

Thomaston Board of Education

Business and Financial Report

August 2023

Submitted by Tracy Decker, Business Manager

Business Report

Non-Lapsing Account: We currently have a balance in the Non-Lapsing account of \$60,394.04. The unaudited budget surplus for 2022/2023 is \$91,828.69 which will be transferred to the non-lapsing account upon the completion of the FY 2023 audit.

Oil Tank Removal State Application: Our applications for the removal of our oil tanks were resubmitted in August. Spencer Luthy and I will be scheduling a meeting with DAS and our engineer, Chris Dubuque to move the project forward.

CT-SEDS training contract: Attached for your review is an agreement with EdAdvance to provide 40 hours of in-district customized CT-SEDS training.

School Psychologist contract: Attached for your review is an agreement with EdAdvance to provide a Clinical or School Psychologist to conduct evaluations for the 2023/2024 school year until such time as the School Psychologist position is filled.

Healthy Food Certification: Attached for your review is correspondence from the Connecticut State Department of Education approving the district's Health Food Certification (HFC) for the 2023/2024 year.

2023-2024 Budget Table without Encumbrances

The 2023-2024 Budget Table without Encumbrances shows the budget expended **12.88%**. Last year at this time the budget was 19.87% expended. Expenditures for August for the 2023-2024 fiscal are \$903,507.04.

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	310,764.47	4.00%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	211,230.65	10.72%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	642,949.20	23.23%
300 Other Prof Tech Service	862,245.00	(1,500.00)	860,745.00	560,165.28	65.08%
400 Property Service	945,382.00	5,000.00	950,382.00	69,077.80	7.27%
510 Pupil Transportation	869,516.00	-	869,516.00	43,522.25	5.01%
521 Liability Insurance	345.00	-	345.00	-	0.00%
560 Tuition	424,546.00	-	424,546.00	32,460.00	7.65%
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	35,142.64	24.03%
611 Instructional Supplies	244,096.00	(10,329.00)	233,767.00	119,757.62	51.23%
641 Textbooks	52,319.00	-	52,319.00	18,478.78	35.32%
642 Library Books & Periodicals	8,769.00	(417.00)	8,352.00	846.85	10.14%
690 Other Supplies & Materials	169,152.00	-	169,152.00	23,750.37	14.04%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	-	0.00%
735 Technology Software	43,068.00	-	43,068.00	21,263.40	49.37%
739 Other Equipment	130,686.00	3,427.50	134,113.50	17,054.02	12.72%
890 Other Objects	207,749.00	5,641.50	213,390.50	68,395.24	32.05%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$2,174,858.57	12.88%

2023-2024 Budget Table with Encumbrances

The 2023-2024 Budget Table with encumbrances shows the budget expended at **18.17%**. Last year at this time the budget was **24.57%** 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	-	310,764.47	4.00%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	-	211,230.65	10.72%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	-	642,949.20	23.23%
300 Other Prof Tech Service	862,245.00	(1,500.00)	860,745.00	18,982.00	579,147.28	69.49%
400 Property Service	945,382.00	5,000.00	950,382.00	174,661.62	243,739.42	44.02%
510 Pupil Transportation	869,516.00	-	869,516.00	37,000.00	80,522.25	13.52%
521 Liability Insurance	345.00	-	345.00	-	-	0.00%
560 Tuition	424,546.00	-	424,546.00	-	32,460.00	7.65%
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	9,650.00	44,792.64	37.23%
611 Instructional Supplies	244,096.00	(10,329.00)	233,767.00	68,797.98	188,555.60	110.09%
641 Textbooks	52,319.00	-	52,319.00	22,913.50	41,392.28	122.91%
642 Library Books & Periodicals	8,769.00	(417.00)	8,352.00	6,855.81	7,702.66	174.31%
690 Other Supplies & Materials	169,152.00	-	169,152.00	41,463.08	65,213.45	63.07%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	621.98	621.98	3.33%
735 Technology Software	43,068.00	-	43,068.00	18,429.80	39,693.20	134.96%
739 Other Equipment	130,686.00	3,427.50	134,113.50	13,714.86	30,768.88	33.17%
890 Other Objects	207,749.00	5,641.50	213,390.50	34,040.36	102,435.60	63.96%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$447,130.99	\$2,621,989.56	18.17%

2022-2024 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 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	\$3,881.00	100.00%
23-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$135,237.76	78.05%
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	\$5,613.34	99.69%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$74,996.22	99.99%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$3,498.72	96.54%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$13,853.97	98.37%
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	\$343,890.62	89.48%
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	\$1,130,799.82	96.04%

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.”*

August Transfers:

None