



To: Mr. Michael Cummings, Superintendent
Board of Education
Board of Finance
Board of Selectmen
Representative Town Meeting Leadership

From: Doreen Munsell, Executive Director of Finance and Business Services

Date: September 3, 2020

Subject: 2019 – 2020 Fiscal Year – Financial Statement as of July 31, 2020

Attached you will find the final, pre-audit accounting of 2019-2020 Board of Education expenditures and budget transfers by major classification. Initial budget transfers (Col 3) were approved by the Board of Education on June 23, 2020. The full reporting of transfers will simultaneously be reported to the First Selectwoman, Chief Financial Officer, and other town bodies as required by statute.

The 2019-2020 school year was an unprecedented year worldwide. As a result of the COVID-19 pandemic, the district was shut down on March 13, 2020 and transitioned to remote learning for the remainder of the school year. Consequently, the district realized a substantial surplus of \$3.64 million. An MOU dated June 4, 2020 was signed by the Board of Education and Board of Finance and established a non-lapsing fund for the districts use in the 20-21 fiscal year. The non-lapsing fund was created to serve two purposes: 1) to fund cuts made to the 20-21 BOE budget and 2) to fund potential COVID expenses.

A total of \$4,258,284 was cut from the 2020-2021 Board of Education budget. Of the amount cut, \$1,522,738 of maintenance expenses were moved from the BOE budget to the non-lapsing fund as outlined in the MOU. The remaining amount of the non-lapsing fund is earmarked for COVID related expenses.

The most recent accounting of 2020-2021 COVID related expenses is attached. In addition, a Non-Lapsing Fund Report was developed and is included in this packet. These reports will be included in the Quarterly Financial Report throughout the year.

The final Board of Education budget balance for 2019-2020 was \$3,641,155. Per state statute, a maximum of \$3,633,459, or 2% of the 2019-2020 Board of Education budget may be deposited in a non-lapsing fund. The MOU authorized an initial deposit of \$3,300,000. The remaining balance available for deposit is \$333,459, if authorized by a majority vote of the Board of Finance. The excess of \$7,696 will be returned to the town.

The attached information is considered final and was reported to the state in the Education Financial System (EFS) by the September 1st deadline. In preparation for the September deadline, subsequent transfers were required to officially close the fiscal year by July 31st. The 2019-2020 fiscal year and EFS report will be audited by independent auditors, and an audited financial report will be issued prior to December 31, 2020.

Fairfield Public Schools
2019-2020
BUDGET TRANSFERS & FINAL BALANCES AT JULY 31, 2020

| | 1 | 2 | 3 | 5 | 6 | 7 |
|--|---|--|---|---|-----------------------|--|
| MAJOR CLASSIFICATION | PROJECTED 6/30/2020 BALANCE as of 6/23/2020 | ACTUAL 6/30/2020 BALANCE W/O BOE APP'VD TRANSFERS | TRANSFER REQUEST APPROVED BY BOE | ACTUAL 6/30/2020 BALANCE BEFORE NL TRANSFER | EOY FINAL TRANSFER | FINAL BALANCE AVAILABLE FOR TRANSFER TO NON- LAPSING ACCOUNT 7/31/2020 |
| | 6/30/2020 | 6/30/2020 | 6/23/2020 | 7/31/2020 | 7/31/2020 | |
| PERSONNEL SERVICES | | | | | | |
| 1 | Certified Salaries / Non-Certified Salaries | \$ 1,127,303 | | | | |
| 2 | Substitutes (Includes Clerical Subs / PT Clerical Support) | \$ (27,676) | | | | |
| 3 | Sped Substitutes / SE Xtra Curr | \$ 29,732 | | | | |
| 4 | Custodial OT | \$ 149,282 | | | | |
| 5 | Interns | \$ 63,100 | | | | |
| 6 | Community Liaisons / Mentors / Extra Curricular / Misc PT / CED | \$ 55,119 | | | | |
| 7 | Sped Summer School Salaries / Clerical Extras / SE Interns | \$ (63,559) | | | | |
| 8 | Wage & Benefit/Staff Replacement/Degree Changes | \$ 90,213 | | | | |
| 9 | Total Personnel Services | \$ 1,423,514 | \$ 1,438,511 | \$ (402,274) | \$ 1,014,038 | \$ (1,006,517) |
| | | | | | | \$ 7,521 |
| FIXED CHARGES | | | | | | |
| 10 | Life Insurance / Disability | \$ 16,523 | \$ 16,531 | | | |
| 11 | Health Insurance | \$ (400,000) | \$ (400,673) | | | |
| 12 | FICA / Medicare | \$ 35,208 | \$ 24,986 | | | |
| 13 | Pension/401(a) | \$ 38,529 | \$ 35,340 | | | |
| 14 | Total Fixed Charges | \$ (309,740) | \$ (323,816) | \$ 309,740 | \$ (15,774) | \$ 15,776 |
| | | | | | | \$ 2 |
| PUPIL PERSONNEL EXPENSES | | | | | | |
| 15 | SPED Expenses | \$ (531,648) | \$ (221,683) | | | |
| 16 | Pupil Trans - SE Bus Aide (Includes Summer School) | \$ 47,467 | \$ 48,522 | | | |
| 17 | Pupil Trans - SE Contract | \$ 338,784 | \$ 362,599 | | | |
| 18 | Pupil Trans - SE Summer School | \$ 52,863 | \$ 52,863 | | | |
| 19 | Total Pupil Personnel Expenses | \$ (92,534) | \$ 242,301 | \$ 92,534 | \$ 414,671 | \$ (414,669) |
| | | | | | | \$ 2 |
| SCHOOL EXPENSES | | | | | | |
| 20 | School Balances | \$ 125,000 | \$ 168,909 | | | |
| 21 | Sch Copying / Inst Supp & Copying | \$ 63,430 | \$ 63,456 | | | |
| 22 | Total School Expenses | \$ 188,430 | \$ 232,365 | \$ - | \$ 234,315 | \$ (234,201) |
| | | | | | | \$ 114 |
| SUPPORT EXPENSES | | | | | | |
| 23 | Professional Growth Tuition & Other HR Accounts | \$ 49,132 | \$ 42,899 | | | |
| 24 | BOE Dues and Fees/NEASC Funding | \$ 50,000 | \$ 75,220 | | | |
| 25 | Legal Business Svcs | \$ 150,000 | \$ 208,766 | | | |
| 26 | Tech Software - Instructional / Info Management / Summer PT | \$ 20,333 | \$ (57,283) | | | |
| 27 | Tech Supplies - District | \$ 28,950 | \$ 45,711 | | | |
| 28 | Magnet School Tuition | \$ 162,579 | \$ 162,579 | | | |
| 29 | Postage / Copying / Med Supp / Bus Sv Office Supp / Records Retention / | | | | | |
| 30 | Info Svcs Printing/CED Tuition/Athletic Training | \$ 27,999 | \$ 17,473 | | | |
| 31 | Security Purchase Expense | \$ (10,877) | \$ (6,162) | | | |
| 32 | Instructional Services - Mats / PD / Prgm Assessment | \$ 50,000 | \$ 29,828 | | | |
| 33 | Bus Sv - Prof Mtng Reim / Local Travel / Dues & Fees / Pub & Resrch | \$ 6,494 | \$ 6,494 | | | |
| 34 | Additional Transfer Requiring BOF Approval | | | | \$ 333,459 | |
| 35 | Non-Lapsing Transfers Per MOU | | | | \$ 3,300,000 | |
| | Total Support Expenses | \$ 534,610 | \$ 525,525 | \$ - | \$ 536,402 | \$ 3,097,081 |
| | | | | | | \$ 3,633,483 |
| MAINTENANCE / OPERATIONS / TRANSPORTATION | | | | | | |
| 36 | Tech System & Equipment Maintenance / Tech Svc Contract / | | | | | |
| 37 | Tech Infrastructure | \$ 234,224 | \$ 258,281 | | | |
| 38 | Tech Training | \$ 44,950 | \$ 48,107 | | | |
| 39 | Pupil Trans - Contract | \$ 79,725 | \$ 76,978 | | | |
| 40 | Pupil Trans - Vocational and Magnet Schools | \$ 56,192 | \$ 56,192 | | | |
| 41 | Pupil Trans - Other Contracted Charges | \$ 136,043 | \$ 141,240 | | | |
| 42 | Maintenance Service Accounts | \$ 81,907 | \$ (329,208) | | | |
| 43 | Mileage Reimbursement | \$ 21,709 | \$ 12,234 | | | |
| 44 | Equipment Repair - Schools | \$ 20,521 | \$ 25,079 | | | |
| 45 | Telephone | \$ 3,233 | \$ 3,194 | | | |
| 46 | Electric | 759,747 | 758,718 | | | |
| 47 | Commercial Gas/Heat | \$ 263,131 | \$ 258,219 | | | |
| 48 | Water | \$ 19,942 | \$ 15,333 | | | |
| 49 | Total Maintenance / Operations / Transportation | \$ 1,721,324 | \$ 1,324,367 | \$ - | \$ 1,303,330 | \$ (1,303,297) |
| | | | | | | \$ 33 |
| CAPITAL OUTLAY | | | | | | |
| 50 | Special Ed Equipment | \$ 14,953 | \$ 24,520 | | | |
| 51 | Technology Equipment | \$ (55,400) | \$ (72,430) | | | |
| 52 | School Equipment | \$ 184,933 | \$ 185,151 | | | |
| 53 | Oper Plant & Equip / Risk Management | \$ 21,281 | \$ 15,741 | | | |
| 54 | Total Capital Outlay | \$ 165,767 | \$ 152,982 | \$ - | \$ 154,174 | \$ (154,173) |
| | | | | | | \$ 1 |
| 54 | TOTAL PROJECTED BALANCE @ 6/30/20 | \$ 3,631,371 | \$ 3,592,234 | \$ - | \$ 3,641,155 | \$ - |
| | Balance includes budget transfer of \$141,768 approved by the BoF for fill pile expenses. Actual EOY Expenses \$181,487. | | | | | \$ 3,641,155 |
| | | | | | | Non-lapsing Transfer Per MOU \$ (3,300,000) |
| | | | | | | Add'l Transfer Requiring BOF Approval \$ (333,459) |
| | | | | | | Balance Being Returned to Town \$ 7,696 |

Statement of Account
Summary by Major Classification
Fairfield Public Schools
Fiscal Year 2020-2021

9/2/2020
4:34:22PM

| | Appropriation As Adopted | Budget Transfers | Appropriation Amended | Total Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Used |
|--------------------|-----------------------------|---------------------|--------------------------|-------------------------|-----------------------------|-------------------------|---------------|
| PERSONNEL SERVICES | 114,659,340 | (\$1,290,677) | 113,368,663 | 113,027,683.37 | 0.00 | \$340,979.63 | 99.70% |
| FIXED CHARGES | 29,176,123 | \$534,366 | 29,710,489 | 29,710,486.61 | 0.00 | \$2.39 | 100.00% |
| PUPIL PERSONNEL | 13,688,302 | (\$315,740) | 13,372,562 | 13,372,560.01 | 0.00 | \$1.99 | 100.00% |
| SCHOOL EXPENSE | 2,545,751 | (\$233,701) | 2,312,050 | 2,311,936.24 | 0.00 | \$113.76 | 100.00% |
| SUPPORT EXPENSE | 4,697,574 | \$2,763,621 | 7,461,195 | 4,161,172.43 | 0.00 | \$3,300,022.57 | 55.77% |
| MAINT/OPER/TRANS | 15,618,896 | (\$1,161,529) | 14,457,367 | 14,457,333.57 | 0.00 | \$33.43 | 100.00% |
| CAPITAL | 1,286,971 | (\$154,572) | 1,132,399 | 1,132,397.35 | 0.00 | \$1.65 | 100.00% |
| GRAND TOTAL | \$181,672,957 | \$141,768 | \$181,814,725 | \$178,173,569.58 | \$0.00 | \$3,641,155.42 | 98.00% |

**Statement of Account - Summary by
Major Classification and Summary Object**

9/2/2020
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**Fairfield Public Schools
Fiscal Year 2019-2020**

| | Appropriation As Adopted | Budget Transfers | Appropriation Amended | Total Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Used |
|-----------------------------------|-----------------------------|----------------------|--------------------------|-------------------------|-----------------------------|-------------------------|----------------|
| PERSONNEL SERVICES | | | | | | | |
| 101 TEACHING STAFF | 75,677,429 | (\$990,250) | 74,687,179 | 74,687,178.56 | 0.00 | \$0.44 | 100.00% |
| 103 CERTIFIED SUPPORT STAFF | 8,385,209 | \$82,611 | 8,467,820 | 8,467,816.18 | 0.00 | \$3.82 | 100.00% |
| 105 SCHOOL ADMIN STAFF | 6,504,979 | \$37,110 | 6,542,089 | 6,542,088.91 | 0.00 | \$0.09 | 100.00% |
| 107 CENTRAL ADMINISTRATION STAFF | 948,498 | (\$117,731) | 830,767 | 830,766.83 | 0.00 | \$0.17 | 100.00% |
| 109 DIRECTOR/SUPERVISOR/MGR | 852,823 | \$6,619 | 859,442 | 859,442.46 | 0.00 | (\$0.46) | 100.00% |
| 111 SECRETARIAL/CLERICAL STAFF | 3,680,455 | \$18,177 | 3,698,632 | 3,698,631.32 | 0.00 | \$0.68 | 100.00% |
| 113 PARAPROFESSIONAL STAFF | 4,234,918 | (\$67,693) | 4,167,225 | 4,167,217.92 | 0.00 | \$7.08 | 100.00% |
| 115 CUSTODIAN STAFF | 4,232,210 | (\$168,554) | 4,063,656 | 4,063,655.84 | 0.00 | \$0.16 | 100.00% |
| 117 MAINTENANCE STAFF | 1,050,039 | (\$32,121) | 1,017,918 | 1,017,919.13 | 0.00 | (\$1.13) | 100.00% |
| 121 SUPPORT STAFF | 2,902,481 | (\$12,836) | 2,889,645 | 2,889,644.36 | 0.00 | \$0.64 | 100.00% |
| 125 SE TRAINER STAFF | 1,211,943 | (\$84,890) | 1,127,053 | 1,127,049.33 | 0.00 | \$3.67 | 100.00% |
| 129 PART-TIME EMPLOYMENT | 3,223,656 | (\$251,095) | 2,972,561 | 2,972,554.76 | 0.00 | \$6.24 | 100.00% |
| 131 WAGE/BENEFIT RESERVE | 603,114 | (\$364,765) | 238,349 | 238,348.55 | 0.00 | \$0.45 | 100.00% |
| 133 STAFF REPLACEMENT | -590,000 | \$930,957 | 340,957 | 0.00 | 0.00 | \$340,957.00 | 0.00% |
| 135 DEGREE CHANGES | 279,728 | (\$279,728) | 0 | 0.00 | 0.00 | \$0.00 | 0.00% |
| 307 OTHER SERVICES | 1,461,858 | \$3,512 | 1,465,370 | 1,465,369.22 | 0.00 | \$0.78 | 100.00% |
| TOTAL PERSONNEL SERVICES | \$114,659,340 | (\$1,290,677) | \$113,368,663 | \$113,027,683.37 | \$0.00 | \$340,979.63 | 99.70% |
| FIXED CHARGES | | | | | | | |
| 201 HEALTH INSURANCE | 23,716,405 | \$591,639 | 24,308,044 | 24,308,044.06 | 0.00 | (\$0.06) | 100.00% |
| 203 LIFE/DISABILITY INSURANCE | 327,017 | (\$16,529) | 310,488 | 310,486.57 | 0.00 | \$1.43 | 100.00% |
| 205 SOCIAL SECURITY | 2,649,125 | (\$5,405) | 2,643,720 | 2,643,719.94 | 0.00 | \$0.06 | 100.00% |
| 207 PENSION/RETIREMENT | 2,483,576 | (\$35,339) | 2,448,237 | 2,448,236.04 | 0.00 | \$0.96 | 100.00% |
| TOTAL FIXED CHARGES | \$29,176,123 | \$534,366 | \$29,710,489 | \$29,710,486.61 | \$0.00 | \$2.39 | 100.00% |
| PUPIL PERSONNEL | | | | | | | |
| 301 INSTRUCTIONAL SERVICES | 70,000 | \$75,525 | 145,525 | 145,525.94 | 0.00 | (\$0.94) | 100.00% |
| 303 PUPIL PERSONNEL SERVICES | 4,133,940 | \$760,650 | 4,894,590 | 4,894,592.06 | 0.00 | (\$2.06) | 100.00% |
| 313 MAINTENANCE SERVICES | 4,000 | (\$2,755) | 1,245 | 1,245.00 | 0.00 | \$0.00 | 100.00% |
| 315 RENTALS | 25,000 | \$1,335 | 26,335 | 26,335.00 | 0.00 | \$0.00 | 100.00% |
| 317 STUDENT TRANSPORTATION | 3,764,647 | (\$446,760) | 3,317,887 | 3,317,886.67 | 0.00 | \$0.33 | 100.00% |
| 319 CONFERENCE & TRAVEL | 122,092 | (\$90,155) | 31,937 | 31,935.74 | 0.00 | \$1.26 | 100.00% |
| 327 PRINTING/COPYING | 9,000 | (\$2,198) | 6,802 | 6,801.21 | 0.00 | \$0.79 | 99.99% |
| 329 TUITION | 5,454,123 | (\$594,768) | 4,859,355 | 4,859,354.39 | 0.00 | \$0.61 | 100.00% |
| 401 INSTRUCTIONAL SUPLS/MATLS | 55,000 | (\$11,339) | 43,661 | 43,660.65 | 0.00 | \$0.35 | 100.00% |
| 404 SPLS, BKS, MATLS-DIST SUPPORT | 35,000 | \$1,894 | 36,894 | 36,893.71 | 0.00 | \$0.29 | 100.00% |
| 411 TEXTBOOKS | 12,000 | (\$3,989) | 8,011 | 8,010.01 | 0.00 | \$0.99 | 99.99% |
| 415 OTHER SUPPLIES/MATERIALS | 2,250 | (\$2,118) | 132 | 131.63 | 0.00 | \$0.37 | 99.72% |
| 601 DUES AND FEES | 1,250 | (\$1,062) | 188 | 188.00 | 0.00 | \$0.00 | 100.00% |
| TOTAL PUPIL PERSONNEL | \$13,688,302 | (\$315,740) | \$13,372,562 | \$13,372,560.01 | \$0.00 | \$1.99 | 100.00% |
| SCHOOL EXPENSE | | | | | | | |
| 301 INSTRUCTIONAL SERVICES | 25,000 | (\$8,395) | 16,605 | 16,603.17 | 0.00 | \$1.83 | 99.99% |
| 307 OTHER SERVICES | 70,620 | \$694 | 71,314 | 71,308.43 | 0.00 | \$5.57 | 99.99% |
| 315 RENTALS | 126,772 | (\$13,306) | 113,466 | 113,466.00 | 0.00 | \$0.00 | 100.00% |
| 317 STUDENT TRANSPORTATION | 41,280 | (\$17,382) | 23,898 | 23,894.50 | 0.00 | \$3.50 | 99.99% |
| 319 CONFERENCE & TRAVEL | 52,325 | (\$29,810) | 22,515 | 22,510.04 | 0.00 | \$4.96 | 99.98% |
| 327 PRINTING/COPYING | 252,632 | (\$42,999) | 209,633 | 209,624.09 | 0.00 | \$8.91 | 100.00% |

**Statement of Account - Summary by
Major Classification and Summary Object**

9/2/2020
4:32:44PM

**Fairfield Public Schools
Fiscal Year 2019-2020**

| | Appropriation As Adopted | Budget Transfers | Appropriation Amended | Total Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Used |
|--|-----------------------------|----------------------|--------------------------|-------------------------|-----------------------------|-------------------------|----------------|
| 400 SUPPLIES, BOOKS & MATERIALS | 1,310,472 | (\$90,703) | 1,219,769 | 1,219,695.58 | 0.00 | \$73.42 | 99.99% |
| 402 INSTRUCTIONAL SPLS-DIST SUPPRT | 38,000 | (\$19,518) | 18,482 | 18,480.95 | 0.00 | \$1.05 | 99.99% |
| 409 STUDENT ACTIVITY EXPENSES | 588,030 | (\$7,426) | 580,604 | 580,599.16 | 0.00 | \$4.84 | 100.00% |
| 415 OTHER SUPPLIES/MATERIALS | 14,605 | (\$2,074) | 12,531 | 12,521.44 | 0.00 | \$9.56 | 99.92% |
| 601 DUES AND FEES | 26,015 | (\$2,782) | 23,233 | 23,232.88 | 0.00 | \$0.12 | 100.00% |
| TOTAL SCHOOL EXPENSE | \$2,545,751 | (\$233,701) | \$2,312,050 | \$2,311,936.24 | \$0.00 | \$113.76 | 100.00% |
| SUPPORT EXPENSE | | | | | | | |
| 301 INSTRUCTIONAL SERVICES | 307,941 | (\$58,576) | 249,365 | 249,363.78 | 0.00 | \$1.22 | 100.00% |
| 305 PROFESSIONAL/TECHNICAL SVCS | 696,000 | (\$202,677) | 493,323 | 493,323.70 | 0.00 | (\$0.70) | 100.00% |
| 307 OTHER SERVICES | 30,206 | \$3,304,026 | 3,334,232 | 34,232.56 | 0.00 | \$3,299,999.44 | 1.03% |
| 309 SECURITY SVCS/EXPENSES | 145,000 | \$5,905 | 150,905 | 150,905.20 | 0.00 | (\$0.20) | 100.00% |
| 313 MAINTENANCE SERVICES | 984,115 | (\$17,596) | 966,519 | 966,518.78 | 0.00 | \$0.22 | 100.00% |
| 319 CONFERENCE & TRAVEL | 46,580 | (\$25,644) | 20,936 | 20,931.80 | 0.00 | \$4.20 | 99.98% |
| 321 PROFESSIONAL DEVELOPMENT | 715,138 | (\$199,975) | 515,163 | 515,158.52 | 0.00 | \$4.48 | 100.00% |
| 323 POSTAGE | 57,743 | (\$12,066) | 45,677 | 45,676.38 | 0.00 | \$0.62 | 100.00% |
| 325 PERSONNEL/RECRUITMENT EXP | 18,000 | (\$8,226) | 9,774 | 9,773.65 | 0.00 | \$0.35 | 100.00% |
| 327 PRINTING/COPYING | 61,500 | (\$8,431) | 53,069 | 53,065.19 | 0.00 | \$3.81 | 99.99% |
| 329 TUITION | 473,231 | (\$162,579) | 310,652 | 310,652.00 | 0.00 | \$0.00 | 100.00% |
| 401 INSTRUCTIONAL SUPLS/MATLS | 884,409 | \$276,413 | 1,160,822 | 1,160,817.72 | 0.00 | \$4.28 | 100.00% |
| 403 OFFICE/GENERAL SUPPLIES | 15,250 | (\$2,735) | 12,515 | 12,513.84 | 0.00 | \$1.16 | 99.99% |
| 411 TEXTBOOKS | 13,836 | (\$9,572) | 4,264 | 4,263.42 | 0.00 | \$0.58 | 99.99% |
| 415 OTHER SUPPLIES/MATERIALS | 137,905 | (\$48,781) | 89,124 | 89,122.14 | 0.00 | \$1.86 | 100.00% |
| 424 OTHER SUPPLIES | 8,000 | (\$7,109) | 891 | 890.74 | 0.00 | \$0.26 | 99.97% |
| 601 DUES AND FEES | 102,720 | (\$58,756) | 43,964 | 43,963.01 | 0.00 | \$0.99 | 100.00% |
| TOTAL SUPPORT EXPENSE | \$4,697,574 | \$2,763,621 | \$7,461,195 | \$4,161,172.43 | \$0.00 | \$3,300,022.57 | 55.77% |
| MAINT/OPER/TRANS | | | | | | | |
| 305 PROFESSIONAL/TECHNICAL SVCS | 250,000 | (\$146,370) | 103,630 | 103,629.34 | 0.00 | \$0.66 | 100.00% |
| 311 UTILITY SERVICES | 4,788,126 | (\$1,038,149) | 3,749,977 | 3,749,953.03 | 0.00 | \$23.97 | 100.00% |
| 313 MAINTENANCE SERVICES | 4,291,235 | \$393,848 | 4,685,083 | 4,685,080.59 | 0.00 | \$2.41 | 100.00% |
| 317 STUDENT TRANSPORTATION | 5,305,294 | (\$273,709) | 5,031,585 | 5,031,581.67 | 0.00 | \$3.33 | 100.00% |
| 319 CONFERENCE & TRAVEL | 35,800 | (\$4,094) | 31,706 | 31,704.67 | 0.00 | \$1.33 | 100.00% |
| 321 PROFESSIONAL DEVELOPMENT | 73,230 | (\$51,265) | 21,965 | 21,964.43 | 0.00 | \$0.57 | 100.00% |
| 424 OTHER SUPPLIES | 315,211 | (\$30,937) | 284,274 | 284,273.87 | 0.00 | \$0.13 | 100.00% |
| 429 MAINTENANCE/REPAIR SUPPLIES | 560,000 | (\$10,853) | 549,147 | 549,145.97 | 0.00 | \$1.03 | 100.00% |
| TOTAL MAINT/OPER/TRANS | \$15,618,896 | (\$1,161,529) | \$14,457,367 | \$14,457,333.57 | \$0.00 | \$33.43 | 100.00% |
| CAPITAL | | | | | | | |
| 501 CAPITAL OUTLAY | 400,280 | (\$227,002) | 173,278 | 173,276.26 | 0.00 | \$1.74 | 100.00% |
| 503 TECHNOLOGY | 886,691 | \$72,430 | 959,121 | 959,121.09 | 0.00 | (\$0.09) | 100.00% |
| TOTAL CAPITAL | \$1,286,971 | (\$154,572) | \$1,132,399 | \$1,132,397.35 | \$0.00 | \$1.65 | 100.00% |
| GRAND TOTAL | \$181,672,957 | \$141,768 | \$181,814,725 | \$178,173,569.58 | \$0.00 | \$3,641,155.42 | 98.00% |

FAIRFIELD PUBLIC SCHOOLS
 ACTUAL COVID COSTS @ 9/2/20 AND POTENTIAL ADDITIONAL COSTS
 2020 - 2021
 Updated 9/2/2020

| | | 1 | 2 | 3 | 4 |
|-----------------------|---|--|---|--------------------------------------|---|
| | | TOTAL POTENTIAL COVID EXPENSES AS OF 9/2/2020 (2 + 3) | 2020 - 2021 ACTUAL/ENCUM COVID EXPENSES AS OF 9/2/2020 | POTENTIAL ADD'L COVID EXPENSES | NOTES |
| TRANSPORTATION | | | | | |
| 1 | Elem Midday Run (Net of Sec Wed. Savings) | \$ 314,546 | | \$ 314,546 | 3 months (9/8/20 - 11/30/20) |
| 2 | Bus Monitors (Elementary & PK) | \$ 63,120 | | \$ 63,120 | Bus monitors x 1 month (60 x \$26.37 x 2 x 20 days) - one month |
| 3 | Bus Disinfecting Daily (First Student) | \$ 16,809 | | \$ 16,809 | \$5,603/month x 3 months |
| 4 | Bus Disinfecting Daily (ECS) | \$ 26,820 | | \$ 26,820 | \$447/day x 3 months (60 days) |
| 5 | Total Transportation | \$ 421,295 | | \$ 421,295 | |
| HR | | | | | |
| 6 | HR Admin Assistance | \$ 10,000 | \$ 3,750 | \$ 6,250 | To assist HR Executive Director with staffing needs |
| 7 | Total HR | \$ 10,000 | \$ 3,750 | \$ 6,250 | |
| HS SPORTS | | | | | |
| 8 | COVID-Sports Costs-FLHS | \$ 901 | \$ 901 | | |
| 9 | COVID-Sports Costs-FWHS | \$ - | | | |
| 10 | Total HS Sports | \$ 901 | \$ 901 | \$ - | |
| INSTRUCTION | | | | | |
| 11 | Remote Learning Academy Administrator | \$ 139,128 | | \$ 139,128 | Administration of Remote Learning for the fiscal year |
| 12 | Remote Learning LTS's - Elementary | \$ 415,800 | | \$ 415,800 | 21 LTS's for 180 days |
| 13 | MS Lunch Aides | \$ 17,280 | | \$ 17,280 | 12 Lunch Aides at MS level for 3 months |
| 14 | COVID Instructional Supplies | \$ 15,920 | \$ 15,920 | | Ziploc Bags and Goggles |
| 15 | Total Instruction | \$ 588,128 | \$ 15,920 | \$ 572,208 | |
| TECHNOLOGY | | | | | |
| 16 | COVID Instructional Software | \$ 58,692 | \$ 51,491 | \$ 7,201 | |
| 17 | COVID Info Mgt Software | \$ 41,551 | \$ 37,443 | \$ 4,108 | |
| 18 | COVID Tech Infrastructure | \$ 60,528 | \$ 18,375 | \$ 42,153 | |
| 19 | COVID Tech Supplies | \$ 148,229 | \$ 93,737 | \$ 54,492 | |
| 20 | COVID Tech Capital | \$ 425,997 | \$ 166,248 | \$ 259,749 | |
| 21 | Total Technology | \$ 734,997 | \$ 367,294 | \$ 367,703 | See separate technology spreadsheet |
| MAINTENANCE | | | | | |
| 22 | HVAC Consultants | \$ 48,500 | \$ 48,500 | | Review of existing mechanical systems |
| 23 | PPE | \$ 58,760 | \$ 58,760 | | Gloves, masks, face shields |
| 24 | Tents | \$ 222,500 | \$ 222,500 | | 24 tents district-wide for social distancing |
| 25 | Tables and Chairs | \$ 22,350 | | \$ 22,350 | Additional lunch seating for secondary level |
| 26 | Custodial OT (FPS 8/18/20 to 9/8/20) | \$ 63,683 | \$ 3,683 | \$ 60,000 | Custodial staff OT for school opening |
| 27 | Custodial Temp Service | \$ 1,107,170 | \$ 369,890 | \$ 737,280 | Additional cleaning services for school year |
| 28 | Police Dept. Traffic Control | \$ 36,450 | | \$ 36,450 | Additional coverage for the beginning of the school year |
| 29 | Line Painting | \$ 16,060 | \$ 8,030 | \$ 8,030 | 11 Elementary Schools |
| 30 | HVAC filters | \$ 103,266 | \$ 103,266 | | Above and beyond normal filter maintenance |
| 31 | Hand Sanitizer | \$ 152,281 | | \$ 152,281 | |
| 32 | Masks | \$ 295,189 | | \$ 295,189 | |
| 33 | N95 Masks | \$ 6,476 | | \$ 6,476 | |
| 34 | Face Shields | \$ 6,480 | | \$ 6,480 | |
| 35 | Gloves | \$ 21,600 | | \$ 21,600 | |
| 36 | Gowns (Disposable) | \$ 42,500 | | \$ 42,500 | |
| 37 | Disinfectant Wipes | \$ 12,585 | | \$ 12,585 | |
| 38 | Custodial Supplies | \$ 79,915 | \$ 79,915 | | Cleaning supplies, hand sanitizer, disinfectant etc. |
| 39 | Plexiglass | \$ 47,960 | \$ 23,980 | \$ 23,980 | High traffic barriers |
| 40 | Maintenance Supplies | \$ 3,309 | \$ 3,309 | | Directional tape and signage |
| 41 | Total Maintenance | \$ 2,347,032 | \$ 921,832 | \$ 1,425,200 | |
| 42 | GRAND TOTAL POTENTIAL EXPENSES | \$ 4,102,353 | \$ 1,309,697 | \$ 2,792,656 | |
| 43 | NON-LAPSING FUNDS | \$ (1,777,262) | | | BOF Approved 6/17/2020 MOU dated 6/4/2020 |
| 44 | ESSER FUNDS AWARDED | \$ (231,883) | | | |
| 45 | STATE CORONAVIRUS RELIEF FUND | \$ (712,473) | | | Subject to Change |
| 46 | CURRENT POTENTIAL SHORTAGE | \$ (1,380,735) | | | |
| 47 | ADDITIONAL NON-LAPSING FUNDS AVAILABLE FOR TRANSFER | \$ (333,459) | | | Requires BOF Approval |
| 48 | POTENTIAL SHORTFALL AFTER APPROVAL OF ADDITIONAL FUNDS | \$ (1,047,276) | | | |

COVID RELATED TECH BUDGET Updated @ 9/2/2020

100

| COVID-SOFTWARE-INSTRUCTIONAL 20-2230-400-010 | | | | | | | |
|---|---|-----------|-----------------|------------------|----------------------------|----------------------|--|
| Item name | Description | Unit Cost | Number of Units | Total Cost | Non-Lapsing Fund 2020-2021 | Anticipated Expenses | Comments |
| Wallwisher, Inc. | District First Year Subscription to Padlet | \$ 10,000 | 1 | \$ 10,000 | \$ 10,000 | | |
| Pear Deck, Inc. | District subscription to Pear | \$ 17,044 | 1 | \$ 17,044 | \$ 17,044 | | |
| Notable, Inc. | Districtwide license to KAMI - Students and Faculty | \$ 16,748 | 1 | \$ 16,748 | \$ 16,748 | | |
| TECH4LEARNING, INC | Annual subscription to Wixie | \$ 4 | 2053 | \$ 7,699 | \$ 7,699 | | |
| Zoom | 10 accounts for outside meetings purchased for special education and other admin uses as needed | \$ 213 | 12 | \$ 2,553 | | \$ 2,553 | Currently charged to an account provided by Mr. Mancusi. Charged to Nbyrnes AMEX |
| Test Out | tech ed software for technical certifications for use by students at FLHS | \$ 2,650 | 1 | \$ 2,650 | | \$ 2,650 | |
| Rouxbe | Family Consumer Science online culinary courseware | \$ 999 | 2 | \$ 1,998 | | \$ 1,998 | |
| TOTAL SOFTWARE - INSTRUCTIONAL | | | | \$ 58,691 | \$ 51,491 | \$ 7,201 | |

| COVID-TECH SUPPLIES 20-2230-400-014 | | | | | | | |
|--|---|-----------|-----------------|-------------------|----------------------------|----------------------|---|
| Item name | Description | Unit Cost | Number of Units | Total Cost | Non-Lapsing Fund 2020-2021 | Anticipated Expenses | Comments |
| Insight Public Sector | Chromebook cases for elementary schools | \$ 23.50 | 2064 | \$ 48,504 | | \$ 48,504 | note- this has been charged to the operating budget per the Superintendent, but is a Covid expense. |
| Insight Public Sector | headphones with mic for each student | \$ 23.95 | 2500 | \$ 59,875 | \$ 59,875 | | |
| Insight Public Sector | Additional headphones to be sourced | \$ 23.95 | 250 | \$ 5,988 | | \$ 5,988 | |
| Insight Public Sector | headphones for secondary teachers | \$ 66.95 | 250 | \$ 16,738 | \$ 16,738 | | |
| Insight Public Sector | for teacher desktops in school to allow use of online meeting tools- no cameras built into machines | \$ 68.50 | 250 | \$ 17,125 | \$ 17,125 | | |
| TOTAL TECH SUPPLIES | | | | \$ 148,229 | \$ 93,738 | \$ 54,492 | |

| COVID-TECH INFRASTRUCTURE 20-2230-475-010 | | | | | | | |
|--|---|-----------|-----------------|------------------|----------------------------|----------------------|---|
| Item name | Description | Unit Cost | Number of Units | Total Cost | Non-Lapsing Fund 2020-2021 | Anticipated Expenses | Comments |
| Treasurer, State of CT | Upgrade Internet Circuits to 2GB required to support online learning tools at both HS's | \$ 8,400 | 2 | \$ 16,800 | \$ 16,800 | | |
| Chimenet, Inc. | Labor to upgrade CEN Circuit at both HS's to 2GB | \$ 175 | 9 | \$ 1,575 | \$ 1,575 | | |
| Kajeet Hotspots | data plan for 120 hotspots | \$ 13 | 3250 | \$ 42,153 | | \$ 42,153 | not yet executed- may rise if we have need of more hotspots if more need is brought forward |
| TOTAL INFRASTRUCTURE | | | | \$ 60,528 | \$ 18,375 | \$ 42,153 | |

| COVID-SOFTWARE INFO MGMT 20-2230-501-010 | | | | | | | |
|---|--|-----------|-----------------|------------------|----------------------------|----------------------|----------------------------|
| Item name | Description | Unit Cost | Number of Units | Total Cost | Non-Lapsing Fund 2020-2021 | Anticipated Expenses | Comments |
| School Dismissal Manager | contact less parent pickup/drop off system | \$ 2,000 | 14 | | | \$ - | canceled by Superintendent |
| Chimenet, Inc. | Cisco Webex subscription - 7 accounts to manage WebEx for use for large public meetings | \$ 477 | 7 | \$ 3,339 | \$ 3,339 | | |
| CDWg | back up software for Gsuite add'l student accounts- elementary | \$ 2 | 2054 | \$ 4,108 | | \$ 4,108 | |
| CDWg | Google Enterprise Add'l features for Meets including break out rooms and larger meeting participant limits | \$ 24 | 1421 | \$ 34,104.00 | \$ 34,104 | | |
| TOTAL SOFTWARE - INFO MGMT | | | | \$ 41,551 | \$ 37,443 | \$ 4,108 | |

| COVID-TECH CAPITAL 20-2230-541-010 | | | | | | | |
|--|---|-----------|-----------------|-------------------|----------------------------|----------------------|--|
| Item name | Description | Unit Cost | Number of Units | Total Cost | Non-Lapsing Fund 2020-2021 | Anticipated Expenses | Comments |
| Meraki wireless access points | new upgraded access points to address increased WiFi needs with add'l chrome books grades 3,4,5 | \$ 527.52 | 238 | \$ 125,550 | \$ 125,550 | | hybrid learning |
| Meraki license | controller license req'd for access points | \$ 171.00 | 238 | \$ 40,698 | \$ 40,698 | | hybrid learning |
| Insight Public Sector | HP Chromebooks | \$ 217.00 | 1197 | \$ 259,749 | | \$ 259,749 | charged to operating expense. Partial move to ESSER grant? |
| TOTAL - TECH CAPITAL | | | | \$ 425,997 | \$ 166,248 | \$ 259,749 | |
| TOTAL COVID RELATED TECH BUDGET | | | | \$ 734,995 | \$ 367,294 | \$ 367,703 | |

COVID/Non-Lapsing Statement of Account - Detail by Program
Fairfield Public Schools
Fiscal Year 2020-2021

9/2/2020
5:15:34PM

| Account | Description | Appropriation as Adopted | Budget Transfers | Appropriation Amended | Total Expenditures | Outstanding Encumbrances | Outstanding Requisitions | Unencumbered Balance | % Used |
|-------------------------------------|--------------------------------|-----------------------------|---------------------|--------------------------|-----------------------|-----------------------------|-----------------------------|-------------------------|----------------|
| COVID | | | | | | | | | |
| GENERAL INSTRUCTION | | | | | | | | | |
| 1129-140-010 | TEACHERS - REMOTE LEARNING ACA | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 1129-217-010 | COVID-TEACHER SALARY | 0 | 0 | 0 | 3,750.00 | 0.00 | 0.00 | (3,750.00) | 0.00% |
| TOTAL GENERAL INSTRUCTION | | \$0 | \$0 | \$0 | \$3,750.00 | \$0.00 | \$0.00 | (\$3,750.00) | 0.00% |
| HS SPORTS | | | | | | | | | |
| 1130-430-100 | COVID-SPORTS COSTS-FLHS | 0 | 0 | 0 | 0.00 | 0.00 | 900.64 | (900.64) | 0.00% |
| 1130-430-300 | COVID-SPORTS COST-FWHS | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| TOTAL HS SPORTS | | \$0 | \$0 | \$0 | \$0.00 | \$0.00 | \$900.64 | (\$900.64) | 0.00% |
| INSTRUCTIONAL | | | | | | | | | |
| 2210-319-010 | COVID-CURRICULUM DEV | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 2210-320-010 | COVID-PROFESSIONAL DEV | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 2210-401-010 | COVID-INSTRUCTIONAL SUPLS | 0 | 0 | 0 | 0.00 | 15,770.22 | 149.90 | (15,920.12) | 0.00% |
| TOTAL INSTRUCTIONAL | | \$0 | \$0 | \$0 | \$0.00 | \$15,770.22 | \$149.90 | (\$15,920.12) | 0.00% |
| MAINTENANCE/OPERATIONS | | | | | | | | | |
| 2530-375-003 | COVID-CONTRACTED SVCS - MAINT | 0 | 0 | 0 | 194,100.00 | 405,070.00 | 1,250.00 | (600,420.00) | 0.00% |
| 2530-395-002 | COVID-PPE | 0 | 0 | 0 | 31,181.91 | 27,578.08 | 0.00 | (58,759.99) | 0.00% |
| 2530-461-002 | COVID-MAINTENANCE SUPPLIES | 0 | 0 | 0 | 25,194.00 | 2,095.10 | 103,265.59 | (130,554.69) | 0.00% |
| 2540-238-003 | COVID-EVNG/SUBS/OT | 0 | 0 | 0 | 3,682.62 | 0.00 | 0.00 | (3,682.62) | 0.00% |
| 2540-322-003 | COVID-TRAINING | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 2540-358-003 | COVID-TECHNICAL CONSULTING | 0 | 0 | 0 | 0.00 | 48,500.00 | 0.00 | (48,500.00) | 0.00% |
| 2540-486-002 | COVID-CUSTODIAL SUPPLIES | 0 | 0 | 0 | 20,182.39 | 59,732.67 | 0.00 | (79,915.06) | 0.00% |
| TOTAL MAINTENANCE/OPERATIONS | | \$0 | \$0 | \$0 | \$274,340.92 | \$542,975.85 | \$104,515.59 | (\$921,832.36) | 0.00% |
| TECHNOLOGY | | | | | | | | | |
| 2230-400-010 | COVID-SOFTWARE-INSTRUCTIONAL | 0 | 0 | 0 | 27,044.00 | 24,446.25 | 0.00 | (51,490.25) | 0.00% |
| 2230-400-014 | COVID-TECH SUPPLIES | 0 | 0 | 0 | 0.00 | 0.00 | 93,737.50 | (93,737.50) | 0.00% |
| 2230-475-010 | COVID-TECH INFRASTRUCTURE | 0 | 0 | 0 | 0.00 | 18,375.00 | 0.00 | (18,375.00) | 0.00% |
| 2230-501-010 | COVID-SOFTWARE INFO MGMT | 0 | 0 | 0 | 0.00 | 37,443.00 | 0.00 | (37,443.00) | 0.00% |
| 2230-541-010 | COVID-TECH CAPITAL | 0 | 0 | 0 | 0.00 | 0.00 | 166,247.76 | (166,247.76) | 0.00% |
| TOTAL TECHNOLOGY | | \$0 | \$0 | \$0 | \$27,044.00 | \$80,264.25 | \$259,985.26 | (\$367,293.51) | 0.00% |
| TRANSPORTATION | | | | | | | | | |
| 2550-333-010 | COVID-TRANSPORTATION REG | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 2550-334-010 | COVID-TRANSPORTAION SPED | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| TOTAL TRANSPORTATION | | \$0 | \$0 | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| TOTAL COVID | | \$0 | \$0 | \$0 | \$305,134.92 | \$639,010.32 | \$365,551.39 | (\$1,309,696.63) | 0.00% |
| NON-LAPSING | | | | | | | | | |
| MAINTENANCE/OPERATIONS | | | | | | | | | |
| 2530-395-100 | NL-MAINTENANCE PROJECTS-FLHS | 75,000 | 0 | 75,000 | 0.00 | 0.00 | 0.00 | 75,000.00 | 0.00% |
| 2530-395-630 | NL-MAINTENANCE PROJECTS-DW | 55,000 | 0 | 55,000 | 0.00 | 0.00 | 0.00 | 55,000.00 | 0.00% |
| 2530-395-730 | NL-MAINTENANCE PROJECTS-JN | 143,502 | 0 | 143,502 | 0.00 | 4,788.00 | 0.00 | 138,714.00 | 3.34% |
| 2530-395-810 | NL-MAINTENANCE PROJECTS-NS | 30,000 | 0 | 30,000 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00% |
| 2530-461-003 | NL-MAINT - MAINT SUPPL/MAT'LS | 200,000 | 0 | 200,000 | 10,561.34 | 121,924.66 | 0.00 | 67,514.00 | 66.24% |
| 2530-462-003 | NL-MAINT - VEHICLE PARTS/FUEL | 44,000 | 0 | 44,000 | 55.81 | 5,344.19 | 0.00 | 38,600.00 | 12.27% |
| 2530-463-003 | NL-MAINT - PLUMB/HTG/AC SUPL'S | 235,000 | 0 | 235,000 | 0.00 | 78,300.00 | 0.00 | 156,700.00 | 33.32% |
| 2530-464-003 | NL-MAINT - FIRE/ELEC SPL/MT'LS | 66,000 | 0 | 66,000 | 2,702.03 | 31,797.97 | 0.00 | 31,500.00 | 52.27% |
| 2530-465-003 | NL-MAINT - GROUNDS SUPPLIES | 2,500 | 0 | 2,500 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00% |
| 2540-350-001 | NL-CO FACILITY EXPENSE | 98,489 | 0 | 98,489 | 12,222.14 | 86,267.02 | 0.00 | (0.16) | 100.00% |
| 2540-350-003 | NL-MAINT BLDG FACILITY EXPENSE | 127,502 | 0 | 127,502 | 21,250.22 | 106,251.10 | 0.00 | 0.68 | 100.00% |
| 2540-351-003 | NL-MAINT LEASE OPERATION EXP | 30,745 | 0 | 30,745 | 5,472.60 | 27,363.00 | 0.00 | (2,090.60) | 106.80% |
| 2540-486-010 | NL-CUSTODIAL SUPPLIES - DIST | 300,000 | 0 | 300,000 | 1,935.00 | 96,065.00 | 0.00 | 202,000.00 | 32.67% |
| 2540-496-900 | NL-FACILITY EXPENSE WFC | 115,000 | 0 | 115,000 | 18,375.00 | 91,875.00 | 0.00 | 4,750.00 | 95.87% |
| TOTAL MAINTENANCE/OPERATIONS | | \$1,522,738 | \$0 | \$1,522,738 | \$72,574.14 | \$649,975.94 | \$0.00 | \$800,187.92 | 47.45% |
| TOTAL NON-LAPSING | | \$1,522,738 | \$0 | \$1,522,738 | \$72,574.14 | \$649,975.94 | \$0.00 | \$800,187.92 | 47.45% |
| GRAND TOTAL | | \$1,522,738 | \$0 | \$1,522,738 | \$377,709.06 | \$1,288,986.26 | \$365,551.39 | \$(509,508.71) | 133.46% |