

Suzanne Krodel

Subject: RE: Fwd: Fwd: CES Financials from 4/8/20 BOE meeting..

----- Forwarded Message -----

Subject: CES Financials from 4/8/20 BOE meeting..

Date: Thu, 9 Apr 2020 16:15:36 +0000

From: Solin, David <dsolin@parishill.org>

To: richard.weingart@snet.net <richard.weingart@snet.net>

Hi Dick,

Per the BOE procedures manual, attached please find copies of the CES financial data as presented at the April 8, 2020 Board of Ed meeting. Note that only the P&L for the General Fund was presented as the state directed a more limited meeting focusing primarily on COVID.

Notes:

General Fund - Given the changes due to COVID, expectations are now for a surplus of roughly \$10k-\$25k versus a previous expectation of on budget for FY 19-20. In addition to the previously discussed variances, direct savings in diesel fuel for the buses and smaller savings across numerous other categories (supplies, electricity, etc. and which may increase) due to the school closing are expected to lead to the surplus.

Cafeteria Fund - Current expectations are for a small overrun (roughly \$5.0-7.5k) versus a previous forecast surplus. During COVID we are producing approximately 20% of the meals versus when school was in session and will be refunded from the state (lower revenues). However, staff will continue to be paid 100% of their salaries, thus leading to the expected overrun. I have spoken with Jessica and she will make every effort to work through her inventory in an effort to mitigate these expenses as much as possible.

If you have any questions, feel free to contact me.

David

**Chaplin Elementary School
Profit & Loss Budget vs. Actual
July 2019 through March 2020**

Ordinary Income/Expense	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Expense				
1000 - Regular Instruction				
1000104 - Certified Staff - Regular	624,920.48	1,073,000.00	-448,079.52	58.24%
1000109 - Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 - Substitutes - Regular	12,432.00	20,000.00	-7,568.00	62.16%
1000111 - Non-Certified - Regular	33,906.94	56,138.00	-22,231.06	60.4%
1000210 - Group Insurance	370,372.29	500,615.00	-130,242.71	73.98%
1000220 - FICA Taxes - Regular	14,615.48	20,597.00	-5,981.52	70.96%
1000230 - Retirement	30,000.00	30,000.00	0.00	100.0%
1000250 - Unemployment Compensation	141.00	2,000.00	-1,859.00	7.05%
1000260 - Worker's Compensation	18,849.00	20,000.00	-1,151.00	94.25%
1000312 - Contracted Enrichment - Regular	1,072.50	2,000.00	-927.50	53.63%
1000315 - Standardized Testing - Regular	1,782.50	2,250.00	-467.50	79.22%
1000322 - In-Service - Regular	630.00	1,500.00	-870.00	42.0%
1000430 - Equipment Maintenance -Regular	783.64	4,000.00	-3,216.36	19.59%
1000441 - Equipment Rentals - Regular	10,494.98	13,750.00	-3,255.02	76.33%
1000510 - Pupil Transportation - Regular	171.50	1,500.00	-1,328.50	11.43%
1000580 - Travel - Regular	379.11	300.00	79.11	126.37%
1000602 - Professional Supplies - Regular	82.71	300.00	-217.29	27.57%
1000611 - Instructional Supplies -Regular	10,724.06	11,000.00	-275.94	97.49%
1000641 - Textbooks/Workbooks - Regular	4,296.70	15,000.00	-10,703.30	28.65%
1000642 - Class.Libraries/Period. - Reg	1,241.34	1,000.00	241.34	124.13%
1000731 - Instructional Equipment - Reg	0.00	3,000.00	-3,000.00	0.0%
1000733 - Non-Instructional Equipment	1,389.45	0.00	1,389.45	100.0%
1000810 - Dues & Fees - Regular Ed	2,190.99	900.00	1,290.99	243.44%
Total 1000 - Regular Instruction	1,140,476.67	1,779,150.00	-638,673.33	64.1%
1210 - Special Ed Handicapped				
1210104 - Certified Staff - Spec. Ed Han	182,098.67	250,000.00	-67,901.33	72.84%
1210110 - Substitutes - Spec. Ed. Handi	3,952.00	5,000.00	-1,048.00	79.04%
1210111 - Non-Certified - Spec. Ed. Handi	78,189.00	163,643.00	-85,454.00	47.78%
1210220 - FICA Taxes - Spec. Ed. Handi	8,164.24	15,413.00	-7,248.76	52.97%
1210309 - Central Office - Spec. Ed. Hand	57,600.75	76,801.00	-19,200.25	75.0%
1210315 - Standardized Test - Spec. Ed Ha	198.45	600.00	-401.55	33.08%
1210322 - In-Service - Spec. Ed. Handicap	0.00	300.00	-300.00	0.0%
1210510 - Student Transportation	6,660.00	0.00	6,660.00	100.0%
1210580 - Travel - Spec. Ed Handicap	117.57	0.00	117.57	100.0%
1210611 - Instructional Supp - Spec. Ed H	1,801.98	500.00	1,301.98	360.4%
1210641 - Textbooks/Workbooks - Spec Ed H	148.50	250.00	-101.50	59.4%
1210731 - Instruct Equipment - Spec. Ed H	436.50	500.00	-63.50	87.3%
1210733 - Non-Instructional Equipment	96.81	0.00	96.81	100.0%
1210810 - Dues & Fees - Spec. Ed Hand	15.96	280.00	-264.04	5.7%
Total 1210 - Special Ed Handicapped	339,480.43	513,287.00	-173,806.57	66.14%
1300 - Adult Ed				
1300310 - Adult Education	5,175.00	5,000.00	175.00	103.5%
Total 1300 - Adult Ed	5,175.00	5,000.00	175.00	103.5%
2110 - School Psychologist				
2110104 - Certified Staff	35,548.50	66,600.00	-31,051.50	53.38%
2110220 - FICA Taxes	934.72	548.00	386.72	170.57%
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	36,483.22	67,348.00	-30,864.78	54.17%
2130 - Health Office				
2130110 - Substitutes - Health Office	900.00	500.00	400.00	180.0%
2130116 - Nurse - Health Office	33,802.88	48,592.00	-14,789.12	69.57%
2130220 - FICA Taxes - Health Office	2,654.77	3,756.00	-1,101.23	70.68%

**Chaplin Elementary School
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	<u>Jul '19 - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
2130322 · In-Service - Health Office	125.00	200.00	-75.00	62.5%
2130331 · Physician - Health Office	700.00	700.00	0.00	100.0%
2130430 · Equip Maintenance - Health Offi	400.00	375.00	25.00	106.67%
2130601 · General Supplies - Health Office	986.03	1,500.00	-513.97	65.74%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130810 · Dues & Fees	110.00	150.00	-40.00	73.33%
Total 2130 · Health Office	39,678.68	55,973.00	-16,294.32	70.89%
2150 · PPT Services				
2150104 · Certified Staff - Speech Path	30,567.68	49,000.00	-18,432.32	62.38%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	417.10	887.00	-469.90	47.02%
2150330 · Consultation Services	6,150.00	0.00	6,150.00	100.0%
2150332 · Psychological Service - PPT Ser	5,470.00	2,000.00	3,470.00	273.5%
2150336 · OT/PT Services	255.00	33,000.00	-32,745.00	0.77%
2150530 · Communication	180.90	100.00	80.90	180.9%
Total 2150 · PPT Services	43,040.68	88,137.00	-45,096.32	48.83%
2220 · School Library/Computer Lab				
2220111 · Non-Certified Staff - Library	20,637.76	31,756.00	-11,118.24	64.99%
2220119 · Technology Coordinator	55,465.37	72,100.00	-16,634.63	76.93%
2220220 · FICA Taxes - Library	5,605.40	7,945.00	-2,339.60	70.55%
2220580 · Travel	130.50	0.00	130.50	100.0%
2220601 · General Supplies - Library	614.86	800.00	-185.14	76.86%
2220611 · Instructional Supp - Library	169.00	500.00	-331.00	33.8%
2220642 · Library Books - Library	159.76	2,000.00	-1,840.24	7.99%
2220733 · Non-Instruct Equip - Library	11,508.79	9,000.00	2,508.79	127.88%
2220810 · Dues & Fees - Library	43.33	200.00	-156.67	21.67%
Total 2220 · School Library/Computer Lab	94,334.77	124,301.00	-29,966.23	75.89%
2310 · Board of Education				
2310111 · Non-Certified - Board of Ed	343.21	700.00	-356.79	49.03%
2310220 · FICA Taxes - Board of Ed	26.27	54.00	-27.73	48.65%
2310601 · General Supplies - Board of Ed	0.00	175.00	-175.00	0.0%
2310810 · Dues & Fees - Board of Ed	2,877.00	2,000.00	877.00	143.85%
Total 2310 · Board of Education	3,246.48	2,929.00	317.48	110.84%
2320 · Superintendent's Office				
2320309 · Central Office - Superintendent	55,763.25	74,351.00	-18,587.75	75.0%
Total 2320 · Superintendent's Office	55,763.25	74,351.00	-18,587.75	75.0%
2330 · General Administration				
2330301 · Audit	0.00	500.00	-500.00	0.0%
2330302 · Legal Services - General Admin	37,085.92	26,000.00	11,085.92	142.64%
2330520 · Insurance - General Adminis	18,315.15	16,548.00	1,767.15	110.68%
Total 2330 · General Administration	55,401.07	43,048.00	12,353.07	128.7%
2400 · School Office				
2400102 · Administration - School Office	87,128.68	119,229.00	-32,100.32	73.08%
2400110 · Substitute - School Office	2,082.82	600.00	1,482.82	347.14%
2400111 · Non-Certified Staff - School Of	57,169.91	76,339.00	-19,169.09	74.89%
2400220 · FICA Taxes - School Office	5,602.35	7,615.00	-2,012.65	73.57%
2400322 · In-Service - School Office	99.00	0.00	99.00	100.0%
2400430 · Equip Main - School Office	604.01	2,000.00	-1,395.99	30.2%
2400441 · Equip Rentals - School Office	0.00	6,000.00	-6,000.00	0.0%
2400530 · Communication - School Office	3,140.42	1,250.00	1,890.42	251.23%
2400540 · Advertising - School Office	655.00	1,000.00	-345.00	65.5%
2400550 · Printing - School Office	195.00	600.00	-405.00	32.5%
2400580 · Travel - School Office	378.74	500.00	-121.26	75.75%
2400601 · General Supp - School Office	1,250.24	1,500.00	-249.76	83.35%
2400810 · Dues & Fees - School Office	200.00	650.00	-450.00	30.77%
Total 2400 · School Office	158,506.17	217,283.00	-58,776.83	72.95%

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	<u>Jul '19 - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
2510 · Business Office				
2510304 · Payroll Service	5,350.28	6,000.00	-649.72	89.17%
2510309 · Central Office - Business Office	44,415.00	59,220.00	-14,805.00	75.0%
Total 2510 · Business Office	<u>49,765.28</u>	<u>65,220.00</u>	<u>-15,454.72</u>	<u>76.3%</u>
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	257.04	1,097.00	-839.96	23.43%
2600111 · Non-Certified Staff - Bldg & Gr	53,767.83	74,776.00	-21,008.17	71.91%
2600220 · FICA Taxes - Bldg & Grounds	3,860.35	5,804.00	-1,943.65	66.51%
2600410 · Electricity - Bldg & Grounds	45,834.00	70,008.00	-24,174.00	65.47%
2600430 · Equip Maint - Bldg & Grounds	10,730.67	11,000.00	-269.33	97.55%
2600434 · Maintenance - Bldg & Grounds	39,707.78	30,000.00	9,707.78	132.36%
2600580 · Travel - Bldg & Grounds	175.57	300.00	-124.43	58.52%
2600615 · Maint/Repair Sup - Bldg & Groun	2,320.00	9,000.00	-6,680.00	25.78%
2600624 · Heating Oil/Propane - Bldg & Gr	30,827.32	32,000.00	-1,172.68	96.34%
Total 2600 · Buildings & Grounds	<u>187,480.56</u>	<u>233,985.00</u>	<u>-46,504.44</u>	<u>80.13%</u>
2700 · Pupil Transportation				
2700510 · Pupil Transportation PreK - 6	108,570.00	110,000.00	-1,430.00	98.7%
2700511 · Pupil Transportation 7 - 12	107,970.00	110,000.00	-2,030.00	98.16%
2700625 · Diesel Fuel - Pupil Trans PreK	3,535.12	13,000.00	-9,464.88	27.19%
2700626 · Diesel Fuel Pupil Tran 7 - 12	3,535.12	13,000.00	-9,464.88	27.19%
Total 2700 · Pupil Transportation	<u>223,610.24</u>	<u>246,000.00</u>	<u>-22,389.76</u>	<u>90.9%</u>
2830 · Professional Development				
2830306 · Professional Devel	806.00	1,000.00	-194.00	80.6%
Total 2830 · Professional Development	<u>806.00</u>	<u>1,000.00</u>	<u>-194.00</u>	<u>80.6%</u>
3210 · Activities				
3210119 · Other Non-Certified -Activities	0.00	2,000.00	-2,000.00	0.0%
3210220 · FICA Taxes - Activities	0.00	536.00	-536.00	0.0%
Total 3210 · Activities	<u>0.00</u>	<u>2,536.00</u>	<u>-2,536.00</u>	<u>0.0%</u>
6100 · OUT-OF DISTRICT TUTION/TRANSP				
6100515 · Transportation -SPED	6,529.00	14,465.00	-7,936.00	45.14%
6100561 · TUITION/PRIVATE SPED	71,436.00	116,860.00	-45,424.00	61.13%
6100562 · Tuition/ Public SPED	11,700.00	11,700.00	0.00	100.0%
6100563 · Magnet School Tuition	74,970.00	74,970.00	0.00	100.0%
6100564 · Magnet School Tuition-SpEd	6,450.00	6,450.00	0.00	100.0%
Total 6100 · OUT-OF DISTRICT TUTION/TRANSP	<u>171,085.00</u>	<u>224,445.00</u>	<u>-53,360.00</u>	<u>76.23%</u>
Total Expense	<u>2,604,333.50</u>	<u>3,743,993.00</u>	<u>-1,139,659.50</u>	<u>69.56%</u>
Net Ordinary Income	<u>-2,604,333.50</u>	<u>-3,743,993.00</u>	<u>1,139,659.50</u>	<u>69.56%</u>
Net Income	<u><u>-2,604,333.50</u></u>	<u><u>-3,743,993.00</u></u>	<u><u>1,139,659.50</u></u>	<u><u>69.56%</u></u>