compensation	2,331.31	2,000.00	331.31	116.6%
1000260 - Worker's Compensation	18,283.00	20,000.00	-1,717.00	91.4%
1000312 - Contracted Enrichment - Regular	600.00	2,000.00	-1,400.00	30.0%
1000315 - Standardized Testing - Regular	1,907.50	2,250.00	-342.50	84.8%
1000322 - In-Service - Regular	0.00	1,500.00	-1,500.00	0.0%
1000430 - Equipment Maintenance - Regular	870.50	4,000.00	-3,129.50	21.8%
1000441 - Equipment Rentals - Regular	0.00	15,000.00	-15,000.00	0.0%
1000580 - Travel - Regular	0.00	300.00	-300.00	0.0%
1000602 - Professional Supplies - Regular	0.00	300.00	-300.00	0.0%
1000611 - Instructional Supplies - Regular	11,623.29	11,000.00	623.29	105.7%
1000613 - Supplies - COVID	63.72			
1000641 - Textbooks/Workbooks - Regular	4,055.67	15,000.00	-10,944.33	27.0%
1000642 - Class Libraries/Period. - Reg	0.00	1,000.00	-1,000.00	0.0%
1000713 - Equipment - COVID	102.27			
1000731 - Instructional Equipment - Reg	270.93	3,000.00	-2,729.07	9.0%
1000733 - Non-Instructional Equipment	113.05	0.00	113.05	100.0%
1000735 - Non- Instruct Equipment - COVID	10,248.78			
1000810 - Dues & Fees - Regular Ed	2,283.25	900.00	1,383.25	253.7%
Total 1000 - Regular Instruction	394,761.60	1,900,293.00	-1,505,531.40	20.8%
1210 - Special Education				
1210104 - Certified Staff - Spec Ed	46,272.88	177,124.00	-130,851.12	26.1%
1210108 - Home Bound Tutor - Spec Ed	0.00	4,200.00	-4,200.00	0.0%
1210110 - Substitutes - Spec Ed	666.00	5,000.00	-4,334.00	13.3%
1210111 - Non-Certified - Spec Ed	9,647.78	126,908.00	-117,260.22	7.6%
1210114 - Non-Cert Staff-ESY	0.00	1,904.00	-1,904.00	0.0%
1210220 - FICA Taxes - Spec Ed	1,347.95	12,866.00	-11,518.05	10.5%
1210309 - Central Office - Spec Ed	41,003.50	80,007.00	-39,003.50	51.2%
1210315 - Standardized Test - Spec Ed	0.00	1,000.00	-1,000.00	0.0%
1210515 - Pupil Transportation	0.00	5,655.00	-5,655.00	0.0%
1210517 - Pupil Transport-ESY	0.00	1,500.00	-1,500.00	0.0%
1210611 - Instructional Supp - Spec Ed	42.52	500.00	-457.48	8.5%
1210613 - Supplies - COVID	599.94			
1210641 - Textbooks/Workbooks - Spec Ed	0.00	500.00	-500.00	0.0%
Total 1210 - Special Education	99,580.57	417,164.00	-317,583.43	23.9%
1300 - Adult Ed				
1300310 - Adult Education	5,228.00	6,000.00	-772.00	87.1%
Total 1300 - Adult Ed	5,228.00	6,000.00	-772.00	87.1%
2110 - School Psychologist				
2110104 - Certified Staff	6,889.91	67,765.00	-60,875.09	10.2%
2110220 - FICA Taxes	356.58	983.00	-626.42	36.3%
2110322 - In-Service	0.00	100.00	-100.00	0.0%
2110611 - Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%
Total 2110 - School Psychologist	7,246.49	68,948.00	-61,701.51	10.5%
2130 - Health Office				
2130110 - Substitutes - Health Office	0.00	500.00	-500.00	0.0%
2130116 - Nurse - Health Office	8,981.03	49,807.00	-40,825.97	18.0%
2130220 - FICA Taxes - Health Office	687.04	3,848.00	-3,160.96	17.9%
2130322 - In-Service - Health Office	0.00	200.00	-200.00	0.0%
2130331 - Physician - Health Office	700.00	700.00	0.00	100.0%
2130430 - Equip Maintenance - Health Offi	325.00	375.00	-50.00	86.7%
2130601 - General Supplies - Health Office	657.84	1,500.00	-842.16	43.9%
2130602 - Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130613 - Supplies - COVID	3,311.03	0.00	3,311.03	100.0%
2130810 - Dues & Fees	0.00	150.00	-150.00	0.0%
Total 2130 - Health Office	14,661.94	57,280.00	-42,618.06	25.6%

1:02 PM
 11/12/20
 Accrual Basis

Chaplin Elementary School Profit & Loss Budget vs. Actual July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
2150 - PPT Services				
2150104 - Certified Staff - Speech Path	14,703.29	51,306.00	-36,602.71	28.7%
2150110 - PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 - FICA Taxes - PPT Services	1,118.57	985.00	133.57	113.6%
2150313 - Summer Testing/PPT's COVID	4,660.77	0.00	4,660.77	100.0%
2150330 - Consultation Services	0.00	2,400.00	-2,400.00	0.0%
2150332 - Psychological Service - PPT Ser	0.00	8,250.00	-8,250.00	0.0%
2150530 - Communication	28.80	100.00	-71.20	28.8%
Total 2150 - PPT Services	20,511.43	66,191.00	-45,679.57	31.0%
2220 - School Library/Computer Lab				
2220111 - Non-Certified Staff - Library	3,608.23	32,551.00	-28,942.77	11.1%
2220119 - Technology Coordinator	21,456.33	74,263.00	-52,806.67	28.9%
2220220 - FICA Taxes - Library	1,889.47	8,171.00	-6,281.53	23.1%
2220580 - Travel	152.95	0.00	152.95	100.0%
2220601 - General Supplies - Library	0.00	800.00	-800.00	0.0%
2220611 - Instructional Supp - Library	0.00	500.00	-500.00	0.0%
2220613 - Supplies - COVID	136.01	0.00	136.01	100.0%
2220642 - Library Books - Library	0.00	2,000.00	-2,000.00	0.0%
2220733 - Non-Instruct Equip - Library	5,317.80	9,000.00	-3,682.20	59.1%
2220810 - Dues & Fees - Library	0.00	200.00	-200.00	0.0%
Total 2220 - School Library/Computer Lab	32,560.79	127,485.00	-94,924.21	25.5%
2310 - Board of Education				
2310111 - Non-Certified - Board of Ed	11.13	700.00	-688.87	1.6%
2310220 - FICA Taxes - Board of Ed	0.85	54.00	-53.15	1.6%
2310601 - General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 - Dues & Fees - Board of Ed	1,577.00	2,000.00	-423.00	78.9%
Total 2310 - Board of Education	1,588.98	2,929.00	-1,340.02	54.2%
2320 - Superintendent's Office				
2320309 - Central Office - Superintendent	41,127.00	80,254.00	-39,127.00	51.2%
Total 2320 - Superintendent's Office	41,127.00	80,254.00	-39,127.00	51.2%
2330 - General Administration				
2330301 - Audit	0.00	500.00	-500.00	0.0%
2330302 - Legal Services - General Admin	2,322.00	29,169.00	-26,847.00	8.0%
2330520 - Insurance - General Adminis	18,315.00	16,548.00	1,767.00	110.7%
Total 2330 - General Administration	20,637.00	46,217.00	-25,580.00	44.7%
2400 - School Office				
2400102 - Administration - School Office	32,982.81	122,210.00	-89,227.19	27.0%
2400110 - Substitute - School Office	0.00	600.00	-600.00	0.0%
2400111 - Non-Certified Staff - School Of	11,820.27	46,611.00	-34,790.73	25.4%
2400220 - FICA Taxes - School Office	1,353.75	5,338.00	-3,984.25	25.4%
2400430 - Equip Main - School Office	0.00	2,000.00	-2,000.00	0.0%
2400441 - Equip Rentals - School Office	1,207.48	6,000.00	-4,792.52	20.1%
2400530 - Communication - School Office	1,575.27	1,250.00	325.27	126.0%
2400540 - Advertising - School Office	0.00	1,000.00	-1,000.00	0.0%
2400550 - Printing - School Office	255.00	600.00	-345.00	42.5%
2400580 - Travel - School Office	61.30	500.00	-438.70	12.3%
2400601 - General Supp - School Office	1,085.80	1,500.00	-414.20	72.4%
2400810 - Dues & Fees - School Office	709.69	650.00	59.69	109.2%
Total 2400 - School Office	51,051.37	188,259.00	-137,207.63	27.1%
2510 - Business Office				
2510304 - Payroll Service	1,373.49	6,000.00	-4,626.51	22.9%
2510307 - GASB 45 Provisions	3,150.00	3,000.00	150.00	105.0%
2510309 - Central Office - Business Office	38,278.50	74,557.00	-36,278.50	51.3%
Total 2510 - Business Office	42,801.99	83,557.00	-40,755.01	51.2%

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11/12/20

Accrual Basis

Chaplin Elementary School
Profit & Loss Budget vs. Actual
July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
2600 - Buildings & Grounds				
2600110 - Substitute - Bldg & Grounds	0.00	1,097.00	-1,097.00	0.0%
2600111 - Non-Certified Staff - Bldg & Gr	19,913.17	79,891.00	-59,977.83	24.9%
2600220 - FICA Taxes - Bldg & Grounds	1,429.37	6,196.00	-4,766.63	23.1%
2600410 - Electricity - Bldg & Grounds	13,289.53	70,000.00	-56,710.47	19.0%
2600430 - Equip Maint - Bldg & Grounds	6,155.87	11,000.00	-4,844.13	56.0%
2600434 - Maintenance - Bldg & Grounds	19,733.53	60,000.00	-40,266.47	32.9%
2600580 - Travel - Bldg & Grounds	0.00	300.00	-300.00	0.0%
2600613 - Supplies - COVID	669.75	0.00	669.75	100.0%
2600615 - Maint/Repair Sup - Bldg & Groun	859.70	9,000.00	-8,140.30	9.6%
2600624 - Heating Oil/Propane - Bldg & Gr	15,147.22	40,000.00	-24,852.78	37.9%
2600713 - Equipment - COVID	8,187.83	0.00	8,187.83	100.0%
Total 2600 - Buildings & Grounds	85,385.97	277,484.00	-192,098.03	30.8%
2700 - Pupil Transportation				
2700510 - Pupil Transportation PreK - 6	13,200.00	113,500.00	-100,300.00	11.6%
2700511 - Pupil Transportation 7 - 12	13,200.00	113,500.00	-100,300.00	11.6%
2700613 - Transportation - COVID-19	1,200.00			
2700625 - Diesel Fuel - Pupil Trans PreK	0.00	13,000.00	-13,000.00	0.0%
2700626 - Diesel Fuel Pupil Tran 7 - 12	0.00	13,000.00	-13,000.00	0.0%
Total 2700 - Pupil Transportation	27,600.00	253,000.00	-225,400.00	10.9%
2830 - Professional Development				
2830306 - Professional Devel	278.12	1,000.00	-721.88	27.8%
Total 2830 - Professional Development	278.12	1,000.00	-721.88	27.8%
3210 - Activities				
3210119 - Other Non-Certified -Activities	0.00	2,000.00	-2,000.00	0.0%
3210220 - FICA Taxes - Activities	0.00	153.00	-153.00	0.0%
Total 3210 - Activities	0.00	2,153.00	-2,153.00	0.0%
6100 - OUT-OF DISTRICT TUTION/TRANSP				
6100515 - Transportation -SPED	0.00	57,400.00	-57,400.00	0.0%
6100561 - TUITION/PRIVATE SPED	30,572.00	120,366.00	-89,794.00	25.4%
6100563 - Magnet School Tuition	54,978.00	74,970.00	-19,992.00	73.3%
6100564 - Magnet School Tuition-SpEd	13,700.00	6,644.00	7,056.00	206.2%
Total 6100 - OUT-OF DISTRICT TUTION/TRANSP	99,250.00	259,380.00	-160,130.00	38.3%
Total Expense	944,271.25	3,837,594.00	-2,893,322.75	24.6%
Net Ordinary Income	-944,271.25	-3,837,594.00	2,893,322.75	24.6%
Net Income	-944,271.25	-3,837,594.00	2,893,322.75	24.6%

1:03 PM
11/12/20
Accrual Basis

Chaplin Elementary School
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1000011 · Savings Institute Bank & Trust	-12,825,446.13
1000012 · Webster Bank - 3143	-2,783,883.40
Total Checking/Savings	<u>-15,609,329.53</u>
Other Current Assets	
1000013 · Due from Others	5,000.00
1600016 · Due From Other Funds (Grants)	24,244.56
1610016 · Due From Other Funds (PreSchool)	779.49
1690016 · Due From Other Funds (Cafe)	26,559.02
Total Other Current Assets	<u>56,583.07</u>
Total Current Assets	<u>-15,552,746.46</u>
TOTAL ASSETS	<u><u>-15,552,746.46</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	100,477.19
Total Accounts Payable	<u>100,477.19</u>
Other Current Liabilities	
2000030 · TRB Insurance	2,461.15
2000031 · P/W Annuities	-2,690.00
2000032 · P/W Teachers Retirement	215.25
2000034 · P/W Union Dues (Non-Certified)	666.00
2000035 · P/W Insurance PreTax	-0.02
2000041 · Health Equity	-1,255.00
Total Other Current Liabilities	<u>-602.62</u>
Total Current Liabilities	<u>99,874.57</u>
Total Liabilities	99,874.57
Equity	
32000 · Unrestricted Net Assets	-14,708,349.78
Net Income	-944,271.25
Total Equity	<u>-15,652,621.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>-15,552,746.46</u></u>

1:14 PM

11/12/20

Accrual Basis

Chaplin Elementary School FOOD SERVICE

Profit & Loss

July through October 2020

	<u>Jul - Oct 20</u>
Ordinary Income/Expense	
Income	
3100080 - Revenue - Local	-526.75
Total Income	<u>-526.75</u>
Gross Profit	-526.75
Expense	
3100117 - Cafeteria Staff	6,008.45
3100220 - FICA Taxes	459.64
3100601 - General Supplies	523.97
3100631 - Food	4,798.71
3100632 - Milk	1,845.33
Total Expense	<u>13,636.10</u>
Net Ordinary Income	<u>-14,162.85</u>
Net Income	<u><u>-14,162.85</u></u>

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11/12/20
Accrual Basis

Chaplin Elementary School FOOD SERVICE
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
310012 · Webster Bank - 3208	70.01
Total Checking/Savings	70.01
Other Current Assets	
12100 · Inventory Asset	1,564.25
Total Other Current Assets	1,564.25
Total Current Assets	1,634.26
TOTAL ASSETS	<u><u>1,634.26</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3100020 · Accounts Payable	1,497.76
Total Accounts Payable	1,497.76
Other Current Liabilities	
3100021 · Due To Other Funds (024)	26,559.02
3100022 · Accounts Payable - other	5,000.00
Total Other Current Liabilities	31,559.02
Total Current Liabilities	33,056.78
Total Liabilities	33,056.78
Equity	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-18,823.92
Net Income	-14,162.85
Total Equity	-31,422.52
TOTAL LIABILITIES & EQUITY	<u><u>1,634.26</u></u>

1:50 PM

11/12/20

Accrual Basis

Chaplin Elementary School Grant Fund
Profit & Loss
July through October 2020

	Jul - Oct 20
Ordinary Income/Expense	
Income	
4801070 · School Readiness-State Revenue	950.00
4802070 · Competitive S.R. Revenue	35,000.00
5000070 · ESSER Grant	22,693.00
Total Income	58,643.00
Gross Profit	58,643.00
Expense	
4041 · Title I	
4041104 · Title I - Certified Staff	3,302.40
4041611 · Title I - Instructional Supplie	3,118.01
Total 4041 · Title I	6,420.41
4421 · Title IV	
4421500 · Purchased Services - other	2,104.00
4421611 · Instructional Supplies	2,888.00
Total 4421 · Title IV	4,992.00
4602 · REAP	
4602322 · In-Service	0.00
4602731 · REAP - Instructional Equipment	0.00
Total 4602 · REAP	0.00
4801 · School Readiness	
4801104 · School Readiness - Certified	13,605.68
4801111 · School Readiness - Non-Certifie	2,008.43
4801600 · Supplies	328.94
Total 4801 · School Readiness	15,943.05
4802 · Competitive School Readiness	
4802325 · Compet. S.R. Parent Activities	0.00
4802600 · Supplies	0.00
Total 4802 · Competitive School Readiness	0.00
4901 · IDEA 611 and 619	
4901104 · Instructional - Certified 611	420.25
4901105 · Instructional - Certified 619	100.00
4901111 · Instructional Non-Cert 619	1,026.80
4901323 · Pupil Services-Non-Payroll 611	4,083.75
4901330 · Employee Train-Non-Direct 611	85.00
4901331 · Employee Train (Non-Direct) 619	625.00
4901511 · Technology Software-611	4,052.78
4901611 · Supplies-Tech./Instruct. 611	3,988.04
4901612 · Supplies-Tech/Instruct 619	242.85
4901734 · EMPLOYEE TRAIN. NON-DIR 619	42.55
4901 · IDEA 611 and 619 - Other	0.00
Total 4901 · IDEA 611 and 619	14,667.02
5000711 · ESSER Grant - COVID-19	19,122.52
9999 · Town Expenses	0.00
Total Expense	61,145.00
Net Ordinary Income	-2,502.00
Net Income	-2,502.00

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11/12/20
Accrual Basis

Chaplin Elementary School Grant Fund
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
6000013 · Webster Bank - 3217	<u>33,048.07</u>
Total Checking/Savings	<u>33,048.07</u>
Accounts Receivable	
6000015 · Accounts Receivable	<u>548.96</u>
Total Accounts Receivable	<u>548.96</u>
Other Current Assets	
6000018 · Due from Funding Source	<u>63.09</u>
Total Other Current Assets	<u>63.09</u>
Total Current Assets	<u>33,660.12</u>
TOTAL ASSETS	<u><u>33,660.12</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
6000020 · Accounts Payable	<u>19,685.02</u>
Total Accounts Payable	<u>19,685.02</u>
Other Current Liabilities	
6000021 · Due To General Fund	<u>10,000.00</u>
6000026 · Deferred Revenue	<u>5,590.96</u>
Total Other Current Liabilities	<u>15,590.96</u>
Total Current Liabilities	<u>35,275.98</u>
Total Liabilities	<u>35,275.98</u>
Equity	
32000 · Unrestricted Net Assets	<u>886.14</u>
Net Income	<u>-2,502.00</u>
Total Equity	<u>-1,615.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>33,660.12</u></u>

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11/12/20
Accrual Basis

Chaplin PreSchool
Profit & Loss
July through October 2020

	<u>Jul - Oct 20</u>
Ordinary Income/Expense	
Income	
5001080 · Chaplin Kids - Tuition	870.00
6100080 · PreSchool Tuition	<u>20,491.20</u>
Total Income	<u>21,361.20</u>
Gross Profit	21,361.20
Expense	
5001 · Chaplin Kids	
5001111 · Chaplin Kids - Non-Certified	<u>555.00</u>
Total 5001 · Chaplin Kids	555.00
6100 · Preschool Expenses	
6100111 · Non-Certified Staff	177.32
6100220 · FICA Taxes	47.17
6100810 · Dues and Fees	<u>135.24</u>
Total 6100 · Preschool Expenses	<u>359.73</u>
Total Expense	<u>914.73</u>
Net Ordinary Income	<u>20,446.47</u>
Net Income	<u><u>20,446.47</u></u>

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11/12/20
Accrual Basis

Chaplin PreSchool
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Webster Bank - 3224	18,192.45
Total Checking/Savings	18,192.45
Accounts Receivable	
600015 · Accounts Receivable - PreK	32,993.74
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
Total 610015 · Accounts Receivable - PreSchool	0.00
Total Accounts Receivable	32,993.74
Other Current Assets	
12000 · Undeposited Funds	1,113.60
Total Other Current Assets	1,113.60
Total Current Assets	52,299.79
TOTAL ASSETS	<u>52,299.79</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
6100021 · Due to Other Funds	779.49
Total Other Current Liabilities	779.49
Total Current Liabilities	779.49
Total Liabilities	779.49
Equity	
32000 · Unrestricted Net Assets- Presch	19,812.73
6100050 · Fund Balance - After School	11,261.10
Net Income	20,446.47
Total Equity	51,520.30
TOTAL LIABILITIES & EQUITY	<u>52,299.79</u>

Personnel - Certified and Non Certified**Personnel Records**

Personnel records shall be maintained securely and confidentially in the central office for all current employees and shall include information customarily kept in personnel files. Files also shall be maintained for past employees, including years of employment, salaries, and such other basic and essential information as the Superintendent of Schools shall require.

There shall be only one personnel file for each employee, and Principals shall not maintain employee files separate from the official employee file in the Central Office.

Requests for access to personnel files, except from an employee to see his or her own file, shall be referred to the Superintendent who shall determine whether disclosure of such records would legally constitute invasion of employee privacy. If the Superintendent believes disclosure is not an invasion of privacy, requested information shall be disclosed, but professional courtesy suggests the employee should be notified of such disclosure.

If the Superintendent determines disclosure would invade employee privacy, the employee/s and collective bargaining representatives if any, shall be notified in writing of the request. If the Superintendent does not receive a written objection, from the employee or bargaining representative, within seven business days from receipt of their notification, or if there is no evidence of receipt not later than nine business days from the date the notice was mailed, sent, posted, or otherwise given, requested records shall be disclosed. However, if an objection is received in a timely manner on the form prescribed, the Superintendent shall not disclose requested information unless directed to do so by the Freedom of Information Commission. Notwithstanding an objection filed by an employee's bargaining representative, the employee may subsequently approve disclosure of records by filing a written notice with the Superintendent.

Employee or bargaining representative objections to disclosure of records shall be made in writing on a form developed by the Superintendent including a signed statement by the employee or bargaining representative, under penalties of false statement, that to the best of respondent's knowledge, information, and belief, there is good grounds to support the objection and that the objection is not interposed for delay.

The records may be disclosed when the Superintendent does not believe such disclosure would legally constitute an invasion of privacy. The records, in such a situation, shall first be disclosed to the requestor, followed within a reasonable time after disclosure, with the sending of a written or electronic copy or brief description of such request to the employee and any applicable collective bargaining representative. Disclosure shall only be considered an invasion of privacy where (1) such records do not pertain to a legitimate matter of public interest and (2) disclosure of such records would be highly offensive to a reasonable person.

Records maintained or kept on file by the State Department of Education or the Board which are records of a teacher's personal misconduct shall be deemed to be public records, and subject to disclosure under the Freedom of Information Act. Disclosure of such records of a teacher's personal misconduct shall not require the consent of the teacher.

Notwithstanding earlier provisions of this policy, personnel evaluations of certified employees, except the Superintendent, are not public records subject to disclosure - unless the employee consents in writing to the release of such records.

Each employee's own file shall be available for his or her inspection at reasonable times, and, upon request, employees will be provided a copy of information contained in his or her file.

In accordance with federal law, (ESSA), the District shall notify parents at the beginning of each school year of their right to request information regarding the professional qualifications and degrees of teachers and the qualifications of paraprofessionals for any teacher or paraprofessional who is employed by a school receiving Title I funds and who provides instruction to their child at that school. The District will provide such information on request in a timely manner. The District shall also provide notification to the parent/guardian of a child who has been assigned or has been taught for four or more consecutive weeks by a teacher not meeting applicable state certification at the grade level and subject area in which the teacher has been assigned.

Files containing medical information regarding an employee will be kept separate from other personnel files.

Legal Reference: Connecticut General Statutes

1-213 Agency administration. Disclosure of personnel, birth and tax records.

1-214 Objection to disclosure of personnel or medical files (as amended by PA 18-93)

1-215 Record of arrest as public record.

1-206 Denial of access to public records or meetings.

10-151a Access of teacher to supervisory records and reports in personnel file.

10-151c Records of teacher performance and evaluation not public records. (as amended by PA 02-138 and PA 13-122)

Perkins v. Freedom of Information Commission, 228 Conn. 158 (1993)

The Americans with Disabilities Act

Section 1112(c)(6) The Every Student Succeeds Act (ESSA)

Section 1112(e)(1)(B) The Every Student Succeeds Act (ESSA)

Tentative Approval: 11/18/2020

Final Approval:

Business and Non-Instructional Operations**Capital Improvement Funds****Overview**

The Capital Improvements Plan (CIP) is a five-year plan identifying the town's capital outlay and improvement needs. As a long-range plan, the CIP reflects the town's policy regarding future physical and economic development. By providing a planned schedule of public improvements, the CIP outlines present and future public needs and priorities and achieves the following objectives:

- Reduces the need for "crash programs" to finance the construction of facilities.
- Focuses attention on community goals, needs and capabilities.
- Achieves optimum use of taxpayer dollars.
- Guides future growth and development.
- Ensures that projects are well thought out in advance of construction.
- Provides for the orderly replacement of capital assets.
- Encourages a more efficient governmental administration as well as maintains a sound and stable financial program.

Capital project planning is an ongoing process. Changing needs and priorities, emergencies, cost changes, mandates and changes in technology all require the CIP to be updated annually. The public facilities managed by the Board of Education are broad in scope, and some part of them will always be in need of repair, replacement or updating. A changing population may require changes or additions to facilities. These reasons require that the CIP be updated to maintain the financial solidity of the Board of Education and the Town.

By looking forward across multiple years in this capital improvement plan, officials will be able to carefully schedule projects to maximize the use of outside resources and minimize any impact on the operating budget. At the same time, Administrations will be able to plan in advance for upgrades of equipment and infrastructure so as to reduce emergency repairs and purchases, which inevitably drive up costs, and will also be able to plan for multi-year projects while being kept on task by being included in the CIP.

Policy

Administration will maintain an ongoing five-year plan for capital improvements (defined as any expenditure exceeding \$5,000 for equipment, buildings, infrastructure, land acquisition, plan or project with an estimated useful life greater than one year). This plan shall be presented for approval by the Board of Education annually, prior to its submission to the Town.

Tentative Approval: 11/18/2020**Final Approval:**

Business and Non Instructional Operations

Grants and Other Revenue

The Board encourages the Superintendent to secure federal, state and private grants, or other alternative funding sources for use in curriculum development, staff development, instructional or activity programs and other areas as directed by the Board.

The Superintendent shall make application for all state and federal aid to which the school system is entitled. The Superintendent shall ensure that procedures governing the procurement, use, management, and disposal of goods, materials, and equipment purchased with all grants, or alternative funds, will follow applicable state and federal regulations and existing policies and controls.

The Superintendent and/or his/her designee is authorized to sign all required forms for state and federal programs.

Legal Reference: Connecticut General Statutes

10-76d Duties and powers of boards of education to provide special education programs and services. State agency placement; appointments of costs. (as amended by P.A. 99-279 An Act Concerning Programs and Modifications Necessary to Implement the Budget Relative to the Department of Social Services)

10-220 Duties of boards of education

IDEA 42 U.S.C. 1400 et sec (IDEA)

Tentative Approval: 11/18/2020

Final Approval:

Business and Non-Instructional Operations

Relations with Vendors

Related Party Transactions

It is the policy of the Board of Education to obtain the "best purchase" price for goods and services purchased for Board of Education activities.

Related party transactions will be accomplished on an arm's length basis, with all conflict of interest issues examined prior to entering into the transaction. Evidence of a conflict of interest will be reason not to enter into the transaction or to cancel further service should this be discovered subsequent to its execution.

Such transactions will be disclosed in all grant and contract proposals as appropriate.

(cf. 3313 - Relations with Vendors)

(cf. 3320 – Purchasing Procedures)

(cf. 3323 - Soliciting Prices/Bidding Requirements)

Tentative Approval: 10/14/2020

Final Approval: 11/18/2020

Business and Non-Instructional Operations

Payroll Procedures and Authorized Signatures

The Superintendent of Schools or designee shall supervise the preparation of all payrolls. He/she shall certify payments for periods of approved absence in accordance with adopted policies of the Board of Education. The payroll clerk shall be authorized to take all payroll withholdings, expenses, taxes, filings and related deductions from each individual's pay as required by local, state, or federal regulations and any other deductions authorized by the individual and approved by the Board of Education.

Hourly employee signed time sheets must be submitted to the Principal for approval prior to payment. In no instances will an employee receive a paycheck if he/she has not submitted a properly signed detailed time sheet for the prior pay period.

All employees who have access to any payroll information will be required to sign a payroll confidentiality form.

Each payroll and other orders for the payment of expenses by the town treasurer on behalf of the Board of Education shall be signed by the Superintendent or the Superintendent's designee.

Legal Reference: Connecticut General Statutes

[10-248](#) Payment of school expenses.

Tentative Approval: 10/14/2020

Final Approval: 11/18/2020

Business and Non-Instructional Operations

Payroll Procedures and Authorized Signatures

Employee Expenses and Advances

Board of Education policy is to promptly reimburse employees for valid business expenses incurred in connection with or on behalf of the Board of Education. The Principal will establish employee expense reimbursement and reporting guidelines which will be approved by the Board of Education.

Receipts must accompany expense reporting as required by the approved guidelines. Willful falsification of employee expense information for the purposes of defrauding the Board of Education will be subject to termination and possible prosecution.

Tentative Approval: 10/14/2020

Final Approval: 11/18/2020

Business and Non-Instructional Operations**Travel and Entertainment Expenses**

All travel conducted by Board of Education employees with respect to Board of Education business must be approved by the Principal. Employees need to make the travel request in writing at least seven (7) days prior to the scheduled trip. The Principal can grant exceptions to this notice requirement.

While traveling on official business, the employee is expected to exercise the same sound judgment in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. When Grant funds are supporting travel in whole or in part, the Board of Education will adhere to the appropriate travel regulations of the federal government or such other regulations required by the funding agency. (See OMB Circular A-122, Attachment B, 50, "Travel Costs").

All entertainment costs with respect to Board of Education business must have the approval of the Principal. Entertainment costs are not allowable charges to Federal funds (See OMB Circular A122, Attachment B, 12, "Entertainment costs").

Tentative Approval: 10/14/2020

Final Approval: 11/18/2020

Business and Non Instructional Operations

Office Services/Records and Reports

Record Retention

The Board of Education follows, at minimum, the State of Connecticut standards for record retention. The Board may choose to hold records longer than this minimum.

Tentative Approval: 10/14/2020

Final Approval: 11/18/2020