



**MINUTES
FINANCE COMMITTEE
AVON BOARD OF EDUCATION
34 Simsbury, Avon, Connecticut 06001
Via Zoom
Tuesday, June 9, 2020 – 6:00 p.m.**

Attendance

Members Present: Jay Spivak, Chair; David Cavanaugh; Bogdan Oprica; Laura Young

Member(s) Absent: none

Administration Present: Dr. Bridget H. Carnemolla, Superintendent; Heather Michaud, Director of Fiscal Affairs

Others Present: Debra Chute, Board Chair; Shirley Moy, Board Recording Secretary

- I. Call to order
The meeting was called to order by Jay Spivak, Finance Committee Chair, at 6:00 pm

- II. Approval of May 12, 2020 Minutes
*David Cavanaugh moved to approve the minutes of the May 12, 2020 Finance Committee meeting, Laura Young seconded.
The motion passed 4-0-0.*

- III. Financial Report May 31, 2020
Ms. Michaud stated that there was expected significant movement in the month of May due to the pre-buying, which is reflected in the budget transfers. Substantial jumps in the unencumbered balance reductions were seen in Object Code 100 – salaries due to the entering of all co-curricular and end of year stipends following MOUs based on the time the jobs commenced which totaled approximately \$150,000.00. There were two journal entries for employer contributions, one for active and one for retirees for the months of April and May in Object Code 200 for over \$1,165,000.00, and administration fees which the Town provides for insurance were also entered for April and May for approximately \$163,000. There was an increase in Object Code 300 due to the close out of several purchase orders while Object Codes 400, 500 and 500 decreased due to the pre-buying which again is reflected in the budget transfers. The overall adjustment in unencumbered balance was substantial between the two months with an overall adjustment short of \$2,000,000 or a 3.3% reduction from the month prior. There is a 1.36% or an \$821,000 lag from last year.

Facilities Use Fund had no expenditures but revenues were reduced. Ms. Michaud informed the Committee that St. Ann's was prorated based on usage and returned approximately \$2,100.00 due to the closure.

Special Ed Analysis showed no changes since April. \$31,500.00 will be given back at the end of the year to the escrow account due to the one to one para situation with an outplacement.

The Month to Month Comparison outlines the year to year differences. Ms. Michaud reported that it was not a typical trend this year as a large amount of transactions were pushed through in the month of May.

IV. Transfers

- 2020-79 - \$4,334.27 for pre-buying of instructional supplies at TBS
- 2020-80 - \$700.00 for a replacement dryer for Special Education classroom at AHS
- 2020-81 - \$4,500.00 for Fuzzy Feet to reduce noise of desks and chairs at AHS
- 2020-82 - \$2,899.00 for Coronavirus cleaning supplies at PGS
- 2020-83 - \$3,671.00 for Coronavirus cleaning supplies at RBS
- 2020-84 - \$3,018.00 for Coronavirus cleaning supplies at TBS
- 2020-85 - \$3,467.00 for Coronavirus cleaning supplies at Central Office
- 2020-86 - \$4,380.00 for unanticipated repairs at PGS, RBS, TBS & AMS
- 2020-88 - \$4,000.00 for additional Fuzzy Feet to reduce noise of desks and chairs at AHS
- 2020-89 - \$2,205.00 for pre-buying of LA and Math instructional supplies at RBS
- 2020-90 - \$2,368.00 for pre-buying of Social Studies instructional supplies at RBS
- 2020-91 - \$4,880.36 for pre-buying of instructional materials at TBS
- 2020-92 - \$2,313.00 for table with stools for gallery at AHS
- 2020-93 - \$285.04 for One School One Book for students at PGS
- 2020-94 - \$4,885.69 for pre-buying of instructional materials at PGS
- 2020-95 - \$4,604.00 for World Lang. and Technology instructional material at AMS
- 2020-96 - \$2,892.00 for Science and MARC supplies at AMS
- 2020-97 - \$1,933.00 for wellness instructional supplies and gym locks at AMS
- 2020-98 - \$2,805.00 for LA textbooks and SS and Interscholastic supplies at AMS
- 2020-99 - \$1,979.00 for music equipment at AMS
- 2020-100 - \$4,500.00 for office supplies at the Central Office
- 2020-101 - \$299.00 for pre-buying of instructional supplies at RBS
- 2020-102 - \$362.78 for World Language program at PGS
- 2020-103 - \$4,763.05 for pre-buying of instructional supplies at TBS
- 2020-104 - \$4,388.16 for pre-buying of instructional supplies at PGS
- 2020-105 - \$3,492.85 for pre-buying of instructional supplies at TBS
- 2020-106 - \$2,764.23 for pre-buying of instructional supplies at TBS
- 2020-107 - \$2,690.45 for pre-buying of instructional supplies at TBS
- 2020-108 - \$2,360.33 for pre-buying of instructional supplies at TBS
- 2020-109 - \$3,888.96 for Math and SS instructional supplies at PGS
- 2020-111 - \$260,146.19 for salary and benefits lines district-wide
- 2020-112 - \$257,526.02 for legal fees and Nutrition Services overhead
- 2020-113 - \$547,298.40 for ChromeBooks, online subscriptions including MERAKI, new ELA material, furniture, and a universal assessment platform
- 2020-114 - \$105,941.99 for PPE, bottle filling stations, temperature scanners district-wide
- 2020-115 - \$362,237.54 for a new plow truck, skylight, PA, lighting and security alarm repairs in the district

Ms Michaud reviewed the budget transfers and noted that many of the transfers were due to the pre-buying. Transfer 2020-111 was related to salary and benefit, such as long term subs due to FMLA and regular leaves, time and half overtime related to the facilities department but may be reimbursed by FEMA for hazardous duty pay, and benefits items such as administrative fees which is calculated by the Town, and employer 403B contributions, employee assistance programs and interpreters that were needed. Ms. Michaud also explained the medical claims fund with the Town. Transfer 2020-112 relates to the Governor's executive order to continue to pay all employees, which includes Nutritional Services staff. While the Nutritional Services is a self-sustaining program, with the closure there has been no revenue generated to offset the overhead costs. This budget transfer also covers the increase in legal fees due to Special Education matters. Transfer 2020-113 is for instructional related materials, supplies and furniture while preparing for unknown future scenarios when schools are reopened. Ms. Michaud and Dr. Carnemolla explained that each building makes the requests for specific furniture but given the CDC requirements, individual student desks/seating may need to be purchased. Transfer 2020-114 has to do with PPE and what the District may need to reopen such as bottle filling stations to replace water fountains. Transfer 2020-115 is for the funding of repairs that did not make the Capital list such as skylight repairs, a new plow truck, TBS' PA system, lighting and security alarms. Ms. Michaud further explained that funds were utilized from the transportation, utility and copier savings.

***Jay Spivak moved, Laura Young seconded, to approve and move to the full Board budget transfers as presented.
Motion passed 4-0-0***

V. New Business

a. Capital Projects

b. Summer Facility Projects

Ms. Michaud spoke about both the Capital and Summer Facility projects and explained that there not many summer projects planned. Projects include tiling at AHS, AMS and PGS; security foyer at AMS; LED lighting; gym flooring refinishing and roof replacement at RBS. These projects are expected to be completed before school reopens in the fall. Ms. Michaud clarified the gym flooring will utilize general fund first and then use of facilities fund.

c. Fiscal Year 2019/2020 Donations Summary

The Donations Summary is primarily a list for recognition to the Board showing substantial support from the community, but no action is needed. Chair Spivak acknowledged all the generous donations and the impact it makes on the schools.

d. FY 2019/2020 Year End Encumbrance List

Dr. Carnemolla explained that the Year End Encumbrance list is exclusive of the \$500,000 that is planned to be returned to the Town at the end of the year and all items listed are equal in priority and essential. Included in the list is funding of the Special Education Escrow account for five students. Ms Michaud explained the escrow account must be spent specifically on the five students with the fifth student pending having an estimated amount of \$60,000 needed for tuition. Dr. Carnemolla went on to explain the PPE are anticipated needs for both students and staff including masks, plexiglass dividers for offices and some student areas, water filling stations, temperature scanners and whatever else that may be determined as necessary. Additional Chromebooks and web filtering are also needed to continue remote learning if needed. Ms. Michaud added that the amounts for the encumbrances are exact and the Board will see additional requests should additional materials be needed. Dr. Carnemolla reminded the Committee that any reimbursements

from FEMA will be given to the Town. The Superintendent reviewed with the Committee the remaining items on the encumbrance list including online subscriptions to support learning, universal assessment platform, ELA materials, textbooks, ELA material, Chromebook charging stations, truck replacement, skylight repair at TBS & PGS, PA system at TBS, lighting at AMS, MERAKI 5 yr license renewal (which provides an approximate savings of \$60,000 over single year renewals) to support wireless system and infrastructure, security alarms at RBS and AMS, HVAC system at AMS and furniture at the schools. Ms. Michaud stated that auditors allow adjustments to purchase orders up to close of business on June 30th. Ms. Michaud also reviewed the necessity of the Special Ed Escrow account and how it is funded. She also reminded the Committee of the \$83,000 grant from the Cares Act which will be used to offset the technology needs. Dr. Carnemolla commented that the total of the year end encumbrances is \$1,200,783.11 and is necessary for the Special Ed Escrow account, operations, instruction for in person or remote and for safety needs related to Covid. Committee Chair Jay Spivak asked the Committee to consider allowing the administration flexibility to increase the amount due to the uncertainty of the costs associated with the fifth student in the Special Ed Escrow account and the addition of the PGS & AMS refinishing of floors.

Jay Spivak moved to approve the listing of year end encumbrances totaling \$1,200,783.11 as well as direct administration to make necessary adjustments to year-end encumbrance listings, including purchases as deemed necessary for the operation of the District. Laura Young seconded the motion. The motion passed 4-0-0.

VI. Old Business

a. School Closure Update

Ms. Michaud shared that the Eversource savings is approximately \$80,000, the three transportation settlements saved approximately \$225,000, each with a different per diem settlement and about \$22,000 in copier savings. As of yet, there are no unexpected costs for graduation.

VII. Comments from the Public

Committee member Bogdan Oprica thanked the administrators for navigating through uncharted and unexpected times.

VIII. Adjournment

Jay Spivak moved, David Cavanaugh seconded, to adjourn at 7:26 pm. The motion passed 4-0-0.

Minutes prepared by Shirley Moy, Recording Secretary
Minutes respectfully submitted by Jay Spivak, Finance Committee Chair

Jay Spivak, June 13, 2020

Minutes respectfully received by Jeffrey S. Fleischman, Board Secretary

Jeffrey S. Fleischman, June 13, 2020

Minutes are approved at the next Finance Committee meeting, and any corrections to the minutes, if needed, will be made at that time.