



ROCKY HILL PUBLIC SCHOOLS
OFFICE OF THE ASSISTANT SUPERINTENDENT FOR FINANCE & OPERATIONS
761 OLD MAIN STREET
ROCKY HILL, CONNECTICUT 06067

DATE: Friday, May 15, 2020
TO: Board of Education
FROM: Charles O. Zettergren, Assistant Superintendent for Finance & Operations
RE: Financial Report for April 2020

Attached please find your regular financial report reflecting year to date figures for the month ending April, 2020. I have also included the "Projected Financial Report" for April 2020 in accordance with Board policy. Following are accounts that I would like to highlight at this time.

Line Item 111 – Certified Staff is currently reflecting a deficit due to the hiring of personnel for our special education behavior program. There will be savings in tuition and transportation accounts to offset the salaries associated with the behavior program positions.

Line Item 113 – Salaries Paraprofessionals is currently reflecting a deficit due to the hiring of personnel for our special education behavior program. There will be savings in tuition and transportation accounts to offset the salaries associated with the behavior program positions. We have also hired paraprofessionals for our Bright Beginnings program previously supplied by the town. The town has been reimbursing us the cost of these paraprofessionals.

Line Item 235 – Pension Non-Certified is in deficit at this time. The town pension plan that covers our non-certified personnel changed from a defined benefit plan to a defined contribution plan for all new hires. The deficit represents the unanticipated cost to the board for employee new hires.

Line Item 250 – Employee Benefits: Unemployment is projected to run in deficit. Employees previously employed by the Board who were working for another employer are now unemployed. We share in the unemployment costs with their most recent employer.

Line Item 323 – Pupil Services is in deficit at this time due to services that are required for students in our special education programs.

Line Item 331 – Professional Services is in deficit at this time primarily due to legal services required for COVID-19 related issues.

Line Item 510 – Transportation In-District is currently reflecting a deficit due to the addition of three buses beginning November 18th. Accounts (Group Insurance, Repairs & Maintenance, Tuition, Supplies, Textbooks, and Equipment) have been designated to set aside funds to cover this deficit.

Line Item 511 – Transportation Out of District is currently reflecting a deficit due to transportation required for homeless students.

Line Items 515 – Transportation Special Ed In-District is currently in deficit due to needs associated with increases in student enrollment and transportation needs of our special education students attending in-

district programs that were previously attending out of district programs. As a result the Transportation Special Ed Out-of-District is currently reflecting a surplus.

Line Item 622 – Electricity is projected to run in a deficit at this time. With school not being in session we have adjusted our temperature settings which may reduce this projected deficit.

We are anticipating the Council adopting the town budget on Monday, May 18, 2020. We will be bringing to the Board recommended budget adjustments for the 2020-21 fiscal year if required, once the town budget has been adopted.

We will continue to monitor our various accounts and keep you informed of our financial outlook as we come to the close of our school year.

Rocky Hill Public Schools

GF Object Summary

Fiscal Year: 2019-2020

Subtotal by Collapse Mask
 Exclude Inactive Accounts with zero balance

Include pre encumbrance
 Print accounts with zero balance

From Date: 4/1/2020
 To Date: 4/30/2020

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
0000.00.111.0000.00	SALARIES: Certified Staff	\$23,042,224.41	\$1,840,364.60	\$16,936,428.21	\$6,105,796.20	\$6,248,222.58	(\$142,426.38)	-0.62%
0000.00.112.0000.00	SALARIES: Non Certified Staff	\$4,732,215.43	\$339,900.27	\$3,637,227.01	\$1,094,988.42	\$1,011,857.27	\$83,131.15	1.76%
0000.00.113.0000.00	SALARIES: Paraprofessionals	\$1,749,468.44	\$188,897.35	\$1,393,885.09	\$355,563.35	\$395,591.01	(\$40,007.66)	-2.29%
0000.00.114.0000.00	SALARIES: Sub Teachers	\$308,725.00	\$22,066.94	\$188,207.78	\$140,517.22	\$49,485.23	\$91,031.99	29.49%
0000.00.115.0000.00	SALARIES: Substitutes Non cert	\$89,845.00	\$9,888.76	\$90,488.89	(\$643.89)	\$11,523.00	(\$12,166.89)	-13.54%
0000.00.130.0000.00	SALARIES: Overtime	\$65,000.00	\$676.12	\$97,139.88	(\$32,139.88)	\$500.00	(\$32,639.88)	-50.22%
0000.00.200.0000.00	Life Accidental Death & Dismem	\$37,407.00	\$5,119.70	\$36,123.05	\$1,283.95	\$1,092.55	\$191.40	0.51%
0000.00.205.0000.00	Medicare	\$419,685.38	\$33,308.79	\$312,743.06	\$106,942.32	\$108,937.00	(\$1,994.68)	-0.48%
0000.00.207.0000.00	Flexible Spending	\$1,200.00	\$232.05	\$1,181.15	\$18.85	\$492.05	(\$473.20)	-39.43%
0000.00.210.0000.00	Group Insurance	\$5,934,274.00	\$468,951.59	\$4,681,492.10	\$1,252,781.90	\$1,037,709.64	\$215,072.26	3.62%
0000.00.215.0000.00	Long Term Disability	\$32,579.00	\$5,926.30	\$32,138.67	\$440.33	\$1,361.33	(\$921.00)	-2.83%
0000.00.220.0000.00	Social Security	\$337,260.03	\$29,602.16	\$283,116.00	\$54,144.03	\$77,599.26	(\$23,455.23)	-6.95%
0000.00.225.0000.00	Other Administrative	\$5,200.00	\$0.00	\$100.00	\$5,100.00	\$5,143.20	(\$43.20)	-0.83%
0000.00.230.0000.00	Retirements	\$58,000.00	\$0.00	\$0.00	\$58,000.00	\$41,007.85	\$16,992.15	29.30%
0000.00.235.0000.00	Pension Non Certified	\$73,227.00	\$7,173.09	\$66,308.59	\$6,918.41	\$19,637.73	(\$12,719.32)	-17.37%
0000.00.240.0000.00	Tuition Reimbursements	\$85,000.00	\$0.00	\$9,622.90	\$75,377.10	\$0.00	\$75,377.10	88.68%
0000.00.250.0000.00	Employee Benefits: Unemployment	\$24,000.00	\$9,636.00	\$28,228.40	(\$4,228.40)	\$15,771.60	(\$20,000.00)	-83.33%
0000.00.321.0000.00	Instruction:	\$39,850.00	(\$240.00)	\$31,822.25	\$8,027.75	\$0.00	\$8,027.75	20.14%
0000.00.322.0000.00	Prog Improv:	\$35,723.00	\$2,692.70	\$25,079.56	\$10,643.44	\$750.00	\$9,893.44	27.69%
0000.00.323.0000.00	Pupil Services:	\$72,661.00	\$1,014.41	\$77,134.06	(\$4,473.06)	\$9,589.90	(\$14,062.96)	-19.35%
0000.00.330.0000.00	Professional Development	\$111,720.00	\$2,686.56	\$56,379.67	\$55,340.33	\$2,663.70	\$52,676.63	47.15%
0000.00.331.0000.00	Professional Services	\$237,554.00	\$15,253.44	\$210,484.94	\$27,069.06	\$42,466.66	(\$15,397.60)	-6.48%
0000.00.400.0000.00	Purchased Property Services	\$116,943.00	\$4,433.00	\$63,103.82	\$53,839.18	\$11,033.16	\$42,806.02	36.60%
0000.00.410.0000.00	Utilities - Water	\$99,262.00	\$3,810.54	\$73,135.55	\$26,126.45	\$26,126.45	\$0.00	0.00%
0000.00.430.0000.00	Repairs & Maintenance	\$281,619.00	\$9,834.72	\$156,708.89	\$124,910.11	\$52,981.02	\$71,929.09	25.54%
0000.00.440.0000.00	Rentals	\$10,720.00	\$380.00	\$8,780.35	\$1,939.65	\$0.00	\$1,939.65	18.09%
0000.00.510.0000.00	Transportation: In District	\$804,278.00	\$55,532.55	\$582,663.25	\$221,614.75	\$339,827.69	(\$118,212.94)	-14.70%
0000.00.511.0000.00	Transportation: Out of Distric	\$147,382.00	\$8,182.63	\$114,621.98	\$32,760.02	\$55,420.02	(\$22,660.00)	-15.38%
0000.00.515.0000.00	Transportation: Special Ed In	\$510,454.00	\$30,928.06	\$433,075.31	\$77,378.69	\$192,603.02	(\$115,224.33)	-22.57%
0000.00.516.0000.00	Transportation: Special Ed Out	\$394,244.00	\$1,637.58	\$150,200.68	\$244,043.32	\$105,190.82	\$138,852.50	35.22%
0000.00.517.0000.00	Transportation: Fuel	\$157,665.00	\$3,278.05	\$86,401.41	\$71,263.59	\$71,263.59	\$0.00	0.00%
0000.00.519.0000.00	Student Transportation: Field	\$104,800.00	\$433.92	\$59,275.41	\$45,524.59	\$12,516.51	\$33,008.08	31.50%
0000.00.530.0000.00	Printing/Advertising/Communica	\$177,057.00	\$20,366.12	\$159,997.99	\$17,059.01	\$11,945.01	\$5,114.00	2.89%
0000.00.561.0000.00	Tuition: In & Out District	\$1,538,307.00	\$50,368.88	\$870,482.63	\$667,824.37	\$197,812.60	\$470,011.77	30.55%
0000.00.580.0000.00	Mileage:	\$15,055.00	\$354.33	\$7,882.47	\$7,172.53	\$3,495.55	\$3,676.98	24.42%
0000.00.590.0000.00	Other Services:	\$612,553.00	\$10,954.03	\$484,282.78	\$128,270.22	\$45,754.07	\$82,516.15	13.47%
0000.00.611.0000.00	Instructional Supplies	\$459,401.45	\$5,604.43	\$357,854.82	\$101,546.63	\$21,772.92	\$79,773.71	17.36%
0000.00.613.0000.00	Maintenance Supplies	\$154,594.00	\$14,772.15	\$92,190.02	\$62,403.98	\$32,103.16	\$30,300.82	19.60%
0000.00.621.0000.00	Utilities - Gas	\$184,228.00	\$16,425.80	\$139,787.27	\$44,440.73	\$44,440.73	\$0.00	0.00%
0000.00.622.0000.00	Utilities - Electricity	\$591,438.00	\$69,815.89	\$532,743.57	\$58,694.43	\$119,432.43	(\$60,738.00)	-10.27%
0000.00.641.0000.00	Textbooks	\$145,333.78	\$99.00	\$111,528.65	\$33,805.13	\$0.00	\$33,805.13	23.26%
0000.00.642.0000.00	Library Materials	\$33,646.00	\$1,004.83	\$20,165.67	\$13,480.33	\$6,582.22	\$6,898.11	20.50%
0000.00.690.0000.00	Other Supplies	\$110,033.00	\$1,579.59	\$68,387.92	\$41,645.08	\$7,469.00	\$34,176.08	31.06%
0000.00.730.0000.00	Equipment	\$517,351.04	\$65,773.92	\$326,256.54	\$191,094.50	\$79,948.12	\$111,146.38	21.48%
0000.00.810.0000.00	Dues and Fees	\$67,504.00	\$4,419.00	\$56,000.59	\$11,503.41	\$300.00	\$11,203.41	16.60%
0000.00.820.0000.00	Other Operating Expenses	\$2,200.00	\$0.00	\$2,175.75	\$24.25	\$0.00	\$24.25	1.10%
0000.00.890.0000.00	Other Objects	\$17,614.00	\$65.00	\$12,157.05	\$5,456.95	\$2,389.70	\$3,067.25	17.41%

Rocky Hill Public Schools

GF Object Summary

Fiscal Year: 2019-2020

To Date: 4/30/2020

From Date: 4/1/2020

Filter Encumbrance Detail by Date Range

Print accounts with zero balance

Include pre encumbrance

Subtotal by Collapse Mask

Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance % Bud
		\$44,746,500.96	\$3,363,204.85	\$33,145,191.63	\$11,601,309.33	\$10,521,809.35	2.41%
Grand Total:						\$1,079,499.98	

End of Report

Rocky Hill Public Schools
 Projected Financial Report 2019-20
 As of April 30, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year End Balance
111	Certified Salaries	23,042,224	16,936,428	6,248,223	101%	(142,427)	-	(142,427)
112	Non-Certified Salaries	4,732,215	3,637,227	1,011,857	98%	83,131	-	83,131
113	Paraprofessional Salaries	1,749,468	1,393,885	395,591	102%	(40,008)	-	(40,008)
114	Sub Teacher Salaries	308,725	168,208	49,485	71%	91,032	-	91,032
115	Sub Non-Certified Salaries	89,845	90,489	11,523	114%	(12,167)	-	(12,167)
130	Overtime	65,000	97,140	500	150%	(32,640)	-	(32,640)
	TOTAL SALARIES	29,987,478	22,323,377	7,717,179	100%	(53,078)	-	(53,078)
200	Life/AD&D	37,407	36,123	1,093	99%	191	1,500	(1,309)
205	Medicare	419,685	312,743	108,937	100%	(1,995)	-	(1,995)
207	Flexible Spending	1,200	1,181	492	139%	(473)	-	(473)
210	Group Insurance	5,934,274	4,681,492	1,037,710	96%	215,072	-	215,072
215	LTD	32,579	32,139	1,361	103%	(921)	1,602	(2,523)
220	Social Security	337,260	283,116	77,599	107%	(23,455)	-	(23,455)
225	Other Admin	5,200	100	5,143	101%	(43)	-	(43)
230	Retirements	58,000	-	41,008	71%	16,992	-	16,992
235	Pension	73,227	66,309	19,637	117%	(12,719)	-	(12,719)
240	Tuition Reimbursements	85,000	9,623	-	11%	75,377	85,000	(9,623)
250	Unemployment	24,000	28,228	15,772	183%	(20,000)	-	(20,000)
	TOTAL BENEFITS	7,007,832	5,451,054	1,308,752	96%	248,026	88,102	159,924
321	Instruction	39,850	31,822	-	80%	8,028	1,000	7,028
322	Program Improvement	35,723	25,080	750	72%	9,893	3,000	6,893
323	Pupil Services	72,661	77,134	9,590	119%	(14,063)	9,500	(23,563)
330	Professional Development	111,720	56,380	2,664	53%	52,676	1,000	51,676
331	Professional Services	237,554	210,484	42,467	106%	(15,397)	-	(15,397)
	TOTAL PROF SRVS	497,508	400,900	55,471	92%	41,137	14,500	26,637

Rocky Hill Public Schools
 Projected Financial Report 2019-20
 As of April 30, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
400	Purchased Property Services	116,943	63,104	11,033	63%	42,806	42,806	-
410	Utilities- Water	99,262	73,136	26,126	100%	-	-	-
430	Repairs and Maintenance	281,619	156,708	52,981	74%	71,930	91,930	(20,000)
440	Rentals	10,720	8,780	-	82%	1,940	5,000	(3,060)
	TOTAL PROP SRVS	508,544	301,728	90,140	77%	116,676	139,736	(23,060)
510	Transp-In District	804,278	582,663	339,828	115%	(118,213)	(169,914)	51,701
511	Transp-Out of District	147,382	114,622	55,420	115%	(22,660)	(25,510)	2,850
515	Transp-Sped In District	510,454	433,075	192,602	123%	(115,223)	(100,000)	(15,223)
516	Transp-Sped Out of District	394,244	150,201	105,191	65%	138,852	(14,000)	152,852
517	Transportation Fuel	157,665	86,401	71,263	100%	1	(12,000)	12,001
519	Transp Field Trips	104,800	59,275	12,517	69%	33,008	(12,417)	45,425
530	Printing/Advertising	177,057	159,998	11,945	97%	5,114	2,000	3,114
561	Tuition	1,538,307	870,483	197,813	69%	470,011	(50,000)	520,011
580	Mileage	15,055	7,882	3,496	76%	3,677	(1,500)	5,177
590	Other Services	612,553	484,283	45,754	87%	82,516	110,000	(27,484)
	TOTAL OTHER PURCH SRVS	4,461,795	2,948,883	1,035,829	89%	477,083	(273,341)	750,424
611	Instructional Supplies	459,401	357,855	21,773	83%	79,773	59,000	20,773
613	Maintenance Supplies	154,594	92,190	32,103	80%	30,301	30,301	-
621	Utilities- Gas	184,228	139,787	44,441	100%	-	(5,000)	5,000
622	Utilities-Electricity	591,438	532,744	119,432	110%	(60,738)	-	(60,738)
641	Textbooks	145,334	111,529	-	77%	33,805	20,000	13,805
642	Library Materials	33,646	20,166	6,582	79%	6,898	2,000	4,898
690	Other Supplies	110,033	68,388	7,469	69%	34,176	11,000	23,176
	TOTAL SUPPLIES & MAT	1,678,674	1,322,659	231,800	93%	124,215	117,301	6,914

Rocky Hill Public Schools
 Projected Financial Report 2019-20
 As of April 30, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
730	Equipment	517,351	326,257	79,948	79%	111,146	111,146	-
	TOTAL PROPERTY	517,351	326,257	79,948	79%	111,146	111,146	-
810	Dues and Fees	67,504	56,001	300	83%	11,203	11,503	(300)
820	Other Operating Exp	2,200	2,176	-	99%	24	-	24
890	Other Objects	17,614	12,157	2,390	83%	3,067	-	3,067
	TOTAL DUES AND FEES	87,318	70,334	2,690	84%	14,294	11,503	2,791
	TOTAL ADOPTED BUDGET	44,746,501	33,145,192	10,521,809	98%	1,079,500	208,947	870,553