



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: January 3, 2024

Re: Monthly Financial Report

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

Total Appropriation:	\$71,989,431
Salaries Expended to date	\$25,064,880
Salaries Encumbered to date	\$36,752,652
Non-Salaries Expended to date	\$ 5,250,303
Non-Salaries Encumbered to date	\$ 8,362,728
Balance	\$(3,374,710)

The following accounts appear over expended at this time. You will notice a negative balance on this report, due to reclassifications of expenses to revolving accounts that have not yet occurred. Specifically, a reclassification of expenses to various accounts equaling \$3.4M, but the expenses have not actually been incurred yet, so the next few months may continue to show a negative balance as a result. Other transfers and reclassifications to revolving accounts are presented for your review and approval at the January 9th meeting and will be ongoing.

Salary Accounts

1420 Human Resources	1410 Business & Finance	2110 Curriculum/PPS Directors
2130-Instructional Technology	2310-Teachers Classroom-SPED	4450-Technology Maintenance

Non-Salary Accounts

1110-School Committee	1420 Human Resources	1435-Legal Settlements
2320-Therapeutic Services	3200-Medical/Health Services	3300-Transportation
3510-Athletics		

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.

REVOLVING ACCOUNT SUMMARY

12/29/2023

<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		2,750.00		2,750.00	5,788.16
304	SCHOOL STORE	11,990.24	7,275.42	8,679.49	439.96	9,119.45	10,146.21
305	LOST BOOKS	112,665.95	8,135.59	-		-	120,801.54
306	TECHNOLOGY REVOLVING	73,912.50	64,490.00	69,071.00	-	69,071.00	69,331.50
308	LIFE LONG LEARNING	2,029,666.00	591,149.20	539,927.61	4,472.81	544,400.42	2,076,414.78
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	43,087.50	75.00	-	75.00	910,618.50
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	156,374.50	77,463.20	-	77,463.20	797,274.23
311	EXTRA CURRICULAR-MUSIC	27,619.11	33,236.96	23,519.90	4,282.96	27,802.86	33,053.21
312	EXTRA CURR.-NON INSTRUC	90,245.00	300.00	-	-	-	90,545.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	123,630.00	7,944.26	-	7,944.26	176,787.00
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	18,358.50	9,326.99	-	9,326.99	27,918.46
316	TRANSPORTATION	1,344,460.45	173,352.00	2,448.65	-	2,448.65	1,515,363.80
317	PRE-KINDERGARTEN	1,126,303.85	154,109.50	355.00	356.00	711.00	1,279,702.35
318	FHS FIELD TRIPS	-	4,335.00	4,335.00		4,335.00	-
320	BEST BUDDIES	690.00				-	690.00
326	OTHER LOCAL GRANTS (OPEN SCI ED)	41,120.00	-	33,154.80	-	33,154.80	7,965.20
330	SCHOOL CHOICE	(0.14)				-	(0.14)
331	CIRCUIT BREAKER	3,337,382.11	964,271.00	-		-	4,301,653.11
332	SPECIAL EDUCATION REVOLVING	8,183.91		2,150.00	-	2,150.00	6,033.91
335	GIFT ACCOUNTS	68,376.42	25,273.24	36,521.63	8,984.93	45,506.56	48,143.10
	SUBTOTALS	9,947,110.70	2,367,378.41	817,722.53	18,536.66	836,259.19	11,478,229.92
2200	FOODSERVICE	846,429.06	1,035,494.48	1,249,306.30	247,589.65	1,496,895.95	385,027.59
	TOTAL	10,793,539.76	3,402,872.89	2,067,028.83	266,126.31	2,333,155.14	11,863,257.51

**Reclassification of Expenses from Budgetary Accounts to Revolving Accounts
for approval 1/9/2024**

Line Number	Account Number DESE Function	Org	Object	Description	Increase Expenses	Lower Expenses
1	1410	44141000	511505	Business & Finance		\$14,000
2	1420	43142000	511390	Human Resource		\$11,312
3	1420	43142002	511580	Human Resource		\$2,688
4	2110	41211000	511320	Curriculum Directors		\$11,000
5	2110	42211002	511580	Curriculum Directors		\$3,000
6	revolving	46500006	573040	Revolving Fund - LLI	\$42,000	
7	2310	16231001	511330	Teachers Classroom - SPED		\$112,900
8	2310	14231047	511330	Teachers Classroom - SPED		\$37,100
9	2310	31231001	511450	Teachers Classroom - SPED		\$20,000
10	revolving	46500007	511330	Revolving Fund - Pre- K	\$170,000	
11	3300	42330059	511590	Transportation		\$45,000
12	3300	40330005	530920	Transportation		\$131,000
13	3300	42330041	538060	Transportation		\$150,000
14	revolving	46500000	533010	Revolving - Pay to Ride	\$326,000	
15	3510	31351005	530920	Athletics		\$145,000
16	3510	31351011	557010	Athletics		\$31,000
17	3510	31351015	573040	Athletics		\$15,000
18	revolving	31500085	573040	Revolving - Athletics	\$191,000	
			Total		\$729,000	\$729,000

School Committee Approval: _____

School Business Administrator: _____

Town Finance Director: _____

**Budget Transfers
for approval January 9, 2024**

Line Number	Org	Object	Org Description	To	From
1	40230501	514050	2305-Classroom Teachers		226,966
2			Total		226,966
3	12213001	511350	2130-Instructional Technology	34,098	
4	13213001	511350	2130-Instructional Technology	26,027	
5	14213001	511350	2130-Instructional Technology	24,942	
6	15213001	511350	2130-Instructional Technology	22,332	
7	16213001	511350	2130-Instructional Technology	10,983	
8	21213001	511350	2130-Instructional Technology	52,207	
9	22213001	511350	2130-Instructional Technology	52,207	
10	23213001	511350	2130-Instructional Technology	2,008	
11	31213001	511350	2130-Instructional Technology	2,162	
12			Total	226,966	

School Committee Approval: _____

School Business Administrator: _____

Town Finance Director: _____

**Budget Transfers
for approval January 9, 2024**

**Line
Number**

Org

Object Org Description

To

From

FRANKLIN PUBLIC SCHOOLS

12/29/2023

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	694	0		1,806
	40-Contracted Services	1,200	0	0		1,200
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	12,820.24	8,000		(9,470)
1110-School Committee Total		15,300	13,515	8,000		(6,215)
1210-Superintendent's Office	10-Salaries	208,500	104,108	104,200		192
	20-Salaries Secretarial	71,961	35,980	35,981		0
	40-Contracted Services	21,500	30,658.51	65.00		(9,224)
	40-Professional Development	12,000	3,250.00	1,935.00		6,815
	50-Materials and Supplies	6,000	5,126.99	1,265.11		(392)
	60-Other Expenses	26,000	21,095	522		4,383
1210-Superintendent's Office Total		345,961	200,219	143,967		1,775
1220-Assistant Superintendent's Office	10-Salaries	158,060	79,665	79,780		(1,385)
	40-Contracted Services	31,750	11,375	0		20,375
	50-Materials and Supplies	3,000	0	93		2,907
	60-Other Expenses	1,500	2,076	0		(576)
1220-Assistant Superintendent's Office Total		194,310	93,115	79,873		21,322
1230-District Administration		34,017	10,754	0		23,263
1230-District Administration total		34,017	10,754	0		23,263
1410 Business & Finance	10-Salaries	164,772	109,846	147,154		(92,228)
	20-Salaries Secretarial	252,906	95,603	93,305		63,997
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	3,435	265		2,300
	60-Other Expenses	4,000	2,852	0		1,148
Less Revenue from LLL-Admin offset		(14,000)				
1410 Business & Finance Total		442,678	215,441	240,724		(13,487)
1420 Human Resources	10-Salaries	135,000	69,525.04	69,524.96		(4,050)
	20-Salaries Secretarial	76,799	37,141.48	44,313.75		(4,656)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	1,062.96	85.78		851
	60-Other Expenses	250	11,562			(11,312)
Less Revenue from LLL-Admin offset		(14,000)				0
1420 Human Resources Total		237,049	126,868	119,874	0	(9,693)
1430 Legal Services - School Committee	40-Contracted Services	100,000	29,403.44	70,596.56		0
1430 Legal Services - School Committee Total		100,000	29,403	70,597		0
1435 Legal Settlements - School Committee	40-Contracted Services	0	6,468.00	25,032.00		(31,500)
1435 Legal Settlements - School Committee Total		0	6,468	25,032		(31,500)
1450-District-wide Data Processing	40-Contracted Services	302,129	272,360.94	17,546.75		12,221
1450-District-Wide Information Data Processing Total		302,129	272,361	17,547		12,221

FRANKLIN PUBLIC SCHOOLS

12/29/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2110 Curriculum/PPS Directors	10-Salaries	653,390	332,195	332,195		(11,000)
	20-Salaries Secretarial	212,485	104,417	112,421		(4,353)
	40-Contracted Services	31,200	6,954.88	13,755		10,490
	50-Materials and Supplies	4,000	1,749	495		1,756
	60-Other Expenses	6,400	2,685	1,259		2,456
Less Revenue from LLL-Admin offset		(14,000)				
2110-District Wide Curriculum/Instruction Total		907,475	448,001	460,125	0	(651)
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	535,470.40	1,050,746.71		(0)
2120-Department Head/Curriculum Specialist Total		1,586,217	535,470	1,050,747		(0)
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	188,526.96	279,563.77		(250,752)
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	188,527	279,564		(247,572)
2210-Principal's Office	10-Salaries Professional	2,994,567	1,332,749	1,471,610		190,208
	20-Salaries Secretarial	748,061	338,893	480,179		-71,011
	30-Other Support Staff	80,727	31,316			49,411
	34-Salaries Substitute Caller	10,000	10,401	0		-401
	40-Contracted Services	15,053	3,870	5,830		5,354
	50-Materials and Supplies	31,408	25,671	6,143		-407
	60-Other Expenses	20,411	13,098	1,404		5,909
2210-Principal's Office Total		3,900,227	1,755,998	1,965,165		179,064
2250-Administrative Technology	40-Contracted Services	7,831	737	1,773		5,321
2250-Administrative Technology	50-Materials and Supplies	49,346	36,897	5,426		7,024
2250-Administrative Technology Total		57,177	37,634	7,199		12,345
2305-Teachers Classroom	10-Salaries	26,287,199	9,236,547	17,013,142		37,510
	61-Lexington Plan/Sick Day BB	149,800	32,632	0		117,168
	62-Degree Advancement	352,086	125,121	0		226,966
2305-Teachers Classroom Total		26,789,085	9,394,300	17,013,142		381,643
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	3,398,524	6,256,073		(145,111)
	30-ESY Salaries	0	0	0		0
	31-Home Tutor Salaries	2,500	20,316	0		(17,816)
Less Revenue Pre K Revolving		(450,000)				0
2310-Teachers Classroom-SPED Total		9,511,985	3,418,840	6,256,073		(162,928)
2320-Therapeutic Services	10-Salaries	2,500,120	848,341.27	1,595,182.48		56,596
	40-Contracted Services	929,725	364,618.36	565,107.00		(0)
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	1,212,960	2,160,289		56,596
2325-Substitutes	33-Salaries-Substitutes	536,200	150,990	0		385,210
2325-Substitutes Total		536,200	150,990	0		385,210
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	1,239,664.83	301,901.72		1,588,212
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	1,239,665	301,902		1,588,212

FRANKLIN PUBLIC SCHOOLS

12/29/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2340-Librarians	10-Salaries	0	0	0		0
	31-Salaries-ESP's	144,852	70,349.95	0		74,502
2340-Librarians Total		144,852	70,350	0		74,502
2345-Distance Learning	40-Contracted Services	8,000	7,744	0		256
2345-Distance Learning		8,000	7,744	0		256
2352-Instructional Coach	10-Salaries	1,304,334	459,579.40	844,754.74		(0)
	50-Materials and Supplies	800	0	0		800
2352-Instructional Coach Total		1,305,134	459,579	844,755		800
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	7,868.52	0		121,287
2354-Instructional Coach Stipend Total		129,156	7,869	0		121,287
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	40,327.00	31,525.90		97,722
2356-Professional Development Total		171,275	43,467	31,526		96,282
2358-Vendor Professional Development	40-Contracted Services	35,185	8,040	600		26,545
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	8,040	600		28,135
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	74,758.75	30,897.26		93,539
2410-Textbooks/Media/Materials Total		199,195	74,759	30,897		93,539
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	4,594.22	1,242.52		11,364
2415-Other Instructional Materials-Library Total		17,201	4,594	1,243		11,364
2430-General Supplies	50-Materials and Supplies	290,465	208,823.98	35,258.31		46,383
2430-General Supplies Total		290,465	208,824	35,258		46,383
2440-Other Instructional Services	60-Other Expenses	8,462	1,459.82	300.00		6,702
2440-Other Instructional Services Total		8,462	1,460	300		6,702
2451-Instructional Technology	50-Materials and Supplies	87,900	23,379.65	627.98		63,892
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	23,380	628		63,892
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	9,703	45,885		40,747
	50-Materials and Supplies	26,681	1,420	574		24,687
2454-Instructional Hardware Total		123,016	11,123	46,459		65,434
2455-Instructional Software	40-Contracted Services	146,638	107,302.25	1,770.49		37,565
2455-Instructional Software Total		146,638	107,302	1,770		37,565
2710-Guidance/Counseling	10-Salaries	2,418,544	884,403	1,534,138		1,533,568
	20-Salaries Secretarial	38,771	18,174.34	20,596.66		0
2710-Guidance/Counseling Total		2,457,315	902,577	1,554,735		3
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	13,636	492		3,293
2720-Testing and Assessment Total		23,020	20,719	492		1,810

FRANKLIN PUBLIC SCHOOLS

12/29/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2800-Psychological Services	10-Salaries	804,972	293,929.51	519,217		(8,175)
	40-Contracted Services	35,000	10,171	5,621		19,207
	50-Materials and Supplies	11,222	5,774	0		5,448
2800-Psychological Services Total		851,194	309,875	524,838		16,480
3200-Medical/Health Services	10-Salaries	960,052	396,849.09	525,359.14		37,844
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	34,257	76,341		(99,278)
	50-Materials and Supplies	15,418	6,757	840		7,821
	60-Other Expenses	1,600	0	0		1,600
3200-Medical/Health Services Total		988,389	437,863	602,540		(52,014)
3300-Transportation Services	10-Salaries Van Drivers	367,255	150,105.24	262,010.30		(44,861)
	30-Trans. Coordinator Salary	31,279	15,893.43	16,596.97		(1,211)
	40-Reg. Day Trans Contr. Svcs	1,544,980	631,551.76	920,768.24		(7,340)
	40-Contr. Svcs Out of District	1,640,000	456,908.16	1,313,689.99		(130,598)
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	26,160.10	146,968.00		(173,128)
Less Revenue Pay to Ride		(1,300,000)				0
3300-Transportation Services Total		3,606,842	1,280,619	2,660,034	0	(333,810)
3510-Athletics	10-Salaries	310,000	105,198.00	91,536.16		113,266
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	85,069.00	225,724.00		(140,793)
	50-Materials and Supplies	35,000	59,181.26	5,917.93		(30,099)
	51-Salaries/Athletic Director/Sec	161,526	79,875	85,860		(4,210)
	60-Other Expenses	8,000	19,253.00	1,345.00		(12,598)
Less Revenue Athletics		(688,026)				0
3510-Athletics Total		688,026	348,576	318,847		20,602
3520-Other Student Activities	10-Salaries	175,002	44,135	0		130,867
	50-Graduation	17,000	0	11,250		5,750
	60-Other Expenses	23,375	10,980	1,950		10,445
	50-Materials and Supplies	3,423	200	7,556		(4,333)
Less Revenue Extracurricular Participation		(108,000)				0
3520-Other Student Activities Total		218,800	55,315	20,756		142,729
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	6,141.48	1,227.80		5,041
4130-Utilities Total		12,410	6,141	1,228		5,041
4450-Technology Maintenance	10-Salaries	402,438	182,525.41	169,350.04		50,563
	31-Salaries-Tech	404,480	217,737.43	228,084.57		(41,342)
	40-Contracted Services	45,957	22,958	24,383		(1,384)
	50-Materials and Supplies	15,242	3,486.28	209.22		11,547
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	426,941	422,027		20,150
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

FRANKLIN PUBLIC SCHOOLS

12/29/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
	40-Health Care	6,375,085	3,492,319.32	2,507,680.68		375,085
	40-Long Term Disability	14,700	6,524.35	0.00		8,176
	40-Medicare Payroll Tax Exp.	770,000	304,910.09	465,089.91		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	3,812,574	2,972,771		382,841
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	19,695.11	0		30,305
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	2,552.03	9,447.97		3,000
5500-Other Fixed Charges		65,000	22,247	9,448		33,305
9100-Out of District Public	40-Contractual Svcs Public	18,000	16,839	20,943		(19,783)
9200- Out of State	40-Contractual Svcs Out of State	532,471	148,427.10	222,793.90		161,250
9300- Private	40-Contractual Svcs Private	5,489,551	1,621,380.98	3,287,950.68		580,219
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	534,763.71	1,227,606.76		(3,212)
Less Circuit Breaker		(3,719,794)				0
9000-Out of District Total		7,799,180	2,321,411	4,759,295		718,474
OFFSETS TOTAL		(7,166,820)				

Total FY2024 School Committee Budget	\$	79,156,251.00	\$	30,323,876.97	\$	45,040,264.37	\$	(3,374,710.34)
OFFSETS	\$	(7,166,820.00)						
Net Budget	\$	71,989,431.00						

Revenue		
Ch.70 Aid	\$	29,191,961.00
Town Appropriation	\$	42,797,369.66
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	\$	3,719,794.00
Total	\$	7,166,820.00