

CHAPLIN BOARD OF EDUCATION
CHAPLIN, CONNECTICUT
MEETING NOTICE
May 13, 2020 6:30 P.M.

NOTE: DUE TO COVID-19, THIS MEETING WILL BE CONDUCTED REMOTELY

To join, click this link:

<https://meetingsamer10.webex.com/meetingsamer10/j.php?MTID=m3e29c163a89e583aca77f38cf219a053>

or go to <https://www.webex.com>, click JOIN, and enter the following meeting information:

Meeting number: 628 750 077

Password: ChaplinCTSchool (24275462 from phones)

To join by phone, dial 1-408-418-9388 and enter the meeting number (628 750 077) as the access code.

1. Call to Order
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

3. Approval of Minutes and Financial Statement
 - A. Approval of Minutes – March 11, 2020; April 8, 2020
 - B. Approval of Financial Statement – March 2020; April 2020
 - a. General Fund
 - b. Cafeteria
 - c. Grant
 - d. Pre-K
4. Administrative Reports
 - A. Monthly Report
 - B. Principal's Report
 - C. Superintendent's Report
5. Old Business/New Business
 - A. Letter of Retirement—Rebecca Baker
 - B. Updated Budget Forecast—FY 19-20
 - C. Revision of 20-21 School Calendar Due to Decision by CT Secretary of State
 - D. Discussion of 20-21 School Re-Entry Plan in Fall 2020; Discussion of Parent Survey—Kevin Chavez
 - E. Tentative Approval of Board Policies
 - a. 3313 – Relations with Vendors
 - b. 3320 – Purchasing Procedures
 - c. 3320.1 – Receiving

- d. 3323 – Soliciting Prices/Bidding Requirements
- e. 3324 – Ordering Goods and Services – Purchase Orders and Contracts
- f. 3326 – Paying for Goods and Services
- g. 3326.2 – Cash Disbursement
- F. Final Approval of Board Policies
 - a. 3001 – General Statement of Accounting Policies and Procedures
 - b. 3110 – Budget Planning
 - c. 3150 – Budget Adoption
 - d. 3201 – Accounts Receivable Collection
 - e. 3432 – Budget & Expense Report/Annual Financial Statement
 - f. 3435 – Accounts
 - g. 3451 – Cash Management
 - h. 3452 – Petty Cash
- 6. Committee Reports
 - A. Policy Committee
 - B. Negotiations Committee
 - C. Central Office Committee
- 7. Agenda Items for Next Meeting
- 8. Second Audience for Citizens
- 9. Executive Session-- Discussion of 19-20 EastConn Bus Contract Per Governor's Executive Order 7R
- 10. Adjournment

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

March 11, 2020 6:30 P.M.

Chaplin Elementary School Library/Media Center

1. **Call to Order** - Chairman Jaclyn Chancey called the meeting to order at 6:34 pm. Members present were William Hooper, Eugene Boomer, and Victor Boomer.
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. Individual speaker—2 minutes; Public participation—15 minutes*- Richard Weingart mention the Capital Improvement Plan Committee meeting scheduled for March 12, 2020.
3. **Approval of Minutes and Financial Statement**
 - A. **Approval of Minutes – February 12, 2020** - Eugene Boomer moved to approve the February 12, 2020 minutes. William Hooper seconded and the motion passed with the following vote:
Yes: Eugene Boomer, William Hooper, Jaclyn Chancey and Victor Boomer
 - B. **Approval of Financial Statement – February 2020**
 - a. **General Fund** - Victor Boomer moved to approve the February 2020 General Fund Financial Statement. Eugene Boomer seconded and the motion passed with the following vote:
Yes: Eugene Boomer, William Hooper, Jaclyn Chancey, and Victor Boomer
 - b. **Pre- K** - William Hooper moved to approve the February 2020 Pre-K Financial Statement. Eugene Boomer seconded and the motion passed with the following vote:
Yes: Eugene Boomer, William Hooper, Jaclyn Chancey and Victor Boomer
 - c. **Cafeteria Report** - Eugene Boomer moved to approve the Cafeteria Report for February 2020. William Hooper seconded and the motion passed with the following vote:
Yes: Eugene Boomer, William Hooper, Jaclyn Chancey, and Victor Boomer
 - d. **Grants** - Eugene Boomer moved to approve the February 2020 Grants Financial Report. William Hooper seconded and the motion passed with the following vote:
Yes: Eugene Boomer, William Hooper, Jaclyn Chancey, and Victor Boomer
4. **Administrative Reports**
 - A. **Monthly Report** - Nothing new to report.
 - B. **Principal’s Report** - Principal Kevin Chavez reviewed his report with the board that included; Monthly Data Report, Curriculum, Professional Development, PBIS and Read Across America.
 - C. **Superintendent’s Report** - Superintendent Ken Henrici reviewed his report with the board that include; COVID-19 Virus Plan, FY 20-21 Budget, Proposed Long-term CIP Projects, and URSA Meeting with Commissioner on 3/12/20.
5. **Old Business/New Business**
 - A. **Update Budget Forecast - FY 19-20** - David Solin reviewed the FY 19-20 Budget Forecast with the board and informed the board that they are on target.
 - B. **2020-2025 Capital Improvement Projects** - Unchanged since the previous discussion.
 - C. **Presentation of Proposed Final FY 20-21** - Proposed a 2.5% increase, from contractually obligated salary increases of 2.7%, increase in health insurances, Special Education and Magnet Tuition. The

increase is also lower than many similar districts. Richard Weingart informed the board of his appreciation of everyone's work to budget carefully, clarifying Board of Finance portion on budget overruns and shared information from the State of Connecticut regarding 2.5% budget cap for 2020-2021. Town of Chaplin overall spends 1.3 million just on Special Education. William Hooper moved to approve the proposed budget. Eugene Boomer seconded and the motion passed with the following vote:

Yes: William Hooper, Eugene Boomer, Jaclyn Chancy, and Victor Boomer

- D. Tentative Approval of Board Policies - William Hooper moved to tentatively approve board policies 3001 General Statement of Accounting Policies and Procedures, 3110 Budget Planning, 3150 Budget Adoption, 3201 Accounts Receivable Collection, 3432 Budget & Expense Report/Annual Financial Statement, 3435 Accounts, 3451 Cash Management, and 3452 Petty Cash. Eugene Boomer seconded and the motion passed with the following vote:**

Yes: William Hooper, Eugene Boomer, Jaclyn Chancy, and Victor Boomer

- E. Final Approval of Board Policies - Eugene Boomer moved for final approval of board policies 5145.5 Exploitation/Sexual Harassment and 4145.6 Student Grievance Procedure. Victor Boomer seconded and the motion passed with the following vote:**

Yes: William Hooper, Eugene Boomer, Jaclyn Chancy, and Victor Boomer

6. Committee Reports

A. Policy Committee - Working on incorporating financial procedures manual.

B. Negotiations Committee - Nothing new to report.

C. Central Office Committee - Chairperson Jaclyn Chancey informed the board that they are working on the budget and the Superintendent's Evaluation.

- 7. Agenda Items for Next Meeting - Discussion on ongoing COVID-19 reports, legislative updates, budget updates, and RD11 Dissolution.**
- 8. Second Audience for Citizen - Richard Weingart reminded the board on the April 13, 2020 Budget Public Hearing and the May 11, 2020 Annual Town Meeting.**
- 9. Adjournment - William Hooper moved to adjourn at 8:06pm. Victor Boomer seconded and the motion passed with the following vote:**
- Yes: Eugene Boomer, William Hooper, Jaclyn Chancey, and Victor Boomer.**

Respectfully Submitted:
William Hooper
03/12/2020

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**

April 8, 2020 6:30 P.M.

Remote Meeting:

<https://meetingsamer10.webex.com/meetingsamer10/j.php?MTID=m04938f697d433b72f9a3ae3568fbcd91>

Meeting Number: 297 038 593

Meeting Password: ChaplinTest2020

1. **Call to Order** Chairman Jaclyn Chancey called the meeting to order at 6:35pm. Members present William Hooper, Dan Caron, Victor Boomer and Eugene Boomer.
2. **Audience for Citizens** - *Members of the public may address the Board regarding items on the agenda. If you wish to speak, 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. **COVID-19 Updates**
 - A. **Superintendent updates** - Superintendent Ken Henrici spoke to the board concerning April Vacation, Last Day of School, School Access, Paying Personnel, PPTs, grading and Bus Contracts during the Covid-19 shutdown.
 - B. **Principal updates** - Principal Kevin Chavez spoke to the board about distant learning and the different platforms being utilized in the distant learning.
4. **Other Business**
 - A. **Updated Budget Forecast—FY 19-20** - Business Manager David Solin reviewed the Budget Forecast for FY 19-20.
5. **Agenda Items for Next Meeting** - Nothing at this time.
6. **Second Audience for Citizen** - None
7. **Adjournment** - Eugene Boomer moved to adjourn at 7:08 pm. Victor Boomer seconded and the motion passed with the following vote:
Yes: Eugene Boomer, Victor Boomer, William Hooper, Dan Caron and Jaclyn Chancey.

Respectfully Submitted:
Rachel Linkkila
04/08/2020

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	783.84	4,000.00	-3,216.38	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	4,266.70	15,000.00	-10,733.30	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	2,180.99	900.00	1,280.99	243.44%
Total 1000 · Regular Instruction	1,140,476.87	1,779,150.00	-838,673.33	64.1%
1210 · Special Ed Handicapped				
1210104 · Certified Staff - Spec. Ed Han	182,098.87	250,000.00	-67,901.33	72.84%
1210110 · Substitutes - Spec. Ed. Handl	3,952.00	5,000.00	-1,048.00	78.04%
1210111 · Non-Certified - Spec. Ed. Handl	78,189.00	163,643.00	-85,454.00	47.78%
1210220 · FICA Taxes - Spec. Ed. Handl	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%
1210316 · Standardized Test - Spec. Ed Ha	198.45	800.00	-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	15.98	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%

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

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
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	3,758.00	-1,101.23	70.68%
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	108.67%
2130601 · General Supplies - Health Offic	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%
2150630 · 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	76.66%
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	28,000.00	11,085.92	142.64%
2330620 · Insurance - General Adminis	18,315.15	18,548.00	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	73.06%
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%

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

	<u>Jul '19 - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	158,508.17	217,283.00	-58,776.83	72.95%
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	49,765.28	65,220.00	-15,454.72	76.3%
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	257.04	1,097.00	-839.96	23.43%
2600111 · Non-Certified Staff - Bldg & Gr	53,787.83	74,776.00	-21,008.17	71.91%
2600220 · FICA Taxes - Bldg & Grounds	3,880.35	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	187,480.56	233,985.00	-46,504.44	80.13%
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	223,610.24	246,000.00	-22,389.76	90.9%
2830 · Professional Development				
2830306 · Professional Devel	808.00	1,000.00	-194.00	80.8%
Total 2830 · Professional Development	808.00	1,000.00	-194.00	80.6%
3210 · Activities				
3210119 · Other Non-Certified -Activities	0.00	2,000.00	-2,000.00	0.0%
3210220 · FICA Taxes - Activities	0.00	538.00	-538.00	0.0%
Total 3210 · Activities	0.00	2,538.00	-2,538.00	0.0%
6100 · OUT-OF DISTRICT TUTION/TRANSP				
6100515 · Transportation -SPED	6,529.00	14,465.00	-7,936.00	45.14%
6100561 · TUITION/PRIVATE SPED	71,438.00	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	171,085.00	224,445.00	-53,360.00	76.23%
Total Expense	2,604,333.50	3,743,993.00	-1,139,659.50	69.56%
Net Ordinary Income	-2,604,333.50	-3,743,993.00	1,139,659.50	69.56%
Net Income	-2,604,333.50	-3,743,993.00	1,139,659.50	69.56%

Chaplin Elementary School
Balance Sheet
As of March 31, 2020

Mar 31, 20

ASSETS

Current Assets

Checking/Savings

1000011 · Savings Institute Bank & Trust -12,761,723.16

1000012 · Webster Bank - 3143 -934,473.42

Total Checking/Savings -13,696,196.58

Other Current Assets

1690016 · Due From Other Funds (Cafe) 27,638.25

Total Other Current Assets 27,638.25

Total Current Assets -13,668,558.33

TOTAL ASSETS -13,668,558.33

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

1000020 · Accounts Payable 1,936.88

Total Accounts Payable 1,936.88

Other Current Liabilities

2000030 · TRB Insurance 2,750.00

2000032 · P/W Teachers Retirement -6.73

2000041 · Health Equity 2,050.00

Total Other Current Liabilities 4,793.27

Total Current Liabilities 6,730.15

Total Liabilities 6,730.15

Equity

32000 · Unrestricted Net Assets -11,070,954.98

Net Income -2,604,333.50

Total Equity -13,675,288.48

TOTAL LIABILITIES & EQUITY -13,668,558.33

Chaplin Elementary School FOOD SERVICE

Profit & Loss

July 2019 through March 2020

Jul '19 - Mar 20

Ordinary Income/Expense	
Income	
3100070 · Revenue - State	32,604.63
3100080 · Revenue - Local	14,315.55
Total Income	46,920.18
Gross Profit	
	46,920.18
Expense	
3100110 · Cafeteria Substitute	110.10
3100117 · Cafeteria Staff	26,207.74
3100220 · FICA Taxes	1,946.34
3100580 · Mileage	43.50
3100600 · Bank charges	15.00
3100601 · General Supplies	1,305.48
3100631 · Food	14,582.65
3100632 · Milk	4,289.55
3100810 · Dues & Fees	660.00
9999 · Town Expenses	0.00
Total Expense	49,160.36
Net Ordinary Income	-2,240.18
Net Income	-2,240.18

Chaplin Elementary School FOOD SERVICE

Balance Sheet

As of March 31, 2020

Mar 31, 20

ASSETS

Current Assets

Checking/Savings

310012 · Webster Bank - 3208 13,081.69

Total Checking/Savings 13,081.69

Other Current Assets

12100 · Inventory Asset 1,564.25

Total Other Current Assets 1,564.25

Total Current Assets 14,645.94

TOTAL ASSETS 14,645.94

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

3100020 · Accounts Payable 4,049.98

Total Accounts Payable 4,049.98

Other Current Liabilities

3100021 · Due To Other Funds (024) 27,638.25

Total Other Current Liabilities 27,638.25

Total Current Liabilities 31,688.23

Total Liabilities 31,688.23

Equity

3100061 · Fund Balance-Reserved 1,564.25

32000 · Unrestricted Net Assets -16,366.36

Net Income -2,240.18

Total Equity -17,042.29

TOTAL LIABILITIES & EQUITY 14,645.94

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

	<u>Jul '19 - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4041070 · Title I State Revenue	22,500.00	34,169.19	-11,669.19	65.85%
4421070 · Title IV - Revenue	0.00	15,992.50	-15,992.50	0.0%
4511070 · Title II Part A - State Revenue	2,000.00	7,753.97	-5,753.97	25.79%
4801070 · School Readiness-State Revenue	80,000.00	119,700.00	-39,700.00	66.83%
4802070 · Competitive S.R. Revenue	2,911.00	3,881.00	-970.00	75.01%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	2,546.92	4,935.00	-2,386.08	51.65%
4900072 · IDEA - 611 Revenue	22,295.34	41,501.00	-19,205.66	53.72%
Total 4900070 · IDEA - Revenue	24,844.26	46,436.00	-21,591.74	53.5%
Total Income	132,255.26	227,932.66	-95,677.40	58.02%
Gross Profit	132,255.26	227,932.66	-95,677.40	58.02%
Expense				
4041 · Title I				
4041104 · Title I - Certified Staff	12,588.48	20,287.19	-7,698.71	62.05%
4041111 · Title I - Non-Certified Staff	2,500.00	0.00	2,500.00	100.0%
4041300 · Title I - Purchased Services	0.00	5,000.00	-5,000.00	0.0%
4041500 · Other Purchased Services	0.00	2,500.00	-2,500.00	0.0%
4041611 · Title I - Instructional Supplies	5,014.93	6,382.00	-1,367.07	78.58%
Total 4041 · Title I	20,103.41	34,169.19	-14,065.78	58.84%
4421 · Title IV				
4421104 · Certified	400.00			
4421109 · Title IV - Other Certified	0.00	1,857.00	-1,857.00	0.0%
4421111 · Non-certified	400.00	0.00	400.00	100.0%
4421330 · Professional Services	0.00	11,606.50	-11,606.50	0.0%
4421500 · Purchased Services - other	0.00	1,777.00	-1,777.00	0.0%
4421611 · Instructional Supplies	250.38	752.00	-501.62	33.3%
Total 4421 · Title IV	1,050.38	15,992.50	-14,942.12	6.57%
4511 · Title II - Part A				
4511330 · Professional Services	75.00			
4511600 · Supplies	0.00	160.00	-160.00	0.0%
4511700 · Property	1,856.17	7,593.97	-5,737.80	24.44%
Total 4511 · Title II - Part A	1,931.17	7,753.97	-5,822.80	24.91%
4801 · School Readiness				
4801102 · School Readiness - Administrato	6,592.00	6,400.00	192.00	103.0%
4801104 · School Readiness - Certified	53,804.10	85,000.00	-31,195.90	63.3%
4801110 · School Readiness - Substitutes	1,093.00	0.00	1,093.00	100.0%
4801111 · School Readiness - Non-Certifie	15,859.78	24,128.00	-8,268.22	65.73%
4801322 · School Readiness - Prof. Dev.	0.00	1,800.00	-1,800.00	0.0%
4801600 · Supplies	3,244.02	2,572.00	672.02	126.13%
4801611 · School Readiness - Instruct Sup	240.00			
Total 4801 · School Readiness	80,832.90	119,700.00	-38,867.10	67.53%
4802 · Competitive School Readiness				
4802109 · Compet SR Other Certified	255.75	0.00	255.75	100.0%
4802330 · Other Prof Tech Services	285.00	1,881.00	-1,596.00	15.15%
4802600 · Supplies	432.43	2,000.00	-1,567.57	21.62%
4802611 · Compet. S.R. Instr. Supplies	113.52			
Total 4802 · Competitive School Readiness	1,086.70	3,881.00	-2,794.30	28.0%

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

	<u>Jul '19 - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4901 · IDEA 611 and 619				
4901323 · Pupil Services-Non-Payroll 611	14,814.37	30,437.00	-15,622.63	48.67%
4901330 · Employee Train-Non-Direct 611	922.68	1,000.00	-77.32	92.27%
4901511 · Technology Software-611	3,150.00	3,150.00	0.00	100.0%
4901611 · Supplies-Tech./Instruct. 611	5,707.04	6,914.00	-1,206.96	82.54%
4901612 · Supplies-Tech/Instruct 619	2,423.92	2,515.00	-91.08	96.38%
4901734 · EMPLOYEE TRAIN. NON-DIR 619	615.00	2,420.00	-1,805.00	25.41%
Total 4901 · IDEA 611 and 619	<u>27,833.01</u>	<u>46,436.00</u>	<u>-18,602.99</u>	<u>59.51%</u>
Total Expense	<u>132,637.57</u>	<u>227,932.66</u>	<u>-95,295.09</u>	<u>58.19%</u>
Net Ordinary Income	<u>-382.31</u>	<u>0.00</u>	<u>-382.31</u>	<u>100.0%</u>
Net Income	<u>-382.31</u>	<u>0.00</u>	<u>-382.31</u>	<u>100.0%</u>

Chaplin Elementary School Grant Fund

Balance Sheet

As of March 31, 2020

Mar 31, 20

ASSETS

Current Assets

Checking/Savings

6000013 · Webster Bank - 3217 10,310.06

Total Checking/Savings 10,310.06

Other Current Assets

6000018 · Due from Funding Source 63.09

Total Other Current Assets 63.09

Total Current Assets 10,373.15

TOTAL ASSETS 10,373.15

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

6000020 · Accounts Payable -5,455.38

Total Accounts Payable -5,455.38

Other Current Liabilities

6000026 · Deferred Revenue 16,373.66

Total Other Current Liabilities 16,373.66

Total Current Liabilities 10,918.28

Total Liabilities 10,918.28

Equity

32000 · Unrestricted Net Assets -162.82

Net Income -382.31

Total Equity -545.13

TOTAL LIABILITIES & EQUITY 10,373.15

Chaplin PreSchool
Profit & Loss
July 2019 through March 2020

Jul '19 - Mar 20

Ordinary Income/Expense	
Income	
5001080 · Chaplin Kids - Tuition	6,930.00
6100080 · PreSchool Tuition	20,401.60
Total Income	<u>27,331.60</u>
Gross Profit	27,331.60
Expense	
5001 · Chaplin Kids	
5001104 · Chaplin Kids Certified	135.00
5001110 · Chaplin Kids - Substitute	228.00
5001111 · Chaplin Kids - Non-Certified	5,805.00
5001220 · Chaplin Kids - FICA Taxes	389.36
Total 5001 · Chaplin Kids	<u>6,557.36</u>
6100 · Preschool Expenses	
6100110 · Substitute	82.00
6100111 · Non-Certified Staff	1,325.00
6100220 · FICA Taxes	107.62
6100810 · Dues and Fees	15.00
Total 6100 · Preschool Expenses	<u>1,529.62</u>
69800 · Uncategorized Expenses	0.00
Total Expense	<u>8,086.98</u>
Net Ordinary Income	<u>19,244.62</u>
Net Income	<u>19,244.62</u>

Chaplin PreSchool
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Webster Bank - 3224	14,488.38
Total Checking/Savings	<u>14,488.38</u>
Accounts Receivable	
600015 · Accounts Receivable - PreK	23,783.44
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
Total 610015 · Accounts Receivable - PreSchool	<u>0.00</u>
Total Accounts Receivable	23,783.44
Other Current Assets	
12000 · Undeposited Funds	1,263.30
Total Other Current Assets	<u>1,263.30</u>
Total Current Assets	<u>39,535.12</u>
TOTAL ASSETS	<u><u>39,535.12</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets- Presch	9,029.40
6100050 · Fund Balance - After School	11,261.10
Net Income	19,244.62
Total Equity	<u>39,535.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,535.12</u></u>

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
2110104 · Certified Staff	39,448.50	66,800.00	-27,151.50	59.23%
2110220 · FICA Taxes	1,186.56	548.00	638.56	216.53%
2110322 · In-Service	0.00	100.00	-100.00	0.0%
2110811 · Instruct Supp - Social Worker	0.00	100.00	-100.00	0.0%
Total 2110 · School Psychologist	40,635.06	67,348.00	-26,712.94	60.34%
2130 · Health Office				
2130110 · Substitutes - Health Office	900.00	500.00	400.00	180.0%
2130116 · Nurse - Health Office	40,140.92	48,592.00	-8,451.08	82.61%
2130220 · FICA Taxes - Health Office	3,139.63	3,756.00	-616.37	83.59%
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%
2130801 · General Supplies - Health Offic	1,232.90	1,500.00	-267.10	82.19%
2130802 · 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	46,748.45	55,973.00	-9,224.55	83.52%
2150 · PPT Services				
2150104 · Certified Staff - Speech Path	36,214.37	49,000.00	-12,785.63	73.91%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	494.74	887.00	-392.26	55.78%
2150330 · Consultation Services	6,150.00	0.00	6,150.00	100.0%
2150332 · Psychological Service - PPT Ser	5,731.55	2,000.00	3,731.55	286.58%
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	49,026.56	88,137.00	-39,110.44	55.83%
2220 · School Library/Computer Lab				
2220111 · Non-Certified Staff - Library	24,566.98	31,756.00	-7,189.02	77.36%
2220119 · Technology Coordinator	64,223.06	72,100.00	-7,876.94	89.08%
2220220 · FICA Taxes - Library	6,528.99	7,945.00	-1,416.01	82.18%
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	4,629.55	500.00	4,129.55	925.91%
2220642 · Library Books - Library	159.76	2,000.00	-1,840.24	7.99%
2220733 · Non-Instruct Equip - Library	11,733.79	9,000.00	2,733.79	130.38%
2220810 · Dues & Fees - Library	43.33	200.00	-156.67	21.67%
Total 2220 · School Library/Computer Lab	112,630.82	124,301.00	-11,670.18	90.61%
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	74,351.00	74,351.00	0.00	100.0%
Total 2320 · Superintendent's Office	74,351.00	74,351.00	0.00	100.0%
2330 · General Administration				
2330301 · Audit	0.00	500.00	-500.00	0.0%

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
1000 · Regular Instruction				
1000104 · Certified Staff - Regular	747,622.37	1,073,000.00	-325,377.63	69.68%
1000109 · Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 · Substitutes - Regular	12,842.00	20,000.00	-7,158.00	64.21%
1000111 · Non-Certified - Regular	38,798.60	56,138.00	-17,339.40	69.11%
1000210 · Group Insurance	402,106.98	500,815.00	-98,508.02	80.32%
1000220 · FICA Taxes - Regular	17,312.02	20,597.00	-3,284.98	84.05%
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%
1000250 · 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	15,494.98	13,750.00	1,744.98	112.69%
1000610 · Pupil Transportation - Regular	171.50	1,500.00	-1,328.50	11.43%
1000680 · 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	1,307,911.45	1,779,150.00	-471,238.55	73.51%
1210 · Special Ed Handicapped				
1210104 · Certified Staff - Spec. Ed Han	215,831.03	250,000.00	-34,168.97	86.33%
1210110 · Substitutes - Spec. Ed. Handl	3,952.00	5,000.00	-1,048.00	79.04%
1210111 · Non-Certified - Spec. Ed. Handl	93,081.79	183,843.00	-70,561.21	58.88%
1210220 · FICA Taxes - Spec. Ed. Handl	9,607.72	15,413.00	-5,805.28	62.34%
1210309 · Central Office - Spec. Ed. Hand	76,801.00	76,801.00	0.00	100.0%
1210315 · Standardized Test - Spec. Ed Ha	275.45	600.00	-324.55	45.91%
1210322 · In-Service - Spec. Ed. Handicap	0.00	300.00	-300.00	0.0%
1210510 · Student Transportation	6,900.00	0.00	6,900.00	100.0%
1210580 · Travel - Spec. Ed Handicap	117.57	0.00	117.57	100.0%
1210611 · Instructional Supp - Spec. Ed H	1,830.98	500.00	1,330.98	366.2%
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	110.70	280.00	-169.30	39.54%
Total 1210 · Special Ed Handicapped	409,190.05	513,287.00	-104,096.95	79.72%
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				

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
2330302 · Legal Services - General Admin	37,085.92	26,000.00	11,085.92	142.64%
2330520 · Insurance - General Admins	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	100,885.84	119,229.00	-18,343.16	84.62%
2400110 · Substitute - School Office	2,082.82	600.00	1,482.82	347.14%
2400111 · Non-Certified Staff - School Of	65,963.78	76,339.00	-10,375.22	86.41%
2400220 · FICA Taxes - School Office	6,446.81	7,815.00	-1,168.19	84.66%
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	3,482.27	1,250.00	2,232.27	278.58%
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	182,243.51	217,283.00	-35,039.49	83.87%
2510 · Business Office				
2510304 · Payroll Service	6,044.94	6,000.00	44.94	100.75%
2510309 · Central Office - Business Offic	59,220.00	59,220.00	0.00	100.0%
Total 2510 · Business Office	65,264.94	65,220.00	44.94	100.07%
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	257.04	1,097.00	-839.96	23.43%
2600111 · Non-Certified Staff - Bldg & Gr	62,395.83	74,776.00	-12,380.17	83.44%
2600220 · FICA Taxes - Bldg & Grounds	4,466.20	5,804.00	-1,337.80	76.95%
2600410 · Electricity - Bldg & Grounds	48,959.17	70,008.00	-21,048.83	69.93%
2600430 · Equip Maint - Bldg & Grounds	11,500.67	11,000.00	500.67	104.55%
2600434 · Maintenance - Bldg & Grounds	40,675.73	30,000.00	10,675.73	135.59%
2600580 · Travel - Bldg & Grounds	175.57	300.00	-124.43	58.52%
2600515 · Maint/Repair Sup - Bldg & Groun	2,520.00	9,000.00	-6,480.00	28.0%
2600624 · Heating Oil/Propane - Bldg & Gr	30,827.32	32,000.00	-1,172.68	96.34%
Total 2600 · Buildings & Grounds	201,777.53	233,985.00	-32,207.47	86.24%
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	5,047.44	13,000.00	-7,952.56	38.83%
2700626 · Diesel Fuel Pupil Tran 7 - 12	5,047.44	13,000.00	-7,952.56	38.83%
Total 2700 · Pupil Transportation	226,634.88	246,000.00	-19,365.12	92.13%
2830 · Professional Development				
2830306 · Professional Devel	806.00	1,000.00	-194.00	80.6%
Total 2830 · Professional Development	806.00	1,000.00	-194.00	80.6%
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	0.00	2,536.00	-2,536.00	0.0%
6100 · OUT-OF DISTRICT TUTION/TRANSP				

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
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	171,085.00	224,445.00	-53,360.00	76.23%
Total Expense	2,952,127.80	3,743,993.00	-791,865.20	78.85%
Net Ordinary Income	-2,952,127.80	-3,743,993.00	791,865.20	78.85%
Net Income	-2,952,127.80	-3,743,993.00	791,865.20	78.85%

Chaplin Elementary School
Balance Sheet
As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

1000011 · Savings Institute Bank & Trust -12,782,795.08
1000012 · Webster Bank - 3143 -1,243,153.33

Total Checking/Savings -14,025,948.41

Other Current Assets

1600016 · Due From Other Funds (Grants) 4,786.01
1610016 · Due From Other Funds (PreSchool) 71.32
1690016 · Due From Other Funds (Cafe) 19,221.05

Total Other Current Assets 24,078.38

Total Current Assets -14,001,870.03

TOTAL ASSETS -14,001,870.03

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

1000020 · Accounts Payable -277.12

Total Accounts Payable -277.12

Other Current Liabilities

2000030 · TRB Insurance 2,640.00
2000031 · P/W Annuities 4,035.00
2000032 · P/W Teachers Retirement 6,494.23
2000033 · P/W Union Dues 795.81
2000034 · P/W Union Dues (Non-Certified) 310.80
2000035 · P/W Insurance PreTax 5,114.03
2000036 · PreTax 50.00
2000041 · Health Equity 2,050.00

Total Other Current Liabilities 21,489.87

Total Current Liabilities 21,212.75

Total Liabilities 21,212.75

Equity

32000 · Unrestricted Net Assets -11,070,954.98

Net Income -2,952,127.80

Total Equity -14,023,082.78

TOTAL LIABILITIES & EQUITY -14,001,870.03

Chaplin Elementary School FOOD SERVICE

Profit & Loss

July 2019 through April 2020

Jul '19 - Apr 20

Ordinary Income/Expense	
Income	
3100070 · Revenue - State	39,766.22
3100080 · Revenue - Local	14,315.55
Total Income	<u>54,081.77</u>
Gross Profit	<u>54,081.77</u>
Expense	
3100110 · Cafeteria Substitute	110.10
3100117 · Cafeteria Staff	31,406.07
3100220 · FICA Taxes	2,330.81
3100580 · Mileage	43.50
3100600 · Bank charges	15.00
3100601 · General Supplies	1,305.48
3100631 · Food	14,582.65
3100632 · Milk	4,289.55
3100810 · Dues & Fees	660.00
9999 · Town Expenses	0.00
Total Expense	<u>54,743.16</u>
Net Ordinary Income	<u>-661.39</u>
Net Income	<u><u>-661.39</u></u>

12:23 PM
05/06/20
Accrual Basis

Chaplin Elementary School FOOD SERVICE

Balance Sheet

As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

310012 · Webster Bank - 3208 2,193.30

Total Checking/Savings 2,193.30

Other Current Assets

12100 · Inventory Asset 1,564.25

Total Other Current Assets 1,564.25

Total Current Assets 3,757.55

TOTAL ASSETS 3,757.55

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

3100021 · Due To Other Funds (024) 19,221.05

Total Other Current Liabilities 19,221.05

Total Current Liabilities 19,221.05

Total Liabilities 19,221.05

Equity

3100061 · Fund Balance-Reserved 1,564.25

32000 · Unrestricted Net Assets -16,366.36

Net Income -661.39

Total Equity -15,463.50

TOTAL LIABILITIES & EQUITY 3,757.55

Chaplin Elementary School Grant Fund
Profit & Loss Budget vs. Actual
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4041070 · Title I State Revenue	22,500.00	34,169.19	-11,669.19	65.85%
4421070 · Title IV - Revenue	2,500.00	15,992.50	-13,492.50	15.63%
4511070 · Title II Part A - State Revenue	2,000.00	7,753.97	-5,753.97	25.79%
4801070 · School Readiness-State Revenue	90,000.00	119,700.00	-29,700.00	75.19%
4802070 · Competitive S.R. Revenue	3,881.00	3,881.00	0.00	100.0%
4900070 · IDEA - Revenue				
4900071 · IDEA 619 Revenue	2,548.92	4,935.00	-2,386.08	51.65%
4900072 · IDEA - 611 Revenue	22,295.34	41,501.00	-19,205.66	53.72%
Total 4900070 · IDEA - Revenue	24,844.26	46,436.00	-21,591.74	53.5%
Total Income	145,725.26	227,932.66	-82,207.40	63.93%
Gross Profit	145,725.26	227,932.66	-82,207.40	63.93%
Expense				
4041 · Title I				
4041104 · Title I - Certified Staff	14,948.82	20,287.19	-5,338.37	73.69%
4041111 · Title I - Non-Certified Staff	2,500.00	0.00	2,500.00	100.0%
4041300 · Title I - Purchased Services	0.00	5,000.00	-5,000.00	0.0%
4041500 · Other Purchased Services	0.00	2,500.00	-2,500.00	0.0%
4041611 · Title I - Instructional Supplie	6,217.13	8,382.00	-1,64.87	97.42%
Total 4041 · Title I	23,665.95	34,169.19	-10,503.24	69.26%
4421 · Title IV				
4421104 · Certified	400.00			
4421109 · Title IV - Other Certified	0.00	1,857.00	-1,857.00	0.0%
4421111 · Non-certified	400.00	0.00	400.00	100.0%
4421330 · Professional Services	0.00	11,606.50	-11,606.50	0.0%
4421500 · Purchased Services - other	0.00	1,777.00	-1,777.00	0.0%
4421611 · Instructional Supplies	250.38	752.00	-501.62	33.3%
Total 4421 · Title IV	1,050.38	15,992.50	-14,942.12	6.57%
4511 · Title II - Part A				
4511330 · Professional Services	75.00			
4511600 · Supplies	0.00	160.00	-160.00	0.0%
4511700 · Property	2,964.36	7,593.97	-4,629.61	39.04%
Total 4511 · Title II - Part A	3,039.36	7,753.97	-4,714.61	39.2%
4801 · School Readiness				
4801102 · School Readiness - Administrato	6,592.00	6,400.00	192.00	103.0%
4801104 · School Readiness - Certified	63,793.65	85,000.00	-21,206.35	75.05%
4801110 · School Readiness - Substitutes	1,093.00	0.00	1,093.00	100.0%
4801111 · School Readiness - Non-Certifie	19,120.98	24,128.00	-5,007.02	79.25%
4801322 · School Readiness - Prof. Dev.	0.00	1,600.00	-1,600.00	0.0%
4801600 · Supplies	3,244.02	2,572.00	672.02	126.13%
4801611 · School Readiness - Instruct Sup	240.00			
Total 4801 · School Readiness	94,083.65	119,700.00	-25,616.35	78.6%
4802 · Competitive School Readiness				
4802109 · Compet SR Other Certified	255.75	0.00	255.75	100.0%
4802330 · Other Prof Tech Services	285.00	1,881.00	-1,596.00	15.15%
4802600 · Supplies	432.43	2,000.00	-1,567.57	21.62%

Chaplin Elementary School Grant Fund
Profit & Loss Budget vs. Actual
 July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
4802811 · Compet. S.R. Instr. Supplies	113.52			
Total 4802 · Competitive School Readiness	1,086.70	3,881.00	-2,794.30	28.0%
4901 · IDEA 611 and 619				
4901323 · Pupil Services-Non-Payroll 611	17,273.11	30,437.00	-13,163.89	56.75%
4901330 · Employee Train-Non-Direct 611	922.68	1,000.00	-77.32	92.27%
4901511 · Technology Software-611	3,150.00	3,150.00	0.00	100.0%
4901611 · Supplies-Tech./Instruct. 611	5,707.04	6,914.00	-1,206.96	82.54%
4901612 · Supplies-Tech/Instruct 619	2,487.72	2,515.00	-27.28	98.92%
4901734 · EMPLOYEE TRAIN. NON-DIR 619	615.00	2,420.00	-1,805.00	25.41%
Total 4901 · IDEA 611 and 619	30,155.55	48,438.00	-18,280.45	64.94%
Total Expense	153,081.59	227,932.66	-74,851.07	67.16%
Net Ordinary Income	-7,356.33	0.00	-7,356.33	100.0%
	-7,356.33	0.00	-7,356.33	100.0%

Chaplin Elementary School Grant Fund

Balance Sheet

As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

6000013 · Webster Bank - 3217 8,791.42

Total Checking/Savings 8,791.42

Other Current Assets

6000018 · Due from Funding Source 63.09

Total Other Current Assets 63.09

Total Current Assets 8,854.51

TOTAL ASSETS 8,854.51

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

6000026 · Deferred Revenue 16,373.66

Total Other Current Liabilities 16,373.66

Total Current Liabilities 16,373.66

Total Liabilities 16,373.66

Equity

32000 · Unrestricted Net Assets -162.82

Net Income -7,356.33

Total Equity -7,519.15

TOTAL LIABILITIES & EQUITY 8,854.51

Chaplin PreSchool
Profit & Loss
July 2019 through April 2020

	<u>Jul '19 - Apr 20</u>
Ordinary Income/Expense	
Income	
5001080 · Chaplin Kids - Tuition	6,930.00
6100080 · PreSchool Tuition	20,401.60
Total Income	<u>27,331.60</u>
Gross Profit	27,331.60
Expense	
5001 · Chaplin Kids	
5001104 · Chaplin Kids Certified	135.00
5001110 · Chaplin Kids - Substitute	228.00
5001111 · Chaplin Kids - Non-Certified	5,943.00
5001220 · Chaplin Kids - FICA Taxes	397.72
Total 5001 · Chaplin Kids	<u>6,703.72</u>
6100 · Preschool Expenses	
6100110 · Substitute	82.00
6100111 · Non-Certified Staff	1,603.25
6100220 · FICA Taxes	128.91
6100810 · Dues and Fees	15.00
Total 6100 · Preschool Expenses	<u>1,829.16</u>
69800 · Uncategorized Expenses	0.00
Total Expense	<u>8,532.88</u>
Net Ordinary Income	<u>18,798.72</u>
Net Income	<u><u>18,798.72</u></u>

Chaplin PreSchool
Balance Sheet
As of April 30, 2020

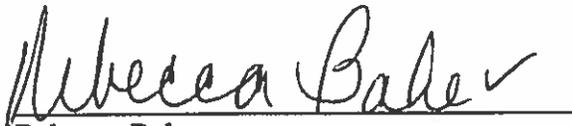
	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Webster Bank - 3224	14,042.48
Total Checking/Savings	<u>14,042.48</u>
Accounts Receivable	
600015 · Accounts Receivable - PreK	23,783.44
610015 · Accounts Receivable - PreSchool	
610016 · Allowance for Doubtful	-2,195.51
610015 · Accounts Receivable - PreSchool - Other	2,195.51
Total 610015 · Accounts Receivable - PreSchool	<u>0.00</u>
Total Accounts Receivable	<u>23,783.44</u>
Other Current Assets	
12000 · Undeposited Funds	1,263.30
Total Other Current Assets	<u>1,263.30</u>
Total Current Assets	<u>39,089.22</u>
TOTAL ASSETS	<u><u>39,089.22</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets- Presch	9,029.40
6100050 · Fund Balance - After School	11,261.10
Net Income	18,798.72
Total Equity	<u>39,089.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,089.22</u></u>

To: Chaplin Board of Education
c/o: Kenneth Henrici, Superintendent of Schools

From: Rebecca Baker

Regarding: Resignation

I am hereby resigning as a teacher at Chaplin Elementary School effective June 30, 2020. I am fully aware that this resignation is voluntary and irrevocable based on the terms and conditions of the AGREEMENT entitled "Release and Separation Agreement".


Rebecca Baker

Date: March 23, 2020

2020 - 2021 CALENDAR

August (4)				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

September (21)				
M	T	W	Th	F
	1	2	3	4
7*	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

October (20)				
M	T	W	Th	F
			1	2
5	6	7	8	9
12*	13	14	15	16
19	20	21	22	23
26	27	28*	29	30

- 24 Professional Development
- 25 Teacher's Prep
- 26 First Day of School for Students

- 3 Open House
- 7 Labor Day
- 25 Early Release/Prof. Dev.

- 12 Columbus Day
- 12 Indigenous Americans Day
- 13 Professional Development

November (18)				
M	T	W	Th	F
2	3	4	5	6
9	10	11*	12	13
16	17	18	19	20
23	24	25	26*	27
30				

December (17)				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25*
28	29	30	31	

January (19)				
M	T	W	Th	F
				1*
4	5	6	7	8
11	12	13	14	15
18*	19	20	21	22
25	26	27	28	29

- 11 Veteran's Day
- 23, 24 & 25 Early Release
- 23 & 24 Parent/Teacher Conferences
- 26 & 27 Thanksgiving Recess

- 23 Early Release
- 24 - 31 Winter Break

- 1 New Year's Day
- 18 Martin Luther King Day

February (17)				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15*	16	17	18	19
22	23	24	25	26

March (22)				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

April (16)				
M	T	W	Th	F
			1	2*
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

- 12 Professional Development
- 15 President's Day
- 16 Winter Break

- 19 Professional Development
- 25 & 26 Early Release
- 25 & 26 Parent/Teacher Conferences

- 2 Good Friday
- 12 - 16 Spring Break

- 28 Early Release/Prof. Dev.
- 31 Memorial Day

- 11 Anticipated Last Day
- 14 Teacher Work Day

May (20)				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31*				

June (9) (Total 183)				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25*
28	29	30		



EAGLES



Early Release Day
 Legal Holiday - No School
 Vacation Day
 Prof. Dev. - No School for Students

Open House: September 3, 6:00pm-7:00pm

Parent/Teacher Conf. ~ Early Release Days
 November 23 & 24 * March 25 & 26

REPORT CARDS ISSUED:

November 13 * March 16 * Last Day of School

****When it is necessary to delay the start of school day, the delay will be 2 hours in duration**

Any emergency closing days will be added to the end of the school year.

Kevin J. Chavez, Principal

kchavez@chaplinschool.org
 240 Palmer Road
 Chaplin, CT 06235
 Phone: (860) 455-9593
 Fax: (860) 455-0742

Regular School Day 8:40AM - 3:15PM
 Early Release 8:40AM - 1:15PM
 2 Hour Delay 10:40AM - 3:15PM

Approved by the Chaplin BOE:
 February 12, 2020

SY 20-21 CES Re-entry Plan

For: Superintendent Consideration

Date: May 4, 2020

Proposed Action:

After careful consideration of the CES students in relation to academics and their social/emotional well-being, I believe that beginning the 2020-21 school year in normal fashion is not in the best interest of our children. Nor do I believe it is a sound way for our teachers to begin a new school year with a different group of students. Our students are missing up to a third of the curriculum in their present grades. Without returning to complete the present school year, there is no closure for the students and teachers. This is bound to have effects on our students' academic and social/emotional growth. I propose, even though all children are progressing to the next grade, they should begin the 2020-21 school year with their present teachers.

Rationale:

The students of CES have been out of the school building since March 16, 2020. This closure was extremely fast for students, teachers, and families. The staff at CES has performed extremely well as they jumped in to prepare and post learning videos for our students in order to keep learning moving forward. Currently, the teachers are posting two reading, writing, and math lessons each week. They have done a superb job in creating "office hours" for their students to join them in Google meets for the face-to-face attention and support they need. They are offering feedback to their students to help them understand their level of understanding and make plans for where to go next in this journey.

However, learning has not been an easy task for many of our families. There are families who have multiple children who are vying for their parent's attention for school assistance. There are families who have struggled due to the fact that they do not have enough technology for each of their children to have a device that does not need to be shared. When two teachers are offering support at the same time, and/or one of the children needs to use the device for services, such as speech and language, it is difficult for each of the children to move forward that day.

Although most of our students have been able to make progress, there are those who have made little to no progress. There are some families who we have reached out to through email and phone calls who do not respond to our efforts to help them to support their children in this difficult challenge to continue offering new skills and concepts.

Children are demonstrating frustration at not being able to leave their houses and spend time with their friends. We cannot have the children come to school and simply move to the next grade with a gap that has been created by a slowed curriculum and a COVID slide across five months. They need to re-enter school feeling comfortable and know they are safe before they can return to learning. This is not going to be an easy task, so we need to make the transition go as smoothly for them as possible.

Action:

The proposed action excludes the present sixth graders as they have to move on to PHHMS. Our incoming kindergarteners and existing kindergarteners are an exception to the steps that I propose we take to best ensure our students growth on the standards for their present grade level.

Rather than beginning the year with the teacher who teaches the grade that each student is being promoted to, the entire grade/class will start the school year, in September, with their current teacher. The current teacher knows the students and their strengths as well as the areas where each student still needs more explicit instruction in order to master the standards. The teacher will be able to begin the new school year with the children as close to where they leave off under our current method to continue learning experiences for the children. The children will begin the school year in a comfortable and familiar place with a teacher they know and will have the opportunity for closure with that teacher.

For example, the current fourth graders will begin the school year as fifth graders. However, they will remain with the current fourth grade teachers. For the first six to eight weeks of the school year students will continue to learn from their current teacher completing curriculum work that is essential for them to make progress at the next grade level. These are the teachers who know the fourth grade standards best and can make sure that the focus in September is on the most essential standards and sub-standards, within each cluster.

At the end of the timeframe, we will have a moving on ceremony to celebrate our progress. The students will then move on to the teacher(s) of the grade they have already been promoted to.

Kindergartener will be an exception to these steps. Our incoming kindergarteners will go straight to the kindergarten class. They cannot spend time in the Pre-K class as we cannot allow them to take any grant slots and would not want to postpone the new and returning Pre-K students. This move necessitates the current Kindergarten class move forward. The current budget has money that maintains our staff. We have made the decision to keep our Pre-K Readiness to one classroom moving forward. There is money within the existing budget to move from a .5 FTE to a 1.0 FTE Teacher. This teacher will take the current Kindergarteners at the beginning of the school year as they become first graders.

Due to the fact that the Middle Academy will be one class of students shy at the beginning of the school year, they will be used to support the teacher who has the present kindergarteners. For example, when the math teacher does not have a class from the MA, he will support those students in their learning. Every attempt will be made to have the math teacher support math, the reading teacher support reading, and the science teacher support phonics/writing.

The present kindergarten class is a high needs group. The plan had been to split this class in order to maximize their learning experience in first grade. At the end of the six-eight week

period, this class will be divided into two groups. One group of students will remain with this teacher and the other will move to the other first grade teacher. At this point, the MA will consist of four classes, so those teachers will no longer be supporting the teacher who began with the whole group.

Outcome:

The intended outcome of this proposal is two-fold. The first goal is to partially close a gap that is being created due to the COVID-19 school closure and the summer months that typically produce a slide for many of the students. The second goal is to offer closure to all of our students who remain at CES and allow them to begin a new school year in a positive place.

The students will be given the same opportunity to learn the skills and content that they would have if a school closure had not occurred. The students will learn the prerequisite skills needed to move to the next level of skills within the given subject areas.

By doing this and doubling our efforts through the tiered intervention process, we can minimize students getting lost in the shuffle of transitioning to the next grade. We know that a gap is not going to be easily closed within a school year, so the plan will work differently for a transition the following school year to ensure our students are ready with the skills and content they need before they transition to PHMHS.

Measurement:

This plan needs to be measured to make sure that the students are ready to move forward. We can change the dates of our NWEA standardized testing. This data is used to determine where our students are at the beginning of the grade/school year. However, we can adjust this to match the completion of curriculum in the present grade level six to eight weeks into the school year. This will provide the data needed to ensure that we place those students who need tiered intervention services into the appropriate groups. We will continue with our benchmark testing which may have an altered date as well. Our final testing will take place at the end of the school year in mid to late May.

Even more important are the curriculum assessments that are administered to our students. The results of each, be it formative or summative, will give us guidance as to where we go next in each classroom and help us to determine how to best differentiate for our students.

The use of both standardized and curriculum assessments will help us to measure where our students are in relation to mastering the standards.

Surveys will also be sent out to the parents of the students; I will have candid conversations with as many families as possible to learn how the parents perceive their children's growth.

Business and Non-Instructional Operations

Relations with Vendors

General

The Board of Education wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. Constructive efforts by the administration to seek the advice and counsel of vendors about how to improve such relationships are encouraged.

Members of the Board of Education and employees shall avoid any conflict, or appearance of conflict, between personal interests and the interests of the school system in dealing with suppliers, contractors, and all organizations or individuals doing, or seeking to do, business with the school system.

No employee, officer or agent of the Board of Education shall participate in the selection, award, or administration of a contract supported by federal funds where the possibility of a conflict of interest, real or apparent, exists.

Although some suppliers offer gifts to employees at different times which are not intended to influence the school system's procurement practices, the Board of Education requests that vendors do not place on their gift lists the names of individuals employed by, or officially connected with, the school system.

Gifts

No Board member or employee shall directly or indirectly solicit any gift; or accept or receive any gift having a value of twenty-five dollars (\$25) or more, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence the Board member or employee, in the performance of his/her official duties or was intended as a reward for any official action on his/her part.

Tentative Approval: 05/13/2020

Business and Non-Instructional Operations

Purchasing Procedures

The duties of purchasing for the Board of Education shall be directed by the Superintendent of Schools through the district finance manager, who shall conduct all purchase transactions for the district in accordance with the annual budget spending plan.

The Superintendent of Schools shall develop regulations and procedures for the purchasing program of the school system, including ordering, verifying receipt of orders, distribution of materials received, and payment of bills. Every transaction involving the transfer of property shall be by purchase order or formal contract. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee.

The purchase system shall be followed as established with exception to be made only upon the approval of the Superintendent, and purchases or contracts made outside of the approved purchasing system shall not be the responsibility of the Board of Education. The Superintendent and other staff shall:

1. Buy the proper product for the purpose required.
2. Have the product available when needed.
3. Buy the proper amount of the product.
4. Pay the proper price.

The finance manager shall be familiar with and perform all purchasing activities within the limitations prescribed by law, legal opinions, and in accordance with Board of Education policies.

Specifications governing materials are a joint responsibility of the educational and business departments.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns; adjustments to payments. Investment of funds. Temporary borrowing. Reserve fund.

[10-222](#) Appropriations and budget. Financial information system.

[10-259](#) Fiscal and school year defined.

Tentative Approval: 05/13/2020

CHAPLIN BOARD OF EDUCATION

3320.1

Business and Non-Instructional Operations

Purchasing Procedures

Receiving

All materials, supplies, and equipment will be received and signed for by an authorized employee.

Tentative Approval: 05/13/2020

Business and Non-Instructional Operations**Soliciting Prices/Bidding Requirements**

The Superintendent or Principal shall solicit quotations from at least three (3) companies if the nature of the commodity or service permits effective competitive pricing and if possible, feasible, and to the advantage of the district. For purchases less than \$5,000, verbal quotes are sufficient. For purchases greater than \$5,000 and less than \$10,000, written quotes are required.

All contracts for, and purchases of supplies, materials, equipment and contractual services in the amount of \$10,000 or more shall be based, when possible, on at least three competitive bids. Alternatively, purchases may be made from a state-approved vendor, and/or following the Town of Chaplin ordinances governing purchases of this size, a Town's internally-approved vendor. Bids are not required for purchases where only one supplier exists, architectural services, legal services, services requiring specific expertise, and textbook purchases.

In an emergency situation these requirements may be waived by the Superintendent. The Superintendent shall notify the Board Chairman as soon as possible and the entire Board of Education at the next regularly scheduled meeting.

All contracts and all open market orders will be awarded to the lowest responsible qualified contractor or supplier, taking into consideration all of the factors set forth in policy #[3320](#).

When bidding procedures are used, bids shall be advertised in the area newspapers for at least one day. Suppliers shall be invited to have their names placed on mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding on the items or services being bid.

All bids must be submitted in sealed envelopes, addressed to the appropriate school and plainly marked with the name of the bids and the time of the opening. Bids shall be opened at the time specified and all bidders and other interested persons shall be invited to be present.

The school district reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the town/city. The school district reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

The school district, after going out to bid for a good or service and receiving submissions shall consult with the town's legislative body if the town provides or uses such good or service, and, if the equivalent level of such good or service is provided by the town or through a town contract for a lower cost than the lowest qualified bid received by the school district. In such situations, the district shall consider a cooperative arrangement with the town for the provision of such good or service. A "good or service" includes but is not limited to, portable classrooms, motor vehicles or materials and equipment, such as telephone systems, computers and copy machines.

(cf. 3320 – Purchasing Procedures)

Legal Reference: Connecticut General Statutes

7-148v Requirements for competitive bidding

P.A. 13-71 An Act Concerning Requirements for Competitive Bidding for the Award of Contracts or Purchase of Property by Municipalities

June 2017 Special Session PA 17-2, Section 161

Tentative Approval: 05/13/2020

Business and Non-Instructional Operations

Ordering Goods and Services — Purchase Orders and Contracts

General

All contracts between the district and outside agencies shall conform to prescribed standards as required by law. All contracts between the district and outside agencies shall be prepared under the supervision of the Superintendent or designee, and where appropriate, subject to approval of the legal adviser to the district.

The Board of Education shall follow Federal procedures & guidelines governing the awarding and administration of Federal funds.

Affirmative Action

The school district shall not enter into any contract with a person, agency, or organization if it has knowledge that such person, agency or organization discriminates on the basis of race, color, religious creed, age, marital status, national origin, sex, sexual orientation, or physical handicap or disability, either in employment practices or in the provision of benefits or services to students or employees.

Legal Reference: Connecticut General Statutes

[46a-58](#) through [46a-81](#) re discriminatory practices

Title VII, Civil Rights Act, 42 U.S.C. 2000e et seq. as amended by Title IX, Equal Employment Opportunity Act

Title IX of the Education Amendments of 1972; 42 U.S.C. 1134n

et seq. (Higher Education Act)

Tentative Approval: 05/13/2020

Business and Non-Instructional Operations

Paying for Goods and Services

The Superintendent, or his/her designee, shall be authorized to approve for payment the current obligations of the school district. All invoices, check requests, and travel vouchers must be approved for payment by the Administration.

The Superintendent shall establish procedures to establish Board of Education obligation and ensure accuracy in accounting.

A report of these expenditures shall be made at the regular meetings of the Board.

Legal Reference: Connecticut General Statutes

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

Tentative Approval: 05/13/2020

Business and Non-Instructional Operations

Paying for Goods and Services

Cash Disbursement

All cash disbursements, except those from petty cash, will be made by check. All cash disbursements must be approved by the Principal and accompanied by all required documentation.

The Superintendent shall establish procedures to ensure accuracy in accounting and disbursement.

Tentative Approval: 05/13/2020

Business & Non-Instructional Operations**General Statement on Accounting Policies and Procedures**

1. The Board of Education shall maintain its accounting records in conformity with generally accepted accounting principles.
2. Fund accounting - In order to ensure observance of limitations and restrictions placed on the use of resources available to the Board of Education, the accounts of the Board of Education are maintained in accordance with the principles of "fund accounting". Resources to be used for specific purposes are classified for accounting and reporting purposes into funds that are in accordance with activities specified. Fund balances restricted by outside sources are distinguished from unrestricted funds. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds. Unrestricted funds represent those funds over which the Board of Education retains full control in achieving any of the Board of Education purposes. The Board of Education's general funds come from the Town of Chaplin General Fund, its Capital Improvement funds come from the Town of Chaplin Capital Improvement Program, and its grant funding is paid into and spent out of the Town of Chaplin Educational Grants. Two Town of Chaplin Special Revenue funds are also connected to the Board of Education: the lunchroom pays into and is funded through the Town of Chaplin Child Nutrition Fund, and the pre-K and after school programs pay into and draw funds from the Town of Chaplin Pre-school and Afterschool Fund.
3. Government grants - Government grants are recognized as revenue by the Board of Education.
4. The policies and procedures set forth in this manual will be followed by the Board of Education in carrying out its daily operations. Variances or exceptions will be allowed only when approved by the Board of Education. If a grant funding source requires more stringent policies and procedures, the funding source's policies and procedures shall be followed.
5. Fiduciary Funds - Fiduciary Funds are used to account for assets held by the Board of Education on behalf of others, for example the Student Activities fund, which is primarily utilized to account for monies held as custodian for outside student groups. These funds are not included in regular financial statements to the Board of Education but may be subject to review or audit by the Town of Chaplin, or the Board of Education, or their agents, at any point.
6. In the case of expenses that exceed allocated funds, the Board of Education will notify the Board of Finance immediately, reporting on what the expected overage is, how it developed, why it occurred, and so forth, and will prepare to request additional allocations from the Board of Finance in a timely manner.

Final Approval: 05/13/2020

Business and Non-Instructional Operations

Budget Planning

General

The Board of Education shall prepare an annual operating budget for the school district, consistent with provisions of state statutes and Board of Finance requirements, governing preparation, timelines, and available appeal procedures of reductions to the educational budget.

Establishing Budget Priorities

Before developing and adopting a proposed budget, the Board of Education shall study school programs in relation to present and future students and community needs and establish budget priorities for the fiscal year. As a preliminary part of budget development, the Board of Education shall study the school program in relation to the present and future needs of the students and the community.

Supplemental Appropriations

State law provides procedures through which, subsequent to approval of the annual budget, additional appropriations may, if required, be requested by the Board of Education from the Board of Finance. Prior to requesting supplemental funds, the Board shall make every reasonable effort to live within the original appropriation and maintain essential educational programs.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns. (regional districts)

[10-222](#) Appropriations and budget. Financial information system.

Final Approval: 05/13/2020

Business and Non-Instructional Operations

Budget Adoption

The Board of Education will present an itemized estimate of the cost for the operation of the public schools to the fiscal authority not later than two months preceding the annual meeting at which appropriations are to be made. The estimated cost of operating the public schools for the ensuing year shall be the final budget for the schools, modified, if necessary, by any difference in the amount requested by the Board of Education and the amount appropriated by the legislative authority for the operation of the schools.

If reductions are made in the budget by the Board of Finance or at the town or district budget meeting or referendum, the Superintendent of Schools shall prepare a final budget recommendation for Board of Education review, modification if needed, and approval; such budget shall reflect changes made from the originally approved education budget to remain within the reduced figure ultimately approved by the legislative authority.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns. (regional districts)

[10-222](#) Appropriations and budget. Financial information system.

Final Approval: 05/13/2020

CHAPLIN BOARD OF EDUCATION

3201

Business and Non-Instructional Operations

Accounts Receivable Collection

The Administration bears ultimate responsibility for monitoring the timely collection of accounts receivable balances.

Final Approval: 05/13/2020

Business and Non-Instructional Operations

Budget & Expense Report/Annual Financial Statement

The Superintendent of Schools shall submit to the Board of Education (Board) a monthly report of disbursements and budget balances at the regular meeting each month. He or she shall also submit an annual report covering the preceding school year.

All financial reports required by a grant funding source will be properly prepared and filed in accordance with the applicable laws and regulations.

Each fiscal year the Board of Education shall annually make available on its Internet website the aggregate spending on salaries, employee benefits, instructional supplies, educational media supplies, instructional equipment, regular education tuition, special education tuition, purchased services and all other expenditure items, excluding debt service, for each school under the jurisdiction of the Board of Education.

Beginning with the fiscal year starting July 1, 2019 and each fiscal year thereafter, the Board shall, on a quarterly basis, post the Board's current and projected expenditures and revenues on the district's website. In addition, the Board will submit a copy of such current and projected expenditures and revenues to the Board of Selectmen.

Legal Reference: Connecticut General Statutes

[10-222](#) Appropriations and budget.

P.A. 13-247 An Act Implementing Provisions of the State Budget for the Biennium Ending June 30, 2015 Concerning General Government, Section 192.

PA 19-117, Section 290

Final Approval: 05/13/2020

Business and Non-Instructional Operations

Accounts

Fraud Prevention

The Board of Education will maintain an adequate system of internal accounting controls to provide management with reasonable assurance as to the safeguarding of assets against losses from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability of assets.

Final Approval: 05/13/2020

CHAPLIN BOARD OF EDUCATION

3451

Business and Non-Instructional Operations

Cash Management

All bank accounts are managed by the Town of Chaplin with the exception of the Student Activities Fund.

The Board of Education will properly control and account for all cash.

All cash depository accounts will have FDIC coverage.

All bank balances in excess of FDIC coverage (\$250,000) will be collaterally secured.

Final Approval: 05/13/2020

CHAPLIN BOARD OF EDUCATION

3452

Business and Non-Instructional Operations

Petty Cash

The Board of Education shall maintain a petty cash account on an imprest basis in the amount of \$100.00.

Final Approval: 05/13/2020

CHAPLIN BOARD OF EDUCATION

3452

Business and Non-Instructional Operations

Petty Cash

The Board of Education shall maintain a petty cash account on an imprest basis in the amount of \$100.00.

Final Approval: 05/13/2020