

Financial Report - Budget to Actual (Detail)

	REVISED <u>FY2023</u> PROJECTED <u>Budget</u>
REVENUES	
<u>Per Pupil Tuition</u>	
10 000 4120 0000 0000 DOE PER PUPIL TUITION	27,462,500.00
Per Pupil Tuition	27,462,500.00
<u>Federal Grants/Reimbursements</u>	
10 610 4210 0000 0000 OTHER GRANT REV (TOTAL FEDERAL ENTITLEMENT GRANTS)	905,472.00
Federal Grants/Reimbursements	905,472.00
<u>State Grants/Reimbursements</u>	
<u>Other Grant Revenues</u>	
10 410 4370 0000 0000 FEDERAL E-RATE REIMBURSEMENT	70,000.00
OTHER REIMBURSEMENT	70,000.00
<u>Food Service Program</u>	
10 350 4310 0000 0000 FOOD PROGRAM FEES	210,000.00
10 350 4320 0000 0000 STATE FOOD SERVICE SUBSIDY	11,000.00
10 350 4325 0000 0000 FEDERAL FOOD SERVICE SUBSIDY	300,000.00
10 350 4327 0000 0000 NUTRITION REIMBURSEMENT	
Food Service Program	521,000.00
<u>Extended Day Program</u>	
10 370 4880 0000 0000 EXTENDED DAY FEES	
Extended Day Program	
<u>Transportation Program</u>	
10 360 4350 0000 0000 TRANSPORTATION REIMBURSEMENT	300,000.00
10 360 4860 0000 0000 TRANSPORTATION PROGRAM FEES	601,072.00
Transportation Program	901,072.00
<u>Building Rental Revenue</u>	
10 420 4360 0000 0000 BUILDING RENTAL REVENUE	60,000.00
Building Rental Revenue	60,000.00
<u>Other Revenues</u>	
10 110 4815 0000 0000 APPLICATION & ADMIN FEES	6,500.00
10 110 4890 0000 0000 MISCELLANEOUS INCOME	15,000.00
10 130 4820 0000 0000 INTEREST INCOME	9,000.00
10 130 4822 0000 0000 DEBT SERVICE RESERVE INTEREST	
10 130 4825 0000 0000 CHANGE IN MARKET VALUE-DSRF	
10 200 4855 0000 0000 STUDENT ACTIVITY FEES	
10 200 4870 0000 0000 FIELD TRIP INCOME	25,000.00
10 220 4875 0000 0000 NATURE'S/CODY CLASSROOM	0.00
10 230 4895 0000 0000 YEARBOOK REVENUE	
10 242 4877 0000 0000 MUSIC INSTRUMENT RENTAL FEE	
10 320 4853 0000 0000 ATHLETIC FEES	20,000.00
10 330 4810 0000 0000 SERVICE LEARNING FUNDRAISER (SPIRIT DAY)	0.00

Other Revenues**75,500.00****Total Revenues****29,995,544.00****EXPENSES****Personnel**Administration & Finance

Admin & Finance/Adjustments	874,585.00
HR/Adjustments	239,950.00
Outreach/Adjustments	401,230.00
Administration & Finance	1,515,765.00

Teaching & Learning

T&L Admin/Curriculum/Subs/Adjustments	1,184,797.00
ES Salaries/Stipends/Adjustments	3,443,545.00
MS Salaries/Adjustments	2,096,528.00
HS Salaries/Adjustments	2,663,604.00
SPED/ELE Salaries/adjustments (TO BE REASSIGNED)	2,693,475.00

Teaching & Learning**12,081,949.26****Student Activities**

CULTURE/DISCIPLINE Salaries/Adjustments	1,400,920.00
Nursing Salaries/Adjustments	303,912.00
10 320 5140 0000 0000 ATHLETICS STIPEND	60,000.00
10 325 5140 0000 0000 ACADEMIC COMPETITIONS/STUDENT ACTIVITIES STIPEND	58,000.00
10 350 5155 0000 0000 FOOD SERVICE SALARIES	202,700.00
10 350 5155 0000 7001 FOOD SERVICE WAGES(1) P Greene	63,620.00
10 350 5169 0000 0000 PERSONNEL COMP PLAN (place holder)	11,000.00
10 360 5115 0000 7100 TRANSPORTATION MANAGER Jean	69,380.00
10 360 5158 0000 0000 CROSSING GUARD & DRIVER SALARIES	10,500.00
10 360 5159 0000 0000 PUPIL SERVICE DRIVERS	20,500.00
10 360 5169 0000 0000 PERSONNEL COMP PLAN (place holder)	3,125.00

Student Activities**2,203,657.00**Operations

Operations Salaries/adjustments	821,365.00
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Grants

New Position Ben Dyer Title I	72,000.00
10 610 5132 2401 5571 PARAPROFESSIONALS SPED (1)	397,300.00
10 610 5132 2401 5572 PARAPROFESSIONALS SPED(2)	
10 610 5132 2401 5573 PARAPROFESSIONALS SPED(3)	
10 610 5132 2401 5574 PARAPROFESSIONALS SPED(4)	
10 610 5132 2401 5576 PARAPROFESSIONALS SPED(6)	
10 610 5132 2401 5577 PARAPROFESSIONALS SPED (7)	
10 610 5132 2401 5578 PARAPROFESSIONALS SUB SEP(8)	
10 610 5132 2401 5579 PARAPROFESSIONALS SPED (HS) (9)	
10 610 5132 2401 5580 PARAPROFESSIONALS SPED (MS)(10)	
10 610 5132 2401 5581 PARAPROFESSIONALS ACADEMIC SUPPORT (MS) (11)	

10 610 5132 2401 5582 PARAPROFESSIONALS ACADEMIC SUPPORT (HS) (12)

Grants	469,300.00
Subtotal Personnel	17,092,036.26

Operating Costs

Administration & Finance

10 100 5770 0000 0000 SCHOOL BOARD LIABILITY INSUR	12,360.00
10 100 5780 0000 0000 BOARD EXPENSES	200,000.00
10 100 5781 0000 0000 RESERVE FUND	15,000.00
10 110 5270 0000 0000 COPIER MAINTENANCE	36,000.00
10 110 5275 0000 0000 COPIER RENTALS/LEASES	58,785.00
10 110 5276 0000 0000 POSTAGE METER RENTAL EXPENSE	4,120.00
10 110 5305 0000 0000 BAD DEBT EXPENSE	7,500.00
10 110 5317 0000 0000 PAYROLL SERVICES	35,000.00
10 110 5318 0000 0000 BANK CHARGES	1,750.00
10 110 5320 0000 0000 SCHOOL RESOURCE OFFICER	46,350.00
10 110 5345 0000 0000 PRINTING EXPENSE	500.00
10 110 5350 0000 0000 ADVERTISING/PUBLIC RELATIONS	3,000.00
10 110 5355 0000 0000 POSTAGE/SHIPPING	20,000.00
10 110 5420 0000 0000 A&F OFFICE SUPPLIES	4,000.00
10 110 5425 0000 0000 A&F COPIER SUPPLIES	500.00
10 110 5450 0000 0000 A&F FURNITURE & EQUIPMENT	1,500.00
10 110 5710 0000 0000 TRAVEL EXPENSE	300.00
10 110 5715 0000 0000 TRAVEL ALLOWANCE	4,326.00
10 110 5725 0000 0000 A&F DUES & SUBSCRIPTIONS	89,500.00
10 110 5726 0000 0000 A&F FEES & LICENSES	3,760.00
10 110 5730 0000 0000 A&F MEETINGS & CONFERENCES	1,000.00
10 120 5310 0000 0000 LEGAL	26,214.00
10 130 5314 0000 0000 CREDIT REVIEW SERVICES	4,600.00
10 130 5315 0000 0000 BUSINESS CONSULTING SERVICES	18,500.00
10 130 5316 0000 0000 AUDIT SERVICES	30,900.00
10 130 5420 0000 0000 FINANCE OFFICE SUPPLIES	2,000.00
10 130 5435 0000 0000 SOFTWARE MAINTENANCE	30,000.00
10 130 5730 0000 0000 FINANCE PROFESSIONAL DEVELOPMENT	3,000.00
10 140 5320 0000 0000 HR CONTRACTED SERVICES(software & HRK)	22,500.00
10 140 5350 0000 0000 HR ADVERTISING/RECRUITING	6,850.00
10 140 5420 0000 0000 HR OFFICE SUPPLIES	300.00
10 140 5515 0000 0000 HR MATERIALS	1,000.00
10 140 5730 0000 0000 HR PROFESSIONAL DEVELOPMENT	1,000.00
10 150 5771 0000 0000 GENERAL LIABILITY INSUR	32,470.00
10 150 5772 0000 0000 PROPERTY INSUR	51,480.00
10 150 5773 0000 0000 VEHICLE INSURANCE	6,050.00
10 150 5775 0000 0000 UMBRELLA INSUR	12,000.00
10 170 5386 0000 0000 O&D WEBSITE	7,210.00
10 170 5420 0000 0000 O&D OFFICE SUPPLIES	2,060.00
10 170 5450 0000 0000 OUTREACH & DEVELOPMENT FURNITURE & EQUIPMENT	515.00

10 170 5515 0000 0000 O&D OUTREACH MATERIALS	1,545.00
10 170 5725 0000 0000 O&D DUES	515.00
10 170 5730 0000 0000 O&D PROFESSIONAL DEVELOPMENT	3,090.00
10 170 5782 0000 0000 O&D OPEN HOUSE	1,030.00
10 170 5783 0000 0000 O&D OTHER EXPENSES	4,635.00

Administration & Finance

814,715.00

Teaching & Learning

10 200 5420 0000 0000 T&L OFFICE SUPPLIES	2,060.00
10 200 5425 0000 0000 T&L COPIER SUPPLIES	30,000.00
10 200 5450 0000 0000 T&L FURNITURE & EQUIPMENT	1,442.00
10 200 5514 0000 0000 ASSESSMENTS & TESTING	15,000.00
10 200 5515 0000 0000 T&L CURRICULUM MATERIALS	200,000.00
10 200 5720 0000 0000 T&L RECOGNITION & RETENTION	20,600.00
10 200 5730 0000 0000 T&L PROFESSIONAL DEVELOPMENT	35,000.00
10 200 5731 0000 0000 TUITION & TUITION REIMBURSEMENT	45,000.00
10 200 5735 0000 0000 T&L EVENTS	2,060.00
10 210 5375 0000 0000 ES TUTORING HOME & HOSPITAL	2,060.00
10 210 5420 0000 0000 K-4 OFFICE SUPPLIES	2,060.00
10 210 5450 0000 0000 K-4 FURNITURE & EQUIPMENT	1,545.00
10 210 5515 0000 0000 K-4 MATERIALS	45,000.00
10 210 5528 0000 0000 K-4 LIBRARY SUPPLIES	1,545.00
10 210 5535 0000 0000 K-4 HOMEWORK JOURNALS	1,339.00
10 210 5730 0000 0000 K-4 PROFESSIONAL DEVELOPMENT	5,000.00
10 210 5735 0000 0000 K-4 EVENTS & COMPETITIONS	515.00
10 210 5740 0000 0000 K-4 FIELD TRIPS	20,000.00
10 215 5520 0000 0000 COUNSELING SUPPLIES	515.00
10 220 5360 0000 0000 MS OUTSOURCED SERVICES	0.00
10 220 5375 0000 0000 MS TUTORING HOME & HOSPITAL	5,150.00
10 220 5420 0000 0000 MS OFFICE SUPPLIES	3,000.00
10 220 5450 0000 0000 MS FURNITURE & EQUIPMENT	3,000.00
10 220 5510 0000 0000 MS TEXTBOOKS	5,150.00
10 220 5514 0000 0000 MS ASSESSMENTS & TESTING	1,030.00
10 220 5515 0000 0000 MS INSTRUCTIONAL MATERIALS	15,000.00
10 220 5535 0000 0000 MS HOMEWORK JOURNALS	1,650.00
10 220 5730 0000 0000 MS PROFESSIONAL DEVELOPMENT	5,150.00
10 220 5735 0000 0000 MS EVENTS & COMPETITIONS	5,150.00
10 220 5740 0000 0000 MS FIELD TRIPS	15,000.00
10 220 5745 0000 0000 NATURE'S/CODY CLASSROOM	0.00
10 220 5785 0000 0000 MS ACADEMIC HONORS SOCIETIES	2,000.00
10 230 5362 0000 0000 YEARBOOK EXPENSE	1,545.00
10 230 5370 0000 0000 VIRTUAL HIGH SCHOOL	13,390.00
10 230 5375 0000 0000 HS TUTORING HOME & HOSPITAL	1,030.00
10 230 5420 0000 0000 HS OFFICE SUPPLIES	1,250.00
10 230 5450 0000 0000 HS FURNITURE & EQUIPMENT	3,000.00
10 230 5510 0000 0000 HS TEXTBOOKS	5,000.00
10 230 5514 0000 0000 HS ASSESSMENTS & TESTING	2,100.00
10 230 5515 0000 0000 HS INSTRUCTIONAL MATERIALS	15,000.00
10 230 5535 0000 0000 HS HOMEWORK JOURNALS	1,030.00

10 230 5730 0000 0000 HS PROFESSIONAL DEVELOPMENT	5,000.00
10 230 5735 0000 0000 HS EVENTS & COMPETITIONS	6,489.00
10 230 5740 0000 0000 HS FIELD TRIPS	9,000.00
10 230 5785 0000 0000 HS ACADEMIC HONORS SOCIETIES	1,545.00
10 260 5360 0000 0000 PUPIL SRVCS OUTSOURCED SERVICES	183,213.00
10 260 5420 0000 0000 PUPIL SERVICES OFFICE SUPPLIES	1,545.00
10 260 5438 0000 0000 PUPIL SERVICES INSTRUCTIONAL SOFTWARE	3,090.00
10 260 5440 0000 0000 PUPIL SRVCS INSTRUCTIONAL TECHNOLOGY	2,575.00
10 260 5450 0000 0000 PUPIL SRVCS FURNITURE & EQUIPMENT	2,575.00
10 260 5514 0000 0000 PUPIL SRVCS ASSESSMENTS & TESTING	5,150.00
10 260 5515 0000 0000 PUPIL SRVCS INSTRUCTIONAL MATERIALS	5,150.00
10 260 5520 0000 0000 BEHAVIOR INTERVENTION SUPPLIES	2,575.00
10 260 5730 0000 0000 PUPIL SRVCS PROFESSIONAL DEVELOPMENT	3,090.00
10 260 5784 0000 0000 SEPAC	515.00

Teaching & Learning **766,878.00**

Student Activities

10 300 5360 0000 0000 SCHOOL CULTURE & CLIMATE OUTSOURCED SERVICES	10,000.00
10 300 5420 0000 0000 SCHOOL CULTURE & CLIMATE OFFICE SUPPLIES	4,000.00
10 300 5450 0000 0000 SCHOOL CULTURE & CLIMATE FURNITURE & FIXTURES	5,000.00
10 300 5515 0000 0000 SCHOOL CLIMATE & CULTURE SUPPLIES & MATERIALS	20,000.00
10 300 5520 0000 0000 COUNSELING SUPPLIES	20,000.00
10 300 5730 0000 0000 SCHOOL CULTURE & CLIMATE PROFESSIONAL DEVELOPMENT	10,000.00
10 300 xxxx 0000 0000 SCHOOL CULTURE & CLIMATE Field trips	1,000.00
10 310 5380 0000 0000 SCHOOL PHYSICIAN FEE	1,000.00
10 310 5420 0000 0000 NURSING OFFICE SUPPLIES	1,545.00
10 310 5450 0000 0000 NURSING FURNITURE & EQUIPMENT	3,090.00
10 310 5500 0000 0000 NURSING HEALTH SUPPLIES	10,000.00
10 310 5725 0000 0000 NURSING DUES & CONFERENCES	4,325.00
10 320 5280 0000 0000 FACILITY/FIELD RENTAL	22,000.00
10 320 5330 0000 0000 ATHLETICS TRANSPORTATION	40,000.00
10 320 5385 0000 0000 ATHLETICS UMPIRES & REFEREES	15,000.00
10 320 5580 0000 0000 ATHLETICS SUPPLIES & EQUIPMENT	10,000.00
10 320 5585 0000 0000 ATHLETICS UNIFORMS	5,000.00
10 320 5725 0000 0000 ATHLETICS DUES & FEES	5,000.00
10 325 5735 0000 0000 ACADEMIC EVENTS & COMPETITIONS	25,750.00
10 330 5420 0000 0000 SERVICE LEARNING OFFICE SUPPLIES	1,500.00
10 330 5515 0000 0000 SERVICE LEARNING MATERIALS	6,500.00
10 330 5735 0000 0000 SERVICE LEARNING EVENTS & COMPETITIONS	20,000.00
10 330 5783 0000 0000 STUDENT ACTIVITY EXPENSE	0.00
10 330 5740 0000 0000 SERVICE LEARNING FIELDTRIPS	2,500.00
10 350 5420 0000 0000 FOOD SERVICE OFFICE SUPPLIES	515.00
10 350 5490 0000 0000 FOOD	510,880.00
10 350 5515 0000 0000 FOOD SERVICE MATERIALS & SUPPLIES	10,300.00
10 350 5726 0000 0000 FOOD SERVICE PERMITS	1,000.00

10 350 5735 0000 0000 FOOD SERVICE EVENTS & ACTIVITIES	30,000.00
10 360 5285 0000 0000 LEASE STUDENT ACTIVITY VAN	6,000.00
10 360 5330 0000 0000 OPS TRANSPORTATION	1,685,492.00
10 360 5335 0000 0000 SPED TRANSPORTATION	304,000.00
10 360 5420 0000 0000 TRANSPORTATION OFFICE SUPPLIES	2,060.00
10 360 5515 0000 0000 TRANSPORTATION MATERIALS & SERVICE	5,000.00

Student Activities

2,798,457.00

Operations

10 410 5360 0000 0000 OPS OUTSOURCED SERVICES	20,000.00
10 410 5410 0000 0000 PPE SUPPLIES - COVID-19	5,200.00
10 410 5420 0000 0000 OPS OFFICE SUPPLIES	2,575.00
10 410 5450 0000 0000 OPERATIONS FURNITURE & EQUIPMENT	3,605.00
10 410 5730 0000 0000 OPS PROFESSIONAL DEVELOPMENT	2,060.00
10 420 5210 0000 0000 ELECTRIC	390,000.00
10 420 5215 0000 0000 GAS	100,000.00
10 420 5220 0000 0000 WATER	30,240.00
10 420 5225 0000 0000 OIL	8,000.00
10 420 5240 0000 0000 HVAC	130,000.00
10 420 5241 0000 0000 PLUMBING	20,000.00
10 420 5242 0000 0000 ELECTRICAL	35,000.00
10 420 5243 0000 0000 FIRE ALARM SYSTEM SERVICES	20,600.00
10 420 5245 0000 0000 SECURITY SYSTEM	17,000.00
10 420 5250 0000 0000 GROUNDS MAINTENANCE	65,000.00
10 420 5260 0000 0000 TRUCK LEASE	24,000.00
10 420 5290 0000 0000 CLEANING SERVICES \$250,000	350,000.00
10 420 5295 0000 0000 RUBBISH REMOVAL	43,260.00
10 420 5297 0000 0000 SNOW PLOWING	20,000.00
10 420 5340 0000 0000 TELEPHONE SERVICES	23,690.00
10 420 5341 0000 0000 COMMUNICATION MAINTENANCE	12,360.00
10 420 5390 0000 0000 AUTO REPAIR SERVICES	7,210.00
10 420 5460 0000 0000 BUILDING SERVICES/SUPPLIES	57,500.00
10 420 5470 0000 0000 CUSTODIAL SUPPLIES	40,000.00
10 420 5480 0000 0000 TOOLS	2,060.00
10 420 5726 0000 0000 LICENSE & REGISTRATION RENEWALS	1,400.00
10 450 5365 0000 0000 IT OUTSOURCED SERVICES	40,000.00
10 450 5367 0000 0000 IT PRINTER SERVICE/SUPPLIES	41,200.00
10 450 5386 0000 0000 IT COMMUNICATION SERVICES	180,000.00
10 450 5420 0000 0000 IT OFFICE SUPPLIES	3,090.00
10 450 5430 0000 0000 IT NETWORK SERVER SUPPLIES	48,410.00
10 450 5435 0000 0000 IT LICENSES & RENEWALS	200,850.00
10 450 5436 0000 0000 MICROSOFT SOFTWARE	17,510.00
10 450 5437 0000 0000 IT INSTRUCTIONAL SOFTWARE	56,650.00
10 450 5439 0000 0000 SIS SOFTWARE	32,960.00
10 450 5725 0000 0000 IT MEMBERSHIPS/DUES	1,250.00
10 450 5730 0000 0000 IT TRAINING SEMINARS	5,150.00
10 450 5744 0000 0000 IT INSTRUCTIONAL HARDWARE	10,300.00

2,068,130.00

Operations

Employee Benefits

10 510 5175 0000 0000 EMPLOYER FICA	434,100.00
10 510 5177 0000 0000 EMPLOYER SUTA	101,988.00
10 510 5178 0000 0000 MA UNEMPLOYMENT HEALTH INSUR	25,625.00
10 510 5179 0000 0000 PAID FAMILY MEDICAL LEAVE	40,715.00
10 510 5180 0000 0000 HEALTH INSURANCE Proposing FRCS 70%	1,691,165.00
10 510 5181 0000 0000 DENTAL INSURANCE	73,360.00
10 510 5182 0000 0000 LIFE INSURANCE	26,655.00
10 510 5183 0000 0000 DISABILITY INSURANCE (LTD)	8,200.00
10 510 5184 0000 0000 ADMIN FEES-FLEXIBLE SPENDING & 403B	5,638.00
10 510 5185 0000 0000 WORKERS COMP INSURANCE	95,000.00
10 510 5186 0000 0000 EMPLOYEE ASSISTANT PROGRAM	3,075.00
10 510 5188 0000 0000 403B EMPLOYER CONTRIBUTIONS	41,000.00
10 510 5189 0000 0000 OTHER EMPLOYEE INSURANCE BENEFITS	
10 510 5190 0000 0000 OTHER EMPLOYEE BENEFITS	46,125.00
Employee Benefits	2,592,646.00
<u>Grants</u>	
10 610 5780 0000 0000 OTHER GRANT EXPENSES (ALL FEDERAL ENTITLEMENT GRANTS)	423,472.00
Grants	423,472.00
Subtotal Operating Costs	9,464,298.00
Capital Outlay	
10 710 5820 0000 0000 FACILITY IMPROVEMENTS	
10 710 5821 0000 0000 HVAC IMPROVEMENTS	125,000.00
10 710 5822 0000 0000 PLUMBING RENOVATIONS	
10 710 5823 0000 0000 FLOORING REPLACEMENT	300,000.00
10 710 5829 0000 0000 OTHER INTERIOR IMPROVEMENTS	50,000.00
10 710 5830 0000 0000 PARKING/EXTERIOR IMPROVEMENT	75,000.00
10 710 5831 0000 0000 PLAYGROUND & FIELD IMPROVEMENTS	0.00
10 710 5850 0000 0000 FACILITIES & GROUNDS EQUIPMENT	0.00
10 710 5860 0000 0000 TECHNOLOGY PLAN	340,000.00
10 710 5925 0000 0000 INTEREST EXPENSE CAPITAL LEASE	
Capital Outlay	890,000.00
Debt Service	
10 770 5910 0000 0000 DEBT BONDS-PRINCIPAL	655,000.00
10 770 5915 0000 0000 DEBT LOAN-PRINCIPAL	500,209.31
10 770 5920 0000 0000 DEBT BONDS-INTEREST	1,160,350.00
10 770 5925 0000 0000 LOAN-INTEREST	125,812.57
10 770 5930 0000 0000 DEBT BONDS-ADMIN FEE	4,944.00
10 770 5935 0000 0000 LOAN-ADMIN FEE & INSURANCE	30,900.00
Debt Service	2,477,215.88
Depreciation	
10 790 5891 0000 0000 BUILDING DEPRECIATION	
10 790 5893 0000 0000 SITE IMPROVEMENTS DEPREC	
10 790 5894 0000 0000 FURNITURE & FIXTURE DEPREC	
10 790 5895 0000 0000 MATERIALS & EQUIPMENT DEPREC	
10 790 5896 0000 0000 SOFTWARE DEPREC	
Depreciation	

Board Capital Reserve
Total Expenses
NET BUDGET RESERVED

29,923,550.14
71,993.86

\$ 16,900.00
1625

see grant expenditures

see grant expenditures

