

Suzanne Krodel

To: richard.weingart@snet.net
Subject: RE: CES monthly financials for both June and July 2020....

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

Subject: CES monthly financials for both June and July 2020....

Date: Fri, 28 Aug 2020 18:00:31 +0000

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

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

Hi Dick,

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Attached are the financials reports for both June and July, and as presented at the 8/26/20 Board Of Ed meeting.½ The June data is not final with some ½cleaning½ having occurred after the reports were produced.½ A couple of other notes.. We did end FY 2020 with a significant surplus (over \$100K), even somewhat larger than previous estimates.½ In addition to the previously discussed factors for the surplus, the transportation issues were resolved with credits applied to FY 19-20. ½For FY 20-21 though quite early in the year, I am optimistic that the budget can be met.½ Despite additional costs due to COVID, it currently appears that additional funding from the state (currently in the \$25k area, with promises of more to come) will cover the majority of these additional costs.

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

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David ½½½

Chaplin Elementary School FOOD SERVICE

08/18/20

Balance Sheet

Accrual Basis

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
310012 · Webster Bank - 3208	-4,177.98
Total Checking/Savings	-4,177.98
Accounts Receivable	
3100015 · Accounts Receivable	20,595.82
Total Accounts Receivable	20,595.82
Other Current Assets	
12100 · Inventory Asset	1,564.25
Total Other Current Assets	1,564.25
Total Current Assets	17,982.09
TOTAL ASSETS	<u>17,982.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3100021 · Due To Other Funds (024)	24,348.06
3100024 · Accrued Payroll	3,012.42
3100025 · Accrued Taxes	230.45
Total Other Current Liabilities	27,590.93
Total Current Liabilities	27,590.93
Total Liabilities	27,590.93
Equity	
3100061 · Fund Balance-Reserved	1,564.25
32000 · Unrestricted Net Assets	-16,366.36
Net Income	5,193.27
Total Equity	-9,608.84
TOTAL LIABILITIES & EQUITY	<u>17,982.09</u>

Chaplin Elementary School FOOD SERVICE

Profit & Loss

July 2019 through June 2020

08/18/20

Accrual Basis

	<u>Jul '19 - Jun 20</u>
Ordinary Income/Expense	
Income	
3100070 · Revenue - State	56,318.59
3100080 · Revenue - Local	15,487.72
Total Income	<u>71,806.31</u>
Gross Profit	71,806.31
Expense	
3100110 · Cafeteria Substitute	110.10
3100117 · Cafeteria Staff	42,444.71
3100220 · FICA Taxes	3,162.05
3100580 · Mileage	43.50
3100600 · Bank charges	45.00
3100601 · General Supplies	1,305.48
3100631 · Food	14,582.65
3100632 · Milk	4,289.55
3100810 · Dues & Fees	660.00
9999 · Town Expenses	-30.00
Total Expense	<u>66,613.04</u>
Net Ordinary Income	<u>5,193.27</u>
Net Income	<u><u>5,193.27</u></u>

Chaplin Elementary School

Balance Sheet

08/18/20

As of June 30, 2020

Accrual Basis

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1000011 · Savings Institute Bank & Trust	-12,778,308.92
1000012 · Webster Bank - 3143	-1,823,224.48
Total Checking/Savings	-14,601,533.40
Other Current Assets	
1600016 · Due From Other Funds (Grants)	7,381.00
1610016 · Due From Other Funds (PreSchool)	142.63
1690016 · Due From Other Funds (Cafe)	24,348.06
Total Other Current Assets	31,871.69
Total Current Assets	-14,569,661.71
TOTAL ASSETS	-14,569,661.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1000020 · Accounts Payable	24,780.97
Total Accounts Payable	24,780.97
Other Current Liabilities	
2000024 · Accrued Payroll	103,650.58
2000025 · Accrued Payroll Taxes	2,028.20
2000030 · TRB Insurance	2,530.00
2000031 · P/W Annuities	3,100.00
2000032 · P/W Teachers Retirement	-6.73
2000034 · P/W Union Dues (Non-Certified)	666.00
Total Other Current Liabilities	111,968.05
Total Current Liabilities	136,749.02
Total Liabilities	136,749.02
Equity	
32000 · Unrestricted Net Assets	-11,070,954.98
Net Income	-3,635,455.75
Total Equity	-14,706,410.73
TOTAL LIABILITIES & EQUITY	-14,569,661.71

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

	Jul '19 - Jun 20	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Expense				
1000 · Regular Instruction				
1000104 · Certified Staff - Regular	1,053,880.14	1,073,000.00	-19,119.86	98.2%
1000109 · Other Certified - Regular	0.00	300.00	-300.00	0.0%
1000110 · Substitutes - Regular	12,842.00	20,000.00	-7,158.00	64.2%
1000111 · Non-Certified - Regular	50,398.81	56,138.00	-5,739.19	89.8%
1000210 · Group Insurance	473,377.21	500,615.00	-27,237.79	94.6%
1000220 · FICA Taxes - Regular	22,834.73	20,597.00	2,237.73	110.9%
1000230 · Retirement	30,000.00	30,000.00	0.00	100.0%
1000250 · Unemployment Compensation	5,401.67	2,000.00	3,401.67	270.1%
1000260 · Worker's Compensation	18,849.00	20,000.00	-1,151.00	94.2%
1000312 · Contracted Enrichment - Regular	2,239.10	2,000.00	239.10	112.0%
1000315 · Standardized Testing - Regular	1,782.50	2,250.00	-467.50	79.2%
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	19.6%
1000441 · Equipment Rentals - Regular	26,744.98	13,750.00	12,994.98	194.5%
1000510 · Pupil Transportation - Regular	171.50	1,500.00	-1,328.50	11.4%
1000580 · Travel - Regular	674.03	300.00	374.03	224.7%
1000602 · Professional Supplies - Regular	82.71	300.00	-217.29	27.6%
1000611 · Instructional Supplies -Regular	10,724.06	11,000.00	-275.94	97.5%
1000641 · Textbooks/Workbooks - Regular	15,866.04	15,000.00	866.04	105.8%
1000642 · Class.Libraries/Period. - Reg	1,909.66	1,000.00	909.66	191.0%
1000731 · Instructional Equipment - Reg	3,000.00	3,000.00	0.00	100.0%
1000733 · Non-Instructional Equipment	1,389.45	0.00	1,389.45	100.0%
1000810 · Dues & Fees - Regular Ed	2,274.77	900.00	1,374.77	252.8%
Total 1000 · Regular Instruction	1,735,856.00	1,779,150.00	-43,294.00	97.6%
1210 · Special Education				
1210104 · Certified Staff - Spec Ed	293,927.78	250,000.00	43,927.78	117.6%
1210110 · Substitutes - Spec Ed	3,952.00	5,000.00	-1,048.00	79.0%
1210111 · Non-Certified - Spec Ed	119,310.40	163,643.00	-44,332.60	72.9%
1210220 · FICA Taxes - Spec Ed	12,037.13	15,413.00	-3,375.87	78.1%
1210309 · Central Office - Spec Ed	76,801.00	76,801.00	0.00	100.0%
1210315 · Standardized Test - Spec Ed	526.20	600.00	-73.80	87.7%
1210322 · In-Service - Spec Ed	0.00	300.00	-300.00	0.0%
1210510 · Student Transportation	8,256.00	0.00	8,256.00	100.0%
1210580 · Travel - Spec Ed	117.57	0.00	117.57	100.0%
1210611 · Instructional Supp - Spec Ed	1,830.98	500.00	1,330.98	366.2%
1210641 · Textbooks/Workbooks - Spec Ed	148.50	250.00	-101.50	59.4%
1210731 · Instruct Equipment - Spec Ed	810.50	500.00	310.50	162.1%
1210733 · Non-Instructional Equipment	500.51	0.00	500.51	100.0%
1210810 · Dues & Fees - Spec Ed	257.55	280.00	-22.45	92.0%
Total 1210 · Special Education	518,476.12	513,287.00	5,189.12	101.0%
1220 · Spec Ed Talented				
1210533 · Postage - Sp Ed Talented	22.72			
Total 1220 · Spec Ed Talented	22.72	0.00	22.72	100.0%
1300 · Adult Ed				
1300310 · Adult Education	6,389.00	5,000.00	1,389.00	127.8%
Total 1300 · Adult Ed	6,389.00	5,000.00	1,389.00	127.8%
2110 · School Psychologist				
2110104 · Certified Staff	39,448.50	66,600.00	-27,151.50	59.2%
2110220 · FICA Taxes	1,186.56	548.00	638.56	216.5%
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	40,635.06	67,348.00	-26,712.94	60.3%
2130 · Health Office				
2130110 · Substitutes - Health Office	900.00	500.00	400.00	180.0%
2130116 · Nurse - Health Office	48,591.72	48,592.00	-0.28	100.0%
2130220 · FICA Taxes - Health Office	3,786.11	3,756.00	30.11	100.8%
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	106.7%
2130601 · General Supplies - Health Offic	1,832.05	1,500.00	332.05	122.1%
2130602 · Profess. Supp - Health Office	0.00	200.00	-200.00	0.0%
2130810 · Dues & Fees	110.00	150.00	-40.00	73.3%
Total 2130 · Health Office	56,444.88	55,973.00	471.88	100.8%

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

	Jul '19 - Jun 20	Budget	\$ Over Budg...	% of Budget
2150 · PPT Services				
2150104 · Certified Staff - Speech Path	49,471.88	49,000.00	471.88	101.0%
2150110 · PPT Subs	0.00	3,150.00	-3,150.00	0.0%
2150220 · FICA Taxes - PPT Services	599.87	887.00	-287.13	67.6%
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	286.6%
2150336 · OT/PT Services	255.00	33,000.00	-32,745.00	0.8%
2150530 · Communication	180.90	100.00	80.90	180.9%
Total 2150 · PPT Services	62,389.20	88,137.00	-25,747.80	70.8%
2220 · School Library/Computer Lab				
2220111 · Non-Certified Staff - Library	31,012.39	31,756.00	-743.61	97.7%
2220119 · Technology Coordinator	75,899.98	72,100.00	3,799.98	105.3%
2220220 · FICA Taxes - Library	7,871.02	7,945.00	-73.98	99.1%
2220580 · Travel	130.50	0.00	130.50	100.0%
2220601 · General Supplies - Library	614.86	800.00	-185.14	76.9%
2220611 · Instructional Supp - Library	4,629.55	500.00	4,129.55	925.9%
2220642 · Library Books - Library	159.76	2,000.00	-1,840.24	8.0%
2220733 · Non-Instruct Equip - Library	17,536.40	9,000.00	8,536.40	194.8%
2220810 · Dues & Fees - Library	43.33	200.00	-156.67	21.7%
Total 2220 · School Library/Computer Lab	137,897.79	124,301.00	13,596.79	110.9%
2310 · Board of Education				
2310111 · Non-Certified Staff - Board of Ed	589.56	700.00	-110.44	84.2%
2310220 · FICA Taxes - Board of Ed	45.11	54.00	-8.89	83.5%
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	143.9%
Total 2310 · Board of Education	3,511.67	2,929.00	582.67	119.9%
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%
2330302 · Legal Services - General Admin	47,799.27	26,000.00	21,799.27	183.8%
2330520 · Insurance - General Adminis	18,315.15	16,548.00	1,767.15	110.7%
Total 2330 · General Administration	66,114.42	43,048.00	23,066.42	153.6%
2400 · School Office				
2400102 · Administration - School Office	119,228.72	119,229.00	-0.28	100.0%
2400110 · Substitute - School Office	2,082.82	600.00	1,482.82	347.1%
2400111 · Non-Certified Staff - School Of	80,515.76	76,339.00	4,176.76	105.5%
2400220 · FICA Taxes - School Office	7,802.63	7,615.00	187.63	102.5%
2400322 · In-Service - School Office	99.00	0.00	99.00	100.0%
2400430 · Equip Main - School Office	638.00	2,000.00	-1,362.00	31.9%
2400441 · Equip Rentals - School Office	0.00	6,000.00	-6,000.00	0.0%
2400530 · Communication - School Office	4,243.67	1,250.00	2,993.67	339.5%
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	493.40	500.00	-6.60	98.7%
2400601 · General Supp - School Office	1,278.20	1,500.00	-221.80	85.2%
2400810 · Dues & Fees - School Office	200.00	650.00	-450.00	30.8%
Total 2400 · School Office	217,432.20	217,283.00	149.20	100.1%
2510 · Business Office				
2510304 · Payroll Service	7,011.99	6,000.00	1,011.99	116.9%
2510309 · Central Office - Business Office	59,220.00	59,220.00	0.00	100.0%
Total 2510 · Business Office	66,231.99	65,220.00	1,011.99	101.6%
2600 · Buildings & Grounds				
2600110 · Substitute - Bldg & Grounds	257.04	1,097.00	-839.96	23.4%
2600111 · Non-Certified Staff - Bldg & Gr	78,025.83	74,776.00	3,249.83	104.3%
2600220 · FICA Taxes - Bldg & Grounds	5,607.70	5,804.00	-196.30	96.6%
2600410 · Electricity - Bldg & Grounds	56,868.23	70,008.00	-13,139.77	81.2%
2600430 · Equip Maint - Bldg & Grounds	12,958.32	11,000.00	1,958.32	117.8%
2600434 · Maintenance - Bldg & Grounds	45,513.56	30,000.00	15,513.56	151.7%
2600580 · Travel - Bldg & Grounds	175.57	300.00	-124.43	58.5%
2600615 · Maint/Repair Sup - Bldg & Groun	3,095.02	9,000.00	-5,904.98	34.4%
2600624 · Heating Oil/Propane - Bldg & Gr	36,576.30	32,000.00	4,576.30	114.3%
Total 2600 · Buildings & Grounds	239,077.57	233,985.00	5,092.57	102.2%

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

	Jul '19 - Jun 20	Budget	\$ Over Budg...	% of Budget
2700 · Pupil Transportation				
2700510 · Pupil Transportation PreK - 6	101,850.00	110,000.00	-8,150.00	92.6%
2700511 · Pupil Transportation 7 - 12	101,850.00	110,000.00	-8,150.00	92.6%
2700625 · Diesel Fuel - Pupil Trans PreK	5,047.44	13,000.00	-7,952.56	38.8%
2700626 · Diesel Fuel Pupil Tran 7 - 12	5,047.44	13,000.00	-7,952.56	38.8%
Total 2700 · Pupil Transportation	213,794.88	246,000.00	-32,205.12	86.9%
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				
6100515 · Transportation -SPED	6,529.00	14,465.00	-7,936.00	45.1%
6100561 · TUITION/PRIVATE SPED	96,376.25	116,860.00	-20,483.75	82.5%
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	196,025.25	224,445.00	-28,419.75	87.3%
Total Expense	3,635,455.75	3,743,993.00	-108,537.25	97.1%
Net Ordinary Income	-3,635,455.75	-3,743,993.00	108,537.25	97.1%
Net Income	-3,635,455.75	-3,743,993.00	108,537.25	97.1%