



Branford Public Schools

Summary

Attached is the FY2025 monthly financial report as of October 1, 2024. As we continue to improve financial reporting, we would appreciate any feedback from the Board.

FY2025 Operating Budget

Highlights

- Every major contractual obligation except transportation and vocational tuition has been encumbered
- Special Education is largely fully encumbered for tuition & transportation
- Encouraging schools & programs to encumber funds early, driving increase in year-to-year % used, but providing a more accurate budget status
- Spending patterns are in alignment with expectations, overall available balance is \$8.2M versus \$13.8M reported in September (\$5.6M month-to-month change)
- Working with town to access non-lapsing funds for ESS & substitutes

Budget concerns

- Electric rates increasing ~30% in December
- Substitute utilization across District, para-educator vacancies
- Chartered bus services rates (field trips, athletics)
- Unbudgeted kindergarten section
- Special Education OOD/Transportation project using full budget

Capital Budget

- Extensive capital activity over last 6 months using prior year appropriations
- Overall available capital balance reduced \$5,137 month-to-month
- FY2021 balance for door replacement will be returned to Town (\$4,662)

Grants

- Working with administration on major overhaul of grant management
- Planning grant workshop with Personnel & Finance in November
- Working closely with grant managers to execute prior year grants and realign spending

Food Service

- Food service fund financial statement included for first time reflecting revenue and expenses through September
- Claim for September reimbursement is paid in October

Personnel Report

- Report includes changes September 1st – September 30th
- Past our peak hiring season
- District continues to struggle with recruitment of para educators

Consolidated Budget - 2024 - 2025
Fund - 001 & 002

CHARACTER CODE	FY2025 ORIGINAL APPROP	FY2025 TRANSFERS	FY2025 REVISED BUDGET	FY2025 YTD EXPENDED	FY2025 ENC/REQ	FY2025 AVAIL BUDGET	FY2025 % USED	FY2024 % USED
10 SALARIES - CERTIFIED	28,581,912	0	28,581,912	3,838,263	23,758,430	985,218	96.6%	95.6%
11 SALARIES-NONCERTIFID	9,457,005	0	9,457,005	1,618,742	7,234,429	603,834	93.6%	87.9%
20 EMPLOYEE BENEFITS	11,700,111	0	11,700,111	4,648,677	6,170,161	881,274	92.5%	39.7%
21 WORKERS COMPENSATION	239,316	0	239,316	0	0	239,316	0.0%	100.0%
30 SITE LICENSE	566,715	11,749	578,464	334,437	210,367	33,660	94.2%	87.5%
31 PURCH SVCS	1,245,354	-3,071	1,242,283	41,670	913,826	286,787	76.9%	77.5%
32 PURCH SVCS PROF/TECH	793,356	-6,224	787,132	27,571	428,744	330,816	58.0%	25.4%
40 UTILITIES-WATER GAS	1,208,768	50,000	1,258,768	169,686	1,066,795	22,288	98.2%	77.8%
41 TRASH/SNOW REMOVAL	84,041	0	84,041	6,536	20,730	56,775	32.4%	55.0%
42 PURCH SVCS REPAIR	914,994	-78,155	836,839	198,160	386,971	251,708	69.9%	54.2%
43 RENTALS	343,610	0	343,610	13,169	24,732	305,709	11.0%	53.9%
50 TRANSPORTATION	3,843,285	371	3,843,655	64,829	879,564	2,899,263	24.6%	60.2%
52 LIABILITY	662,686	0	662,686	589,657	0	73,029	89.0%	96.9%
53 COMMUNICATIONS	278,860	-14,892	263,968	42,743	191,003	30,223	88.6%	90.1%
54 ADVERT/PRINTING/BIND	71,042	-2,077	68,965	5,279	40,307	23,379	66.1%	26.9%
55 TUITIONS	4,013,675	0	4,013,675	420,482	3,214,765	378,428	90.6%	16.7%
56 TRAVEL	17,565	5,000	22,565	2,951	3,013	16,601	26.4%	23.0%
57 OTHER PURCH SVCS	57,338	-2,000	55,338	6,632	2,156	46,550	15.9%	32.9%
60 INSTRUCTIONAL SUPPLI	551,327	6,886	558,213	184,563	90,591	283,059	49.3%	52.1%
61 COMPUTER SUPPLIES	65,335	-5,594	59,741	3,307	3,648	52,786	11.6%	5.5%
62 BUILD MAIN SUPPLIES	204,400	39,892	244,292	47,607	85,139	111,546	54.3%	52.4%
63 AUDIO VISUAL SUPPLIE	7,051	0	7,051	0	0	7,051	0.0%	0.8%
64 SUPPLIES/EQUIPMENT	34,363	-3,605	30,758	2,547	4,986	23,225	24.5%	16.5%
65 MEETING SUPPLIES	36,540	6,782	43,322	14,893	7,729	20,700	52.2%	45.8%
67 TEXTS-BOOKS/DIGITAL	64,895	-345	64,550	17,389	1,493	45,668	29.3%	30.8%
68 LIBRARY BOOKS	58,330	0	58,330	3,400	10,099	44,831	23.1%	33.5%
69 PERIODICALS	8,039	0	8,039	472	3,204	4,363	45.7%	53.5%
6A OFFICE SUPPLIES	42,146	3,294	45,440	13,797	20,975	10,669	76.5%	32.7%
6B OTHER SUPPLIES	70,031	-750	69,281	11,532	1,424	56,325	18.7%	13.0%
70 REPLACEMENT EQUIP	50,482	0	50,482	0	40,126	10,356	79.5%	43.8%
71 NEW EQUIPMENT	42,120	-7,761	34,359	9,055	30,204	-4,899	114.3%	45.9%
80 DUES AND FEES	92,115	500	92,615	20,592	7,378	64,646	30.2%	43.4%
81 SUBSIDY	21,304	0	21,304	0	0	21,304	0.0%	0.0%
Grand Total	65,428,110	0	65,428,110	12,358,637	44,852,987	8,216,486	87.4%	74.0%

Budget Considerations	
Current available balance	8,216,486
Payroll (20)*	30,992,859
Transportation	2,500,000
Estimated available balance	5,716,486

* Encumbered funds

As of 10/1/2024

General Operations - 2024 - 2025
Fund - 001

CHARACTER CODE	FY2025 ORIGINAL APPROP	FY2025 TRANSFERS	FY2025 REVISED BUDGET	FY2025 YTD EXPENDED	FY2025 ENC/REQ	FY2025 AVAIL BUDGET	FY2025 % USED	FY2024 % USED
10 SALARIES - CERTIFIED	23,999,198	0	23,999,198	3,195,170	19,962,043	841,986	96.5%	95.9%
11 SALARIES-NONCERTIFID	6,854,795	0	6,854,795	1,379,377	5,439,065	36,353	99.5%	93.4%
20 EMPLOYEE BENEFITS	11,000,831	0	11,000,831	4,587,317	5,668,002	745,512	93.2%	38.2%
21 WORKERS COMPENSATION	239,316	0	239,316	0	0	239,316	0.0%	100.0%
30 SITE LICENSE	524,046	11,749	535,795	331,903	203,117	776	99.9%	91.3%
31 PURCH SVCS	1,005,161	-3,071	1,002,090	39,743	733,752	228,595	77.2%	71.0%
32 PURCH SVCS PROF/TECH	374,233	-6,224	368,009	26,671	54,581	286,756	22.1%	9.0%
40 UTILITIES-WATER GAS	1,208,768	50,000	1,258,768	169,686	1,066,795	22,288	98.2%	77.8%
41 TRASH/SNOW REMOVAL	84,041	0	84,041	6,536	20,730	56,775	32.4%	55.0%
42 PURCH SVCS REPAIR	914,994	-78,155	836,839	198,160	386,971	251,708	69.9%	54.2%
43 RENTALS	343,610	0	343,610	13,169	24,732	305,709	11.0%	53.9%
50 TRANSPORTATION	2,915,130	371	2,915,500	0	63,924	2,851,577	2.2%	75.5%
52 LIABILITY	662,686	0	662,686	589,657	0	73,029	89.0%	96.9%
53 COMMUNICATIONS	274,764	-14,892	259,872	42,194	187,756	29,923	88.5%	90.9%
54 ADVERT/PRINTING/BIND	70,540	-2,077	68,463	5,279	40,307	22,877	66.6%	26.4%
55 TUITIONS	339,771	0	339,771	0	0	339,771	0.0%	19.6%
56 TRAVEL	14,511	5,000	19,511	2,073	3,013	14,425	26.1%	25.8%
57 OTHER PURCH SVCS	52,086	-2,000	50,086	4,032	2,156	43,898	12.4%	16.7%
60 INSTRUCTIONAL SUPPLI	528,027	6,886	534,913	183,317	88,575	263,020	50.8%	53.6%
61 COMPUTER SUPPLIES	64,835	-5,594	59,241	3,307	3,648	52,286	11.7%	6.0%
62 BUILD MAIN SUPPLIES	204,400	39,892	244,292	47,607	85,139	111,546	54.3%	52.4%
63 AUDIO VISUAL SUPPLIE	7,051	0	7,051	0	0	7,051	0.0%	0.8%
64 SUPPLIES/EQUIPMENT	34,363	-3,605	30,758	2,547	4,986	23,225	24.5%	16.5%
65 MEETING SUPPLIES	33,540	6,782	40,322	14,461	7,729	18,132	55.0%	45.8%
67 TEXTS-BOOKS/DIGITAL	64,895	-345	64,550	17,389	1,493	45,668	29.3%	30.8%
68 LIBRARY BOOKS	58,330	0	58,330	3,400	10,099	44,831	23.1%	33.5%
69 PERIODICALS	8,039	0	8,039	472	3,204	4,363	45.7%	53.5%
6A OFFICE SUPPLIES	41,646	3,294	44,940	13,617	20,737	10,587	76.4%	33.0%
6B OTHER SUPPLIES	60,031	-750	59,281	6,302	1,424	51,555	13.0%	15.4%
70 REPLACEMENT EQUIP	47,482	0	47,482	0	40,126	7,356	84.5%	45.7%
71 NEW EQUIPMENT	38,120	-7,761	30,359	9,055	30,204	-8,899	129.3%	51.4%
80 DUES AND FEES	89,815	500	90,315	20,592	6,878	62,846	30.4%	43.3%
81 SUBSIDY	21,304	0	21,304	0	0	21,304	0.0%	0.0%
Grand Total	52,180,360	0	52,180,360	10,913,032	34,161,186	7,106,143	86.4%	77.2%

As of 10/1/2024

Student Services - 2024 - 2025
Fund - 002

CHARACTER CODE	FY2025 ORIGINAL APPROP	FY2025 TRANSFERS	FY2025 REVISED BUDGET	FY2025 YTD EXPENDED	FY2025 ENC/REQ	FY2025 AVAIL BUDGET	FY2025 % USED	FY2024 % USED
10 SALARIES - CERTIFIED	4,582,714	0	4,582,714	643,093	3,796,387	143,233	96.9%	94.3%
11 SALARIES-NONCERTIFID	2,602,210	0	2,602,210	239,364	1,795,364	567,482	78.2%	74.3%
20 EMPLOYEE BENEFITS	699,280	0	699,280	61,359	502,158	135,762	80.6%	59.0%
30 SITE LICENSE	42,668	0	42,668	2,535	7,250	32,883	22.9%	19.7%
31 PURCH SVCS	240,192	0	240,192	1,926	180,074	58,192	75.8%	98.5%
32 PURCH SVCS PROF/TECH	419,123	0	419,123	900	374,163	44,060	89.5%	46.8%
50 TRANSPORTATION	928,155	0	928,155	64,829	815,640	47,686	94.9%	11.9%
53 COMMUNICATIONS	4,096	0	4,096	549	3,247	300	92.7%	45.7%
54 ADVERT/PRINTING/BIND	502	0	502	0	0	502	0.0%	53.0%
55 TUITIONS	3,673,904	0	3,673,904	420,482	3,214,765	38,657	98.9%	16.3%
56 TRAVEL	3,054	0	3,054	877	0	2,177	28.7%	13.7%
57 OTHER PURCH SVCS	5,252	0	5,252	2,600	0	2,652	49.5%	291.0%
60 INSTRUCTIONAL SUPPLI	23,300	0	23,300	1,246	2,015	20,038	14.0%	18.3%
61 COMPUTER SUPPLIES	500	0	500	0	0	500	0.0%	0.0%
65 MEETING SUPPLIES	3,000	0	3,000	432	0	2,568	14.4%	0.0%
6A OFFICE SUPPLIES	500	0	500	180	237	82	83.5%	4.6%
6B OTHER SUPPLIES	10,000	0	10,000	5,231	0	4,769	52.3%	0.0%
70 REPLACEMENT EQUIP	3,000	0	3,000	0	0	3,000	0.0%	0.0%
71 NEW EQUIPMENT	4,000	0	4,000	0	0	4,000	0.0%	0.0%
80 DUES AND FEES	2,300	0	2,300	0	500	1,800	21.7%	50.0%
Grand Total	13,247,750	0	13,247,750	1,445,605	10,691,801	1,110,344	91.6%	60.6%

As of 10/1/2024

Tuition and Transportation Expense Report		BRANFORD PUBLIC SCHOOLS											Fiscal Year Ending June 30, 2025	
Line	FISCAL YEAR 2025 DATA	<===== Tuition and Transportation Expense Month =====>												
TUITION DATA		8/1/24	9/1/24	10/1/24	11/1/24	12/1/24	1/1/25	2/1/25	3/1/25	4/1/25	5/1/25	6/1/25	FINAL 2025	
1	Total Tuition Budget	3,673,904	3,673,904	3,673,904									3,673,904	
2	School Year Expenses	3,354,676	3,382,403	3,351,683									3,351,683	
3	Extended Year or Day Expenses	261,943	278,122	288,526									288,526	
4	Total Expenses	3,616,619	3,660,525	3,640,209									3,640,209	
5	Projected Balance on 6/30/2025	57,285	13,379	33,695									33,695	
TRANSPORTATION DATA														
6	Transportation Budget	928,155	928,155	928,155									928,155	
7	School Year Expenses	812,367	793,200	805,500									805,500	
8	Extended Year or Day Expenses	44,322	44,322	99,268									99,268	
9	Total Expenses	856,689	837,522	904,768									904,768	
10	Projected Balance on 6/30/2025	71,466	90,633	23,387									23,387	
CONSOLIDATED DATA														
11	Combined Budget	4,602,059	4,602,059	4,602,059									4,602,059	
12	Combined Expenses	4,473,308	4,498,047	4,544,977									4,544,977	
13	Projected Balance on 6/30/2025	128,751	104,012	57,082									57,082	

Capital Report - 2024 - 2025
Fund - 220 & 700 & 725

PROJECT YR	PROJECT	PROJECT NAME	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAIL BUDGET	% USED
21	21407	SYSTEM WIDE - DOOR REPLACEMENTS	50,000	0	50,000	37,539	7,800	4,662	90.7%
22	22404	BUILDING & FIRE CODES	15,000	1,851	16,851	9,208	0	7,642	54.6%
22	22405	SYSTEM WIDE ASBESTOS ABATEMENT	8,000	0	8,000	4,699	1,520	1,781	77.7%
22	22406	SYSTEM WIDE - BOILER REPLACEMENTS	35,000	0	35,000	0	7,425	27,575	21.2%
22	22407	SYSTEM WIDE - DOOR REPLACEMENTS	50,000	79,857	129,857	0	11,500	118,357	8.9%
22	22411	JBS - ARCHITECTURAL STUDY	50,000	0	50,000	18,885	1,865	29,250	41.5%
22	22412	MTM TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22413	MRT TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22414	REMOVE ABANDONED UST	30,000	0	30,000	26,683	0	3,317	88.9%
22	22415	BHS - ENTRANCE SECURITY UPGRADE	0	30,498	30,498	10,600	0	19,898	34.8%
22	22416	INS - ENTRANCE SECURITY UPGRADE	0	101,185	101,185	0	0	101,185	0.0%
22	22417	BATHROOM RENOVATIONS	61,828	0	61,828	0	0	61,828	0.0%
23	23402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	49,209	791	0	100.0%
23	23403	FACILITIES EQUIPMENT	18,000	0	18,000	13,931	0	4,069	77.4%
23	23404	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
23	23406	DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
23	23407	SIDEWALK REPLACEMENTS	10,000	0	10,000	3,827	0	6,173	38.3%
23	23409	BOE SECURITY SYSTEM	540,800	0	540,800	540,770	0	30	100.0%
24	24401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	9,413	55	532	94.7%
24	24402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	28,079	8,209	13,713	72.6%
24	24403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	9,773	0	227	97.7%
24	24404	FACILITIES EQUIPMENT	18,000	0	18,000	6,694	0	11,307	37.2%
24	24405	BHS - REPLACE CLASSROOM UNIT HEATER	80,000	0	80,000	1,797	0	78,203	2.2%
24	24406	JBS - INTERIOR PAINTING	20,000	0	20,000	0	0	20,000	0.0%
24	24407	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
24	24408	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
24	24409	SYSTEM-WIDE DOOR REPLACEMENTS	8,925	0	8,925	0	0	8,925	0.0%
24	24410	MTM - PAKING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24411	MRT - PAKING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	4,056	0	15,944	20.3%
24	24414	SYSTEM WIDE ROOFING REPAIRS	3,052	0	3,052	0	0	3,052	0.0%
25	25401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	0	0	10,000	0.0%
25	25402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	0	0	50,000	0.0%
25	25403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	0	0	10,000	0.0%
25	25404	BHS - TENNIS COURT SEATING	90,000	0	90,000	0	0	90,000	0.0%
25	25405	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
25	25406	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
25	25407	SYSTEM-WIDE DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
25	25408	FACILITIES EQUIPMENT	20,000	0	20,000	0	0	20,000	0.0%
25	25409	FACILITIES MASTER PLAN	121,000	0	121,000	0	0	121,000	0.0%
25	25410	FACILITIES VEHICLE	55,000	0	55,000	0	0	55,000	0.0%
25	25411	SYSTEM WIDE - MASONRY REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25413	STUDENT DEVICES	366,995	0	366,995	0	226,125	140,870	61.6%
Grand Total			2,346,600	213,390	2,559,990	815,162	265,290	1,479,539	42.2%

As of 10/1/2024

Note - Capital appropriation remains open for 3-year spend with a vote from Board of Finance to continue to carry funds

Grant Report - 2024 - 2025
Fund - 030

Grant	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAIL BUDGET	% USED
FY2023							
ADULT ED	686,816	-17,841	668,975	668,975	0	0	100.0%
CT-SEDS	14,750	1,000	15,750	15,750	0	0	100.0%
CT-SEDS EXPERT TRAINER STIPEND	5,000	0	5,000	5,000	0	0	100.0%
FAMILY RESOURCE CENTER	101,725	0	101,725	101,725	0	0	100.0%
IDEA PART B SECTION 611	706,954	67,553	774,507	782,487	0	-7,980	101.0%
OPEN CHOICE PROGRAM	162,000	62,055	224,055	224,055	0	0	100.0%
Out-of-Town Magnet School Transport	24,746	0	24,746	24,746	0	0	100.0%
PERKINS TECHNOLOGY	37,432	-228	37,204	37,204	0	0	100.0%
SBHC	316,763	0	316,763	316,763	0	0	100.0%
SCHOOL READINESS	196,774	16,398	213,172	213,172	0	0	100.0%
SCHOOL READINESS COMP ENROLLMENT	20,160	1,680	21,840	21,840	0	0	100.0%
SCHOOL READINESS COMPETITIVE QE	3,881	0	3,881	3,881	0	0	100.0%
SCHOOL READINESS COMPETITIVE COLA	7,793	0	7,793	7,793	0	0	100.0%
Special Education Stipend	10,000	0	10,000	10,000	0	0	100.0%
State Bilingual Grant	6,806	0	6,806	6,806	0	0	100.0%
TALENT DEVELOPMENT - TEAM	2,069	0	2,069	2,069	0	0	100.0%
Title I IMPROV BASIC PROG	484,765	0	484,765	497,750	0	-12,985	102.7%
TITLE II PART A TEACHERS	65,912	0	65,912	58,682	0	7,230	89.0%
TITLE III PART A ENG LANG	23,973	0	23,973	23,820	0	153	99.4%
TITLE IV	40,285	-2,556	37,729	31,483	0	6,246	83.4%
FY2023 Total	2,918,604	128,061	3,046,665	3,054,001	0	-7,336	100.2%
FY2024							
ADULT ED 23-24	666,534	-297	666,237	666,237	0	0	100.0%
Competitive Private Provider	2,276	0	2,276	2,276	0	0	100.0%
FAMILY RESOURCE CENTER	118,152	-6,587	111,565	111,563	0	2	100.0%
IDEA PART B - TRANSITION SUPPORT	10,000	0	10,000	10,000	0	0	100.0%
IDEA PART B 619	93,367	-2,820	90,547	77,053	0	13,494	85.1%
IDEA PART B PARA SUPPORT	5,000	0	5,000	3,174	0	1,826	63.5%
IDEA PART B SECTION 611	820,198	0	820,198	397,624	0	422,574	48.5%
MAGNET TRANSPORTATION	25,330	-9,730	15,600	17,311	0	-1,711	111.0%
NSLP Equipment Assistance	32,963	-1,836	31,127	31,127	0	0	100.0%
OEC ARPA FACILITIES	4,212	-4,212	0	0	0	0	0.0%
OPEN CHOICE PROGRAM	309,569	-48,446	261,123	179,540	177,300	-95,717	136.7%
PERKINS TECHNOLOGY	71,667	-35,968	35,699	35,698	0	1	100.0%
PYRAMID STIPEND	4,800	0	4,800	0	0	4,800	0.0%
SBHC	316,763	1,081	317,844	323,347	0	-5,503	101.7%
SCHOOL READINESS	262,366	0	262,366	262,366	0	0	100.0%
SCHOOL READINESS COMP ENROLLMENT	26,880	0	26,880	26,880	0	0	100.0%
SCHOOL READINESS COMPETITIVE QE	6,562	-2,681	3,881	3,881	0	0	100.0%
SCHOOL READINESS COMPETITIVE COLA	7,793	0	7,793	7,793	0	0	100.0%
STATE BILINGUAL	6,161	0	6,161	3,514	0	2,647	57.0%
TEAM	613	0	613	0	0	613	0.0%
Title I IMPROV BASIC PROG	427,532	0	427,532	124,714	189,432	113,386	73.5%
TITLE II PART A TEACHERS	57,818	0	57,818	4,857	0	52,961	8.4%
TITLE III PART A ENG LANG	25,605	0	25,605	4,568	13,028	8,010	68.7%
TITLE IV	31,166	0	31,166	1,330	0	29,836	4.3%
FY2024 Total	3,333,327	-111,496	3,221,831	2,294,852	379,759	547,220	83.0%
FY2025							
ADULT ED	538,308	0	538,308	147,471	124,659	266,178	50.6%
BILINGUAL	0	0	0	545	6,459	-7,003	0.0%
Competitive Private Provider	2,276	0	2,276	1,138	1,138	0	100.0%
FRC	0	0	0	14,622	55,550	-70,173	0.0%
IDEA 619 25-26	0	0	0	1,436	27,072	-28,507	0.0%
SBHC	306,584	0	306,584	21,788	306,465	-21,669	107.1%
SCHOOL READINESS	308,700	0	308,700	78,400	230,300	0	100.0%
SCHOOL READINESS COMPETITIVE QE	3,881	0	3,881	2,400	0	1,481	61.8%
SCHOOL READINESS COMPETITIVE COLA	7,793	0	7,793	3,897	3,897	0	100.0%
TITLE I PART A	0	0	0	40,282	286,777	-327,059	0.0%
FY2025 Total	1,167,542	0	1,167,542	311,977	1,042,316	-186,751	116.0%
Grand Total	7,419,473	16,565	7,436,038	5,660,830	1,422,075	353,133	95.3%

As of 10/1/2024

Branford Public Schools Food Services

10/4/24

Balance Sheet

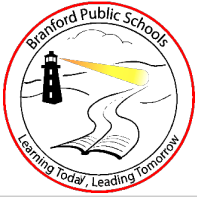
As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 BOA - Cafeteria Fund	489,627.58
1001 POS Drawer cash	2,895.00
1100 Citizens - Old	0.00
Total Bank Accounts	\$492,522.58
Accounts Receivable	
2000 Accounts Receivable (A/R)	0.00
2002 A/R - Catering Receivable	1,195.25
2003 A/R - Subsidy Receivable	0.00
2004 A/R - Grants Receivable	0.00
Total 2000 Accounts Receivable (A/R)	1,195.25
Total Accounts Receivable	\$1,195.25
Other Current Assets	
Inventory Asset	
2101 Food Inventory	23,244.03
2102 Paper Inventory	8,088.30
2103 Cleaning Supply Inventory	1,419.65
Total Inventory Asset	32,751.98
Total Other Current Assets	\$32,751.98
Total Current Assets	\$526,469.81
TOTAL ASSETS	\$526,469.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3001 AP - FSMC Operating Expense Payable	0.00
3002 Bank Rec Discrepancies	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
3003 Unearned Grant Revenue	0.00
3050 Prepaid Meals	28,145.85
Total Other Current Liabilities	\$28,145.85
Total Current Liabilities	\$28,145.85
Total Liabilities	\$28,145.85
Equity	
Opening Balance Equity	149,994.23
Retained Earnings	331,362.13
Net Income	16,967.60
Total Equity	\$498,323.96
TOTAL LIABILITIES AND EQUITY	\$526,469.81



**BRANFORD PUBLIC SCHOOLS
MONTHLY PERSONNEL REPORT 2024-2025
September 1-30, 2024**

<u>LOCATION</u>	<u>ASSIGNMENT</u>	<u>EFFECTIVE DATE</u>	<u>BUDGET/REASON</u>
<u>CERTIFIED STAFF YEAR-TO-DATE</u>			
<u>APPOINTMENTS</u>			
MONTHLY TOTAL: 0			
YTD TOTAL: 19			
<u>RETIREMENTS & RESIGNATIONS</u>			
WIS	Special Education Teacher	9/22/2024	
MONTHLY TOTAL: 1			
YTD TOTAL: 5			
<u>TERMINATIONS/NON-RENEWALS</u>			
<u>LEAVES OF ABSENCE</u>			
WIS	PE/Health Teacher	9/23/2024	
WIS	Art Teacher	9/18/2024	
WIS	Math Teacher	9/17/2024	
MONTHLY TOTAL: 3			
TOTAL ACTIVE LEAVES: 19			
<u>NON-CERTIFIED STAFF YEAR-TO-DATE</u>			
<u>APPOINTMENTS</u>			
SAE	Lead Teacher - Integrated ServSafe Training	09/30/2024	GRANT
INS	ABA Paraprofessional	09/23/2024	BUDGET
JBS	ABA Paraprofessional	09/23/2024	BUDGET
WIS	Special Education Paraprofessional	09/18/2024	BUDGET
JBS	Special Education Paraprofessional	09/12/2024	BUDGET
WIS	Special Education Paraprofessional	09/11/2024	BUDGET
ATP	Job Coach Paraprofessional	09/09/2024	BUDGET
MTM	Special Education Paraprofessional	09/09/2024	BUDGET
DIS	Substitute Nurse	09/03/2024	BUDGET
MONTHLY TOTAL: 9			
YTD TOTAL: 40			



**BRANFORD PUBLIC SCHOOLS
MONTHLY PERSONNEL REPORT 2024-2025
September 1-30, 2024**

<u>LOCATION</u>	<u>ASSIGNMENT</u>	<u>EFFECTIVE DATE</u>	<u>BUDGET/REASON</u>
<u>RETIREMENTS & RESIGNATIONS</u>			
FRC	Assistant Teacher	9/9/2024	
WIS	Assistant Wrestling Coach	9/19/2024	
MONTHLY TOTAL: 2			
YTD TOTAL: 21			
<u>TERMINATIONS/NON-RENEWALS</u>			
MONTHLY TOTAL: 0			
YTD TOTAL: 4			
<u>LEAVES OF ABSENCE</u>			
BHS	Paraprofessional	09/27/2024	
MRT	Paraprofessional	09/19/2024	
WIS	Secretary to Assistant Principal	09/11/2024	
MONTHLY TOTAL: 3			
TOTAL ACTIVE LEAVES: 10			



Management
Town of Branford, Connecticut

In planning and performing our audit of the financial statements of Town of Branford, Connecticut (the Town) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. This letter does not affect our report on the financial statements dated August 12, 2024, nor our internal control communication dated August 12, 2024.

Board of Education Bank Reconciliations

During the performance of our audit, we noticed that the Board of Education bank reconciliations, for the accounts payable / payroll accounts had not been performed since December 2022. Bank reconciliations are a key control to ensure that the activity of the Board of Education is accurate and complete, and the reconciliations should be performed and reviewed on a monthly basis.

Recommendation – We recommend that the Town and Board of Education work together to develop bank reconciliation procedures, as well as a year-end close process to help facilitate the bank reconciliations being done timely, each month, and all necessary adjustments are recorded.

Tax Collector

During the performance of our audit, we noted that the reports coming from the Tax Collector's system did not reconcile to the general ledger. This required the Finance Department to spend significant time and effort to identify and reconcile the activity.

Recommendation – We recommend that the Town review and strengthen procedures within the Tax Collector's department to ensure that the procedures are sufficient to ensure timely and accurate financial reporting in the future. These reconciliations should occur during the year, preferably monthly or at least quarterly.

Cybersecurity

Cybersecurity has reached a new crossroads. Companies can no longer have a "wait and see" attitude toward securing operations and data. Proactively assessing and managing operations and IT environment(s) in anticipation of cyber threats is critical. Managing your organization's risk to cyber threats starts with a consideration of the following:

- Cybersecurity is now considered a key business risk by most boards.
- Global spending on cybersecurity is projected to increase each of the next 10 years.
- Nearly 70% of funds expended due to a cyber event are unrecoverable.
- Ransomware attacks force the majority of impacted businesses to pay to get their data back.

- The scale of data breaches and lost funds due to phishing and business e-mail compromise is exponentially trending upward.
- Most companies do not know all locations where personal/confidential information is stored and/or how it is protected.
- With the most frequent cybersecurity attack vector migrating from the network perimeter directly to the individual user, everyone who touches technology can be a point of exposure.

As such, cybersecurity strategies require a new approach to identify where critical information exists that needs to be protected, a new way of foreseeing and deterring the threats that could result in the theft of information or the loss of funds, and a new way to understand the overarching corporate risk associated with cyberattacks.

Recommendations – Understanding your baseline exposure to cyber threats is a critical best practice. An annual security and vulnerability risk assessment should be performed that identifies and evaluates exposures, hazards and/or potential for breach that could negatively impact an organization's ability to conduct business. These assessments help to identify the inherent cyber risks and provide measures, processes and controls to reduce the impact of these risks to business operations. From this assessment you should identify and locate personal/confidential information and understand how this information is secured and gain a clear understanding of potential for exposure.

Fraud Tip Line

According to the *2024 Report to the Nations on Occupational Fraud and Abuse by the Association of Certified Fraud Examiners*, 43% of corruption cases are detected by tip. In contrast, internal audit, the second most common detection method for corruption cases, uncovered 14% of these schemes. External audits and reports from law enforcement accounted for far fewer discoveries of corruptions, just 3% and 2%, respectively, of these schemes. Additionally, of the whistleblower tips that led to the investigation of the cases, 52% of those tips came from an employee, 21% from a customer, and another 15% came from an anonymous source.

Recommendation – We recommend that the Town consider instituting a formal whistleblower policy that includes a tip line for employees to report suspected fraud or inconsistencies.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the board of finance, and others within the Town, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

West Hartford, Connecticut
August 12, 2024