



Franklin Public Schools
355 Central Street
Franklin, MA 02038
Phone (508) 553-4825

To: Lucas Giguere, Superintendent of Schools
Franklin School Committee

From: Robert Dutch, Ed. D., Interim School Business Administrator

Date: July 27, 2023

Re: Monthly Financial Report

Attached please find the expenditure report for the school department general appropriation including all expenses posted through July 27, 2023.

Total Appropriation:	\$71,989,331
Salaries Expended to date	\$449,421
Salaries Encumbered to date	\$5,973,271
Non-Salaries Expended to date	\$800,038
Non-Salaries Encumbered to date	\$10,852,711
Balance	\$53,913,890

Transfers and reclassifications from revolving will be presented throughout the year to adjust for overages as the encumbrances are actually expensed.

Revolving Accounts

Included is a summary of revolving account balances for FY24.

Please contact me prior to the meeting with any questions you might have. Thank you.

FRANKLIN PUBLIC SCHOOLS

8/1/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
1110-School Committee	20-Salaries Secretarial	2,500	0	0		2,500
	40-Contracted Services	1,200	0	0		1,200
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	12,462	0		(1,112)
1110-School Committee Total		15,300	12,462	0		2,838
1210-Superintendent's Office	10-Salaries	208,500	15,938	192,369		192
	20-Salaries Secretarial	71,961	5,535	66,426		0
	40-Contracted Services	21,500	4,514	130		16,856
	40-Professional Development	12,000	0	2,250		9,750
	50-Materials and Supplies	6,000	0	2,416		3,584
	60-Other Expenses	26,000	9,269	3,879		12,852
1210-Superintendent's Office Total		345,961	35,257	267,470		43,234
1220-Assistant Superintendent's Office	10-Salaries	158,060	12,158	147,401		(1,500)
	40-Contracted Services	31,750	0			31,750
	50-Materials and Supplies	3,000	0			3,000
	60-Other Expenses	1,500	0			1,500
1220-Assistant Superintendent's Office Total		194,310	12,158	147,401		34,750
1230-District Administration		34,017	1,308	0		32,709
1230-District Administration total		34,017	1,308	0		32,709
1410 Business & Finance	10-Salaries	164,772	12,308	147,692		4,772
	20-Salaries Secretarial	252,906	16,728	240,303		(4,125)
	40-Contracted Services	15,000	0			15,000
	50-Materials and Supplies	6,000	0	979		5,021
	60-Other Expenses	4,000	1,730			2,270
Less Revenue from LLL-Admin offset		(14,000)	(14,000)			(14,000)
1410 Business & Finance Total		442,678	30,765	388,974		22,938
1420 Human Resources	10-Salaries	135,000	10,696	128,354		(4,050)
	20-Salaries Secretarial	76,799	2,942	73,560		297
	40-Contracted Services	23,000	5,950	5,950		11,100
	50-Materials and Supplies	2,000	0	163		1,837
	60-Other Expenses	250	0			250
Less Revenue from LLL-Admin offset		(14,000)	(14,000)			(14,000)
1420-Human Resources Total		237,049	19,589	208,027		9,434
1430 Legal Services - School Committee	40-Contracted Services	100,000	0	0		100,000
1430 Legal Services - School Committee Total		100,000	0	0		100,000
1435 Legal Settlements - School Committee	40-Contracted Services	0	0	0		0
1435 Legal Settlements - School Committee Total		0	0	0		0
1450-District-wide Data Processing	40-Contracted Services	302,129	165,031	65,102		71,995
1450-District-Wide Information Data Processing Total		302,129	165,031	65,102		71,995

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2110 Curriculum/PPS Directors	10-Salaries	653,390	51,107	613,283		(11,000)
	20-Salaries Secretarial	212,485	10,784	201,151		550
	40-Contracted Services	31,200	127.22	17,710		13,363
	50-Materials and Supplies	4,000		745		3,255
	60-Other Expenses	6,400		1,100		5,300
Less Revenue from LLL-Admin offset		(14,000)				0
2110-District Wide Curriculum/Instruction Total		907,475	62,018	833,989		11,468
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	117	0		1,586,100
2120-Department Head/Curriculum Specialist Total		1,586,217	117	0		1,586,100
2130-Instr. Tech. Leadership	10-Salaries Professional	216,139	11,885	142,615		61,639
	10-Travel Stipend	1,200	0	0		1,200
2130- Instr. Tech. Leadership Total		218,929	11,885	142,615		64,429
2210-Principal's Office	10-Salaries Professional	2,994,567	193,860	2,142,758		657,949
	20-Salaries Secretarial	748,061	22,023	597,183		128,855
	34-Salaries Substitute Caller	10,000	0	0		10,000
	40-Contracted Services	15,053	329	6,100		8,624
	50-Materials and Supplies	31,408	264	15,264		15,880
	60-Other Expenses	20,411	5,100	1,397		13,914
2210-Principal's Office Total		3,819,500	221,576	2,762,702		835,222
2250-Administrative Technology	40-Contracted Services	6,831	0	0		6,831
2250-Administrative Technology	50-Materials and Supplies	50,346	0	4,412		45,934
2250-Administrative Technology Total		57,177	0	4,412		52,765
2305-Teachers Classroom	10-Salaries	26,287,199	0	0		26,287,199
	61-Lexington Plan/Sick Day BB	149,800	0	0		149,800
	62-Degree Advancement	352,086	0	0		352,086
2305-Teachers Classroom Total		26,789,085	0	0		26,789,085
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	0	0		9,509,485
	30-ESY Salaries	0	0	0		0
	31-Home Tutor Salaries	2,500	0	0		2,500
Less Revenue Pre K Revolving		(450,000)				0
2310-Teachers Classroom-SPED Total		9,511,985	0	0		9,511,985
2320-Therapeutic Services	10-Salaries	2,500,118	0	0		2,500,118
	40-Contracted Services	929,725	150	625,623		303,952
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,843	150	625,623		2,804,070
2325-Substitutes	33-Salaries-Substitutes	536,200	0	0		536,200
2325-Substitutes Total		536,200	0	0		536,200
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	0	0		3,129,779
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	0	0		3,129,779

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2340-Librarians	10-Salaries	0	0	0		0
	31-Salaries-ESP's	144,852	0	0		144,852
2340-Librarians Total		144,852	0	0		144,852
2345-Distance Learning	40-Contracted Services	8,000	0	5,937		2,063
2345-Distance Learning		8,000	0	5,937		2,063
2352-Instructional Coach	10-Salaries	1,304,334	0	0		1,304,334
	50-Materials and Supplies	800	0	0		800
2352-Instructional Coach Total		1,305,134	0	0		1,305,134
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	0	0		129,156
2354-Instructional Coach Stipend Total		129,156	0	0		129,156
2356-Professional Development	10-Salaries/Stipends	1,700	2,515	0		(815)
	60-Other Expenses	169,575	2,440	15,601		151,535
2356-Professional Development Total		171,275	4,955	15,601		150,720
2358-Vendor Professional Development	40-Contracted Services	35,185	0	1,200		33,985
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	0	1,200		35,575
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	0	31,700		167,495
2410-Textbooks/Media/Materials Total		199,195	0	31,700		167,495
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	0	3,076		14,125
2415-Other Instructional Materials-Library Total		17,201	0	3,076		14,125
2430-General Supplies	50-Materials and Supplies	290,465	7,774	110,215		172,476
2430-General Supplies Total		290,465	7,774	110,215		172,476
2440-Other Instructional Services	60-Other Expenses	8,462	0	2,000		6,462
2440-Other Instructional Services Total		8,462	0	2,000		6,462
2451-Instructional Technology	50-Materials and Supplies	87,900	0	1,950		85,950
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	0	1,950		85,950
2453-Library Technology/Hardware	40-Contracted Services	750	0	0		750
2453-Library Technology/Hardware Total		750	0	0		750
2454-Instructional Hardware	40-Contracted Services	96,335	0	42,570		53,765
	50-Materials and Supplies	26,681	0	2,460		24,221
2454-Instructional Hardware Total		123,016	0	45,030		77,986
2455-Instructional Software	40-Contracted Services	146,638	47,573	48,443		50,622
2455-Instructional Software Total		146,638	47,573	48,443		50,622
2710-Guidance/Counseling	10-Salaries	2,418,544	436	0		2,415,648
	20-Salaries Secretarial	38,771	1,797	45,102		(8,128)
2710-Guidance/Counseling Total		2,457,315	2,233	189,479		2,265,603
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	0	7,615		9,805
2720-Testing and Assessment Total		23,020	7,083	7,615		8,321

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2800-Psychological Services	10-Salaries	804,972	0	0		804,972
	40-Contracted Services	35,000	0	0		35,000
	50-Materials and Supplies	11,222	0	9,259		1,963
2800-Psychological Services Total		851,194	0	9,259		841,935
3200-Medical/Health Services	10-Salaries	960,052	0	0		960,052
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	13,420	0	672		12,748
	50-Materials and Supplies	13,287	0	6,224		7,063
	60-Other Expenses	1,630	0	0		1,630
3200-Medical/Health Services Total		988,389	0	6,896		981,493
3300-Transportation Services	10-Salaries Van Drivers	367,255	7,543	379,519		(19,807)
	30-Trans. Coordinator Salary	31,279	1,199	29,964		116
	40-Reg. Day Trans Contr. Svcs	1,544,980	0	1,396,740		148,240
	40-Contr. Svcs Out of District	1,640,000	0	0		1,640,000
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	0	0		0
Less Revenue Pay to Ride		(1,300,000)				0
3300-Transportation Services Total		3,606,842	8,742	1,806,223		1,791,877
3510-Athletics	10-Salaries	310,000	0	0		151,281
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	0	220,755		(50,755)
	50-Materials and Supplies	35,000	0	14,011		20,989
	51-Salaries/Athletic Director/Sec	161,526	10,618	148,101		2,807
	60-Other Expenses	8,000	0	16,658		(8,658)
Less Revenue Athletics		(688,026)				688,026
3510-Athletics Total		688,026	10,618	399,525		277,883
3520-Other Student Activities	10-Salaries	175,002	0	7,556		167,446
	50-Graduation	17,000	0	0		17,000
	60-Other Expenses	23,375	790	2,133		20,452
	50-Materials and Supplies	3,423	0	0		3,423
Less Revenue Extracurricular Participation		(108,000)				0
3520-Other Student Activities Total		218,800	790	9,689		208,321
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	889	1,151		10,370
4130-Utilities Total		12,410	889	0		11,521
4450-Technology Maintenance	10-Salaries	402,438	27,180	312,646		62,612
	31-Salaries-Tech	404,480	32,052	402,389		(29,961)
	40-Contracted Services	45,957	533	32,646		12,779
	50-Materials and Supplies	15,242	0	761		14,481
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	59,998	748,441		60,678

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5200-Fixed Charges/Insurance	40-Contracted Services	8,400	0	8,820		(420)
	40-Health Care	6,375,085	524,581	5,475,419		375,085
	40-Long Term Disability	14,700	2,195	0		12,505
	40-Medicare Payroll Tax Exp.	770,000	5,419	764,581		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	532,195	6,248,820		387,170
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	0	0		50,000
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	0	0		15,000
5500-Other Fixed Charges		65,000	0	0		65,000
9100-Out of District Public	40-Contractual Svcs Public	18,000	0	0		18,000
9200- Out of State	40-Contractual Svcs Out of State	532,471	0	129,650		402,821
9300- Private	40-Contractual Svcs Private	5,489,551	0	1,747,916		3,741,635
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	0	0		1,759,158
Less Circuit Breaker		(3,637,575)				0
9000-Out of District Total		7,799,180	0	1,877,566		5,921,614
OFFSETS TOTAL		(7,084,601)				

Total FY2023 School Committee Budget	\$	79,073,931.66	\$	1,249,459.49	\$	16,825,982.18	\$	53,913,888.99
OFFSETS	\$	(7,084,601.00)						
Net Budget	\$	71,989,330.66						

Revenue	
Ch.70 Aid	\$ 29,191,961.00
Town Appropriation	42,797,370
Revolving Accounts	
Lifelong Learning	\$ 56,000.00
Pre-K Revolving	\$ 950,000.00
Technology Revolving	\$ 65,000.00
Pay to Ride	\$ 1,300,000.00
Athletics Revolving	\$ 688,026.00
Extracurricular Participation	\$ 108,000.00
Café Revenue/Grants	\$ 280,000.00
Circuit Breaker	\$ 3,637,575.00
Total	\$ 7,084,601.00

REVOLVING ACCOUNT SUMMARY

8/1/2023

<u>DEPT</u>	<u>DESCRIPTION</u>	<u>BALANCE FORWARD</u>	<u>CURRENT RECEIPTS</u>	<u>YTD ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>TOTAL EXPENDED</u>	<u>AVAILABLE</u>
302	FRIENDS FAMILY- K S	8,538.16		-		-	8,538.16
304	SCHOOL STORE	11,990.24	-	860.40	139.21	999.61	10,990.63
305	LOST BOOKS	112,665.95	-	-		-	112,665.95
306	TECHNOLOGY REVOLVING	73,912.50	-	-		-	73,912.50
308	LIFE LONG LEARNING	685,205.54	-	31,032.53	2,421.47	33,454.00	651,751.54
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	149,243.00	-	-		-	149,243.00
310	EXTRA-CURRICULAR-ATHLETICS	765,327.98	1,125.00	12,744.00	6,154.16	18,898.16	745,304.82
311	EXTRA CURRICULAR-MUSIC	27,619.11	-	-	-	-	27,619.11
312	EXTRA CURR.-NON INSTRUC	90,245.00	-	-		-	90,245.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	-	25.00		25.00	61,076.26
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	-	6,708.36		6,708.36	12,178.59
316	TRANSPORTATION	1,744,460.45	360.00	2,448.65		2,448.65	1,741,651.80
317	PRE-KINDERGARTEN	1,351,303.85	-	-		-	1,351,303.85
320	BEST BUDDIES	690.00				-	690.00
326	OTHER LOCAL GRANTS (OPEN SCI ED)	41,120.00	-	-	-	-	41,120.00
330	SCHOOL CHOICE	(0.14)				-	(0.14)
331	CIRCUIT BREAKER	3,337,382.11	-	-		-	3,337,382.11
332	SPECIAL EDUCATION REVOLVING	8,183.91		550.00		550.00	7,633.91
335	GIFT ACCOUNTS	68,376.42	-	656.47	13,490.28	14,146.75	54,229.67
	SUBTOTALS	8,556,252.29	1,485.00	55,025.41	22,205.12	77,230.53	8,477,536.76
2200	FOODSERVICE	2,425,863.93	86,476.76	19,930.21	-	19,930.21	2,319,456.96
	TOTAL	10,982,116.22	87,961.76	74,955.62	22,205.12	97,160.74	10,796,993.72