

Thomaston Board of Education

Business and Financial Report

October 2023

Submitted by Tracy Decker, Business Manager

Business Report

Non-Lapsing Account: There is an unallocated balance in the Non-Lapsing account of \$95,390.74.

Contracts and Memorandums of Agreement for your review:

- 2023-2024 ACES Student Agreement (tuition)
- 2023-2024 CREC Contract (tuition, paraprofessional, OT)
- Summer 2023 CREC Contract (tuition, paraprofessional, OT)
- 2023-2024 CREC Statement of Agreement 09/07/23 (TOHDD services)
- 2023-2024 CREC Statement of Agreement 10/04/23 (TOHDD services)
- 2023-2024 Gengras Special Education Agreement (tuition, paraprofessional, SW)
- 2023-2024 Gengras Special Education Agreement (tuition, paraprofessional, SLP, OT)
- CSDE Data Use Agreement
- MOA: TEA – Tuition Reimbursement
- MOA: TEA – Teacher of Record 09/25/23 – 12/22/23

Fall Roof Inspection reports for your review:

- Fall 2023 roof inspection BRS
- Fall 2023 roof inspection TCS
- Fall 2023 roof inspection THS

School Lunch Fund - Plan to Reduce Excess Operating Balance

Fundraiser Requests for your review:

- Senior Capstone – Book Drive
- Pennies for Polio – Interact Club
- Dunkin Donuts Raffle – Junior Class
- Collection of Field Trip Fees – Grade 8
- Class Dues – Grade 8

Motions for the HVAC grant application:

Vote to affirm the January 30, 2023 approval of the Building Committee to oversee the 2, 5, and 10 Year Plan development and to convene as needed to support the implementation and revision of the 2, 5 and 10 Year Plan, and/or to address other building matters as determined by the Superintendent of Schools.

Vote to authorize the Building Committee to take action, specifically:

RESOLVED that the Building Committee is hereby established as the building committee about the Connecticut Department of Administrative Services HVAC Indoor Air Quality Grant Program for Public Schools (HVAC IAQ Grant), also known as DASM1-SCP0000086 at Black Rock School.

Vote to request that the Board of Selectmen approve the following resolutions:

RESOLVED that the Building Committee established by the Board of Education is hereby established as the building committee about the Connecticut Department of Administrative Services HVAC Indoor Air Quality Grant Program for Public Schools (HVAC IAQ Grant), also known as DASM1-SCP0000086 at Black Rock School.

RESOLVED that the Board of Selectmen authorizes the Thomaston Board of Education to apply to the Commissioner of Administrative Services and to accept or reject a grant for the Connecticut Department of Administrative Services HVAC Indoor Air Quality Grant Program for Public Schools (HVAC IAQ Grant), also known as DASM1-SCP0000086 at the Black Rock School.

RESOLVED that the Board of Selectmen authorizes at least the preparation of schematic drawings and outline specifications for the Connecticut Department of Administrative Services HVAC Indoor Air Quality Grant Program for Public Schools (HVAC IAQ Grant), also known as DASM1-SCP0000086 at Black Rock School.

Vote to accept/approve the Educational Specifications for Thomaston Public Schools - Black Rock School - Rooftop Air Handling Unit (AHU) Replacement project.

2023-2024 Budget Table without Encumbrances

The 2023-2024 Budget Table without Encumbrances shows the budget expended **30.29%**. Last year at this time the budget was 29.13% expended. October 2023 expenditures were \$1,828,135.47.

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	1,780,182.67	22.91%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	598,003.91	30.35%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	1,081,741.52	39.08%
300 Other Prof Tech Service	862,245.00	(1,500.00)	860,745.00	633,122.10	73.56%
400 Property Service	945,382.00	5,000.00	950,382.00	189,237.71	19.91%
510 Pupil Transportation	869,516.00	-	869,516.00	27,044.55	3.11%
521 Liability Insurance	345.00	-	345.00	-	0.00%
560 Tuition	424,546.00	-	424,546.00	196,422.97	46.27%
563 Special Ed Non Public	233,090.00	-	233,090.00	117,345.00	50.34%
590 Other Purchased Services	146,836.00	(600.00)	146,236.00	47,819.08	32.70%
611 Instructional Supplies	244,096.00	(11,003.00)	233,093.00	174,529.69	74.88%
641 Textbooks	52,319.00	-	52,319.00	40,884.52	78.14%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	3,951.74	47.67%
690 Other Supplies & Materials	169,152.00	(740.58)	168,411.42	74,999.09	44.53%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	653.97	1.75%
735 Technology Software	43,068.00	-	43,068.00	26,250.90	60.95%
739 Other Equipment	130,686.00	4,168.08	134,854.08	21,363.77	15.84%
890 Other Objects	207,749.00	6,378.00	214,127.00	101,724.87	47.51%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$5,115,278.06	30.29%

2023-2024 Budget Table with Encumbrances

The 2023-2024 Budget Table with encumbrances shows the budget expended at **37.95%**. Last year at this time the budget was **36.02%** 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	-	1,780,182.67	22.91%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	-	598,003.91	30.35%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	-	1,081,741.52	39.08%
300 Other Prof Tech Service	862,245.00	(1,500.00)	860,745.00	169,005.93	802,128.03	93.19%
400 Property Service	945,382.00	5,000.00	950,382.00	136,969.65	326,207.36	34.32%
510 Pupil Transportation	869,516.00	-	869,516.00	220,279.64	247,324.19	28.44%
521 Liability Insurance	345.00	-	345.00	-	-	0.00%
560 Tuition	424,546.00	-	424,546.00	266,895.61	463,318.58	109.13%
563 Special Ed Non Public	233,090.00	-	233,090.00	367,735.00	485,080.00	208.11%
590 Other Purchased Services	146,836.00	(600.00)	146,236.00	10,550.28	58,369.36	39.91%
611 Instructional Supplies	244,096.00	(11,003.00)	233,093.00	31,537.15	206,066.84	88.41%
641 Textbooks	52,319.00	-	52,319.00	563.50	41,448.02	79.22%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	3,712.80	7,664.54	92.46%
690 Other Supplies & Materials	169,152.00	(740.58)	168,411.42	14,751.28	89,750.37	53.29%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	750.00	1,403.97	3.76%
735 Technology Software	43,068.00	-	43,068.00	18,429.80	44,680.70	103.74%
739 Other Equipment	130,686.00	4,168.08	134,854.08	9,927.35	31,291.12	23.20%
890 Other Objects	207,749.00	6,378.00	214,127.00	42,455.16	144,180.03	67.33%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$1,293,563.15	\$6,408,841.21	37.95%

2023-2024 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 2022-2023 fiscal year and some will be available through the 2024-2025 year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date Expended	Balance	Percent Expended
09/30/23	SEDS Implementation	10,000.00	-	10,000.00		10,000.00	-	100.00%
06/30/24	Title I	105,355.00	-	105,355.00		105,355.00	-	100.00%
06/30/24	Title II	17,349.00	-	17,349.00		17,349.00	-	100.00%
06/30/24	IDEA Section 611	246,211.00	-	246,211.00		246,211.00	-	100.00%
06/30/24	IDEA Section 619	19,171.00	-	19,171.00		19,171.00	-	100.00%
06/30/24	Title IV	10,000.00	-	10,000.00		8,802.00	1,198.00	88.02%
06/30/24	School Readiness	164,704.00	-	164,704.00		33,431.11	131,272.89	20.30%
06/30/24	School Readiness COLA	11,697.00	-	11,697.00		-	11,697.00	0.00%
06/30/24	School Readiness Competitive enrollment based	16,800.00	-	16,800.00		-	16,800.00	0.00%
06/30/24	School Readiness Infant & Toddler Expansion	108,000.00	-	108,000.00		6,750.00	101,250.00	6.25%
06/30/24	School Readiness Quality Enhancement	3,881.00	-	3,881.00		-	3,881.00	0.00%
06/30/24	Smart Start	75,000.00	-	75,000.00		13,814.53	61,185.47	18.42%
06/30/24	Smart Start Operating Expenses	75,000.00	-	75,000.00		14,625.80	60,374.20	19.50%
06/30/24	Adult Education	18,949.00	-	18,949.00		-	18,949.00	0.00%
06/30/24	Summer Enrichment	45,973.00	-	45,973.00		41,544.00	4,429.00	90.37%
09/30/24	School Readiness Competitive enrollment based	17,760.00	-	17,760.00		12,704.00	5,056.00	71.53%
SUBTOTAL		\$945,850.00	\$0.00	\$945,850.00	\$0.00	\$529,757.44	\$416,092.56	56.01%
06/30/25	Title I	109,560.00	-	109,560.00		19,356.80	90,203.20	17.67%
06/30/25	Title II	16,014.00	-	16,014.00		-	16,014.00	0.00%
06/30/25	IDEA Section 611	252,520.00	-	252,520.00		27,177.00	225,343.00	10.76%
06/30/25	IDEA Section 619	19,775.00	-	19,775.00		1,620.15	18,154.85	8.19%
SUBTOTAL		\$397,869.00	\$0.00	\$397,869.00	\$0.00	\$48,153.95	\$349,715.05	12.10%
GRAND TOTAL		\$1,343,719.00	\$0.00	\$1,343,719.00	\$0.00	\$577,911.39	\$765,807.61	43.01%

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.”*

October Transfers:

None