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, September 15, 2023 at 8:00 a.m.**

**https://akfcs-org.zoom.us/j/93063307468?pwd=YU5zclRkRnpJT3VPczlsYm5wa2lVUT09**

**Meeting ID: 930 6330 7468 Passcode: 889370**

**By phone**:1 309 205 3325 US **Meeting ID**: **930 6330 7468**

I. Call to Order- Mr. Adam Beaudry, Chair

II. Introductions/Attendance Recorded

III. Review of the August 18, 2023 Meeting Minutes

a. **Motion:** To accept the August 18, 2023 Meeting Minutes

IV. Facilities Report- Mr. Andrew Cruickshank

V. IT Report- Mr. Gabriel Beltran

VI. Financial Report- Mr. James George, Consultant

A. Audit update–Mr. George/Heidi Paluk

B. EOY Financial Statement–Mr. George

C. FY24 Budget Amendment Discussion–Mr. George

VII. Timely Topics as identified by the Chair and/or ED

VIII. Adjournment

Upcoming Facilities & Finance Committee Meeting(s):

a. Friday, October 20, 2023–Audit Presentation

b. November 17, 2023

c. December 15, 2023

**APPROVED**
**By City of Worcester at 9:18 am, Sep 13, 2023**

*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.*

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**Facilities and Finance Committee Meeting Minutes - Draft**

**Friday, August 18, 2023, 8:00 a.m.**

**via Zoom**

The meeting was called to order by Mr. Adam Beaudry, Chair. The attendance was recorded.

Board Members:

Adam Beaudry,Chair; Ms. Bibiche Zagabe-Ndiku; Patrick Royce

Staff:

Heidi Paluk, Andrew Cruickshank, Gabriel Beltran

Guest:

James George

Mr. Beaudry asked the Committee to review the Meeting Minutes from the June 16, 2023 meeting. Upon its review, Mr. Patrick Royce requested a motion to approve the June 16 2023, Facilities & Finance meeting minutes. Ms. Zagabe-Ndiku seconded the motion, unanimous approval of June 16 meeting minutes.

**Financial Update**

Mr. Jim George, consultant, provided an update and presentation on the current financial reports:

Statement of Net Position.

90% of the year has been closed out, Vacation accruals are still outstanding although we expect them to be about the same as last year at $75,000. All other accounts were reconciled. We have had a $2.5 million increase in cash and currently have $11 million in the bank. We are approximately at $1.7 million income and expect that to decrease slightly. Current liabilities are under review. Accounts receivable is mostly attributed to grant billing. Last time drawdowns were completed was in January, which should be done on a regular basis moving forward.

Expenses

We are over budget with contracted services. Salaries are under budget. Benefits are under budget. Instructional services (salaries) for Fiscal Year 23 is $1.1 million more than actuals for FY22. It was noted that the April 2023 Finance report was also showing $1 million under budget. We are over budget in contracted services of approximately $800K. Maintenance is over budget due to inflation costs. Pupil services in alignment with budget. There was a $2.5 million change in net position and $1.7 million in revenue.

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Action Item:

Data reports should be shared with the Finance Committee on a monthly basis from Quickbooks and a **timestamped PDF of the Balance Sheet needs to be added to the finance committee report.**

**Facilities Report**

Mrs. Paluk briefly shared the accomplishments and challenges of the facilities department this summer. Refinishing the elementary school basement floor, adding space for additional offices in the Admin area and the HS Library, outside grounds work and lining on the athletic fields. This work was done in addition to various other tasks, such as moving many offices due to position changes. Challenges were the high school gym fires and contractor reliability.

**IT Report**

Mr. Beltran provided a brief overview of the IT department projects, 1,500 Chromebooks cleaned and repaired. Chromebook carts are ready for the opening of school. PowerSchool is up and running and training sessions are occurring. Redundant ISP installed. There are two new middle school and high school technology teachers. IT has worked to build a digital music production lab.

Ms. Zagabe-Ndiku made the motion to adjourn the meeting. Mr. Royce second the motion. The meeting was adjourned at 9:29 a.m.

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Abby Kelley Foster Charter School
Facilities & Finance Committee / Board of Trustees

Facilities Department – Monthly Report July/August 2023

***AKFCS Facilities Department:***

We had the back door to the High school replaced with a more robust set. Which the Principal and VP from Elementary school looked at as an option for ES as well.

Turf and grass fields relined for the upcoming seasons for soccer and football

New blinds hung in HS library and guidance office and 5 existing blinds replaced in MS classrooms

HS Library and room 2029 project to create IT office space is wrapping up.

Trane still wrapping up software upgrades to HS equipment and system. Waiting on graphics.

ADT finally came out for a couple of District assessment visits. We are now awaiting the final assessment costs to get the security systems upgraded where needed and back online.

Meeting with Trane this coming Monday regarding the HVAC update project mooted for summer 2024. Both Heidi and I are working towards re-submitting for the grant to allow this project to happen.

Working towards the key fob project conclusion, with representatives from Joseph's Locks, Renaud Electric and KDH.

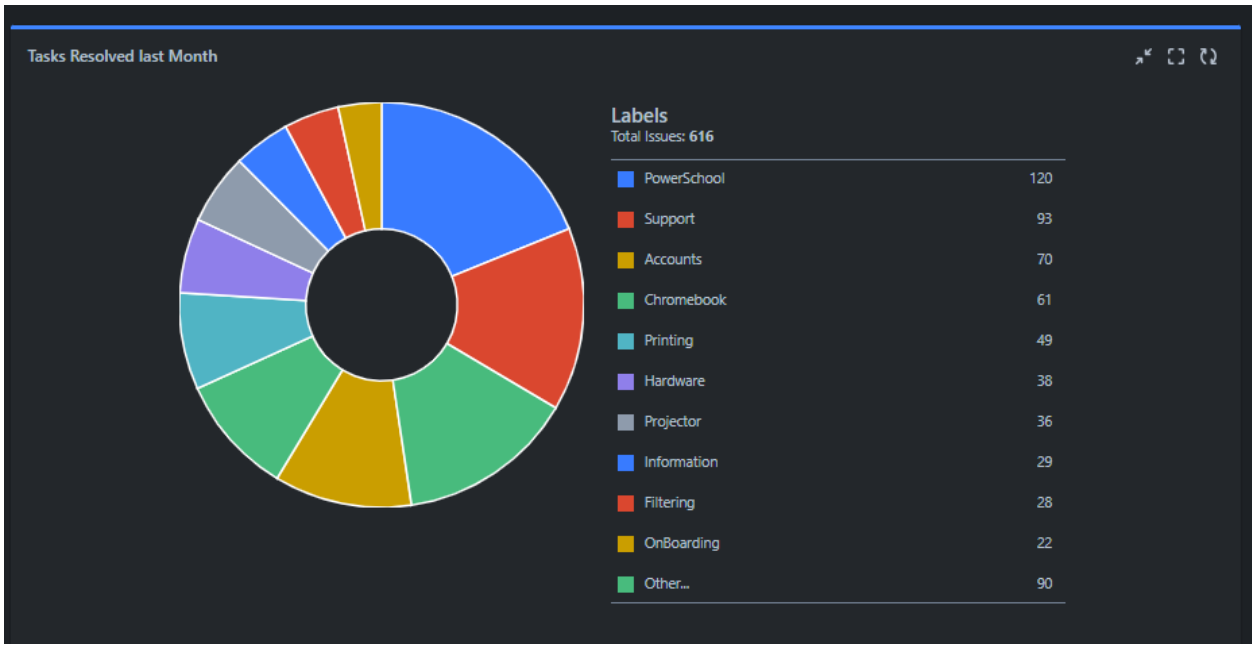
I am currently undertaking a State mandated training for Procurement.

The team have been getting used to having staff, both new and old, back in the buildings, ensuring all needs are met.

We have experienced issues pertaining to the extremes in weather, be it the heat or excessive rain. Especially in MS.

The team is assisting Ms Cabral in getting ready for this year's upcoming Block Party on Saturday, September 16, 2023.

# IT Updates August 2023




- Total Issues Resolved 616
- Ticket Volume is still increasing, our IT Team is doing their best to solve high priority issues.
- Powerschool Updates
    - Completed most Integrations
        - Clever, Panorama, iReady, etc
    - Began Level data State Reporting
        - Tool that will speed up or state reporting and quality of or data

- Vivi Signage, Safety notification system and wireless projector
- IT team currently working only with requests and PowerSchool issues. No projects until we bring our work volume down.

# Abby Kelley Foster Charter Public School
# Statement of Financial Position
### As of June 30, 2023

| | Total |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Bank Accounts** | |
| **101702 Bill.com Money Out Clearing** | -1,528.06 |
| **101900 Cash - TD Bank 9049** | 122,413.13 |
| **101904 TD Bank MMKT 2163** | 50,102.08 |
| **101910 LPL Financial** | 5,522,916.20 |
| **101911 Middlesex Svgs Bank- Chkg Acct** | 635,861.19 |
| **101912 Middlesex Svgs Bank- MM Savings** | 5,304,672.43 |
| **101914 Middlesex Bus. Money Fund (Flood Funds)** | 333,297.67 |
| **Total Bank Accounts** | **$ 11,967,734.64** |
| **Accounts Receivable** | |
| **110000 Accounts Receivable** | -23.81 |
| **Total Accounts Receivable** | **-$ 23.81** |
| **Other Current Assets** | |
| **12100 *Inventory Asset** | 5.90 |
| **140000 Prepaid Expenses** | 26,657.31 |
| **Total Accounts Receivable-** | |
| **111000 Accounts Receivable - Funding** | 962,191.99 |
| **112000 A/R - Student Meal Payments** | -60.00 |
| **113000 Accounts Receivable-Employee** | -5,724.84 |
| **Total Total Accounts Receivable-** | **$ 956,407.15** |
| **Total Other Current Assets** | **$ 983,070.36** |
| **Total Current Assets** | **$ 12,950,781.19** |
| **Fixed Assets** | |
| **162103 Accumulated Amortization - Sophos** | -4,640.16 |
| **Accumulated Depreciation** | |

| | | |
|---|---|---|
| **161100 Accumulated Depreciation- Athle** | | -2,967,787.31 |
| **162101 Accumulated ROU Assets - Copiers** | | -210,897.00 |
| **162102 Amortization of IT Subscription - Powerschool** | | -33,436.62 |
| **163100 A/D Computer & Periph.** | | -152,929.32 |
| **165100 A/D Books** | | -0.09 |
| **166100 A/D Furn.& Equipment** | | -209,703.81 |
| **168100 Accumulated Depreciation- Autom** | | -11,680.34 |
| **169100 A/D Leasehold Imp.** | | -2,728,142.65 |
| **169201 A/D Land Improvement** | | -82,993.54 |
| **169210 A/D 6 New Bond St.** | | -8,944,610.18 |
| **169212 A/D 10 New Bond St.** | | -3,324,225.76 |
| **Total Accumulated Depreciation** | **-$** | **18,666,406.62** |
| **Fixed Assets- Cost** | | |
| **169500 Right of Use IT Asset** | | 133,746.48 |
| **169501 Subscription Asset - Sophos** | | 11,600.33 |
| **Automobiles** | | |
| **168000 Automobiles- Fixed Asset** | | 20,642.80 |
| **Total Automobiles** | **$** | **20,642.80** |
| **Buildings & Improvements** | | |
| **169003 Building Improvments Elem** | | 2,093,964.99 |
| **169004 Building Improvements-MS** | | 667,256.06 |
| **169005 Building Improvements-ActCenter** | | 14,200.00 |
| **169006 Building Improvements-HS** | | 4,269,014.67 |
| **169007 Building Improvements** | | 1,081,842.10 |
| **172000 Property- 6 New Bond St-HS** | | 25,709,059.21 |
| **173001 Construction in Progress- 10 Ne** | | 62,800.00 |
| **173003 Property- 10 New Bond St.** | | 11,190,205.27 |
| **Total Buildings & Improvements** | **$** | **45,088,342.30** |
| **Computers & Peripherals** | | |
| **163000 Computers and Periphials** | | 268,362.84 |
| **Total Computers & Peripherals** | **$** | **268,362.84** |

| | | |
|---|---|---|
| **Fields & Other Land Improvement** | | |
| **161001 Athletic Fields** | | 4,214,863.83 |
| **169200 Land Improvements** | | 163,417.00 |
| **Total Fields & Other Land Improvement** | **$** | **4,378,280.83** |
| **Furn/Fixt & Equip** | | |
| **166000 FF&E- Admin** | | 21,265.14 |
| **166001 FF&E- Middle School** | | 35,572.99 |
| **166002 FF&E- High School** | | 137,304.07 |
| **166003 Furniture, Fixtures & Equip-ES** | | 30,195.00 |
| **166005 FF&E - Athletics** | | 18,762.65 |
| **166101 Right-to-use Assets - Copiers** | | 296,025.00 |
| **Total Furn/Fixt & Equip** | **$** | **539,124.85** |
| **Land** | | |
| **161000 Land- 6 New Bond St.** | | 2,816,500.00 |
| **161008 Land - 10 New Bond St.** | | 180,000.00 |
| **Total Land** | **$** | **2,996,500.00** |
| **Total Fixed Assets- Cost** | **$** | **53,436,600.43** |
| **Total Fixed Assets** | **$** | **34,765,553.65** |
| **TOTAL ASSETS** | **$** | **47,716,334.84** |
| **LIABILITIES AND EQUITY** | | |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Accounts Payable** | | |
| **200000 Accounts Payable** | | 435,475.12 |
| **Total Accounts Payable** | **$** | **435,475.12** |
| **Other Current Liabilities** | | |
| **200001 Accounts Payable- Accrued** | | 81,237.20 |
| **210000 Payroll Liabilities*OE** | | -583.19 |
| **222000 Accrued 401k/403b Payroll w/h** | | 47,374.02 |
| **223000 MTRS Retirement Withheld** | | 144,842.38 |
| **230000 Accrued Payroll** | | 1,134,354.07 |

| | |
|---|---|
| **230300 Accrued Vacation Payable** | 62,703.91 |
| **231000 401K Loan Pmt Withheld/Payable** | 2,081.75 |
| **231001 Accrued payroll taxes** | 19,022.84 |
| **231002 YMCA - Memberships** | -1,396.82 |
| **231003 Private PFML** | 24,391.83 |
| **231100 Lease Liabilities** | 89,829.99 |
| **237000 Accrued Interest/Bond Costs Pay** | 0.11 |
| **238000 Accrued Audit Expense** | 52,325.00 |
| **238400 Deferred Revenue** | 26,627.87 |
| **Fundraising Liabilities** | |
| **238307 Fundraising - Class of 2035** | 428.48 |
| **238308 Fundraising - Class of 2034** | 988.91 |
| **238309 Fundraising- Class of 2024** | 2,337.44 |
| **238311 Fundraising- Class of 2022** | 6,216.54 |
| **238312 Fundraising- Gr12 Class of 2021** | 3,903.34 |
| **238313 Fundraising- Class of 2025** | 1,803.91 |
| **238314 Class of 2026** | 1,100.90 |
| **238315 Fundraising- Class of 2020** | 73.66 |
| **238319 Fundraising Class of 2027** | 590.19 |
| **238320 Class of 2028** | 260.00 |
| **238321 Fundraising Class of 2029** | 1,411.32 |
| **238322 Fundraising Class of 2030** | 1,343.89 |
| **238323 Fundraising - Class 2031** | 2,824.85 |
| **238324 Fundraising Class 2032** | 1,489.48 |
| **238326 Fundraising- Football High Sch** | 2,842.02 |
| **238327 Fundraising-Class of 2033** | 353.67 |
| **238328 Fundraising- Classics Club** | 965.60 |
| **238330 Central Perk** | 433.33 |
| **238352 Scholastic Book Fair-Middle/Hig** | 1,991.89 |
| **238353 HS Book Club Fundraising** | 3.33 |
| **238357 Fundraising- Before School Care** | 26,247.18 |

| | | |
|---|---|---|
| **238359 SunshineFund-Elem** | | 471.25 |
| **238360 Sunshine Fund- Middle School** | | 133.60 |
| **238361 Sunshine Fund-HS** | | 282.31 |
| **238379 Fundraising-MS Student Council** | | 898.32 |
| **238380 Fundraising-HS Student Council** | | 1,932.27 |
| **238390 Fundraising-Scholarship Fund** | | 367.46 |
| **238398 Fundraising- PTO** | | 20.22 |
| **238401 Leadership Club Fundraising** | | 427.20 |
| **238403 Fundraising-Elem Principal Acct** | | 8,193.96 |
| **238404 Fundraising-MS Principal Acct** | | 6,687.77 |
| **238405 Fundraising HS Principal Acct** | | 100.35 |
| **238408 Fundraising-Road Race 5K** | | 673.91 |
| **238409 Softball & Baseball Team funds** | | 175.00 |
| **238410 EAC Enviromental Action Club** | | 278.04 |
| **238413 Math Club- MS** | | 124.25 |
| **238416 Fundraising Elem Take Home Book** | | 934.41 |
| **238420 Music Dept Annual Trip** | | 8.25 |
| **238421 Plays/Drama/Musicals Elem** | | 563.76 |
| **238424 Art Elem Fundraising** | | 270.33 |
| **238425 Ell Fundraising** | | 2,040.32 |
| **238426 Fundraising- Haiti Service Trip** | | 1,928.74 |
| **238427 Cheering Varsity Fundraising** | | -2,915.72 |
| **238428 GSA Club** | | 1,747.59 |
| **238429 Classics Club -MS** | | 91.00 |
| **238430 Fundraising Elem Guidance** | | 2,843.78 |
| **238432 Fundraising Elem Phy Education** | | 1,322.92 |
| **238433 Black Student Union (BSU)** | | 102.00 |
| **Total Fundraising Liabilities** | **$** | **87,313.22** |
| **Total Other Current Liabilities** | **$** | **1,770,124.18** |
| **Total Current Liabilities** | **$** | **2,205,599.30** |
| **Long-Term Liabilities** | | |

| | | |
|---|---|---|
| **231200 Powerschool Subscription Liability** | | 75,615.54 |
| **283000 Bond Payable- Note 1$19,480,000** | | 13,707,906.19 |
| **283001 Bond Discount** | | -38,888.85 |
| **283003 Bond Payable-Loan 2-$10,000,000** | | 3,922,596.79 |
| **28400 Environmental Liability** | | 209,011.59 |
| **Total Long-Term Liabilities** | **$** | **17,876,241.26** |
| **Total Liabilities** | **$** | **20,081,840.56** |
| **Equity** | | |
| **300000 Opening Bal Equity** | | 216,505.96 |
| **32000 Retained Earnings** | | 25,811,645.04 |
| **Net Revenue** | | 1,606,343.28 |
| **Total Equity** | **$** | **27,634,494.28** |
| **TOTAL LIABILITIES AND EQUITY** | **$** | **47,716,334.84** |

Thursday, Sep 07, 2023 11:06:58 AM GMT-7 - Accrual Basis

# Abby Kelley Foster Charter Public School
## Statement of Activity
### July 2022 - June 2023

| | Total |
|---|---|
| **Revenue** | |
| **Covid Funding** | |
| **441013 ESSER II (115)** | 600,696.00 |
| **441127 ESSER III (119)** | 928,511.04 |
| **Total Covid Funding** | **$ 1,529,207.04** |
| **E-Rate Revenue** | |
| **484001 E-Rate Reimbursement** | 31,334.39 |
| **Total E-Rate Revenue** | **$ 31,334.39** |
| **Federal Grant Funding** | |
| **420200 Title II (140)** | 65,023.00 |
| **431000 Title I (305)** | 702,839.96 |
| **432001 Title III (180)** | 37,338.00 |
| **441000 IDEA (240)** | 360,863.00 |
| **441002 Early Childhood SPED (262)** | 8,326.04 |
| **441009 Title IV (309)** | 42,291.96 |
| **441132 SEL and Mental Health** | 91,654.00 |
| **445000 Fed Pmts to MTRS** | 2,714,430.00 |
| **Total Federal Grant Funding** | **$ 4,022,765.96** |
| **Nutrition Revenue** | |
| **471000 SSO Nutrition Revenue** | 875,743.69 |
| **Total Nutrition Revenue** | **$ 875,743.69** |
| **Other Revenue** | |
| **480403 Miscellaneous Income** | 42,133.74 |
| **585007 Other Revenue- Athletic Fees** | 0.00 |
| **585015 Late Pick up Fees** | 1,170.00 |
| **585019 Facility Rental Income** | 4,800.00 |
| **585025 Morning Program Revenue** | 5,469.00 |

| | | |
|---|---|---|
| **Total Other Revenue** | **$** | **53,572.74** |
| **Private Fundraising** | | |
| **480402 Education Foundation Funding** | | 30,825.85 |
| **Total Private Fundraising** | **$** | **30,825.85** |
| **State Grant Funding** | | |
| **451000 Medicaid Reimbursement** | | 42,434.35 |
| **Total State Grant Funding** | **$** | **42,434.35** |
| **Tuition and Transportation Revenue** | | |
| **420100 State Cap. / Student** | | 22,793,838.96 |
| **420101 In-District Transportation** | | 1,285,460.04 |
| **Total Tuition and Transportation Revenue** | **$** | **24,079,299.00** |
| **Total Revenue** | **$** | **30,665,183.02** |
| **Gross Profit** | **$** | **30,665,183.02** |
| **Expenditures** | | |
| **Administration** | | |
| **5301-02 Payroll Service Fees** | | 148,089.04 |
| **5431-02 Office Supplies - M/H School** | | 60.00 |
| **5701-02 Depreciation- Furniture & Fixtu** | | 686.19 |
| **5791-04 Meals-Travel** | | 49.17 |
| **Contracted Services- District** | | |
| **5301-01 Accounting and Audit Fees** | | 108,410.00 |
| **5301-03 Legal Fees** | | 181,365.58 |
| **5301-05 Professional Fees** | | 139,419.46 |
| **Total Contracted Services- District** | **$** | **429,195.04** |
| **Depreciation Administration** | | |
| **5701-03 Depreciation - Auto** | | 2,064.24 |
| **5701-04 Amortization ROU Assets** | | 70,299.00 |
| **Total Depreciation Administration** | **$** | **72,363.24** |
| **Information Management & Technology** | | |
| **5431-60 Supplies & Materials- Info Mgmt (deleted)** | | -65.46 |
| **5451-03 Technology Equipment & Supplies** | | 432,239.00 |

| | | |
|---|---|---|
| **5451-10 Service & Support Contracts** | | 38,865.52 |
| **Total Information Management & Technology** | **$** | **471,039.06** |
| **Other Administrative Expenses** | | |
| **5401-01 Professional Development- NonIn** | | 7,028.28 |
| **5421-01 Dues/Memberships** | | 242,099.89 |
| **5431-01 Office Supplies** | | 45,037.51 |
| **5431-04 Printing** | | 4,627.07 |
| **5431-06 Postage** | | 2,697.30 |
| **5431-08 Shipping -instructional materia** | | 5,157.60 |
| **5451-27 Bad Debt Expense** | | 90,220.27 |
| **5791-01 Travel & Related** | | 1,649.37 |
| **5901-03 Late Charges & Penalties** | | 280.02 |
| **5901-07 Miscellaneous** | | -80,968.91 |
| **5901-11 Bank Services Charges** | | 174.00 |
| **Total Other Administrative Expenses** | **$** | **318,002.40** |
| **Recruitment & Advertising** | | |
| **5841-01 Advertising** | | 6,215.64 |
| **5841-02 Staff Recruitment** | | 7,982.56 |
| **Total Recruitment & Advertising** | **$** | **14,198.20** |
| **Salaries- Leadership & Administration** | | |
| **5011-01 Salaries-School Leadership** | | 171,337.45 |
| **5011-30 Salaries-Professional-Business** | | 489,497.25 |
| **5021-02 Salaries- Information Technolog** | | 388,926.80 |
| **Total Salaries- Leadership & Administration** | **$** | **1,049,761.50** |
| **Total Administration** | **$** | **2,503,443.84** |
| **Benefits & Other Fixed Charges** | | |
| **5205-10 Employee Retirement** | | 81,237.20 |
| **5225-10 Fringe Benefits** | | |
| **5992-82 In- Kind Expenses - MTRS** | | 2,791,470.00 |
| **Total 5225-10 Fringe Benefits** | **$** | **2,791,470.00** |
| **5755-10 Short Term Interest** | | |

| | | |
|---|---|---|
| **5757-01 Interest Expense** | | 2,015.81 |
| **5757-02 Interest Expense Leases** | | 4,981.19 |
| **Total 5755-10 Short Term Interest** | **$** | **6,997.00** |
| **Insurance (non-employee)** | | |
| **5885-02 Commercial Auto Insurance** | | 3,005.53 |
| **5885-03 Property & Equipment Insurance** | | 28,565.34 |
| **5885-05 Liability / Other Insurance** | | 129,250.29 |
| **Total Insurance (non-employee)** | **$** | **160,821.16** |
| **Rental/Lease of Buildings, Grounds & Equipment** | | |
| **5614-01 Equipment Rental** | | 8,386.87 |
| **Total Rental/Lease of Buildings, Grounds & Equipment** | **$** | **8,386.87** |
| **Retirement & Fringe Benefits** | | |
| **5205-01 FICA Taxes- Employer Portion** | | 350,924.41 |
| **5205-02 Retirement Benefits** | | 119,599.86 |
| **5205-03 MTRB - Grant Programs** | | 0.00 |
| **5225-01 Federal Unemployment Tax** | | 3,587.67 |
| **5225-03 State Unemployment Tax** | | 52,585.85 |
| **5225-07 Medical/Dental/Vision Insurance** | | 1,634,363.82 |
| **5225-09 Workers Compensation Insurance** | | 79,589.27 |
| **5225-11 Employee Life & Disability Ins** | | 40,667.29 |
| **5225-12 Other Employee Benefits** | | 12,023.55 |
| **5225-16 Medical/Dental/Claims** | | 152,545.90 |
| **5225-17 STD Claim payments** | | 25,318.30 |
| **Total Retirement & Fringe Benefits** | **$** | **2,471,205.92** |
| **Staff Retention** | | 327.15 |
| **5901-01 Staff Retention** | | 68,181.39 |
| **Total Staff Retention** | **$** | **68,508.54** |
| **Total Benefits & Other Fixed Charges** | **$** | **5,588,626.69** |
| **Instructional Services** | | |
| **Contracted Services- Instructional** | | |
| **5302-30 Contracted Services Instructional** | | 362,789.23 |

| | | |
|---|---|---|
| **Total Contracted Services- Instructional** | **$** | **362,789.23** |
| **International Baccalaureate Program** | | |
| **5903-66 IB Program- Supplies & Material** | | 16,696.02 |
| **5903-67 IB Program- Professional Development** | | 4,201.90 |
| **5903-68 IB Testing Fees & Shipping Cost** | | 18,310.89 |
| **Total International Baccalaureate Program** | **$** | **39,208.81** |
| **Professional Development** | | 4,000.00 |
| **5402-01 Professional Development Instructional** | | 57,140.23 |
| **Total Professional Development** | **$** | **61,140.23** |
| **Salaries- Instructional** | | |
| **5021-01 Administrative Support Staff Wa** | | 575,720.55 |
| **5032-01 Teacher Salaries - Regular Education** | | 7,035,254.36 |
| **5032-03 Teachers Salaries- Specials** | | 1,564,601.44 |
| **5042-01 School Leadership Salaries- Principals and Asst. Principals** | | 626,377.89 |
| **5042-02 Salaries-Other Instructional Pr** | | 771,539.96 |
| **5042-04 Salaries- Librarians** | | 63,494.54 |
| **5042-05 Salaries- Guidance** | | 710,776.80 |
| **5052-01 Salaries- Instructional Assistants** | | 757,654.67 |
| **5052-08 Salaries- Substitutes Teachers** | | 260,148.27 |
| **5962-01 Stipends- Instructional Leaders** | | 264,155.63 |
| **Total Salaries- Instructional** | **$** | **12,629,724.11** |
| **Supplies & Materials** | | |
| **5432-04 Instructional Supplies & Materials** | | 214,811.64 |
| **5432-50 Counseling Services & Supplies** | | 4,947.44 |
| **5432-51 Assessments & Related Materials** | | 1,540.62 |
| **5903-09 Performance Related Costs** | | 4,012.89 |
| **Total Supplies & Materials** | **$** | **225,312.59** |
| **Total Instructional Services** | **$** | **13,318,174.97** |
| **Operation and Maintenance of Plant** | | |
| **5514-05 Maintenance Supplies-Elem** | | 36,500.00 |
| **Contracted Cleaning Services** | | |

| | | |
|---|---|---|
| **5515-02 Contracted Cleaning** | | 373,582.00 |
| **Total Contracted Cleaning Services** | **$** | **373,582.00** |
| **Depreciation Facilities Related** | | |
| **5702-03 Depreciation - Computer Equipment** | | 35,170.20 |
| **5702-05 Depreciation- Classroom Furniture** | | 14,948.04 |
| **5704-01 Depreciation- Leasehold Improve** | | 239,782.41 |
| **5704-02 Depreciation Expense- Land Impr** | | 220,560.72 |
| **5704-03 Depreciation Expense- 6 New Bon** | | 642,726.48 |
| **5704-04 Depreciation Expense- 10 New Bo** | | 279,755.16 |
| **5704-05 Depreciation Expense- FF&E - Fa** | | 4,253.04 |
| **Total Depreciation Facilities Related** | **$** | **1,437,196.05** |
| **Maintenance of Buildings, Grounds & Equipment** | | |
| **5514-01 Repairs & Maintenance ES** | | 601,726.79 |
| **5514-02 Contracted Maintenance** | | 177,722.70 |
| **5514-03 Repairs & Maintenance MS** | | 140,506.73 |
| **5514-04 Repairs & Maintenance Activity Center** | | 17,251.72 |
| **5514-10 Landscaping & Grounds Care** | | 20,780.00 |
| **5514-15 Repairs & Maintenance HS** | | 119,780.05 |
| **5514-17 Maintenance Supplies** | | 84,831.85 |
| **5514-19 Furniture** | | 13,958.05 |
| **5514-22 Snow & Ice Removal** | | 187,448.96 |
| **5904-05 Inspections, Permits, & Licenses** | | 16,537.00 |
| **Total Maintenance of Buildings, Grounds & Equipment** | **$** | **1,380,543.85** |
| **Salaries** | | |
| **5084-01 Salaries Facilities** | | 275,511.86 |
| **Total Salaries** | **$** | **275,511.86** |
| **Utilities** | | |
| **5554-01 Natural Gas-Elem** | | 12,099.87 |
| **5554-03 Natural Gas - Middle School** | | 96,964.10 |
| **5554-05 Electric Service-Elem** | | 100,640.28 |
| **5554-07 Electric Service- Middle School** | | 59,628.53 |

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|---|---|---|
| **5554-08 Water & Sewer- Middle School** | | 8,347.60 |
| **5554-09 Water and Sewer- Elementary** | | 7,904.36 |
| **5554-10 Water & Sewer- High School** | | 7,036.48 |
| **5554-11 Trash Removal** | | 582.28 |
| **5554-15 Telephone Service-All Bldgs** | | 95,615.21 |
| **5554-18 Natural Gas- High School** | | 93,450.24 |
| **5554-19 Electricity- High School** | | 248,053.83 |
| **Total Utilities** | **$** | **730,322.78** |
| **Total Operation and Maintenance of Plant** | **$** | **4,233,656.54** |
| **Pupil Services - Other** | | |
| **Athletic Programs** | | |
| **5073-07 Salaries- Coaches** | | 85,279.98 |
| **5833-01 Sports Programs- Fees & Expense** | | 91,840.92 |
| **Total Athletic Programs** | **$** | **177,120.90** |
| **Food Services** | | -19.35 |
| **5823-01 Contracted Food Service** | | 382,103.13 |
| **5823-02 Cost of Food- HS Cafeteria** | | 163,764.60 |
| **5823-03 Meal Related Food Svc Supplies** | | 1,515.66 |
| **5823-05 Kitchen Supplies** | | 44,676.03 |
| **Total Food Services** | **$** | **592,040.07** |
| **Nursing Supplies** | | |
| **5413-01 Medical Supplies & Services** | | 2,048.37 |
| **Total Nursing Supplies** | **$** | **2,048.37** |
| **Other Student Services** | | |
| **5432-22 Clubs- Supplies & Materials** | | 556.71 |
| **5903-01 Company Events- Student Related** | | 6,205.27 |
| **5903-02 Graduation Expenses** | | 18,091.78 |
| **5903-03 Field Trips** | | 11,280.98 |
| **5903-07 School Safety** | | 2,685.92 |
| **5903-11 Security/Police Detail** | | 39,773.16 |
| **Total Other Student Services** | **$** | **78,593.82** |

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|---|---|---|
| **Salaries- Other Student Services** | | |
| **5073-01 Food Service Wages** | | 361,289.03 |
| **5073-03 Salaries- Nurses** | | 173,188.02 |
| **5073-06 Stipends- Clubs/Activities** | | 41,030.00 |
| **Total Salaries- Other Student Services** | **$** | **575,507.05** |
| **Student Transportation** | | |
| **5773-01 Contracted Pupil Transportation** | | 1,389,818.85 |
| **5773-02 Student Transportation- Private** | | 72,506.16 |
| **Total Student Transportation** | **$** | **1,462,325.01** |
| **Translations** | | |
| **5432-11 Translation Services** | | 14,621.05 |
| **Total Translations** | **$** | **14,621.05** |
| **Total Pupil Services - Other** | **$** | **2,902,256.27** |
| **Uncategorized Expense** | | 175.79 |
| **Total Expenditures** | **$** | **28,546,334.10** |
| **Net Operating Revenue** | **$** | **2,118,848.92** |
| **Other Revenue** | | |
| **Non-Operating Revenue** | | |
| **Interest** | | 25,684.87 |
| **584000 Interest Income** | | 73,762.92 |
| **Total Interest** | **$** | **99,447.79** |
| **Unrealized Gain/Loss** | | 5,295.79 |
| **Total Non-Operating Revenue** | **$** | **104,743.58** |
| **Total Other Revenue** | **$** | **104,743.58** |
| **Other Expenditures** | | |
| **5701 Subscription Amortization** | | 38,076.78 |
| **Non-Operating Expenses** | | |
| **Interest Expense- Long Term Debt** | | |
| **5707-01 Interest Expense- Long Term Deb** | | 579,172.44 |
| **Total Interest Expense- Long Term Debt** | **$** | **579,172.44** |
| **Total Non-Operating Expenses** | **$** | **579,172.44** |

| | | |
|---|---|---|
| **Total Other Expenditures** | **$** | **617,249.22** |
| **Net Other Revenue** | **-$** | **512,505.64** |
| **Net Revenue** | **$** | **1,606,343.28** |

Thursday, Sep 07, 2023 11:04:57 AM GMT-7 - Accrual Basis