

# Abby Kelley Foster Charter Public School

10 New Bond Street Worcester, MA 01606

Phone: (508) 854-8400 Fax: (508) 854-8484

[www.akfcs.org](http://www.akfcs.org)

## Facilities and Finance Committee Meeting Agenda

Friday, February 26, 2021 / 8:00 a.m.

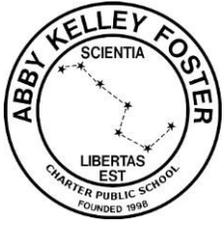
<https://akfcs-org.zoom.us/j/92085114884?pwd=bHY1WWFGOVIvYUFLMGZOQmxDRjFSdz09>

**Meeting ID:** 920 8511 4884      **Passcode:** 514008

**By Phone:** 1-929-205-6099

**Meeting ID:** 920 8511 4884

- I. Call to Order- Patrick Royce, Treasurer
- II. Attendance Recorded
- III. Review of Meeting Minutes
  - a. Motion: To approve the minutes from January 22, 2021 Facilities and Finance Meeting
- IV. Financial Overview- Ms. Carpino
  - a. Financials YTD
  - b. FY'22 budget preparation underway
- V. Regional Footprint Discussion- Ms. Paluk
- VI. Facilities Update - Mike Grennon
- VII. Next Meeting Friday, March 19, 2021
- VIII. Adjournment



## ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL

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February 24, 2021

### **Notes to Draft Financial Statements dated January 31, 2021:**

Attached are unaudited financial statements for the 7-month period ending January 31, 2021.

Following are explanations of various budget items and variances: The enclosed Statement of Activities includes a column titled 2020-2021 Revised Forecast. This column was updated to reflect the projected numbers for FY2021 and will be updated again after the end of the 3<sup>rd</sup> quarter ends. The Annual Budget column continues to reflect the budget that was approved by the board in April.

**Revenue from State Sources-** The Department of Elementary and Secondary Education still shows Abby Kelley projected to receive \$19,373,530 in tuition revenue. This amount is \$126,470 below the budgeted \$19,500,000 and is reflected in the updated projection. With \$11,787,095 for July – January, this is right on trend with the forecasted number.

**In District Transportation-** We are still receiving our full In-District transportation payment this year, which is paid out monthly in the amount of \$99,436 (which is included in Revenue from State Sources) and a yearly projected amount of \$1,193,228. The regional transportation (outside of Worcester) payment is much smaller and will still come in the spring and will also be based on last year's transportation numbers. We still need to run numbers and work with AA Transportation to figure out what that amount will be. I have forecasted very close to the full budgeted expense since this is still unknown and plan to figure this out over the next couple of months.

**Meal Program Revenues –** AKFCS is under the SSO designation until June 30, 2021 and able to provide meals to kids within and outside of our district. This along with the hybrid model has shown an increase in meal revenue for FY21 and is trending above the new forecasted number with 71% the forecasted \$79,207 being received.

**Federal Grant Funding-** In addition to the standard entitlement grants (which remain in line with budget), the school has been awarded with \$927,109 in COVID funding. This is \$86,000 higher than the forecasted number due to extra CvRF funds being awarded to AKFCS. We were also informed that the amount of the ESSR II funds allocated to the school will be \$1,384,268. This money can be used over three years and will most likely be utilized in a big part for student recovery and social emotional. Medicaid revenue is still below budget due to the pandemic and the forecasted number for revenue from state sources reflects this.

**Staffing Costs-** These costs are still showing below the budgeted amount due to open positions within the district and are showing close to in line with the new forecasted numbers.

**Benefits and Other Fixed Charges-** Retirement & Fringe Benefits is running above the budgeted amount. This is still due to the large HSA payment of \$18,500 made in October. The new projected number for FY21 retirement and fringe benefits is \$2,364,375 and with January's numbers is running right on target. This will be evaluated at the end of the 3<sup>rd</sup> quarter and updated accordingly.

**COVID Related Costs:** \$423,549 has been spent to date for items related to COVID. \$405,867 of that has been spent in FY2021. This includes items and supplies for facilities and nutrition, and technology and instructional items to support remote learning, hybrid learning and making sure AKFCS was ready to bring grades 4 – 12 last month. As of January, this is trending about 5% below the new forecasted number and will most likely stay that way.

**Financing-** The FY21 Debt Service Coverage Ratio is 2.04:1, compared to a required ratio of 1.15:1 as of January 31. All three of the school's Certificates of Deposit have matured and been closed out. Due to the Certificates of Deposit maturing the forecasted number for interest income has been updated to \$27,053 for FY21 with most of that number being received already.

**Abby Kelley Foster Charter Public School**  
**Statement of Activities - unaudited**  
**July 2020 - January 2021**

	Actual	Budget					
	July 1, 2020 - January 31, 2021	July 1, 2020 - January 31, 2021	YTD Budget Variance \$ as of 1/31/2021	Budget Variance %	FY2021 Annual Budget	2020-2021 Revised Forecast	Percentage of Revised Forecast
<b>Revenues:</b>							
Revenue from State Sources	11,787,095	11,911,977	(124,882)	-1%	20,420,534	20,606,758	57%
State Grants	27,768	30,758	(2,990)	-10%	52,733	47,603	58%
Revenue from Federal Sources	491,584	527,905	(36,321)	-7%	904,969	852,180	58%
CoVID Funding	696,336	-	696,336		-	927,023	75%
Meal Program Revenues	55,895	359,895	(304,000)	-84%	719,792	79,207	71%
Private Grants/Fundraising	-	-	-		-	-	
Private Grants AKF Ed Foundation	-	-	-		20,000	-	
E-Rate Reimbursement	-	-	-		-	10,592	0%
Other Revenues	6,725	45,784	(39,059)	-85%	91,419	6,725	100%
Total Revenue	13,065,404	12,876,319	189,085	1%	22,209,446	22,530,088	58%
<b>Operating Expenses:</b>							
<u>Administration:</u>							
Salaries- Leadership & Administration (non-instructional)	521,185	563,689	(42,504)	-8%	966,319	953,308	55%
Contracted Services- Business & Finance	97,142	90,986	6,156	7%	155,984	171,741	57%
Contracted Services- Legal	54,600	29,169	25,431	87%	50,000	60,000	91%
Information Management & Technology	52,501	21,819	30,682	141%	37,406	65,148	81%
Recruitment & Advertising	5,256	1,606	3,650	227%	2,748	9,674	54%
Other Administrative Expenses	78,126	76,672	1,454	2%	110,497	139,667	56%
Depreciation	7,088	9,485	(2,398)	-25%	14,119	12,150	58%
Total Administration	815,898	793,426	22,472	3%	1,337,073	1,411,688	58%
<u>Instructional Services:</u>							
Salaries- Instructional	5,798,509	6,091,694	(293,184)	-5%	11,002,488	10,709,566	54%
Contracted Services- Instructional	70,247	84,750	(14,503)	-17%	169,500	169,500	41%
Professional Development	31,211	43,000	(11,789)	-27%	86,000	90,658	34%
Supplies & Materials	245,113	374,769	(129,656)	-35%	348,074	400,227	61%
International Baccalaureate Program	(966)	33,874	(34,840)	-103%	60,560	33,874	-3%
Depreciation	72,366	96,782	(24,416)	-25%	167,912	124,056	58%
Total Instructional Services	6,216,480	6,724,869	(508,388)	-8%	11,834,533	11,527,882	54%
<u>Pupil Services-Other</u>							
Salaries- Other Student Services	245,463	235,717	9,747	4%	458,379	478,030	51%
Student Transportation	231,499	662,190	(430,691)	-65%	1,324,377	1,307,547	18%
Food Services	46,255	233,935	(187,680)	-80%	467,865	281,383	16%
Nursing Supplies	1,414	3,009	(1,595)	-53%	3,009	3,009	47%
Athletic Programs	10,754	95,435	(84,682)	-89%	190,872	72,994	15%
Other Student Services	10,154	35,222	(25,068)	-71%	67,633	55,432	18%
Total Pupil Services	545,538	1,265,508	(719,970)	-57%	2,512,134	2,198,396	25%
<u>Operation and Maintenance of Plant:</u>							
Salaries	322,150	354,326	(32,176)	-9%	607,421	560,119	58%
Maintenance of Buildings, Grounds & Equipment	259,889	262,863	(2,974)	-1%	469,500	417,598	62%
Environmental Costs	7,946	1,750	6,196	354%	3,000	7,946	100%
Utilities	464,695	439,376	25,319	6%	753,214	793,264	59%
Depreciation	819,488	828,338	(8,850)	-1%	1,420,007	1,404,836	58%
Total Operation & Maintenance of Plant	1,874,167	1,886,653	\$ (12,485)	-1%	3,253,142	3,183,763	59%
<u>Benefits and Other Fixed Charges</u>							
Retirement & Fringe Benefits	1,372,037	1,340,899	31,138	2%	2,298,687	2,364,375	58%
Rental/Lease of Buildings, Grounds & Equipment	48,651	52,878	(4,227)	-8%	90,645	88,669	55%
Insurance (non-employee)	84,175	86,919	(2,744)	-3%	149,003	144,014	58%
Total Benefits and Other Fixed Charges	1,504,863	1,480,696	24,167	2%	2,538,335	2,597,058	58%
Total Operating Expenses	10,956,947	12,151,150	(1,194,204)	-10%	21,475,218	20,918,787	52%
<b>Non-Operating Expenses:</b>							
COVID Related Costs	405,867	-	405,867		-	771,115	53%
Interest Expense- Long Term Debt	434,424	427,077	7,347	2%	732,129	732,132	59%
MDFA Guaranty Fee/Letter of Credit Fee	3,742	2,919	823	28%	5,000	5,004	75%
Total Non-Operating Expenses	844,033	86,657	414,037	478%	737,129	1,508,251	56%
<b>Non-Operating Revenue:</b>							
Interest Income	25,803	58,333	(32,530)	-56%	100,000	27,053	95%
Total Non-Operating Revenue	25,803	58,333	(32,530)	-56%	100,000	27,053	95%
Total Expenses	\$ 11,800,979	\$ 12,237,808	\$ (780,167)	-6%	\$ 22,212,347	\$22,427,038	53%
Change in Net Position	\$ 1,290,228	\$ 696,845	\$ 936,722	134%	\$ 97,099	\$ 130,103	992%

**Abby Kelley Foster Charter Public School**  
**Statement of Net Position**  
**As of January 31, 2021**

<u>Assets</u>	January 31, 2021	January 31, 2020	Prior Year Change \$	Prior Year Change %
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 8,337,004	\$ 3,231,228	\$ 5,105,776	158%
Cash - Board Designated Capital Improve. Acct	\$ -	\$ -	\$ -	
Accounts Receivable	\$ 528,533	\$ 474,286	\$ 54,247	11%
Environmental Settlement Receivable	\$ -	\$ 295,000	\$ (295,000)	-100%
Prepaid Expenses	\$ 202,406	\$ 119,812	\$ 82,594	69%
<b>Total Current Assets</b>	<b>\$ 9,067,943</b>	<b>\$ 4,120,326</b>	<b>\$ 4,947,617</b>	<b>120%</b>
<b>Non-Current Assets:</b>				
Cash and Cash Equivalents- Restricted	\$ -	\$ -	\$ -	
Certificate of Deposit	\$ -	\$ 4,102,566	\$ (4,102,566)	-100%
Capital Assets (net of accumulated depreciation):	\$ 24,130,443	\$ 20,848,974	\$ 3,281,470	
Land	\$ 2,996,500	\$ 2,816,500	\$ 180,000	6%
Buildings & Improvements	\$ 31,567,527	\$ 30,942,577	\$ 624,950	2%
Construction in Progress	\$ 974,440	\$ 268,041	\$ 706,399	264%
Land Improvements	\$ 1,827,464	\$ 2,048,079	\$ (220,615)	-11%
Musical Instruments	\$ -	\$ -	\$ -	
Computers and Peripherals	\$ 167,142	\$ 174,415	\$ (7,273)	-4%
Text/Library/Instructional	\$ 12,106	\$ 27,125	\$ (15,019)	-55%
Furniture, Fixtures & Equipment	\$ 199,988	\$ 268,049	\$ (68,061)	-25%
Automobiles	\$ 13,951	\$ 16,015	\$ (2,064)	-13%
<b>Total Non-Current Assets</b>	<b>\$ 61,889,563</b>	<b>\$ 61,512,341</b>	<b>\$ (3,519,091)</b>	<b>-5%</b>
<b>Total Assets</b>	<b>\$ 70,957,506</b>	<b>\$ 65,632,667</b>	<b>\$ 934,163</b>	<b>1%</b>
<b><u>Liabilities and Net Assets</u></b>				
<b>Current Liabilities</b>				
Current Maturities of Long Term Debt	\$ 3,923,065	\$ 1,264,654	\$ 2,658,411	210%
Accounts Payable	\$ 505,285	\$ 188,876	\$ 316,408	168%
Accrued Payroll and Related Expenses	\$ 1,109,311	\$ 987,506	\$ 121,805	12%
Other Accrued Expenses	\$ 19,198	\$ 26,112	\$ (6,913)	-26%
Accrued Interest and Bond Costs	\$ 0	\$ 65,439	\$ (65,438)	-100%
Other Current Liabilities	\$ 42,909	\$ 56,218	\$ (13,309)	-24%
<b>Total Current Liabilities</b>	<b>\$ 5,599,768</b>	<b>\$ 2,588,805</b>	<b>\$ 1,889,794</b>	<b>51%</b>
<b>Non-Current Liabilities</b>				
Long-Term Debt (net of current maturities)	\$ 16,795,540	\$ 20,817,433	\$ (4,021,893)	-19%
Environmental Liability	\$ 295,757	\$ 528,482	\$ (232,725)	-44%
<b>Total Non-Current Liabilities</b>	<b>\$ 17,091,298</b>	<b>\$ 21,345,915</b>	<b>\$ (3,530,533)</b>	<b>-17%</b>
<b>Total Liabilities</b>	<b>\$ 22,691,066</b>	<b>\$ 23,934,719</b>	<b>\$ (1,640,739)</b>	<b>-7%</b>
<b>Net Position</b>	<b>\$ 48,266,440</b>	<b>\$ 41,697,947</b>	<b>\$ 2,574,903</b>	<b>6%</b>

**Abby Kelley Foster Charter Public School  
Middlesex Savings Bank  
Covenant Compliance Certificate  
For the Period Ending January 31, 2021 (unaudited)**

**Debt Service Coverage Ratio: Tested Semi-Annually**

**CASH FLOW AVAILABLE FOR DEBT SERVICE:**

<b>Change in Net Position</b>	\$ 1,290,228
<i>Plus:</i>	
<b>Depreciation</b>	\$ 898,941
<b>Amortization</b>	\$ -
<b>Interest Expense</b>	\$ 438,165
<i>Minus/Plus:</i>	
<b>Unrealized Gains/(Losses) on Investments</b>	
<b>Extraordinary Gains/(Losses)</b>	
<b>Net Operating Cash Flow</b>	<u>\$ 2,627,335</u>

**DEBT SERVICE:**

<b>Interest Expense</b>	\$ 438,165
<b>Current Maturities of Long Term Debt (ytd)</b>	\$ 848,554
<b>Total Debt Service</b>	<u>\$ 1,286,720</u>
<b>Required Ratio</b>	<b>1.15</b>
<b>Actual Ratio (unaudited YTD)</b>	<b>2.04</b>
<b>Compliance</b>	<b>yes</b>

**Abby Kelley Foster Charter Public School  
Statement of Cash Flows (unaudited)**

**July 1, 2020 thru January 31, 2021**

OPERATING ACTIVITIES

Change in Net Position	1,290,227.97
Adjustments to reconcile Net Income to net cash provided by Operations:	
Accounts Receivable	(344,081.92)
Prepaid Expenses	(138,339.95)
Certificate of Deposit- Middlesex Savings Bank	4,140,652.58
Accounts Payable	(144,243.85)
Fundraising Liabilities	(5,122.89)
Accrued Payroll Related Liabilities	(535,182.98)
Accrued Interest and Bond Costs	(61,823.97)
Accrued Environmental Expenses	(43,987.59)
Other Accrued Expenses	<u>(1,824.04)</u>
Net cash provided by operating activities	<u>4,156,273.36</u>

INVESTING ACTIVITIES

Purchase of Capital Items:	
Automobiles	<u>-</u>
Building Improvements	(47,671.00)
Computers & Peripherals	(98,824.01)
Construction in Progress	(89,333.51)
FF&E	-
Land Improvements	-
Musical Instruments	-
Textbooks & Other Instructional	-
Accumulated Depreciation Expense:	<u>898,941.40</u>
Net cash provided by investing activities	<u>663,112.88</u>

FINANCING ACTIVITIES

Principal Payments for Bond Payable	(848,554.10)
Amortization of Bond Costs	-
Hedging Instrument	-
Net cash provided by financing activities	<u>(848,554.10)</u>

Net cash increase (decrease) for period (7/1/2020-1/31/2021)	3,970,832.14
Cash Balance @ Beginning of Period (7/1/2020)- unrestricted	<u>4,366,171.71</u>
Cash Balance @ End of Period (1/31/2021)- unrestricted	<u><u>\$ 8,337,003.85</u></u>

**Abby Kelley Foster Charter Public School**  
**Disbursement Register**  
**January 2021**

1:54 PM  
02/24/2021  
**Accrual Basis**

	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
Jan 21	Credit Card Charge	01/07/2021			-122.48
	Bill Pmt -Check	01/08/2021	Bill.com	AA Transportation	-49,283.00
	Bill Pmt -Check	01/14/2021	Bill.com	Addchieve	-620.00
	Bill Pmt -Check	01/14/2021	Bill.com	Addchieve	-348.75
	Credit Card Charge	01/01/2021	Heidi 12/16	Amazon	-387.20
	Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	-743.92
	Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	-92.99
	Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	-743.92
	Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	-45.00
	Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	-743.92
	Credit Card Charge	01/01/2021	Heidi 12/18	Amazon	-984.51
	Credit Card Charge	01/01/2021	Heidi 12/21	Amazon	-2,274.75
	Credit Card Charge	01/01/2021	Heidi 12/28	Amazon	-480.40
	Credit Card Charge	01/01/2021	Heidi 12/30	Amazon	-409.39
	Bill Pmt -Check	01/14/2021	Bill.com	Ascentria Community Services, Inc	-3,280.00
	Bill Pmt -Check	01/29/2021	Bill.com	Ascentria Community Services, Inc	-130.00
	Bill Pmt -Check	01/29/2021	Bill.com	Ashdown Technologies	-6.50
	Bill Pmt -Check	01/08/2021	Bill.com	Atlantic Charter Insurance Company	-6,081.00
	Bill Pmt -Check	01/08/2021	Bill.com	Atlantic Charter Insurance Company	-3,091.00
	Bill Pmt -Check	01/01/2021	HRK	Blue Cross Blue Shield of MA	-168,498.20
	Bill Pmt -Check	01/08/2021	Bill.com	Bulbs. com inc	-287.88
	Bill Pmt -Check	01/14/2021	Bill.com	Bulbs. com inc	-224.91
	Bill Pmt -Check	01/14/2021	Bill.com	Bulbs. com inc	-129.80
	Bill Pmt -Check	01/14/2021	Bill.com	C&C Temp Control, Inc.	-12,300.00
	Bill Pmt -Check	01/14/2021	Bill.com	Cherry Road Technologies	-3,081.95
	Bill Pmt -Check	01/08/2021	Bill.com	City of Worcester Police Dept	-412.56
	Bill Pmt -Check	01/29/2021	Bill.com	City of Worcester Police Dept	-825.12
	Bill Pmt -Check	01/14/2021	Bill.com	City Of Worcester Water/Sewer	-591.00
	Bill Pmt -Check	01/14/2021	Bill.com	City Of Worcester Water/Sewer	-354.60
	Bill Pmt -Check	01/14/2021	Bill.com	City Of Worcester Water/Sewer	-14.50
	Bill Pmt -Check	01/14/2021	Bill.com	Cogent	-3,264.00
	Bill Pmt -Check	01/29/2021	Bill.com	Crystal Rock	-172.34
	Bill Pmt -Check	01/28/2021	33624	Dame, Shelby	-1,966.85
	Bill Pmt -Check	01/14/2021	Bill.com	Delta Education	-145.22
	Bill Pmt -Check	01/14/2021	Bill.com	Dillon, Korey	-400.00
	Bill Pmt -Check	01/29/2021	Bill.com	Earthlink Business/Windstream	-490.54
	Bill Pmt -Check	01/14/2021	Bill.com	EDS Mechanical Inc	-2,153.26
	Bill Pmt -Check	01/14/2021	Bill.com	EDS Mechanical Inc	-1,553.72
	Bill Pmt -Check	01/14/2021	Bill.com	EDS Mechanical Inc	-3,657.80
	Bill Pmt -Check	01/14/2021	Bill.com	EDS Mechanical Inc	-885.00
	Bill Pmt -Check	01/14/2021	Bill.com	F&D Truck Company Inc.	-43,396.50
	Bill Pmt -Check	01/29/2021	Bill.com	Fire Equipment Inc.	-4,526.45
	Bill Pmt -Check	01/14/2021	Bill.com	Frontline Technologies Group LLC	-365.44
	Bill Pmt -Check	01/08/2021	Bill.com	Gopher	-163.80
	Bill Pmt -Check	01/08/2021	Bill.com	Gordon Foodservice	-271.45
	Credit Card Charge	01/04/2021	M. Grennon	Home Depot	-4.19
	Bill Pmt -Check	01/15/2021	HRK	HR Knowledge Inc.	-6,089.12
	Bill Pmt -Check	01/29/2021	HRK	HR Knowledge Inc.	-4,159.62
	Credit Card Charge	01/01/2021	Heidi 12/9	Intuit	-434.18
	Bill Pmt -Check	01/14/2021	Bill.com	Joseph's Lock & Safe	-406.00
	Bill Pmt -Check	01/14/2021	Bill.com	Joseph's Lock & Safe	-470.05

Type	Date	Num	Name	Amount
Bill Pmt -Check	01/14/2021	Bill.com	Joseph's Lock & Safe	-18.45
Bill Pmt -Check	01/14/2021	Bill.com	Kuhn Riddle Architects	-137.50
Bill Pmt -Check	01/14/2021	Bill.com	Kuronis, Christopher	-69.95
Bill Pmt -Check	01/08/2021	Bill.com	Learning A-Z	-673.40
Credit Card Charge	01/05/2021	M. Grennon	Lowe's	-71.94
Credit Card Charge	01/06/2021	M. Grennon	Lowe's	-114.40
Credit Card Charge	01/06/2021	M. Grennon	Lowe's	-85.91
Bill Pmt -Check	01/07/2021	HRK	M.T.R.S.	-129,782.79
Bill Pmt -Check	01/14/2021	Bill.com	Music & Arts	-477.60
Bill Pmt -Check	01/14/2021	Bill.com	National Grid-6 New Bond	-18,369.55
Bill Pmt -Check	01/14/2021	Bill.com	National Grid 38928-53023	-5,499.30
Bill Pmt -Check	01/14/2021	Bill.com	National Grid 69923-82006	-7,327.40
Bill Pmt -Check	01/15/2021	HRK	Nationwide Trust Company, FSB	-26,072.60
Bill Pmt -Check	01/29/2021	HRK	Nationwide Trust Company, FSB	-26,803.39
Credit Card Charge	01/01/2021	Heidi 12/28	Netflix	-12.99
Bill Pmt -Check	01/29/2021	Bill.com	New England Center for Children	-3,500.00
Bill Pmt -Check	01/14/2021	Bill.com	New England Ice Cream	-141.94
Bill Pmt -Check	01/14/2021	Bill.com	New England Ice Cream	-241.52
Bill Pmt -Check	01/08/2021	Bill.com	New England Medical Billing	-236.88
Bill Pmt -Check	01/14/2021	Bill.com	Newman & DiStefano	-719.71
Bill Pmt -Check	01/08/2021	Bill.com	Next Gen Supply Group	-675.00
Bill Pmt -Check	01/14/2021	Bill.com	OHI Engineering, Inc	-1,333.54
Bill Pmt -Check	01/14/2021	Bill.com	Otis Elevator	-19,514.64
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-185.88
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-227.90
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-115.53
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-197.91
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-127.95
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-314.25
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-565.30
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-115.95
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-301.86
Bill Pmt -Check	01/14/2021	Bill.com	Preferred Meal Systems, Inc.	-297.40
Bill Pmt -Check	01/29/2021	Bill.com	PrintResource	-609.00
Bill Pmt -Check	01/14/2021	Bill.com	Quadient Financial USA, Inc	-498.17
Bill Pmt -Check	01/14/2021	Bill.com	Ransford Pest Control	-118.00
Bill Pmt -Check	01/14/2021	Bill.com	Ransford Pest Control	-118.00
Bill Pmt -Check	01/14/2021	Bill.com	Ransford Pest Control	-118.00
Bill Pmt -Check	01/29/2021	Bill.com	Rediker Software, Inc.	-1,000.00
Bill Pmt -Check	01/08/2021	Bill.com	REPUBLIC SERVICES	-2,248.68
Credit Card Charge	01/01/2021	Heidi 12/10	Right Networks	-76.29
Bill Pmt -Check	01/14/2021	Bill.com	Sherwin Williams Sturbridge	-156.74
Bill Pmt -Check	01/08/2021	Bill.com	SHI International	-921.28
Bill Pmt -Check	01/29/2021	Bill.com	SHI International	-5,553.04
Credit Card Charge	01/01/2021	Heidi 12/21	Staples-InStore Purchases	-83.91
Bill Pmt -Check	01/08/2021	Bill.com	Staples Advantage	-29.24
Bill Pmt -Check	01/14/2021	Bill.com	Staples Advantage	-81.00
Bill Pmt -Check	01/14/2021	Bill.com	Staples Advantage	-37.32
Bill Pmt -Check	01/29/2021	Bill.com	Staples Advantage	-319.80
Bill Pmt -Check	01/29/2021	Bill.com	Staples Advantage	-3.99
Bill Pmt -Check	01/29/2021	Bill.com	Staples Advantage	-12.88
Bill Pmt -Check	01/29/2021	Bill.com	Staples Advantage	-57.55
Bill Pmt -Check	01/14/2021	Bill.com	Suburban Propane	-2,932.67
Bill Pmt -Check	01/29/2021	Bill.com	T-Mobile	-5,300.00
Bill Pmt -Check	01/29/2021	Bill.com	T. Lee Associates	-1,600.00

<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
Credit Card Charge	01/01/2021	Heidi 12/18	Target	-90.00
Bill Pmt -Check	01/15/2021	HRK	TASC- FlexSystem	-2,960.64
Bill Pmt -Check	01/28/2021		TASC- FlexSystem	0.00
Bill Pmt -Check	01/27/2021	HRK	TASC- FlexSystem	-9,250.00
Bill Pmt -Check	01/29/2021	HRK	TASC- FlexSystem	-2,967.68
Credit Card Charge	01/01/2021	Heidi 12/17	Telegram & Gazette	-0.99
Bill Pmt -Check	01/14/2021	Bill.com	Thurston Foods, Inc.	-1,153.69
Bill Pmt -Check	01/14/2021	Bill.com	Trane U.S., Inc.	-926.00
Bill Pmt -Check	01/14/2021	Bill.com	USAbLe Life	-650.10
Bill Pmt -Check	01/01/2021	HRK	USAbLe Life	-5,477.46
Credit Card Charge	01/01/2021	Heidi 12/16	USPostal Service	-16.34
Credit Card Charge	01/01/2021	Heidi 12/16	USPostal Service	-330.00
Bill Pmt -Check	01/08/2021	Bill.com	Wayside Glass	-29,371.00
Bill Pmt -Check	01/14/2021	Bill.com	Wells Fargo Financial Leasing	-4,315.00
Bill Pmt -Check	01/14/2021	Bill.com	Wells Fargo Financial Leasing	-2,023.10
Bill Pmt -Check	01/15/2021	Bill.com	YMCA of Central Massachusetts	-4,500.00
				<b>-661,802.67</b>

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## Abby Kelley Foster Charter Public School COVID Related Expenses

Type	Date	Num	Source Name	Memo	Amount
Bill	03/13/2020	S369070	IXL Learning	Service Site License Upgrade take from k-12 PD budget	1,250.00
Bill	06/29/2020	0013669792	ASCD	1 Year District License 6/29/2020-6/30/2021(Funds taken	3,600.00
Bill	06/01/2020	221305	Next Gen Supply Group	Masks	312.00
Bill	06/02/2020	221474	Next Gen Supply Group	Masks	2,080.00
Bill	06/23/2020	224489	Next Gen Supply Group	Masks	3,480.00
Bill	06/24/2020	224355	Next Gen Supply Group	Disposable Protective Masks	6,960.00
					<b>17,682.00</b>

Type	Date	Num	Source Name	Memo	Amount
Bill	07/06/2020	ZHX1450	CDW Government, Inc.	ACAD GOOGLE CHROME EDU LICManufacturer Part N	10,000.00
Credit Card Charge	07/08/2020	M. Grennon	Home Depot	ES build out and wall repair	244.82
Credit Card Charge	07/13/2020	M. Grennon	Home Depot	Sheetrock and blades	264.60
Credit Card Charge	07/25/2020	M. Grennon	Clearmasks.com		1,273.94
Credit Card Charge	07/30/2020	M. Grennon	Amazon	Sneeze Guards	309.98
Bill	07/30/2020	228841	Facilities Department	Covid Supplies	6,410.32
Credit Card Charge	08/02/2020	M. Grennon	Amazon	Floor and window decals	199.54
Credit Card Charge	08/02/2020	M. Grennon	Amazon	Floor and window decals	33.98
Bill	08/04/2020	2020303	Mark's Moving & Storage	Moving Furniture from ES to HS	3,080.00
Credit Card Charge	08/04/2020	M. Grennon	Custom Ink	Custodian, Admin and food service masks	408.45
Bill	08/05/2020	ZQR1715	IT Budget	Chromebooks	41,078.01
Bill	08/05/2020	229685	Facilities Department	Masks	4,640.00
Bill	08/11/2020	ZRZ5503	IT Budget		29,218.00
Bill	08/12/2020	ZSH9586	IT Budget	Chromebooks	48,703.50
Bill	08/12/2020	ZSD1570	IT Budget	Laptops	6,038.49
Bill	08/12/2020	ZSD1570	IT Budget	Laptops	1,266.01
Bill	08/13/2020	2020309	Mark's Moving & Storage	Moving Furniture from ES to HS	1,820.00
Credit Card Charge	08/14/2020	S. Collins	Food/Kitchen Supplies	Storage racks for student bottled water	196.69
Bill	08/18/2020	23994465	Sweetwater	JBL Lifestyle Bluetooth On-Ear Headphones, Black	9,395.30
Bill	08/20/2020	386255	Food/Kitchen Supplies		2,166.45
Bill	08/21/2020	INV/20-21/0099	IB	Subscription to Extended Essay Companion (USD)Charge	1,160.00
Credit Card Charge	08/28/2020	S. Collins	Food/Kitchen Supplies	Meal delivery classroom bags	685.11
Bill	08/29/2020	3455037845	Staples Advantage		68.90
Credit Card Charge	08/29/2020	S. Collins	Food/Kitchen Supplies	Bag sealer, tap, ice packs etc for remote meal pick up	288.82
Bill	08/31/2020	ZXK3895	CDW Government, Inc.		13,860.00
Bill	08/31/2020	INV39074493	IT Budget	Annual web-based video conferencing 8/31/2020-8/31/20	14,000.00
Bill	09/01/2020	233082	Facilities Department		777.60
Credit Card Charge	09/01/2020	M. Grennon	Amazon Marketplace	Plexiglass sneeze guards	162.48
Credit Card Charge	09/01/2020	M. Grennon	Amazon Marketplace	Plexiglass Sneeze Guards	445.80
Credit Card Charge	09/01/2020	M. Grennon	Buy Masks Direct	Masks	147.42
Credit Card Charge	09/01/2020	M. Grennon	Amazon Marketplace	Face Shields	148.52
Credit Card Charge	09/01/2020	M. Grennon	Amazon Marketplace	Hand Sanitizer	233.74
Credit Card Charge	09/01/2020	M. Grennon	Home Depot	Mask and hand sanitizer for classrooms	197.82
Credit Card Charge	09/01/2020	M. Grennon	Amazon Marketplace	Gowns for nurses	159.36
Credit Card Charge	09/01/2020	M. Grennon		Gloves for Nurses	428.88
Bill	09/04/2020	30381	Facilities Department	Service 3 Interior Grease Traps and the 1000 gallon Exte	625.00
Bill	09/14/2020	232458A	Facilities Department	Disinfectant wipes and micro fiber wipes	2,700.00
Bill	09/15/2020	10965	Facilities Department	Service rooftops	7,412.50
Bill	09/17/2020	10967	Facilities Department	Replace motors on exhaust fans	5,394.02
Bill	09/17/2020	10968	Facilities Department	Replace motors on exhaust fans @ HS	4,674.64
Bill	09/17/2020	221475	Facilities Department	Foaming Hand Sanitizer	459.69
Bill	09/18/2020	970542208Sept	T Mobile	Sept 2020 Hot Spots	2,517.58
Bill	09/25/2020	1949702	IT Budget	Teacher Laptops	3,920.80
Bill	09/29/2020	B12360182	SHI International	WC-1080 Web Cam (100)	5,670.00
Bill	09/29/2020	EC8451	Facilities Department	PPE Supplies	774.20
Bill	09/29/2020	216704-01	Facilities Department	Electrostatic Sprayer	718.75
General Journal	09/30/2020	93142			17,481.16

Credit Card Charge	10/01/2020	S. Collins	Food/Kitchen Supplies	Items for remote meal pickup as well as health inspection	312.55
Credit Card Charge	10/01/2020	M. Grennon	Amazon Marketplace	Sneeze Guards	289.34
Credit Card Charge	10/01/2020	M. Grennon	Amazon Marketplace	Safety glasses for nurses	53.82
Credit Card Charge	10/01/2020	M. Grennon	Food/Kitchen Supplies	Hand washing signs for kitchen	20.70
Bill	10/07/2020	4554	Food/Kitchen Supplies	SOCIAL DISTANCING GRAPHICS:Package #2 - Paw Pri	150.00
Bill	10/07/2020	4554	Love Your Lunchroom	SOCIAL DISTANCING GRAPHICS:Package #2 - Paw Pri	17.58
Bill	10/07/2020	B12402935	SHI International	SonicWall SonicWave 231C - wireless access	2,571.00
Bill	10/07/2020	B12402594	SHI International	Sony WH-CH510 - headphones with mic	1,200.00
Bill	10/14/2020	3755831020	Lakeshore Learning Materials		3,739.90
Bill	10/14/2020	3755831020	Lakeshore Learning Materials		560.99
Bill	10/14/2020	315930	Facilities Department	PPE Supplies	1,757.80
Bill	10/15/2020	7766486	Music Dept/Concerts H	Soundtrap for Education. Renewal 142 seats. Start:2020-	489.00
Bill	10/15/2020	7766486	Music Dept/Concerts H	Soundtrap for Education. Renewal 142 seats. Start:2020-	200.68
Bill	10/16/2020	S1235632	Kamco Supply Corp. of	Doors for Covid room and LL offices in ES	4,106.00
Bill	10/16/2020	B12445682	SHI International	Teacher Laptops	10,050.00
Bill	10/19/2020	4901	Davis Advertising	Website Project - 1st of 3 installments	3,000.00
Bill	10/22/2020	394499	Food/Kitchen Supplies		641.43
Bill	10/27/2020	207488	Curriculum 3-12	Kami School Plan for School Year until July 31 (for Schoc	3,510.00
Bill	10/30/2020	B12526910	SHI International	Kodak NuScan Q500 - document camera	886.00
Bill	10/30/2020	241050	Facilities Department	Hand Sanitizer	2,875.00
Bill	11/01/2020	INV-10335	Pear Deck, Inc	Pear Deck Premium building-wide subscriptionthrough Or	2,865.00
Credit Card Charge	11/01/2020	S. Collins	Webstaurant Store	Insulated Delivery Bags, Cold Packs & Towels	555.48
Credit Card Charge	11/01/2020	M. Grennon	Hertz Furniture System	ES size Covid bed for Covid room	547.46
Credit Card Charge	11/05/2020		Amazon Marketplace	Stand up teachers desks	159.36
Bill	11/09/2020	59283449	Webstaurant Store	COVID Kitchen Items	1,159.20
Bill	11/17/2020	243170	Facilities Department	Gloves	2,025.00
Bill	11/18/2020	970542208Nov2	T Mobile	Hot Spots Nov 2020	4,909.38
Bill	11/30/2020	970542208Oct2	T-Mobile	Hot Spots October 2020	4,517.29
Bill	11/30/2020	B12673334	IT Budget	Kodak NuScan Q500 - document camera	3,544.00
Bill	11/30/2020	1020-T5	Elem ELL	Translation Services	947.00
Bill	12/01/2020	11091	Facilities Department	Install Glycol in heating system ES	4,454.85
Bill	12/01/2020	399043	Food/Kitchen Supplies		855.89
Credit Card Charge	12/01/2020	M. Grennon	Facilities Department	CO2 Monitor	212.49
Credit Card Charge	12/01/2020	M. Grennon	Amazon Marketplace	Sneeze guards	337.89
Credit Card Charge	12/01/2020	M. Grennon	Facilities Department	Air purifier of ES basement	573.76
Credit Card Charge	12/01/2020	S. Colins	Food/Kitchen Supplies	12-1 pick up promotion day latex balloons	8.94
Credit Card Charge	12/01/2020	S. Colins	Restaurant Depot	Remote Meal Trays	116.96
Bill	12/02/2020	11095	Facilities Department	Install Glycol in heating system ES	2,988.90
Bill	12/02/2020	11094	Facilities Department	Install Glycol in heating system ES	2,520.00
Bill	12/02/2020	11096	Facilities Department	System drain and refill due to a leak	4,200.00
Bill	12/07/2020	11107	Facilities Department	Portable classroom air purification units	12,400.00
Credit Card Charge	12/07/2020	M. Grennon	Amazon Marketplace	Face Shields	138.08
Credit Card Charge	12/07/2020	M. Grennon	Amazon Marketplace	Facilities masks	21.22
Credit Card Charge	12/08/2020	M. Grennon	Amazon Marketplace	Children's face shields	138.08
Credit Card Charge	12/08/2020	M. Grennon	Scan Sound	Disposable microphone covers	155.00
Bill	12/09/2020	7003	Facilities Department	GROUP 1 KEY	18.45
Credit Card Charge	12/09/2020	M. Grennon	Amazon Marketplace	ES clear masks	238.95
Bill	12/10/2020	334121	Facilities Department	Ballasts for BRM	224.91
Bill	12/10/2020	1-61716-1	Facilities Department	BRM Heat Staff offices behind Nurse for IT and Admin St.	12,300.00
Bill	12/11/2020	243170-01	Facilities Department	Covid	675.00
Credit Card Charge	12/11/2020	M. Grennon	Amazon Marketplace	Disposable gowns	329.36
Credit Card Charge	12/11/2020	M. Grennon	Amazon Marketplace	ES clear masks	95.58
Bill	12/16/2020	EF0805	Facilities Department	Ballasts for BRM	129.80
Bill	12/17/2020	7078	Facilities Department	STOREROOM LEVERSET	470.05
Bill	12/18/2020	970542208Dec2	T-Mobile	Hot Spots 11/18-12/17/2020	5,291.29
Bill	12/18/2020	7083	Facilities Department	Various wire connectors, bushings, and 14/2 wire	406.00
Bill	12/20/2020	11131	Facilities Department	Portable classroom air purification units	12,400.00
Bill	12/22/2020	B53008507	Facilities Department	BRW work	8,866.40
Bill	12/22/2020	5285-6	Facilities Department	Paint for BRM offices	156.74

Bill	12/23/2020	B12786309	SHI International	Tech needs for MS Hybrid Model	921.28
Credit Card Charge	12/24/2020	M. Grennon	Amazon Marketplace	Bathroom Stickers	176.11
Credit Card Charge	12/27/2020	M. Grennon	Amazon Marketplace	Hallway and Bathroom Stickers	107.54
Credit Card Charge	12/28/2020	60996075	Food/Kitchen Supplies	COVID related kitchen supplies	4,832.78
Bill	12/28/2020	3174633	Learning A-Z	RK-SMALL-SCHOOLRAZ-KIDS LICENSES	673.40
Credit Card Charge	01/01/2021	Heidi 12/16	Amazon	MS standing desks	387.20
Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	MS standing desks	743.92
Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	MS standing desks	92.99
Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	MS standing desks	743.92
Credit Card Charge	01/01/2021	Heidi 12/17	Amazon		0.00
Credit Card Charge	01/01/2021	Heidi 12/17	Amazon	MS standing desks	743.92
Credit Card Charge	01/01/2021	Heidi 12/21	Amazon	HS standing desks	2,274.75
Credit Card Charge	01/01/2021	Heidi 12/28	Amazon	Gloves Kitchen	480.40
Credit Card Charge	01/01/2021	Heidi 12/30	Amazon	Westinghouse batteries with Timer luxsway 20 hand wast	409.39
Bill	01/05/2021	246768	Facilities Department	Covid	6,457.60
Bill	01/15/2021	249477	Facilities Department	Sanitizer	1,275.57
Bill	01/18/2021	970542208Jan21	T-Mobile	Hot Spots 12/18-1/17/2020	5,300.00
					<b>405,867.19</b>
					<b>423,549.19</b>