

Thomaston Board of Education

Business and Financial Report

July 2023

Submitted by Tracy Decker, Business Manager

Business Report

Non-Lapsing Account: We currently have a balance in the Non-Lapsing account of \$126,798.46.

Oil Tank Removal State Application: Our applications for the removal of our oil tanks has been denied and we will have to submit another application in August. The reason given by the State is that the town did not authorize or acknowledge the full amount of the project in their Town Resolution authorizing the projects. The difference was the engineering costs that were included in the application and paid out of the non-lapsing account. The BOS have approved the full amount and provided the necessary resolution to file a new application.

Superintendent of Schools employment contract: Included for your review is the Contract of Employment for the Superintendent of Schools for the term July 1, 2023 through June 30, 2026.

School Readiness Liaison agreement: Included for your review is the Consultant Services Agreement with EdAdvance for the coordination, evaluation and administration of the School Readiness Grant for the 2023-2024 year.

Athletic Trainer contract: Included for your review is the Sports Medicine Contract with Advanced Physical Therapy to provide a certified athletic trainer for the 2023-2024 year.

Payroll Services contract: Included for your review is the Payroll Services Contract with Twin Lakes Consulting, LLC to provide payroll services for the 2023-2024 year.

School Medical Advisor contract: Included for your review is the Independent Contractor Agreement with Ephraim Bartfeld, MD to perform the duty of School Medical Advisor for the 2023-2024 year.

Medicaid Billing Service Agreement: Included for your review is the Service Agreement with RelayHub, LLC to provide direct and administrative claiming services to process claims for all Medicaid eligible students for the 2023-2024 year.

Web Services Contract: Included for your review is the Software Services Agreement with BramJam Web Services, LLC for the 2023-2024 year.

Cafeteria Equipment grant application: Included for your review is a grant application for the replacement of cafeteria equipment at THS.

Fundraiser Update: Since Todd last reported to the Board, there were 20 fundraisers held. Only one follow up form was received. Requests will be resent to all organizers as a reminder to submit the follow up forms.

Twin Lakes Consulting payroll update: Included for your review is a memo from David Fiorillo of Twin Lakes regarding their payroll services.

All-Star Transportation: Included for your review is a letter from All-Star Transportation regarding the revisions to bus routes and proposed change in bell times. Their proposal is to eliminate one full size bus but increase the cost per day per bus for the additional 15 minutes per route. Since the budget was adjusted to eliminate two buses, this will result in a budget shortfall of approximately \$40,000.

Brown & Brown of Connecticut, Inc: Included for your review is Amendment #1 to the Business Associate Agreement between Thomaston Public Schools and Brown & Brown of Connecticut, Inc.

Brown & Brown Legal Update regarding PCORI fees: Included for your review is a legal update from Brown & Brown regarding Patient-Centered Outcomes Research Institute (PCORI) fees which have been extended for another ten years.

Proposed motion for William Dwan sick leave: Vote to allow that due to the passing of retired teacher William Dwan prior to the payment of the remaining sick leave owed to him in the amount of \$18,556.16, his passing be considered an extenuating circumstance, as set forth under Article 38, Section 38.1, and the remaining \$18,556.16 be paid, without prejudice, posthumously to Mr. Dwan, via direct deposit.

Anticipated budget transfers: The 2023/2024 budget reduced the PE and music teachers at Black Rock from .6 FTE to .5 FTE and Principal Kozlak has requested that they be restored to .6 FTE. The PE position would require a budget increase of \$8,187.40. The music teacher resigned and has not yet been replaced so, without knowing what the pay scale will be for the replacement, the budget transfer for this position is unknown. There will be a savings in the HS budget as the new music/band teacher was hired at a lower rate than his predecessor so my recommendation will be that the salary adjustments come from that line.

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table with Encumbrances shows the budget expended **99.30%**. Last year at this time the budget was 98.24% expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,373,880.00	-	7,373,880.00	7,443,854.02	100.95%
112 Non-Certified Payroll	1,723,515.00	-	1,723,515.00	1,826,297.78	105.96%
200 Employee Benefits	2,788,447.00	-	2,788,447.00	2,607,665.37	93.52%
300 Other Prof Tech Service	813,277.00	(2,456.37)	810,820.63	758,701.07	93.57%
400 Property Service	633,193.00	18,010.00	651,203.00	741,184.40	113.82%
510 Pupil Transportation	777,123.00	-	777,123.00	847,982.68	109.12%
521 Liability Insurance	345.00	-	345.00	-	0.00%
560 Tuition	423,222.00	-	423,222.00	326,321.71	77.10%
563 Special Ed Non Public	223,527.00	-	223,527.00	281,324.74	125.86%
590 Other Purchased Services	154,266.00	(1,400.00)	152,866.00	119,926.68	78.45%
611 Instructional Supplies	262,644.00	(3,176.06)	259,467.94	231,590.14	89.26%
641 Textbooks	36,348.00	3,934.93	40,282.93	39,819.19	98.85%
642 Library Books & Periodicals	9,131.00	375.04	9,506.04	6,000.81	63.13%
690 Other Supplies & Materials	198,090.00	(7,050.00)	191,040.00	203,310.91	106.42%
730 Instructional Equipment	59,964.00	1,731.00	61,695.00	61,067.99	98.98%
735 Technology Software	39,688.00	-	39,688.00	47,747.85	120.31%
739 Other Equipment	179,939.00	(9,460.00)	170,479.00	155,974.79	91.49%
890 Other Objects	234,835.00	(508.54)	234,326.46	120,392.95	51.38%
Total 2023/2024	\$15,931,434.00	\$ 0.00	\$15,931,434.00	\$15,819,163.08	99.30%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with Encumbrances shows the budget expended **99.36%**. Last year at this time the budget was 98.24% expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,373,880.00	-	7,373,880.00	-	7,443,854.02	100.95%
112 Non-Certified Payroll	1,723,515.00	-	1,723,515.00	-	1,826,297.78	105.96%
200 Employee Benefits	2,788,447.00	-	2,788,447.00	-	2,607,665.37	93.52%
300 Other Prof Tech Service	813,277.00	(2,456.37)	810,820.63	1,125.12	758,701.07	93.71%
400 Property Service	633,193.00	18,010.00	651,203.00	785.00	741,184.40	113.94%
510 Pupil Transportation	777,123.00	-	777,123.00	-	847,982.68	109.12%
521 Liability Insurance	345.00	-	345.00	-	-	0.00%
560 Tuition	423,222.00	-	423,222.00	-	326,321.71	77.10%
563 Special Ed Non Public	223,527.00	-	223,527.00	-	281,324.74	125.86%
590 Other Purchased Services	154,266.00	(1,400.00)	152,866.00	-	119,926.68	78.45%
611 Instructional Supplies	262,644.00	(3,176.06)	259,467.94	177.00	231,590.14	89.32%
641 Textbooks	36,348.00	3,934.93	40,282.93	-	39,819.19	98.85%
642 Library Books & Periodicals	9,131.00	375.04	9,506.04	-	6,000.81	63.13%
690 Other Supplies & Materials	198,090.00	(7,050.00)	191,040.00	-	203,310.91	106.42%
730 Instructional Equipment	59,964.00	1,731.00	61,695.00	-	61,067.99	98.98%
735 Technology Software	39,688.00	-	39,688.00	-	47,747.85	120.31%
739 Other Equipment	179,939.00	(9,460.00)	170,479.00	7,731.00	155,974.79	96.03%
890 Other Objects	234,835.00	(508.54)	234,326.46	-	120,392.95	51.38%
Total 2023/2024	\$15,931,434.00	\$ 0.00	\$15,931,434.00	\$ 9,818.12	\$15,819,163.08	99.36%

2023-2024 Budget Table without Encumbrances

The 2023-2024 Budget Table without Encumbrances shows the budget expended **7.53%**. Last year at this time the budget was 6.38% expended. Expenditures for July for the 2023-2024 fiscal are \$1,271,351.53.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,771,895.00	-	7,771,895.00	177,297.17	2.28%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	116,446.67	5.91%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	249,369.43	9.01%
300 Other Prof Tech Service	862,245.00	-	862,245.00	545,607.70	63.28%
400 Property Service	945,382.00	5,000.00	950,382.00	8,224.24	0.87%
510 Pupil Transportation	869,516.00	-	869,516.00	-	0.00%
521 Liability Insurance	345.00	-	345.00	-	0.00%
560 Tuition	424,546.00	-	424,546.00	24,530.00	5.78%
563 Special Ed Non Public	233,090.00	-	233,090.00	-	0.00%
590 Other Purchased Services	146,836.00	(600.00)	146,236.00	24,211.47	16.56%
611 Instructional Supplies	244,096.00	(7,283.00)	236,813.00	45,644.86	19.27%
641 Textbooks	52,319.00	-	52,319.00	116.82	0.22%
642 Library Books & Periodicals	8,769.00	(417.00)	8,352.00	346.99	4.15%
690 Other Supplies & Materials	169,152.00	-	169,152.00	1,479.10	0.87%
730 Instructional Equipment	38,570.00	(1,845.00)	36,725.00	-	0.00%
735 Technology Software	43,068.00	-	43,068.00	21,263.40	49.37%
739 Other Equipment	130,686.00	(496.50)	130,189.50	3,745.12	2.88%
890 Other Objects	207,749.00	5,641.50	213,390.50	53,068.56	24.87%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$1,271,351.53	7.53%

2023-2024 Budget Table with Encumbrances

The 2023-2024 Budget Table with encumbrances shows the budget expended at **14.18%**. Last year at this time the budget was **10.52%** expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,771,895.00	-	7,771,895.00	-	177,297.17	2.28%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	-	116,446.67	5.91%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	-	249,369.43	9.01%
300 Other Prof Tech Service	862,245.00	-	862,245.00	25,772.00	571,379.70	69.26%
400 Property Service	945,382.00	5,000.00	950,382.00	193,846.30	202,070.54	41.66%
510 Pupil Transportation	869,516.00	-	869,516.00	37,000.00	37,000.00	8.51%
521 Liability Insurance	345.00	-	345.00	-	-	0.00%
560 Tuition	424,546.00	-	424,546.00	-	24,530.00	5.78%
563 Special Ed Non Public	233,090.00	-	233,090.00	-	-	0.00%
590 Other Purchased Services	146,836.00	(600.00)	146,236.00	10,615.00	34,826.47	31.07%
611 Instructional Supplies	244,096.00	(7,283.00)	236,813.00	137,566.14	183,211.00	135.46%
641 Textbooks	52,319.00	-	52,319.00	41,219.79	41,336.61	157.79%
642 Library Books & Periodicals	8,769.00	(417.00)	8,352.00	7,355.67	7,702.66	180.30%
690 Other Supplies & Materials	169,152.00	-	169,152.00	46,813.96	48,293.06	56.23%
730 Instructional Equipment	38,570.00	(1,845.00)	36,725.00	-	-	0.00%
735 Technology Software	43,068.00	-	43,068.00	18,429.80	39,693.20	134.96%
739 Other Equipment	130,686.00	(496.50)	130,189.50	22,277.65	26,022.77	37.10%
890 Other Objects	207,749.00	5,641.50	213,390.50	41,240.71	53,068.56	44.20%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$582,137.02	\$1,812,247.84	14.18%

2022-2023 Grant Report

The grant funds on record are shown below. The table shows all available grant appropriations and expenditures. Unlike the comparison that can be made for the operating fund, the percent completed cannot be compared because some of the grants were available in the 2021-2022 fiscal year and some will be available through the 2023-2024 year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
23-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,374.21	86.94%
23-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$127,148.21	73.38%
23-Jun	Title I	\$1,298.87	\$0.00	\$1,298.87	\$1,298.87	100.00%
23-Jun	Title IV	\$295.00	\$0.00	\$295.00	\$295.00	100.00%
23-Jun	IDEA Section 611	\$5,630.52	\$0.00	\$5,630.52	\$4,845.89	86.06%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$74,553.62	99.40%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$2,628.22	72.52%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$8,236.97	58.49%
23-Jun	IDEA Section 619	\$695.07	\$0.00	\$695.07	\$695.07	100.00%
23-Jun	SPED Para Educator	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.00%
23-Jun	ESSER Dyslexia	\$6,500.00	\$0.00	\$6,500.00	\$4,523.60	69.59%
23-Jun	SPED Stipend	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.00%
23-Jun	ESSER Recovery Bonus	\$10,041.59	\$0.00	\$10,041.59	\$9,997.15	99.56%
23-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$74,999.92	100.00%
SUBTOTAL		\$384,317.46	\$0.00	\$384,317.46	\$327,596.73	85.24%
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$18,279.89	100.00%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$244,746.21	99.41%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$102,130.01	96.94%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$386,669.66	99.99%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$17,734.43	92.51%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$17,349.00	100.00%
SUBTOTAL		\$793,055.52	\$0.00	\$793,055.52	\$786,909.20	99.22%
GRAND TOTAL		\$1,177,372.98	\$0.00	\$1,177,372.98	\$1,114,505.93	94.66%

2023-2024 Transfers

Policy 3160 (Business/Non-Instructional Operations-Transfers of Funds Between Categories) states, *“The Superintendent, or their designee, may transfer any unexpended or not contracted portion of any appropriation for school purposes to any other line item of such itemized estimate up to a limit of \$5,000 for any one occurrence.”*

July Transfers:

Account number	Account Description	from amount	to amount	Reason
24-1-0000-0238-05-2220-611	Audio Visual Supplies	5,600.00		
24-1-0000-0262-05-2210-890	Professional Improvement		5,600.00	Transfer money for CPI and Spire
CPI - Crisis Prevention Intervention (online course and workbooks for Meghan Fitzgerald)				
Spire - curriculum training program to be held at THS on August 29th				