



North Haven Public Schools
North Haven, Connecticut 06473

MEMORANDUM

TO: Patrick Stirk
FROM: Howard Wardlow
RE: Monthly Financial Report – July 2019
DATE: August 6, 2020

The 2019-20 fiscal year closed with a gross balance of \$975,864 and a net balance of \$573,667. The net balance includes encumbrances of \$904,310 which are set aside for the 19-20 invoices that expected over the next month. The Gross to Net bridge reconciliation is as follows:

Gross 2019-2020 FY Closing Balance	\$975,864
Less:	
Balance allocated to Medical/Dental, Workers Compensation and Pension Reserves	(\$119,322)
Balance deposited with town for future BOE Capital Projects	<u>(\$282,875)</u>
Net 2019-2020 FY Closing Balance	\$573,667

The primary driver of the 2019/20 budget surplus was the COVID pandemic which shut down the schools in March of 2020. Key budgeted items impacted by the shutdown were:

1. Salaries (primarily no need for substitute teachers)	\$346,145
2. Fringe Benefits (primarily tied to substitute salaries not incurred)	\$ 61,654
3. Instructional, Maintenance and Other Supplies	\$353,583

For August we will begin the annual Education Financial System state report based on these numbers and will have this report filed by the September 1st deadline. We have also started the process of filing for CARES ACT ESSER Grant from the CT Department of Education. When this grant is awarded we will have an additional \$213,713 to utilize for educational expenses in FY20/21.

A copy of the FY20/21 budget is attached, currently there are no issues to report.

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North Haven Board Of Education LIVE DB
YEAR-TO-DATE BUDGET REPORT

FOR 2020 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRA	
1 LOCAL FUNDS						
111A	ADMINISTRATORS	2,514,089	0	2,514,089	2,519,401.01	
111B	TEACHERS	20,146,088	0	20,146,088	19,897,789.11	
111N	CERTIFIED STIPENDS	500,500	20,000	520,500	434,119.35	
111P	PUPIL PERSONNEL	1,969,386	-451,984	1,517,402	1,495,783.64	
111S	SPED TEACHERS	2,321,371	0	2,321,371	2,394,642.58	
1120	SALARIES-CLERICAL	1,219,218	0	1,219,218	1,187,732.11	
112A	AIDES	1,406,589	0	1,406,589	1,481,556.30	
112B	MAINTENANCE & CUSTODIAL	1,395,816	0	1,395,816	1,446,212.18	
112D	OVERTIME	225,000	0	225,000	141,841.87	
112E	SUBST.NON-CERTIFIED	80,000	0	80,000	84,550.36	
112G	IT ADMIN	360,430	0	360,430	360,674.74	
112P	SALARIES, NURSES	0	422,784	422,784	397,940.32	
113A	SUBSTITUTES-CERTIFIED	485,000	0	485,000	410,145.71	
113B	TUTORS	92,430	0	92,430	90,655.26	
114A	OT/PT SALARIES	32,616	0	32,616	50,140.70	
201A	LIFE INSURANCE	100,000	-12,000	88,000	69,384.71	
201B	HOSPITAL INS	7,018,088	0	7,018,088	7,015,664.00	2,42
201E	UNEMPLOYMENT	50,000	0	50,000	37,155.88	
201F	DENTAL INSURANCE	230,000	0	230,000	230,000.00	
201I	WORKER'S COMPENSATION	250,000	0	250,000	223,025.00	26,97
201J	MEDICARE	461,971	0	461,971	448,708.96	
201K	SOCIAL SECURITY	396,962	0	396,962	380,029.48	
201L	PENSION	877,431	0	877,431	877,431.00	
321A	CONTRACT INST. SERVICES	335,500	199,242	534,742	435,826.76	19,72
322A	PROGRAM DEVELOPMENT	124,280	-14,000	110,280	18,865.35	
322B	STAFF DEVELOPMENT	59,295	19,550	78,845	39,867.27	16,33
323B	PROF SERVICES OT/PT	144,000	0	144,000	254,232.50	
3300	PROF/TECHNICAL SERVICES	297,697	85,383	383,080	497,037.57	2,40
330A	AUDIT	34,000	0	34,000	36,975.00	
330D	LEGAL FEES	180,000	0	180,000	123,846.45	
330E	POLICE/FIRE	84,181	0	84,181	29,951.69	24,06
410A	ELECTRIC	958,143	0	958,143	1,042,760.27	26,00
410C	GAS (NON-HEAT)	5,000	0	5,000	909.43	
420A	CLEANING SERVICES	340,000	0	340,000	297,614.90	
4300	REPAIRS AND MAINTENANCE	98,440	-62,617	35,823	7,735.14	1,61
430G	GROUND	100,000	-1,830	98,170	94,672.14	3,19
430N	MECHANICAL	25,000	0	25,000	68,809.92	25
430Z	OTHER REPAIRS	333,000	11,637	344,637	333,125.05	8,92
4400	RENTALS	26,900	24,517	51,417	6,515.00	23,70
440D	RENTAL OF BUILDINGS	101,303	0	101,303	96,292.34	7

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North Haven Board Of Education LIVE DB
YEAR-TO-DATE BUDGET REPORT

FOR 2020 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBR
4900 OTHER PURCH PROP SERV	80,338	0	80,338	53,834.85	
5100 FIELD TRIPS	58,559	0	58,559	8,010.62	30
510A REGULAR TRANSPORTATION	1,804,590	0	1,804,590	1,288,102.18	306,77
510C SPEC ED TRANSPORTATION	1,202,144	-260,325	941,819	1,126,237.41	177,99
510D ATHLETIC TRANSPORTATION	117,990	0	117,990	78,342.89	
510E LATE BUS	7,896	0	7,896	3,246.01	
510F TRANSP TECH SCHOOL	88,454	8,000	96,454	75,763.36	13,97
510G TRANS VOAG	148,685	-8,000	140,685	55,862.80	4,65
510H TRANS ECA-MAGNET	24,237	0	24,237	13,920.04	9,30
520A GEN LIABILITY INS	339,833	12,000	351,833	351,247.00	
520B ATHLETIC LIABILITY INS	15,000	0	15,000	12,500.00	
530A COMMUNICATIONS & NETWORK	209,355	0	209,355	170,476.52	14,11
530B POSTAGE	13,790	15,000	28,790	23,562.76	
550A PRINTING	16,600	0	16,600	14,061.97	
5600 TUITION	2,532,415	0	2,532,415	2,568,803.65	34,84
580A MILEAGE ALLOWANCE	24,593	0	24,593	9,957.65	
5900 OTHER PURCHASED SERVICES	364,604	4,785	369,389	341,375.00	18,41
6110 INSTRUCTIONAL SUPPLIES	456,052	-20,545	435,507	279,711.20	7,05
613A CUSTODIAL SUPPLIES	100,000	-9,806	90,194	65,851.60	11,54
613D MAINTENANCE SUPPLIES	102,800	0	102,800	95,389.13	14,19
620B HEAT, GAS	390,237	0	390,237	216,947.22	
641A TEXTBOOKS	115,692	1,000	116,692	77,441.04	1,31
642A LIB BOOKS & PERIODICALS	45,993	-1,000	44,993	20,530.46	
6910 OTHER SUPPLIES	150,148	8,790	158,938	96,515.88	101,34
691A CLOTHING ALLOWANCE	16,900	0	16,900	14,850.00	
730A INSTRUCTIONAL -NEW EQUIPMENT	19,188	15,680	34,868	24,076.50	18,47
730B INSTRUCTIONALREPLACE EQUIPMNT	60,307	6,000	66,307	56,796.85	9,75
739A NON-INSTRUCTION NEW EQUIP	11,440	4,400	15,840	4,688.89	2,87
739B NON-INSTRUCTIONAL REPL EQUIP	2,779	0	2,779	2,034.70	
739C LEASES	619,052	-30,865	588,187	580,800.77	
8100 DUES AND FEES	70,921	14,205	85,126	54,849.56	1,65
8200 BOE CIF	0	0	0	282,875.00	
8250 CLOSING ADJUSTMENTS	0	0	0	-15,949.58	
TOTAL LOCAL FUNDS	54,590,313	0	54,590,313	53,112,334.98	904,31
TOTAL EXPENSES	54,590,313	0	54,590,313	53,112,334.98	904,31
GRAND TOTAL	54,590,313	0	54,590,313	53,112,334.98	904,31

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBR	
1 LOCAL FUNDS						
111A	ADMINISTRATORS	2,415,946	0	2,415,946	284,332.88	
111B	TEACHERS	20,445,697	0	20,445,697	63,501.69	
111N	CERTIFIED STIPENDS	525,181	0	525,181	.00	
111P	PUPIL PERSONNEL	1,683,356	0	1,683,356	6,355.13	
111S	SPED TEACHERS	2,512,109	0	2,512,109	.00	
1120	SALARIES-CLERICAL	1,216,518	0	1,216,518	90,261.56	
112A	AIDES	1,521,096	0	1,521,096	1,176.86	
112B	MAINTENANCE & CUSTODIAL	1,472,954	0	1,472,954	157,379.06	
112D	OVERTIME	200,000	0	200,000	4,815.38	
112E	SUBST. NON-CERTIFIED	80,000	0	80,000	.00	
112F	SALARY RESERVE	120,610	0	120,610	.00	
112G	IT ADMIN	359,981	0	359,981	29,396.80	
112P	SALARIES, NURSES	441,906	0	441,906	.00	
113A	SUBSTITUTES-CERTIFIED	535,000	0	535,000	.00	
113B	TUTORS	90,000	0	90,000	343.79	
114A	OT/PT SALARIES	141,300	0	141,300	.00	
201A	LIFE INSURANCE	100,000	0	100,000	11,039.23	73,9
201B	HOSPITAL INS	7,717,289	0	7,717,289	131,345.35	52,2
201D	MAJOR MEDICAL	64,800	0	64,800	.00	
201E	UNEMPLOYMENT	30,000	0	30,000	12,632.00	
201F	DENTAL INSURANCE	230,000	0	230,000	2,382.40	
201I	WORKER'S COMPENSATION	220,000	0	220,000	.00	
201J	MEDICARE	489,523	0	489,523	10,288.36	
201K	SOCIAL SECURITY	410,855	0	410,855	20,679.40	
201L	PENSION	930,000	0	930,000	58,736.11	
321A	CONTRACT INST. SERVICES	352,875	-875	352,000	.00	137,9
322A	PROGRAM DEVELOPMENT	107,580	0	107,580	.00	
322B	STAFF DEVELOPMENT	62,309	-3,364	58,945	1,298.00	1,0
323B	PROF SERVICES OT/PT	55,000	0	55,000	.00	
3300	PROF/TECHNICAL SERVICES	901,377	0	901,377	787.50	663,9
330A	AUDIT	34,000	0	34,000	.00	
330D	LEGAL FEES	180,000	0	180,000	.00	
330E	POLICE/FIRE	75,632	0	75,632	.00	4
410A	ELECTRIC	1,185,000	0	1,185,000	67,323.82	969,1
410C	GAS (NON-HEAT)	3,000	0	3,000	.00	
420A	CLEANING SERVICES	320,000	0	320,000	25,265.53	277,9
4300	REPAIRS AND MAINTENANCE	40,735	0	40,735	.00	5,4
430G	GROUNDS	95,000	0	95,000	3,978.45	16,7
430N	MECHANICAL	25,000	0	25,000	.00	1
430Z	OTHER REPAIRS	328,000	0	328,000	33,024.90	49,0

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBR
4400 RENTALS	35,866	0	35,866	.00	
440D RENTAL OF BUILDINGS	100,643	0	100,643	9,752.32	49,73
4900 OTHER PURCH PROP SERV	84,011	0	84,011	.00	
5100 FIELD TRIPS	52,108	6,000	58,108	.00	
510A REGULAR TRANSPORTATION	1,876,774	0	1,876,774	.00	
510C SPEC ED TRANSPORTATION	1,123,186	0	1,123,186	.00	10,00
510D ATHLETIC TRANSPORTATION	136,675	0	136,675	.00	
510E LATE BUS	8,000	0	8,000	.00	
510F TRANSP TECH SCHOOL	100,312	0	100,312	.00	
510G TRANS VOAG	140,685	0	140,685	.00	
510H TRANS ECA-MAGNET	15,000	0	15,000	.00	
520A GEN LIABILITY INS	405,962	0	405,962	324,352.50	
520B ATHLETIC LIABILITY INS	14,000	0	14,000	.00	
530A COMMUNICATIONS & NETWORK	157,999	0	157,999	34,083.40	104,21
530B POSTAGE	26,015	0	26,015	6,500.00	8,91
550A PRINTING	24,300	0	24,300	499.96	60
5600 TUITION	2,823,772	0	2,823,772	99,281.83	1,538,13
580A MILEAGE ALLOWANCE	23,815	0	23,815	650.00	
5900 OTHER PURCHASED SERVICES	389,273	0	389,273	144,570.58	56,56
6110 INSTRUCTIONAL SUPPLIES	376,582	19,029	395,611	3,663.48	77,81
613A CUSTODIAL SUPPLIES	90,000	-32,000	58,000	.00	3,62
613D MAINTENANCE SUPPLIES	98,000	0	98,000	1,114.35	6,88
620B HEAT, GAS	340,000	0	340,000	.00	
641A TEXTBOOKS	124,435	-2,000	122,435	117.42	10,48
642A LIB BOOKS & PERIODICALS	37,468	0	37,468	.00	2,88
6910 OTHER SUPPLIES	163,996	14,535	178,531	1,815.83	43,38
691A CLOTHING ALLOWANCE	16,350	0	16,350	.00	
730A INSTRUCTIONAL -NEW EQUIPMENT	12,537	0	12,537	.00	
730B INSTRUCTIONALREPLACE EQUIPMNT	64,938	0	64,938	315.00	7,42
739A NON-INSTRUCTION NEW EQUIP	4,600	0	4,600	.00	
739C LEASES	649,740	0	649,740	11,726.83	147,74
8100 DUES AND FEES	87,574	-1,325	86,249	14,199.50	14,38
TOTAL LOCAL FUNDS	57,324,245	0	57,324,245	1,668,987.20	4,331,13
TOTAL EXPENSES	57,324,245	0	57,324,245	1,668,987.20	4,331,13
GRAND TOTAL	57,324,245	0	57,324,245	1,668,987.20	4,331,13

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