

**SNP Financial Form Details
for July 1, 2022 - June 30, 2023**

24500 Status: Active

LEARN

DBA:

LEARN

44 Hatchedts Hill Road

Old Lyme, CT 06371

Type of Agency: Educational Institution

Type of SNP Organization: Public

REVENUES AND EXPENDITURES

1. Revenue for Reporting Period	
a. Cash From Daily Sales	\$1,639,008.00
b. Other Local Revenue	\$0.00
c. BOE Subsidies to Food Services Dept.	\$0.00
d. Total Revenue	\$1,639,008.00
2. Expenditure for Reporting Period	
a. Purchased Food Used	\$589,318.00
b. Direct Labor	\$0.00
c. Employee Benefits	\$0.00
d. Purchased Services	\$625,701.00
e. Equipment Purchase	\$0.00
f. Supplies / Miscellaneous	\$118,695.00
g. BOE Subsidies	\$0.00
h. Total Costs	\$1,333,714.00
3. Computed Operating Position	
a. Ending Cash Balance	\$440,710.00
b. Accounts Receivable	\$1,595,471.00
c. Value of Inventories on Hand	\$0.00
d. Total 3A + 3B + 3C	\$2,036,181.00
e. Minus Accounts Payable	\$39,262.00
f. Computed Operating Position (3D-3E)	\$1,996,919.00
g. Number of Operating Months	12
h. Three Month Average Operating Cost (2H/3G)*3	\$333,428.50
i. Excess Balance (3F-3H)	\$1,663,490.50

I certify that the information supplied above is correct to the best of my knowledge, that records are available to support this report. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject the applicant to prosecution under applicable state and federal statutes.

Corrective Action Plan Attachments

Sponsors are required to submit a Corrective Action Plan in the event that the Sponsor exceeds the maximum allowable foodservice operating balance.

A maximum of three (3) months operating balance is allowable in the National School Lunch Program. The balance can exceed the limit if future planned expenditures for equipment, supplies, or program expansions exist; however, a proposal to expend those funds must be submitted to the state agency.

Actions	Notes	Version	Uploaded By
View File		Original	MBelden 02/23/2024

View File	Hello Greg, Here is the updated financial report with the expenditure detail.	Original	MBelden 02/16/2024
View File		Original	MBelden 02/06/2024
View File		Original	MBelden 02/06/2024
Add an attachment			

Created By: MBelden on: 2/6/2024 12:09:53 PM Modified By: MBelden on: 2/23/2024 11:20:02 AM

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Participation and Program Fees	23,677,458	\$ 77,994	\$ -	\$ 326,184	\$ 24,081,636
Intergovernmental Revenues	2,173,445	20,494,391	5,262,061	1,566,333	29,496,230
Other Grants, Contributions, and Contracts	2,102,269	12,355,970	-	-	14,458,239
Interest Income	423,121	-	-	-	423,121
Total Revenues	<u>28,376,293</u>	<u>32,928,355</u>	<u>5,262,061</u>	<u>1,892,517</u>	<u>68,459,226</u>
EXPENDITURES					
Current:					
Magnet School Programs	8,110,751	27,252,865	121,166	1,312,437	36,797,219
Special Education Services	16,542,521	1,215,665	-	-	17,758,186
Young Children and Families	127,871	1,800,300	-	-	1,928,171
Office of Teaching and Learning	866,985	441,278	-	-	1,308,263
Transportation	50,157	339,255	-	-	389,412
Administrative Services/Organizational Support	1,809,587	50,210	-	21,277	1,881,074
Information Technology Services	-	-	-	249,843	249,843
Student Activity	-	-	-	-	-
Debt Service:					
Principal Retirement	289,981	-	-	-	289,981
Interest and Other Charges	89,552	-	-	-	89,552
Capital Outlay	727,879	405,612	7,551,517	-	8,685,008
Total Expenditures	<u>28,615,284</u>	<u>31,505,185</u>	<u>7,672,683</u>	<u>1,583,557</u>	<u>69,376,709</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(238,991)	1,423,170	(2,410,622)	308,960	(917,483)
OTHER FINANCING SOURCES (USES)					
Transfers In	1,253,844	-	1,252,640	-	2,506,484
Transfers Out	(1,252,640)	(1,252,640)	-	(1,204)	(2,506,484)
Total Other Financing Sources (Uses)	<u>1,204</u>	<u>(1,252,640)</u>	<u>1,252,640</u>	<u>(1,204)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(237,787)	170,530	(1,157,982)	307,756	(917,483)
Fund Balances - Beginning of Year	23,122,417	214,537	(1,890,747)	1,839,669	23,285,876
FUND BALANCES - END OF YEAR	<u>\$ 22,884,630</u>	<u>\$ 385,067</u>	<u>\$ (3,048,729)</u>	<u>\$ 2,147,425</u>	<u>\$ 22,368,393</u>

"

See accompanying Notes to Financial Statements.

1. Revenue for Reporting Period		
a. Cash From Daily Sales		1,639,008.00
b. Other Local Revenue		0.00
c. BOE Subsidies to Food Services Dept.		0.00
d. Total Revenue		1,639,008.00
2. Expenditure for Reporting Period		
a. Purchased Food Used		589,318.00
b. Direct Labor		0.00
c. Employee Benefits		0.00
d. Purchased Services		625,701.00
e. Equipment Purchase		0.00
f. Supplies / Miscellaneous		118,695.00
g. BOE Subsidies		0.00
h. Total Costs		1,333,714.00
3. Computed Operating Position		
a. Ending Cash Balance		440,710.00
b. Accounts Receivable		1,595,471.00
c. Value of Inventories on Hand		0.00
d. Total 3A + 3B + 3C		2,036,181.00
e. Minus Accounts Payable		39,262.00
f. Computed Operating Position (3D-3E)		1,996,919.00
g. Number of Operating Months		12
h. Three Month Average Operating Cost (2H/3G)*3		333,428.50
i. Excess Balance (3F-3H)		1,663,490.50

**LEARN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue Funds			Total Nonmajor Funds
	LEARN Project Special Revenue Fund	Student Activities	School Lunch Fund	
ASSETS				
Cash and Cash Equivalents	\$ 45,322	\$ 121,507	\$ 440,710	\$ 607,539
Intergovernmental Receivables	-	-	278,919	278,919
Other Receivables	-	15,551	3,102	18,653
Due from Other Funds	-	3,792	1,313,450	1,317,242
Total Assets	<u>\$ 45,322</u>	<u>\$ 140,850</u>	<u>\$ 2,036,181</u>	<u>\$ 2,222,353</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable and Accrued Items	\$ -	\$ -	\$ 38,708	\$ 38,708
Unearned Revenue	19,721	-	554	20,275
Due to Other Funds	837	15,108	-	15,945
Total Liabilities	<u>20,558</u>	<u>15,108</u>	<u>39,262</u>	<u>74,928</u>
FUND BALANCES				
Restricted	24,764	125,742	-	150,506
Committed	-	-	1,996,919	1,996,919
Total Fund Balances	<u>24,764</u>	<u>125,742</u>	<u>1,996,919</u>	<u>2,147,425</u>
Total Liabilities and Fund Balances	<u>\$ 45,322</u>	<u>\$ 140,850</u>	<u>\$ 2,036,181</u>	<u>\$ 2,222,353</u>

LEARN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	Special Revenue Funds			Total Nonmajor Funds
	LEARN Project Special Revenue Fund	Student Activities	School Lunch Fund	
REVENUES				
Participation And Program Fees	\$ -	\$ 253,509	\$ 72,675	\$ 326,184
Intergovernmental Fees	-	-	1,566,333	1,566,333
Total Revenues	-	253,509	1,639,008	1,892,517
EXPENDITURES				
Current:				
Magnet School Programs	-	-	1,312,437	1,312,437
Administrative Services/Organizational Support	-	-	21,277	21,277
Student Activity	-	249,843	-	249,843
Total Expenditures	-	249,843	1,333,714	1,583,557
EXCESS OF REVENUES OVER EXPENDITURES	-	3,666	305,294	308,960
OTHER FINANCING SOURCES				
Transfers Out	-	-	(1,204)	(1,204)
NET CHANGE IN FUND BALANCES	-	3,666	304,090	307,756
Fund Balances - Beginning of Year	24,764	122,076	1,692,829	1,839,669
FUND BALANCES - END OF YEAR	<u>\$ 24,764</u>	<u>\$ 125,742</u>	<u>\$ 1,996,919</u>	<u>\$ 2,147,425</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	12060-SDE64370-20560	\$	834,988
School Breakfast Program	10.553	12060-SDE64370-20508		334,498
Fresh Fruit and Vegetable Program	10.582	12060-SDE64370-22051		48,956
Total				1,218,442
State Administrative Expenses for Child Nutrition	10.560	12060-SDE64370-23126		69,835
P-EBT Local Admin	10.649	12060-SDE64370-29802		4,396
Total United States Department of Agriculture				1,292,673
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	84.040	12060-SDE64370-20742-2023	9	90,715
[REDACTED]	84.031	12060-SDE64370-20658-2023		[REDACTED]
[REDACTED]	84.124	12060-SDE64370-21304-2022	4	[REDACTED]
[REDACTED]	84.000	12060-SDE64370-20668-2023		[REDACTED]
[REDACTED]	84.002	12060-SDE64370-20666-2022		[REDACTED]
[REDACTED]	84.001	12060-SDE64370-20668-2021		[REDACTED]
[REDACTED]	84.029D	12060-SDE64370-20668-2022		[REDACTED]
[REDACTED]	84.029C	12060-SDE64370-20668-2021		[REDACTED]
[REDACTED]				[REDACTED]
[REDACTED]				[REDACTED]
<i>Passed Through the State of Connecticut Department of Education:</i>				
<i>Rehabilitation Services:</i>				
Rehabilitation Grant		12060-SDE64370-20001		[REDACTED]
<i>Direct:</i>				
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total United States Department of Education				3,292,624

**LEARN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of the Treasury				
<i>Passed Through the State of Connecticut Department of Education:</i>				
COVID-19 ARPA-Free Meals for Students	21.027	12060-SDE64370-28105		\$ 218,627
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
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[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				
[Redacted]				

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2023

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
Department of Education			
Talent Development Talent Development	11000-SDE64370-12052 11000-SDE64370-12052		\$ [REDACTED] [REDACTED] 27,110
Non-Staff Training	11000-SDE64370-12052		[REDACTED]
Child Nutrition State Match	11000-SDE64370-16211		12,636
Health Foods Initiative	11000-SDE64370-16212		24,024
Legal Education	[REDACTED]		[REDACTED]
School Breakfast Program	11000-SDE64370-17046		18,634
Magnet Schools	[REDACTED]		[REDACTED]
Magnet Schools	11000-SDE64370-17057		[REDACTED]
Total Magnet Schools			[REDACTED]
Total Department of Education			12,285,060
Office of Early Childhood			
Child Care Quality Enhancement	[REDACTED]	\$	[REDACTED]
Early Care and Education	11000-SDE64370-18274	1	[REDACTED]
Office of Early Childhood			[REDACTED]
Total Office of Early Childhood			156,006
Department of Energy and Environmental Protection			
Water Education Program	12000-DEP-14020-00003		[REDACTED]
State Financial Assistance Programs			[REDACTED]
Example Programs			[REDACTED]
Department of Administrative Services			[REDACTED]
School Construction	0010-DEP-1000-10704		5,102,002
Total Department of Energy and Environmental Protection			[REDACTED]
Total State Financial Assistance		\$	[REDACTED]

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

Corrective Action Plan for School Food Service Program

As of June 30, 2023, the excess balance in LEARN's food service program exceeded the three month's average operating costs by \$1,663,491.

The excess balance has increased over the past three years since our participation in our breakfast and lunch programs have all seen increased participation due to the following: COVID 19 epidemic, where breakfast and lunch was provided for free for a portion of the previous years, thru a variety of Federal and State Grants and increased participation. We have worked hard to increase our fresh farm to table options by partnering with Healthy Plan Eat and visiting local farms. This increased emphasis on quality fresh, locally grown options has been seen as positive for our students.

The revenues for FY 2022-2023 were \$1,639,008 and the total expenditures were \$1,333,714 generating these additional excess balance reserves.

The Food Service Program at LEARN continued to utilize SLA Company for the extension year due to COVID 19 and we continue to review the program for strategies to have better student participation to increase our revenues even higher. In FY 23/24 we have a new Food Service Management Company and with this change, we will be monitoring our revenues, expenditures, participation, and new opportunities to improve our Food Service opportunities to our students. It is anticipated that the expenditures will be higher with this new company.

Our Food Service Program at our Ocean Avenue Learning Academy (OALA) facility at 660 Ocean Avenue, New London, CT has been completed and we now are able to offer fresh meals for our students. We will be monitoring this school site where we serve approximately 75 students with a variety of medical, physical and emotional differing ability students.

Last year, I discussed some options with Fionnuala Brown concerning our excess balances. Our plans were to utilize some of these excess funds to purchase new equipment for the Ocean Avenue Facility, to provide an improved food service program for some of our most needy students. Although we have purchased these food service equipment improvements, we have an outstanding journal entry to properly record these expenditures in the food service fund rather than the General Fund (this entry will be recorded in FY 23/24). The total expenditures for the kitchen improvements were approximately \$300,000.

In addition to these expenditures, we have begun to allocate a portion of the salaries for Food Service work to the Food Service Fund (rather than the General Fund). This will also be posted in the FY 2023-2024 fiscal year expenses. In the 2022-2023 Fiscal year, we purchased a Food Service vehicle to assist with the operational activities needed at one of our leased schools. At LEARN, we have food that is prepared at one school and delivered to another school since the receiving school is not owned by LEARN and we do not have kitchen privileges.

We have made the necessary capital purchases (although they have not been large capital purchases) to our school's food service programs, and we will continue to review further opportunities for capital improvements.

LEARN has recently been approved (through the priority list for construction funds) for the construction of a \$95 million new school for a regionalized school for excellence with infant/toddler through elementary grade level students (approximately 550 students). This construction will be a multi-year project with environmental reviews, educational specifications, drawings, and design work starting in the spring of 2024.

After consulting with Greg King, we have added additional details regarding our plan to reduce the excess funds. We have included an allocation of salaries for our business associate that processes all the food counts on a daily and monthly basis, our food service coordinator who reviews the meal counts and visits each of the schools on a consistent basis to oversee the food service workflow operations and the Food Service Director who oversees the entire operation.

In addition, the kitchen improvements made at Ocean Avenue Learning Academy had additional expenditures that were not included in the original submission. Also, the purchase of the Food Service Van from FY 22-23 was not coded as an expense in the Food Service account. This correcting entry will be done in FY 23-24. An additional van will be purchased to provide uninterrupted service to visit all schools on a consistent basis.

Our goal will continue to build on the successful programs that we have which will meet the needs of every student's diverse needs. The expenditures to provide a program that utilizes a newly designed Kitchen at this new school will be very expensive and we plan to utilize these excess funds to build a very successful food service program for our students.

I welcome a conversation as to other suggestions to reduce our excess balance in our Food Service Program.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "W. Belden", followed by a horizontal line extending to the right.

Michael W. Belden

Chief Financial Officer

LEARN

February 23, 2024

Plan to Reduce Excess Operating Balance for School Nutrition Programs

School food authorities (SFAs) must submit this form to the Connecticut State Department of Education (CSDE) when their nonprofit school food service account (NSFSA) exceeds three months' average expenditures. SFAs must indicate how:

- the excess balance will be spent to maintain the SFA's nonprofit status; and
- expenditures will make improvements to the USDA school nutrition programs such as improving food quality, replacing or purchasing necessary equipment, and purchasing necessary supplies and services.

Upload the completed form under "Corrective Action Plan Attachments" in the annual **Financial Report** section of the [Connecticut Online Application and Claiming System for Child Nutrition Programs](#) (CNP System). For detailed instructions, refer to the CSDE's *Instructions for Completing the Plan to Reduce Excess Operating Balance*.

Part 1: SFA Information

Name of SFA: LEARN Sponsor number: 24500

Excess Balance as of June 30: \$ 1,663,490.50

Part 2: Allowable Expenditures *Provide a detailed description of each allowable expenditure (refer to the CSDE's guide, Financial Management Requirements for the School Nutrition Programs)*

Description of activity *	Estimated cost		Number of units	Total estimated cost		Estimated date of completion
	per unit					
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
see detailed activity sheet attached	\$			\$	0	
	\$			\$	0	
Part 1	\$	263637	1	\$	263637	
	\$			\$	0	
Part 2	\$	283929.65	1	\$	283929.65	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	

Plan to Reduce Excess Operating Balance for School Nutrition Programs

Part 2: Allowable Expenditures, <i>continued</i>						
Description of activity *	Estimated cost per unit		Number of units	Total estimated cost		Estimated date of completion
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
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	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
	\$			\$	0	
Total cost	\$			\$	547566.65	

* SFAs must complete the [Equipment Purchase Approval Request Form](#) for any capital expenditure requests for equipment with a unit cost of \$5,000 or greater that is not included on the CSDE’s [Capital Expenditure Approved List for School Food Authority Equipment Purchases](#).

Plan to Reduce Excess Operating Balance for School Nutrition Programs

Part 3: Narrative *Briefly describe how the expenditures listed in part 1 will benefit the USDA school nutrition programs*

Please see attached corrective action plan for detail.

Part 4: Signature of SFA's authorized signer 1 or 2

Name: Michael Belden

Title: Chief Financial Officer

Signature: Michael W. Belden
Digitally signed by Michael W. Belden
Date: 2024.02.23 12:59:08 -05'00'

Date: 2/23/24

Plan to Reduce Excess Operating Balance for School Nutrition Programs



For information on the school nutrition programs, visit the CSDE's **Financial Management for School Nutrition Programs** webpage or contact the **school nutrition programs staff** at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/FinancialManagement/Plan_Reduce_Excess_Operating_Balance_SNP.pdf.

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Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **mail:** U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. **fax:** (833) 256-1665 or (202) 690-7442; or
3. **email:** program.intake@usda.gov

This institution is an equal opportunity provider.

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Plan to reduce Excess Operating Balance for School Nutrition Programs

Part 1: SFA Information

Name of SFA:	LEARN	Sponsor Number:	24500
Excess Balance as of June 30, 2023	\$ 1,663,490.50		

Part 2: Allowable Expenditures -

Provide a detailed description of each allowable expenditure (refer to the CSDE's guide, Financial Management Requirements for the School Nutrition Programs)

Item #	Description of Activity *	Estimated Cost per unit	# of Units	Total Estimated Cost	Actual Dates of Completion				
					8/26/2022	9/26/2022	10/28/2022	12/30/2022	3/13/2023
1	mop sink cabinet	\$ 6,306.00	1	\$ 6,306.00	\$ 6,306.00	\$ -	\$ -	\$ -	\$ -
2	Wall splash Mount Faucet	\$ 131.00	1	\$ 131.00	\$ 131.00	\$ -	\$ -	\$ -	\$ -
3	wall shelf	\$ 546.00	1	\$ 546.00	\$ 546.00	\$ -	\$ -	\$ -	\$ -
4	soiled dish and compt sink	\$ 9,776.00	1	\$ 9,776.00	\$ 9,776.00	\$ -	\$ -	\$ -	\$ -
5	hose reel assembly	\$ 1,431.00	1	\$ 1,431.00	\$ 1,431.00	\$ -	\$ -	\$ -	\$ -
6	dishwasher, door type	\$ 22,788.00	1	\$ 22,788.00	\$ 22,788.00	\$ -	\$ -	\$ -	\$ -
7	clean table	\$ 1,154.00	1	\$ 1,154.00	\$ 1,154.00	\$ -	\$ -	\$ -	\$ -
8	hand sink	\$ 878.00	1	\$ 878.00	\$ 878.00	\$ -	\$ -	\$ -	\$ -
9	wall/splash mount faucet	\$ 270.00	1	\$ 270.00	\$ 270.00	\$ -	\$ -	\$ -	\$ -
10	shelving, with metal frame	\$ 3,510.00	1	\$ 3,510.00	\$ 3,510.00	\$ -	\$ -	\$ -	\$ -
11	american panel	\$ 18,425.00	1	\$ 18,425.00	\$ 18,425.00	\$ -	\$ -	\$ -	\$ -
12	wire shelving	\$ 1,139.00	1	\$ 1,139.00	\$ 1,139.00	\$ -	\$ -	\$ -	\$ -
13	prep table w/ sink	\$ 5,694.00	1	\$ 5,694.00	\$ 5,694.00	\$ -	\$ -	\$ -	\$ -
14	wall/splash mount faucet	\$ 140.00	1	\$ 140.00	\$ 140.00	\$ -	\$ -	\$ -	\$ -
15	wall shelf	\$ 593.00	1	\$ 593.00	\$ 593.00	\$ -	\$ -	\$ -	\$ -
16	food processor, benchtop/counter	\$ 1,586.00	1	\$ 1,586.00	\$ 1,586.00	\$ -	\$ -	\$ -	\$ -
17	wall flashing	\$ 1,783.00	1	\$ 1,783.00	\$ 1,783.00	\$ -	\$ -	\$ -	\$ -
18	slope front hood package	\$ 12,471.00	1	\$ 12,471.00	\$ 12,471.00	\$ -	\$ -	\$ -	\$ -
19	demand control system	\$ 2,903.00	1	\$ 2,903.00	\$ 2,903.00	\$ -	\$ -	\$ -	\$ -
20	fire suppression	\$ 8,091.00	1	\$ 8,091.00	\$ 6,473.00	\$ -	\$ -	\$ 1,618.00	\$ -
21	bun/sheet pan rack	\$ 431.00	1	\$ 431.00	\$ 431.00	\$ -	\$ -	\$ -	\$ -
22	convection oven, gas	\$ 8,271.00	1	\$ 8,271.00	\$ 8,271.00	\$ -	\$ -	\$ -	\$ -
23	blue hose gas connector kit	\$ 295.00	1	\$ 295.00	\$ 295.00	\$ -	\$ -	\$ -	\$ -
24	range, 24", 4 open burners	\$ 6,888.00	1	\$ 6,888.00	\$ -	\$ -	\$ 6,888.00	\$ -	\$ -
25	blue hose gas connector kit	\$ 295.00	1	\$ 295.00	\$ 295.00	\$ -	\$ -	\$ -	\$ -
26	steamer, convection, boilerless	\$ 11,721.00	1	\$ 11,721.00	\$ 11,721.00	\$ -	\$ -	\$ -	\$ -
27	blue hose gas connector kit	\$ 239.00	1	\$ 239.00	\$ 239.00	\$ -	\$ -	\$ -	\$ -

Part 2: Allowable Expenditures -									
Provide a detailed description of each allowable expenditure (refer to the CSDE's guide, Financial Management Requirements for the School Nutrition Programs)									
Item #	Description of Activity *	Estimated Cost per unit	# of Units	Total Estimated Cost	Actual Dates of Completion				
					8/26/2022	9/26/2022	10/28/2022	12/30/2022	3/13/2023
28	3m single port single manifold	\$ 1,853.00	1	\$ 1,853.00	\$ 1,853.00	\$ -	\$ -	\$ -	\$ -
29	bussing utility transport cart	\$ 745.00	1	\$ 745.00	\$ 745.00	\$ -	\$ -	\$ -	\$ -
30	work table	\$ 3,592.00	1	\$ 3,592.00	\$ 3,592.00	\$ -	\$ -	\$ -	\$ -
31	commercial food blender	\$ 1,014.00	1	\$ 1,014.00	\$ 1,014.00	\$ -	\$ -	\$ -	\$ -
32	planetary mixer	\$ 1,504.00	1	\$ 1,504.00	\$ -	\$ -	\$ 1,504.00	\$ -	\$ -
33	work counter	\$ 10,518.00	1	\$ 10,518.00	\$ -	\$ 10,518.00	\$ -	\$ -	\$ -
34	wall cabinet	\$ 7,252.00	1	\$ 7,252.00	\$ -	\$ 7,252.00	\$ -	\$ -	\$ -
35	wall cabinet	\$ 4,157.00	1	\$ 4,157.00	\$ -	\$ 4,157.00	\$ -	\$ -	\$ -
36	ada prep table w/ sink	\$ 2,845.00	1	\$ 2,845.00	\$ 2,845.00	\$ -	\$ -	\$ -	\$ -
37	deck mount faucet	\$ 184.00	1	\$ 184.00	\$ 184.00	\$ -	\$ -	\$ -	\$ -
38	hand sink	\$ 887.00	1	\$ 887.00	\$ 887.00	\$ -	\$ -	\$ -	\$ -
39	deck mount faucet	\$ 205.00	1	\$ 205.00	\$ 205.00	\$ -	\$ -	\$ -	\$ -
40	mobile heated cabinet	\$ 6,012.00	1	\$ 6,012.00	\$ 6,012.00	\$ -	\$ -	\$ -	\$ -
41	reach-in refridgerator	\$ 8,406.00	1	\$ 8,406.00	\$ -	\$ -	\$ 8,406.00	\$ -	\$ -
42	servery counter	\$ 14,047.00	1	\$ 14,047.00	\$ -	\$ -	\$ 14,047.00	\$ -	\$ -
43	hot food well unit, drop-in	\$ 2,424.00	1	\$ 2,424.00	\$ -	\$ -	\$ -	\$ 615.44	\$ -
44	breath guard	\$ 4,073.00	1	\$ 4,073.00	\$ -	\$ -	\$ -	\$ -	\$ -
45	drop-in refridgerated well	\$ 4,176.00	1	\$ 4,176.00	\$ -	\$ -	\$ -	\$ 465.55	\$ -
46	breath guard	\$ 3,750.00	1	\$ 3,750.00	\$ -	\$ -	\$ -	\$ 34.79	\$ -
47	pass-thru display refridgerator	\$ 10,545.00	1	\$ 10,545.00	\$ -	\$ -	\$ 10,545.00	\$ -	\$ -
48	pantry faucet	\$ 126.00	1	\$ 126.00	\$ 126.00	\$ -	\$ -	\$ -	\$ -
49	refridgeration installation	\$ 8,156.00	1	\$ 8,156.00	\$ 4,894.00	\$ -	\$ -	\$ 3,262.00	\$ -
50	build walk in	\$ 4,512.00	1	\$ 4,512.00	\$ 2,256.00	\$ 2,256.00	\$ -	\$ -	\$ -
51	warehousing	\$ 2,000.00	1	\$ 2,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -
52	hand exhaust hood	\$ 6,838.00	1	\$ 6,838.00	\$ 6,838.00	\$ -	\$ -	\$ -	\$ -
53	deliver serving counter	\$ 2,000.00	1	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -
54	deliver cooking	\$ 2,000.00	1	\$ 2,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -
55	deliver fab and dishroom	\$ 5,598.00	1	\$ 5,598.00	\$ 1,399.50	\$ 4,198.50	\$ -	\$ -	\$ -
56	deliver shelving & buyouts	\$ 2,000.00	1	\$ 2,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
57	submittals/ shop drawings	\$ 2,000.00	1	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
58	P & P Bond	\$ 1,397.00	1	\$ 1,397.00	\$ 1,397.00	\$ -	\$ -	\$ -	\$ -
59	warranties - included in material cost	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	clean up	\$ 1,200.00	1	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -
61	coordination participation	\$ 2,000.00	1	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -
62	as-builts	\$ 1,000.00	1	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00

Part 2: Allowable Expenditures -
Provide a detailed description of each allowable expenditure (refer to the CSDE's guide, Financial Management Requirements for the School Nutrition Programs)

Item #	Description of Activity *	Estimated Cost per unit	# of Units	Total Estimated Cost	Actual Dates of Completion				
					8/26/2022	9/26/2022	10/28/2022	12/30/2022	3/13/2023
63	O & M manuals	\$ 1,000.00	1	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
	CE # 037 - Kittredge PCO# Substitution of Walk-In-Kitchen	\$ -	1	\$ 5,866.00	\$ -	\$ -	\$ -	\$ 5,866.00	\$ -
GRAND TOTALS		\$ 257,771.00		\$ 263,637.00	\$ 157,496.50	\$ 29,381.50	\$ 41,390.00	\$ 20,061.78	\$ 2,000.00
Materials moved from Stored to Completed							\$ 13,307.22	\$ -	\$ -
Work Completed to Date Totals					\$ 157,496.50	\$ 186,878.00	\$ 241,575.22	\$ 261,637.00	\$ 263,637.00
Total Cost:				\$ 263,637.00					\$ 263,637.00

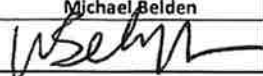
* SFA's must complete the Equipment Purchase Approval Request form for any capital expenditure requests for equipment with a unit cost of \$5,000 or greater that is not included on the CSDE's Capital Expenditures Approved List for School Food Authority Equipment Purchases. For additional guidance, refer to the CSDE's Equipment Purchase Prior Approval Process.

Part 3: Narrative: Allowable Expenditures -
Briefly describe how the expenditures listed in part 1 will benefit the USDA school nutrition programs.

The Ocean Avenue Learning Academy (OALA) at 660 Ocean Avenue, New London is nearing completion (minor punch list of items to be completed as of 1-15-24) of a \$9,851,000 renovation. This renovation will allow LEARN to provide an environment to educate our most medically and emotionally fragile students with a much improved educational facility.

The Food Service Operation at this school has been greatly improved as we did not have the ability to provide hot and fresh lunches on site until these expenditures were made. The expenditures listed on the attached document have allowed our 65-85 students the ability to be provided with healthy, fresh foods as this new equipment has been installed and is operational. Although all these expenditures have been made, the correcting entry to charge the Food Service Account (they were charged to the General Fund) will be reflected in the FY 2023-2024 fiscal year.

Part 4: Signature of SFA's authorized signer 1 or 2

Name:	Michael Belden	Title:	Chief Financial Officer
Signature:		Date:	2/16/2024

2/23/24

Plan to reduce Excess Operating Balance for School Nutrition Programs						
Part 1: SFA Information						
Name of SFA:		LEARN	Sponsor Number:		24500	
Excess Balance as of June 30, 2023			\$ 1,663,490.50			
Part 2: Allowable Expenditures -						
Provide a detailed description of each allowable expenditure (refer to the CSDE's guide, Financial Management Requirements for the School Nutrition Programs)						
Item #	Description of Activity *	Estimated Cost per unit	# of Units	Total Estimated Cost	Estimated Dates for Expenditures	Description
1	Food Service Salaries - Coordinator (80.0%) - FY 22-23	\$ 54,260.00	1	\$ 54,260.00	3/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
2	Food Service Salaries - Coordinator (80.0%) - FY 23-24	\$ 17,465.00	1	\$ 17,465.00	6/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
3	Food Service - Director (25%) - FY 22-23	\$ 41,521.75	1	\$ 41,521.75	3/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
4	Food Service - Director (25%) - FY 23-24	\$ 42,767.50	1	\$ 42,767.50	6/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
5	Food Service - Staff - FY 22/23 (40.0%)	\$ 15,376.00	1	\$ 15,376.00	3/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
6	Food Service Staff - FY 23-24 (40.0%)	\$ 16,914.40	1	\$ 16,914.40	6/1/2024	Salaries originally charged to General Fund Should be charged to Food Service Fund
	Salaries	\$ 188,304.65		\$ 188,304.65		
7	Food Service Van - Purchase - fy 22/23	\$ 37,550.00	1	\$ 37,550.00	3/1/2024	Vehicle purchase originally charged to General Fund - Should be charged to Food Service Fund
8	Food Services - Van - Purchase FY 23-24	\$ 40,000.00	1	\$ 40,000.00	6/1/2024	Additional vehicle purchase needed for Coordinator food service visits to all schools
		\$ 77,550.00		\$ 77,550.00		
Additional Kitchen Improvements At Ocean Avenue Learning Academy						
9	P & D Mechanical - Kitchen Hookups 15-108 - L (# 10009) - Application # 4	\$ 3,575.00	1	\$ 3,575.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.
10	P & D Mechanical - Litchen Hookups - 15-109- M (# 10010) - Application # 4	\$ 4,500.00	1	\$ 4,500.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.

Plan to reduce Excess Operating Balance for School Nutrition Programs						
Part 1: SFA Information						
Name of SFA:		LEARN	Sponsor Number:		24500	
Excess Balance as of June 30, 2023			\$ 1,663,490.50			
11	Gerber Construction - Kitchen Sanitary Grease Trap - Labor (# 0017) - App # 5	\$ 2,700.00	1	\$ 2,700.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.
12	Gerber Construction - Kitchen Sanitary Grease Trap - Material (# 0018) - App # 5	\$ 4,800.00	1	\$ 4,800.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.
13	Gerber Construction - Kitchen Sanitary Grease Trap -Pipe Labor (# 0019) - App # 5	\$ 2,000.00	1	\$ 2,000.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.
14	Gerber Construction - Kitchen Sanitary Grease Trap Pipe - Material (# 0020) - App # 5	\$ 500.00	1	\$ 500.00	3/1/2024	Additional expenditures related to Ocean Avenue Learning Academy Kitchen improvements / upgrades.
Sub Total		\$ 18,075.00		\$ 18,075.00		
Grand Total - Part 2		\$ 283,929.65		\$ 283,929.65		
Grand Total - Part 1		\$ 263,637.00		\$ 263,637.00		
Grand Total - Part 1 & 2		\$ 547,566.65		\$ 547,566.65		
<p>* SFA's must complete the Equipment Purchase Approval Request form for any capital expenditure requests for equipment with a unit cost of \$5,000 or greater that is not included on the CSDE's Capital Expenditures Approved List for School Food Authority Equipment Purchases. For additional guidance, refer to the CSDE's Equipment Purchase Prior Approval Process.</p>						
Part 3: Narrative: Allowable Expenditures -						
Briefly describe how the expenditures listed in part 1 will benefit the USDA school nutrition programs.						
<p>The Ocean Avenue Learning Academy (OALA) at 660 Ocean Avenue, New London is nearing completion (minor punch list of items to be completed as of 1-15-24) of a \$9,851,000 renovation. This renovation will allow LEARN to provide an environment to educate our most medically and emotionally fragile students with a much improved educational facility.</p>						


Plan to reduce Excess Operating Balance for School Nutrition Programs

Part 1: SFA Information

Name of SFA:	LEARN	Sponsor Number:	24500
Excess Balance as of June 30, 2023	\$ 1,663,490.50		

The Food Service Operation at this school has been greatly improved as we did not have the ability to provide hot and fresh lunches on site until these expenditures were made. The expenditures listed on the attached document have allowed our 65-85 students the ability to be provided with healthy, fresh foods as this new equipment has been installed and is operational. Although all these expenditures have been made, the correcting entry to charge the Food Service Account (they were charged to the General Fund) will be reflected in the FY 2023-2024 fiscal year.

Part 4: Signature of SFA's authorized signer 1 or 2

Name:	Michael Belden	Title:	Chief Financial Officer
Signature:		Date:	2/23/2024