

**North Haven Public Schools
North Haven, Connecticut**

MEMORANDUM

TO: Patrick Stirk
Superintendent of Schools

FROM: Pamela F. Mangini
Director of Finance and Operations

RE: Monthly Financial Report – April 2020

DATE: May 13, 2020

Attached please find the MUNIS financial report for the month of April 2020. As reflected on the attached report, the BOE FY20 budget is currently 97.6% expended. This number includes year-to-date expenditures plus encumbrances, (funding reserved for expenses that we anticipate for the remainder of the fiscal year).

The current fiscal year budget has been exceptionally challenging all year. As you know, we took early measures with a spending freeze on all discretionary spending in an effort to mitigate unanticipated costs for special education along with under-budgeted and non-budgeted expenses. Now, in light of the unexpected shutdown, we will have some additional savings. However, the projected year-end budget balance continues to be a moving target as many variables still remain at this time. While there will be savings in the areas of substitutes, stipends for spring sports and activities, overtime, professional development and staff training, mileage reimbursement and transportation, there have also been additional costs because of extra cleaning services and supplies, legal services, computer costs and distance learning costs (hot spots), health insurance costs - additional employees coming onto the District's health insurance because of spouses that have lost jobs, lost Pre-K tuition, and other revenues. Accordingly, we continue to evaluate our financial position on a daily basis and are staying up to date with legislative changes and working with our vendors directly.

The grant report is also attached. It reflects the projected budget for Excess Cost expenditures along with the District's entitlement grant allocations for Title I, II, III and IV. Additionally, the report includes the Special Education IDEA grants, Open Choice, and Carl Perkins. It is our understanding at this time that those grant funds will remain the same. The State has recently advised of extensions for spending those funds and we are processing these grants correspondingly.

Operational Update:

The contract for the food management company has been drafted and is currently being reviewed by the State. We are still on track to bring the completed contract to the Board for final approval at its meeting on June 11, 2020.

DRAFT
NORTH HAVEN BOARD OF EDUCATION

Series 6000
Instruction

CREDIT FOR ONLINE COURSES

The North Haven Board of Education (“Board”) recognizes the importance of technology in education and the growing popularity and use of online coursework. In that regard, and in accordance with Connecticut General Statutes § 10-221a, the Board sanctions the receipt of online course credit to be used toward high school graduation requirements, in accordance with this policy.

Pre-approval of Courses Identified by Students and Parents

To receive credit for online courses to be used toward high school graduation requirements, students must, prior to registering for the course, receive approval from the high school principal or his/her designee. The decision of the principal or his/her designee with regard to online course credit approval is final. Pre-approval for online course credit may be granted if the requirements set forth below are met.

District-Provided Distance Learning

Students may also earn credit for high school graduation by participating successfully in distance learning offered by the Board during the COVID-19 health emergency, or other long-term school closure related to a community-wide emergency. Determination of successful participation will be made by the teacher teaching the course through district-provided distance learning, taking into account work performed by the student prior to the school closure.

Requirements for Online Coursework

1. The workload required by the online course is substantially equivalent to that of a similar course taught in a traditional classroom setting;
2. The content of the online course is rigorous and aligned with curriculum guidelines approved by the State Board of Education, where appropriate;
3. The course engages students and has interactive components, which may include, but are not limited to, required interactions between students and their teachers, participation in online demonstrations, discussion boards or virtual labs;

4. The program of instruction for such online coursework is planned, ongoing and systematic;
5. The courses are:
 - a. taught by teachers who are certified in Connecticut or another state and have received training on teaching in an online environment, or
 - b. offered by institutions of higher education that are accredited by the Board of Regents for Higher Education or regionally accredited; and
6. The principal has determined, in his or her professional judgment, that, given the student's academic and disciplinary history, the student is appropriately suited to engage in online coursework.

Additional Requirements

Only students in grades 9-12 are eligible to receive credit toward high school graduation by taking online courses. Students who have been pre-approved shall receive such credit upon completing the online course and obtaining a passing grade.

Any expense incurred for taking an online course identified by the student and/or parent shall be the responsibility of the student/parent and shall not be the responsibility of the Board. Distance learning provided to students during the COVID-19 or other community-wide emergency shall be provided at Board expense.

Legal References

Connecticut General Statutes § 10-221a.

APPROVED: _____
REVISED: _____



1 LOCAL FUNDS

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
111A ADMINISTRATORS	2,514,089	0	2,514,089	2,124,280.14	386,954.68	2,854.18	99.9%
111B TEACHERS	20,146,088	0	20,146,088	14,041,380.37	5,831,915.41	272,791.81	98.6%
111N CERTIFIED STIPENDS	500,500	20,000	520,500	341,208.41	110,742.58	68,548.74	86.8%
111P PUPIL PERSONNEL	1,969,386	-451,984	1,517,402	1,059,819.08	438,913.76	18,668.87	98.8%
111S SPED TEACHERS	2,321,371	0	2,321,371	1,711,286.27	680,942.90	-70,858.17	103.1%
1120 SALARIES-CLERICAL	1,219,218	0	1,219,218	1,000,721.48	184,002.72	34,493.30	97.2%
112A AIDES	1,406,589	0	1,406,589	1,198,930.06	283,519.74	-75,861.28	105.4%
112B MAINTENANCE & CUSTODIAL	1,395,816	0	1,395,816	1,234,530.86	208,383.36	-47,098.62	103.4%
112D OVERTIME	225,000	0	225,000	155,103.01	0.00	69,896.99	68.9%
112E SUBST.NON-CERTIFIED	80,000	0	80,000	84,423.86	0.00	-4,423.86	105.5%
112G IT ADMIN	360,430	0	360,430	301,779.30	58,945.49	-295.04	100.1%
112P SALARIES, NURSES	422,784	422,784	845,568	321,971.36	76,287.21	24,525.43	94.2%
113A SUBSTITUTES-CERTIFIED	485,000	0	485,000	295,582.71	60,751.09	128,666.20	73.5%
113B TUTORS	92,430	0	92,430	79,414.52	9,310.00	3,705.48	96.0%
114A OT/PT SALARIES	32,616	0	32,616	33,911.10	19,475.52	-20,770.62	163.7%
201A LIFE INSURANCE	100,000	0	100,000	57,840.07	27,293.85	14,866.08	85.1%
201B HOSPITAL INS	7,018,088	0	7,018,088	6,011,251.41	996,251.54	10,585.05	99.8%
201E UNEMPLOYMENT	50,000	0	50,000	11,958.50	0.00	38,041.50	23.9%
201F DENTAL INSURANCE	230,000	0	230,000	160,000.00	32,000.00	38,000.00	83.5%
201J WORKER'S COMPENSATION	250,000	0	250,000	172,523.50	50,975.00	26,501.50	89.4%
201K MEDICARE	461,971	0	461,971	331,972.50	0.00	129,998.50	71.9%
201L SOCIAL SECURITY	396,962	0	396,962	318,873.89	0.00	78,088.11	80.3%
201M PENSION	877,431	0	877,431	698,346.67	0.00	179,084.33	79.6%
321A CONTRACT INST. SERVICES	335,500	199,242	534,742	344,322.09	266,914.45	-76,494.54	114.3%
322A PROGRAM DEVELOPMENT	124,280	-14,000	110,280	10,722.74	12,229.00	87,328.26	20.8%
322B STAFF DEVELOPMENT	59,295	19,550	78,845	35,757.27	9,007.48	34,080.25	56.8%
323B PROF SERVICES OT/PT	144,000	0	144,000	196,382.50	106,617.50	-159,000.00	210.4%
3300 PROF/TECHNICAL SERVICES	297,697	94,783	392,480	451,133.07	221,722.65	-280,375.81	171.4%
330A AUDIT	34,000	0	34,000	33,000.00	0.00	1,000.00	97.1%
330D LEGAL FEES	180,000	0	180,000	71,730.95	0.00	108,269.05	39.9%
330E POLICE/FIRE	84,181	0	84,181	29,558.84	28,366.70	26,255.38	68.8%
410A ELECTRIC	958,143	0	958,143	777,456.11	0.00	180,686.89	81.1%
410C GAS (NON-HEAT)	5,000	0	5,000	858.16	0.00	4,141.84	17.2%
420A CLEANING SERVICES	340,000	0	340,000	221,398.31	60,133.64	58,468.05	82.8%
4300 REPAIRS AND MAINTENANCE	98,440	-47,500	50,940	6,439.26	1,043.68	43,457.06	14.7%
430G GROUNDS	100,000	0	100,000	61,541.64	25,577.51	12,880.85	87.1%
430N MECHANICAL	25,000	0	25,000	10,249.51	2,496.40	12,254.09	51.0%
430Z OTHER REPAIRS	333,000	0	333,000	291,921.83	16,968.96	24,109.21	92.8%
4400 RENTALS OF BUILDINGS	26,900	0	26,900	86,824.06	9,166.00	17,734.00	34.1%
	101,303	0	101,303	86,824.06	12,414.97	2,063.97	98.0%



FOR 2020 10

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4900 OTHER PURCH PROP SERV	80,338	0	80,338	48,374.27	75.00	31,888.73	60.3%
5100 FIELD TRIPS	58,559	0	58,559	4,165.79	12,889.00	41,504.21	29.1%
510A REGULAR TRANSPORTATION	1,804,590	0	1,804,590	1,288,102.18	535,269.54	-18,781.72	101.0%
510C SPEC ED TRANSPORTATION	1,202,144	-260,325	941,819	1,077,615.94	363,876.82	-499,673.76	153.1%
510D ATHLETIC TRANSPORTATION	117,990	0	117,990	50,929.18	26,914.92	40,145.90	66.0%
510E LATE BUS	7,896	0	7,896	3,246.01	4,649.99	100.0%	100.0%
510F TRANSP TECH SCHOOL	88,454	8,000	96,454	75,763.36	47,138.79	-26,448.15	127.4%
510G TRANS VOAG	148,685	-8,000	140,685	55,862.80	31,137.20	53,685.00	61.8%
510H TRANS ECA-MAGNET	24,237	0	24,237	13,920.04	7,079.96	3,237.00	86.6%
520A GEN LIABILITY INS	339,833	0	339,833	336,247.00	.00	3,586.00	98.9%
520B ATHLETIC LIABILITY INS	15,000	0	15,000	12,500.00	.00	2,500.00	83.3%
530A COMMUNICATIONS & NETWORK	209,355	0	209,355	124,551.72	43,165.20	41,638.08	80.1%
530B POSTAGE	13,790	15,000	28,790	19,505.29	4,291.41	4,993.30	82.7%
550A PRINTING	16,600	0	16,600	13,979.81	2,560.00	60.19	99.6%
5600 TUITION	2,532,415	0	2,532,415	2,344,806.32	214,486.94	-26,878.26	101.1%
580A MILEAGE ALLOWANCE	24,593	0	24,593	8,714.76	1,200.00	14,678.24	40.3%
5900 OTHER PURCHASED SERVICES	364,604	4,785	369,389	330,193.68	27,848.71	11,346.86	96.9%
6110 INSTRUCTIONAL SUPPLIES	456,052	-20,545	435,507	250,556.72	19,790.63	165,159.60	62.1%
613A CUSTODIAL SUPPLIES	100,000	0	100,000	53,449.26	11,077.31	35,473.43	64.5%
613D MAINTENANCE SUPPLIES	102,800	0	102,800	72,268.37	23,358.35	7,173.28	93.0%
620B HEAT, GAS	390,237	0	390,237	168,972.16	.00	221,264.84	43.3%
641A TEXTBOOKS	115,692	1,000	116,692	70,390.66	3,874.51	42,426.83	63.6%
642A LIB BOOKS & PERIODICALS	45,993	-1,000	44,993	20,500.64	164.73	24,327.57	45.9%
691A OTHER SUPPLIES	150,148	8,790	158,938	75,520.07	25,942.83	57,475.25	63.8%
730A CLOTHING ALLOWANCE	16,900	0	16,900	14,850.00	.00	2,050.00	87.9%
730B INSTRUCTIONAL-NEW EQUIPMENT	19,188	15,680	34,868	24,076.50	252.78	10,538.56	69.8%
730B INSTRUCTIONALREPLACE EQUIPMNT	60,307	6,000	66,307	42,329.45	14,373.00	9,604.55	85.5%
739A NON-INSTRUCTION NEW EQUIP	11,440	4,400	15,840	4,688.89	100.00	11,051.11	30.2%
739B NON-INSTRUCTIONAL REPL EQUIP	2,779	0	2,779	2,034.70	.00	11,744.30	73.2%
739C LEASES	619,052	-30,865	588,187	538,384.33	28,331.80	21,470.67	96.3%
8100 DUES AND FEES	70,921	14,205	85,126	49,280.67	3,703.25	32,142.21	62.2%
TOTAL LOCAL FUNDS	54,590,313	0	54,590,313	41,572,185.98	11,682,876.46	1,335,250.85	97.6%

GRAND TOTAL 54,590,313

41,572,185.98

11,682,876.46

1,335,250.85

97.6%

** END OF REPORT - Generated by Pamela Mangini **

REPORT OPTIONS

Field #	Total	Page Break
Sequence 1	Y	N
Sequence 2	Y	N
Sequence 3	N	N
Sequence 4	N	N

Report title:
YTD BUDGET REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: Y
 Print Full or Short description: S
 Print full GL account: N
 Format type: 1
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2020/1
 To Yr/Per: 2020/12
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: D
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2020/10
 Print MTD Version: N

Roll projects to object: N
 Carry forward code: 1

Field Name Find Criteria Field Value

Fund 1
 Function
 Program
 Location
 Character Code
 Org
 Object
 Project
 Account type Expense
 Account status Active
 Rollup Code