



Abby Kelley Foster Charter Public School

10 New Bond Street Worcester, MA 01606

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

www.akfcs.org

Facilities and Finance Committee Meeting Agenda-DIGITAL MEETING

Friday, December 16, 2022, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/94289287448?pwd=anM5RGhCTE9INXgxeFFUZ3ZJTjZ6Zz09>

Meeting ID: 942 8928 7448 **Passcode:** 911321

By phone: +1 646 931 3860 US **Meeting ID:** 942 8928 7448

- I. Call to Order- Ms. Bibiche Zagabe-Ndiku, Chair
- II. Introductions/Attendance Recorded
- III. Review of the November 18, 2022, Meeting Minutes
 - a. **Motion:** To accept the November 18, 2022, Meeting Minutes
- IV. Financial Report- Ms. Alisha Carpino
- V. Facilities Report- Mr. Andrew Cruickshank
- VI. IT Report- Mr. Gabriel Beltran
- VII. Timely Topics as Identified by the Chair and/or ED
- VIII. Upcoming Facilities & Finance Committee Meeting(s):
 - a. Friday, January 20, 2023
 - b. Friday, February 17, 2023
- IX. Adjournment



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Facilities and Finance Committee Meeting Minutes -DRAFT

Friday, November 18, 2022, 8:00 a.m.

<https://akfcs-org.zoom.us/j/99530179219?pwd=blhtK0tDdUhLRjhjZ3d5TzBmV1lxUT09>

Meeting ID: 995 3017 9219 **Passcode:** 839257

By phone: +1 929 205 6099 **Meeting ID:** 995 3017 9219

The meeting was called to order by Ms. Zagabe-Ndiku. The attendance was recorded and is attached.

Ms. Zagabe-Ndiku asked the Committee to review the Meeting Minutes from the October 21, 2022 meeting. Upon its review, Ms. Zagabe-Ndiku asked for a motion to approve the minutes from the October 21, 2022 Facilities and Finance Meeting. Mr. Royce made the motion, and Mr. Beaudry seconded it. The committee unanimously approved the minutes.

Financial Report

Ms. Carpino provided a narrative of the financials ending October 31, 2022. Tuition revenue is \$233,000 above budget as tuition is higher than projected. Transportation is below budget by \$196,000 due to the timing and having that line item spread over twelve months. Ms. Carpino mentioned that Nutrition revenue and Transportation Expense will be adjusted and applied over 10-months to show a more accurate results. Salaries reported \$694,000 under budget, and that was due to positions being open at the beginning of the year and staff changes. There was no increase to the insurance from Blue Cross/Blue Shield as expected and budgeted for; therefore we will see this cost savings throughout the year. The debt-to-service coverage ratio was reported as 1:48, compared to the requirement of 1:15. Subscriptions will be reviewed across the district for a more streamlined process.

Finance Department Restructuring Plan

Ms. Carpino provided an overview of the changes and plans for the finance department to create better efficiencies and enhance the capacity of existing staff. Restructuring among finance staff has already begun, with a new staff member moving into their office. Training has also started for all staff members as roles change, which is all to create efficiencies within the business office. Ms. Carpino explained that General Ledger accounts are being reviewed and cleaned and she is deactivating those no longer in use. P&L reports in QuickBooks have been rebuilt to eliminate the manual entry piece, thus decreasing the risk of errors. It was also noted that a new credit card processing system was built and will directly upload the information including codes into the Quickbooks system.

Ms. Carpino explained that processes were being created to enhance oversight and efficiency within the department including: a monthly closing checklist; a SEFA (Schedule of Expenditures of Federal Awards), end of year closing for FY '23, and a month-to-month and end-of-the-year checklists.



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St. Gobain/WBDC Update

Abby Kelley recently hosted a community meeting for WBDC relative to the transfer of the St. Gobain property. The closing and transfer of 51 acres was completed on November 9, 2022, and it was explained at the community meeting WBDC is applying for a grant from the Environmental Protection Agency. Ms. Paluk explained that this requested grant was very specific to what WBDC is referring to as the "400 block" of the project, which includes the building directly across from AKFCS high school and DEP. Ms. Paluk informed committee members that Ms. Roberta Brien from WBDC would attend the next Board of Trustees meeting in November. Ms. Paluk and Mr. Royce will be meeting with other officials such as our LSP (Licensed site professional to best represent AKFCS during this time.

Facilities Update

Mr. Andy Cruickshank and Mr. Allan Ayotte attended a recent Massachusetts School Facilities Professionals conference where they could meet and establish relationships with different vendors as well as attend workshops that would allow for a more streamlined process for the facilities and maintenance department.

The Snow and Ice Removal Bid Process and walk-through is completed, with V.I.P. Landscaping received the contract for the next three years. The HVAC system in the Principal's Suite in the Middle School would be completed soon. The grease traps in the high school were also cleaned out, and a new system was installed to eliminate the odors from a grease trap. This is temporary while we are waiting for a full cleaning service. The Sinkholes in the High School parking lot are also being looked at, and staff will gather information to determine the best course of action.

IT Update

Mr. Beltran stated that the number of service calls for students and staff decreased to 361 compared to more than 400 from the previous month.

Forty-five projectors were installed in classrooms and are up and running for use.

With the rewiring and network switches done during the summer, the goal now is to monitor the infrastructure and with those infrastructure changes we should be aware of problems before they start. It was also noted that a secondary internet connection was being researched to prevent one school's network outage from affecting another. A vendor has been established, and the current contract will expire at the end of the fiscal year, when we will make the change, allowing for two internet providers to have the necessary backup should one go out.

Mr. Beltran spoke on the change the District is undergoing in moving from Rediker to PowerSchool for our student's database. Cameras in the elementary school were also discussed, and it was noted that 15 cameras have arrived and we are now just waiting for mounts for installation.



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Adjournment

Ms. Zagabe-Ndiku called for a motion to adjourn the meeting. Mr. Royce made the motion, and Ms. Blue seconded it. Roll call was taken, and the committee voted unanimously to end the session at 10:08 a.m.

Abby Kelley Foster Charter Public School
Budget vs. Actuals: FY2023 as of November 30, 2022
 July - November, 2022

	Actual	YTD Budget	YTD Budget Variance	YTD % of Budget	Total FY2023 Budget	Total Budget Variance	Total % of Budget
Revenue							
Covid Funding	637,170	717,058	(79,888)	89%	1,720,938	(1,083,768)	37%
E-Rate Revenue	0	12,500	(12,500)	0%	30,000	(30,000)	0%
Federal Grant Funding	524,701	362,917	161,784	145%	871,000	(346,299)	60%
Nutrition Revenue	301,614	227,500	74,114	133%	650,000	(348,386)	46%
Other Revenue	17,814	54,020	(36,206)	33%	129,643	(111,829)	14%
Private Fundraising	3,813	0	3,813	0%	0	3,813	0%
State Grant Funding	10,786	20,835	(10,049)	52%	50,000	(39,214)	22%
Tuition and Transportation Revenue	10,062,795	9,770,981	291,814	103%	23,450,355	(13,387,560)	43%
Total Revenue	\$ 11,558,692	\$ 11,165,810	\$ 392,882	104%	\$ 26,901,936	\$ (15,343,244)	43%
Expenditures							
Administration							
Contracted Services- District	154,210	145,465	8,745	106%	349,120	(194,910)	44%
Depreciation Administration	860	860	0	100%	2,064	(1,204)	42%
Information Management & Technology	202,555	158,333	44,222	128%	380,000	(177,445)	53%
Other Administrative Expenses	122,786	150,627	(27,840)	82%	361,500	(238,714)	34%
Recruitment & Advertising	1,673	13,335	(11,662)	13%	32,000	(30,327)	5%
Salaries- Leadership & Administration	418,378	400,802	17,576	104%	961,921	(543,543)	43%
Total Administration	\$ 900,464	\$ 869,422	\$ 31,041	104%	\$ 2,086,605	\$ (1,186,142)	43%
Benefits & Other Fixed Charges							
Insurance (non-employee)	57,901	66,185	(8,284)	87%	158,849	(100,948)	36%
Rental/Lease of Buildings, Grounds & Equipment	34,711	35,415	(704)	98%	85,000	(50,289)	41%
Retirement & Fringe Benefits	1,039,484	1,193,740	(154,256)	87%	2,864,980	(1,825,496)	36%
Staff Retention	34,437	31,250	3,187	110%	75,000	(40,563)	46%
Total Benefits & Other Fixed Charges	\$ 1,166,534	\$ 1,326,590	\$ (160,056)	88%	\$ 3,183,829	\$ (2,017,295)	37%
Instructional Services							
Contracted Services- Instructional	71,030	91,667	(20,636)	77%	220,000	(148,970)	32%
International Baccalaureate Program	9,051	21,214	(12,163)	43%	50,913	(41,862)	18%
Professional Development	18,841	62,500	(43,659)	30%	150,000	(131,159)	13%
Salaries- Instructional	4,950,571	5,529,883	(579,312)	90%	13,271,726	(8,321,155)	37%
Supplies & Materials	139,706	118,230	21,476	118%	283,750	(144,044)	49%
Total Instructional Services	\$ 5,189,199	\$ 5,823,494	\$ (634,295)	89%	\$ 13,976,389	\$ (8,787,190)	37%
Operation and Maintenance of Plant							
Contracted Cleaning Services	154,648	102,025	52,623	152%	244,860	(90,212)	63%
Depreciation Facilities Related	596,017	688,655	(92,638)	87%	1,652,772	(1,056,755)	36%
Maintenance of Buildings, Grounds & Equipment	385,071	246,270	138,801	156%	591,040	(205,969)	65%
Salaries	86,681	155,490	(68,809)	56%	373,181	(286,500)	23%
Utilities	265,064	360,010	(94,946)	74%	864,000	(598,936)	31%
Total Operation and Maintenance of Plant	\$ 1,487,481	\$ 1,552,450	\$ (64,969)	96%	\$ 3,725,853	\$ (2,238,372)	40%
Pupil Services - Other							
Athletic Programs	60,558	83,330	(22,772)	73%	200,000	(139,442)	30%
Food Services	194,236	197,915	(3,679)	98%	475,000	(280,764)	41%
Nursing Supplies	0	2,500	(2,500)	0%	6,000	(6,000)	0%
Other Student Services	16,924	44,330	(27,406)	38%	106,393	(89,469)	16%
Salaries- Other Student Services	224,409	297,535	(73,126)	75%	714,086	(489,677)	31%
Student Transportation	427,500	505,715	(78,215)	85%	1,444,900	(1,017,400)	30%
Translations	6,771	12,500	(5,729)	54%	30,000	(23,229)	23%
Total Pupil Services - Other	\$ 930,398	\$ 1,143,825	\$ (213,427)	81%	\$ 2,976,379	\$ (2,045,981)	31%
Total Operating Expenditures	\$ 9,674,075	\$ 10,715,781	\$ (1,041,706)	90%	\$ 25,949,055	\$ (16,274,980)	37%
Non-Operating Revenue							
Interest	22,788	1,250	21,538	1823%	3,000	19,788	760%
Total Non-Operating Revenue	\$ 22,788	\$ 1,250	\$ 21,538	1823%	\$ 3,000	\$ 19,788	760%
Non-Operating Expenses							
Interest Expense- Long Term Debt	214,377	268,750	(54,373)	80%	645,000	(430,623)	33%
Other Non-Operating Expenses		1,250	(1,250)	0%	3,000	(3,000)	0%
Total Non-Operating Expenses	\$ 214,377	\$ 270,000	\$ (55,623)	79%	\$ 648,000	\$ (433,623)	33%
Change in Net Position	\$ 1,693,027	\$ 181,279	\$ 1,511,748	934%	\$ 307,881	\$ 1,385,146	550%

Abby Kelley Foster Charter Public School
Statement of Net Position
As of November 30, 2022

	Total			
	As of Nov 30, 2022	As of Nov 30, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts	11,458,246.19	9,771,533.23	1,686,712.96	17.26%
Accounts Receivable	-8,196.14	0.00	-8,196.14	
Other Current Assets	1,529,567.03	1,034,461.08	495,105.95	47.86%
Total Current Assets	\$ 12,979,617.08	\$ 10,805,994.31	\$ 2,173,622.77	20.11%
Fixed Assets	36,013,991.90	37,001,412.60	-987,420.70	-2.67%
Other Assets	0.00	0.00	0.00	
TOTAL ASSETS	\$ 48,993,608.98	\$ 47,807,406.91	\$ 1,186,202.07	2.48%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	411,146.25	249,293.65	161,852.60	64.92%
Credit Cards	621.29	8,501.09	-7,879.80	-92.69%
Other Current Liabilities	3,500,010.39	3,534,167.70	-34,157.31	-0.97%
Total Current Liabilities	\$ 3,911,777.93	\$ 3,791,962.44	\$ 119,815.49	3.16%
Long-Term Liabilities	17,229,144.63	18,759,082.18	-1,529,937.55	-8.16%
Total Liabilities	\$ 21,140,922.56	\$ 22,551,044.62	-\$ 1,410,122.06	-6.25%
Equity	27,852,686.42	25,256,362.29	2,596,324.13	10.28%
TOTAL LIABILITIES AND EQUITY	\$ 48,993,608.98	\$ 47,807,406.91	\$ 1,186,202.07	2.48%

Abby Kelley Foster Charter Public School
Middlesex Savings Bank
Covenant Compliance Certificate
For the Period Ending November 30, 2022 (unaudited)

Debt Service Coverage Ratio: Tested Monthly

CASH FLOW AVAILABLE FOR DEBT SERVICE:

Change in Net Position	\$ 1,693,027
<i>Plus:</i>	
Depreciation	\$ 596,877
Interest Expense	\$ 214,377
<i>Minus/Plus:</i>	
Unrealized Gains/(Losses) on Investments	
Extraordinary Gains/(Losses)	
Net Operating Cash Flow	<u>\$ 2,504,281</u>

DEBT SERVICE:

Interest Expense	\$ 214,377
Current Maturities of Long Term Debt (ytd)	\$ 1,398,657
Total Debt Service	<u>\$ 1,613,034</u>
 Required Ratio	 1.15
Actual Ratio (unaudited YTD)	1.55
Compliance	yes

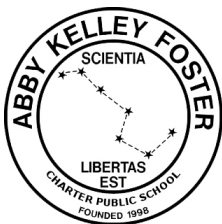
Abby Kelley Foster Charter Public School
Check Detail
November, 2022

Date	Transaction Type	Name	Amount
11/01/2022	Bill Payment (Check)	XtraMath	-500.00
11/01/2022	Expenditure	HealthEquity, Inc.	-1,963.37
11/01/2022	Expenditure	Blue Cross Blue Shield of MA	-17,316.48
11/01/2022	Expenditure	Blue Cross Blue Shield of MA	-13,674.06
11/01/2022	Expenditure	Blue Cross Blue Shield of MA	-16,102.20
11/01/2022	Expenditure	Blue Cross Blue Shield of MA	-153,565.26
11/01/2022	Bill Payment (Check)	Middlesex Savings Bank	-71,182.80
11/01/2022	Bill Payment (Check)	Middlesex Savings Bank	-96,095.73
11/02/2022	Expenditure	Blue Cross Blue Shield of MA	-1,185.72
11/03/2022	Bill Payment (Check)	JP Pest Services, LLC	-155.00
11/03/2022	Bill Payment (Check)	Department of Treasury	-77.91
11/04/2022	Bill Payment (Check)	Institute for Multi-Sensory Education	-61.70
11/04/2022	Bill Payment (Check)	Crystal Rock	-301.76
11/04/2022	Bill Payment (Check)	IXL Learning	-275.00
11/07/2022	Bill Payment (Check)	A'viands, LLC an Elior Company	-20,564.03
11/07/2022	Bill Payment (Check)	AA Transportation	-142,500.00
11/07/2022	Bill Payment (Check)	Ace Endico Inc	-11,360.13
11/07/2022	Bill Payment (Check)	Cove Central Communicaitons	-388.07
11/07/2022	Bill Payment (Check)	New England Ice Cream	-755.73
11/07/2022	Bill Payment (Check)	Next Gen Supply Group	-2,904.83
11/07/2022	Bill Payment (Check)	AFI Technologies Inc	-415.50
11/07/2022	Bill Payment (Check)	American Express	-7,299.88
11/07/2022	Bill Payment (Check)	Atlantic Charter Insurance Company	-6,407.00
11/07/2022	Bill Payment (Check)	Avant Assessment, LLC	-498.00
11/07/2022	Bill Payment (Check)	Cherry Road Technologies	-3,489.70
11/07/2022	Bill Payment (Check)	City of Worcester Police Dept	-1,052.20
11/07/2022	Bill Payment (Check)	City Of Worcester Water/Sewer	-383.04
11/07/2022	Bill Payment (Check)	Commonwealth of Massachusetts Department of Environmental Protection	-4,320.00
11/07/2022	Bill Payment (Check)	Gopher	-269.81
11/07/2022	Bill Payment (Check)	Strycharz, Huong	-105.00
11/07/2022	Bill Payment (Check)	Literacy Resources, LLC	-162.00
11/07/2022	Bill Payment (Check)	Mansfield Paper Company, Inc.	-1,926.91
11/07/2022	Bill Payment (Check)	RTR Kids Rugs	-159.95
11/07/2022	Bill Payment (Check)	Sabrina A Mourao	-630.00
11/07/2022	Bill Payment (Check)	Spotify USA Inc.	-249.00
11/07/2022	Bill Payment (Check)	V.I.P. Landscaping	-850.00
11/07/2022	Bill Payment (Check)	Verizon	-114.81
11/07/2022	Bill Payment (Check)	Wells Fargo Financial Leasing	-4,315.00
11/07/2022	Bill Payment (Check)	Worcester Parks and Recreation Dept	-406.25
11/07/2022	Bill Payment (Check)	YMCA of Central Massachusetts	-549.75
11/07/2022	Bill Payment (Check)	Duva Distributors	-430.73
11/07/2022	Expenditure	TASC- FlexSystem	-5,131.18
11/07/2022	Expenditure	USAbLe Life	-5,725.27
11/08/2022	Expenditure	HealthEquity, Inc.	-1,310.78

11/09/2022	Bill Payment (Check)	Citizens Bank	-4,970.05
11/10/2022	Bill Payment (Check)	Bureau Of Education & Research Inc.	-279.00
11/10/2022	Bill Payment (Check)	JP Pest Services, LLC	-346.20
11/10/2022	Bill Payment (Check)	Roto Rooter Services	-622.00
11/10/2022	Expenditure	Nationwide Trust Company, FSB	-27,115.05
11/14/2022	Bill Payment (Check)	Blick Art Materials	-88.55
11/14/2022	Bill Payment (Check)	Amazon Web Services	-201.51
11/14/2022	Bill Payment (Check)	Ascentria Community Services, Inc	-1,339.46
11/14/2022	Bill Payment (Check)	Benoit Language Services, Inc.	-230.00
11/14/2022	Bill Payment (Check)	Campanale, Michael	-175.00
11/14/2022	Bill Payment (Check)	Chase Harris Porta Potty	-280.80
11/14/2022	Bill Payment (Check)	City of Worcester Police Dept	-841.76
11/14/2022	Bill Payment (Check)	Cogent	-3,264.00
11/14/2022	Bill Payment (Check)	Conrad, Tom	-100.00
11/14/2022	Bill Payment (Check)	Cove Central Communicaitons	-193.83
11/14/2022	Bill Payment (Check)	EDS Mechanical Inc	-5,338.58
11/14/2022	Bill Payment (Check)	Donahue, JJ	-100.00
11/14/2022	Bill Payment (Check)	French River Ed. System	-6,034.00
11/14/2022	Bill Payment (Check)	Frontline Technologies Group LLC	-797.88
11/14/2022	Bill Payment (Check)	Fuhr, Lindsay	-113.13
11/14/2022	Bill Payment (Check)	Hampton, Tamara	-163.62
11/14/2022	Bill Payment (Check)	Host, Kelly	-126.89
11/14/2022	Bill Payment (Check)	Lawrence Waste Services	-1,958.11
11/14/2022	Bill Payment (Check)	Liberty MA Portfolio Fee LLC	-7,300.00
11/14/2022	Bill Payment (Check)	McDowell, Koury	-110.00
11/14/2022	Bill Payment (Check)	McGrail, Jack	-75.00
11/14/2022	Bill Payment (Check)	MindK LLC	-2,517.50
11/14/2022	Bill Payment (Check)	National Glass Works Inc.	-928.00
11/14/2022	Bill Payment (Check)	National Grid 38928-53023	-5,726.54
11/14/2022	Bill Payment (Check)	National Grid 69923-82006	-7,842.16
11/14/2022	Bill Payment (Check)	National Grid-6 New Bond	-20,465.25
11/14/2022	Bill Payment (Check)	Reidy, Mike	-175.00
11/14/2022	Bill Payment (Check)	S.J. Services, Inc.	-39,386.00
11/14/2022	Bill Payment (Check)	New England Center for Children	-1,500.00
11/14/2022	Bill Payment (Check)	OHI Engineering, Inc	-2,370.13
11/14/2022	Bill Payment (Check)	Quadient Leasing USA Inc	-1,325.07
11/14/2022	Bill Payment (Check)	Staples	-205.68
11/14/2022	Bill Payment (Check)	Staples	-118.70
11/14/2022	Bill Payment (Check)	Staples	-15.91
11/14/2022	Bill Payment (Check)	Staples	-70.47
11/14/2022	Bill Payment (Check)	Staples	-31.47
11/14/2022	Bill Payment (Check)	Staples	-142.90
11/14/2022	Bill Payment (Check)	Staples	-25.65
11/14/2022	Bill Payment (Check)	Summit Forms	-434.00
11/14/2022	Bill Payment (Check)	T Mobile	-339.82
11/14/2022	Bill Payment (Check)	T Mobile	-540.41
11/14/2022	Bill Payment (Check)	T Mobile	-499.85
11/14/2022	Bill Payment (Check)	Tessier, Matthew	-100.00
11/14/2022	Bill Payment (Check)	Walls, Kevin	-400.00
11/14/2022	Bill Payment (Check)	Wells Fargo Financial Leasing	-2,023.10

11/14/2022	Bill Payment (Check)	Williams,Carolynn	-71.59
11/14/2022	Bill Payment (Check)	Williams, Patrick	-75.00
11/14/2022	Expenditure	MTRS	-97,322.65
11/15/2022	Bill Payment (Check)	French River Ed. System	-17,614.00
11/15/2022	Expenditure	HealthEquity, Inc.	-3,104.00
11/16/2022	Expenditure	Esannason, Rose	-5.00
11/16/2022	Expenditure	Esannason, Rose	-20.00
11/21/2022	Bill Payment (Check)	Cengage Learning	-346.50
11/21/2022	Expenditure	TASC- FlexSystem FSA	-4,194.22
11/22/2022	Bill Payment (Check)	Amazon Web Services	-396.81
11/22/2022	Bill Payment (Check)	Center for Responsive Schools	-1,718.00
11/22/2022	Bill Payment (Check)	City Of Worcester Water/Sewer	-1,726.20
11/22/2022	Bill Payment (Check)	A'viands, LLC an Elior Company	-11,583.45
11/22/2022	Bill Payment (Check)	Ace Endico Inc	-1,525.85
11/22/2022	Bill Payment (Check)	AFI Technologies Inc	-415.50
11/22/2022	Bill Payment (Check)	C&C Temp Control, Inc.	-400.00
11/22/2022	Bill Payment (Check)	City of Worcester Police Dept	-1,052.20
11/22/2022	Bill Payment (Check)	New England Ice Cream	-873.25
11/22/2022	Bill Payment (Check)	City Of Worcester Water/Sewer	-42.40
11/22/2022	Bill Payment (Check)	Eversource (formally NSTAR-1639-Elem)	-241.67
11/22/2022	Bill Payment (Check)	Eversource (formally Nstar-2845- HS)	-4,894.00
11/22/2022	Bill Payment (Check)	Eversource (formerly NStar-1638- MS)	-2,089.08
11/22/2022	Bill Payment (Check)	Fire Equipment Inc.	-480.00
11/22/2022	Bill Payment (Check)	Follett School Solutions	-559.97
11/22/2022	Bill Payment (Check)	Gordon Foodservice	-129.60
11/22/2022	Bill Payment (Check)	Hanover Insurance Co.	-4,619.55
11/22/2022	Bill Payment (Check)	Liberty MA Portfolio Fee LLC	-616.50
11/22/2022	Bill Payment (Check)	MakeMusic, Inc.	-1,508.94
11/22/2022	Bill Payment (Check)	McDonald, Renee	-62.15
11/22/2022	Bill Payment (Check)	Pepperell Lawrence Library	-38.00
11/22/2022	Bill Payment (Check)	Quadient Financial USA, Inc	-350.00
11/22/2022	Bill Payment (Check)	Regan, Jessica	-170.09
11/22/2022	Bill Payment (Check)	Staples	-151.22
11/22/2022	Bill Payment (Check)	Staples	-69.34
11/22/2022	Bill Payment (Check)	Staples	-288.79
11/22/2022	Bill Payment (Check)	Webstaurant Store	-5,597.83
11/22/2022	Bill Payment (Check)	WMC Service Corp. Inc.	-4,454.44
11/22/2022	Expenditure	HealthEquity, Inc.	-2,521.86
11/23/2022	Bill Payment (Check)	Duva Distributors	-440.46
11/23/2022	Bill Payment (Check)	Gould, Kelly	-114.35
11/23/2022	Bill Payment (Check)	Leidel, Jesse	-259.29
11/23/2022	Bill Payment (Check)	Mirick O'Connell Attorneys at Law	-504.50
11/23/2022	Bill Payment (Check)	AA Transportation	-8,600.00
11/23/2022	Bill Payment (Check)	Booster Enterprises Inc.	-6,749.19
11/23/2022	Bill Payment (Check)	Cherry Road Technologies	-3,484.85
11/23/2022	Bill Payment (Check)	Club Z! In-Home Tutoring of Northborough	-255.00
11/23/2022	Bill Payment (Check)	Didonna, Amy	-8,032.50
11/23/2022	Bill Payment (Check)	DLAJ Consulting LLC	-4,000.00
11/23/2022	Bill Payment (Check)	GateHouse Media Massachusetts, Inc.	-958.16
11/23/2022	Bill Payment (Check)	Keva Planks	-1,319.99

11/23/2022	Bill Payment (Check)	National Assoc of College Admission Couns	-125.00
11/23/2022	Bill Payment (Check)	Really Good Stuff, Inc	-14.91
11/23/2022	Bill Payment (Check)	Roy, Sarah	-177.28
11/23/2022	Bill Payment (Check)	Rubin and Rudman, LLP	-270.50
11/23/2022	Bill Payment (Check)	S.J. Services, Inc.	-19,530.00
11/23/2022	Bill Payment (Check)	Shapiro Educational & Behavioral Consulta	-450.00
11/23/2022	Bill Payment (Check)	Staples	-21.44
11/23/2022	Bill Payment (Check)	Staples	-3,203.20
11/23/2022	Bill Payment (Check)	Staples	-351.45
11/23/2022	Bill Payment (Check)	Summit Forms	-439.00
11/23/2022	Bill Payment (Check)	The Padcaster, LLC	-749.00
11/23/2022	Bill Payment (Check)	Therapro, Inc.	-181.28
11/23/2022	Bill Payment (Check)	Trophy Central Inc	-391.72
11/23/2022	Bill Payment (Check)	Walls, Kevin	-200.00
11/23/2022	Bill Payment (Check)	Learn Well	-5,049.27
11/23/2022	Bill Payment (Check)	ADP Commercial Leasing LLC	-343.75
11/23/2022	Bill Payment (Check)	CDMASC.	-315.00
11/23/2022	Bill Payment (Check)	City of Worcester Police Dept	-631.32
11/23/2022	Bill Payment (Check)	Verizon	-113.88
11/29/2022	Expenditure	HealthEquity, Inc.	-1,682.09
11/30/2022	Bill Payment (Check)	French River Ed. System	-35,755.00
11/30/2022	Expenditure	Nationwide Trust Company, FSB	-26,441.57



ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
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Restructuring of Department of Finance

Rationale

Due to the finding in the annual FY'22 audit, a plan has been developed and is being implemented to restructure the department. Throughout the remainder of the '23 fiscal year, efforts are being made to increase sustainability, capabilities, and skill sets within the department.

This plan consists of restructuring roles and responsibilities, reviewing job descriptions and individual goals, and adding .5 FTE to the department. Along with these structural changes, efficiencies, workflows, and policies are being built and executed. The overall goal is to create space for the Director of Finance and Operations to focus more on big-picture tasks and less on the day-to-day responsibilities, as well as creating a better system of checks and balances within the Department. The objectives of this plan included.

- Objective: Provide the physical space needed for the addition of Accounts Payable & SIMS Reporting Specialist
- Objective: Create efficiencies within the business office
- Objective: Assurance of adequate procedures, workflows, and policies within the business office
- Objective: Department transition to the new structure

Abby Kelley Foster Charter Public School
Budget vs. Actuals: FY2023 Month Over Month
July - October, 2022

	Jul 2022				Aug 2022				Sep 2022				Oct 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue																				
Covid Funding	127,434	143,412	(15,978)	89%	127,434	143,412	(15,978)	89%	127,434	143,412	(15,978)	89%	127,434	143,412	(15,978)	89%	509,736	573,646	(63,910)	89%
E-Rate Revenue	0	2,500	(2,500)	0%	0	2,500	(2,500)	0%	0	2,500	(2,500)	0%	0	2,500	(2,500)	0%	0	10,000	(10,000)	0%
Federal Grant Funding	104,940	72,583	32,357	145%	104,940	72,583	32,357	145%	104,940	72,583	32,357	145%	104,940	72,583	32,357	145%	419,761	290,333	129,427	145%
Nutrition Revenue	0	54,167	(54,167)	0%	19,747	54,167	(34,420)	36%	94,733	54,167	40,566	175%	93,567	54,167	39,401	173%	208,047	216,667	(8,620)	96%
Other Revenue	1,647	10,804	(9,157)	15%	0	10,804	(10,804)	0%	6,000	10,804	(4,804)	56%	5,780	10,804	(5,024)	53%	13,427	43,216	(29,789)	31%
State Grant Funding	0	4,167	(4,167)	0%	0	4,167	(4,167)	0%	0	4,167	(4,167)	0%	10,786	4,167	6,619	259%	10,786	16,668	(5,882)	65%
Tuition and Transportation Revenue	0	1,954,196	(1,954,196)	0%	4,025,118	1,954,196	2,070,922	206%	2,012,559	1,954,196	58,363	103%	2,012,559	1,954,196	58,363	103%	8,050,236	7,816,785	233,451	103%
Total Revenue	234,021	2,241,829	(2,007,807)	10%	4,280,112	2,241,829	2,038,283	191%	2,345,666	2,241,829	103,837	105%	2,355,066	2,241,829	113,238	105%	9,214,865	8,967,315	247,550	103%
Expenditures																				
Administration																				
Contracted Services- District	28,163	29,093	(930)	97%	31,480	29,093	2,387	108%	31,672	29,093	2,579	109%	32,081	29,093	2,988	110%	123,396	116,372	7,024	106%
Depreciation Administration	172	172	0	100%	172	172	0	100%	172	172	0	100%	172	172	0	100%	688	688	0	100%
Information Management & Technology	33,919	31,667	2,252	107%	130,172	31,667	98,505	411%	22,784	31,667	(8,883)	72%	11,398	31,667	(20,268)	36%	198,273	126,667	71,606	157%
Other Administrative Expenses	24,327	30,125	(5,798)	81%	34,301	30,125	4,175	114%	15,641	30,125	(14,484)	52%	18,123	30,125	(12,003)	60%	92,392	120,501	(28,110)	77%
Recruitment & Advertising	0	2,667	(2,667)	0%	(324)	2,667	(2,991)	-12%	794	2,667	(1,873)	30%	245	2,667	(2,422)	9%	715	10,668	(9,953)	7%
Salaries- Leadership & Administration	93,546	80,160	13,385	117%	91,522	80,160	11,362	114%	72,245	80,160	(7,915)	90%	78,220	80,160	(1,940)	98%	335,534	320,642	14,892	105%
Total Administration	180,127	173,884	6,242	104%	287,323	173,884	113,438	165%	143,308	173,884	(30,576)	82%	140,240	173,884	(33,644)	81%	750,997	695,538	55,460	108%
Benefits & Other Fixed Charges																				
Insurance (non-employee)	11,580	13,237	(1,657)	87%	11,580	13,237	(1,657)	87%	11,580	13,237	(1,657)	87%	11,580	13,237	(1,657)	87%	46,321	52,948	(6,627)	87%
Rental/Lease of Buildings, Grounds & Equipment	6,708	7,083	(375)	95%	7,663	7,083	580	108%	8,361	7,083	1,278	118%	5,640	7,083	(1,443)	80%	28,373	28,332	41	100%
Retirement & Fringe Benefits	198,946	238,748	(39,802)	83%	244,316	238,748	5,568	102%	203,778	238,748	(34,970)	85%	165,889	238,748	(72,859)	69%	812,929	954,992	(142,063)	85%
Staff Retention	690	6,250	(5,560)	11%	7,870	6,250	1,620	126%	18,782	6,250	12,532	301%	6,337	6,250	87	101%	33,678	25,000	8,678	135%
Total Benefits & Other Fixed Charges	217,924	265,318	(47,394)	82%	271,429	265,318	6,111	102%	242,502	265,318	(22,816)	91%	189,447	265,318	(75,871)	71%	921,301	1,061,272	(139,971)	87%
Instructional Services																				
Contracted Services- Instructional	0	18,333	(18,333)	0%	0	18,333	(18,333)	0%	2,525	18,333	(15,809)	14%	24,676	18,333	6,343	135%	27,200	73,333	(46,133)	37%
International Baccalaureate Program	3,892	4,243	(351)	92%	1,666	4,243	(2,577)	39%	1,071	4,243	(3,172)	25%	1,020	4,243	(3,223)	24%	7,648	16,971	(9,323)	45%
Professional Development	5,400	12,500	(7,100)	43%	4,073	12,500	(8,427)	33%	990	12,500	(11,510)	8%	2,050	12,500	(10,450)	16%	12,513	50,000	(37,487)	25%
Salaries- Instructional	850,422	1,105,977	(255,555)	77%	1,040,896	1,105,977	(65,081)	94%	991,701	1,105,977	(114,276)	90%	964,978	1,105,977	(140,999)	87%	3,847,996	4,423,907	(575,910)	87%
Supplies & Materials	28,834	23,646	5,188	122%	46,068	23,646	22,422	195%	29,541	23,646	5,895	125%	15,694	23,646	(7,952)	66%	120,137	94,584	25,554	127%
Total Instructional Services	888,548	1,164,699	(276,151)	76%	1,092,703	1,164,699	(71,996)	94%	1,025,827	1,164,699	(138,872)	88%	1,008,417	1,164,699	(156,281)	87%	4,015,496	4,658,795	(643,299)	86%
Operation and Maintenance of Plant																				
Contracted Cleaning Services	20,405	20,405	0	100%	20,405	20,405	0	100%	20,405	20,405	0	100%	39,386	20,405	18,981	193%	100,601	81,620	18,981	123%
Depreciation Facilities Related	119,203	137,731	(18,528)	87%	119,203	137,731	(18,528)	87%	119,203	137,731	(18,528)	87%	119,203	137,731	(18,528)	87%	476,814	550,924	(74,110)	87%
Maintenance of Buildings, Grounds & Equipment	37,471	49,254	(11,783)	76%	126,860	49,254	77,606	258%	96,514	49,254	47,260	196%	58,315	49,254	9,061	118%	319,161	197,016	122,145	162%
Salaries	30,616	31,098	(482)	98%	17,183	31,098	(13,915)	55%	4,823	31,098	(26,275)	16%	16,855	31,098	(14,243)	54%	69,477	124,392	(54,915)	56%
Utilities	50,637	72,002	(21,365)	70%	54,182	72,002	(17,820)	75%	56,479	72,002	(15,523)	78%	52,565	72,002	(19,437)	73%	213,864	288,008	(74,144)	74%
Total Operation and Maintenance of Plant	258,333	310,490	(52,157)	83%	337,834	310,490	27,344	109%	297,425	310,490	(13,065)	96%	286,324	310,490	(24,166)	92%	1,179,915	1,241,960	(62,045)	95%
Pupil Services - Other																				
Athletic Programs	6,501	16,666	(10,165)	39%	2,104	16,666	(14,562)	13%	14,474	16,666	(2,192)	87%	5,360	16,666	(11,306)	32%	28,440	66,664	(38,224)	43%
Food Services	0	39,583	(39,583)	0%	17,332	39,583	(22,251)	44%	53,503	39,583	13,920	135%	77,894	39,583	38,311	197%	148,729	158,332	(9,603)	94%
Nursing Supplies	0	500	(500)	0%	0	500	(500)	0%	0	500	(500)	0%	0	500	(500)	0%	0	2,000	(2,000)	0%
Other Student Services	0	8,866	(8,866)	0%	1,134	8,866	(7,732)	13%	5,216	8,866	(3,650)	59%	6,075	8,866	(2,791)	69%	12,425	35,464	(23,039)	35%
Salaries- Other Student Services	17,677	59,507	(41,830)	30%	25,852	59,507	(33,655)	43%	63,714	59,507	4,207	107%	51,730	59,507	(7,777)	87%	158,974	238,028	(79,054)	67%
Student Transportation	0	120,408	(120,408)	0%	0	120,408	(120,408)	0%	142,500	120,408	22,092	118%	142,500	120,408	22,092	118%	285,000	481,632	(196,632)	59%
Translations	2,975	2,500	475	119%	392	2,500	(2,108)	16%	1,173	2,500	(1,328)	47%	893	2,500	(1,608)	36%	5,432	10,000	(4,568)	54%
Total Pupil Services - Other	27,154	248,030	(220,876)	11%	46,814	248,030	(201,217)	19%	280,579	248,030	32,549	113%	284,453	248,030	36,423	115%	638,999	992,120	(353,121)	64%
Total Operating Expenditures	1,572,085	2,162,421	(590,336)	73%	2,036,102	2,162,421	(126,319)	94%	1,989,641	2,162,421	(172,780)	92%	1,908,881	2,162,421	(253,541)	88%	7,506,709	8,649,685	(1,142,976)	87%
Non-Operating Revenue																				
Interest	2,345	250	2,095	938%	3,860	250	3,610	1544%	4,300	250	4,050	1720%	5,573	250	5,323	2229%	16,078	1,000	15,078	1608%
Total Non-Operating Revenue	2,345	250	2,095	938%	3,860	250	3,610	1544%	4,300	250	4,050	1720%	5,573	250	5,323	2229%	16,078	1,000	15,078	1608%
Non-Operating Expenses																				
Interest Expense- Long Term Debt	0	53,750	(53,750)	0%	54,519	53,750	769	101%	54,194	53,750	444	101%	52,130	53,750	(1,620)	97%	160,842	215,000	(54,158)	75%
Other Non-Operating Expenses	0	250	(250)	0%	0	250	(250)	0%	0	250	(250)	0%	0	250	(250)	0%	0	1,000	(1,000)	0%
Total Non-Operating Expenses	0	54,000	(54,000)	0%	54,519	54,000	519	101%	54,194	54,000	194	100%	52,130	54,000	(1,870)	97%	160,842	216,000	(55,158)	74%
Change in Net Position	(1,335,719)	25,658	(1,361,376)	-5206%	2,193,351	25,658	2,167,694	8549%	306,131	25,658	280,474	1193%	399,629	25,658	373,971	1558%	1,563,393	102,630	1,460,763	1523%

Abby Kelley Foster Charter Public School
Budget vs. Actuals: FY2023 as of October 31, 2022
July - October, 2022

	Actual	YTD Budget	YTD Budget Variance	YTD % of Budget	Total FY2023 Budget	Total Budget Variance	Total % of Budget	Prior Month Actual	Change
Revenue									
Covid Funding	509,736	573,646	(63,910)	89%	1,720,938	(1,211,202)	30%	382,302	(127,434)
E-Rate Revenue	0	10,000	(10,000)	0%	30,000	(30,000)	0%	0	0
Federal Grant Funding	419,761	290,333	129,427	145%	871,000	(451,239)	48%	314,820	(104,940)
Nutrition Revenue	208,047	216,667	(8,620)	96%	650,000	(441,953)	32%	114,480	(93,567)
Other Revenue	13,427	43,216	(29,789)	31%	129,643	(116,216)	10%	7,647	(5,780)
Private Fundraising	2,873	0	2,873		0	2,873		0	(2,873)
State Grant Funding	10,786	16,668	(5,882)	65%	50,000	(39,214)	22%	2,873	(7,913)
Tuition and Transportation Revenue	8,050,236	7,816,785	233,451	103%	23,450,355	(15,400,119)	34%	6,037,677	(2,012,559)
Total Revenue	\$ 9,214,865	\$ 8,967,315	\$ 247,550	103%	\$ 26,901,936	\$ (17,687,071)	34%	\$ 6,859,799	\$ (2,355,066)
Expenditures									
Administration									
Contracted Services- District	120,471	116,372	4,099	104%	349,120	(228,649)	35%	91,314	(29,156)
Depreciation Administration	688	688	0	100%	2,064	(1,376)	33%	516	(172)
Information Management & Technology	198,273	126,667	71,606	157%	380,000	(181,727)	52%	186,875	(11,398)
Other Administrative Expenses	80,954	120,501	(39,547)	67%	361,500	(280,546)	22%	74,269	(6,685)
Recruitment & Advertising	715	10,668	(9,953)	7%	32,000	(31,285)	2%	470	(245)
Salaries- Leadership & Administration	335,534	320,642	14,892	105%	961,921	(626,387)	35%	257,313	(78,220)
Total Administration	\$ 736,635	\$ 695,538	\$ 41,097	106%	\$ 2,086,605	\$ (1,349,970)	35%	\$ 610,757	\$ (125,877)
Benefits & Other Fixed Charges									
Insurance (non-employee)	46,321	52,948	(6,627)	87%	158,849	(112,528)	29%	34,741	(11,580)
Rental/Lease of Buildings, Grounds & Equipment	28,373	28,332	41	100%	85,000	(56,627)	33%	22,732	(5,640)
Retirement & Fringe Benefits	812,929	954,992	(142,063)	85%	2,864,980	(2,052,051)	28%	647,040	(165,889)
Staff Retention	33,678	25,000	8,678	135%	75,000	(41,322)	45%	27,341	(6,337)
Total Benefits & Other Fixed Charges	\$ 921,301	\$ 1,061,272	\$ (139,971)	87%	\$ 3,183,829	\$ (2,262,528)	29%	\$ 731,855	\$ (189,447)
Instructional Services									
Contracted Services- Instructional	30,125	73,333	(43,208)	41%	220,000	(189,875)	14%	2,525	(27,601)
International Baccalaureate Program	7,648	16,971	(9,323)	45%	50,913	(43,265)	15%	6,628	(1,020)
Professional Development	12,513	50,000	(37,487)	25%	150,000	(137,487)	8%	10,463	(2,050)
Salaries- Instructional	3,847,996	4,423,907	(575,910)	87%	13,271,726	(9,423,730)	29%	2,883,019	(964,978)
Supplies & Materials	119,894	94,584	25,310	127%	283,750	(163,856)	42%	104,443	(15,450)
Total Instructional Services	\$ 4,018,177	\$ 4,658,795	\$ (640,618)	86%	\$ 13,976,389	\$ (9,958,212)	29%	\$ 3,007,078	\$ (1,011,099)
Operation and Maintenance of Plant									
Contracted Cleaning Services	100,601	81,620	18,981	123%	244,860	(144,259)	41%	61,215	(39,386)
Depreciation Facilities Related	476,814	550,924	(74,110)	87%	1,652,772	(1,175,958)	29%	357,610	(119,203)
Maintenance of Buildings, Grounds & Equipment	319,161	197,016	122,145	162%	591,040	(271,880)	54%	260,846	(58,315)
Salaries	69,477	124,392	(54,915)	56%	373,181	(303,704)	19%	52,622	(16,855)
Utilities	213,864	288,008	(74,144)	74%	864,000	(650,136)	25%	161,299	(52,565)
Total Operation and Maintenance of Plant	\$ 1,179,915	\$ 1,241,960	\$ (62,045)	95%	\$ 3,725,853	\$ (2,545,938)	32%	\$ 893,591	\$ (286,324)
Pupil Services - Other									
Athletic Programs	28,440	66,664	(38,224)	43%	200,000	(171,560)	14%	23,079	(5,360)
Food Services	148,729	158,332	(9,603)	94%	475,000	(326,271)	31%	70,835	(77,894)
Nursing Supplies	0	2,000	(2,000)	0%	6,000	(6,000)	0%	0	0
Other Student Services	12,425	35,464	(23,039)	35%	106,393	(93,968)	12%	6,349	(6,075)
Salaries- Other Student Services	158,974	238,028	(79,054)	67%	714,086	(555,112)	22%	107,244	(51,730)
Student Transportation	285,000	481,632	(196,632)	59%	1,444,900	(1,159,900)	20%	142,500	(142,500)
Translations	5,432	10,000	(4,568)	54%	30,000	(24,568)	18%	4,540	(893)
Total Pupil Services - Other	\$ 638,999	\$ 992,120	\$ (353,121)	64%	\$ 2,976,379	\$ (2,337,380)	21%	\$ 354,547	\$ (284,453)
Total Operating Expenditures	\$ 7,495,027	\$ 8,649,685	\$ (1,154,658)	87%	\$ 25,949,055	\$ (18,454,028)	29%	\$ 5,597,828	\$ (1,897,199)
Non-Operating Revenue									
Interest	16,078	1,000	15,078	1608%	3,000	13,078	536%	10,505	(5,573)
Total Non-Operating Revenue	\$ 16,078	\$ 1,000	\$ 15,078	1608%	\$ 3,000	\$ 13,078	536%	\$ 10,505	\$ (5,573)
Non-Operating Expenses									
Interest Expense- Long Term Debt	160,842	215,000	(54,158)	75%	645,000	(484,158)	25%	108,712	(52,130)
Other Non-Operating Expenses	0	1,000	(1,000)	0%	3,000	(3,000)	0%	0	0
Total Non-Operating Expenses	\$ 160,842	\$ 216,000	\$ (55,158)	74%	\$ 648,000	\$ (487,158)	25%	\$ 108,712	\$ (52,130)
Change in Net Position	\$ 1,575,074	\$ 102,630	\$ 1,472,444	1535%	\$ 307,881	\$ 1,267,193	512%	\$ 1,163,764	\$ (411,310)

Abby Kelley Foster Charter Public School
Budget vs. Actuals: FY2023 as of October 31, 2022
 July - October, 2022

	Actual	YTD Budget	YTD Budget Variance	YTD % of Budget	Total FY2023 Budget	Total Budget Variance	Total % of Budget	Prior Year Actual	Change
Revenue									
Covid Funding	509,736	573,646	(63,910)	89%	1,720,938	(1,211,202)	30%	573,887	64,152
E-Rate Revenue	0	10,000	(10,000)	0%	30,000	(30,000)	0%	0	0
Federal Grant Funding	419,761	290,333	129,427	145%	871,000	(451,239)	48%	385,322	(34,439)
Nutrition Revenue	208,047	216,667	(8,620)	96%	650,000	(441,953)	32%	216,592	8,545
Other Revenue	13,427	43,216	(29,789)	31%	129,643	(116,216)	10%	16,893	3,466
Private Fundraising	2,873	0	2,873		0	2,873		0	(2,873)
State Grant Funding	10,786	16,668	(5,882)	65%	50,000	(39,214)	22%	25,592	14,806
Tuition and Transportation Revenue	8,050,236	7,816,785	233,451	103%	23,450,355	(15,400,119)	34%	7,581,812	(468,424)
Total Revenue	\$ 9,214,865	\$ 8,967,315	\$ 247,550	103%	\$ 26,901,936	\$ (17,687,071)	34%	\$ 8,800,098	\$ (414,767)
Expenditures									
Administration									
Contracted Services- District	120,471	116,372	4,099	104%	349,120	(228,649)	35%	55,207	(65,264)
Depreciation Administration	688	688	0	100%	2,064	(1,376)	33%	688	(0)
Information Management & Technology	198,273	126,667	71,606	157%	380,000	(181,727)	52%	203,547	5,274
Other Administrative Expenses	80,954	120,501	(39,547)	67%	361,500	(280,546)	22%	56,748	(24,206)
Recruitment & Advertising	715	10,668	(9,953)	7%	32,000	(31,285)	2%	7,694	6,978
Salaries- Leadership & Administration	335,534	320,642	14,892	105%	961,921	(626,387)	35%	263,319	(72,214)
Total Administration	\$ 736,635	\$ 695,538	\$ 41,097	106%	\$ 2,086,605	\$ (1,349,970)	35%	\$ 587,204	\$ (149,431)
Benefits & Other Fixed Charges									
Insurance (non-employee)	46,321	52,948	(6,627)	87%	158,849	(112,528)	29%	48,667	2,346
Rental/Lease of Buildings, Grounds & Equipment	28,373	28,332	41	100%	85,000	(56,627)	33%	28,923	551
Retirement & Fringe Benefits	812,929	954,992	(142,063)	85%	2,864,980	(2,052,051)	28%	777,749	(35,180)
Staff Retention	33,678	25,000	8,678	135%	75,000	(41,322)	45%	13,964	(19,715)
Total Benefits & Other Fixed Charges	\$ 921,301	\$ 1,061,272	\$ (139,971)	87%	\$ 3,183,829	\$ (2,262,528)	29%	\$ 869,302	\$ (51,999)
Instructional Services									
Contracted Services- Instructional	30,125	73,333	(43,208)	41%	220,000	(189,875)	14%	13,184	(16,941)
International Baccalaureate Program	7,648	16,971	(9,323)	45%	50,913	(43,265)	15%	22,694	15,046
Professional Development	12,513	50,000	(37,487)	25%	150,000	(137,487)	8%	14,941	2,428
Salaries- Instructional	3,847,996	4,423,907	(575,910)	87%	13,271,726	(9,423,730)	29%	3,805,080	(42,916)
Supplies & Materials	119,894	94,584	25,310	127%	283,750	(163,856)	42%	137,780	17,886
Total Instructional Services	\$ 4,018,177	\$ 4,658,795	\$ (640,618)	86%	\$ 13,976,389	\$ (9,958,212)	29%	\$ 3,993,679	\$ (24,498)
Operation and Maintenance of Plant									
Contracted Cleaning Services	100,601	81,620	18,981	123%	244,860	(144,259)	41%	0	(100,601)
Depreciation Facilities Related	476,814	550,924	(74,110)	87%	1,652,772	(1,175,958)	29%	470,625	(6,188)
Maintenance of Buildings, Grounds & Equipment	319,161	197,016	122,145	162%	591,040	(271,880)	54%	244,206	(74,954)
Salaries	69,477	124,392	(54,915)	56%	373,181	(303,704)	19%	112,132	42,655
Utilities	213,864	288,008	(74,144)	74%	864,000	(650,136)	25%	197,072	(16,792)
Total Operation and Maintenance of Plant	\$ 1,179,915	\$ 1,241,960	\$ (62,045)	95%	\$ 3,725,853	\$ (2,545,938)	32%	\$ 1,024,035	\$ (155,880)
Pupil Services - Other									
Athletic Programs	28,440	66,664	(38,224)	43%	200,000	(171,560)	14%	38,231	9,791
Food Services	148,729	158,332	(9,603)	94%	475,000	(326,271)	31%	157,699	8,969
Nursing Supplies	0	2,000	(2,000)	0%	6,000	(6,000)	0%	65	65
Other Student Services	12,425	35,464	(23,039)	35%	106,393	(93,968)	12%	11,147	(1,277)
Salaries- Other Student Services	158,974	238,028	(79,054)	67%	714,086	(555,112)	22%	141,413	(17,561)
Student Transportation	285,000	481,632	(196,632)	59%	1,444,900	(1,159,900)	20%	276,640	(8,360)
Translations	5,432	10,000	(4,568)	54%	30,000	(24,568)	18%	1,251	(4,181)
Total Pupil Services - Other	\$ 638,999	\$ 992,120	\$ (353,121)	64%	\$ 2,976,379	\$ (2,337,380)	21%	\$ 626,446	\$ (12,553)
Total Operating Expenditures	\$ 7,495,027	\$ 8,649,685	\$ (1,154,658)	87%	\$ 25,949,055	\$ (18,454,028)	29%	\$ 7,100,667	\$ (394,361)
Non-Operating Revenue									
Interest	16,078	1,000	15,078	1608%	3,000	13,078	536%	1,175	(14,903)
Total Non-Operating Revenue	\$ 16,078	\$ 1,000	\$ 15,078	1608%	\$ 3,000	\$ 13,078	536%	\$ 1,175	\$ (14,903)
Non-Operating Expenses									
Interest Expense- Long Term Debt	160,842	215,000	(54,158)	75%	645,000	(484,158)	25%	176,434	15,591
Other Non-Operating Expenses	0	1,000	(1,000)	0%	3,000	(3,000)	0%	296,302	296,302
Total Non-Operating Expenses	\$ 160,842	\$ 216,000	\$ (55,158)	74%	\$ 648,000	\$ (487,158)	25%	\$ 472,735	\$ 311,893
Change in Net Position	\$ 1,575,074	\$ 102,630	\$ 1,472,444	1535%	\$ 307,881	\$ 1,267,193	512%	\$ 1,227,871	\$ (347,203)

AKFCS Facilities Department:

High School Overhang Project:

Centimark completed work on the High School Overhang. The project has been mostly successful in eliminating the leaks in the HS classrooms. We did have an existing leak continue to do so in the rains last week. Steps have been taken to divert the rainwater to see if the issue stems from the brickwork.

Updating the customer management system (CMMS):

Thanks to Gabriel's hard work, we will be ready to roll this system out in the first week of January. As previously mentioned, it will allow for more information to be uploaded into the work orders, and they will go directly to the team, allowing for a quicker turnaround time for requests.

Shamrock Masonry:

The vendor provided a competitive quote for repairs needed at the HS and MS. Had an extensive walk/crawl through the MS penthouse and crawl spaces to eliminate the roof causing the MS leaks. There were cracks in the Stucco, and the Mason will begin work this week on getting this repair work done.

Split HVAC system in ES Cafeteria:

EDS is working on the installation of two new units in the ES cafeteria.

KDH at HS

Had to meet a new KDH rep as the previous rep left the company. They are switching the problematic entry door with one we have elsewhere. Colonial Glass is going to provide a solution for a more robust system for the front and rear entry to the High School.

Meetings with Douglas Lighting and Trane:

This is regarding issues in and around the lighting system at HS, which was obsolete when it was installed. We are awaiting the upgrade proposals from both.

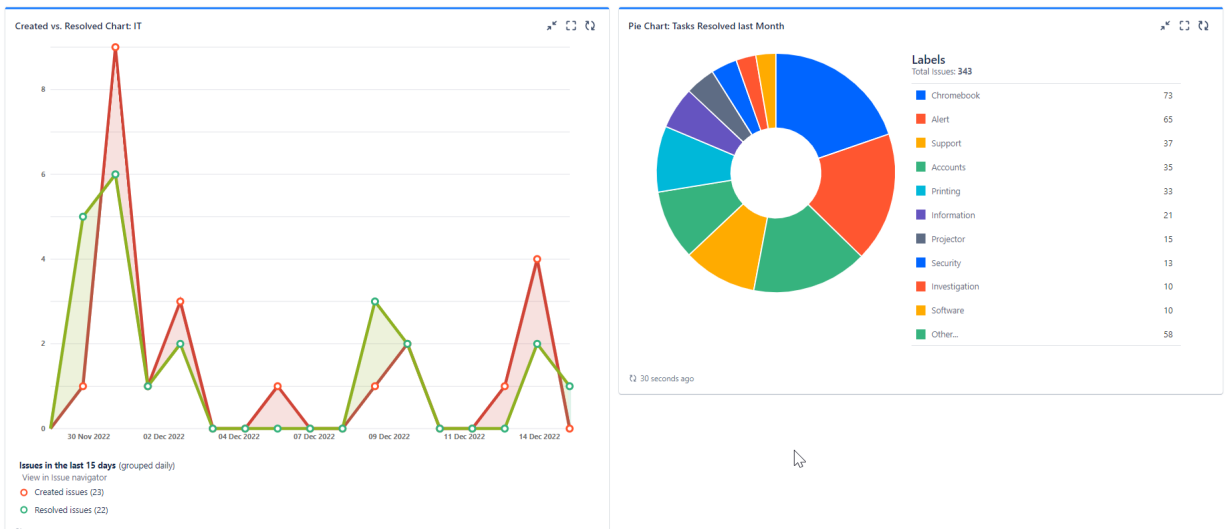
ES installation of security cameras:

Allan and I, along with Sean from IT, have begun to install the cameras at ES, which will ensure the entire district has security cameras. We will have to bring in a vendor for the exterior portion of the project.

IT Updates 12/2022

- Last Months more common Issues
 - 274 Resolved tasks (not including alerts)
 - Top 3 categories
 - Chromebooks (Break-fix)
 - Support
 - Account related issues

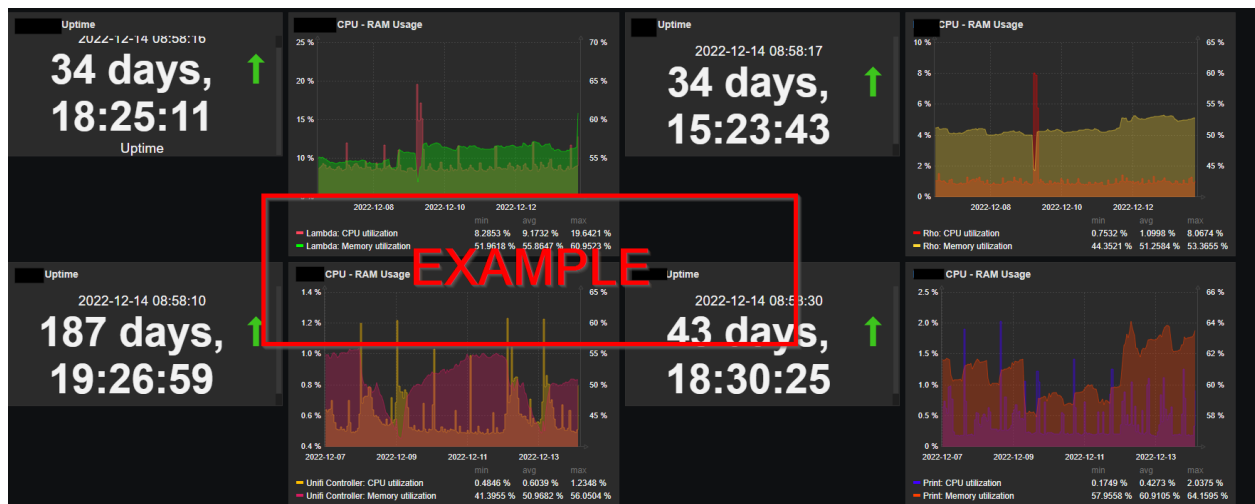
Previous Month Data



- IT Projects
 - Powerschool Implementation
 - Key stakeholders met and started the discussion
 - 3 Schools set up in our system
 - Core setup completed, Powerschool Running
 - Timeline shared with IT
 - ES Cameras Installation
 - Facilities and IT began the installation of cameras
 - Basement, 1st and 2nd Floor
 - Will continue through this month



- Ticketing System Facilities/IT
 - Piloting and testing
 - It will allow us to collect data to find patterns and predict issues.
- Monitoring Systems
 - Currently Monitoring Batteries, and Servers
 - See patterns, and evaluate data to make smart decisions.



- Currently Low Tickets
 - End-of-the-year activities will have us focusing on inventory and cleaning and improving our MDF (Server Rooms).