



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: April 2, 2024

Re: Monthly Financial Report

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

Total Appropriation:	\$71,989,431
Salaries Expended to date	\$42,580,396
Salaries Encumbered to date	\$21,562,279
Non-Salaries Expended to date	\$ 8,812,243
Non-Salaries Encumbered to date	\$ 5,387,203
Reclassification of Revenue	\$ -729,000
Balance	\$(5,628,580)

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. Included in this report is a reclassification request (totaling \$5,302,550). This will bring the Budget to Actuals to a net **(\$326,030)**. To be noted are Grant funds that will be received and journaled against the budget and return the budget to being in the black.

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 before the listed reclassifications.

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

REVOLVING ACCOUNT SUMMARY

3/26/2024

<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	10,419.92	10,621.78	421.54	11,043.32	11,366.84
305	LOST BOOKS	112,665.95	11,457.68	-		-	124,123.63
306	TECHNOLOGY REVOLVING	73,912.50	64,985.00	69,071.00	-	69,071.00	69,826.50
308	LIFE LONG LEARNING	685,205.54	1,117,955.38	842,272.84	30,752.01	873,024.85	930,136.07
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	47,812.50	75.00	-	75.00	915,343.50
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	296,535.25	274,248.20	-	274,248.20	740,649.98
311	EXTRA CURRICULAR-MUSIC	27,619.11	40,757.50	36,018.42	5,243.18	41,261.60	27,115.01
312	EXTRA CURR.-NON INSTRUC	90,245.00	300.00	-	-	-	90,545.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	125,095.00	7,944.26	198.00	8,142.26	178,054.00
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	54,843.25	10,971.59	-	10,971.59	62,758.61
316	TRANSPORTATION	1,344,460.45	183,178.00	328,448.65	-	328,448.65	1,199,189.80
317	PRE-KINDERGARTEN	1,126,303.85	319,165.80	170,808.21	2,420.02	173,228.23	1,272,241.42
318	FHS FIELD TRIPS	-	4,321.92	4,335.00		4,335.00	(13.08)
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	29,553.20	37,843.23	26,644.89	64,488.12	33,441.50
	SUBTOTALS	8,602,650.24	4,414,888.54	1,830,712.84	65,679.64	1,896,392.48	11,121,146.30
2200	FOODSERVICE	846,429.06	1,932,331.71	1,952,061.26	264,059.97	2,216,121.23	562,639.54
	TOTAL	9,449,079.30	6,347,220.25	3,782,774.10	329,739.61	4,112,513.71	11,683,785.84

Reclassification of Expenses from Budgetary Accounts to Revolving Accounts
for approval 04/09/2024

Line Number	Account Number DESE Function	Org	Object	Description	Increase Expenses	Lower Expenses	FOR GNI import FILE
1	2310	10231001	511330	Pre K SPED Teacher Salary Expenses		\$400,000	\$400,000 C
2	2320	10232001	511360	Pre K Therapeutic Salary expenses		\$218,618	\$218,618 C
3	revolving	46500007	511330	Pre K Revolving	\$ 618,618		\$618,618 D
4	3300	40330061	533010	Transportation		\$970,000	\$970,000 C
5	revolving	46500000	533010	Transportation - PTR revolving	\$ 970,000		\$970,000 D
6	3510	31351001	512210	Athletic Coaches		\$219,081	\$219,081 C
7	3510	31351005	530920	Athletic Contracted Svcs		\$214,386	\$214,386 C
8	3510	31351011	557010	Athletic Materials/Supplies		\$46,086	\$46,086 C
9	3510	31351015	573040	Athletic Other Expenses		\$13,570	\$13,570 C
10	revolving	31500085	573040	Revolving Fund - Athletics	\$ 493,124		\$493,124 D
11	revolving	46500012	532030	Circuit Breaker Revolving Account	\$ 3,220,808		\$3,220,808 D
12	9300	42930045	532030	OUT Tuition Private Schools Expenses		\$693,630	\$693,630 C
13	9300	42930045	532031	Tuition Private Residential Expenses		\$2,527,178	\$2,527,178 C
14							
15				Total	\$ 5,302,550	\$5,302,550	

School Committee Approval: _____

School Business Administrator: _____

Town Finance Director: _____

FRANKLIN PUBLIC SCHOOLS

4/2/2024

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	1,506	0		994
	40-Contracted Services	1,200	0	23,156		(21,956)
	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	22,326	23,156		(30,182)
1210-Superintendent's Office	10-Salaries	208,500	160,215	48,092		192
	20-Salaries Secretarial	71,961	55,355	16,606		0
	40-Contracted Services	21,500	36,393	23,018		(37,911)
	40-Professional Development	12,000	5,235	250		6,515
	50-Materials and Supplies	6,000	7,290	1,178		(2,469)
	60-Other Expenses	26,000	22,146	690		3,164
1210-Superintendent's Office Total		345,961	286,635	89,834		(30,508)
1220-Assistant Superintendent's Office	10-Salaries	158,060	122,623	36,822		(1,385)
	40-Contracted Services	31,750	11,375	0		20,375
	50-Materials and Supplies	3,000	93	0		2,907
	60-Other Expenses	1,500	2,076	0		(576)
1220-Assistant Superintendent's Office Total		194,310	136,167	36,822		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	165,039	77,961		(78,228)
	20-Salaries Secretarial	252,906	131,350	29,016		92,541
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	3,030	399		2,571
	60-Other Expenses	4,000	4,416	0		(416)
Less Revenue from LLL-Admin offset		(14,000)			(14,000)	
1410 Business & Finance Total		442,678	307,539	107,376	14,000	41,763
1420 Human Resources	10-Salaries	135,000	95,650	32,088		7,262
	20-Salaries Secretarial	76,799	55,171	23,717		(2,089)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	1,413	328		259
	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	171,372	62,247	14,000	17,431
1430 Legal Services - School Committee	40-Contracted Services	100,000	54,873	45,127		0
1430 Legal Services - School Committee Total		100,000	54,873	45,127		0
1435 Legal Settlements - School Committee	40-Contracted Services	0	18,014	13,486		(31,500)
1435 Legal Settlements - School Committee Total		0	18,014	13,486		(31,500)
1450-District-wide Data Processing	40-Contracted Services	302,129	280,391	10,224		11,515
1450-District-Wide Information Data Processing Total		302,129	280,391	10,224		11,515

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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	500,069	153,321		(0)
	20-Salaries Secretarial	212,485	158,999	54,839		(1,353)
	40-Contracted Services	31,200	17,815	5,194		8,192
	50-Materials and Supplies	4,000	2,228	396		1,376
	60-Other Expenses	6,400	3,384	678		2,338
Less Revenue from LLL-Admin offset		(14,000)			(14,000)	
2110-District Wide Curriculum/Instruction Total		907,475	682,495	214,428	14,000	24,552
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	951,355	543,303		91,559
2120-Department Head/Curriculum Specialist Total		1,586,217	951,355	543,303		91,559
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	313,429	154,662	226,966	(23,786)
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	313,429	154,662	226,966	(20,606)
2210-Principal's Office	10-Salaries Professional	2,994,567	2,021,247	653,417		319,903
	20-Salaries Secretarial	748,061	553,260	275,243		-80,442
	30-Other Support Staff	80,727	58,553	0		22,174
	34-Salaries Substitute Caller	10,000	16,890	0		-6,890
	40-Contracted Services	15,053	8,129	3,436		3,488
	50-Materials and Supplies	31,408	34,180	849		-3,621
	60-Other Expenses	20,411	13,801	4,136		2,474
2210-Principal's Office Total		3,900,227	2,706,060	937,081		257,086
2250-Administrative Technology	40-Contracted Services	7,831	1,942	1,384		4,504
2250-Administrative Technology	50-Materials and Supplies	49,346	38,447	9,043		1,856
2250-Administrative Technology Total		57,177	40,390	10,428		6,360
2305-Teachers Classroom	10-Salaries	26,287,199	16,333,441	9,839,203		114,555
	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	16,333,441	9,839,203	(226,966)	389,475
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	5,989,323	4,757,713	150,000	(1,087,551)
	30-ESY Salaries	0	0	0		0
	31-Home Tutor Salaries	2,500	39,111	0	20,000	(16,611)
Less Revenue Pre K Revolving		(450,000)			(170,000)	0
2310-Teachers Classroom-SPED Total		9,511,985	6,028,434	4,757,713	170,000	(1,104,162)
2320-Therapeutic Services	10-Salaries	2,500,120	1,514,862	936,567		48,690
	40-Contracted Services	929,725	831,734	481,549		(383,557)
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	2,346,596	1,418,116		(334,867)
2325-Substitutes	33-Salaries-Substitutes	536,200	301,398	0		234,802
2325-Substitutes Total		536,200	301,398	0		234,802
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	2,278,102	173,577		678,101
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	2,278,102	173,577		678,101

FRANKLIN PUBLIC SCHOOLS

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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	121,727	0		23,125
2340-Librarians Total		144,852	121,727	0		23,125
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	826,888	513,462		(36,016)
	50-Materials and Supplies	800	0	126		674
2352-Instructional Coach Total		1,305,134	826,888	513,588		(35,342)
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	8,725	0		120,431
2354-Instructional Coach Stipend Total		129,156	8,725	0		120,431
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	50,150	41,906		77,519
2356-Professional Development Total		171,275	53,290	41,906		76,079
2358-Vendor Professional Development	40-Contracted Services	35,185	9,240	0		25,945
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	9,240	0		27,535
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	96,989	14,759		87,447
2410-Textbooks/Media/Materials Total		199,195	96,989	14,759		87,447
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	5,797	1,762		9,642
2415-Other Instructional Materials-Library Total		17,201	5,797	1,762		9,642
2430-General Supplies	50-Materials and Supplies	290,465	271,010	35,192		(15,738)
2430-General Supplies Total		290,465	271,010	35,192		(15,738)
2440-Other Instructional Services	60-Other Expenses	8,462	2,148	900		5,415
2440-Other Instructional Services Total		8,462	2,148	900		5,415
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	36,318	28,846		31,171
	50-Materials and Supplies	26,681	3,685	5,731		17,264
2454-Instructional Hardware Total		123,016	40,004	34,577		48,435
2455-Instructional Software	40-Contracted Services	146,638	111,149	110		35,379
2455-Instructional Software Total		146,638	111,149	110		35,379
2710-Guidance/Counseling	10-Salaries	2,418,544	1,563,543	1,048,264		849,269
	20-Salaries Secretarial	38,771	31,369	17,237		(9,835)
2710-Guidance/Counseling Total		2,457,315	1,594,912	1,065,502		(203,099)
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	13,400	142		3,878
2720-Testing and Assessment Total		23,020	20,484	142		2,394

FRANKLIN PUBLIC SCHOOLS

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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	522,444	290,653		(8,125)
	40-Contracted Services	35,000	14,271	13,046		7,682
	50-Materials and Supplies	11,222	6,724	169		4,329
2800-Psychological Services Total		851,194	543,440	303,868		3,887
3200-Medical/Health Services	10-Salaries	960,052	700,764	304,158		(44,870)
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	60,202	32,816		(81,698)
	50-Materials and Supplies	15,418	8,783	645		5,990
	60-Other Expenses	1,600	45	0		1,555
3200-Medical/Health Services Total		988,389	769,793	337,618		(119,023)
3300-Transportation Services	10-Salaries Van Drivers	367,255	217,594	186,695	45,000	7,966
	30-Trans. Coordinator Salary	31,279	24,283	8,207		(1,211)
	40-Reg. Day Trans Contr. Svcs	1,544,980	1,107,432	444,888		(7,340)
	40-Contr. Svcs Out of District	1,640,000	874,373	941,087	131,000	(44,460)
	40-Contracted Svcs Foster	23,328	6,783	0		16,545
	40-Contracted Svcs Homeless	0	64,878	117,196	150,000	(32,075)
Less Revenue Pay to Ride		(1,300,000)			(326,000)	0
3300-Transportation Services Total		3,606,842	2,295,343	1,698,074	326,000	(60,575)
3510-Athletics	10-Salaries	310,000	219,081.20	0.00		90,919
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	108,082	106,767	145,000	100,151
	50-Materials and Supplies	35,000	37,839	8,247	31,000	19,914
	51-Salaries/Athletic Director/Sec	161,526	138,761	41,543		(18,777)
	60-Other Expenses	8,000	8,365	5,205	15,000	9,430
Less Revenue Athletics		(688,026)			(191,000)	
3510-Athletics Total		688,026	512,129	161,761	191,000	205,136
3520-Other Student Activities	10-Salaries	175,002	82,999	0		92,003
	50-Graduation	17,000	13	11,738		5,250
	60-Other Expenses	23,375	17,040	3,990		2,345
	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	100,251	23,483		95,066
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	10,609	622		1,179
4130-Utilities Total		12,410	10,609	622		1,179
4450-Technology Maintenance	10-Salaries	402,438	281,521	78,162		42,755
	31-Salaries-Tech	404,480	337,766	108,056		(41,342)
	40-Contracted Services	45,957	17,550	17,394		11,014
	50-Materials and Supplies	15,242	16,693	0		(1,451)
	60-Other Expenses	1,000	385	0		615
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	653,916	203,611		11,590
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

FRANKLIN PUBLIC SCHOOLS

4/2/2024

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	5,095,624	904,376		375,085
	40-Long Term Disability	14,700	9,793	0		4,907
	40-Medicare Payroll Tax Exp.	770,000	530,787	239,213		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	5,645,023	1,143,589		379,572
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	35,887	0		14,113
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	6,782	5,218		3,000
5500-Other Fixed Charges		65,000	42,669	5,218		17,113
9100-Out of District Public	40-Contractual Svcs Public	18,000	31,045	6,737		(19,783)
9200- Out of State	40-Contractual Svcs Out of State	532,471	260,513	110,708		161,250
9300- Private	40-Contractual Svcs Private	5,489,551	3,010,489	2,062,294		416,768
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	1,073,738	730,570		(45,149)
Less Circuit Breaker		(3,719,794)				0
9000-Out of District Total		7,799,180	4,375,785	2,910,309	0	513,086
OFFSETS	TOTAL	(7,166,820)				

Total FY2024 School Committee Budget	\$ 79,156,251.00	\$ 51,413,634.87	\$ 26,933,376.48	\$ (729,000.00)	\$ (5,628,580.35)
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