

**Thomaston Board of Education
Business and Financial Report
September 2025**

Submitted by Attallah Roundtree, Business Manager

Business Report

Non-Lapsing Account: There is an unallocated balance in the non-lapsing account of \$49,335.05.

Contracts and Memorandums of Agreement for your review:

- MOA- Special Circumstance Tutor
- Business Manager's Agreement – Attallah Roundtree
- Nine (9) CREC Statement of Agreement
- MOA – AFSCME – Regular Hourly Pay Rates

Fundraiser Requests for your review

Feasibility Study

2025-26 Healthy Food Certification Statement Approved

2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at 24.43%. Last year at this time the budget was 22.38% expended. September 2025 expenditures were \$1,948,894.24

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,149,239		8,149,239	1,501,023.34	18.42%
112 Non-Certified Payroll	2,023,633		2,023,633	498,942.38	24.66%
200 Employee Benefits	2,804,697		2,804,697	924,012.32	32.95%
300 Other Prof Tech Service	1,096,808		1,096,808	629,594.25	57.40%
400 Property Service	945,181	2,569	947,750	246,255.46	25.98%
510 Pupil Transportation	930,670		930,670	59,566.81	6.40%
521 Liability Insurance	405		405	-	0.00%
560 Tuition	602,680		602,680	5,685.98	0.94%
563 Special Ed Non Public	485,706		485,706	101,057.00	20.81%
590 Other Purchased Services	162,660		162,660	55,335.13	34.02%
611 Instructional Supplies	209,389	(1,657)	207,732	111,226.68	53.54%
641 Textbooks	47,271	2,907	50,178	41,100.76	81.91%
642 Library Books & Periodicals	12,754		12,754	2,557.03	20.05%
690 Other Supplies & Materials	175,773	520	176,293	93,920.34	53.28%
730 Instructional Equipment	47,717	250	47,967	45,657.95	95.19%
735 Technology Software	59,701		59,701	59,574.41	99.79%
739 Other Equipment	175,457	(2,569)	172,888	9,641.28	5.58%
890 Other Objects	204,771	(2,020)	202,751	45,858.44	22.62%
Total 2025/2026	\$ 18,134,512	\$ -	\$ 18,134,512	\$ 4,431,009.56	24.43%

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at 26.03%. Last year at this time the budget was 28.82% expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,149,239		8,149,239	303.87	1,501,327.21	18.42%
112 Non-Certified Payroll	2,023,633		2,023,633	1,300.00	500,242.38	24.72%
200 Employee Benefits	2,804,697		2,804,697		924,012.32	32.95%
300 Other Prof Tech Service	1,096,808		1,096,808	7,170.00	636,764.25	58.06%
400 Property Service	945,181	2,569	947,750	128,815.48	375,070.94	39.57%
510 Pupil Transportation	930,670		930,670	58,040.00	117,606.81	12.64%
521 Liability Insurance	405		405		-	0.00%
560 Tuition	602,680		602,680	7,120.25	12,806.23	2.12%
563 Special Ed Non Public	485,706		485,706		101,057.00	20.81%
590 Other Purchased Services	162,660		162,660	10,308.00	65,643.13	40.36%
611 Instructional Supplies	209,389	(1,657)	207,732	28,090.22	139,316.90	67.07%
641 Textbooks	47,271	2,907	50,178		41,100.76	81.91%
642 Library Books & Periodicals	12,754		12,754	6,193.50	8,750.53	68.61%
690 Other Supplies & Materials	175,773	520	176,293	10,197.73	104,118.07	59.06%
730 Instructional Equipment	47,717	250	47,967		45,657.95	95.19%
735 Technology Software	59,701		59,701		59,574.41	99.79%
739 Other Equipment	175,457	(2,569)	172,888	2,843.10	12,484.38	7.22%
890 Other Objects	204,771	(2,020)	202,751	29,706.08	75,564.52	37.27%
Total 2025/2026	\$ 18,134,512	\$ -	\$ 18,134,512	\$ 290,088.23	\$ 4,721,097.79	26.03%

2025-2026 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 2024-2025 fiscal year and some will be available through the 2026-2027 year.

Grant Fiscal Year End	Grant Name/Description	Appropriation	Encumbered	Expended to Date	Balance	Percent Expended
06/30/26	IDEA Section 611	238,512.00		237,984.53	527.47	99.78%
06/30/26	IDEA Section 619	19,639.00		19,639.00	-	100.00%
06/30/26	Title I	109,116.00		109,116.00	-	100.00%
06/30/26	Title II	14,739.00		14,739.00	-	100.00%
06/30/26	Smart Start	150,000.00		16,125.06	133,874.94	10.75%
06/30/27	IDEA Section 611	238,512.00		26,030.34	212,481.66	10.91%
06/30/27	IDEA Section 619	19,639.00		2,225.40	17,413.60	11.33%
06/30/27	Title I	108,116.00		12,337.34	95,778.66	11.41%
06/30/27	Title II	14,739.00		-	14,739.00	0.00%
TOTAL		913,012.00	-	438,196.67	474,815.33	47.99%
	Estimate - State has not finalized awards					

2025-2026 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.”*

September Transfers: None