

**GROTON BOARD OF EDUCATION
REGULAR MEETING MINUTES
FEBRUARY 23, 2026 @ 6:00 P.M.
CENTRAL OFFICE, REMOTE**

MEMBERS PRESENT: Beverly Washington – Chairperson, Adrian Johnson – Vice Chairperson, Andrea Ackerman, Sean Corcoran, Mitch Shinbrot, Ian Thomas, Jay Weitlauf, Jennifer White, Michael Whitney

ALSO PRESENT: Susan Austin, Anne Marie Mancini, Rita Parciak, Sam Kilpatrick, Clint Kennedy

I. CALL TO ORDER – Mrs. Beverly Washington, Chairperson, called the meeting to order at 6:02 p.m.

A. Pledge of Allegiance – The first order of business was the pledge of allegiance to the flag.

II. RECOGNITION AND PARTICIPATION OF VISITORS AND DELEGATIONS

NONE

III. COMMENTS FROM CITIZENS

NONE

IV. RESPONSE TO COMMENTS FROM CITIZENS

NONE

V. STUDENT LIAISON REPORT

NONE

VI. SUPERINTENDENT AND ADMINISTRATION REPORTS

A. Superintendent and Assistant Superintendent Report

Superintendent Austin thanked the Board for the hard work that went into the budget as well as the work of the Principals and Central Office staff.

Dr. Mancini addressed the Attendance Policy and noted the improved communication with parents.

B. Reports and Information from Staff (Attachments #1, 2, 3)

1. Director of Finance – Mrs. Parciak gave an overview of the current Financial Statement dated Feb.20, 2026, showing a balance of \$3,644,423.88 as well as the budget transfers and the Healthcare Report.

VII. COMMITTEE REPORTS

1. Policy Committee – Mr. Corcoran noted that the Policy Committee met Feb. 10, 2026, and discussed Policies P 5113.13, P3323, P 1330, P 3160, P 1330, Committee Goals, and that the committee want add data review to their task.
2. Curriculum – Mr. Shinbrot noted that the Curriculum Committee met on Feb. 3, 2026, and reviewed the Middle School Program of Studies, the High School Program of Studies, and the removal of Class Rank.
3. Finance/Facilities – Mrs. White noted that the Finance/Facilities Committee met on Feb. 3, 2026, and established Finance and Facilities baseline goals and expectations, had a Director of Finance Report, and the Director of Facilities report.
4. AGSA/GEA/BOE Liaison – Mrs. Washington noted that the AGSA/GEA/Boe Liaison Committee met on January 28, 2026, and discussed safety issues, asked to look at lock down drills, when parents have concerns that the Board discuss the issues and the Administration’s resolution of said concerns.
5. LEARN – Mrs. Washington noted that the LEARN Board met on February 12, 2026, and had a report from the Superintendent and Assistant Principal from Waterford report on student data, student shadowing, and the cell phone policy. They also discussed that they got rid of 8.5 days for finals and went to professional based. They also discussed the Teacher Residency Program and class offerings by doing semester-based offering, absenteeism, and class rings.

VIII. ACTION ITEMS

A. Consent Agenda

MOTION: Johnson, Shinbrot: To approve the Consent Agenda with correction to the minutes of Jan. 28, 2026, by adding under section 3 that Mrs. Washington stated that she would ask the Board if they would like discussion on the Carl Franklin’s proposal and under IX Mr. Johnson’s noted that after financial commitment IB testing, add “and the low number of IB diploma’s awarded over the past 4 years.”
PASSED - UNANIMOUSLY

B. Old Business

NONE

C. New Business

1. Discussion and possible action regarding FY26 budget transfers between functions in the amount of \$1,071,975.

MOTION: Washington, White: To approve the FY26 budget transfers between functions in the amount of \$1,071,975.
PASSED – UNANIMOUSLY

2. Discussion and possible action regarding the approval of Fitch High School's Music Department's field trip request to Orlando, Florida schedule for April 8, 2027, through April 1, 2027. (Attachment #4)

MOTION: Washington, Johnson: To approve Fitch High School's Music department's field trip request to Orlando, Florida scheduled for April 8, 2027, through April 11, 2027.
PASSED – UNANIMOUSLY

3. Discussion and possible action regarding a first reading of policy P 5113.13 Work-Study Student Employment/Credit for Work Experience. (Attachment #5)

MOTION: Washington, Ackerman: To approve policy P 5113.13 Work-Study Student Employment/Credit for Work Experience as a first reading.
PASSED – UNANIMOUSLY

4. Discussion and possible action regarding a first reading of policy P 3323 Purchasing Guidelines (Attachment #6)

MOTION: Washington, Corcoran: To approve policy P 3323 Purchasing Guidelines as a first reading.
PASSED – UNANIMOUSLY

5. Discussion and possible action regarding approval of the preferred maximum class size. (Attachment #7)

MOTION: Washington, Thomas: To approve the preferred maximum, class size guidelines.

MOTION: Johnson, Thomas: To amend the motion to change:
Kindergarten – 1 20 to 18
Grades 2-3 23 to 20
Yes – Johnson, Corcoran, Thomas
No – Ackerman, White, Weitlauf, Washington
ABSTAINED – Shinbrot
MOTION FAILED

VOTE ON MAIN MOTION AS AMENDED:

Yes – Ackerman, Johnson, Washington
No – Thomas, White, Weitlauf, Corcoran
ABSTAINED – Shinbrot
MOTION FAILED

IX. INFORMATION AND PROPOSALS

A. Letters, communications, and comments by Board members on meeting items and any other items in the jurisdiction.

- Mr. Johnson noted his appreciation for Black History Month.
- Mr. Thomas noted the walk out at FHS by students regarding ICE and noted the email sent to the full Board on this issue. Mr. Thomas also noted his appreciation for Black History Month.
- Mr. Weitlauf noted Heart Safety School, i.e., students and teachers. Mr. Weitlauf also noted his appreciation for Black History Month.
- Mrs. Washington noted note from Julie Parker regarding Black History Month and the function last Saturday. Mrs. Washington reviewed referrals and assigned them to the appropriate committees for review:
 - Purchase of land adjacent to FHS being sold by Carl Franklin to Facilities
 - Review of P 3542 to Policy
 - Develop policy regarding lawsuits filed on Board members – notifications shared with the full Board to Policy
 - P 1312 Complaints to Policy
 - Administer draft calendar regarding the budget to Finance

X. ADVANCE PLANNING

A. Future Meeting Dates and Calendar Items for Board Attention

As noted in the agenda.

B. Suggested Agenda Items

Mr. Johnson suggested discussion on current and future World Language courses and whether students perform IB or AP.

XI. ADJOURNMENT

MOTION: Ackerman, Corcoran: The meeting adjourned at 8:17 p.m.
PASSED – UNANIMOUSLY

FY26 Groton BOE GENERAL FUND as of 02-20-26

MAJOR OBJ	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCES	AVAILABLE BALANCE	% Available
100	Salaries	\$ 56,695,768.43	\$ 56,708,008.43	\$ 28,881,808.76	\$ 27,773,429.96	\$ 52,769.71	0.09%
200	Benefits	\$ 13,530,257.14	\$ 13,530,531.14	\$ 8,374,260.38	\$ 2,023,132.74	\$ 3,133,138.02	23.16%
300	Other Professional Services	\$ 2,470,676.67	\$ 2,658,201.78	\$ 1,735,650.48	\$ 745,884.03	\$ 176,667.27	6.65%
400	Purchased property services	\$ 1,046,887.00	\$ 1,282,981.41	\$ 779,215.99	\$ 264,587.29	\$ 239,178.13	18.64%
500	Other Purchased Services	\$ 12,879,608.65	\$ 12,731,750.35	\$ 7,450,051.04	\$ 5,864,114.70	\$ (582,415.39)	-4.57%
600	Supplies	\$ 5,015,137.30	\$ 4,728,257.12	\$ 2,818,726.26	\$ 1,350,026.67	\$ 559,504.19	11.83%
700	Equipment/Property	\$ 268,142.00	\$ 261,893.96	\$ 185,512.15	\$ 4,597.55	\$ 71,784.26	27.41%
800	Dues & Fees	\$ 98,097.81	\$ 102,950.81	\$ 89,153.12	\$ 0.00	\$ 13,797.69	13.40%
Grand Total		\$ 92,004,575.00	\$ 92,004,575.00	\$ 50,314,378.18	\$ 38,025,772.94	\$ 3,664,423.88	3.98%

Major**OBJ****Narrative**

100 Salaries are encumbered via documentation received in the Finance Office by February 6, 2026.

Positions not filled are not encumbered in eFinance. Hourly staff, stipends, substitutes and overtime may not be encumbered. Unpaid leave of absences and workers comp can have an impact on encumbrances/expenses.

200 *Please note* : Accounts 203 and 228 have been utilized to track life insurance and fringe benefits previously charged to 201 Group insurance. Employee Fringe Benefits are not fully encumbered, e.g., Employer H SA contributions, Medicare & Social Security and Other Postemployment Benefits (OPEB).

300 Contracted professional services have not been encumbered for full year.

400 All service contracts have not been encumbered for full year.

500 Overages in Tuition and Transportation will need budget transfers or use of non-lapsings funds

600 Supplies including computer software, instructional and non-instructional are not fully encumbered.

700 Equipment and property.

800 Memberships, fees and dues.

ACCT	MAJOR OBJ	TITLE	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCE	AVAILABLE BALANCE	YTD/ BUD	NOTES
101	100	CLASSROOM TEACHERS	\$ 25,720,348.97	\$ 25,720,348.97	\$ 11,877,815.62	\$ 13,670,590.04	\$ 171,943.31	99.33%	
102	100	SPECIAL EDUCATION C	\$ 8,684,463.82	\$ 8,684,463.82	\$ 3,912,687.84	\$ 4,538,343.30	\$ 233,432.68	97.31%	
103	100	MEDIA SPECIALIST	\$ 618,633.00	\$ 618,633.00	\$ 323,997.25	\$ 348,697.08	\$ (54,061.33)	108.74%	
104	100	GUIDANCE	\$ 1,266,387.93	\$ 1,266,387.93	\$ 635,355.97	\$ 683,136.64	\$ (52,104.68)	104.11%	
105	100	ADMINISTRATION	\$ 1,351,005.83	\$ 1,351,005.83	\$ 857,115.37	\$ 531,582.13	\$ (37,691.67)	102.79%	
106	100	PRINCIPALS	\$ 1,213,199.00	\$ 1,213,199.00	\$ 793,777.91	\$ 429,594.09	\$ (10,173.00)	100.84%	
107	100	ASST PRINCIPALS/SCH	\$ 2,475,465.68	\$ 2,475,465.68	\$ 1,621,541.09	\$ 858,461.91	\$ (4,537.32)	100.18%	
108	100	DEAN/COORDINATOR	\$ 66,000.00	\$ 66,000.00	\$ 49,073.73	\$ 25,980.27	\$ (9,054.00)	113.72%	
109	100	ATHLETIC DIRECTOR/O	\$ 157,894.98	\$ 157,894.98	\$ 103,745.05	\$ 54,923.95	\$ (774.02)	100.49%	
111	100	SPEC EDUCATION AID	\$ 1,038,042.14	\$ 1,038,042.14	\$ 112,637.65	\$ 124,563.10	\$ 800,841.39	22.85%	Move some budgets to 131 & review encumbrances
112	100	CLERICAL, SPECIAL E	\$ 174,930.50	\$ 174,930.50	\$ 113,529.53	\$ 64,481.37	\$ (3,080.40)	101.76%	
113	100	CLERICAL, SCHOOL	\$ 778,746.58	\$ 791,499.58	\$ 469,185.62	\$ 360,823.57	\$ (38,509.61)	104.87%	
114	100	CLERICAL, ADMINISTR	\$ 1,250,498.15	\$ 1,250,498.15	\$ 721,038.63	\$ 415,515.06	\$ 113,944.46	90.89%	
117	100	CUSTODIAL	\$ 1,721,094.15	\$ 1,830,046.15	\$ 1,082,336.46	\$ 681,680.31	\$ 66,029.38	96.39%	
118	100	MAINTENANCE	\$ 790,227.08	\$ 768,522.08	\$ 412,657.23	\$ 317,434.66	\$ 38,430.19	95.00%	
119	100	OTHER	\$ 155,723.40	\$ 155,723.40	\$ 97,233.85	\$ 58,327.23	\$ 162.32	99.90%	
120	100	REGULAR SUBSTITUTE	\$ 900,000.00	\$ 900,000.00	\$ 960,105.29	\$ 588,528.94	\$ (648,634.23)	172.07%	
123	100	SUMMER SCHOOL	\$ 145,000.00	\$ 145,000.00	\$ 31,297.26	\$ -	\$ 113,702.74	21.58%	Possible transfer funds to Substitutes
124	100	ADULT EDUC/H. S. CO	\$ 42,520.00	\$ 42,520.00	\$ 12,931.25	\$ 19,910.48	\$ 9,678.27	77.24%	
125	100	HOMEBOUND	\$ 1,363,856.54	\$ 1,363,856.54	\$ 615,850.37	\$ 543,128.84	\$ 204,877.33	84.98%	
126	100	COACHING STIPENDS	\$ 350,092.93	\$ 350,092.93	\$ 137,454.00	\$ 7,079.00	\$ 205,559.93	41.28%	
127	100	OTHER STUDENT ACTIV	\$ 141,797.00	\$ 141,797.00	\$ 17,349.00	\$ -	\$ 124,448.00	12.24%	
128	100	SCHOOL SECURITY	\$ 198,821.46	\$ 198,821.46	\$ 145,438.10	\$ 121,614.64	\$ (68,231.28)	134.32%	
129	100	OTHER (TUTORS, ETC.	\$ 814,377.87	\$ 814,377.87	\$ 492,454.53	\$ 282,992.34	\$ 38,931.00	95.22%	
130	100	TEMP REGULAR TEACHE	\$ 507,569.13	\$ 507,569.13	\$ 188,360.54	\$ 185,878.65	\$ 133,329.94	73.73%	
131	100	TEMP SPEC ED TEACHE	\$ 2,721,603.33	\$ 2,721,603.33	\$ 1,786,228.63	\$ 1,877,157.45	\$ (941,782.75)	134.60%	move some budgets from 111 & review encumbrances
133	100	TEMP CLERICAL, SCHO	\$ 15,000.00	\$ 15,000.00	\$ 4,420.00	\$ 32,814.49	\$ (22,234.49)	248.23%	
134	100	TEMP CLERICAL, ADMI	\$ 24,123.58	\$ 24,123.58	\$ 47,372.90	\$ 23,778.25	\$ (47,027.57)	294.94%	
136	100	TEMP SCHOOL BUS AID	\$ 355,103.93	\$ 355,103.93	\$ 286,542.94	\$ 121,927.66	\$ (53,366.67)	115.03%	
137	100	TEMP CUSTODIAL PART	\$ 239,891.83	\$ 239,891.83	\$ 131,746.93	\$ 138,090.37	\$ (29,945.47)	112.48%	
139	100	TEMP SALARIES OTHER	\$ 62,842.10	\$ 75,082.10	\$ 25,205.10	\$ 61,773.85	\$ (11,896.85)	115.85%	
144	100	CLERICAL,ADMINISTRA	\$ 80,151.46	\$ 80,151.46	\$ 50,973.98	\$ -	\$ 29,177.48	63.60%	
147	100	CUSTODIAL OVERTIME	\$ 28,962.25	\$ 28,962.25	\$ 46,258.98	\$ -	\$ (17,296.73)	159.72%	
148	100	MAINTENANCE OVERTIM	\$ 51,037.75	\$ 51,037.75	\$ 37,882.16	\$ -	\$ 13,155.59	74.22%	

ACCT	MAJOR OBJ	TITLE	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCE	AVAILABLE BALANCE	YTD/ BUD	NOTES
149	100	OTHER	\$ 12,360.00	\$ 12,360.00	\$ 26,726.19	\$ -	\$ (14,366.19)	216.23%	
151	100	RESIDENT TEACHER	\$ 71,180.06	\$ 71,180.06	\$ 44,470.85	\$ 31,495.73	\$ (4,786.52)	106.72%	
153	100	NURSES	\$ 785,190.00	\$ 785,190.00	\$ 481,048.32	\$ 404,060.69	\$ (99,919.01)	112.73%	
154	100	HEALTH AIDES	\$ 221,626.00	\$ 221,626.00	\$ 127,962.64	\$ 169,063.87	\$ (75,400.51)	134.02%	
201	200	GROUP INSURANCE, PR	\$ 8,850,028.00	\$ 8,090,054.00	\$ 4,016,546.43	\$ 2,000,000.00	\$ 2,073,507.57	74.37%	
202	200	GROUP INSURANCE, OT	\$ 1,004,697.98	\$ 1,004,697.98	\$ 800,000.00	\$ -	\$ 204,697.98	79.63%	
203	200	LIFE INSURANCE	\$ -	\$ 51,000.00	\$ 28,071.59	\$ 22,807.86	\$ 120.55	99.76%	
211	200	WORKMAN'S COMPENSAT	\$ 615,240.00	\$ 615,240.00	\$ 615,240.00	\$ -	\$ -	100.00%	
212	200	SOCIAL SECURITY	\$ 948,851.15	\$ 948,851.15	\$ 579,212.03	\$ (0.00)	\$ 369,639.12	61.04%	encumbrance needed
213	200	TOWN RETIREMENT	\$ 920,900.00	\$ 920,900.00	\$ 920,900.00	\$ -	\$ -	100.00%	
214	200	MEDICARE	\$ 874,040.01	\$ 874,040.01	\$ 412,608.20	\$ -	\$ 461,431.81	47.21%	encumbrance needed
222	200	RETIREMENT AWARD	\$ 155,000.00	\$ 240,407.00	\$ 240,407.12	\$ -	\$ (0.12)	100.00%	
223	200	UNEMPLOYMENT COMPE	\$ 35,000.00	\$ 35,000.00	\$ 20,161.00	\$ -	\$ 14,839.00	57.60%	
224	200	GRADUATE CREDIT COU	\$ 125,000.00	\$ 125,000.00	\$ 87,692.50	\$ -	\$ 37,307.50	70.15%	
227	200	MENTOR STIPEND	\$ 1,500.00	\$ 1,500.00	\$ 6,400.00	\$ -	\$ (4,900.00)	426.67%	Need Budget Transfer or Non-lapsing
228	200	FRINGE BENEFITS	\$ -	\$ 623,841.00	\$ 647,021.51	\$ 324.88	\$ (23,505.39)	103.77%	Need Budget Transfer or Non-lapsing
321	300	INSTRUCTIONAL SERVI	\$ 119,896.00	\$ 101,868.00	\$ 74,616.00	\$ 2,777.60	\$ 24,474.40	75.97%	
322	300	INSTR. IMPROVEMENT	\$ 71,100.00	\$ 60,345.00	\$ 32,541.43	\$ 13,064.75	\$ 14,738.82	75.58%	
323	300	SPEC ED STUDENT SERVIC	\$ -		\$ 62,657.30	\$ -	\$ (62,657.30)	626573100.00%	Need Budget Transfer or Non-lapsing
325	300	STUDENT INTERN	\$ 12,240.00	\$ -	\$ -	\$ -	\$ -	0.00%	
331	300	PROFESSIONAL SERVIC	\$ 396,687.62	\$ 346,494.19	\$ 256,186.90	\$ 33,019.53	\$ 57,287.76	83.47%	
332	300	OTHER PROFESSIONAL	\$ 673,871.17	\$ 838,334.71	\$ 495,811.46	\$ 300,096.34	\$ 42,426.91	94.94%	
333	300	OT AND PT SERVICES	\$ 768,402.98	\$ 838,204.98	\$ 518,856.28	\$ 319,035.50	\$ 313.20	99.96%	
334	300	LEGAL SERVICES	\$ 70,000.00	\$ 120,000.00	\$ 66,547.50	\$ 21,152.50	\$ 32,300.00	73.08%	
341	300	ATHLETICS OFFICIALS	\$ 76,300.00	\$ 77,225.00	\$ 49,849.32	\$ (0.00)	\$ 27,375.68	64.55%	
342	300	OTHER SERVICES/ATHL	\$ 18,000.00	\$ 18,051.00	\$ 14,750.05	\$ 0.00	\$ 3,300.95	81.71%	
343	300	COMPUTER NETWORK SE	\$ 264,178.90	\$ 257,678.90	\$ 163,834.24	\$ 56,737.81	\$ 37,106.85	85.60%	
410	400	WATER	\$ 73,353.74	\$ 76,306.58	\$ 35,096.83	\$ 34,143.95	\$ 7,065.80	90.74%	
411	400	SEWERAGE	\$ 46,500.00	\$ 41,550.00	\$ 22,835.65	\$ 18,501.00	\$ 213.35	99.49%	
421	400	GARBAGE REMOVAL	\$ 94,772.46	\$ 107,524.66	\$ 68,169.85	\$ 38,863.04	\$ 491.77	99.54%	
422	400	SNOW REMOVAL	\$ 50,000.00	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	0.00%	
430	400	REPAIR OF EQUIPMENT	\$ 114,699.87	\$ 110,255.72	\$ 56,498.94	\$ 10,413.49	\$ 43,343.29	60.69%	
431	400	REPAIRS TO GROUNDS	\$ 270,000.01	\$ 269,999.50	\$ 210,416.11	\$ 3,282.57	\$ 56,300.82	79.15%	
432	400	GENERAL BUILDING RE	\$ 27,135.00	\$ 45,876.00	\$ 40,319.67	\$ (0.00)	\$ 5,556.33	87.89%	
433	400	PAINTING	\$ 4,950.00	\$ -	\$ -	\$ -	\$ -	0.00%	
434	400	HEAT & PLUMBING REP	\$ 79,865.00	\$ 238,836.81	\$ 147,262.54	\$ 64,212.25	\$ 27,362.02	88.54%	

ACCT	MAJOR OBJ	TITLE	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCE	AVAILABLE BALANCE	YTD/ BUD	NOTES
435	400	ELECTRICAL REPAIRS	\$ 15,000.00	\$ 8,612.95	\$ 4,127.23	\$ 775.00	\$ 3,710.72	56.92%	
441	400	RENTALS, OTHER	\$ 140,617.67	\$ 191,384.86	\$ 96,071.39	\$ 77,419.32	\$ 17,894.15	90.65%	
452	400	IMPROVEMENT TO SITE	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	100.00%	
490	400	EXTERMINATING SERVI	\$ 17,784.77	\$ 20,634.77	\$ 11,648.00	\$ -	\$ 8,986.77	56.45%	
491	400	BUILDING PROTECTION	\$ 62,211.22	\$ 75,483.22	\$ 38,069.27	\$ 16,976.67	\$ 20,437.28	72.92%	
499	400	OTHER PURCHASED SER	\$ 49,997.26	\$ 49,516.34	\$ 41,700.51	\$ (0.00)	\$ 7,815.83	84.22%	
510	500	REGULAR PUPIL TRANS	\$ 3,959,917.52	\$ 3,959,917.52	\$ 1,786,875.38	\$ 2,501,236.54	\$ (328,194.40)	108.29%	Need Budget Transfer or Non-lapsing
511	500	SPEC ED TRANSPORT C	\$ 1,611,167.47	\$ 1,894,824.47	\$ 847,033.44	\$ 1,006,736.08	\$ 41,054.95	97.83%	
512	500	SPECIAL EDUCATION O	\$ 1,266,000.00	\$ 1,075,726.00	\$ 525,187.98	\$ 544,844.02	\$ 5,694.00	99.47%	
519	500	PUPIL TRANSPORTATION	\$ -	\$ 40,274.00	\$ 22,470.34	\$ 17,803.66	\$ -	100.00%	
522	500	LIABILITY INSURANCE	\$ 604,898.00	\$ 694,364.25	\$ 694,364.25	\$ -	\$ -	100.00%	
525	500	STUDENT ACCIDENT IN	\$ 14,500.00	\$ 14,500.00	\$ 13,410.00	\$ -	\$ 1,090.00	92.48%	
530	500	TELEPHONE	\$ 257,545.11	\$ 284,034.15	\$ 139,521.88	\$ 144,261.21	\$ 251.06	99.91%	
531	500	POSTAGE	\$ 13,295.00	\$ 15,203.00	\$ 5,230.98	\$ -	\$ 9,972.02	34.41%	
540	500	ADVERTISING	\$ 9,400.00	\$ 9,839.76	\$ 4,076.33	\$ 201.78	\$ 5,561.65	43.48%	
550	500	PRINTING, ADMINISTR	\$ 5,000.00	\$ 5,000.00	\$ 3,039.68	\$ 0.00	\$ 1,960.32	60.79%	
551	500	SCHOOL PUBLICATIONS	\$ 4,000.00	\$ 4,000.00	\$ 500.00	\$ -	\$ 3,500.00	12.50%	
555	500	COPIES	\$ -	\$ -	\$ 33,487.47	\$ 38,705.19	\$ (72,192.66)	721926700.00%	Need Budget Transfer or Non-lapsing
561	500	SPED VOCATIONAL/VOA	\$ 426,756.00	\$ 426,756.00	\$ 131,069.00	\$ 213,865.00	\$ 81,822.00	80.83%	
562	500	SPED BOARD PLACEMEN	\$ 2,563,446.00	\$ 1,915,045.00	\$ 994,345.20	\$ 933,901.37	\$ (13,201.57)	100.69%	Need Budget Transfer or Non-lapsing
563	500	SPED, STATE AGENCY	\$ 390,497.00	\$ 53,449.00	\$ 81,178.04	\$ 68,861.18	\$ (96,590.22)	280.71%	Need Budget Transfer or Non-lapsing
564	500	ADULT EDUCATION	\$ 210,000.00	\$ 210,000.00	\$ 207,000.00	\$ -	\$ 3,000.00	98.57%	
566	500	MAGNET SCHOOL TUITI	\$ 505,726.20	\$ 505,726.20	\$ 458,393.00	\$ 155,076.00	\$ (107,742.80)	121.30%	Need Budget Transfer or Non-lapsing
567	500	VOAG REG ED TUITION	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	0.00%	
568	500	SPED MEGNET CHOICE	\$ 650,000.00	\$ 1,334,753.00	\$ 1,435,407.69	\$ 196,720.65	\$ (297,375.34)	122.28%	Need Budget Transfer or Non-lapsing
580	500	TRAVEL FOR REG INST	\$ -	\$ 1,000.00	\$ 85.75	\$ -	\$ 914.25	8.58%	
581	500	TRAVEL FOR SPEC EDU	\$ 5,985.00	\$ 5,985.00	\$ 2,405.62	\$ -	\$ 3,579.38	40.19%	
582	500	TRAVEL FOR ADMN SCH	\$ 16,800.35	\$ 9,100.00	\$ (1,764.15)	\$ -	\$ 10,864.15	-19.39%	
583	500	TRAVEL FOR MAINTENA	\$ 100.00	\$ -	\$ -	\$ -	\$ -	0.00%	
584	500	TRAVEL FOR WORKSH &	\$ 44,100.00	\$ 37,548.00	\$ 6,812.60	\$ -	\$ 30,735.40	18.14%	
587	500	TRAVEL FOR ATHLETIC	\$ 128,400.00	\$ 130,065.00	\$ 40,554.77	\$ 34,324.90	\$ 55,185.33	57.57%	
588	500	FIELD TRIPS	\$ 94,900.00	\$ 83,000.00	\$ 10,000.79	\$ 7,427.12	\$ 65,572.09	21.00%	
591	500	ENTRY FEES	\$ 13,725.00	\$ 13,190.00	\$ 9,265.00	\$ -	\$ 3,925.00	70.24%	

ACCT	MAJOR OBJ	TITLE	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCE	AVAILABLE BALANCE	YTD/ BUD	NOTES
592	500	GREEN FEES	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0.00%	
595	500	ADMISSION FEES	\$ 7,250.00	\$ 7,250.00	\$ 100.00	\$ 150.00	\$ 7,000.00	3.45%	
601	600	GENERAL CLASSROOM U	\$ 209,887.00	\$ 172,534.50	\$ 99,542.15	\$ 13,867.86	\$ 59,124.49	65.73%	
602	600	SCIENCE	\$ 28,700.00	\$ 27,700.00	\$ 5,950.36	\$ 464.51	\$ 21,285.13	23.16%	
603	600	ARTS & CRAFTS	\$ 28,600.00	\$ 30,838.00	\$ 21,177.02	\$ 2,680.15	\$ 6,980.83	77.36%	
604	600	PHYSICAL EDUCATION	\$ 12,450.00	\$ 13,460.00	\$ 6,084.93	\$ 1,143.17	\$ 6,231.90	53.70%	
605	600	MUSIC	\$ 13,850.00	\$ 13,850.00	\$ 6,196.01	\$ 3,284.34	\$ 4,369.65	68.45%	
606	600	KINDERGARTEN	\$ 2,700.00	\$ 2,700.00	\$ -	\$ -	\$ 2,700.00	0.00%	
607	600	PUPIL TESTS	\$ 120,460.00	\$ 126,111.00	\$ 44,636.24	\$ 1,447.15	\$ 80,027.61	36.54%	
609	600	TECHNOLOGY EDUCATIO	\$ 7,500.00	\$ 7,500.00	\$ 4,627.85	\$ 1,235.10	\$ 1,637.05	78.17%	
610	600	COMPUTER SUPPLIES	\$ 73,088.54	\$ 72,280.54	\$ 16,563.73	\$ 108.09	\$ 55,608.72	23.07%	
612	600	COMPUTER SOFTWARE	\$ 866,185.41	\$ 789,657.41	\$ 739,132.64	\$ 2,969.23	\$ 47,555.54	93.98%	
613	600	HOME ECONOMICS	\$ 15,000.00	\$ 18,122.50	\$ 12,908.55	\$ 81.15	\$ 5,132.80	71.68%	
615	600	SPECIAL EDUCATION	\$ 36,000.00	\$ 28,688.00	\$ 11,969.15	\$ 3,022.11	\$ 13,696.74	52.26%	
616	600	ATHLETIC SUPPLIES	\$ 58,400.00	\$ 55,844.00	\$ 16,967.59	\$ 6,301.42	\$ 32,574.99	41.67%	
617	600	MATHEMATIC SUPPLIES	\$ 6,600.00	\$ 7,800.00	\$ 1,041.05	\$ -	\$ 6,758.95	13.35%	
618	600	HEALTH SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%	
619	600	OTHER SUPPLIES	\$ 25,725.00	\$ 24,525.00	\$ 6,089.16	\$ 904.00	\$ 17,531.84	28.51%	
621	600	SUPPORT SERV GUID I	\$ 24,000.00	\$ 22,532.00	\$ 6,883.22	\$ 1,605.96	\$ 14,042.82	37.68%	
622	600	HEALTH SERVICES PAT	\$ 6,937.74	\$ 6,720.74	\$ 399.83	\$ -	\$ 6,320.91	5.95%	
623	600	SCHOOL LIBRARY SUPP	\$ 3,975.00	\$ 4,075.00	\$ 865.73	\$ 396.89	\$ 2,812.38	30.98%	
624	600	AUDIO VISUAL	\$ 4,500.00	\$ 4,500.00	\$ 2,847.54	\$ -	\$ 1,652.46	63.28%	
626	600	GENRAL ADMINISTRATI	\$ 11,411.00	\$ 11,666.25	\$ 7,816.91	\$ 1,594.06	\$ 2,255.28	80.67%	
627	600	SCHOOL ADMINISTRATI	\$ 13,000.00	\$ 10,656.00	\$ 1,624.05	\$ 510.47	\$ 8,521.48	20.03%	
628	600	FOOD, DRINK, SNACKS	\$ 11,599.50	\$ 12,338.18	\$ 6,698.27	\$ 600.00	\$ 5,039.91	59.15%	
631	600	ELECTRICITY	\$ 1,775,726.73	\$ 1,779,837.47	\$ 882,112.45	\$ 883,879.36	\$ 13,845.66	99.22%	
632	600	GAS	\$ 469,062.67	\$ 491,785.09	\$ 147,338.92	\$ 332,955.90	\$ 11,490.27	97.66%	
633	600	FUEL OIL	\$ 188,342.00	\$ 201,821.00	\$ 201,819.08	\$ 0.00	\$ 1.92	100.00%	
634	600	GASOLINE FOR SCH BU	\$ 254,163.00	\$ 254,163.00	\$ 311,727.99	\$ 52,104.97	\$ (109,669.96)	143.15%	Need Budget Transfer or Non-lapsing
640	600	TEXTBOOKS	\$ 34,200.00	\$ 27,955.00	\$ 3,820.39	\$ 1,366.45	\$ 22,768.16	18.55%	
641	600	WORKBOOKS	\$ 15,750.00	\$ 16,155.00	\$ 9,587.14	\$ -	\$ 6,567.86	59.34%	
645	600	LIBRARY BOOKS	\$ 21,700.00	\$ 22,393.00	\$ 1,549.97	\$ 2,980.39	\$ 17,862.64	20.23%	
647	600	PERIODICALS FOR PUP	\$ 3,700.00	\$ 2,907.00	\$ 949.00	\$ -	\$ 1,958.00	32.65%	
650	600	REPAIR OF EQUIPMENT	\$ 45,235.00	\$ 27,783.50	\$ 20,609.30	\$ 899.00	\$ 6,275.20	77.41%	
651	600	GROUNDS	\$ 34,534.59	\$ 26,136.59	\$ 2,439.54	\$ -	\$ 23,697.05	9.33%	
652	600	GENERAL BUILDING RE	\$ 67,797.00	\$ 67,087.82	\$ 20,140.89	\$ 1,022.62	\$ 45,924.31	31.55%	
653	600	PAINTING	\$ 18,661.03	\$ 1,803.30	\$ 1,165.41	\$ -	\$ 637.89	64.63%	
654	600	HEAT & PLUMBING	\$ 194,929.52	\$ 57,374.19	\$ 57,474.08	\$ 0.00	\$ (99.89)	100.17%	

ACCT	MAJOR OBJ	TITLE	ORIGINAL BUDGET	CURRENT BUDGET	YEAR TO DATE EXP	ENCUMBRANCE	AVAILABLE BALANCE	YTD/ BUD	NOTES
655	600	ELECTRICAL	\$ 35,554.81	\$ 10,302.10	\$ 8,581.29	\$ -	\$ 1,720.81	83.30%	
656	600	GASOLINE FOR MAINT	\$ 57,340.80	\$ 34,327.50	\$ 12,890.42	\$ 3,280.37	\$ 18,156.71	47.11%	
657	600	CLOTHING ALLOWANCE	\$ 4,400.00	\$ 4,700.00	\$ 4,700.00	\$ -	\$ -	100.00%	
658	600	CUSTODIAL SUPPLIES	\$ 174,485.00	\$ 205,104.26	\$ 103,456.63	\$ 29,153.43	\$ 72,494.20	64.65%	
659	600	SAFETY SUPPLIES	\$ 7,420.00	\$ 6,996.21	\$ 6,992.75	\$ 0.00	\$ 3.46	99.95%	
690	600	PROFESSIONAL MATERI	\$ 30,565.96	\$ 24,525.97	\$ 1,349.03	\$ 168.52	\$ 23,008.42	6.19%	
730	700	REPL INSTRUCTNL EQU	\$ 156,019.00	\$ 153,669.00	\$ 112,000.00	\$ 1,178.47	\$ 40,490.53	73.65%	
731	700	REPL NON-INST EQUIP	\$ 72,491.00	\$ 69,501.00	\$ 69,735.69	\$ (0.00)	\$ (234.69)	100.34%	Need Budget Transfer or Non-lapsing
735	700	ADD INSTRUCTIONAL E	\$ 24,483.00	\$ 26,063.00	\$ 2,025.35	\$ 3,419.08	\$ 20,618.57	20.89%	
736	700	ADD NON-INSTRUCTNL EC	\$ 15,149.00	\$ 12,660.96	\$ 1,751.11	\$ -	\$ 10,909.85	13.83%	
810	800	DUES/BOARD OF EDUCA	\$ 24,000.00	\$ 24,000.00	\$ 23,520.00	\$ -	\$ 480.00	98.00%	
811	800	DUES/GENERAL ADMINI	\$ 24,692.81	\$ 29,192.81	\$ 23,029.12	\$ 0.00	\$ 6,163.69	78.89%	
812	800	DUES/SCHOOL ADMINIS	\$ 39,700.00	\$ 40,118.00	\$ 37,049.00	\$ -	\$ 3,069.00	92.35%	
819	800	OTHER DUES	\$ 9,705.00	\$ 9,640.00	\$ 5,555.00	\$ -	\$ 4,085.00	57.62%	
900	100	CONTINGENCY	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	0.00%	
		GRAND TOTAL	\$ 92,004,575.00	\$ 92,004,575.00	\$ 50,314,378.18	\$ 38,025,772.94	\$ 3,664,423.88	96.02%	

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FUND - 1 - GENERAL TOWN FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
1091	MILITARY SCIENCE	20,000.00	.00	.00	5,408.92	14,591.08	27.04
1101	ELEMENTARY	13,469,904.29	495,617.89	6,541,269.01	6,052,267.44	876,367.84	93.49
1102	ART	541,385.51	20,346.63	280,180.70	265,546.41	-4,341.60	100.80
1103	COMPUTER EDUCATION	66,639.35	2,559.78	35,324.72	31,551.66	-237.03	100.36
1104	LANGUAGE ARTS	2,177,890.60	79,691.05	1,081,300.48	961,123.89	135,466.23	93.78
1105	WORLD LANGUAGES	1,165,250.54	54,797.41	589,562.72	550,536.38	25,151.44	97.84
1106	CONSUMER SCIENCE	154,000.38	7,639.40	71,092.27	78,326.87	4,581.24	97.03
1107	TECHNOLOGY EDUCATION	586,559.29	20,185.76	274,494.33	263,928.06	48,136.90	91.79
1108	MATHEMATICS	1,686,260.28	68,765.59	936,843.16	833,344.45	-83,927.33	104.98
1109	MUSIC	642,908.65	23,851.86	330,072.04	298,545.15	14,291.46	97.78
1110	PHYSICAL EDUCATION	829,802.76	33,431.46	431,861.46	400,012.83	-2,071.53	100.25
1111	SCIENCE	1,911,672.61	68,739.47	928,244.55	896,523.24	86,904.82	95.45
1112	SOCIAL STUDIES	1,740,557.45	67,946.35	918,019.20	819,127.04	3,411.21	99.80
1113	MYP	21,700.00	.00	.00	11,581.00	10,119.00	53.37
1114	HEALTH EDUCATION	358,994.96	15,301.47	187,901.42	175,230.10	-4,136.56	101.15
1115	MAGNET SCHOOLS	.00	.00	.00	.00	.00	.00
1116	CO-OPERATIVE WORK EXPERI	.00	.00	.00	.00	.00	.00
1117	INTERN. BACCALAUREATE	45,588.00	570.00	72.65	30,637.15	14,878.20	67.36
1118	IB CAREER PROGRAM	4,500.00	.00	.00	2,180.00	2,320.00	48.44
1119	UNCLASSIFIED	132,991.92	23,542.83	199,057.09	410,951.16	-477,016.33	458.68
1121	BUSINESS EDUCATION	158,414.96	7,675.71	86,943.88	80,790.10	-9,319.02	105.88
1123	DISTRIBUTIVE EDUCATION	.00	.00	.00	.00	.00	.00
1124	HEALTH OCCUPATION	80,297.02	3,104.89	40,841.76	37,046.34	2,408.92	97.00
1126	FOOD SERVICES	.00	.00	.00	.00	.00	.00
1205	PRESCHOOL 3-5	922,572.43	29,901.84	398,590.32	354,593.73	169,388.38	81.64
1210	SPED SUMMER SCHOOL	134,870.96	.00	.00	126,133.98	8,736.98	93.52

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FUND - 1 - GENERAL TOWN FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
1220	OTHER SPECIAL INSTRUCTIO	1,903,112.29	67,657.38	767,127.29	821,098.60	314,886.40	83.45
1230	SPECIAL EDUCATION	9,131,517.93	407,520.70	4,708,761.20	4,411,059.22	11,697.51	99.87
1240	LEARNING SKILLS	.00	.00	.00	.00	.00	.00
1250	BLIND	.00	.00	.00	.00	.00	.00
1260	AFTER SCHOOL ENRICHMENT	39,882.66	.00	.00	7,535.50	32,347.16	18.89
1270	REMEDIAL INSTRUCTION	2,824,873.21	114,005.92	1,549,475.26	1,366,689.78	-91,291.83	103.23
1280	HEARING IMPAIRED	110,920.22	4,138.10	57,165.48	51,248.51	2,506.23	97.74
1310	HIGH SCHOOL COMPLETION	50,528.48	2,061.17	31,310.56	27,218.03	-8,000.11	115.83
1320	ADULT EDUCATION	210,000.00	.00	.00	207,000.00	3,000.00	98.57
1411	REGULAR SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
1412	SUMMER SCH HIGH SC CREDI	42,800.33	.00	.00	31,062.27	11,738.06	72.57
1413	MIDDLE SCHOOL SUMMER SCH	20,490.39	.00	.00	4,754.84	15,735.55	23.21
1501	BASEBALL	29,161.15	.00	.00	.00	29,161.15	.00
1503	BASKETBALL,MEN	45,329.83	.00	8,297.00	14,002.91	23,029.92	49.19
1504	BASKETBALL,WOMEN	44,990.00	544.97	4,846.29	19,323.83	20,819.88	53.72
1505	CROSS COUNTRY, MEN	16,963.31	.00	496.99	11,478.79	4,987.53	70.60
1506	CROSS COUNTRY, WOMEN	16,432.13	.00	993.60	11,068.87	4,369.66	73.41
1507	FOOTBALL	64,151.81	13,027.54	4,012.00	64,394.98	-4,255.17	106.63
1508	GOLF	12,360.58	.00	702.55	.00	11,658.03	5.68
1509	FIELD HOCKEY, GIRLS	18,441.90	.00	1,835.70	17,332.70	-726.50	103.94
1510	GYMNASTICS	5,013.51	.00	.00	.00	5,013.51	.00
1511	SOCCER, MEN	33,012.69	2,760.23	565.00	32,696.26	-248.57	100.75
1512	SOCCER, WOMEN	32,935.29	.00	1,323.25	31,808.77	-196.73	100.60
1513	SOFTBALL, WOMEN	35,945.09	.00	.00	2,735.65	33,209.44	7.61
1514	SWIMMING	32,650.81	.00	3,000.00	11,365.31	18,285.50	44.00

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FUND - 1 - GENERAL TOWN FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
1515	TENNIS,MEN	8,181.25	.00	.00	.00	8,181.25	.00
1516	TENNIS,WOMEN	8,073.89	.00	.00	.00	8,073.89	.00
1517	TRACK,OUTDOOR,MEN	34,134.30	.00	.00	.00	34,134.30	.00
1518	TRACK,OUTDOOR,WOMEN	33,773.55	.00	.00	.00	33,773.55	.00
1519	WRESTLING	26,755.86	1,800.00	5,600.00	9,472.56	11,683.30	56.33
1520	INTRAMURAL SPORTS, MEN	15,671.74	.00	.00	5,937.07	9,734.67	37.88
1522	CHEERLEADING	16,620.07	.00	.00	5,628.21	10,991.86	33.86
1524	VOLLEYBALL	24,165.16	.00	2,827.87	22,823.44	-1,486.15	106.15
1525	TRACK, INDOOR	24,556.58	3,000.00	5,920.00	4,004.56	14,632.02	40.42
1526	LACROSSE-MEN	20,198.53	.00	.00	2,464.50	17,734.03	12.20
1527	LACROSSE - WOMEN	20,075.37	.00	.00	.00	20,075.37	.00
1528	SWIMMING, WOMEN	31,137.99	.00	2,909.50	18,141.65	10,086.84	67.61
1529	FENCING	17,723.57	.00	4,345.57	4,113.33	9,264.67	47.73
1530	UNIFIED SPORTS	12,014.52	.00	.00	4,724.97	7,289.55	39.33
1549	OTHER EXPENSES, SPORTS	271,992.83	9,302.23	79,184.68	176,327.14	16,481.01	93.94
1550	SCHOOL NEWSPAPERS	3,300.30	.00	.00	500.00	2,800.30	15.15
1551	AMPHORA	6,755.33	.00	.00	.00	6,755.33	.00
1552	YEARBOOKS	3,482.49	.00	.00	.00	3,482.49	.00
1555	OTHER ACTIVITIES	108,943.86	.00	288.00	13,613.34	95,042.52	12.76
1700	DISTRICT WIDE SERVICE	.00	.00	.00	.00	.00	.00
2101	SUPPORT SERVICES	1,021,226.06	39,143.34	337,600.69	616,960.57	66,664.80	93.47
2110	SOCIAL WORK SERVICES	395,291.34	17,676.59	229,857.34	203,661.34	-38,227.34	109.67
2120	GUIDANCE SERVICES	1,342,027.18	53,601.25	721,440.03	722,357.34	-101,770.19	107.58
2130	HEALTH SERVICES	2,665,680.17	83,882.92	1,192,256.40	1,661,394.09	-187,970.32	107.05
2140	PSYCHOLOGICAL SERVICES	1,136,582.96	42,252.35	582,885.87	518,076.41	35,620.68	96.87
2150	SPEECH & HEARING SERVICE	1,210,668.43	46,102.11	627,006.89	536,640.45	47,021.09	96.12

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FUND - 1 - GENERAL TOWN FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
2201	SUPPORTING SERVICES	411,560.61	15,706.83	134,343.10	249,553.63	27,663.88	93.28
2202	DIVERSITY,EQUITY,INCLUSI	.00	-3,046.14	.00	.00	.00	.00
2210	IMPROVEMENT OF INSTRUCTI	266,569.89	5,271.47	8,238.70	179,442.48	78,888.71	70.41
2220	EDUCATIONAL MEDIA SERVIC	865,051.63	37,330.07	422,256.79	493,231.88	-50,437.04	105.83
2311	BOARD OF EDUCATION SERVI	28,000.00	2,827.00	.00	26,347.00	1,653.00	94.10
2312	SUPERINTENDENT OFFICE SE	731,600.86	33,034.07	273,819.58	528,675.20	-70,893.92	109.69
2313	BUSINESS OFFICE	697,472.19	24,152.16	198,213.50	447,063.45	52,195.24	92.52
2314	HUMAN RESOURCES	461,991.21	18,738.35	155,648.66	262,112.50	44,230.05	90.43
2399	DISTRICTWIDE SERVICES	11,683,792.98	509,377.41	2,044,645.51	7,285,415.59	2,353,731.88	79.85
2410	SCHOOL ADMINSTRATION	4,513,188.26	167,996.01	1,606,688.31	2,940,556.56	-34,056.61	100.75
2510	OPERATION AND MAINTENANC	8,153,204.80	240,543.12	2,649,976.22	4,887,561.25	615,667.33	92.45
2520	PUPIL TRANSPORTATION	7,626,256.00	122,113.05	4,289,015.49	3,757,272.03	-420,031.52	105.51
2530	FOOD SERVICES	.00	.00	.00	.00	.00	.00
2540	COMPUTER SUPPORT SERVICE	2,583,165.01	62,364.02	624,661.11	1,787,121.12	171,382.78	93.37
2560	HEALTH SERVICES STAFF	137.74	.00	.00	4,298.15	-4,160.41	3120.48
3310	CIVIC ACTIVITIES	.00	.00	.00	.00	.00	.00
3710	NONPUB PUPIL TRANSPORT.	140,301.72	.00	.00	140,301.72	.00	100.00
4110	TUITION - VOAG SCHOOL	.00	.00	.00	.00	.00	.00
4111	TUITION - PUBLIC SCHOOL	505,726.20	.00	155,076.00	458,393.00	-107,742.80	121.30
4121	TUITION SE PUBLIC SCHOOL	1,677,763.00	95,922.30	258,006.23	1,794,041.55	-374,284.78	122.31
4122	TUITION SE NONPUB SCHOOL	1,625,484.00	.00	941,476.97	716,889.38	-32,882.35	102.02
8888	HOLDING ACCOUNT	.00	.00	.00	.00	.00	.00
9999	EXPENDITURE TRANSFER ACC	.00	.00	.00	.00	.00	.00
TOTAL	GENERAL TOWN FUND	92,004,575.00	3,264,475.91	38,025,772.94	50,314,378.18	3,664,423.88	96.02

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FUND - 1 - GENERAL TOWN FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL REPORT		92,004,575.00	3,264,475.91	38,025,772.94	50,314,378.18	3,664,423.88	96.02

FY26 Budget Transfers Between Functions BOE 022326

DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FINANCE	07/08/2025	1	1700	201	GROUP INSURANCE, PROF.	TRNSFER 2 PROPER FUNCTION	\$ (8,850,028)
FINANCE	07/08/2025	1	1700	202	GROUP INSURANCE, OTHER	TRNSFER 2 PROPER FUNCTION	\$ (1,004,698)
FINANCE	07/08/2025	1	1700	211	WORKMAN'S COMPENSATION	TRNSFER 2 PROPER FUNCTION	\$ (615,240)
FINANCE	07/08/2025	1	1700	213	TOWN RETIREMENT	TRNSFER 2 PROPER FUNCTION	\$ (920,900)
FINANCE	07/08/2025	1	1700	222	RETIREMENT AWARD	TRNSFER 2 PROPER FUNCTION	\$ (155,000)
FINANCE	07/08/2025	1	1700	334	LEGAL SERVICES	TRNSFER 2 PROPER FUNCTION	\$ (70,000)
FINANCE	07/08/2025	1	1700	430	REPAIR OF EQUIPMENT	TRNSFER 2 PROPER FUNCTION	\$ (4,000)
FINANCE	07/08/2025	1	1700	531	POSTAGE	TRNSFER 2 PROPER FUNCTION	\$ (1,000)
FINANCE	07/08/2025	1	1700	540	ADVERTISING	TRNSFER 2 PROPER FUNCTION	\$ (4,400)
FINANCE	07/08/2025	1	1700	550	PRINTING, ADMINISTRATION	TRNSFER 2 PROPER FUNCTION	\$ (3,000)
FINANCE	07/08/2025	1	1700	610	COMPUTER SUPPLIES	TRNSFER 2 PROPER FUNCTION	\$ (300)
FINANCE	07/08/2025	1	1700	626	GENERAL ADMINISTRATION	TRNSFER 2 PROPER FUNCTION	\$ (2,000)
FINANCE	07/08/2025	1	2399	201	DISTRICTWIDE SERVICES GROUP INSURANCE, PROF.	TRNSFER 2 PROPER FUNCTION	\$ 8,850,028
FINANCE	07/08/2025	1	2399	202	DISTRICTWIDE SERVICES GROUP INSURANCE, OTHER	TRNSFER 2 PROPER FUNCTION	\$ 1,004,698
FINANCE	07/08/2025	1	2399	211	DISTRICTWIDE SERVICES WORKMAN'S COMPENSATION	TRNSFER 2 PROPER FUNCTION	\$ 615,240
FINANCE	07/08/2025	1	2399	213	DISTRICTWIDE SERVICES TOWN RETIREMENT	TRNSFER 2 PROPER FUNCTION	\$ 920,900
FINANCE	07/08/2025	1	2399	222	DISTRICTWIDE SERVICES RETIREMENT AWARD	TRNSFER 2 PROPER FUNCTION	\$ 155,000
FINANCE	07/08/2025	1	2399	334	DISTRICTWIDE SERVICES LEGAL SERVICES	TRNSFER 2 PROPER FUNCTION	\$ 70,000
FINANCE	07/08/2025	1	2399	430	DISTRICTWIDE SERVICES REPAIR OF EQUIPMENT	TRNSFER 2 PROPER FUNCTION	\$ 4,000
FINANCE	07/08/2025	1	2399	531	DISTRICTWIDE SERVICES POSTAGE	TRNSFER 2 PROPER FUNCTION	\$ 1,000
FINANCE	07/08/2025	1	2399	540	DISTRICTWIDE SERVICES ADVERTISING	TRNSFER 2 PROPER FUNCTION	\$ 4,400
FINANCE	07/08/2025	1	2399	550	DISTRICTWIDE SERVICES PRINTING, ADMINISTRATION	TRNSFER 2 PROPER FUNCTION	\$ 3,000
FINANCE	07/08/2025	1	2399	610	DISTRICTWIDE SERVICES COMPUTER SUPPLIES	TRNSFER 2 PROPER FUNCTION	\$ 300
FINANCE	07/08/2025	1	2399	626	DISTRICTWIDE SERVICES GENERAL ADMINISTRATION	TRNSFER 2 PROPER FUNCTION	\$ 2,000
						TOTAL	\$ 11,630,566
MR	07/16/2025	1	1101	612	ELEMENTARY COMPUTER SOFTWARE	SOFTWARE NEEDED	\$ 796
MR	07/16/2025	1	2410	612	SCHOOL ADMINISTRATION COMPUTER SOFTWARE	SOFTWARE NEEDED	\$ 798
MR	07/16/2025	1	2410	627	SCHOOL ADMINISTRATION SCHOOL ADMINISTRATION	SOFTWARE NEEDED	\$ (1,594)
						TOTAL	\$ 1,594
All SCHOOLS	07/23/2025	1	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 2,900
All SCHOOLS	07/23/2025	1	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 3,900
All SCHOOLS	07/23/2025	1	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ (95)
All SCHOOLS	07/23/2025	1	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 6,052
All SCHOOLS	07/23/2025	1	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 630
All SCHOOLS	07/23/2025	1	1119	601	UNCLASSIFIED GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ (10,000)
All SCHOOLS	07/23/2025	1	1119	601	UNCLASSIFIED GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 2,491
All SCHOOLS	07/23/2025	1	1106	613	CONSUMER SCIENCE HOME ECONOMICS	REALLOCATE SUP REDUCTION	\$ (5,878)
						TOTAL	\$ 15,973
FHS	09/05/2025	2	1109	588	MUSIC FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (2,000)

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DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FHS	09/05/2025	2	1109	331	MUSIC PROFESSIONAL SERVICES	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1109	591	MUSIC ENTRY FEES	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1109	605	MUSIC MUSIC	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1110	588	PHYSICAL EDUCATION FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1110	321	PHYSICAL EDUCATION INSTRUCTIONAL SERVICES	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	1111	602	SCIENCE SCIENCE	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1113	584	MYP TRAVEL FOR WORKSH & CONV	REALLOCATE SUP REDUCTION	\$ (3,000)
FHS	09/05/2025	2	1113	690	MYP PROFESSIONAL MATERIALS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1114	321	HEALTH EDUCATION INSTRUCTIONAL SERVICES	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	1114	588	HEALTH EDUCATION FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	1114	641	HEALTH EDUCATION WORKBOOKS	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	1117	322	INTERN. BACCALAUREATE INSTR. IMPROVEMENT SERV.	REALLOCATE SUP REDUCTION	\$ (2,000)
FHS	09/05/2025	2	1117	584	INTERN. BACCALAUREATE TRAVEL FOR WORKSH & CONV	REALLOCATE SUP REDUCTION	\$ (2,000)
FHS	09/05/2025	2	1117	588	INTERN. BACCALAUREATE FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1117	531	INTERN. BACCALAUREATE POSTAGE	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	1117	640	INTERN. BACCALAUREATE TEXTBOOKS	REALLOCATE SUP REDUCTION	\$ (2,000)
FHS	09/05/2025	2	1117	690	INTERN. BACCALAUREATE PROFESSIONAL MATERIALS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1118	322	IB CAREER PROGRAM INSTR. IMPROVEMENT SERV.	REALLOCATE SUP REDUCTION	\$ (1,500)
FHS	09/05/2025	2	1119	430	UNCLASSIFIED REPAIR OF EQUIPMENT	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1124	588	HEALTH OCCUPATION FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	2120	531	GUIDANCE SERVICES POSTAGE	REALLOCATE SUP REDUCTION	\$ (500)
FHS	09/05/2025	2	2120	584	GUIDANCE SERVICES TRAVEL FOR WORKSH & CONV	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	2120	588	GUIDANCE SERVICES FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (2,000)
FHS	09/05/2025	2	2120	621	GUIDANCE SERVICES SUPPORT SERV GUID IMP INS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	2410	430	SCHOOL ADMINISTRATION REPAIR OF EQUIPMENT	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1119	601	UNCLASSIFIED GENERAL CLASSROOM USE	REALLOCATE SUP REDUCTION	\$ 33,500
FHS	09/05/2025	2	1104	640	LANGUAGE ARTS TEXTBOOKS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1105	588	WORLD LANGUAGES FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (1,000)
FHS	09/05/2025	2	1108	588	MATHEMATICS FIELD TRIPS	REALLOCATE SUP REDUCTION	\$ (1,000)
						TOTAL	\$ 33,500
DISTRICT	09/07/2025	3	1509	587	FIELD HOCKEY, GIRLS TRAVEL FOR ATHLETICS	REALLOCATE REDUCT/OVER	\$ 110
DISTRICT	09/07/2025	3	1528	587	SWIMMING, WOMEN TRAVEL FOR ATHLETICS	REALLOCATE REDUCT/OVER	\$ 1,555
DISTRICT	09/07/2025	3	1549	612	OTHER EXPENSES, SPORTS COMPUTER SOFTWARE	REALLOCATE REDUCT/OVER	\$ 1,252
DISTRICT	09/07/2025	3	1119	601	UNCLASSIFIED GENERAL CLASSROOM USE	REALLOCATE REDUCT/OVER	\$ 12,000
DISTRICT	09/07/2025	3	2120	607	GUIDANCE SERVICES PUPIL TESTS	REALLOCATE REDUCT/OVER	\$ 6,624
DISTRICT	09/07/2025	3	1117	812	INTERN. BACCALAUREATE DUES/SCHOOL ADMINISTRATIO	REALLOCATE REDUCT/OVER	\$ 238
DISTRICT	09/07/2025	3	1555	499	OTHER ACTIVITIES OTHER PURCHASED SERVICES	REALLOCATE REDUCT/OVER	\$ 988
FHS	09/07/2025	3	2410	331	SCHOOL ADMINISTRATION PROFESSIONAL SERVICES	REALLOCATE REDUCT/OVER	\$ 7,367
GMS	09/07/2025	3	2410	331	SCHOOL ADMINISTRATION PROFESSIONAL SERVICES	REALLOCATE REDUCT/OVER	\$ 7,399

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DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
DISTRICT	09/07/2025	3	2510	522	OPERATION AND MAINTENANCE LIABILITY INSURANCE	REALLOCATE REDUCT/OVER	\$ 79,467
DISTRICT	09/07/2025	3	1101	601	ELEMENTARY GENERAL CLASSROOM USE	REALLOCATE REDUCT/OVER	\$ (117,000)
						TOTAL	\$ 117,000
FINANCE	09/12/2025	3	1119	201	UNCLASSIFIED GROUP INSURANCE, PROF.	TRNSFER 2 PROPER FUNCTION	\$ 480
FINANCE	09/12/2025	3	2399	201	DISTRICTWIDE SERVICES GROUP INSURANCE, PROF.	TRNSFER 2 PROPER FUNCTION	\$ (480)
						TOTAL	\$ 480
FHS	09/24/2025	3	1106	613	CONSUMER SCIENCE HOME ECONOMICS	RE-ALLOCATE DUE TO BUDGET	\$ 9,000
FHS	09/24/2025	3	1117	640	INTERN. BACCALAUREATE TEXTBOOKS	RE-ALLOCATE DUE TO BUDGET	\$ (1,663)
FHS	09/24/2025	3	2410	612	SCHOOL ADMINISTRATION COMPUTER SOFTWARE	RE-ALLOCATE DUE TO BUDGET	\$ 3,548
FHS	09/24/2025	3	1117	612	INTERN. BACCALAUREATE COMPUTER SOFTWARE	RE-ALLOCATE DUE TO BUDGET	\$ 1,425
FHS	09/24/2025	3	1110	604	PHYSICAL EDUCATION PHYSICAL EDUCATION	RE-ALLOCATE DUE TO BUDGET	\$ 1,752
FHS	09/24/2025	3	1119	601	UNCLASSIFIED GENERAL CLASSROOM USE	RE-ALLOCATE DUE TO BUDGET	\$ (13,500)
FHS	09/24/2025	3	1108	640	MATHEMATICS TEXTBOOKS	RE-ALLOCATE DUE TO BUDGET	\$ (100)
FHS	09/24/2025	3	1108	819	MATHEMATICS OTHER DUES	RE-ALLOCATE DUE TO BUDGET	\$ 100
FHS	09/24/2025	3	1117	607	INTERN. BACCALAUREATE PUPIL TESTS	RE-ALLOCATE DUE TO BUDGET	\$ (562)
						TOTAL	\$ 15,825
ASSTSUPT	09/29/2025	3	2210	612	IMPROVEMENT OF INSTRUCTIO COMPUTER SOFTWARE	RE-ALLOCATE FUNDS	\$ (2,310)
ASSTSUPT	09/29/2025	3	1111	321	SCIENCE INSTRUCTIONAL SERVICES	RE-ALLOCATE FUNDS	\$ 2,310
						TOTAL	\$ 2,310
Approved October 27, 2025						F&F 10/07/2025 TOTAL TRANSFERS BETWEEN FUNCTIONS	\$ 11,817,247
FACILITIES	10/31/2025	4	2510	582	OPERATION AND MAINTENANCE TRAVEL FOR ADMN SCH & GEN	TRUE UP NEGATIVE BALANCES	\$ (5,850)
FACILITIES	10/31/2025	4	2510	628	OPERATION AND MAINTENANCE FOOD, DRINK, SNACKS	TRUE UP NEGATIVE BALANCES	\$ 189
FACILITIES	10/31/2025	4	2510	631	OPERATION AND MAINTENANCE ELECTRICITY	TRUE UP NEGATIVE BALANCES	\$ 23,213
FACILITIES	10/31/2025	4	2510	631	OPERATION AND MAINTENANCE ELECTRICITY	TRUE UP NEGATIVE BALANCES	\$ 6
FACILITIES	10/31/2025	4	2510	633	OPERATION AND MAINTENANCE FUEL OIL	TRUE UP NEGATIVE BALANCES	\$ 175,682
FACILITIES	10/31/2025	4	2510	633	OPERATION AND MAINTENANCE FUEL OIL	TRUE UP NEGATIVE BALANCES	\$ 6,863
FACILITIES	10/31/2025	4	2510	633	OPERATION AND MAINTENANCE FUEL OIL	TRUE UP NEGATIVE BALANCES	\$ 11,987
FACILITIES	10/31/2025	4	2510	633	OPERATION AND MAINTENANCE FUEL OIL	TRUE UP NEGATIVE BALANCES	\$ 7,289
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ (16,100)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ 968
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ 478
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ 21
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	TRUE UP NEGATIVE BALANCES	\$ (95,000)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	TRUE UP NEGATIVE BALANCES	\$ 1,689
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	TRUE UP NEGATIVE BALANCES	\$ 1,634
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	TRUE UP NEGATIVE BALANCES	\$ 3,714
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	TRUE UP NEGATIVE BALANCES	\$ 2,783
FACILITIES	10/31/2025	4	2510	657	OPERATION AND MAINTENANCE CLOTHING ALLOWANCE	TRUE UP NEGATIVE BALANCES	\$ 400
FACILITIES	10/31/2025	4	2510	657	OPERATION AND MAINTENANCE CLOTHING ALLOWANCE	TRUE UP NEGATIVE BALANCES	\$ 200

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DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FACILITIES	10/31/2025	4	2510	658	OPERATION AND MAINTENANCE CUSTODIAL SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 5,713
FACILITIES	10/31/2025	4	2510	658	OPERATION AND MAINTENANCE CUSTODIAL SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ (1,610)
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 220
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 2,234
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ (4,000)
FACILITIES	10/31/2025	4	2510	331	OPERATION AND MAINTENANCE PROFESSIONAL SERVICES	TRUE UP NEGATIVE BALANCES	\$ (5,155)
FACILITIES	10/31/2025	4	2510	331	OPERATION AND MAINTENANCE PROFESSIONAL SERVICES	TRUE UP NEGATIVE BALANCES	\$ (17,145)
FACILITIES	10/31/2025	4	2510	331	OPERATION AND MAINTENANCE PROFESSIONAL SERVICES	TRUE UP NEGATIVE BALANCES	\$ 220
FACILITIES	10/31/2025	4	2510	331	OPERATION AND MAINTENANCE PROFESSIONAL SERVICES	TRUE UP NEGATIVE BALANCES	\$ 4,935
FACILITIES	10/31/2025	4	2510	332	OPERATION AND MAINTENANCE OTHER PROFESSIONAL SERV.	TRUE UP NEGATIVE BALANCES	\$ 7,500
FACILITIES	10/31/2025	4	2510	410	OPERATION AND MAINTENANCE WATER	TRUE UP NEGATIVE BALANCES	\$ (1,216)
FACILITIES	10/31/2025	4	2510	410	OPERATION AND MAINTENANCE WATER	TRUE UP NEGATIVE BALANCES	\$ 1,042
FACILITIES	10/31/2025	4	2510	410	OPERATION AND MAINTENANCE WATER	TRUE UP NEGATIVE BALANCES	\$ 620
FACILITIES	10/31/2025	4	2510	410	OPERATION AND MAINTENANCE WATER	TRUE UP NEGATIVE BALANCES	\$ 708
FACILITIES	10/31/2025	4	2510	411	OPERATION AND MAINTENANCE SEWERAGE	TRUE UP NEGATIVE BALANCES	\$ 600
FACILITIES	10/31/2025	4	2510	422	OPERATION AND MAINTENANCE SNOW REMOVAL	TRUE UP NEGATIVE BALANCES	\$ (10,000)
FACILITIES	10/31/2025	4	2510	430	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ (25,000)
FACILITIES	10/31/2025	4	2510	430	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ 3,817
FACILITIES	10/31/2025	4	2510	431	OPERATION AND MAINTENANCE REPAIRS TO GROUNDS	TRUE UP NEGATIVE BALANCES	\$ (20,750)
FACILITIES	10/31/2025	4	2510	431	OPERATION AND MAINTENANCE REPAIRS TO GROUNDS	TRUE UP NEGATIVE BALANCES	\$ 20,750
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 215
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 200
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 2,885
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 4,853
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 3,580
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 7,639
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (3,110)
FACILITIES	10/31/2025	4	2510	432	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (2,303)
FACILITIES	10/31/2025	4	2510	433	OPERATION AND MAINTENANCE PAINTING	TRUE UP NEGATIVE BALANCES	\$ (750)
FACILITIES	10/31/2025	4	2510	433	OPERATION AND MAINTENANCE PAINTING	TRUE UP NEGATIVE BALANCES	\$ (4,200)
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 14,059
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (3,000)
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 9,789
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 15,194
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 4,360
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 8,003
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 70
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 18,522
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (1,330)

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DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (3,000)
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (4,000)
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ (2,450)
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 1,310
FACILITIES	10/31/2025	4	2510	435	OPERATION AND MAINTENANCE ELECTRICAL REPAIRS	TRUE UP NEGATIVE BALANCES	\$ 113
FACILITIES	10/31/2025	4	2510	452	OPERATION AND MAINTENANCE IMPROVEMENT TO SITE	TRUE UP NEGATIVE BALANCES	\$ 7,000
FACILITIES	10/31/2025	4	2510	491	OPERATION AND MAINTENANCE BUILDING PROTECTION FIRE	TRUE UP NEGATIVE BALANCES	\$ 541
FACILITIES	10/31/2025	4	2510	491	OPERATION AND MAINTENANCE BUILDING PROTECTION FIRE	TRUE UP NEGATIVE BALANCES	\$ 523
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (1,481)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (7,106)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (1,543)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (1,893)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (2,307)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (985)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (3,658)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (1,160)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ (2,185)
FACILITIES	10/31/2025	4	2510	499	OPERATION AND MAINTENANCE OTHER PURCHASED SERVICES	TRUE UP NEGATIVE BALANCES	\$ 56
FACILITIES	10/31/2025	4	2510	522	OPERATION AND MAINTENANCE LIABILITY INSURANCE	TRUE UP NEGATIVE BALANCES	\$ 10,000
FACILITIES	10/31/2025	4	2510	530	OPERATION AND MAINTENANCE TELEPHONE	TRUE UP NEGATIVE BALANCES	\$ 582
FACILITIES	10/31/2025	4	2510	540	OPERATION AND MAINTENANCE ADVERTISING	TRUE UP NEGATIVE BALANCES	\$ 120
FACILITIES	10/31/2025	4	2510	540	OPERATION AND MAINTENANCE ADVERTISING	TRUE UP NEGATIVE BALANCES	\$ 120
FACILITIES	10/31/2025	4	2510	632	OPERATION AND MAINTENANCE GAS	TRUE UP NEGATIVE BALANCES	\$ 474
FACILITIES	10/31/2025	4	2510	632	OPERATION AND MAINTENANCE GAS	TRUE UP NEGATIVE BALANCES	\$ 33
FACILITIES	10/31/2025	4	2510	633	OPERATION AND MAINTENANCE FUEL OIL	TRUE UP NEGATIVE BALANCES	\$ (188,342)
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 352
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 352
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 2,234
FACILITIES	10/31/2025	4	2510	659	OPERATION AND MAINTENANCE SAFETY SUPPLIES	TRUE UP NEGATIVE BALANCES	\$ 45
FACILITIES	10/31/2025	4	2510	731	OPERATION AND MAINTENANCE REPL NON-INST EQUIPMENT	TRUE UP NEGATIVE BALANCES	\$ 40,280
FACILITIES	10/31/2025	4	2510	736	OPERATION AND MAINTENANCE ADD NON-INSTRUCTNL EQUIP	TRUE UP NEGATIVE BALANCES	\$ (3,600)
FACILITIES	10/31/2025	4	2510	736	OPERATION AND MAINTENANCE ADD NON-INSTRUCTNL EQUIP	TRUE UP NEGATIVE BALANCES	\$ 1,250
						TOTAL	\$ 440,229
FACILITIES	10/31/2025	4	2510	410	OPERATION AND MAINTENANCE WATER	FACILITIES ADJUSTMENT	\$ 163
FACILITIES	10/31/2025	4	2510	430	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ 1,140
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	FACILITIES ADJUSTMENT	\$ 7,086
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	FACILITIES ADJUSTMENT	\$ 86,400
FACILITIES	10/31/2025	4	2510	434	OPERATION AND MAINTENANCE HEAT & PLUMBING REPAIRS	FACILITIES ADJUSTMENT	\$ 23,680
FACILITIES	10/31/2025	4	2510	441	OPERATION AND MAINTENANCE RENTALS, OTHER	FACILITIES ADJUSTMENT	\$ 4,818

FY26 Budget Transfers Between Functions BOE 022326

DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FACILITIES	10/31/2025	4	2510	658	OPERATION AND MAINTENANCE CUSTODIAL SUPPLIES	FACILITIES ADJUSTMENT	\$ 17
FACILITIES	10/31/2025	4	2510	441	OPERATION AND MAINTENANCE RENTALS, OTHER	FACILITIES ADJUSTMENT	\$ (5,575)
FACILITIES	10/31/2025	4	2510	441	OPERATION AND MAINTENANCE RENTALS, OTHER	FACILITIES ADJUSTMENT	\$ (1,530)
FACILITIES	10/31/2025	4	2510	441	OPERATION AND MAINTENANCE RENTALS, OTHER	FACILITIES ADJUSTMENT	\$ (4,700)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (1,640)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (740)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (375)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (75)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (170)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (1,100)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (460)
FACILITIES	10/31/2025	4	2510	650	OPERATION AND MAINTENANCE REPAIR OF EQUIPMENT	FACILITIES ADJUSTMENT	\$ (97)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (7,711)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (7,572)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (500)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (126)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (95)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (600)
FACILITIES	10/31/2025	4	2510	653	OPERATION AND MAINTENANCE PAINTING	FACILITIES ADJUSTMENT	\$ (252)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (4,194)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (9,809)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (806)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (5,610)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (1,861)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (19,010)
FACILITIES	10/31/2025	4	2510	654	OPERATION AND MAINTENANCE HEAT & PLUMBING	FACILITIES ADJUSTMENT	\$ (8,297)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (7)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (9,997)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (489)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (4,180)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (6,553)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (790)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (2,912)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (50)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (1,583)
FACILITIES	10/31/2025	4	2510	655	OPERATION AND MAINTENANCE ELECTRICAL	FACILITIES ADJUSTMENT	\$ (1,473)
FACILITIES	10/31/2025	4	1107	612	TECHNOLOGY EDUCATION COMPUTER SOFTWARE	FACILITIES ADJUSTMENT	\$ (26,680)
FACILITIES	10/31/2025	4	2510	652	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	FACILITIES ADJUSTMENT	\$ 7,158
FACILITIES	10/31/2025	4	2510	652	OPERATION AND MAINTENANCE GENERAL BUILDING REPAIRS	FACILITIES ADJUSTMENT	\$ 7,157

FY26 Budget Transfers Between Functions BOE 022326

DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount	
						TOTAL	\$ 137,619	
FINANCE	10/31/2025	4	1107	612	TECHNOLOGY EDUCATION COMPUTER SOFTWARE	INST-GRANT FUNDED	\$ (58,504)	
FINANCE	10/31/2025	4	2399	334	DISTRICTWIDE SERVICES LEGAL SERVICES	LEGAL COSTS	\$ 50,000	
FINANCE	10/31/2025	4	1310	322	HIGH SCHOOL COMPLETION INSTR. IMPROVEMENT SERV.	INSTR IMPROVEMENT	\$ 645	
FINANCE	10/31/2025	4	1310	584	HIGH SCHOOL COMPLETION TRAVEL FOR WORKSH & CONV	WORKSHOPS & CONFERENCES	\$ 3,721	
FINANCE	10/31/2025	4	1101	603	ELEMENTARY ARTS & CRAFTS	BID LIST ITEMS IN LATE	\$ 2,238	
FINANCE	10/31/2025	4	1310	601	HIGH SCHOOL COMPLETION GENERAL CLASSROOM USE	GENERAL CLASSROOM USE	\$ 900	
FINANCE	10/31/2025	4	1101	580	ELEMENTARY TRAVEL FOR REG INSTR	REG INSTRUCTION	\$ 1,000	
						TOTAL	\$ 58,504	
FINANCE	11/10/2025	5	2312	811	SUPERINTENDENT OFFICE SER DUES/GENERAL ADMINISTRATI	RE-ALLOCATE FUNDS	\$ (50)	
FINANCE	11/10/2025	5	2313	811	BUSINESS OFFICE DUES/GENERAL ADMINISTRATI	RE-ALLOCATE FUNDS	\$ 50	
						TOTAL	\$ 50	
Approved November 24, 2025							BOE 11/24/2025 TOTAL TRANSFERS BETWEEN FUNCTIONS	\$ 636,402
FHS	10/01/2025	3	1111411	321	HEALTH EDUCATION INSTRUCTIONAL SERVICES	RE-ALLOCATE FUNDS	\$ (200)	
FHS	10/01/2025	3	1111411	322	HEALTH EDUCATION INSTR. IMPROVEMENT SERV.	RE-ALLOCATE FUNDS	\$ 200	
FHS	10/01/2025	3	1110811	730	MATHEMATICS REPL INSTRUCTNL EQUIPMENT	RE-ALLOCATE FUNDS	\$ (2,000)	
FHS	10/01/2025	3	1109111	619	OTHER SUPPLIES	RE-ALLOCATE FUNDS	\$ (1,000)	
FHS	10/01/2025	3	1109111	588	FIELD TRIPS	RE-ALLOCATE FUNDS	\$ 1,000	
FHS	10/01/2025	3	1110811	617	MATHEMATICS MATHEMATIC SUPPLIES	RE-ALOCATE FUNDS	\$ 2,000	
						TOTAL	\$ 3,200	
FHS	10/17/2025	4	1111911	612	UNCLASSIFIED COMPUTER SOFTWARE	RE-ALLOCATE FUNDS	\$ 3,050	
FHS	10/17/2025	4	1111911	601	UNCLASSIFIED GENERAL CLASSROOM USE	RE-ALLOCATE FUNDS	\$ (3,050)	
FHS	10/17/2025	4	1111411	819	HEALTH EDUCATION OTHER DUES/FEES	RE-ALLOCATE FUNDS	\$ 160	
FHS	10/17/2025	4	1111411	321	HEALTH EDUCATION INSTRUCTIONAL SERVICES	RE-ALLOCATE FUNDS	\$ (160)	
FHS	10/17/2025	4	1110911	591	MUSIC ENTRY FEES	RE-ALLOCATE FUNDS	\$ 300	
FHS	10/17/2025	4	1110911	819	MUSIC OTHER DUES/FEES	RE-ALLOCATE FUNDS	\$ 50	
FHS	10/17/2025	4	1110911	730	MUSIC REPL INSTRUCTNL EQUIPMENT	RE-ALLOCATE FUNDS	\$ (350)	
						TOTAL	\$ 3,560	
FINANCE	10/22/2025	4	1256009	622	HEALTH SERVICES STAFF HEALTH SERVICES PATHOGEN	RE-ALLOCATE FUNDS	\$ (137)	
FINANCE	10/22/2025	4	1239900	228	DISTRICTWIDE SERVICES FRINGE BENEFITS	RE-ALLOCATE FUNDS	\$ 137	
						TOTAL	\$ 137	
ASSTSUPT	10/29/2025	4	1221009	612	IMPROVEMENT OF INSTRUCTIO COMPUTER SOFTWARE	RE-ALLOCATE TO BUSING	\$ (600)	
ASSTSUPT	10/29/2025	4	1110100	588	ELEMENTARY FIELD TRIPS	RE-ALLOCATE FROM SOFTWAR	\$ 600	
						TOTAL	\$ 600	
FINANCE	11/25/2025	5	1110700	612	TECHNOLOGY EDUCATION COMPUTER SOFTWARE	COMPUTER SOFTWARE	\$ (43,425)	
FINANCE	11/25/2025	5	1231300	612	BUSINESS OFFICE COMPUTER SOFTWARE	COMPUTER SOFTWARE	\$ 43,425	
						TOTAL	\$ 43,425	
PUPIL/TRANS	12/09/2025	6	1213060	332	HEALTH SERVICES OTHER PROFESSIONAL SERV.	TRANSFER FUNDS TO COVER	\$ 172,237	
PUPIL/TRANS	12/09/2025	6	1213060	333	HEALTH SERVICES OT AND PT SERVICES	TRANSFER FUNDS TO COVER	\$ 69,802	

FY26 Budget Transfers Between Functions BOE 022326

DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
PUPIL/TRANS	12/09/2025	6	1252060	511	PUPIL TRANSPORTATION SPEC ED TRANSPORT CONTRAC	TRANSFER FUNDS TO COVER	\$ 283,657
PUPIL/TRANS	12/09/2025	6	1252060	512	PUPIL TRANSPORTATION SPECIAL EDUCATION OTHER	TRANSFER FUNDS TO COVER	\$ (150,000)
PUPIL/TRANS	12/09/2025	6	1412160	568	TUITION SE PUBLIC SCHOOL SPED MEGNET CHOICE	TRANSFER FUNDS TO COVER	\$ 246,352
PUPIL/TRANS	12/09/2025	6	1412160	562	TUITION SE PUBLIC SCHOOL SPED BOARD PLACEMENTS	TRANSFER FUNDS TO COVER	\$ (300,000)
PUPIL/TRANS	12/09/2025	6	1412260	562	TUITION SE PUBLIC SCHOOL SPED BOARD PLACEMENTS	TRANSFER FUNDS TO COVER	\$ (100,000)
PUPIL/TRANS	12/09/2025	6	1412260	563	TUITION SE PUBLIC SCHOOL SPED, STATE AGENCY PLACE	TRANSFER FUNDS TO COVER	\$ (222,048)
						TOTAL	\$ 375,696
SUPT	12/11/2025	6	1220200	322	DIVERSITY,EQUITY,INCLUSIO INSTR. IMPROVEMENT SERV.	DEI	\$ (5,553)
SUPT	12/11/2025	6	1220200	690	DIVERSITY,EQUITY,INCLUSIO PROFESSIONAL MATERIALS	DEI	\$ (3,400)
SUPT	12/11/2025	6	1239900	531	DISTRICTWIDE SERVICES POSTAGE	POSTAGE	\$ 2,953
SUPT	12/11/2025	6	1210100	331	SUPPORT SERVICES PROFESSIONAL SERVICES	SUPPORT SERVICES	\$ 3,000
SUPT	12/11/2025	6	1210100	601	SUPPORT SERVICES GENERAL CLASSROOM USE	SUPPORT SERVICES	\$ 3,000
						TOTAL	\$ 8,953
PUPIL SVCS	12/11/2025	6	1412260	563	TUITION SE PUBLIC SCHOOL SPED, STATE AGENCY PLACE	TUITION	\$ (115,000)
PUPIL SVCS	12/11/2025	6	1412160	562	TUITION SE PUBLIC SCHOOL SPED BOARD PLACEMENTS	TUITION	\$ (350,000)
PUPIL SVCS	12/11/2025	6	1412160	568	TUITION SE PUBLIC SCHOOL SPED MEGNET CHOICE	TUITION	\$ 363,401
PUPIL SVCS	12/11/2025	6	1412260	562	TUITION SE PUBLIC SCHOOL SPED BOARD PLACEMENTS	TUITION	\$ 101,599
						TOTAL	\$ 465,000
PUPIL SVCS	12/11/2025	6	1411011	567	TUITION - VOAG SCHOOL VOAG REG ED TUITION	VOAG GEN ED	\$ (75,000)
PUPIL SVCS	12/11/2025	6	1412160	568	TUITION SE PUBLIC SCHOOL SPED MEGNET CHOICE	VOAG GEN ED	\$ 75,000
						TOTAL	\$ 75,000
HR	12/18/2025	6	1256009	622	HEALTH SERVICES STAFF HEALTH SERVICES PATHOGEN	L&M INVOICE	\$ (137)
HR	12/18/2025	6	1239900	228	DISTRICTWIDE SERVICES FRINGE BENEFITS	L&M INVOICE	\$ 137
						TOTAL	\$ 137
FINANCE	12/19/2025	6	1241000	430	SCHOOL ADMINISTRATION REPAIR OF EQUIPMENT	PITNEY BOWES LEASE	\$ 5,800
FINANCE	12/19/2025	6	1241011	430	SCHOOL ADMINISTRATION REPAIR OF EQUIPMENT	PITNEY BOWES LEASE	\$ 905
FINANCE	12/19/2025	6	1110700	612	TECHNOLOGY EDUCATION COMPUTER SOFTWARE	PITNEY BOWES LEASE	\$ (6,705)
						TOTAL	\$ 6,705
ASSTSUPT	01/10/2026	7	1256009	622	HEALTH SERVICES STAFF HEALTH SERVICES PATHOGEN	CORR BUDGET TRANSFER	\$ 157
ASSTSUPT	01/10/2026	7	1213065	332	OTHER PROFESSIONAL SERV.	CORR BUDGET TRANSFER	\$ 120
ASSTSUPT	01/10/2026	7	1123060	607	SPECIAL EDUCATION PUPIL TESTS	CORRECT BUDGET TRANSFER	\$ (766)
ASSTSUPT	01/10/2026	7	1123066	607	SPECIAL EDUCATION PUPIL TESTS	EXP PRIOR TO BUDGET TRAN	\$ 489
						TOTAL	\$ 766
ASSTSUPT	01/16/2026	7	1110130	601	ELEMENTARY GENERAL CLASSROOM USE	GENERAL CLASSROOM USE	\$ 17,978
ASSTSUPT	01/16/2026	7	1110100	321	ELEMENTARY INSTRUCTIONAL SERVICES	INSTRUCTIONAL SVS	\$ (23,444)
ASSTSUPT	01/16/2026	7	1110130	321	ELEMENTARY INSTRUCTIONAL SERVICES	INSTRUCTIONAL SVS	\$ 5,466
						TOTAL	\$ (23,444)
FINANCE	01/30/2026	7	1241047	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ (50,562)
FINANCE	01/30/2026	7	1241044	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ 696

FY26 Budget Transfers Between Functions BOE 022326

DEPT	TRANS DATE	ACCTG PERIOD	FUNCTION	Account	TITLE	Description	Amount
FINANCE	01/30/2026	7	1241011	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ 1,639
FINANCE	01/30/2026	7	1241024	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ 981
FINANCE	01/30/2026	7	1241031	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ (48,933)
FINANCE	01/30/2026	7	1241032	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ 105,368
FINANCE	01/30/2026	7	1241043	113	SCHOOL ADMINISTRATION CLERICAL, SCHOOL	ADMIN CLERICAL	\$ 1,506
FINANCE	01/30/2026	7	1231100	900	BOARD OF EDUCATION SERVIC CONTINGENCY	BOARD OF ED CONTINGENCY	\$ (100,000)
FINANCE	01/30/2026	7	1212011	113	GUIDANCE SERVICES CLERICAL, SCHOOL	GUID SERV CLERICAL	\$ 3,205
FINANCE	01/30/2026	7	1212024	113	GUIDANCE SERVICES CLERICAL, SCHOOL	GUID SERV CLERICAL	\$ (1,147)
FINANCE	01/30/2026	7	1251043	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ (100,557)
FINANCE	01/30/2026	7	1251037	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ 2,140
FINANCE	01/30/2026	7	1251032	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ 20,983
FINANCE	01/30/2026	7	1251031	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ 96,681
FINANCE	01/30/2026	7	1251024	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ 7,781
FINANCE	01/30/2026	7	1251022	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ (64,390)
FINANCE	01/30/2026	7	1251011	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ (141,618)
FINANCE	01/30/2026	7	1251009	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST	\$ 340,698
FINANCE	01/30/2026	7	1251000	117	OPERATION AND MAINTENANCE CUSTODIAL	OP AND MAIN CUST.	\$ (52,766)
FINANCE	01/30/2026	7	1251009	118	OPERATION AND MAINTENANCE MAINTENANCE	OP AND MAINTENANCE	\$ 62,658
FINANCE	01/30/2026	7	1251000	118	OPERATION AND MAINTENANCE MAINTENANCE	OP AND MAINTENANCE	\$ (84,363)
						TOTAL	\$ 100,000
FINANCE	02/12/2026	8	1254000	139	COMPUTER SUPPORT SERVICES TEMP SALARIES OTHER	IT STUDENT INTERNS	\$ 12,240
FINANCE	02/12/2026	8	1111900	325	UNCLASSIFIED STUDENT INTERN	REALLOC STUDENT INTERNS	\$ (12,240)
						TOTAL	\$ 12,240
						BOE 02/23/2026 TOTAL TRANSFERS BETWEEN FUNCTIONS	\$ 1,071,975
						YTD TOTAL TRANSFERS BETWEEN FUNCTIONS	\$ 13,525,624



Groton Town and Board of Education

MDG Underwriting Monthly Update – Data through December 2025

Total cost for the month for the Town ran at 81.6% of budget and BOE ran at 97.4% of Anthem's expected. Overall, the combined group ran at 92% of total expected costs in December. Here are some trends for the current 12-month period versus the prior 12-month period:

- Total enrollment has decreased -1% from the prior period
- Day to day claims under \$50,000 increased 6% for the Town and decreased -0.3% for the BOE
- Claims between \$50,000-\$200,000 decreased by -29% for the Town and increased by 6% for the BOE
- Total Medical and RX claims per employee per month excluding claims over \$200,000 decreased by -15% for the Town and increased by 5% for the BOE
- The Town has 3 large claimants over \$200,000 and BOE has 6 large claimants over \$200,000

There are 9 large claimants over \$200,000 in the most recent 12 months compared to 13 large claimants in the prior 12-month period. The amount paid for large claims has decreased -26% compared to the prior period. The amount paid for large claims over \$200,000 increased by \$5,401 between November and December. Claims paid between \$50,000 - \$200,000 decreased by -8% with 80 claims in the current period vs. 85 claims in the prior period. Net medical claims per employee per month excluding large claims have decreased by -2% over the prior period.

Total costs for the plan year paid through December are running 84.9% of expected which is favorable by \$1,639,098.

Cost vs Budget Dashboard - data through December 2025

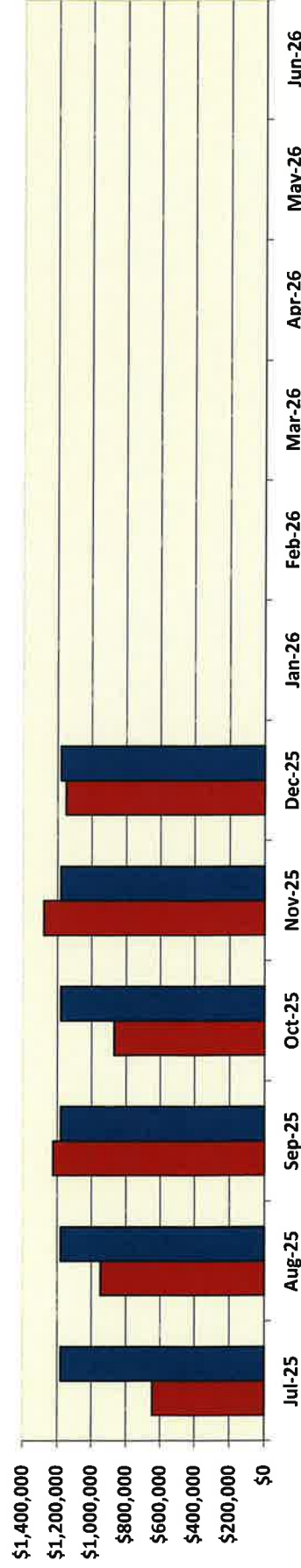
BOE Groups Active & Retired

Self Insured - All Coverages
All Enrollees

Date	Lives	Net Medical Paid			Rx Paid Claims			Dental Paid Claims		Total Net Paid Claims		Claim/Admin. Cost			Total Cost		Anthem Renewal		Variance - Total Cost vs BOE Anthem Renewal		Actual/Estimated BOE Anthem Renewal	
		Claims			Claims			Claims			Claims					Monthly						
Jul-25	471	\$371,330	\$119,960	\$23,699	\$514,989	\$130,557	\$645,546	\$1,181,030														
Aug-25	468	\$641,378	\$150,516	\$25,998	\$817,892	\$129,824	\$947,716	\$1,181,030														
Sep-25	473	\$814,898	\$259,128	\$19,295	\$1,093,322	\$131,046	\$1,224,368	\$1,181,030														
Oct-25	472	\$488,021	\$223,238	\$27,200	\$738,459	\$130,802	\$869,261	\$1,181,030														
Nov-25	472	\$949,619	\$179,181	\$19,789	\$1,148,588	\$130,802	\$1,279,390	\$1,181,030														
Dec-25	472	\$745,413	\$254,800	\$19,720	\$1,019,933	\$130,802	\$1,150,735	\$1,181,030														
Jan-26																						
Feb-26																						
Mar-26																						
Apr-26																						
May-26																						
Jun-26																						
YTD	2828	\$4,010,659	\$1,186,823	\$135,700	\$5,333,182	\$783,833	\$6,117,015	\$7,086,182	\$783,833	\$5,333,182	\$783,833	\$6,117,015	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182	\$7,086,182
PEPY		\$17,018	\$5,036	\$576	\$22,630	\$3,326	\$25,956	\$25,956	\$3,326	\$22,630	\$3,326	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956	\$25,956

Budget vs. Actual Cost

Actual vs Budget



Total fixed costs is taken from segmented Anthem Renewal dated 3/18/25 plus Network Access Fees of \$185,718
*BOE monthly renewal based on non-weighted Anthem segmented renewal dated 3/25/25

GROTON PUBLIC SCHOOLS

SCHOOL-SPONSORED FIELD TRIP REQUEST FORM

Request must be submitted prior to field trip according to the following timeline:

Local - 1 month in advance Out-of-State - 2 months in advance Out-of-Country - 8 months in advance

Name (Trip Sponsor) FHS MUSIC School FHS Sponsor # While on Trip Sandra Hall 860-514-6969
Department MUSIC Dept. Head Signature [Signature]
Class # of Students 60-75

Trip Rationale: (If necessary, give further explanation on back of this request form.)

- Reasons/Value of Trip: MUSIC WORKSHOP / CLINIC / PERFORMANCES
Curriculum Goals: Students will travel to DISNEY WORLD
Pre-trip activities: to participate in various musical
Activities: workshops & clinics on their instrument.
Follow-up activities:

Date(s) of Trip April 8-11, 2027 Destination Orlando Florida
Departure Time Pending Arrival Time Back at School Pending

Is a Substitute Required? [X] Yes [] No If yes, how many: 2

Insurance Arrangements (not necessary if using our school bus company): Provided by travel co.

Chaperones: Names of teachers/staff members (List trip's sponsor first) Sandra Hall
Andrea Shabazian

Additional Chaperones TBD

Transportation: [] School Bus [X] Commercial Bus [] Train [X] Plane [] Car [] Other
Transportation Cost: \$ Lodging: [X] Hotel/Motel [] Private Home(s) [] Other

Cost per Teacher/Chaperone: \$ FREE 1000 Cost per Student: \$ 2000 tops

Are Fundraising Activities Planned?: [X] Yes [] No If yes, please describe: TBD - Various

Trip Sponsor's Signature [Signature] Date 01/15/26

PRINCIPAL APPROVAL: [X] Yes [] No [Signature] 1-23-26
SUPERINTENDENT APPROVAL: [] Yes [] No
DATE OF BOARD OF EDUCATION APPROVAL:

* Refer to Board Policy 6153 for Complete Details Regarding School-sponsored Trips *

PERKINS TRAVEL CORPORATION
TRAVEL SPECIALISTS
BUSINESS ~ VACATION ~ GROUP ~ CONVENTION
40 SOUTH HIGH STREET, NEW BRITAIN, CONNECTICUT, U.S.A. 06051
PHONE: (860) 223-1655 FAX: (860) 827-4546
www.perkinstravel.com

November 24, 2025

Andrea Shabazian
Sandra Hall
ROBERT E. FITCH HIGH SCHOOL
101 Groton Long Point Road
Groton, Ct. 06340

Dear Andrea and Sandra,

I have been diligently working on your trip proposal to Disney staying onsite. I am pleased to offer you the package below

ROBERT E. FITCH HIGH SCHOOL TO ORLANDO, FLORIDA- ON-SITE

THURSDAY, APRIL 8, 2027 TO SUNDAY, APRIL 11, 2027 (THREE NIGHTS/FOUR DAYS – DISNEY WORLD ONLY)

- ROUNDTRIP MOTORCOACH TRANSPORTATION FROM THE HIGH SCHOOL TO TF GREEN AIRPORT (BASED ON TWO 52 PASSENGER COACHES IN EACH DIRECTION WITH DATTCO)
- ROUNDTRIP AIR TRANSPORTATION FROM TF GREEN AIRPORT TO ORLANDO (WE HAVE ESTIMATED \$575.00 ROUNDTRIP PER TICKET. PLEASE SEE THE PARAGRAPH BELOW FOR DETAILS.)
- DELUXE MOTORCOACH TRANSPORTATION WHILE IN ORLANDO (WE HAVE PREDICATED THIS PRICE BASED ON SERVICES WITH MEARS TRANSPORTATION AS FOLLOWS):
 - 4/8 ONE 54 PASSENGER & ONE 25 PASSENGER COACH TO TRANSFER FROM ORLANDO AIRPORT TO DISNEY HOTEL
 - 4/9 ONE 54 PASSENGER & ONE 25 PASSENGER COACH TO HOLD FOR A 5 HOUR CHARTER FOR PERFORMANCE(S)
 - 4/10 ONE 54 PASSENGER & ONE 25 PASSENGER COACH TO HOLD FOR A 5 HOUR CHARTER FOR WORKSHOP
 - 4/11 ONE 54 PASSENGER & ONE 25 PASSENGER COACH TRANSFER FROM HOTEL TO AIRPORT

PLEASE NOTE ALL OTHER TRANSPORTATION THAT THE SCHOOL USES WILL BE PROVIDED BY DISNEY TRANSPORTATION. THE PARK TRANSFERS ARE ON A FIRST COME FIRST SERVE BASIS. YOUR GROUP WILL PROBABLY BE SPLIT ON MULTIPLE BUSES TO TRANSFER TO AND FROM THE PARK.

MEARS CHARTERS ARE AN ESTIMATE AND SUBJECT TO CHANGE PENDING THE DISNEY WORKSHOP AND PERFORMANCE SCHEDULES. WE MAY BE ABLE TO REDUCE THE COST ONCE WE HAVE THE FINAL DETAILS FROM DISNEY.

- BUS DRIVER'S GRATUITY WHILE IN ORLANDO
- THREE NIGHTS HOTEL ACCOMMODATIONS AT ONE OF THE ALL-STAR RESORTS (PENDING HOTEL CONTACT AND BASED ON 2026 RATES)
- HOTEL TAXES
- THREE- \$20 DISNEY DINING DOLLARS CARDS FOR BREAKFAST EACH MORNING
- THREE - \$25 DISNEY DINING DOLLARS CARDS VALID FOR ONLY FOOD IN THE DISNEY PARKS
- THREE DAY DISNEY WORLD **PERFORMANCE** HOPPER PASS WITH DISNEY IMAGINATION CAMPUS - PLEASE NOTE AT THE PRESENT TIME PARK HOPPING IS NOT ALLOWED UNTIL 2PM AFTER YOU HAVE VISITED YOUR FIRST PARK IN THE MORNING (PENDING RECEIPT OF APPLICATION BY THE SCHOOL AND DISNEY ACCEPTANCE-BASED ON 2026 PRICING)
- ONE DISNEY IMAGINATION WORKSHOP PER STUDENT, BASED ON A MINIMUM OF 20 STUDENTS PER WORKSHOP (PENDING RECEIPT OF APPLICATION BY THE SCHOOL AND DISNEY ACCEPTANCE)
- FIVE CHAPERONES PAYING \$1,000.00 EACH WITH FOUR IN DOUBLE OCCUPANCY AND ONE IN SINGLE OCCUPANCY BASED ON THE ABOVE PACKAGE FEATURES
- TWO DIRECTOR'S COMPLIMENTARY IN SINGLE OCCUPANCY BASED ON THE ABOVE PACKAGE FEATURES
- ONE SECURITY OFFICER EACH EVENING FROM 11PM TO 4AM WITH KNIGHTSWATCH SECURITY (BASED ON 2026 PRICING)
- PERKINS TRAVEL REPRESENTATIVE WILL SEE OFF YOUR GROUP AT THE AIRPORT ON DEPARTURE DAY (PENDING FLIGHT SCHEDULE)
- ON CALL PERKINS TRAVEL REPRESENTATIVE AVAILABLE 24/7 WHILE YOU ARE TRAVELLING
- TRAVEL AGENT ESCORT WHILE IN FLORIDA

- LUGGAGE TAGS
- TAXES AND GRATUITY ON THE ABOVE PACKAGE FEATURES

COST: \$1,715.00 PER STUDENT BASED ON FOUR STUDENTS PER ROOM
\$1,766.00 PER STUDENT BASED ON THREE STUDENTS PER ROOM
\$1,866.00 PER STUDENT BASED ON TWO STUDENTS PER ROOM

PLEASE NOTE WE ARE NOT HOLDING SPACE WITH ANY OF THE ABOVE VENDORS. PLEASE REVIEW AND LET ME KNOW IF ANY ADJUSTMENTS NEED TO BE MADE. ONCE THE TRIP HAS BEEN APPROVED, WE WILL THEN MOVE FORWARD IN SECURING SPACE.

I have predicated the above costs on a minimum number of 60 paying students. If this number should increase or decrease the cost is subject to change. The final cost per student will depend on their placement on the rooming list. Once we receive the rooming list, we will then invoice you according to the number of quad, triple, and double student bedrooms.

The airfare in your package has been estimated at \$575.00 per person. Southwest Airlines and JetBlue Airways, usually the most competitive air carriers in the market, have not yet opened their calendar for 2027. Once they do, I will contact them for availability and pricing. Prices can fluctuate substantially. We will research all available options to secure the best pricing. Please note to secure the air space, they require a \$50.00 per seat non-refundable deposit.

****FYI- THE FLIGHT MANIFEST MUST HAVE ALL PASSENGER'S LEGAL NAME, DATE OF BIRTH AND GENDER. FOR PASSENGERS 18 YEARS OF AGE AND OLDER YOU MUST HAVE A VALID GOVERNMENT ISSUED PHOTO REAL ID WITH THE LEGAL NAME. THIS MUST MATCH YOUR NAME LISTED ON THE FLIGHT MANIFEST.**

The above student trip cost does NOT include a luggage allowance for any oversized and/or overweight baggage or instruments. At the present time both Southwest and Jet Blue allow two checked bags per person in each direction within the given size and weight limitations.

We offer limited insurance coverage. This travel protection is in addition to the above trip cost. A link will be emailed to you along with the details. To cover CFAR (cancel for any reason) AND pre-existing medical condition coverage the insurance must be purchased within 14 days from the date of the first deposit check written by the parent. If the parent does not want the CFAR and pre-existing coverage they will have up until one week prior to the trip departure.

PRE-EXISTING CONDITIONS AND CFAR COVERAGE:

PRE-EXISTING CONDITION IS COVERED FOR ALL PARTICIPANTS PROVIDED THE PREMIUM IS PURCHASED WITHIN 14 DAYS OF THE FIRST DEPOSIT CHECK SUBMITTED BY THE PARENTS. AFTER THAT DATE, THE PRE-EXISTING CONDITION AND CFAR COVERAGE IS NO LONGER AVAILABLE.

Perkins Travel acts solely in the capacity of an agent on behalf of its tour patrons in arranging transportation, lodging, sightseeing and other services. As such, in the absence of negligence on Perkins Travel, Perkins Travel is not responsible for damage, loss, delay, injury or accident due to any act or default on part of any company or person engaged in providing services which are part of the tour. No carrier with whom transportation shall be arranged in connection with the tour shall have or incur any responsibility as a common carrier. If any property damage is done by participants on the tour the person(s) responsible will be personally liable.

If you should have any questions or would like to make any adjustments, please let me know.

Sincerely,

Ashley Cunningham

Ashley Cunningham
Group Services
PERKINS TRAVEL MANAGEMENT

P 5113.13**Students****Work-Study Student Employment/Credit for Work Experience**

In cooperation with various area businesses and industries, the District shall establish and maintain a Student Credit for Work Program (SCWP) for students who are at least sixteen (16) years old and which will allow them to be released to work during the school day.

Insofar as feasible, each of those work-experience programs shall be tailored to meet the vocational needs of the individual students by their school counselor, who shall guide them in selecting appropriate academic courses. Students' course schedules and graduation requirements take priority over work-study or credit for work experience.

Program Conditions/Roles and Responsibilities

- Through the SCWP, students may earn eligible credits, provided that the curriculum for those credits aligns directly with the course and other Program requirements
- The principal or designee, in collaboration with school counselors, will determine the maximum number of work hours for each student.
- The student must receive approval for credit for work experience from the Principal or designee.
- The student must obtain written consent from the parent and/or legal guardian.
- The student must obtain a Promise of Employment letter from the prospective employer and apply for and be issued working papers.
- The student must show proof of employment, which will be reviewed quarterly by the Principal or designee.
- The student is responsible for maintaining good attendance and behavior in the vocational settings.
- The principal or designee is responsible for ensuring that the work experience is compliant with the program's policy, including but not limited to:
 - Discussing the SCWP with each student;
 - Verifying eligibility and reviewing quarterly with the student; and
 - Adhering to all applicable laws, including the Guidelines and Procedures for the Employment of Minors in Connecticut.

Eligibility Requirements:

- SCWP may be provided to any student who is at least 16 years of age and who is enrolled in the district's high school.
- The student must have an acceptable attendance record.
- The student must be able to comply with workplace attendance and behavioral expectations.

Legal References: Connecticut General Statutes

4-124II. Model Student Work-Release Policy

Public Act 24-45, An Act Concerning Mandate Relief, School Discipline and
Disconnected Youth

Policy Adopted:

GROTON PUBLIC SCHOOLS
Groton, Connecticut

P 3323

Business and Non-Instructional Operations

~~Soliciting Prices/Bidding Requirements~~

Purchasing Guidelines

I. Requirements Applicable to Purchases of All Goods and Services

A. Definition

For the purposes of this policy:

1. **"Goods or service"** includes, but is not limited to, portable classrooms, motor vehicles or materials and equipment, such as telephone systems, computers and copy machines. Goods purchased by all funds are the property of the Groton Board of Education (Board).
2. **"General services"** include all services which result in a measurable end product that can be defined by bid specifications as well as all those used in the process of building or altering property (excluding architectural, engineering and other design services).
3. **"Property"** includes anything purchased and owned by the Board.

B. Consultation with Municipality Regarding Contracts for Goods or Services, Including Insurance and Payroll Software

The Board will consult with the municipality prior to purchasing goods or services including, but not limited to, payroll-processing or accounts-payable software, property, casualty, or workers' compensation insurance to determine whether such entities may be or acquired or shared on a regional basis or at a lower cost.

II. Competitive Bidding Process

A. Purchases Requiring Competitive Bidding Process \$25,000 or More

Purchases of goods or general services expected to involve an expenditure of \$25,000 or more must be made by sealed, online, competitive bid. Exclusions may encompass instructional supplies and professional development specifically awarded in federal or state grants as well as renewals, upgrades and enhancements of operational legacy software systems in the amount of at least \$10,000 but less than \$25,000 may be awarded by the Superintendent or designee.

III. Bid Specifications

- A. When competitive bidding is required, all terms and conditions must be included in the bid specifications, which should define requirements for quality of materials, equipment, and services and clearly and accurately reflect required characteristics. Bid specifications should clearly state, in writing: (1) vendor or contractor qualification requirements; (2) the designated District personnel responsible for all communications; and (3) whether the purchase will require a formal contract, including a draft contract if applicable.

The Superintendent or designee shall develop the proposed bid specifications and other bid documents.

B. Advertising

A legal notice inviting sealed or online bids shall be published by the Superintendent or designee at least once in a daily newspaper and on the Board's website. At least five (5) calendar days must intervene between the date of the last newspaper or website publication and the final date for submitting bids. The notice shall contain a general description of the goods or services bid, the District's contract person and the day, hour and place of the bid opening and other information relating to the bid.

B. Bid Openings and Awards

All bids, and bid security if applicable, must be submitted to the Superintendent or designee in sealed envelopes or email and show on the face of the envelope or email the bid number, the title of the bid and the bidder's name. All envelopes will be date stamped as received.

All bids shall be opened in public and read aloud at the time stated in the legal notice. No bids shall be accepted, or opened, that were not submitted in compliance with the procedures set forth in the notice.

Within a reasonable time following the bid opening, the Superintendent or designee will tabulate and analyze the bids. For contracts of \$25,000 or more, the Board shall, subject to the right of rejection, award the bid to the Lowest Responsible Qualified Bidder (LRQB), as defined below.

A record of all bids submitted, giving the names of the bidders, the amounts of the bids and indicating the successful bidder, shall be preserved by the Superintendent or designee in accordance with State law.

C. Bid Security

When, in the judgment of the Superintendent or designee, security is advisable, all bids must be accompanied by certified or cashier's check, personal money order, letter of credit or bid bond. The requirement for, and the amount of, the security must be set forth in the bid advertisement and security presented must show the "Town of Groton BOE" as payee.

D. Requirements Governing Bid Awards

The award shall be made to the bid which meets the requirements, terms, and conditions contained in the bid specifications, and is the lowest among those bidders possessing the skill, ability and integrity necessary for faithful performance of the work based on objective criteria considering past performance and financial responsibility; and after consideration of a cooperative agreement with the municipality as described in Section I.B., above.

In determining the LRQB, the following criteria will be considered, as applicable:

1. The ability to perform the work based on an evaluation of the character, integrity, reputation and experience, and including the quality and satisfaction with work performed, for the Board or other agencies.
2. The bidder's financial resources and ability to secure any required bonds or insurance.
3. The bidder's compliance with all applicable federal, state and local laws, including any licensing requirements.
4. Delivery or completion time.
5. Cost.
6. The bidder's involvement in litigation.

Should a situation arise in which distinguishing between two LRBQ is impossible, and one principal place of business is located within the Town of Groton, the award will be made to that bidder.

E. Rejection of Bids

The Superintendent or designee may reject bids, in whole or in part, if collusion exists. Individual bids may be rejected for irregularities of any kind, including alteration of form, additions not called for, conditional or incompleteness or unexplained erasures.

F. Advisement of Bid Award

Upon acceptance of the LRBQ, a letter of notification will be sent to the awardee as well as to unsuccessful entities.

IV. Competitive Quotation Process

A. Purchases Requiring Competitive Quotation Process

Price quotations should be requested for all purchases of goods or general services, expected to be of at least \$10,000, but less than \$25,000. Purchases of less than \$10,000 may be made directly, without regard to any competitive bid or quotation process. Waivers from the quotation process are available for the same reasons those from the bidding process.

B. Process for Obtaining Quotations

Quotations, either oral or written, should be solicited by the Superintendent or designee from at least three (3) vendors or obtained from current catalogues or price sheets. The refusal of a supplier to quote shall qualify as a quotation and does not require a public opening. The Superintendent or designee may send requests to a limited number of selected vendors. However, vendors must furnish all of the necessary information to the Superintendent or designee by the specified date.

The purchase shall be awarded to the provider whose proposal is deemed to best after consideration of a cooperative agreement with the municipality as described in Section I.B, above.

V. Competitive Proposal Process for Special or Professional Services

A. Purchases Requiring Competitive Proposal Process

Purchases of Special or Professional Services may be made by competitive proposal if they exceed the monetary thresholds set forth below. Special or Professional Services involve the furnishing of judgment, expertise, advice or effort by persons other than Board employees, not involving the delivery of a specific end product that is defined by bid specifications. These include in-service instructional leaders, pupil services, special education evaluations, interpreters, tutors, computer programmers, architects, auditors, attorneys, instructional consultants, and temporary agencies. Special Services include repairs for Board property, equipment, and vehicles when the nature of the repair cannot be determined in advance.

Purchases of Special or Professional Services that are expected to be less than \$10,000 shall be made directly by the Superintendent or designee, without regard to a competitive proposal process.

B. Informal Competitive Proposal Process (\$10,000 to \$24,999) Small Purchases

Purchases of Special or Professional Services for at least \$10,000 but less than \$25,000 shall be based upon a reasonable and documented attempt to solicit proposals. Proposals should be solicited from at least three (3) potential service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the Superintendent or designee. If a single reasonable source exists for the service, this fact shall be documented in writing.

An evaluation of the proposals received will be made by the Superintendent or designee who shall award the contract to the service provider whose proposal is deemed to best.

A record of all proposals, including the successful, giving the names of the providers and the cost shall be preserved by the Superintendent or designee in accordance with state law.

C. Formal Competitive Proposal Process (\$25,000 and above)

Request for Proposals (RFP) for Purchases of Special or Professional Services for \$25,000 or more shall be prepared by the Superintendent or designee. All requirements, terms and conditions, including provider qualifications, should be included in the RFP, as well as a draft contract. The award of any contracts for \$25,000 or more shall be approved by the Board.

The Superintendent or designee will arrange publication of a legal notice requesting proposals published in a local newspaper and on the Board's website at least ten (10) business days prior to the deadline for submitting proposals. Whenever the Superintendent or designee determines that the

service requested is so specialized that few appropriate providers can reasonably be expected to respond, another means of notification may be substituted. Any advertisement or other notice of the RFP shall include the general description of the services sought and the location where RFPs may be obtained.

An evaluation of the proposals will be made by the Superintendent or designee. The contract shall be awarded to the service provider whose proposal is deemed to best provide the services desired, taking into account cost and the requirements, terms and conditions contained in the RFP.

A record of all proposals submitted, giving the names of the service providers, the amount of the proposal and indicating the successful provider, shall be preserved by the Superintendent or designee in accordance with State law.

VI. Waivers

In certain situations, when the bidding, quotation and proposal processes cost exceeds the dollar threshold established by the Board, the formal processes may be waived for any of the following reasons:

1. Only one (1) qualified source can be identified.
2. The Superintendent or designee deems that an emergency requires the purchase to avoid injury or damage to human life or property.
3. A special source, including a sale, purchasing plan, government discount or trade-in allowance, will supply a lower cost than that which would result from a bid process.
4. A formal process would result in substantially higher costs, inefficient use of personnel, or substantial disruption of operations.
5. Prices subject to specific federal or state competitive bidding requirements, including building projects as defined in the Connecticut General Statutes are exceeded.
6. Made on state contracts, regional or cooperative purchases.
7. Cooperative agreement with the local municipality.
8. Special Education tuition and services outlined in an individualized education plan (IEP)
9. Legal fees

For an administrator to obtain a Waiver, a signed, written request stating the reason must be made to the Superintendent or designee who will verify whether it has been granted. The Superintendent or designee, in sole determination, may grant a Waiver for any of the above-listed reasons stating in writing, the reason.

Waivers from the proposal process are available for the same reasons that waivers are available from the bidding process. (See Section V.) Funds must be available in the proper account to begin development of a Request for Proposals ("RFP").

VII. Procurement of Property and Services Under a Federal Award

When procuring property and/or services under a Federal award, the Board will comply with relevant regulations in the Code of Federal Regulations, as described in 2 C.F.R. §200.318 through 2 C.F.R. §200.327, as amended from time to time, to the extent it is required to do so. See Appendix A.

VIII. Audits

The Board may periodically engage an independent audit firm to review the purchasing procedures outlined in this policy.

~~All contracts for, and purchases of supplies, materials, equipment and contractual services in the amount of \$15,000 or more shall be based, when possible, on at least three competitive bids. All purchases between \$7,500 and \$14,999 in amount may be made in the open market, unless sole source provided, be based on at least three competitive quotations or prices. (NOTE: This amount is established locally but CGS 7-148v requires that sealed bidding is required for contracts or purchases greater than \$25,000.) All purchases made in the open market shall be consummated after careful pricing. In an emergency situation the above requirements may be waived by the Superintendent. The Superintendent shall notify the Board as soon as possible and report at the next Regular Board meeting.~~

~~All contracts and all open market orders of \$15,000 or more will be awarded to the lowest responsible qualified contractor or supplier, taking into consideration all of the factors set forth in policy #3320.~~

~~When bidding procedures are used, bids shall be advertised on the District website for at least five (5) days. The notice shall also contain state contract requirements concerning nondiscrimination and affirmative action pursuant to section CGS 4a-60. When applicable, the notice shall contain requirements concerning the awarding of contracts to small contractors, minority business enterprises, individuals with a disability and nonprofit corporations pursuant to section CGS 4a-60g. Vendors shall be invited to have their names placed on electronic mailing lists to receive invitations to bid. When specifications are prepared, they will be emailed to vendors who have indicated an interest in bidding on the items or services being bid.~~

~~All bids must be submitted in sealed envelopes, addressed to the Director of Finance and plainly marked with the name of the bids and the time of the opening. Bids shall be opened at the time specified and all bidders shall be invited to be present which is open to the public.~~

~~The District reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the District. The District reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid, and to negotiate the terms of the contract with the selected bidder. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.~~

~~The purchase of, or contract for, the following public utility services shall not be subject to competitive bidding or competitive negotiation: (A) electric distribution services; (B) water services; (C) gas distribution services; (D) electric generation services until the date such services are competitive pursuant to the schedule set forth in section CGS 16-244b, provided electric generation services shall be exempt from competitive bidding and competitive negotiation after said date if such services are provided by an electric municipal utility other than by a participating electric municipal utility, as defined in section CGS 16-1, in the service area of said electric municipal utility; and (E) gas supply services until the date such services are competitive pursuant to legislative act or order of the Public Utilities Regulatory Authority, provided gas supply services shall be exempt from competitive bidding and competitive negotiation after said date if such services are provided by a gas municipal utility in the service area of said gas municipal utility.~~

Legal Reference: Connecticut General Statutes

~~7-148v Requirements for competitive bidding
P.A. 13-71 An Act Concerning Requirements for Competitive Bidding for the Award of
Contracts or Purchase of Property by Municipalities
June 2017 Special Session PA 17-2, Section 161
CGS 4A-53a
CGS 4A-59~~

State Law:

10-241c Local board of education to consult with municipality re joint purchasing

of property insurance, casualty insurance and workers' compensation insurance.

10-241d Local board of education consultation with municipality re goods and services. Cooperative arrangements.

10-241e Local board of education consultation with municipality prior to purchase of payroll processing or accounts payable software program.

Federal Law:

2 C.F.R. §200.317 through 2 §C.F.R. 200.327.

2 C.F.R. §200.81 (definition of property).

Policy adopted: 1982
Revised: November 28, 2016
August 10, 2020
December 9, 2024

GROTON PUBLIC SCHOOLS
Groton, Connecticut

**Procurement Standards for the Acquisition of Property or Services
Under a Federal Award
2 C.F.R. §§200.317-300.327**

This Appendix addresses procurements of property and services under a Federal award. Whenever these Federal Uniform Guidance Procurement Standards, as may be amended from time to time, are applicable to procurements made by the Board of Education (the “Board”), the Board shall apply the more restrictive procurement rules, to the extent it is required to do so.

2 C.F.R. §	FULL TEXT OF C.F.R. SECTION	BRIEF SUMMARY
200.317	Procurements by States	
	When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with §§200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by §200.327. All other non-Federal entities, including subrecipients of a State, must follow the procurement standards in §§200.318 through 200.327.	A State must follow the same policies and procedures when making procurements under a Federal award and when making procurements using non-Federal funds. The Board must follow 2 C.F.R. §§200.318 through 200.327 when making procurements under a Federal award.
200.318	General Procurement Standards	
200.318(a)	The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or sub-award. The non-Federal entity’s documented procurement procedures must conform to the procurement standards identified in §§200.317 through 200.327.	The Board must have and use documented procurement procedures consistent with State, local, and Federal requirements for procurements made under a Federal award.
200.318(b)	Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.	The Board must maintain oversight of its contractors.

200.318(c)(1)	<p>The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for contract. The officers, employees, and agents of the non-Federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.</p>	<p>The Board must have written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award, and administration of contracts. Board officers and employees (and their immediate family members, partners, and organizations which employ or are about to employ them) must not have a financial or other interest in a contract and must not solicit or accept gifts from contractors or subcontractors. The standards of conduct must provide for disciplinary actions for violations. See Code of Conduct Governing Procurements Under a Federal Award.</p>
200.318(c)(2)	<p>If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.</p>	<p>The Board's conflict of interest policy must cover relationships with certain parent, affiliate, or subsidiary organizations, if any.</p>
200.318(d)	<p>The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.</p>	<p>The Board must avoid acquisition of unnecessary or duplicative items.</p>

200.318(e)	To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal government, the non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements.	The Board is encouraged to use intergovernmental agreements or inter-entity agreements.
200.318(f)	The non-Federal entity is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.	The Board is encouraged to use Federal excess and surplus in lieu of purchasing new, when feasible.
200.318(g)	The non-Federal entity is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.	The Board is encouraged to use value engineering clauses in construction contracts of sufficient size.
200.318(h)	The non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.	The Board must award contracts to responsible contractors, after considering contractor integrity, compliance with public policy, past performance, and financial and technical resources.
200.318(i)	The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.	The Board must maintain procurement records.
200.318(j)(1)	The non-Federal entity may use a time-and-materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to a non-Federal entity is the sum of: (i) The actual cost of materials; (ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.	The Board may only use time-and-materials type contracts in limited circumstances.

200.318(j)(2)	Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the non-Federal entity awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.	The Board must set a ceiling price and assert a high degree of oversight on time-and-materials type contracts.
200.318(k)	The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.	The Board must be responsible for settling contract disputes and administrative issues arising out of procurements.
200.319	Competition	
200.319(a)	All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and § 200.320.	The Board must conduct procurement transactions in a manner providing full and open competition.
200.319(b)	In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to: (1) Placing unreasonable requirements on firms in order for them to qualify to do business; (2) Requiring unnecessary experience and excessive bonding; (3) Noncompetitive pricing practices between firms or between affiliated companies; (4) Noncompetitive contracts to consultants that are on retainer contracts; (5) Organizational conflicts of interest; (6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and (7) Any arbitrary action in the procurement process.	Contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals must be excluded from competing for such procurements. The Board must avoid practices that are restrictive of competition.

200.319(c)	The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.	The Board is generally prohibited from using geographical preference in the evaluation of bids or proposals.
200.319(d)	The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations: (1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and (2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.	The Board must have written procedures for procurement transactions that ensure that solicitations (1) incorporate a clear and accurate description of technical requirements and (2) identify all requirements the offeror must fulfill and all other factors to be used in evaluating bids or proposals.
200.319(e)	The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.	The Board must ensure all prequalified lists are current and include enough qualified sources to ensure open and free competition.
200.319(f)	Noncompetitive procurements can only be awarded in accordance with §200.320(c).	Noncompetitive procurements must be awarded in accordance with §200.320(c).

200.320	Methods of Procurement to be Followed	
200.320	The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.	The Board must have and use documented procurement procedures for procurements made under a Federal award or sub-award.
200.320(a)	Informal procurement methods. When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold (SAT), as defined in § 200.1, or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include:	For purchases under the simplified acquisition threshold, or a lower threshold established by the Board, the Board may use informal procurement methods (micro-purchases and small purchases).
200.320(a)(1)	<p>(1) Micro-purchases—</p> <p>(i) Distribution. The acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (See the definition of micro-purchase in § 200.1). To the maximum extent practicable, the non-Federal entity should distribute micro-purchases equitably among qualified suppliers.</p> <p>(ii) Micro-purchase awards. Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it[s] files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the non-Federal entity.</p> <p>(iii) Micro-purchase thresholds. The non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations. Non-Federal entities may establish a threshold higher than the Federal threshold established in the Federal Acquisition Regulations (FAR) in accordance with paragraphs (a)(1)(iv) and (v) of this section.</p>	Micro-purchases should be distributed equitably among qualified suppliers and may be awarded without soliciting competitive price or rate quotations if the Board considers the price to be reasonable based on research, experience, purchase history, or other information and documents its files accordingly.

200.320(a)(1)	<p>(iv) Non-Federal entity increase to the micro-purchase threshold up to \$50,000. Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with § 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:</p> <p>(A) A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit;</p> <p>(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,</p> <p>(C) For public institutions, a higher threshold consistent with State law.</p> <p>(v) Non-Federal entity increase to the micro-purchase threshold over \$50,000. Micro-purchase thresholds higher than \$50,000 must be approved by the cognizant agency for indirect costs. The non-federal entity must submit a request with the requirements included in paragraph (a)(1)(iv) of this section. The increased threshold is valid until there is a change in status in which the justification was approved.</p>	
200.320(a)(2)	<p>(2) Small purchases—</p> <p>(i) Small purchase procedures. The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.</p> <p>(ii) Simplified acquisition thresholds. The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk and its documented procurement procedures which must not exceed the threshold established in the FAR. When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations.</p>	<p>For small purchases, the aggregate dollar amount of which is higher than the micro-purchase threshold but lower than the simplified acquisition threshold, price or rate quotations must be obtained from an adequate number of qualified sources.</p>

200.320(b)	<p>Formal procurement methods. When the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with <u>§ 200.319</u> or paragraph (c) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate:</p>	<p>For purchases that exceed the simplified acquisition threshold, or a lower threshold established by the Board, formal procurement methods must be used and public advertising may be required.</p>
200.320(b)(1)	<p>(1) Sealed bids. A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction, if the conditions [stet]. (i) In order for sealed bidding to be feasible, the following conditions should be present: (A) A complete, adequate, and realistic specification or purchase description is available; (B) Two or more responsible bidders are willing and able to compete effectively for the business; and (C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price. (ii) If sealed bids are used, the following requirements apply: (A) Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised; (B) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond; (C) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly; (D) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and (E) Any or all bids may be rejected if there is a sound documented reason.</p>	<p>In sealed bid procurements, bids are publicly solicited and the Board awards the contract to the lowest responsible bidder. The Board should use sealed bidding for procuring construction whenever complete, adequate, and realistic specifications are available, two or more responsible bidders are able to compete, and selection of a successful bidder can be made principally on the basis of price. If sealed bids are used, they must meet certain requirements. Any or all bids may be rejected if there is a sound documented reason.</p>

200.320(b)(2)	<p>(2) Proposals. A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements: (i) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical; (ii) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections; (iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered; and (iv) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.</p>	<p>Proposals for fixed price or cost-reimbursement type contracts are generally used when conditions are not appropriate for the use of sealed bids. Proposals are awarded after requests for proposals are publicized with evaluation factors identified; an adequate number of offerors are solicited, considered and evaluated; and contracts are awarded to the responsible offeror with the most advantageous proposal.</p>
200.320(c)	<p>Noncompetitive procurement. There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply: (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section); (2) The item is available only from a single source; (3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation; (4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or (5) After solicitation of a number of sources, competition is determined inadequate.</p>	<p>The Board may procure goods via noncompetitive procurement only when the aggregate dollar amount does not exceed the micro-purchase threshold; the item is available only from a single source; in times of public emergency; when the Federal awarding agency expressly authorizes noncompetitive procurement; or competition is determined inadequate after solicitation of a number of sources.</p>

200.321	Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms	
200.321(a)	The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible.	The Board must take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible.
200.321(b)	Affirmative steps must include: (1) Placing qualified small and minority businesses and women’s business enterprises on solicitation lists; (2) Assuring that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources; (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women’s business enterprises; (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women’s business enterprises; (5) Using the services and assistance, as appropriate of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.	Affirmative steps include, among other things, placing qualified small and minority businesses and women’s business enterprises on solicitation lists; assuring such businesses are solicited whenever they are potential sources; dividing total requirements, when economically feasible, into smaller tasks or quantities; and establishing delivery schedules, where the requirement permits, which encourage participation by such businesses.
200.322	Domestic Preferences for Procurements	
200.322(a)	As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.	The Board will, to the greatest extent practicable, provide a preference for goods, products or materials produced in the United States.

200.322(b)	<p>For purposes of this section:</p> <p>(1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.</p> <p>(2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.</p>	
200.323	Procurement of Recovered Materials	
200.323	<p>A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and recourse recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.</p>	<p>The Board must follow standards in procuring certain items over \$10,000 to ensure, among other things, the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.</p>
200.324	Contract Cost and Price	
200.324(a)	<p>The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.</p>	<p>The Board must perform a cost or price analysis for every procurement in excess of the simplified acquisition threshold.</p>
200.324(b)	<p>The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor’s investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.</p>	<p>The Board must negotiate profit for sole-source procurements and for procurements where cost analysis is performed.</p>

200.324(c)	Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under Subpart E [Cost Principles] of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.	Costs incurred or estimated costs are allowable only to the extent they comply with Federal Cost Principles.
200.324(d)	The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.	The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.
200.325 Federal Awarding Agency or Pass-Through Entity Review		
200.325(a)	The non-Federal entity must make available, upon request of the Federal awarding agency or passthrough entity, technical specifications on proposed procurements when the Federal awarding agency or passthrough entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the non-Federal entity desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or passthrough entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.	The Board must make technical specs for procurements available upon request by the Federal awarding agency or passthrough entity.
200.325(b)	The non-Federal entity must make available upon request, for the Federal awarding agency or passthrough entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when: (1) The non-Federal entity's procurement procedures or operation fails to comply with the procurement standards in this part; (2) The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation; (3) The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product; (4) The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or (5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.	Upon request, the Board must make procurement documents available for pre-procurement review by the Federal awarding agency or passthrough entity in a number of circumstances.

200.325(c)	<p>The non-Federal entity is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part. (1) The non-Federal entity may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third party contracts are awarded on a regular basis; (2) The non-Federal entity may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency’s right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.</p>	<p>The Board is exempt from pre-procurement review if the Federal awarding agency or passthrough entity determines that its procurement systems comply with the standards of this part.</p>
200.326	Bonding Requirements	
200.326	<p>For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or passthrough entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:</p>	<p>For construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold, the Federal awarding agency or passthrough entity may accept the Board’s bonding requirements if it determines that its interest is adequately protected.</p>
200.326(a)	<p>A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.</p>	<p>The Board must require a bid guarantee of 5% of the bid price if the awarding agency or passthrough entity does not accept the Board’s bonding requirements.</p>
200.326(b)	<p>A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor’s obligations under such contract.</p>	<p>The Board must require a performance bond for 100% of the contract price if the awarding agency or passthrough entity does not accept the Board’s bonding requirements.</p>

200.326(c)	A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided in the contract.	The Board must require a payment bond for 100% of the contract price if the awarding agency or passthrough entity does not accept the Board’s bonding requirements.
200.327	Contract Provisions	
200.327	The non-Federal entity’s contracts must contain the applicable provisions described in Appendix II to Part 200- Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.	The Board must include the Federal contract provisions in its contracts.

PREFERRED MAXIMUM CLASS SIZE GUIDELINES

*(Approved by Groton Board of Education at its Regular Meeting on _____)*ACADEMICPREFERRED MAXIMUM CLASS SIZE

Kindergarten – 1	20
Grades 2-3	23
Grades 4-12	25
Remedial Self-Contained 6-12	14
Remedial Individual/Small Group	40 (total teacher load)

SPECIAL AREAS

Technology Education (9-12)	20
Culinary Arts (9-12)	16
General Music (K-12)	25
Art (9-12)	20
Physical Education (6-12)	30

PUPIL – TEACHER RATIOS FOR SUPPORT PERSONNEL

Guidance Counselors	200:1
Library/Media Specialist	500:1
Special Education:	
Self-contained	12:1
Resource Room	20:1