Abby Kelley Foster Charter Public School
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Facilities and Finance Committee Meeting Agenda-DIGITAL MEETING

Friday, May 19, 2023, 9:00 a.m.

https://akfcs-org.zoom.us/j/93495341223?pwd=TnFramQySlJETW1nKzlUN254TVM1UT09

Meeting ID: 934 9534 1223 **Passcode**: 218754

By phone: +1 929 205 6099 **Meeting ID**: 934 9534 1223

I. Call to Order- Ms. Bibiche Zagabe-Ndiku, Chair

II. Introductions/Attendance Recorded

III. Review of the April 20, 2023 Meeting Minutes

   a. **Motion:** To accept the April 20, 2023, Meeting Minutes

IV. Long-Term Facilities Plan Update- Mr. Robert Baldwin, Ms. Lindsay Richard

V. Financial Report- Ms. Alisha Carpino

VI. Bonus Proposal- Ms. Heidi Paluk

VII. Financial Policy Review- Ms. Alisha Carpino

VIII. Timely Topics as Identified by the Chair and/or ED

IX. Upcoming Facilities & Finance Committee Meeting(s):

   a. Friday, June 16, 2023

X. Adjournment

Abby Kelley Foster Charter Public School does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness and all students have equal access to the general education program and the full range of any occupational/vocational education programs offered by the district.

Abby Kelley Foster Charter Public School
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Facilities and Finance Committee Meeting Minutes-DRAFT

Thursday, April 20, 2023, 8:00 a.m.

https://akfcs-org.zoom.us/j/91565774017?pwd=OTE3cW0wL1ZtNTdnZU9zbWpYM3hKQT09

Meeting ID: 915 6577 4017 **Passcode**: 459941

By phone: +19292056099 **Meeting ID**: 915 6577 4017

The meeting was called to order by Ms. Bibiche Zagabe-Ndiku, Chair. The attendance was recorded and is attached.

Ms. Zagabe-Ndiku asked the Committee to review the Meeting Minutes from the April 14, 2023, meeting. Upon its review, Ms. Zagabe-Ndiku requested a motion to approve the April 14, 2023, Facilities & Finance meeting minutes. Mr. Royce made the motion, and Ms. Zagabe-Ndiku seconded it.

Budget Presentation

High-level priorities and narratives were presented to Board members to show the changes being made. Recruiting and retaining staff is a priority, noting an adjustment to the salary scale and sick time reimbursement process. The new budget proposal discussed additional special education staff and separate classrooms. Security upgrades across the district and space reconfiguration were also included.

Ms. Paluk spoke about adding additional staff members in response to the increased needs of students coming in and allowing the district to be aligned. Adding a Dean of Students was also discussed, noting that their focus would be behavior settings and expectations for grades four and five. The salary scale and step increases for staff were also adjusted to be more competitive with other charter schools, and it was noted that this would be a permanent change.

Faculty sick day buybacks were proposed for staff members with over five sick days at $100.00 daily. Tuition reimbursement uses and parameters were spoken, with it being decided that a survey would be sent out to determine the number of staff members using this program. Once the information is gathered, a policy would be created with more specific details and presented to the Board, which, if approved, would amend the budget to include the tuition reimbursement. Instructional assistant wages were compared and discussed, with minor changes being made to the scale, as it was noted that the Instructional assistants were co-teaching in classrooms.

Abby Kelley Foster Charter Public School does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness and all students have equal access to the general education program and the full range of any occupational/vocational education programs offered by the district.

It was explained that the old scale capped the salaries at thirty-five thousand dollars a year, and this new scale would provide incentives for instructional assistants and assist with the retention of staff members.

March Finacial Report

The actual for tuition and transportation payments is $459,223 above the budgeted amount. There has been a reduction in our projected tuition from DESE of $86,792 due to a 10% decrease in low-income and a decreased seat count of four, and this will only reflect changes in the next reporting period. Costs related to in-district transportation are below the budgeted amount by $82,451, and AKFCS may end the year over budget due to necessary transportation accommodations made based on student needs. Nutrition expenses are currently $56,644 over budget, with revenue being $170,905 over budget due to increased student participation. Extra federal grant funding in the Title I and IDEA grants places the actual at $291,211 above the budgeted number for the year.

Due to open positions throughout the district, salaries are currently under budget. The expense for benefits and other fixed charges is currently under the budgeted amount of $252,078 due to a 0% increase from BCBS. The FY23 Debt Service Coverage Ratio is 3.03:1, compared to a required ratio of 1.15:1

Facilities Report

Board members were provided with a proposal for the new school addresses. Under the new proposal, the elementary school would be number two, the middle school would be number six, and the high school would be number ten. This change would allow for better security and easier access to help services. This will occur in the new school year.

Ms. Zagabe-Ndiku asked for a motion to adjourn the meeting. Ms. Blue made the motion, and it was seconded by Ms. Zagane-Ndiku. The meeting was adjourned at 9:40 a.m.

Abby Kelley Foster Charter Public School does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness and all students have equal access to the general education program and the full range of any occupational/vocational education programs offered by the district.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

May 17, 2023

Notes to Draft Financial Statements dated April 2023:

Attached are unaudited financial statements for the 10-month period ending April 30, 2023.

Following are explanations of various budget items and variances:

Tuition and Transportation Revenue- The actual for our tuition and transportation payments is $488,738 above the budgeted amount. There has been a reduction in our projected tuition from DESE in the amount of $86,792, due to a 10% decrease in low income and a temporary decreased seat count of four. The seat count is back to and with this the tuition amount is still coming in higher than expected and this trend will continue throughout the year.

In District Transportation Expense- Costs related to this are below the budgeted number by $84,018. Through the end of the school year the gap may close resulting in the year end number being on budget and maybe over budget due to transportation accommodations that have made based on student needs. This number includes fuel adjustment charges to date.

Nutrition- Expense for the Nutrition department are currently $72,883 over budget with revenue being $186,331 over budget. This is due to participation being higher than expected and we hope this trend continues throughout the year.

Federal Grant Funding- The actual here is $323,568 above the budgeted number for the year. This is due to receiving extra grant funding that wasn't anticipated in the Title I and IDEA grants and this trend will continue throughout the fiscal year.

Staffing Costs- Salaries are still currently under budget. This is due to positions that were and are open throughout the district from the facilities department to other positions within the district, along with timing and amounts accrual that are posted, and the change of where instructional staff are positioned within the lanes and steps of the salary scale.

Benefits and Other Fixed Charges - For FY23 we decided to stay with BCBS. This was budgeted at a small increase based on information received from HRK. We ended up being able to renew at a 0% increase and this gave us savings from what we projected the cost to be. Due to this, the expense for benefits and other fixed charges is currently under the budgeted amount of $297,743.

Financing- The FY23 Debt Service Coverage Ratio is 3.55:1, compared to a required ratio of 1.15:1

Abby Kelley Foster Charter Public School
Budget vs. Actuals: FY2023 as of April 30, 2023
July 2022 - April 2023

	Actual	YTD Budget	YTD Budget Variance	YTD % of Budget	Total FY2023 Budget	Total % of Budget	Prior Year Actual
Revenue							
Covid Funding	1,274,339	1,434,115	(159,776)	89%	1,720,938	74%	1,434,719
E-Rate Revenue	31,334	25,000	6,334	125%	30,000	104%	2,611
Federal Grant Funding	1,049,402	725,833	323,568	145%	871,000	120%	963,305
Nutrition Revenue	738,831	552,500	186,331	134%	650,000	114%	770,303
Other Revenue	43,542	108,040	(64,498)	40%	129,643	34%	75,924
Private Fundraising	28,326	0	28,326		0	0%	1,400
State Grant Funding	26,513	41,670	(15,157)	64%	50,000	53%	45,104
Tuition and Transportation Revenue	20,030,700	19,541,962	488,738	103%	23,450,355	85%	18,478,810
Total Revenue	**$ 23,222,987**	**$ 22,429,121**	**$ 793,866**	**104%**	**$ 26,901,936**	**86%**	**$ 21,772,176**
Expenditures							
Administration							
Contracted Services- District	397,375	290,930	106,445	137%	349,120	114%	194,499
Depreciation Administration	1,720	1,720	0	100%	2,064	83%	
Information Management & Technology	301,868	316,667	(14,799)	95%	380,000	79%	241,877
Other Administrative Expenses	254,552	301,254	(46,702)	84%	361,500	70%	124,507
Recruitment & Advertising	7,006	26,670	(19,664)	26%	32,000	22%	21,385
Salaries- Leadership & Administration	831,669	801,604	30,065	104%	961,921	86%	734,731
Total Administration	**$ 1,794,190**	**$ 1,738,845**	**$ 55,345**	**103%**	**$ 2,086,605**	**86%**	**$ 1,317,000**
Benefits & Other Fixed Charges							
Insurance (non-employee)	115,803	132,370	(16,567)	87%	158,849	73%	119,211
Rental/Lease of Buildings, Grounds & Equipment	67,726	70,830	(3,104)	96%	85,000	80%	99,343
Retirement & Fringe Benefits	2,112,804	2,387,480	(274,676)	88%	2,864,980	74%	2,031,151
Staff Retention	59,104	62,500	(3,396)	95%	75,000	79%	44,414
Total Benefits & Other Fixed Charges	**$ 2,355,437**	**$ 2,653,180**	**$ (297,743)**	**89%**	**$ 3,183,829**	**74%**	**$ 2,294,119**
Instructional Services							
Contracted Services- Instructional	249,280	183,333	65,946	136%	220,000	113%	214,597
International Baccalaureate Program	33,552	42,428	(8,876)	79%	50,913	66%	55,411
Professional Development	48,572	125,000	(76,428)	39%	150,000	32%	50,536
Salaries- Instructional	9,927,762	11,059,767	(1,132,005)	90%	13,271,726	75%	10,082,162
Supplies & Materials	197,049	236,460	(39,411)	83%	283,750	69%	227,872
Total Instructional Services	**$ 10,456,215**	**$ 11,646,988**	**$ (1,190,773)**	**90%**	**$ 13,976,389**	**75%**	**$ 10,630,578**
Operation and Maintenance of Plant							
Contracted Cleaning Services	326,337	204,050	122,287	160%	244,860	133%	0
Depreciation Facilities Related	1,192,034	1,377,310	(185,276)	87%	1,652,772	72%	788,164
Maintenance of Buildings, Grounds & Equipment	625,512	492,540	132,972	127%	591,040	106%	791,768
Salaries	200,259	310,980	(110,721)	64%	373,181	54%	303,839
Utilities	626,861	720,020	(93,159)	87%	864,000	73%	668,924
Total Operation and Maintenance of Plant	**$ 2,971,003**	**$ 3,104,900**	**$ (133,897)**	**96%**	**$ 3,725,853**	**80%**	**$ 2,552,695**
Pupil Services - Other							
Athletic Programs	147,149	166,660	(19,511)	88%	200,000	74%	137,409
Food Services	468,713	395,830	72,883	118%	475,000	99%	509,438
Nursing Supplies	1,658	5,000	(3,342)	33%	6,000	28%	1,245
Other Student Services	48,102	88,660	(40,558)	54%	106,393	45%	62,396
Salaries- Other Student Services	503,146	595,070	(91,924)	85%	714,086	70%	429,715
Student Transportation	1,144,147	1,228,165	(84,018)	93%	1,444,900	79%	1,096,337
Translations	12,344	25,000	(12,656)	49%	30,000	41%	12,690
Total Pupil Services - Other	**$ 2,325,258**	**$ 2,504,385**	**$ (179,127)**	**93%**	**$ 2,976,379**	**78%**	**$ 2,249,230**
Total Expenditures	**$ 19,902,103**	**$ 21,648,297**	**$ (1,746,195)**	**92%**	**$ 25,949,055**	**77%**	**$ 19,043,622**
Non-Operating Revenue							
Interest	61,914	2,500	59,414	2477%	3,000	2064%	3,407
Total Non-Operating Revenue	**$ 61,914**	**$ 2,500**	**$ 59,414**	**2477%**	**$ 3,000**	**2064%**	**$ 3,407**
Non-Operating Expenses							
Interest Expense- Long Term Debt	470,330	537,500	(67,170)	88%	645,000	73%	516,876
Other Non-Operating Expenses		2,500	(2,500)	0%	3,000	0%	0
Total Non-Operating Expenses	**$ 470,330**	**$ 540,000**	**$ (69,670)**	**87%**	**$ 648,000**	**73%**	**$ 516,876**
Change in Net Position	**$ 2,912,468**	**$ 243,324**	**$ 2,669,144**	**1197%**	**$ 307,881**	**946%**	**$ 2,215,085**

Abby Kelley Foster Charter Public School
Statement of Net Position
As of April 30, 2023

	Total			
	As of Apr 30, 2023	As of Apr 30, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts	13,204,341	9,599,109	3,605,232	37.56%
Accounts Receivable	(208)	21,762	(21,970)	-100.95%
Other Current Assets	661,178	1,579,389	(918,211)	-58.14%
Total Current Assets	**$ 13,865,312**	**$ 11,200,260**	**$ 2,665,052**	**23.79%**
Fixed Assets	35,537,578	37,367,890	(1,830,313)	-4.90%
Other Assets	0	0	0	
TOTAL ASSETS	**$ 49,402,889**	**$ 48,568,150**	**$ 834,739**	**1.72%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	504,442	370,465	133,977	36.16%
Credit Cards	(26,156)	744	(26,900)	-3616.22%
Other Current Liabilities	2,635,300	3,804,117	(1,168,817)	-30.73%
Total Current Liabilities	**$ 3,113,586**	**$ 4,175,326**	**$ (1,061,740)**	**-25.43%**
Long-Term Liabilities	17,217,350	18,173,772	(956,422)	-5.26%
Total Liabilities	**$ 20,330,936**	**$ 22,349,098**	**$ (2,018,162)**	**-9.03%**
Equity	29,071,953	26,219,052	2,852,901	10.88%
TOTAL LIABILITIES AND EQUITY	**$ 49,402,889**	**$ 48,568,150**	**$ 834,739**	**1.72%**

Abby Kelley Foster Charter Public School
Middlesex Savings Bank
Covenant Compliance Certificate
For the Period Ending April 30, 2023 (unaudited)

Debt Service Coverage Ratio: Tested Monthly

CASH FLOW AVAILABLE FOR DEBT SERVICE:	
Change in Net Position	$ 2,912,468
Plus:	
Depreciation	$ 1,193,754
Interest Expense	$ 470,330
Minus/Plus:	
Unrealized Gains/(Losses) on Investments	
Extraordinary Gains/(Losses)	
Net Operating Cash Flow	$ 4,576,552
DEBT SERVICE:	
Interest Expense	$ 470,330
Current Maturities of Long Term Debt (ytd)	$ 819,865
Total Debt Service	$ 1,290,195
Required Ratio	**1.15**
Actual Ratio (unaudited YTD)	**3.55**
Compliance	**yes**

Abby Kelley Foster Charter Public School
Check Detail
April 2023

Date	Transaction Type	Num	Name	Amount
04/01/2023	Bill Payment (Check)	Loan #2 March 2023	Middlesex Savings Bank	-71,182.80
04/01/2023	Bill Payment (Check)	Loan #1 March 2023	Middlesex Savings Bank	-96,095.73
04/03/2023	Bill Payment (Check)		Bureau Of Education & Research Inc.	-558.00
04/03/2023	Bill Payment (Check)		Duva Distributors	-107.49
04/03/2023	Bill Payment (Check)		Hanover Insurance Co.	-8,508.74
04/03/2023	Bill Payment (Check)		Mirick O'Connell Attorneys at Law	-39,604.50
04/03/2023	Bill Payment (Check)		Herff Jones	-18.78
04/03/2023	Bill Payment (Check)		International Baccalaureate Americas	-550.00
04/03/2023	Expenditure		Blue Cross Blue Shield of MA	-15,965.99
04/03/2023	Expenditure		Blue Cross Blue Shield of MA	-10,910.32
04/03/2023	Expenditure		Blue Cross Blue Shield of MA	-151,801.74
04/03/2023	Expenditure		ADP	-1,195.31
04/04/2023	Bill Payment (Check)		New England Authentic Eats LLC	-1,692.60
04/04/2023	Bill Payment (Check)		A'viands, LLC an Elior Company	-18,499.83
04/04/2023	Bill Payment (Check)		Mansfield Paper Company, Inc.	-1,604.53
04/04/2023	Bill Payment (Check)		New England Ice Cream	-669.10
04/04/2023	Bill Payment (Check)		Gibney Sporting Goods	-876.50
04/04/2023	Bill Payment (Check)		Lesley University Center for Math Achieve	-1,125.00
04/04/2023	Bill Payment (Check)		Martin, Daniel	-138.00
04/04/2023	Bill Payment (Check)		Teixeira, Joe	-138.00
04/04/2023	Bill Payment (Check)		WCEPS	-91.00
04/04/2023	Bill Payment (Check)		OHI Engineering, Inc	-7,096.01
04/04/2023	Bill Payment (Check)		Didonna, Amy	-12,577.50
04/04/2023	Bill Payment (Check)		Jimenez, Linetis	-35.96
04/04/2023	Bill Payment (Check)		Meaghan Culkeen	-132.57
04/04/2023	Bill Payment (Check)		Gallagher, Grace	-17.27
04/04/2023	Bill Payment (Check)		HR Knowledge Inc.	-500.00
04/04/2023	Bill Payment (Check)		Langelier, Chelsea	-229.36
04/04/2023	Bill Payment (Check)		Shelly Hinds	-16.40
04/04/2023	Bill Payment (Check)		High Meadows	-500.00
04/04/2023	Bill Payment (Check)		Pineda, Olga	-400.00
04/04/2023	Bill Payment (Check)		Caroline Cole	-35.00
04/04/2023	Bill Payment (Check)		Irwin Blumer	-500.00
04/04/2023	Bill Payment (Check)		Leonards Music LLC	-75.00
04/04/2023	Bill Payment (Check)		City of Worcester Police Dept	-841.76
04/04/2023	Bill Payment (Check)		PrintResource	-891.90
04/04/2023	Bill Payment (Check)		Ace Endico Inc	-5,365.12
04/04/2023	Bill Payment (Check)		Good As Gold Coffee Systems Inc.	-1,215.32
04/04/2023	Bill Payment (Check)		Staples	-180.70
04/04/2023	Bill Payment (Check)		Amazon Business - Amazon Capital Services	-107.79

04/04/2023	Bill Payment (Check)	Ascentria Community Services, Inc	-745.72
04/04/2023	Expenditure	Blue Cross Blue Shield of MA	-1,512.69
04/04/2023	Expenditure	HealthEquity, Inc.	-2,883.77
04/05/2023	Bill Payment (Check)	Thorsen, Robert	-393.03
04/05/2023	Expenditure	USAble Life	-6,688.92
04/06/2023	Expenditure	Susan Jones	-20.00
04/06/2023	Expenditure	Susan Jones	-130.00
04/07/2023	Bill Payment (Check)	AA Transportation	-950.00
04/07/2023	Bill Payment (Check)	Duva Distributors	-131.86
04/07/2023	Bill Payment (Check)	New England Ice Cream	-651.43
04/07/2023	Bill Payment (Check)	A'viands, LLC an Elior Company	-13,099.90
04/07/2023	Bill Payment (Check)	Ace Endico Inc	-6,159.46
04/07/2023	Bill Payment (Check)	ALTA Language Services, Inc.	-66.00
04/07/2023	Bill Payment (Check)	Amazon Web Services	-202.61
04/07/2023	Bill Payment (Check)	Animal Adventures	-560.00
04/07/2023	Bill Payment (Check)	Cabral, Amelie Beth	-532.07
04/07/2023	Bill Payment (Check)	City of Worcester Police Dept	-1,052.20
04/07/2023	Bill Payment (Check)	DLAJ Consulting LLC	-2,000.00
04/07/2023	Bill Payment (Check)	Fanning Plumbing and Heating Co., Ind	-1,090.55
04/07/2023	Bill Payment (Check)	Katie Mossetty	-400.00
04/07/2023	Bill Payment (Check)	Next Gen Supply Group	-453.27
04/07/2023	Bill Payment (Check)	S&S Food Equipment Service, Inc.	-202.50
04/07/2023	Bill Payment (Check)	Sabrina A Mourao	-595.00
04/07/2023	Bill Payment (Check)	The Math Learning Center	-95.00
04/07/2023	Bill Payment (Check)	Wells Fargo Financial Leasing	-2,023.10
04/07/2023	Bill Payment (Check)	Heidi Helstrom	0.00
04/07/2023	Bill Payment (Check)	Staples	-264.60
04/07/2023	Bill Payment (Check)	Joubert, Melissa	-120.00
04/07/2023	Bill Payment (Check)	Frontline Technologies Group LLC	-848.00
04/10/2023	Bill Payment (Check)	Herff Jones	-695.64
04/10/2023	Expenditure	TASC- FlexSystem	-4,864.48
04/11/2023	Bill Payment (Check)	Verizon	-342.80
04/11/2023	Bill Payment (Check)	Amazon Business - Amazon Capital Services	-24.99
04/11/2023	Bill Payment (Check)	Host, Kelly	-393.76
04/11/2023	Bill Payment (Check)	Wells Fargo Financial Leasing	-4,315.00
04/11/2023	Bill Payment (Check)	Charlton Oil Company	-2,329.83
04/11/2023	Bill Payment (Check)	AA Transportation	-4,396.75
04/11/2023	Bill Payment (Check)	Kasprzak, Leonard	-91.00
04/11/2023	Bill Payment (Check)	School Yahd	-999.00
04/11/2023	Bill Payment (Check)	Paquette, Tim	-91.00
04/11/2023	Bill Payment (Check)	A&M Party Rentals and Creations	-790.00
04/11/2023	Bill Payment (Check)	Strycharz, Huong	-70.00
04/11/2023	Bill Payment (Check)	Yajaira Calderon	-95.04
04/11/2023	Bill Payment (Check)	Varsity Spirit Fashion	-480.49
04/11/2023	Bill Payment (Check)	Lauren Blumberg	-128.89
04/11/2023	Expenditure	HealthEquity, Inc.	-852.14
04/12/2023	Expenditure	M.T.R.S.	-95,836.93

04/13/2023	Bill Payment (Check)	Warburton, Trafficia	-93.00
04/14/2023	Expenditure	ADP	-12,588.76
04/18/2023	Expenditure	HealthEquity, Inc.	-1,154.60
04/21/2023	Bill Payment (Check)	Gould, Kelly	-311.62
04/21/2023	Bill Payment (Check)	New England Ice Cream	-1,256.21
04/21/2023	Bill Payment (Check)	Ascentria Community Services, Inc	-352.89
04/21/2023	Bill Payment (Check)	Ace Endico Inc	-2,101.32
04/21/2023	Bill Payment (Check)	Duva Distributors	-388.61
04/21/2023	Bill Payment (Check)	City Of Worcester Water/Sewer	-2,513.83
04/21/2023	Bill Payment (Check)	A'viands, LLC an Elior Company	-21,272.54
04/21/2023	Bill Payment (Check)	PrintResource	-213.40
04/21/2023	Bill Payment (Check)	Next Gen Supply Group	-2,948.19
04/21/2023	Bill Payment (Check)	Amazon Business - Amazon Capital Services	-9.99
04/21/2023	Bill Payment (Check)	Cogent	-3,264.00
04/21/2023	Bill Payment (Check)	Cove Central Communicaitons	-193.75
04/21/2023	Bill Payment (Check)	OHI Engineering, Inc	-13,490.99
04/21/2023	Bill Payment (Check)	Law Office of Robert J. Hennigan, Jr.	-4,812.50
04/21/2023	Bill Payment (Check)	Domino's (DO NOT USE)	-3,995.29
04/21/2023	Bill Payment (Check)	Crystal Rock	-628.12
04/21/2023	Bill Payment (Check)	Martinez, Jose	-159.00
04/21/2023	Bill Payment (Check)	Osborn, Mark	-159.00
04/21/2023	Bill Payment (Check)	Didonna, Amy	-10,395.00
04/21/2023	Bill Payment (Check)	Manor Restaurant	-8,809.62
04/21/2023	Bill Payment (Check)	Maria Correa	-51.00
04/21/2023	Bill Payment (Check)	Gosselin, Tasha	-385.00
04/21/2023	Bill Payment (Check)	Joanne Grzembski	-104.00
04/21/2023	Bill Payment (Check)	Sasso, Benjamin	-159.00
04/21/2023	Bill Payment (Check)	T. Lee Associates	-1,800.00
04/21/2023	Bill Payment (Check)	Valery, George	-159.00
04/21/2023	Bill Payment (Check)	Alexandra Connell	-150.00
04/21/2023	Bill Payment (Check)	Cady, David	-159.00
04/21/2023	Bill Payment (Check)	David Morin	-159.00
04/21/2023	Bill Payment (Check)	HR Knowledge Inc.	-850.00
04/21/2023	Bill Payment (Check)	Sanchez, Rigo	-104.00
04/21/2023	Bill Payment (Check)	Worcester Art Museum	-610.00
04/21/2023	Bill Payment (Check)	Champagne, Michelle	-385.00
04/21/2023	Bill Payment (Check)	Lawrence Waste Services	-1,964.00
04/21/2023	Bill Payment (Check)	Gordon Foodservice	-213.84
04/21/2023	Bill Payment (Check)	City of Worcester Police Dept	-1,052.20
04/21/2023	Bill Payment (Check)	T-Mobile	-6.95
04/21/2023	Bill Payment (Check)	Staples	-3,203.20
04/21/2023	Bill Payment (Check)	Staples	-669.25
04/21/2023	Bill Payment (Check)	Staples	-344.73
04/21/2023	Bill Payment (Check)	Staples	-5.60
04/21/2023	Bill Payment (Check)	Joseph's Lock & Safe	-43.25
04/21/2023	Bill Payment (Check)	Cherry Road Technologies	-3,537.53
04/21/2023	Bill Payment (Check)	Pro-Ed	-80.30

04/21/2023	Bill Payment (Check)		AFI Technologies Inc	-415.50
04/21/2023	Bill Payment (Check)		Follett Content Solutions, LLC	-83.10
04/21/2023	Bill Payment (Check)		SCOIR, Inc	-350.78
04/21/2023	Bill Payment (Check)		Cabral, Amelie Beth	-890.62
04/21/2023	Bill Payment (Check)		Amazon Business - Amazon Capital Services	-203.49
04/21/2023	Bill Payment (Check)		GoBulk, Inc.	-522.50
04/21/2023	Bill Payment (Check)		CDMASC.	-150.00
04/21/2023	Bill Payment (Check)		National Grid 38928-53023	-7,145.10
04/21/2023	Bill Payment (Check)		American Express	-4,830.31
04/21/2023	Bill Payment (Check)		Leidel, Jesse	-416.92
04/21/2023	Bill Payment (Check)		French River Ed. System	-27,920.00
04/21/2023	Bill Payment (Check)		Staples	-868.00
04/21/2023	Bill Payment (Check)		Mansfield Paper Company, Inc.	-1,273.45
04/21/2023	Bill Payment (Check)		National Grid 69923-82006	-7,626.09
04/21/2023	Bill Payment (Check)		National Grid-6 New Bond	-17,492.79
04/24/2023	Bill Payment (Check)		Citizens Bank	-5,881.04
04/24/2023	Bill Payment (Check)	33755	Richmond Boateng	-800.00
04/24/2023	Expenditure		TASC- FlexSystem	-4,754.87
04/24/2023	Expenditure	April 23	Netflix	-15.49
04/25/2023	Expenditure		HealthEquity, Inc.	-1,666.39
04/26/2023	Expenditure		Nationwide Trust Company, FSB	-26,699.87
04/26/2023	Expenditure		Nationwide	-25,637.85
04/28/2023	Bill Payment (Check)		Heidi Helstrom	-250.00
04/28/2023	Bill Payment (Check)		JP Pest Services, LLC	-346.20
04/28/2023	Bill Payment (Check)		Carolina Biological Supply Company	-90.55
04/28/2023	Bill Payment (Check)		GateHouse Media Massachusetts, Inc.	-2,180.64
04/28/2023	Bill Payment (Check)		Iron Mountain	-295.88
04/28/2023	Bill Payment (Check)	33756	Shawn M Peters	-500.00
04/28/2023	Bill Payment (Check)	33757	Raptor Tales Rescue Inc	-100.00

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Cash Receipts Procedures (Audited Procedure)

Mail is delivered or opened by the Central Office Administrative Assistant, then it is delivered to the appropriate person. The amount of receipts is fairly limited outside that of grants and contracts. In the event of cash/checks being received by teachers/staff, a cash receipt form system is used. The Director of Finance and Operations, Central Office Administrative Assistant, or Senior Accountant receives the completed cash receipt form signed by the person dropping off the form along with the cash/checks and signs off on the form as reviewed after counting the funds received. A signed copy is given to the person who received the money. The money is then entered into a spreadsheet called cash and checks received by The Director of Finance and Operations, Central Office Administrative Assistant, or Senior Accountant. The Senior Accountant then creates a deposit slip, typically no less than weekly. While waiting to be deposited, the checks are kept in a locked cabinet in the Payroll Manager/Procurement Specialist. Deposited cash receipt forms and deposit slips are also kept in the Payroll Manager/Procurement Specialist office as documentation.

In 2018 the school started utilizing an online system, Pay For It, for certain cash receipts, including lunch payments and athletic fees. The Senior Accountant pulls a report monthly from Pay For It and books it, and compares it to the bank account.

The Director of Finance and Operations is responsible for the drawdowns and applicable documents submitted with cost-reimbursable grants. All contract/grant money is directly deposited to their Middlesex bank account. The reimbursement requests are prepared by the Director of Finance and Operations and not reviewed.

Certain checks (such as field trips, meals, and class dues) are collected by people outside of the business department (for example teachers). For example, on a field trip, a teacher completes a cash receipts form that shows what the money is for (breaks down cash and checks), which is then counted by someone in the Business Department and signed off on. Forms of cash receipts that are handled by multiple parties are 1. Late-pickup fees (1 teacher stays late for pick-up (receives stipend) and collects fees from parents that arrive late), athletic fees (tracked by coaches), and field trips (tracked by teachers). AAF notes that the finance department has no way of tracking or reconciling this as the person collecting the fees is also tracking and completing reconciliations.

In FY22 online payments were set up on the school website. These payments are made via PayPal. These payments for various items such as field trips, class dues, gym clothing, etc. The staff member in charge of the item being paid for receives an email for each payment made notifying them of what was paid for, the amount, and which student the payment applies to. The funds from the PayPal account are transferred into the school's bank account and posted to the GL by the Senior Account. This is completed by a report that is pulled from PayPal that the Senior Accountant uses to post the funds.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Cash Disbursements Procedures (Audited Procedure)

Purchasing and Expenses

Purchase requestions are entered into our electronic purchase order system called Procurement Express. Once these are entered, they are then routed for approval. These first go to the Senior Accountant for approval, then to The Director of Finance and Operations, then to the department head, and last to the Executive Director.

* Employee reimbursements and recurring frequent bills such as utilities and insurance that are part of the approved budget do not require purchase orders.

Once an invoice is received, it is entered into Bill.com by the Accounts Payable & Sims Reporting Specialist. Invoices and all backup is then reviewed by the Director of Finance and Operations and the Executive Director within Bill.com and approved. Once this has been completed, the Senior Accountant makes payment of the invoices through Bill.com.

The official policy has a dual signature policy included. The policy requires a dual signature over $25,000 and for checks over $100,000 one of the signatures must be a member of the Board of Trustees. Additionally, a signer may not sign a check to him/herself. For any invoices of this amount the Treasurer of the Board of Trustees or other designated board member logs onto Bill.com and reviews the invoice and submits their approval.

*Invoices that are not part of the required PO process are reviewed by the required employee in Bill.com before review by the Director of Finance and Operations and Executive Director.

Bank Reconciliations

All bank statements are reviewed and signed either physically or electronically by the Executive Director. All bank reconciliations are completed by the Director of Finance and Operations on a monthly basis. When this is done, transactions are reviewed. Cash balances are monitored on a regular basis by the Director of Finance and Operations and by the Executive Directive in reviewing of the bank statements and monthly financials with the Director of Finance and Operations. Bank statements and completed reconciliations are kept electronically on a shared drive.

Credit Cards

Credit card transactions are distributed to the card holders via a monthly Google sheet. The cardholder then utilizes the Google sheet to provide details about the transactions such as general ledger account, purchase order number, department, class, and vendor. Receipts for all the listed transactions are uploaded into a folder that also is on the Google drive. Once this is completed the supervisor of the card holder must approve this form by adding their electronic signature to the document. The statements themselves are paid when received but if there is an issue with purchases it is addressed after the statement was paid as the statement would be paid regardless. The school does maintain crime loss discovery insurance.

In the event that a receipt is missing, a missing receipt form is completed that needs to be signed by the card holder's supervisor.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Purchasing and Invoice Process: (Non-Audited Procedure. Internal Procedure for Staff)

An approved purchase order serves as the approval to make the purchase. This starts as a purchase request submitted within your school or department. This request is then submitted for approval and once approved, becomes a purchase order. Having the approved purchase order in place gives Procurement (Nina Josey), the school's administrative assistant, or the employee the authority to make the purchase.

The purchase order request sheets can be found here and also on the ADP home page under helpful links for employees. Please use the one for your school or department.

When an exact price is not available, the best estimate should be used for the purchase request.

If you would like Procurement (Nina Josey) to make the purchase, the following will need to be included with the purchase request.

- Detail of items to be purchased with SKU and item number if available (an attached quote or cart list is preferred with the request).
- For subscriptions, procurement will need the name and email of who the subscription should be assigned.
- The more information that exists within the submission, the easier the order will get processed.

ALL PURCHASES OUTSIDE OF REIMBURSEMENTS REQUIRE A PURCHASE ORDER BEFORE ANY ITEM/SERVICES ARE ORDERED. IF THIS IS NOT DONE, AKFCS IS NOT THE INVOICE. A PURCHASE ORDER SERVES AS APPROVAL OF THE

With all purchases, an invoice is needed for payment to be processed. All invoices should be submitted to accounts payable if they are not set up to be directly mailed or emailed to accounting. If you receive an invoice, you will need to email the invoice to Payables@Akfcs.org.

Any Invoices or reimbursements turned into the accounting department by the end of day Tuesday will be processed for payment on Thursday of that same week or the due date noted on the invoice.

If there is no approved purchase order or approvals are missing, payment will be delayed until these items are in place.

Reimbursements:

Reimbursements do not require purchase orders but do need the required approval and backup before being turned in to the accounting department. Once the reimbursement document is complete along with all signatures and the backup is attached, it can be submitted by email at Payables@Akfcs.org. **If you submit electronically, a physical copy is not required.** These run on the same schedule, and any fully completed reimbursement submitted to accounting by the end of day Tuesday will be processed for payment on Thursday of that same week.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Reimbursements can be paid through direct deposit. Please let accounting know if this is something you would like to do.

Please note that after the complete process in our bill.com system, it will still take 1-2 business days for the payment to be deposited or the check to be mailed from bill.com.

Timing for Ordering

When it comes to orders that are requested to be ordered by procurement (Nina Josey), **any purchase orders that are fully approved by your supervisor in procurement express at the end of the day on Tuesday will be ordered that week.** If there is an emergency outside of the ordering schedule, please reach out to procurement (Nina Josey) directly.

Payroll Procedures (Audited Procedure)

Hiring

The need for a new hire is determined through the budgeting process. Once approved within the budgeting process the supervisor will begin to interview candidates. Once a candidate is selected by the supervisor a personal action form is submitted to the Human Resources Specialist that must be approved by the Director of Finance and Operations and the Executive Director. If the position is new a slot code is assigned, and the position is added in ADP by the Director of Finance and Operations. Once this is completed the Human Resources Specialist runs a CORI report on the new hire. Once that comes back and is reviewed, the supervisor is notified, and the new employee starts their on-boarding process which is initiated by the Human Resources Specialist. An employee profile is created in ADP and the new hire then receives a prompt via email from ADP to complete their onboarding process which entails providing existing documentation of suitability or acquiring fingerprinting to determine suitability, completing the required trainings, completing the I-9, W4, benefits enrollment, direct deposit sign up (if an employee does not opt for direct deposit their checks are mailed directly to them from ADP), and fill in all required personal information.
All employment changes such as pay rate changes and position changes require an approved personnel action form. All employee-related documents are stored electronically within ADP. The Human Resources Specialist completes the Enrollment Assignment Sheet in the MTRS system if applicable.
Evaluations are done yearly. Most employees receive a raise per year which is calculated during the budgeting process and approval and reflected in their new annual contract in their file.

Timesheets

All timesheets are electronic through ADP. Each employee has their own login. Employees must log into the ADP timesheet to punch in and out if hourly. All timesheets must be reviewed by supervisors. This is documented within the ADP software that the timesheet has been approved. Sick time and paid time off must be requested. If an employee enters one of these codes an email will be sent to the supervisor for them to approve.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Registers

Once all timesheets are approved payroll is processed by the Procurement Specialist/Payroll Manager and then a preliminary register is reviewed by Procurement Specialist/Payroll Manager for anything they may be missing, wrong or items that need to be fixed or adjusted. Once all the necessary changes are made a pre-process register is run and reviewed by the Procurement Specialist/Payroll Manager and then by the Human Resources Specialist. Once reviewed by the Human Resources Specialist if no changes need to be made, the payroll is then approved via email by the Director of Finance and Operations for processing. The pre-process register is stored on the Google Drive and the Executive Director and Director of Finance and Operations both have access to the registers. ADP also provides an entry to be recorded which the Senior Accountant uploads to QuickBooks. Payroll is recorded by pay period and by department.

Termination

All terminations must have completed a letter of resignation (if available) and a personal action form. Both documents are stored in the employee file which is marked terminated. The Human Resources Specialist writes a term letter to send to employees along with the required documentation and sends a copy to the IT department, Facilities, and the 403b plan representative so that they can be removed from the systems. When an employee is terminated, the Human Resources Specialist removes them from the MTRS system.
The only people with access to make changes in the payroll system are Nina, Kim, Heidi, Mariana, and Alisha.

Fixed Asset Memo (Audited Memo)

Capitalization Policy:
Property and equipment are carried at cost if purchased or at fair value at the date of the donation. Capital assets purchased with a cost or value greater than $5,000 are capitalized. Depreciation is computed using the straight-line method.

Current Estimated Useful Life of fixed Assets:

Computers	3 years
Instructional Materials	5 years
Furniture/Fixtures/Equipment	7 years
Automobiles	10 years
Building Improvements	20 years
Buildings	40 years

Physical Inventory:
No physical inventory has been conducted in recent years.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Capital Assets Policy (Audited Policy)

Control Objective

To completely and accurately record capital asset acquisitions, transfers, and dispositions on a current basis.

Major Controls

Capitalization Policies

The School follows generally accepted accounting principles as applicable to special-purpose business-type activity government entities. All capital assets purchased are capitalized in the year of purchase and recorded in the general ledger. The School follows the policy of capitalizing all capital assets purchased greater than $5,000 per unit.

Capital Asset Classification

Capital assets are accounted for by the following classifications: land, land improvements, leasehold improvements, computers and peripherals, instructional materials, furniture & fixtures, musical instruments, text and library and vehicles.

Complete Record of P&E Acquisition Costs

The Capital Assets Log contains the full history of each capital asset acquired including the original acquisition cost and any costs incurred to prepare the asset for use.

Procedures

1. Asset acquisitions, transfers, and dispositions are entered in the Capital Assets Log on a periodic basis (as assets are acquired).
2. Information entered should include the asset description, date in service, tag number, cost, custodian (location of asset), and asset classification.
3. The capital assets subsidiary ledger is reconciled with the control account in the general ledger on a monthly basis. Any differences are analyzed and resolved by the Director of Finance and Operations.
4. Every effort is made to track the location of assets and the capital asset ledger is updated for known movements.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

Procurement Policy (Audited Policy)

In accordance with the Office of Management and Budget's Uniform Guidance and any applicable regulations thereto, Abby Kelley Foster Charter Public School shall conduct purchasing and procurement activities with respect to the use of federal funding as set forth in this Policy.

Prior to engaging in any purchasing and procurement activities, Abby Kelley Foster Charter Public School shall ensure that it has taken appropriate steps to avoid procurement of unnecessary and duplicative items. Such steps include, but are not limited to, consideration of leasing goods or services in lieu of making a purchase; participating in state and local intergovernmental agreements (where appropriate and available); and using Federal excess and surplus property (if available).

A. Conflicts of Interest

- For all contractors with whom Abby Kelley Foster Charter Public School contacts to perform activities using federal funding, Abby Kelley Foster Charter Public School shall maintain oversight of the contractor to ensure that the contractor performs its activities in conformance with the terms, conditions, and specifications of their respective contracts. This oversight shall include, but is not limited to, regularly scheduled meetings and/or communications between Abby Kelley Foster Charter Public School and the contractor concerning the status of all activities.
    - No employee, agent, or Board member of Abby Kelley Foster Charter Public School shall participate in the selection, award, or administration of a contract supported by federal funding if that employee has a real or apparent conflict of interest, which would arise if that employee, his/her immediate family member, and/or his business partner has a financial or other interest in or may receive a tangible benefit from a contractor considered for a contract.
    - No employee, agent, or Board member of Abby Kelley Foster Charter Public School shall solicit or accept gifts, favors, or anything of monetary value from contractors during the selection, award, and administration of contracts.
    - Any employee, agent, or Board member who violates these conflict-of-interest policies may be subject to discipline, up to an including termination and/or removal from the Board.

B. Methods of Procurement

- *Procurement by Micro Purchase Procedures*
    - Micro purchases concern the acquisition goods or services less than or equal $10,000.
    - Abby Kelley Foster Charter Public School shall award micro purchase procurements without soliciting competitive bids if Abby Kelley Foster Charter Public School considers the proposed offer to be reasonable in price.
- *Procurement by Small Purchase Procedures*
    - Abby Kelley Foster Charter Public School may employ small purchase procedures to procure goods, services, or other property that do not cost more than $50,000.

- For all procurements made using small purchase procedures, Abby Kelley Foster Charter Public School shall pursue price/rate quotations from three qualified sources prior to making the purchase.

- *Procurement by Sealed Bids*
  - For public solicitations at a firm fixed price that exceeds Small or Micro Purchase levels (or at the discretion of Abby Kelley Foster Charter Public School).
  - When employing this procurement method, Abby Kelley Foster Charter Public School shall award the contract to the responsible bidder whose bid conforms with all material terms and conditions of the solicitation and whose bid is for the lowest price.

Award may be made to other than the lowest quote in circumstances where a higher quote vendor demonstrates the best value to the school.

- When employing this procurement method, Abby Kelley Foster Charter Public School shall ensure that:
  - Bids are solicited from an adequate number of known suppliers.
  - Sufficient and equal response time is provided to all potential bidders.
  - Bids are publicly advertised prior to accepting responses and making a procurement decision.
  - Invitations for bids shall include all relevant specifications and shall define the items and services necessary for all bidders to properly respond.
  - All bids are publicly opened at the same time and place set forth in the invitation to bid.
  - Any bids that are rejected are done so for sound documented reason

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

- *Procurement by Competitive Proposals*
  - Abby Kelley Foster Charter Public School may use this procurement method where conditions are not appropriate for the use of sealed bids.
  - When employing this procurement method, Abby Kelley Foster Charter Public School shall ensure that.
    - Requests for proposals are publicized and identify all evaluation factors and their relative importance.
    - All responses to requests for proposals are considered to the maximum extent possible
    - Proposals are solicited from an adequate number of qualified sources.
    - Contract awards are supported by compliance with Abby Kelley Foster Charter Public School written method for conducting technical evaluations.
    - Contracts are awarded to the contractor whose proposal is most advantageous to Abby Kelley Foster Charter Public School, with price and other factors considered.

- *Procurement by Non-Competitive Proposals*
  - Abby Kelley Foster Charter Public School may employ this procurement method only where one or more of the following apply:
    - The good or service requested is available from a single source
    - Public exigency or emergency exists that will not permit a delay resulting from competitive solicitation.
    - The federal agency providing the funding to be used expressly authorizes non- competitive proposals.
    - After solicitation of several sources, competition is deemed inadequate.

- *Time and Materials Contracts*
  - Abby Kelley Foster Charter Public School shall use a Time and Materials contract **only after a determination has been made that no other contract type is suitable.**
    - The Time and Materials contract shall include a contract ceiling price that the contractor exceeds **at its own risk.**
    - Abby Kelley Foster Charter Public School shall provide a high degree of oversight of all contractors awarded a Time and Materials contract to obtain reasonable assurance that the contract employs efficient methods and effective cost controls.

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
Phone: (508) 854-8400 Fax: (508) 854-8484
www.akfcs.org

C. Contractor Selection and Evaluation

- Abby Kelley Foster Charter Public School shall award contracts using federal funds only to contractors that objectively establish that they have the ability to successfully perform the terms and conditions of the proposed procurement. During the course of all procurement solicitations for contracts using federal funds, Abby Kelley Foster Charter Public School shall evaluate and consider each contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources.
- Abby Kelley Foster Charter Public School shall take all affirmative steps to assure that minority business, women's business enterprises, and labor surplus are firms are selected to provide goods and services whenever possible. To effectuate this, Abby Kelley Foster Charter Public School shall
    - Place qualified small and minority businesses and women's business enterprises on solicitation lists, to the extent possible.
    - Assure that small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
    - Where economically feasible, divide total requirements for any good or service into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises.
    - As appropriate, develop delivery schedules that encourage participation by small and minority businesses and women's business enterprises.
    - As appropriate, use services and assistance of federal and state agencies whose function is to support and promote small and minority businesses and women's business enterprises.
    - Require any prime contractors that will solicit the services of subcontractors to take the affirmative steps detailed in this Policy when soliciting subcontractors.
- For all procurement activities in excess of $150,000, Abby Kelley Foster Charter Public School shall perform a cost or price analysis, including, at a minimum, making independent estimates of cost or price prior to receiving bids or proposals.

D. Competition

- Abby Kelley Foster Charter Public School shall conduct all procurement activities in a manner providing full and open competition.
- Abby Kelley Foster Charter Public School shall prohibit contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals from competing for such procurements.
- To ensure full and open competition, Abby Kelley Foster Charter Public School shall not:
    - Place unreasonable requirements on contractor in order for them to qualify to do business with Abby Kelley Foster Charter Public School.
    - Require unnecessary experience and excessive bonding.
    - Engage in non-competitive pricing practices between firms or between affiliated companies.
    - Award non-competitive contracts to consultants that are on retainer contracts with Abby Kelley Foster Charter Public School.
    - Award any contracts where there are or appear to be organizational conflicts of interest.

  - Specify that a contractor, for consideration during the procurement process, offer only a brand name product instead of allowing the contractor to offer an equal product.
  - Engage in any arbitrary action in the procurement process.
  - Engage in any discriminatory action in the procurement process.
- Unless expressly required by Federal statute, Abby Kelley Foster Charter Public School shall prohibit procurements that use state, local, or tribal geographical preferences in the evaluation of bids or proposals.
- All solicitations shall include the following:
  - Incorporate a clear, accurate, and non-restrictive description of the technical requirements for the material, product, or service to be procured.
  - The description shall include a statement of the qualitative nature of the material, product or service to be procured and, where necessary, the minimum essential characteristics and standards to which the material, product, or service must conform if it is to satisfy its intended use.
  - Notification to all potential bidders that 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.
  - All requirements that the bidders must fulfill and all other factors to be used in evaluating bids or proposals.

E. Record Keeping

- For each procurement activity concerning the use of federal funds, even where no contract is awarded, Abby Kelley Foster Charter Public School shall maintain records detailing the history of the procurement including, but not limited to, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract price.
- Abby Kelley Foster Charter Public School shall make all records relating to all procurement activities governed by this Policy available to the Federal agency issuing the funds to be expended.

Purchasing and Procurement

Pursuant to Chapter 46 of the Acts of 1997, Abby Kelley Foster Charter Public School's designated procurement officers shall participate in the Massachusetts public purchasing official certification program conducted by the office of the inspector general to obtain a Massachusetts Public Purchasing Official certificate.

Abby Kelley Foster Charter Public School's procurement and purchasing activities shall be made in accordance with Massachusetts General Laws and any applicable regulations thereto.