Northwood Academy Charter School

Northwood Academy Charter School

Finance Committee Meeting

Date and Time

Wednesday November 18, 2026 at 5:30 PM EST

This is a public meeting of the Finance Committee of the Board of Trustees of Northwood Academy Charter School that was properly advertised pursuant to the Pennsylvania Sunshine Act. The public meeting schedule is posted at the school and on the website.

Members of the public are welcome to attend and listen to the Finance Committee conduct its business tonight. All written comments submitted to the Committee via email (board@northwoodcs.org) will be acknowledged and incorporated into the official minutes. This meeting is accessible to the public via the remote platform Google Meet and is being recorded.

Finance Committee Meeting
Wednesday, November 18 · 5:30 – 7:30pm
Video call link: https://meet.google.com/uzh-zjsi-mcg

Agenda

I. Opening Items

A. Call the Meeting to Order

B. Roll Call

The Finance Chair will call the roll for the Finance Committee.

C. Public Participation

D. It is recommended that the Finance Committee approve the September 30, 2026 meeting minutes.

E. It is recommended that the Finance Committee approve the October 21, 2026 meeting minutes.

F. It is recommended that the Finance Committee approve the November 18, 2026 agenda.

II. Discussion Items

A. Annual Audit

B. Building Project Planning

III. Action Items

A. It is recommended that the Finance Committee approve the finance report for October 2026.

B. It is recommended that the Finance Committee approve the purchase of Chromebooks at a cost not to exceed $39,275 and authorize the use of up to $39,275 from the fund balance committed for technology to pay for the purchase.

The attachment contains an informational memo, the quote for the purchase of the Chromebooks, and a CBA.

C. It is recommended that the Finance Committee approve curricular purchases for the Little Explorers program at a cost not to exceed $6,073.60 and authorize the use of up to $6,073.60 from the fund balance committed for special education/specialized services to pay for the purchases.

The attachment contains an informational memo and a CBA.

IV. Closing Items

A. Adjourn Meeting

Coversheet

It is recommended that the Finance Committee approve the September 30, 2026 meeting minutes.

Section: I. Opening Items
Item: D. It is recommended that the Finance Committee approve the September 30, 2026 meeting minutes.
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Finance Meeting on September 30, 2026

DRAFT

Northwood Academy Charter School

Minutes

Finance Meeting

Date and Time
Wednesday September 30, 2026 at 5:30 PM

This is a public meeting of the Finance Committee of the Board of Trustees of Northwood Academy Charter School that was properly advertised pursuant to the Pennsylvania Sunshine Act. The public meeting schedule is posted at the school and on the website.

Members of the public are welcome to attend and listen to the Finance Committee conduct its business tonight. All written comments submitted to the Committee via email (board@northwoodcs.org) will be acknowledged and incorporated into the official minutes. This meeting is accessible to the public via the remote platform Zoom and is being recorded.

Meeting will be conducted via Zoom platform with the ability to join via phone as well.
Join Zoom Meeting**: https://us02web.zoom.us/j/81262701294**

Committee Members Present
C. Jones (remote), F. Ayata (remote), F. Viall (remote), J. Hamer (remote), K. Spraga (remote), S. Yanni (remote), T. Hunt (remote)

Committee Members Absent
None

Guests Present
P. Chirinos (remote)

I. Opening Items

A. Call the Meeting to Order

K. Spraga called a meeting of the Finance Committee of Northwood Academy Charter School to order on Wednesday Sep 30, 2026 at 5:30 PM.

B. Roll Call

C. Public Participation

There was no public participation.

D. It is recommended that the Finance Committee approve the August 19, 2026 meeting minutes.

K. Spraga made a motion to approve the minutes from August 19, 2026 Finance Meeting Finance Meeting on 08-19-26.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

E. It is recommended that the Finance Committee approve the September 30, 2026 agenda.

K. Spraga made a motion to approve the September 30, 2026 agenda.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

II. Discussion Items

A. Annual Audit

Mr. Ayata discussed the process for the annual audit.

B. Facility Condition Assessment Presentation and Potential Next Steps

Representatives from ICS discussed the Facility Condition Assessment.

III. Action Items

A. It is recommended that the Finance Committee approve the finance report for July and August 2026.

K. Spraga made a motion to approve the finance report for July and August 2026.

Signed by: Steve Yanni (10/30/2026)

S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:11 PM.

Respectfully Submitted,
S. Yanni
K. Spraga made a motion to adjourn the meeting.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

Documents used during the meeting

- 2026-08-19_Finance_Meeting_Minutes.pdf
- Board Memo - Finance Committee - FCA 2026 09 30.pdf
- NACS_Facility Asessment_Committee Presentation_30SEP2026.pdf
- NACS FINANCIAL REPORTS. July-August 2026.pdf

Signed by: Steve Yanni (10/30/2026)

Coversheet

It is recommended that the Finance Committee approve the October 21, 2026 meeting minutes.

Section: I. Opening Items
Item: E. It is recommended that the Finance Committee approve the October 21, 2026 meeting minutes.
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Finance Meeting on October 21, 2026

DRAFT

Northwood Academy Charter School

Minutes

Finance Meeting

Finance Meeting

Date and Time
Wednesday October 21, 2026 at 5:30 PM

This is a public meeting of the Finance Committee of the Board of Trustees of Northwood Academy Charter School that was properly advertised pursuant to the Pennsylvania Sunshine Act. The public meeting schedule is posted at the school and on the website.

Members of the public are welcome to attend and listen to the Finance Committee conduct its business tonight. All written comments submitted to the Committee via email (board@northwoodcs.org) will be acknowledged and incorporated into the official minutes. This meeting is accessible to the public via the remote platform Zoom and is being recorded.

Meeting will be conducted via Zoom platform with the ability to join via phone as well.
Join Zoom Meeting**: https://us02web.zoom.us/j/82780771499**

Committee Members Present
C. Jones (remote), F. Ayata (remote), F. Viall (remote), J. Hamer (remote), K. Spraga (remote), S. Yanni (remote), T. Hunt (remote)

Committee Members Absent

None

I. Opening Items

A. Call the Meeting to Order

K. Spraga called a meeting of the Finance Committee of Northwood Academy Charter School to order on Wednesday Oct 21, 2026 at 5:32 PM.

B. Roll Call

C. Public Participation

D. It is recommended that the Finance Committee approve the September 30, 2026 meeting minutes.

E. It is recommended that the Finance Committee approve the October 21, 2026 agenda.

K. Spraga made a motion to approve the Finance Committee agenda for October 21, 2026 agenda.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

II. Discussion Items

A. Annual Audit

Mr. Ayata indicated that the auditors have started actively working on our annual audit. He will provide regular updates via the Finance Committee meeting.

B. Cash Receipt Procedures

Mr. Ayata discussed how Northwood now handles cash receipts. On a daily basis, there will be separation of duties (i.e., collectors, recorders, depositors). The process is now in place and working well.

C. Medical Reimbursement Application

This is a new process for Northwood. Mr. Ayata and Mr. Viall are working collaboratively on this endeavor.

III. Action Items

A. It is recommended that the Finance Committee approve the finance report for September 2026.

K. Spraga made a motion to approve the finance report for September 2026.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

B. It is recommended that the Finance Committee approve the contract with Pincus Elevator Company, Inc.

K. Spraga made a motion to approve the contract with Pincus Elevator Company, Inc.
S. Yanni seconded the motion.
The committee **VOTED** unanimously to approve the motion.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:06 PM.

Respectfully Submitted,
S. Yanni

Documents used during the meeting

- FINANCE REPORT SEPTEMBER 2026.pdf
- Otis Elevator Service Agreement Proposal.pdf
- Pincus Elevator Service Agreement Proposal.pdf
- Specialized Elevator Elevator Service Agreement Proposal.pdf

Coversheet

It is recommended that the Finance Committee approve the finance report for October 2026.

Section:	III. Action Items
Item:	A. It is recommended that the Finance Committee approve the finance report for October 2026.
Purpose:	Vote
Submitted by:	
Related Material:	October 2026 Finance Report.pdf

NACS Financial Reports

Executive Summary
July – October 2026

As of October 31, 2026, the General Fund reflects total revenue of approximately $6.1 million and total expenditures of approximately $5.5 million, resulting in a year-to-date operating surplus of $623,609.

From a budget-to-actual perspective, General Fund expenditures are at 31.85% of the $17.4 million annual expenditure budget, compared with 33.3% of the fiscal year elapsed. Overall spending remains slightly below the proportional budget pace. Below are the most notable run rates for instructional departments. Budget-to-Actual report displays each department rates

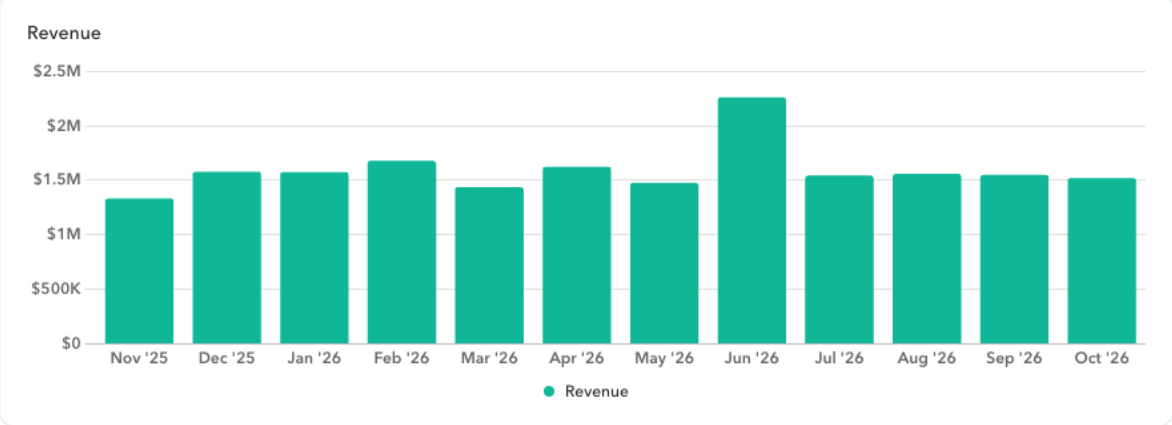
Function	YTD Expenditures	Annual Budget	Budget Used
Regular Education	$2,408,718	$7,415,755	32.48%
Special Education	$1,012,950	$3,380,918	29.96%

Revenue represents 33.7% of the $18.2 million annual revenue budget. Regular education and special education tuition revenue total approximately $6.1 million, representing 35.8% and 36.8% of their respective annual budgets. Several grant and other revenue categories, including IDEA, Title funding, Ready to Learn, PCCD, health services, and rent subsidy, have not yet been recognized. Ready to Learn grant is scheduled to be paid in late November.

On a consolidated basis, including Food Service activity, total revenue is approximately $6.1 million, compared with total expenditures of $5.7 million, resulting in a year-to-date surplus of approximately $476,294. The separate Food Service report reflects revenue of $7,878 and expenditures of $141,788, resulting in a deficit of $133,910.

Based on annual debt service of $653,820, the proportional July–October obligation is $217,940. The consolidated year-to-date surplus represents **2.1 times** that obligation. This preliminary debt service coverage measure excludes any add-back for debt service already included in expenditures.

The Disbursement List reflects net outflows of $878,315 in payments and other transactions recorded during October 2026. These transactions are presented to the Board of Trustees for review and approval.


Revenue
$2.5M
$2M
$1.5M
$1M
$500K
$0
Nov '25
Dec '25
Jan '26
Feb '26
Mar '26
Apr '26
May '26
Jun '26
Jul '26
Aug '26
Sep '26
Oct '26
Revenue


Revenue, expenses and net profit trend
$2M
$1.5M
$1M
$500K
$0
$-500K
Jul '26
Aug '26
Sep '26
Oct '26
Revenue
Net profit
Total expenses

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
Revenue			
10-6510-000-000 Int on Invest &	30,892.33	115,000.00	26.86 %
10-6740-000-000 Fees (locker, t	2,431.53	46,000.00	5.29 %
10-6750-000-000 Student Activit			
10-6750-001 8th Grade Dues	5,104.94		
Total for 10-6750-000-000 Student Activit	**5,104.94**		
10-6900-000-000 Other Revenue f	100.00		
10-6920-000-00 Contributions &	1,145.07		
10-6940-000-001 Other Dis Reg	3,330,541.96	9,300,228.00	35.81 %
10-6940-001-000 Schl Dist Sped	2,787,061.56	7,557,415.00	36.88 %
10-6990-000-00 Miscellaneous Re	10,944.00	36,000.00	30.4 %
10-7000-750-000 Extra Grants	1,524.91		
10-6832-851-2000 Federal IDEA Revenue Received as Pass Through		134,408.00	0.0 %
10-7320-000-000 Rent subsidy		102,000.00	0.0 %
10-7331 10-7331-000 Health Services		12,000.00	0.0 %
10-7361-360 School Safety and Security Grants (PCCD)		70,000.00	0.0 %
10-7531-000-000 Ready to Learn Block Grant Foundation		64,712.00	0.0 %
10-8514-411-000 Title I Grants		781,730.00	0.0 %
10-8515-421-000 Title II Grants		41,177.00	0.0 %
10-8517-431-000 Title IV		9,952.00	0.0 %
Total Revenue	**6,169,746.30**	**18,270,622.00**	**33.77 %**
Cost of Goods Sold			
Gross Profit	**6,169,746.30**	**18,270,622.00**	**33.77 %**
Expenditures			
10-1000-000-000 INSTRUCTION			
10-1100-000-000 REGULAR PROGRAMS – ELEMENTARY / SECONDARY	787.25		
10-1100-110-000 Salaries	1,390,571.26	4,366,048.00	31.85 %
10-1100-190-000 Instructional A	70,355.47	250,903.00	28.04 %
10-1100-210-000 10-1100-210-000 Group Life Insurance	14,153.54	83,972.00	16.86 %
10-1100-220-000 SS Contrs	108,012.19	360,602.00	29.95 %
10-1100-231-000 Retirement Contributions	112,851.78	349,135.00	32.32 %
10-1100-232-000 Retirement 403B	55,762.56	172,707.00	32.29 %
10-1100-250-000 Unemployment Co	378.00	44,521.00	0.85 %
10-1100-270-000 Health Benefits	447,050.57	1,088,410.00	41.07 %
10-1100-300-000 Puch Prof & Tec	281.99	350,000.00	0.08 %
10-1100-320-000 Professional -E	15,119.00		
10-1100-330-000 Other Professio	28,796.00		
10-1100-590-000 Miscellaneous P	12,007.85		
10-1100-610-000 General Supplies	15,299.92	132,237.00	11.57 %
10-1100-638-000 Software	43,497.19	55,000.00	79.09 %
10-1100-640-000 Books & Periodic	91,862.71	114,720.00	80.08 %
10-1100-740-000 Furniture & Equipment	1,930.28	2,500.00	77.21 %
10-1100-580-000 Travel		45,000.00	0.0 %

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
Total for 10-1100-000-000 REGULAR PROGRAMS – ELEMENTARY / SECONDARY	**2,408,717.56**	**7,415,755.00**	**32.48 %**
10-1200-000-000 SPECIAL PROGRAMS			
10-1200-120-000 Professional-Ed	431,242.65	1,343,332.00	32.1 %
10-1200-210-000 Group Insurance	19,608.31	40,272.00	48.69 %
10-1200-220-000 SS Contrs	32,536.94	97,027.00	33.53 %
10-1200-232-000 403b Employer	21,280.75	63,417.00	33.56 %
10-1200-270-000 Medical Benefits	80,799.87	209,968.00	38.48 %
10-1200-330-000 Other Professional Services	231,927.78	846,689.00	27.39 %
10-1200-530-000 Communications	2,042.15		
10-1200-610-000 General Supplies	6,539.80	1,500.00	435.99 %
10-1200-640-000 Books & Software	65,022.99	72,579.00	89.59 %
10-1290-567-000 Special Programs - Other Support Appr Priv Schoo	121,948.97	589,132.00	20.7 %
10-1200-230-000 Retirement Cont		4,502.00	0.0 %
10-1200-510-000 Student Transpo		112,500.00	0.0 %
Total for 10-1200-000-000 SPECIAL PROGRAMS	**1,012,950.21**	**3,380,918.00**	**29.96 %**
10-1400-000-000 OTHER INSTRUCTION			
10-1400-600-000 Supplies	1,392.47		
10-1400-610-000 General Supplie	106.68	1,000.00	10.67 %
10-1400-100-000 Other Instructi		46,425.00	0.0 %
10-1400-220-000 SS Contrs		3,551.00	0.0 %
10-1400-230-000 Retirement Cont		2,321.00	0.0 %
10-1400-250-000 Unemployment Co		465.00	0.0 %
Total for 10-1400-000-000 OTHER INSTRUCTION	**1,499.15**	**53,762.00**	**2.79 %**
Total for 10-1000-000-000 INSTRUCTION	**3,423,166.92**	**10,850,435.00**	**31.55 %**
10-2000-000-000 SUPPORT SERVICE	269.50		
10-2100-000-000 PUPIL PERSONNEL			
10-2120-210-000 Group Insurance	2,865.22		
10-2120-231-000 Retirement Contributions	1,280.50		
10-2140-000-000 Psychological Services			
10-2140-100-000 Pysch Salaries	37,137.97	99,907.00	37.17 %
10-2140-210-000 Group Life Insurance	2,986.52	35,855.00	8.33 %
10-2140-220-000 SS Contributions	9,776.17	7,643.00	127.91 %
10-2140-232-000 403B	576.39	4,995.00	11.54 %
10-2140-270-000 Medical Benefits	12,343.74		
10-2140-330-000 Professional Se		40,000.00	0.0 %
10-2140-610 Supplies		3,879.00	0.0 %
Total for 10-2140-000-000 Psychological Services	**62,820.79**	**192,279.00**	**32.67 %**
10-2150-000-000 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES			
10-2150-300-000 Purchased Professional and Technical Services	25,705.69		
Total for 10-2150-000-000 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	**25,705.69**		

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
10-2160-000-000 Social Work Services			
10-2160-100-000 Social Work Ser	64,190.99	181,982.00	35.27 %
10-2160-210-000 Group Insurance	443.52	11,118.00	3.99 %
10-2160-220-000 SS Contrs	4,895.31	13,961.00	35.06 %
10-2160-230-000 Retirement Cont	3,209.52	13,540.00	23.7 %
10-2160-270-000 Medical Benefits	2,425.48		
10-2160-330-000 Other Professional Services	15,770.00		
10-2160-610 Supplies		15,933.00	0.0 %
Total for 10-2160-000-000 Social Work Services	**90,934.82**	**236,534.00**	**38.44 %**
Total for 10-2100-000-000 PUPIL PERSONNEL	**183,607.02**	**428,813.00**	**42.82 %**
10-2120-000-000 Guidance Services			
10-2120-610 10-2120-610	110.93		
Total for 10-2120-000-000 Guidance Services	**110.93**		
10-2200-000-000 INSTRUCTIONAL STAFF			
10-2200-210-000 Group Insurance	8,502.48	9,500.00	89.5 %
10-2200-320-000 Professional -E	300.00		
10-2271-360-000 Instructional Staff Development Services (Certified Staff Only)	9,369.03	8,500.00	110.22 %
10-2272-360-000 Instructional Staff Development Services (Non-Certified Staff Only)	603.28	4,250.00	14.19 %
Total for 10-2200-000-000 INSTRUCTIONAL STAFF	**18,774.79**	**22,250.00**	**84.38 %**
10-2300-000-000 ADMINISTRATION			
10-2310-820-000 Settlements, claims, judgements	4,886.06	75,000.00	6.51 %
10-2350-000-000 Legal Services	36,775.50	170,000.00	21.63 %
10-2380-000-000 OFFICE OF PRINC			
10-2380-110-000 Office of Principal-Salaries	387,526.58	1,119,886.00	34.6 %
10-2380-210-000 Group Life Insurance	15,251.93	36,213.00	42.12 %
10-2380-220-000 Office of Principal-SS Contr	22,161.19	85,671.00	25.87 %
10-2380-230-000 Office of Principal-Retiremen	13,060.09	55,994.00	23.32 %
10-2380-232-000 403b Employer	5,917.29	11,199.00	52.84 %
10-2380-240-000 Tuition Reimbur	8,452.68		
10-2380-270-000 Medical Benefits	61,948.88	156,000.00	39.71 %
10-2380-300-000 Purch Prof & Tech Svcs	886.66		
10-2380-320-000 Professional -E	520.00		
10-2380-330-000 Office of Principal Prof svcs	110,365.40	320,130.00	34.48 %
10-2380-410-000 Cleaning Servic	22,174.93		
10-2380-540-000 Advertising	4,690.62	15,450.00	30.36 %
10-2380-590-000 Miscellaneous P	26.49	2,500.00	1.06 %
10-2380-610-000 Office of Princ General Supplies	237.77	82,956.00	0.29 %
10-2380-630-000 (food)	835.03	25,000.00	3.34 %
10-2380-638-000 Software	53,967.04	87,957.00	61.36 %
10-2380-810-000 Dues and Fees	6,684.20	8,755.00	76.35 %
10-2380-500-000 Support Services			
10-2300-520-000 Insurance - Gen		118,712.00	0.0 %
10-2300-550-000 Printing & Binding		3,290.00	0.0 %

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
Total for 10-2380-500-000 Support Services		**122,002.00**	**0.0 %**
10-2380-580-000 Office of Principal-Travel		10,300.00	0.0 %
10-2380-750-000 Equipment		10,000.00	0.0 %
Total for 10-2380-000-000 OFFICE OF PRINC	**714,706.78**	**2,150,013.00**	**33.24 %**
Total for 10-2300-000-000 ADMINISTRATION	**756,368.34**	**2,395,013.00**	**31.58 %**
10-2360-000-000 Office of CEO			
10-2360-110-000 Salaries	108,220.19	362,213.00	29.88 %
10-2360-210-000 Employee Benefi	2,180.68	37,709.00	5.78 %
10-2360-220-000 Payroll Taxes	5,062.62	27,709.00	18.27 %
10-2360-232-000 403b Employer	5,411.04	18,113.00	29.87 %
10-2360-270-000 Medical Benefits	3,515.82		
10-2360-610 Supplies	160.12	33,350.00	0.48 %
Total for 10-2360-000-000 Office of CEO	**124,550.47**	**479,094.00**	**26.0 %**
10-2400-000-000 PUPIL HEALTH			
10-2400-330-000 Other Professional Services	26,255.00	34,617.00	75.84 %
10-2400-610-000 General Supplies	939.78	4,000.00	23.49 %
10-2400-100-000 Pupil Health Salaries		99,907.00	0.0 %
10-2400-210-000 Group Life Insurance		500.00	0.0 %
10-2400-220-000 SS Contrs		7,643.00	0.0 %
10-2400-230-000 Retirement Contributions		4,995.00	0.0 %
10-2400-250-000 Unemployment Compensation		999.00	0.0 %
10-2400-270-000 Employee Health Benefits		32,619.00	0.0 %
Total for 10-2400-000-000 PUPIL HEALTH	**27,194.78**	**185,280.00**	**14.68 %**
10-2500-000-000 BUSINESS			
10-2500-100-000 Business - Salaries	52,534.60	151,576.00	34.66 %
10-2500-210-000 Group Life Insurance	3,325.51	2,244.00	148.2 %
10-2500-220-000 SS Contrs	3,876.18	11,595.00	33.43 %
10-2500-231-000 Retirement Contributions	2,626.76	7,579.00	34.66 %
10-2500-270-000 Health Benefits	13,019.68	32,619.00	39.91 %
10-2500-320-000 Professional -Educational Ser	4,620.00	16,520.00	27.97 %
10-2500-329-000 Professional Educational Services – Other	1,004.34	32,500.00	3.09 %
10-2500-500-000 Other Purch Svc			
10-2500-550-000 Printing & Binding	15,509.91	26,850.00	57.77 %
Total for 10-2500-500-000 Other Purch Svc	**15,509.91**	**26,850.00**	**57.77 %**
10-2500-530-000 Communications	722.89		
10-2500-610-000 General Supplies	5,995.60	5,600.00	107.06 %
10-2500-810-000 Dues & Fees	7,164.16		
10-2514-000-000 Payroll Fees	4,298.30	12,100.00	35.52 %
10-2500-250-000 Unemployment Co		1,515.00	0.0 %
10-2500-740-000 Equipment - Replacement		44,771.00	0.0 %
Total for 10-2500-000-000 BUSINESS	**114,697.93**	**345,469.00**	**33.2 %**

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
10-2600-000-000 OPERATION AND MAINTENANCE OF PLANT SERVICES			
10-2600-100-000 Operation & Maint Salaries	43,294.45	125,368.00	34.53 %
10-2600-210-000 Group Life Insurance	4,076.06	10,000.00	40.76 %
10-2600-220-000 SS Contrs	3,265.75	9,591.00	34.05 %
10-2600-232-000 403b Contributions	2,164.69	6,268.00	34.54 %
10-2600-270-000 Medical Benefits	13,490.20	23,550.00	57.28 %
10-2600-300-000 Purchased Professional and Technical Services	10,866.00	60,000.00	18.11 %
10-2600-330-000 Other professional services	14,335.68		
10-2600-410-000 Cleaning Servic	47,397.21	296,699.00	15.97 %
10-2600-420-000 Utility Service	979.73		
10-2600-420-001 Natural Gas	479.61	5,250.00	9.14 %
10-2600-420-002 Electric	46,519.10	120,000.00	38.77 %
10-2600-420-003 Water & Sewer	16,847.62	30,000.00	56.16 %
10-2600-420-004 Security Systems	21,034.93	30,000.00	70.12 %
Total for 10-2600-420-000 Utility Service	**85,860.99**	**185,250.00**	**46.35 %**
10-2600-430-000 Repairs & Maintenance	47,741.08	223,123.00	21.4 %
10-2600-430-001 Landscaping	6,521.73	31,050.00	21.0 %
10-2600-430-002 Plumbing	439.88	2,000.00	21.99 %
10-2600-430-004 Trash Removal	13,722.40	42,000.00	32.67 %
10-2600-430-006 Building	150.00		
10-2600-430-007 HVAC	12,373.10	100,000.00	12.37 %
Total for 10-2600-430-000 Repairs & Maintenance	**80,948.19**	**398,173.00**	**20.33 %**
10-2600-440-000 Rentals	232,149.72	653,820.00	35.51 %
10-2600-440-002 Rentals Copier	19,894.99	60,000.00	33.16 %
10-2600-460-000 Extermination Services	2,050.00		
10-2600-523-000 General Properties	198,835.00	179,000.00	111.08 %
10-2600-530-000 Communications	722.89		
10-2600-531-001 T1 Line	6,262.72	78,390.00	7.99 %
10-2600-590-000 10-2600-590-000 Miscellaneous P	4,245.43		
10-2600-610-000 General Supplies	23,899.79	60,000.00	39.83 %
10-2600-750-000 Equipment - Orig & Addt'l	850.00	20,000.00	4.25 %
10-2600-810-000 Dues & Fees	1,232.33		
10-2600-250-000 Unemployment Compensation		1,253.00	0.0 %
Total for 10-2600-000-000 OPERATION AND MAINTENANCE OF PLANT SERVICES	**795,842.09**	**2,167,362.00**	**36.72 %**
10-2800-000-000 10-2800-000-000 SUPPORT SERVICE			
10-2800-300-000 Purchased Professional and Technical Services	83,810.78	199,462.00	42.02 %
10-2800-530-000 Communications	6,740.70		
10-2800-610-000 Supplies	2,413.14	31,950.00	7.55 %
10-2800-638-000 Software	4,963.69	58,575.00	8.47 %
Total for 10-2800-000-000 10-2800-000-000 SUPPORT SERVICE	**97,928.31**	**289,987.00**	**33.77 %**
Total for 10-2000-000-000 SUPPORT SERVICE	**2,119,344.16**	**6,313,268.00**	**33.57 %**

Northwood Academy Charter School

Budget vs. Actuals_Budget_FY27_P&L__Report
July-October, 2026

	TOTAL		
	Actual	Budget	% of Budget
10-3000-000-000 NONINSTRUCTIONAL SERVICES			
10-3200-000-000 STUDENT ACTIVITIES			
10-3200-330-004 SW Celebrations	1,597.78	14,600.00	10.94 %
10-3200-611-000 Sports & Athletics	687.15	25,000.00	2.75 %
10-3200-613-000 Academic Fieldtrips/Signature/Culture Events	1,294.00		
10-3200-810-000 Dues & Fees	4.98	79,999.00	0.01 %
10-3200-100-000 Student Activities- Salaries		90,000.00	0.0 %
10-3200-220-000 SS Contrs		6,885.00	0.0 %
10-3200-232-000 403B		4,500.00	0.0 %
10-3200-250-000 Unemployment Compensation		900.00	0.0 %
10-3200-300-000 Purch Prof & Tech Svcs		26,625.00	0.0 %
Total for 10-3200-000-000 STUDENT ACTIVITIES	**3,583.91**	**248,509.00**	**1.44 %**
Total for 10-3000-000-000 NONINSTRUCTIONAL SERVICES	**3,583.91**	**248,509.00**	**1.44 %**
10-3200-612-000 8th Grade Dues/costs	42.78		
Total Expenditures	**5,546,137.77**	**17,412,212.00**	**31.85 %**
Net Operating Revenue	**623,608.53**	**858,410.00**	**72.65 %**
Other Revenue			
Other Expenditures			
Net Other Revenue	**0.00**	**0.00**	
Net Income	**623,608.53**	**858,410.00**	**72.65 %**

Northwood Academy Charter School

Profit & Loss Report
July-October, 2026

	Total
Revenue	
10-6510-000-000 Int on Invest &	30,892.33
10-6740-000-000 Fees (locker, t	2,431.53
10-6750-000-000 Student Activit	
10-6750-001 8th Grade Dues	5,104.94
Total for 10-6750-000-000 Student Activit	**$5,104.94**
10-6900-000-000 Other Revenue f	100.00
10-6920-000-00 Contributions &	1,145.07
10-6940-000-001 Other Dis Reg	3,330,541.96
10-6940-001-000 Schl Dist Sped	2,787,061.56
10-6990-000-00 Miscellaneous Re	10,944.00
10-7000-750-000 Extra Grants	1,524.91
51-6000-000 Food Service Local	
51-6510-000-000 Interest Income	227.25
51-6990-000-000 Refunds	40.14
Total for 51-6000-000 Food Service Local	**$267.39**
51-7600-000-000 Subsidy for Lun	199.38
51-8000-000-0000	
51-8531-000-000 Lunch & Breakfa	7,410.77
Total for 51-8000-000-0000	**$7,410.77**
Total Revenue	**$6,177,623.84**
Gross Profit	**$6,177,623.84**
Expenditures	
10-1000-000-000 INSTRUCTION	
10-1100-000-000 REGULAR PROGRAMS – ELEMENTARY / SECONDARY	$787.25
10-1100-110-000 Salaries	1,390,571.26
10-1100-190-000 Instructional A	70,355.47
10-1100-210-000 10-1100-210-000 Group Life Insurance	14,153.54
10-1100-220-000 SS Contrs	108,012.19
10-1100-231-000 Retirement Contributions	112,851.78
10-1100-232-000 Retirement 403B	55,762.56
10-1100-250-000 Unemployment Co	378.00
10-1100-270-000 Health Benefits	447,050.57
10-1100-300-000 Puch Prof & Tec	281.99
10-1100-320-000 Professional -E	15,119.00
10-1100-330-000 Other Professio	28,796.00
10-1100-590-000 Miscellaneous P	12,007.85
10-1100-610-000 General Supplies	15,299.92
10-1100-638-000 Software	43,497.19
10-1100-640-000 Books & Periodic	91,862.71
10-1100-740-000 Furniture & Equipment	1,930.28
Total for 10-1100-000-000 REGULAR PROGRAMS – ELEMENTARY / SECONDARY	**$2,408,717.56**

Northwood Academy Charter School

Profit & Loss Report
July-October, 2026

	Total
10-1200-000-000 SPECIAL PROGRAMS	
10-1200-120-000 Professional-Ed	431,242.65
10-1200-210-000 Group Insurance	19,608.31
10-1200-220-000 SS Contrs	32,536.94
10-1200-232-000 403b Employer	21,280.75
10-1200-270-000 Medical Benefits	80,799.87
10-1200-330-000 Other Professional Services	231,927.78
10-1200-530-000 Communications	2,042.15
10-1200-610-000 General Supplies	6,539.80
10-1200-640-000 Books & Software	65,022.99
10-1290-567-000 Special Programs - Other Support Appr Priv Schoo	121,948.97
Total for 10-1200-000-000 SPECIAL PROGRAMS	**$1,012,950.21**
10-1400-000-000 OTHER INSTRUCTION	
10-1400-600-000 Supplies	1,392.47
10-1400-610-000 General Supplie	106.68
Total for 10-1400-000-000 OTHER INSTRUCTION	**$1,499.15**
Total for 10-1000-000-000 INSTRUCTION	**$3,423,166.92**
10-2000-000-000 SUPPORT SERVICE	$269.50
10-2100-000-000 PUPIL PERSONNEL	
10-2120-210-000 Group Insurance	2,865.22
10-2120-231-000 Retirement Contributions	1,280.50
10-2140-000-000 Psychological Services	
10-2140-100-000 Pysch Salaries	37,137.97
10-2140-210-000 Group Life Insurance	2,986.52
10-2140-220-000 SS Contributions	9,776.17
10-2140-232-000 403B	576.39
10-2140-270-000 Medical Benefits	12,343.74
Total for 10-2140-000-000 Psychological Services	**$62,820.79**
10-2150-000-000 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	
10-2150-300-000 Purchased Professional and Technical Services	25,705.69
Total for 10-2150-000-000 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	**$25,705.69**
10-2160-000-000 Social Work Services	
10-2160-100-000 Social Work Ser	64,190.99
10-2160-210-000 Group Insurance	443.52
10-2160-220-000 SS Contrs	4,895.31
10-2160-230-000 Retirement Cont	3,209.52
10-2160-270-000 Medical Benefits	2,425.48
10-2160-330-000 Other Professional Services	15,770.00
Total for 10-2160-000-000 Social Work Services	**$90,934.82**
Total for 10-2100-000-000 PUPIL PERSONNEL	**$183,607.02**
10-2120-000-000 Guidance Services	
10-2120-610 10-2120-610	110.93
Total for 10-2120-000-000 Guidance Services	**$110.93**

Northwood Academy Charter School

Profit & Loss Report
July-October, 2026

	Total
10-2200-000-000 INSTRUCTIONAL STAFF	
10-2200-210-000 Group Insurance	8,502.48
10-2200-320-000 Professional -E	300.00
10-2271-360-000 Instructional Staff Development Services (Certified Staff Only)	9,369.03
10-2272-360-000 Instructional Staff Development Services (Non-Certified Staff Only)	603.28
Total for 10-2200-000-000 INSTRUCTIONAL STAFF	**$18,774.79**
10-2300-000-000 ADMINISTRATION	
10-2310-820-000 Settlements, claims, judgements	4,886.06
10-2350-000-000 Legal Services	36,775.50
10-2380-000-000 OFFICE OF PRINC	
10-2380-110-000 Office of Principal-Salaries	387,526.58
10-2380-210-000 Group Life Insurance	15,251.93
10-2380-220-000 Office of Principal-SS Contr	22,161.19
10-2380-230-000 Office of Principal-Retiremen	13,060.09
10-2380-232-000 403b Employer	5,917.29
10-2380-240-000 Tuition Reimbur	8,452.68
10-2380-270-000 Medical Benefits	61,948.88
10-2380-300-000 Purch Prof & Tech Svcs	886.66
10-2380-320-000 Professional -E	520.00
10-2380-330-000 Office of Principal Prof svcs	110,365.40
10-2380-410-000 Cleaning Servic	22,174.93
10-2380-540-000 Advertising	4,690.62
10-2380-590-000 Miscellaneous P	26.49
10-2380-610-000 Office of Princ General Supplies	237.77
10-2380-630-000 (food)	835.03
10-2380-638-000 Software	53,967.04
10-2380-810-000 Dues and Fees	6,684.20
Total for 10-2380-000-000 OFFICE OF PRINC	**$714,706.78**
Total for 10-2300-000-000 ADMINISTRATION	**$756,368.34**
10-2360-000-000 Office of CEO	
10-2360-110-000 Salaries	108,220.19
10-2360-210-000 Employee Benefi	2,180.68
10-2360-220-000 Payroll Taxes	5,062.62
10-2360-232-000 403b Employer	5,411.04
10-2360-270-000 Medical Benefits	3,515.82
10-2360-610 Supplies	160.12
Total for 10-2360-000-000 Office of CEO	**$124,550.47**
10-2400-000-000 PUPIL HEALTH	
10-2400-330-000 Other Professional Services	26,255.00
10-2400-610-000 General Supplies	939.78
Total for 10-2400-000-000 PUPIL HEALTH	**$27,194.78**

Northwood Academy Charter School

Profit & Loss Report
July-October, 2026

	Total
10-2500-000-000 BUSINESS	
10-2500-100-000 Business - Salaries	52,534.60
10-2500-210-000 Group Life Insurance	3,325.51
10-2500-220-000 SS Contrs	3,876.18
10-2500-231-000 Retirement Contributions	2,626.76
10-2500-270-000 Health Benefits	13,019.68
10-2500-320-000 Professional -Educational Ser	4,620.00
10-2500-329-000 Professional Educational Services – Other	1,004.34
10-2500-500-000 Other Purch Svc	
10-2500-550-000 Printing & Binding	15,509.91
Total for 10-2500-500-000 Other Purch Svc	**$15,509.91**
10-2500-530-000 Communications	722.89
10-2500-610-000 General Supplies	5,995.60
10-2500-810-000 Dues & Fees	7,164.16
10-2514-000-000 Payroll Fees	4,298.30
Total for 10-2500-000-000 BUSINESS	**$114,697.93**
10-2600-000-000 OPERATION AND MAINTENANCE OF PLANT SERVICES	
10-2600-100-000 Operation & Maint Salaries	43,294.45
10-2600-210-000 Group Life Insurance	4,076.06
10-2600-220-000 SS Contrs	3,265.75
10-2600-232-000 403b Contributions	2,164.69
10-2600-270-000 Medical Benefits	13,490.20
10-2600-300-000 Purchased Professional and Technical Services	10,866.00
10-2600-330-000 Other professional services	14,335.68
10-2600-410-000 Cleaning Servic	47,397.21
10-2600-420-000 Utility Service	$979.73
10-2600-420-001 Natural Gas	479.61
10-2600-420-002 Electric	46,519.10
10-2600-420-003 Water & Sewer	16,847.62
10-2600-420-004 Security Systems	21,034.93
Total for 10-2600-420-000 Utility Service	**$85,860.99**
10-2600-430-000 Repairs & Maintenance	$47,741.08
10-2600-430-001 Landscaping	6,521.73
10-2600-430-002 Plumbing	439.88
10-2600-430-004 Trash Removal	13,722.40
10-2600-430-006 Building	150.00
10-2600-430-007 HVAC	12,373.10
Total for 10-2600-430-000 Repairs & Maintenance	**$80,948.19**
10-2600-440-000 Rentals	232,149.72
10-2600-440-002 Rentals Copier	19,894.99
10-2600-460-000 Extermination Services	2,050.00
10-2600-523-000 General Properties	198,835.00
10-2600-530-000 Communications	722.89
10-2600-531-001 T1 Line	6,262.72

Northwood Academy Charter School

Profit & Loss Report
July-October, 2026

	Total
10-2600-590-000 10-2600-590-000 Miscellaneous P	4,245.43
10-2600-610-000 General Supplies	23,899.79
10-2600-750-000 Equipment - Orig & Addt'l	850.00
10-2600-810-000 Dues & Fees	1,232.33
Total for 10-2600-000-000 OPERATION AND MAINTENANCE OF PLANT SERVICES	**$795,842.09**
10-2800-000-000 10-2800-000-000 SUPPORT SERVICE	
10-2800-300-000 Purchased Professional and Technical Services	83,810.78
10-2800-530-000 Communications	6,740.70
10-2800-610-000 Supplies	2,413.14
10-2800-638-000 Software	4,963.69
Total for 10-2800-000-000 10-2800-000-000 SUPPORT SERVICE	**$97,928.31**
Total for 10-2000-000-000 SUPPORT SERVICE	**$2,119,344.16**
10-3000-000-000 NONINSTRUCTIONAL SERVICES	
10-3200-000-000 STUDENT ACTIVITIES	
10-3200-330-004 SW Celebrations	1,597.78
10-3200-611-000 Sports & Athletics	687.15
10-3200-613-000 Academic Fieldtrips/Signature/Culture Events	1,294.00
10-3200-810-000 Dues & Fees	4.98
Total for 10-3200-000-000 STUDENT ACTIVITIES	**$3,583.91**
Total for 10-3000-000-000 NONINSTRUCTIONAL SERVICES	**$3,583.91**
10-3200-612-000 8th Grade Dues/costs	42.78
51-3100-000-000 FOOD SERVICE	
51-3100-100-000 Food Service Sa	33,157.24
51-3100-210-000 Group Insurance	5,233.90
51-3100-220-000 SS Contr	2,398.31
51-3100-231-000 Food Serv 403b	1,254.73
51-3100-270-000 Food Service Medical Benefits	13,404.74
51-3100-430-000 Repairs & Main	1,389.00
51-3100-630-000 Food Service Co	98,354.57
Total for 51-3100-000-000 FOOD SERVICE	**$155,192.49**
Total Expenditures	**$5,701,330.26**
Net Operating Revenue	**$476,293.58**
Net Income	**$476,293.58**

Northwood Academy Charter School

Profit and Loss - Food Services

July-October, 2026

	Total
Revenue	
51-6000-000 Food Service Local	
51-6510-000-000 Interest Income	227.25
51-6990-000-000 Refunds	40.14
Total for 51-6000-000 Food Service Local	**$267.39**
51-7600-000-000 Subsidy for Lun	199.38
51-8000-000-0000	
51-8531-000-000 Lunch & Breakfa	7,410.77
Total for 51-8000-000-0000	**$7,410.77**
Total Revenue	**$7,877.54**
Gross Profit	**$7,877.54**
Expenditures	
51-3100-000-000 FOOD SERVICE	
51-3100-100-000 Food Service Sa	33,157.24
51-3100-210-000 Group Insurance	5,233.90
51-3100-220-000 SS Contr	2,398.31
51-3100-231-000 Food Serv 403b	1,254.73
51-3100-430-000 Repairs & Main	1,389.00
51-3100-630-000 Food Service Co	98,354.57
Total for 51-3100-000-000 FOOD SERVICE	**$141,787.75**
Total Expenditures	**$141,787.75**
Net Operating Revenue	**-$133,910.21**
Net Income	**-$133,910.21**

Northwood Academy Charter School

Balance Sheet

As of Oct 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1040 Petty cash	654.79
1072 Bill.com Money Out Clearing	34,590.93
Certificate of Deposit- Univest	2,247,929.11
TD Bank- Operating	47,721.10
TD Bank - Petty Cash	1,564.54
Univest - Food Program	579,495.44
Univest - Fundraising/Petty Cash	274,101.05
Univest - Operating Acc	4,658,487.50
Univest Payroll Acct	61,381.62
Univest Petty Cash	1,794.60
Univest - Student Account	10,668.38
Total Bank Accounts	**$7,918,389.06**
Accounts Receivable	
10-0150-0150 Other Receivables	$19,953.00
NCDC	3,909,442.82
Total for 10-0150-0150 Other Receivables	**$3,929,395.82**
Total Accounts Receivable	**$3,929,395.82**
Other Current Assets	
10-0130-0100 Security Deposit	1,200.00
10-0180-0180 Prepaid Expense /	89,736.27
Total Other Current Assets	**$90,936.27**
Total Current Assets	**$11,938,721.15**
Fixed Assets	
91-0200-0220 Building & Improve	1,201,041.00
91-0200-0230 Machinery & Equipm	1,841,575.89
91-0200-0240 Less Accum Deprec	-$3,366,387.95
Accum Amort - Lease Assets	-84,678.36
Total for 91-0200-0240 Less Accum Deprec	**-$3,451,066.31**
91-0200-0269 LEASEHOLD IMPROVEM	1,335,341.93
91-0200-0275 Constr in Process	3,847,935.67
91-0200-0276 CIP	696,774.12
91-0200-0280 Right to use lease	153,965.93
Total Fixed Assets	**$5,625,568.23**
Total Assets	**$17,564,289.38**

Northwood Academy Charter School

Balance Sheet

As of Oct 31, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
10-0420-0420 Accounts Payable	123,925.91
51-0420-0420 Accounts Payable Food Service	9,174.00
Total Accounts Payable	**$133,099.91**
Credit Cards	
Bill Divy Card Account	850.00
TD Credit Card	5,213.42
Total Credit Cards	**$6,063.42**
Other Current Liabilities	
10-0460-0460 Payroll Accruals &	882,387.18
10-0460-0461 PSERS	5,907.07
10-0460-0462 Medical	25,652.91
10-0460-0465 PSERS Employer	112,674.95
10-0460-0468 403B Employer	25,051.67
10-0460-0469 403B Employee	-21,320.10
10-0460-0469 B NET OPEB Liability	-128,000.00
10-9999-9999 Suspense	-1,708.93
2100 Payroll Liabilities	1,358.66
Total Other Current Liabilities	**$902,003.41**
Total Current Liabilities	**$1,041,166.74**
Long-term Liabilities	
10-0460-0467 Net Pens. Liab	3,139,000.00
10-0910-000 Deferred Outflow	-396,626.00
10-0911-000 Deferred Out OPEB	-14,595.00
10-0950-000 Deferred Inflow	3,672,000.00
10-0950-001 Defe Inflow Opeb	253,000.00
10-0960-000 Lease Liability	74,364.73
Net OPEB Liability	259,000.00
Total Long-term Liabilities	**$6,986,143.73**
Total Liabilities	**$8,027,310.47**
Equity	
51-3900-000 Retained Earnings	534,465.94
91-0710-0710 Investment in Fixe	303,821.43
3900 Retained Earnings	8,222,397.96
Net Income	476,293.58
Total Equity	**$9,536,978.91**
Total Liabilities and Equity	**$17,564,289.38**

Northwood Academy Charter School

Transaction List by Date - Dispersement List
October 2026

Date	Transaction type	Num	Name	Amount
10/01/2026	Expense		PSERS	-5,920.74
10/01/2026	Expense			-290.85
10/01/2026	Bill Payment (Check)		Standard Digital Imaging, Inc	-107.59
10/01/2026	Bill Payment (Check)		Omega Security Systems, Inc.	-290.85
10/01/2026	Bill Payment (Check)		Cardinal Point Security Group, Inc	-2,625.00
10/01/2026	Expense		Bancorp	-518.85
10/02/2026	Bill Payment (Check)		Amazon Business	-3,073.98
10/02/2026	Expense		Indeed	246.95
10/02/2026	Expense			23.70
10/02/2026	Expense			22.50
10/05/2026	Expense			-8,626.55
10/05/2026	Expense			-49,360.88
10/05/2026	Expense		Bancorp	-424.41
10/05/2026	Check	21301		-185.00
10/05/2026	Check	21302		-110.00
10/05/2026	Expense		The Harrison Group	-249.98
10/06/2026	Expense			23.70
10/06/2026	Expense		Bancorp	-283.99
10/06/2026	Expense		Bancorp	-30.00
10/06/2026	Expense		Philadelphia 76ers	340.00
10/07/2026	Bill Payment (Check)		Wells Fargo Financial Leasing	-476.14
10/07/2026	Expense			15.80
10/07/2026	Expense			296.25
10/07/2026	Expense			11.85
10/07/2026	Expense		Bancorp	-149.00
10/07/2026	Expense		PSERS	-78,259.06
10/08/2026	Expense			347.60
10/08/2026	Expense			21.60
10/08/2026	Expense		Bancorp	-70.00
10/08/2026	Expense			58.32
10/08/2026	Expense			204.12
10/09/2026	Bill Payment (Check)		Kopos Medx	-2,289.95
10/09/2026	Check	AUTO PAY 090329	Heather Chamberlain	-2,598.43
10/09/2026	Bill Payment (Check)		Matas Cleaning Services	-23,764.83
10/09/2026	Bill Payment (Check)		PHMC Intergrated	-157.21
10/09/2026	Bill Payment (Check)		ACS International Resources, Inc	-15,761.25
10/09/2026	Bill Payment (Check)		Green Tree School & Services	-10,563.95
10/09/2026	Bill Payment (Check)		Elliott-Lewis	-2,747.23
10/09/2026	Bill Payment (Check)		Delta-T Group Inc.	-2,371.70
10/09/2026	Bill Payment (Check)		Kopos Medx	-1,827.80
10/09/2026	Bill Payment (Check)		Kaleidoscope Education Solutions	-4,905.00
10/09/2026	Bill Payment (Check)		Riverside Insights	-7,885.00
10/09/2026	Bill Payment (Check)		Uline	-2,214.24
10/09/2026	Bill Payment (Check)		University of Rap	-2,560.00
10/09/2026	Bill Payment (Check)		Kareem Tyree.	-124.01

Northwood Academy Charter School

Transaction List by Date - Dispersement List
October 2026

Date	Transaction type	Num	Name	Amount
10/09/2026	Bill Payment (Check)		Fenningham, Dempster & Coval.LLP	-212.50
10/09/2026	Bill Payment (Check)		Penn Exterminators	-535.00
10/09/2026	Bill Payment (Check)		Hero Connects LLC	-4,520.00
10/09/2026	Bill Payment (Check)		Sevcan Sarah Mersin	-540.00
10/09/2026	Bill Payment (Check)		Cobra Control Services LLC	-118.35
10/09/2026	Bill Payment (Check)		Frogtummy	-360.00
10/09/2026	Bill Payment (Check)		Unique Properties & Builders, LLC	-1,500.00
10/09/2026	Bill Payment (Check)		Highmark Blue Shield	-129,970.48
10/09/2026	Bill Payment (Check)		The Advocacy Alliance	-886.06
10/09/2026	Bill Payment (Check)		Paylocity	0.00
10/09/2026	Bill Payment (Check)		Darren Saunders	-114.61
10/09/2026	Bill Payment (Check)		Cardinal Point Security Group, Inc	-4,059.27
10/09/2026	Bill Payment (Check)		McGraw-Hill Companies	-15,798.62
10/09/2026	Expense		Bancorp	-31.49
10/09/2026	Expense			51.35
10/09/2026	Expense			15.80
10/09/2026	Expense			35.55
10/10/2026	Expense			189.85
10/10/2026	Expense		Best Buy	86.39
10/11/2026	Expense			286.98
10/12/2026	Expense			40.00
10/12/2026	Expense			30.00
10/13/2026	Bill Payment (Check)		Wells Fargo Financial Leasing	-476.14
10/13/2026	Expense		Bancorp	-68.53
10/13/2026	Expense		Commonwealth of Pennsylvania	100.00
10/13/2026	Expense		Amazon Business	52.98
10/14/2026	Expense		Bancorp	-294.32
10/14/2026	Expense		Bancorp	-86.73
10/14/2026	Expense		Bancorp	-37.99
10/14/2026	Expense		Bancorp	-346.97
10/14/2026	Expense			23.70
10/14/2026	Check	21303		-185.00
10/14/2026	Check	21304		-50.00
10/14/2026	Expense		PASBO	265.00
10/14/2026	Expense		Expedia	175.64
10/14/2026	Expense			94.34
10/14/2026	Expense			220.29
10/14/2026	Expense		Wells Fargo Financial Leasing	-357.84
10/14/2026	Expense		Colonial Life	-1,231.88
10/14/2026	Expense		MG Trust	-27,665.71
10/14/2026	Expense		Amazon Business	-4,591.05
10/15/2026	Expense		Bancorp	-302.61
10/15/2026	Expense			19.75
10/15/2026	Expense			339.70
10/16/2026	Bill Payment (Check)		Schoolsin	-1,930.28

Northwood Academy Charter School

Transaction List by Date - Dispersement List
October 2026

Date	Transaction type	Num	Name	Amount
10/16/2026	Bill Payment (Check)		Chism's and Smith Way	-1,400.00
10/16/2026	Bill Payment (Check)		Office Basics, Inc	-1,938.00
10/16/2026	Bill Payment (Check)		Delta-T Group Inc.	-2,828.00
10/16/2026	Bill Payment (Check)		Kopos Medx	-2,413.45
10/16/2026	Bill Payment (Check)		Continental Press, Inc,	-787.25
10/16/2026	Bill Payment (Check)		RoadRunner Recycling, Inc.	-3,464.42
10/16/2026	Bill Payment (Check)		HopDial, LLC	-1,875.21
10/16/2026	Bill Payment (Check)		Superior Supply Center	-1,562.32
10/16/2026	Bill Payment (Check)		Superior Supply Center	-1,562.25
10/16/2026	Bill Payment (Check)		Hero Connects LLC	-4,090.00
10/16/2026	Bill Payment (Check)		PHMC Intergrated	-8,521.50
10/16/2026	Bill Payment (Check)		EDUCERE LLC	-156.00
10/16/2026	Expense			130.35
10/16/2026	Expense			15.80
10/16/2026	Expense			51.35
10/16/2026	Expense		Wells Fargo Financial Leasing	-1,832.60
10/16/2026	Expense			-4,267.78
10/17/2026	Expense			15.80
10/18/2026	Bill Payment (Credit Card)		Indeed	502.11
10/19/2026	Expense		Bancorp	-54.85
10/19/2026	Expense		City of Philadelphia.	-85.83
10/19/2026	Expense		City of Philadelphia.	-215.37
10/20/2026	Expense		Bancorp	-87.00
10/20/2026	Expense		Bancorp	-18.00
10/20/2026	Expense		Bancorp	-20.00
10/20/2026	Expense		Wells Fargo Financial Leasing	-2,179.71
10/20/2026	Expense		Philadelphia Water Department	-4,944.53
10/20/2026	Expense			221.20
10/20/2026	Expense			27.65
10/21/2026	Expense		Bancorp	-126.27
10/21/2026	Expense		Indeed	520.00
10/21/2026	Expense		Verizon Wireless	-979.73
10/21/2026	Expense		Paylocity	-927.90
10/21/2026	Expense			39.50
10/21/2026	Expense			270.00
10/22/2026	Bill Payment (Check)		McGraw-Hill Companies	-3,500.00
10/22/2026	Expense		Bancorp	-23.81
10/22/2026	Expense		PSERS (EMPLOYER)	-198.07
10/22/2026	Expense			19.75
10/23/2026	Bill Payment (Check)		Chism's and Smith Way	-2,675.00
10/23/2026	Bill Payment (Check)		Nyman Associates, Inc	-11,962.17
10/23/2026	Bill Payment (Check)		Hero Connects LLC	-3,760.00
10/23/2026	Bill Payment (Check)		University of Rap	-2,880.00
10/23/2026	Bill Payment (Check)		Susanin Widman & Brennan, PC	-2,100.00
10/23/2026	Bill Payment (Check)		LIMA Company	-1,329.12

Northwood Academy Charter School

Transaction List by Date - Dispersement List
October 2026

Date	Transaction type	Num	Name	Amount
10/23/2026	Bill Payment (Check)		Sevcan Sarah Mersin	-600.00
10/23/2026	Bill Payment (Check)		Nafisha Gibson	-300.00
10/23/2026	Bill Payment (Check)		Imani Anderson-R	-94.51
10/23/2026	Bill Payment (Check)		Jasmine Tyree	-55.00
10/23/2026	Expense		Bancorp	-88.80
10/23/2026	Expense		PSERS	-12.57
10/26/2026	Check	AUTO PAY 090327	Amazon Business	-2,333.99
10/26/2026	Expense		Bancorp	-353.49
10/26/2026	Expense		Philadelphia Water Department	-72.74
10/27/2026	Bill Payment (Check)		Haefele, Flanagan & Co.,p.c	-26,650.00
10/27/2026	Bill Payment (Check)		The Advocacy Alliance	-12,000.00
10/27/2026	Bill Payment (Check)		Total HR Solutions	-21,887.50
10/27/2026	Bill Payment (Check)		McGraw-Hill Companies	-1,920.24
10/27/2026	Bill Payment (Check)		ACS International Resources, Inc	-867.25
10/27/2026	Expense		Bancorp	-4.72
10/27/2026	Expense		Bancorp	-15.53
10/27/2026	Check	21306		-50.00
10/27/2026	Expense		Bureau of Education & Research, Inc.	169.00
10/28/2026	Expense		BILL	-355.21
10/28/2026	Expense		Castor Pizza	63.82
10/28/2026	Expense		MG Trust	-29,572.34
10/29/2026	Bill Payment (Check)		Riverside Insights	-7,885.00
10/29/2026	Bill Payment (Check)		Peco Energy	-7,329.41
10/29/2026	Bill Payment (Check)		Sevcan Sarah Mersin	-1,200.00
10/29/2026	Bill Payment (Check)		Highmark Blue Shield	-133,920.79
10/29/2026	Bill Payment (Check)		Enspire Consulting Group LLC	-55,353.25
10/29/2026	Bill Payment (Check)		Water Revenue Bureau - 04621-003	-4,944.53
10/29/2026	Bill Payment (Check)		Elevate215	-4,000.00
10/29/2026	Bill Payment (Check)		O'Donnell Stacey, LLC	-2,127.50
10/29/2026	Bill Payment (Check)		Colonial Life	-1,231.88
10/29/2026	Bill Payment (Check)		Vision Benefits American	-952.80
10/29/2026	Bill Payment (Check)		Oliver Fire Protection & Security	-479.00
10/29/2026	Bill Payment (Check)		Delta School	-262.50
10/29/2026	Bill Payment (Check)		Water Revenue Bureau-01000-002	-215.37
10/29/2026	Bill Payment (Check)		Steven Yanni	-27.00
10/29/2026	Expense		Bancorp	-470.87
10/29/2026	Expense		QuickBooks	367.20
10/29/2026	Check	21305		-185.00
10/29/2026	Expense		Commonwealth of Pennsylvania	100.00
10/29/2026	Expense		Commonwealth of Pennsylvania	100.00
10/30/2026	Bill Payment (Check)		Linton's Managed Services	-56,539.23
10/30/2026	Check	12982	Bucks County Audubon Society	-250.00
10/30/2026	Expense		Bancorp	-79.38
10/30/2026	Expense		Peco Energy	-0.13
10/30/2026	Expense		Peco Energy	-0.14

Northwood Academy Charter School

Transaction List by Date - Dispersement List
October 2026

Date	Transaction type	Num	Name	Amount
10/30/2026	Expense			35.55
10/30/2026	Expense		Verizon-2545	-726.51
10/30/2026	Expense		Peco Energy	-7,329.01
TOTAL				**-$878,315.44**

Coversheet

It is recommended that the Finance Committee approve the purchase of Chromebooks at a cost not to exceed $39,275 and authorize the use of up to $39,275 from the fund balance committed for technology to pay for the purchase.

Section: III. Action Items
Item: B. It is recommended that the Finance Committee approve the purchase of Chromebooks at a cost not to exceed $39,275 and authorize the use of up to $39,275 from the fund balance committed for technology to pay for the purchase.
Purpose: Vote
Submitted by:
Related Material: FinCom Packet - Purchase of 100 Chromebooks 2026 11 18.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
BOARD MEMORANDUM

TO: Finance Committee
FROM: Dr. Steve Yanni
RE: Purchase of 100 Chromebooks
DATE: November 18, 2026

The purpose of this memorandum is to share that Mr. Jones and I are seeking approval to purchase Chromebooks for third grade using funds proactively set aside in our committed fund balance for technology. This memorandum outlines the rationale for purchasing the devices and provides the most updated information for future planning.

Background
During the 2025–2026 school year, the Finance Committee and Board of Trustees authorized the Leadership Team to purchase 100 Chromebooks. We purchased the devices in the winter, used them for the spring state assessments, and collected them after testing. At the start of the 2026–2027 school year, we deployed them to sixth grade.

At the time, we anticipated leasing future devices to spread payments over multiple years and make annual technology costs more predictable. We also planned for each sixth-grade student to use the same Chromebook through eighth grade. We have since reassessed both plans based on current financing costs and our efforts to reduce the time students spend on devices.

Purchase Recommendation
Given current interest rates and limited device availability, we estimate that leasing would cost approximately $10,000–$11,000 more than purchasing over the life of the lease. We recommend purchasing the Chromebooks using funds already committed for technology. For each future acquisition, we will compare the total costs of leasing and purchasing before making a recommendation.

Classroom-Based Deployment
Recent research on student technology use and the growing Pencils over Pixels movement have informed our efforts to reduce student screen time. Because students do not routinely need Chromebooks for homework or learning outside school, devices will remain in teachers' classrooms and be available when instruction or assessment calls for them. Devices will stay with the classrooms as students advance to the next grade.

Four-Year Replacement Cycle
We previously communicated a three-year replacement cycle. Given the greater durability of newer Chromebook models, we plan to move to a four-year cycle. We will plan to acquire replacement devices during the fourth year so they are ready to deploy if the existing devices begin to show signs of wear or declining reliability.

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NORTHWOOD ACADEMY CHARTER SCHOOL
BOARD MEMORANDUM

Planned Purchases and Deployment

The following information contains plans for deployment for the current request and a request that we may make later in the school year.

- Third Grade - The Chromebooks included in this request will be deployed to third-grade classrooms. Because the purchase would occur partway through the 2026–2027 school year, we will count the remainder of 2026–2027 and the full 2027–2028 school year together as year one for replacement planning.

- Seventh Grade - Barring significant unanticipated technology expenses, we plan to seek separate approval later this school year to purchase Chromebooks for seventh grade. We would first use the devices for state assessments in spring 2027, collect them after testing, and deploy them to seventh-grade classrooms in fall 2027.

Refresh Schematic

Grade	SY 26-27	SY 27-28	SY 28-29	SY 29-30
8		Purchase	Year 1	Year 2
7	Purchase	Year 1	Year 2	Year 3
6	Year 1	Year 2	Year 3	Year 4/Purchase
5			Purchase	Year 1
4		Purchase	Year 1	Year 2
3	Purchase/Year 1a	Year 1b	Year 2	Year 3
2			Purchase	Year 1
1				Purchase
K	Kindergarten uses iPads.			

Next Steps
If the Finance Committee approves this request, we will include a motion to purchase these devices on the December 16 Board of Trustees' meeting agenda.

We appreciate the support of the Finance Committee and the Board of Trustees for their ongoing support of our students.

Thank you.

Encl: Chromebook Quote
Cost-Benefit Analysis (CBA) Documentation

cc: Mr. Frank Ayata, *Director of School Business Operations*
Mr. Alejandro Baldwin, *Acting Middle School Assistant Principal*
Ms. Dana Gubitosa, *Elementary School Assistant Principal*
Dr. Jason Hamer, *Principal*
Mr. Chris Jones, *Director of Operations*
Ms. Jinnely Thomas, *Middle School Assistant Principal*

ACS International Resources, Inc DBA Inspiroz, has prepared a Quote for you:

HP 11" Chromebooks (Non-Touch)

Quote # 009287

Prepared for:

Northwood Academy Charter School

Christopher Jones
cjones@northwoodcs.org



Inspiroz, LLC
A Division of ACS International Resources, Inc.
1330 Baltimore Pike, Chadds Ford, PA 19317
Phone: (610) 387-6005 | Fax: (320) 205-7700
Email: info@inspiroz.com | Website: www.inspiroz.com

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HP Fortis G1m Non-Touch Chromebooks

Description	Price	Qty	Ext. Price
HP Fortis G1m 11.6" Rugged Chromebook  • MediaTek Kompanio 520 (2.05 GHz base frequency, 1 MB L3 cache, 8 cores, 8 threads) Processor • 8 GB LPDDR4x-4266 MT/s (onboard) Memory • 64 GB eMMC Storage • 11.6" diagonal, HD (1366 x 768), SVA, anti-glare, 250 nits, 45% NTSC Display • 720p HD camera with Dual stereo speakers, dual array microphones • MediaTek Wi-Fi 6 MT7921 (2x2) + Bluetooth 5.3 wireless card • Spill resistant, full-size, Jet black keyboard with skirt anchored keycaps • Weight: Starting at 2.53 lbs • **1 year (1/1/0) limited warranty includes 1 year of parts and labor. No on-site repair.**	$342.00	100	$34,200.00

Subtotal: **$34,200.00**

Google Console Licenses

Description	Price	Qty	Ext. Price
Google Chrome OS management console license, Education	$33.00	100	$3,300.00

Subtotal: **$3,300.00**

One-time deployment fees

Description	Price	Qty	Ext. Price
ACS White Glove Services for Chromebooks	$20.00	100	$2,000.00
Discount on ACS White Glove Services for Chromebooks	($5.00)	100	($500.00)

Subtotal: **$1,500.00**

Shipping

Description	Price	Qty	Ext. Price
Estimated shipping cost for Northwood Academy **Shipping to:** 4621 Castor Ave. Philadelphia, PA 1912	$275.00	1	$275.00

Subtotal: **$275.00**

Terms & Conditions:

1. Governing Agreement
This Quote is separate and independent from all other Statements of Work, quotes, or purchase documents between the Parties.

2. Scope
This Quote describes the specific hardware, software licenses, accessories, or other equipment (collectively, "Products") to be provided to the Client, including quantities, payment terms, pricing and any applicable delivery terms.

3. Quote Validity
Unless otherwise stated, pricing contained in this Quote is valid until 09/18/2026 and remains subject to product availability. Provider reserves the right to adjust pricing in the event of changes in manufacturer pricing, supply chain fluctuations, tariffs, duties, or other external cost increases outside the reasonable control of Provider. Provider further reserves the right to modify pricing or cancel any order if such external economic factors significantly impact product or service costs. Provider will communicate any changes promptly should they arise.

4. Orders
Client's signature on this Quote, issuance of a purchase order, or written confirmation by email shall constitute acceptance of the Quote and these Terms & Conditions and authorization for Provider to order, procure and supply the Products. Goods once ordered cannot be cancelled or returned except as expressly stated in Section 8 below.

5. Pricing
The pricing listed in this Quote applies solely to the Products and quantities specified herein. Pricing does not include applicable sales tax, shipping, handling, insurance, duties, or other applicable charges, unless expressly stated.

Client agrees to provide valid tax exemption documentation if claiming exemption. Provider retains all right, title and interest in the Products until they are paid in full.

Client will insure the Products for their full replacement value until the applicable Fees are paid in full. Without limiting the foregoing, Client is responsible for procuring all insurance on Products while in shipment/transit (and if Provider obtains such insurance on behalf of Client at Client's request, Client will reimburse Provider for all costs thereof).

6. Invoicing & Payment
Provider will invoice Client upon shipment of the Products from the manufacturer's or authorized distributor's facility (including, but not limited to, HP Distribution Center) to Provider's designated facility. Payment terms are net twenty one (21) days from the date of Provider's invoice.

1. **For Proposals up to $5,000:** 100% payment is due upon delivery of Products/services.
2. **For Proposals over $5,000:**
    - 50% payment is due upon acceptance of this Quote.
    - The remaining 50% for hardware is due upon delivery.
    - The remaining 50% for services is due upon project completion.

7. Delivery & Shipping
Delivery dates are estimates only and are subject to manufacturer availability, logistics constraints, and supply chain conditions. Provider shall not be liable for delays caused by manufacturers, shipping carriers, or circumstances outside its reasonable control.

8. Returns & Order Changes
Because Products are being procured specifically for Client, orders may not be cancelled or modified after acceptance without Provider's written approval. Special order or configured products are non cancellable, non refundable, and non returnable.

All claims for shortage, damaged goods, or shipping errors must be made within 3 days of receipt. Warranties are void if labels are removed or tampered with.

All software and license downloads are not returnable. All sales are final.

9. Product Warranty
Products supplied under this Quote are subject solely to the manufacturer's warranty, if any. Warranties are void if product labels are removed or tampered with.

10. Limitation Regarding Product Availability
Provider acts as a reseller of third party products and does not manufacture the Products. Provider shall not be liable for manufacturer product discontinuations, specification changes, allocation limitations, supply shortages, or any other actions/omissions of the manufacturer outside the control of Provider.

If a Product becomes unavailable, Provider may offer a functionally comparable replacement subject to Client approval, subject to any price adjustments.

11. Binding Effect

Terms & Conditions:

By accepting this Quote, the Client expressly warrants and represents that it has complied with any and all conditions precedent, including securing any required approvals or authorizations necessary for this Quote to be legally binding, and that this Quote complies with all statutory or regulatory requirements applicable to Charter Schools in the jurisdictions in which Client operates.

These warranties and representations are made with the express intention that Provider will rely upon them, and Client agrees that such reliance is reasonable under the circumstances.

12. Due Authorization

Each Party whose signature appears on the acceptance line warrants that he/she has read the terms contained herein and is authorized to execute this Quote and bind the respective party.

HP 11" Chromebooks (Non-Touch)

Prepared by:

ACS Intl Resources Inc. | Inspiroz, LLC.

Nikhil Dhoke
610-387-2287
Fax 320-205-7700
nikhil@acsintl.com

Prepared for:

Northwood Academy Charter School

4621 Castor Ave
Philadelphia, PA 19124
Christopher Jones
(215) 289-5606
cjones@northwoodcs.org

Quote Information:

Quote #: 009287

Version: 1
Delivery Date: 08/24/2026
Expiration Date: 09/18/2026

Quote Summary

Description	Amount
HP Fortis G1m Non-Touch Chromebooks	$34,200.00
Google Console Licenses	$3,300.00
One-time deployment fees	$1,500.00

Subtotal:	**$39,000.00**
Shipping:	**$275.00**
Total:	**$39,275.00**

ACS Intl Resources Inc. | Inspiroz, LLC.

Signature: _____

Name: Nikhil Dhoke

Title: Procurement Executive

Date: 08/24/2026

Northwood Academy Charter School

Signature: _____

Name: Christopher Jones

Date: _____

BOARD OF TRUSTEES

Cost Benefit Analysis Documentation

PART I - INFORMATION ABOUT THE REQUEST

Requester's Name	Dr. Steve Yanni
Office/Department	Operations/Technology
Request	Authorization to Purchase 100 Chromebooks
Description	A committed fund balance for technology was established in this year's budget for device refreshes and other technology needs

PART II - ESSENTIAL INFORMATION FOR CONSIDERATION

Budget Information

Budget Line Item	Projected Cost	Remaining Balance
Committed Fund Balance - Technology	$39,275	$160,726

Budget Questions

1.	Were funds allocated in the appropriate budget for this request?	No; however, a committed fund balance was established.
2.	Is a budget transfer required for this purchase?	Yes
3.	From which department will funds be transferred?	Committed Fund Balance - Technology
4.	Is there a contract?	No
5.	Was the contract reviewed by our attorney?	Not Applicable
6.	On what date do you anticipate seeking FinCom approval?	November 18, 2026
7.	On what date do you anticipate seeking approval/affirmation from the Board?	December 16, 2026

PART III- INTERNAL ACKNOWLEDGEMENTS

	Requester Completing CBA	Director - Business Operations	Chief Executive Officer
Signature	Steven Yanni	FRANK Ayata	Steven Yanni
Date	11/13/26	11/13/26	11/13/26

Coversheet

It is recommended that the Finance Committee approve curricular purchases for the Little Explorers program at a cost not to exceed $6,073.60 and authorize the use of up to $6,073.60 from the fund balance committed for special education/specialized services to pay for the purchases.

Section: III. Action Items
Item: C. It is recommended that the Finance Committee approve curricular purchases for the Little Explorers program at a cost not to exceed $6,073.60 and authorize the use of up to $6,073.60 from the fund balance committed for special education/specialized services to pay for the purchases.
Purpose: Vote
Submitted by:
Related Material: FinCom Packet - Curricular Purchases for Little Explorers 2026 11 18.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
BOARD MEMORANDUM

TO: Finance Committee
FROM: Dr. Steve Yanni
RE: Purchase of Programs/Materials for LIttle Explorers
DATE: November 18, 2026

The purpose of this memorandum is to share that Mr. Viall and I are seeking approval to purchase curricular programming for our Little Explorers program, which is our newly opened autism support classroom.

Given the varied, specific, and changing needs of the students in the program, we set funds aside in our special education committed fund balance to purchase materials for this program. Such a practice is not uncommon in the first year of a program.

The curricular materials listed below are being recommended to meet the needs of our students in the Little Explorers classroom. The total cost of these purchases is $6073.60.

1. Materials: Fundations Kit
   Cost: $1,600.00
   Purpose: Our Little Explorer's Classroom is in need of programming for phonics instruction aligned to the science of reading. Fundations is the core program used in general education; the pacing of this program will be different in Little Explorers than it is in our general education classrooms.

2. Materials Do The Math - Number Core Box and Student Workbooks
   Cost: $539.60
   Purpose: Our Little Explorers Classroom needs a research-based math program. We are utilizing Do The Math K-3 for math intervention.

3. Materials: Touch Math
   Cost: $3,650.00
   Purpose: Our Little Explorers Classroom needs a research-based math program. We believe TouchMath will work well alongside the Do The Math program.

4. Materials: Corrective Reading
   Cost: $284.00
   Purpose: This is a research-based reading intervention aligned to the science of reading.

If approved by the Finance Committee, we would like to make these purchases as soon as possible. Given that these are adoptions of programs, we will place these materials on the December 16 agenda for the Board to affirm their adoptions.

Thank you.

BOARD OF TRUSTEES

Cost Benefit Analysis Documentation

PART I - INFORMATION ABOUT THE REQUEST

Requester's Name	Dr. Steve Yanni, Frank Viall
Office/Department	Specialized Services
Request	Authorization to Purchase Curricular Programs/Materials
Description	A committed fund balance for special education was established in this year's budget for a variety of special education and specialized services needs.

PART II - ESSENTIAL INFORMATION FOR CONSIDERATION

Budget Information

Budget Line Item	Projected Cost	Remaining Balance
Committed Fund Balance - Specialized Services	$,6073.60	$193,926.40

Budget Questions

1.	Were funds allocated in the appropriate budget for this request?	No; however, a committed fund balance was established.
2.	Is a budget transfer required for this purchase?	Yes
3.	From which department will funds be transferred?	Committed Fund Balance - Special Education
4.	Is there a contract?	No
5.	Was the contract reviewed by our attorney?	Not Applicable
6.	On what date do you anticipate seeking FinCom approval?	November 18, 2026
7.	On what date do you anticipate seeking approval/affirmation from the Board?	December 16, 2026

PART III- INTERNAL ACKNOWLEDGEMENTS

	Requester Completing CBA	Director - Business Operations	Chief Executive Officer
Signature	Steven Yanni	FRANK Ayata	Steven Yanni
Date	11/16/26	11/16/26	11/16/26