



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: February 28, 2024

Re: Monthly Financial Report

Attached please find the expenditure report for the school department general appropriation including all expenses posted through February 26, 2024.

Total Appropriation:	\$71,989,431
Salaries Expended to date	\$35,083,524
Salaries Encumbered to date	\$27,188,548
Non-Salaries Expended to date	\$ 7,096,457
Non-Salaries Encumbered to date	\$ 6,836,555
Reclassification of Revenue	\$ -729,000
Balance	\$(3,491,667)

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.

Salary Accounts

1420 Human Resources	1410 Business & Finance	2110 Curriculum/PPS Directors
2130-Instructional Technology	2310-Teachers Classroom-SPED	2354- Instructional Coach
2710- Counseling	3300- Van Drivers	4450-Technology Maintenance

Non-Salary Accounts

1110-School Committee	1210- Superintendent's Office	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

2/28/2024

<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	9,531.57	9,974.06	865.37	10,839.43	10,682.38
305	LOST BOOKS	112,665.95	8,864.59	-		-	121,530.54
306	TECHNOLOGY REVOLVING	73,912.50	64,805.00	69,071.00	-	69,071.00	69,646.50
308	LIFE LONG LEARNING	2,029,666.00	718,792.00	753,480.22	35,939.48	789,419.70	1,959,038.30
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	45,637.50	75.00	-	75.00	913,168.50
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	254,982.00	272,258.20	-	272,258.20	701,086.73
311	EXTRA CURRICULAR-MUSIC	27,619.11	40,797.50	30,959.42	4,874.00	35,833.42	32,583.19
312	EXTRA CURR.-NON INSTRUC	90,245.00	300.00	-	-	-	90,545.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	123,783.00	7,944.26	-	7,944.26	176,940.00
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	54,843.25	10,393.07	-	10,393.07	63,337.13
316	TRANSPORTATION	1,344,460.45	179,182.00	328,448.65	-	328,448.65	1,195,193.80
317	PRE-KINDERGARTEN	1,126,303.85	199,211.50	170,355.00	2,641.39	172,996.39	1,152,518.96
318	FHS FIELD TRIPS	-	8,405.00	4,335.00		4,335.00	4,070.00
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)	179,966.14	(0.14)		(0.14)	(179,966.14)
331	CIRCUIT BREAKER	3,337,382.11	1,928,542.00	-		-	5,265,924.11
332	SPECIAL EDUCATION REVOLVING	8,183.91		2,150.00	-	2,150.00	6,033.91
335	GIFT ACCOUNTS	68,376.42	29,460.19	41,502.16	13,616.24	55,118.40	42,718.21
	SUBTOTALS	9,947,110.70	3,847,103.24	1,736,850.70	57,936.48	1,794,787.18	11,999,426.76
2200	FOODSERVICE	846,429.06	1,311,327.39	1,845,670.08	264,227.29	2,109,897.37	47,859.08
	TOTAL	10,793,539.76	5,158,430.63	3,582,520.78	322,163.77	3,904,684.55	12,047,285.84

FRANKLIN PUBLIC SCHOOLS

2/28/2024

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	1,051	0		1,449
	40-Contracted Services	1,200	0	138		1,062
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	20,820.24	0		(9,470)
1110-School Committee Total		15,300	21,872	138		(6,710)
1210-Superintendent's Office	10-Salaries	208,500	136,169	72,138.37		192
	20-Salaries Secretarial	71,961	47,051	24,909.59		(0)
	40-Contracted Services	21,500	34,525.49	0.00		(13,025)
	40-Professional Development	12,000	4,935.00	550.00		6,515
	50-Materials and Supplies	6,000	5,479.10	2,978.31		(2,457)
	60-Other Expenses	26,000	21,577	1,043		3,380
1210-Superintendent's Office Total		345,961	249,738	101,619		(5,396)
1220-Assistant Superintendent's Office	10-Salaries	158,060	114,393	55,232.36		(11,565)
	40-Contracted Services	31,750	11,375	0		20,375
	50-Materials and Supplies	3,000	93	93		2,814
	60-Other Expenses	1,500	2,076	0		(576)
1220-Assistant Superintendent's Office Total		194,310	127,936	55,325		11,049
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	135,385	107,615.31		(78,228)
	20-Salaries Secretarial	252,906	115,363	42,302.52		95,241
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	2,908	281		2,811
	60-Other Expenses	4,000	3,465	0		535
Less Revenue from LLL-Admin offset		(14,000)			(14,000)	
1410 Business & Finance Total		442,678	260,825	150,199	14,000	45,654
1420 Human Resources	10-Salaries	135,000	79,605.36	48,132.64		7,262
	20-Salaries Secretarial	76,799	46,343.73	32,544.15		(2,089)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	1,290.49	122.50		587
	60-Other Expenses	250	11,562	163		(11,475)
Less Revenue from LLL-Admin offset		(14,000)			(14,000)	0
1420-Human Resources Total		237,049	146,378	86,912	14,000	17,759
1430 Legal Services - School Committee	40-Contracted Services	100,000	35,275.94	64,724.06		0
1430 Legal Services - School Committee Total		100,000	35,276	64,724		0
1435 Legal Settlements - School Committee	40-Contracted Services	0	13,689.50	17,810.50		(31,500)
1435 Legal Settlements - School Committee Total		0	13,690	17,811		(31,500)
1450-District-wide Data Processing	40-Contracted Services	302,129	277,447.59	12,943.04		11,738
1450-District-Wide Information Data Processing Total		302,129	277,448	12,943		11,738

FRANKLIN PUBLIC SCHOOLS

2/28/2024

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	423,409	229,981		0
	20-Salaries Secretarial	212,485	134,366	79,472		(1,353)
	40-Contracted Services	31,200	13,259.21	9,749		8,192
	50-Materials and Supplies	4,000	2,125	456		1,418
	60-Other Expenses	6,400	3,254	743		2,403
Less Revenue from LLL-Admin offset		(14,000)			(14,000)	
2110-District Wide Curriculum/Instruction Total		907,475	576,414	320,402	14,000	24,660
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	770,771.92	727,894.17		87,551
2120-Department Head/Curriculum Specialist Total		1,586,217	770,772	727,894		87,551
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	259,899.40	208,191.33	226,966	(23,786)
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	259,899	208,191	226,966	(20,606)
2210-Principal's Office	10-Salaries Professional	2,994,567	1,721,446	966,319		306,802
	20-Salaries Secretarial	748,061	462,380	363,729		-78,048
	30-Other Support Staff	80,727	47,509	0		33,218
	34-Salaries Substitute Caller	10,000	14,104	0		-4,104
	40-Contracted Services	15,053	6,357	5,539		3,157
	50-Materials and Supplies	31,408	32,524	1,995		-3,111
	60-Other Expenses	20,411	13,801	1,656		4,954
2210-Principal's Office Total		3,900,227	2,298,121	1,339,239		262,868
2250-Administrative Technology	40-Contracted Services	7,831	1,492	1,735		4,604
2250-Administrative Technology	50-Materials and Supplies	49,346	38,249	7,487		3,611
2250-Administrative Technology Total		57,177	39,740	9,222		8,215
2305-Teachers Classroom	10-Salaries	26,287,199	13,284,673	12,839,002		163,524
	61-Lexington Plan/Sick Day BB	149,800	0	0		149,800
	62-Degree Advancement	352,086	0	0	(226,966)	125,120
2305-Teachers Classroom Total		26,789,085	13,284,673	12,839,002	(226,966)	438,445
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	4,814,219	4,757,713	150,000	87,553
	30-ESY Salaries	0	0	0		0
	31-Home Tutor Salaries	2,500	30,785	0	20,000	(8,285)
Less Revenue Pre K Revolving		(450,000)			(170,000)	0
2310-Teachers Classroom-SPED Total		9,511,985	4,845,003	4,757,713	170,000	79,269
2320-Therapeutic Services	10-Salaries	2,500,120	1,230,369.25	1,217,126.53		52,624
	40-Contracted Services	929,725	547,985.33	718,097.12		(336,357)
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	1,778,355	1,935,224		(283,733)
2325-Substitutes	33-Salaries-Substitutes	536,200	241,676	0		294,524
2325-Substitutes Total		536,200	241,676	0		294,524
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	1,874,305.46	212,061.10		1,043,412
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	1,874,305	212,061		1,043,412

FRANKLIN PUBLIC SCHOOLS

2/28/2024

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	100,650.21	0		44,202
2340-Librarians Total		144,852	100,650	0		44,202
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	669,470.04	670,719.59		(35,856)
	50-Materials and Supplies	800	0	126		674
2352-Instructional Coach Total		1,305,134	669,470	670,846		(35,182)
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	8,357.80	0		120,798
2354-Instructional Coach Stipend Total		129,156	8,358	0		120,798
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	45,165.68	35,156.40		89,253
2356-Professional Development Total		171,275	48,305	35,156		87,813
2358-Vendor Professional Development	40-Contracted Services	35,185	8,640	600		25,945
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	8,640	600		27,535
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	91,426.71	15,010.87		92,757
2410-Textbooks/Media/Materials Total		199,195	91,427	15,011		92,757
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	5,758.22	154.13		11,289
2415-Other Instructional Materials-Library Total		17,201	5,758	154		11,289
2430-General Supplies	50-Materials and Supplies	290,465	236,013.03	57,239.09		(2,787)
2430-General Supplies Total		290,465	236,013	57,239		(2,787)
2440-Other Instructional Services	60-Other Expenses	8,462	2,056.72	900.00		5,505
2440-Other Instructional Services Total		8,462	2,057	900		5,505
2451-Instructional Technology	50-Materials and Supplies	87,900	24,799.39	4.64		63,096
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	24,799	5		63,096
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	16,704	46,428		33,203
	50-Materials and Supplies	26,681	3,685	1,035		21,961
2454-Instructional Hardware Total		123,016	20,389	47,463		55,164
2455-Instructional Software	40-Contracted Services	146,638	108,642.74	2,491.40		35,504
2455-Instructional Software Total		146,638	108,643	2,491		35,504
2710-Guidance/Counseling	10-Salaries	2,418,544	1,272,713	1,353,654		1,144,797
	20-Salaries Secretarial	38,771	25,634.69	22,788.52		(9,652)
2710-Guidance/Counseling Total		2,457,315	1,298,348	1,376,442		(217,475)
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	12,385	1,091		3,943
2720-Testing and Assessment Total		23,020	19,469	1,091		2,460

FRANKLIN PUBLIC SCHOOLS

2/28/2024

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	424,509.07	388,637.43		(8,175)
	40-Contracted Services	35,000	14,274	5,221		15,504
	50-Materials and Supplies	11,222	5,824	900		4,498
2800-Psychological Services Total		851,194	444,608	394,759		11,827
3200-Medical/Health Services	10-Salaries	960,052	570,509.64	398,238.24		(8,696)
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	49,402	43,461		(81,544)
	50-Materials and Supplies	15,418	7,884	1,318		6,216
	60-Other Expenses	1,600	45	0		1,555
3200-Medical/Health Services Total		988,389	627,840	443,017		(82,469)
3300-Transportation Services	10-Salaries Van Drivers	367,255	169,681.22	228,457.21	45,000	14,117
	30-Trans. Coordinator Salary	31,279	20,687.67	11,802.73		(1,211)
	40-Reg. Day Trans Contr. Svcs	1,544,980	950,939.52	601,380.48		(7,340)
	40-Contr. Svcs Out of District	1,640,000	704,031.04	1,111,388.75	131,000	(44,420)
	40-Contracted Svcs Foster	23,328	6,783	0		16,545
	40-Contracted Svcs Homeless	0	58,455.60	130,724.40	150,000	(39,180)
Less Revenue Pay to Ride		(1,300,000)			(326,000)	0
3300-Transportation Services Total		3,606,842	1,910,578	2,083,754	326,000	(61,490)
3510-Athletics	10-Salaries	310,000	105,198.00	0.00		204,802
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	49,970.40	159,061.00	145,000	105,969
	50-Materials and Supplies	35,000	30,029.26	14,186.03	31,000	21,785
	51-Salaries/Athletic Director/Sec	161,526	115,394	60,790.07		(14,658)
	60-Other Expenses	8,000	4,703.00	1,345.00	15,000	16,952
Less Revenue Athletics		(688,026)			(191,000)	
3510-Athletics Total		688,026	305,295	235,382	191,000	338,349
3520-Other Student Activities	10-Salaries	175,002	45,574	0		129,428
	50-Graduation	17,000	13	11,438		5,550
	60-Other Expenses	23,375	40,245	6,090		(22,960)
	50-Materials and Supplies	3,423	200	7,756		(4,533)
Less Revenue Extracurricular Participation		(108,000)				0
3520-Other Student Activities Total		218,800	86,032	25,283		107,485
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	8,350.54	1,027.18		3,032
4130-Utilities Total		12,410	8,351	1,027		3,032
4450-Technology Maintenance	10-Salaries	402,438	239,131.88	117,242.36		46,064
	31-Salaries-Tech	404,480	286,325.43	159,496.57		(41,342)
	40-Contracted Services	45,957	27,620	20,321		(1,984)
	50-Materials and Supplies	15,242	3,775.27	12,225.00		(758)
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	557,086	309,285		2,746
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

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	4,560,994.64	1,439,005.36		375,085
	40-Long Term Disability	14,700	8,690.15	0.00		6,010
	40-Medicare Payroll Tax Exp.	770,000	431,753.61	338,246.39		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	5,010,258	1,777,252		380,675
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	29,082.50	0		20,918
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	5,610.59	6,389.41		3,000
5500-Other Fixed Charges		65,000	34,693	6,389		23,918
9100-Out of District Public	40-Contractual Svcs Public	18,000	27,268	10,514		(19,783)
9200- Out of State	40-Contractual Svcs Out of State	532,471	193,581.50	177,639.50		161,250
9300- Private	40-Contractual Svcs Private	5,489,551	2,367,984.24	2,556,390.53		565,176
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	863,562.60	943,308.46		(47,713)
Less Circuit Breaker		(3,719,794)				0
9000-Out of District Total		7,799,180	3,452,397	3,687,853	0	658,931
OFFSETS TOTAL		(7,166,820)				

Total FY2024 School Committee Budget	\$	79,156,251.00	\$	42,200,080.20	\$	34,010,018.19	\$	(729,000.00)	\$	(3,491,667.39)
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