

GILLINGHAM CHARTER SCHOOL

FINANCIAL RESULTS

October 31, 2023

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October 2023

**Members of the Board of Trustees
Gillingham Charter School**

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and would be pleased to furnish additional information as requested.

1. Balance Sheet -

- The school's cash balance has decreased from \$972,817 at June 30, 2023 to \$660,390 at October 31, 2023. As of October, the cash balance is equal to 50.5 days of cash on hand.
- Total current liabilities as of October 31, 2023, are \$147,443 lower than at June 30, 2023 which is due to decrease in payroll accrual. The school continues to be current on all vendor payments.

2. Budget to Actual for the four months ending October 31, 2023 -

- Total School District revenues for the period, at October 31, are \$56,945 lower than budget. The regular education students are coming in 15 lower than budget and the special Education students are 2 lower than budget.
- The budget is based on 195 regular education students and enrollment is currently at 180. The budget is based on 70 sped students and currently there are 68 sped students enrolled. Due to the reduction in students the projected revenue from the school districts is coming in \$212,169 lower than budgeted.
- At October 31, the total expenditures were \$83,634 higher than the budget. Salaries and Benefits are coming in \$14,148 higher than budget. Property services are \$25,454 higher, Supplies are \$27,828 higher as well as Other Purchase Services by \$8,356.

Gillingham Charter School
Comparative Balance Sheets - Summary

Prior Year and Current Month

| | Year Ending 06/30/2023 <u>Unaudited</u> | Year To Date 10/31/2023 <u>Actual</u> | Variance from 06/30/23 <u>Actual</u> |
|---------------------------------------|---|---|--|
| ASSETS | | | |
| Current Assets | | | |
| Cash & cash equivalents | 972,817 | 660,390 | (312,427) |
| District receivables | (152,770) | (26,893) | 125,878 |
| State receivables | 31 | 31 | - |
| Federal receivables | 34,128 | 6,936 | (27,192) |
| Other current assets | 106,297 | 100,513 | (5,785) |
| Total Current Assets | <u>960,503</u> | <u>740,977</u> | <u>(219,526)</u> |
| Noncurrent Assets | | | |
| Fixed assets | 739,995 | 739,995 | - |
| Other noncurrent assets | 226,615 | 226,615 | - |
| Total Noncurrent Assets | <u>966,610</u> | <u>966,610</u> | <u>-</u> |
| TOTAL ASSETS | <u>1,927,113</u> | <u>1,707,587</u> | <u>(219,526)</u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts payable & accrued expenses | 82,947 | 91,794 | 8,848 |
| Accrued salaries & benefits | 290,143 | 133,853 | (156,291) |
| Deferred revenues | 54,192 | 54,192 | - |
| Total Current Liabilities | <u>427,282</u> | <u>279,839</u> | <u>(147,443)</u> |
| Long-term liabilities | | | |
| Long-term notes & leases payable | 177,922 | 177,922 | - |
| Pension liabilities | 1,533,215 | 1,533,215 | - |
| Total Long-term liabilities | <u>1,711,137</u> | <u>1,711,137</u> | <u>-</u> |
| Total Liabilities | <u>2,138,419</u> | <u>1,990,976</u> | <u>(147,443)</u> |
| Equity | <u>(211,306)</u> | <u>(283,389)</u> | <u>(72,083)</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,927,113</u> | <u>1,707,587</u> | <u>(219,526)</u> |

Gillingham Charter School
Budget-vs-Actual - Summary
As of October 31, 2023

| | Year To Date 10/31/2023 | | | Year Ending 06/30/2024 | | |
|---------------------------------------|----------------------------|---------------------|------------------|---------------------------|---------------------|------------------|
| | Actual | Operating Budget | Variance | Projection | Operating Budget | Variance |
| Average Daily Membership | | | | | | |
| ADM - regular education | 180 | 195 | (15) | 180 | 195 | (15) |
| ADM - special education | 68 | 70 | (2) | 68 | 70 | (2) |
| Total Average Daily Membership | 248 | 265 | (17) | 248 | 265 | (17) |
| REVENUES | | | | | | |
| District per pupil revenues | 1,340,486 | 1,397,431 | (56,945) | 3,980,124 | 4,192,292 | (212,169) |
| Other Local Revenues | 15,255 | 10,040 | 5,215 | 36,615 | 31,400 | 5,215 |
| State Revenues | - | 1,240 | (1,240) | 64,071 | 64,071 | - |
| Federal Revenues | 1,167 | 57,793 | (56,627) | 422,284 | 421,777 | 507 |
| TOTAL REVENUES | 1,356,908 | 1,466,504 | (109,596) | 4,503,093 | 4,709,540 | (206,447) |
| EXPENDITURES | | | | | | |
| Salaries | 623,152 | 624,552 | (1,400) | 2,261,415 | 2,262,815 | (1,400) |
| Other Compensation | 25,380 | 6,800 | 18,580 | 52,930 | 34,350 | 18,580 |
| Benefits | 362,892 | 365,925 | (3,032) | 1,195,902 | 1,198,934 | (3,032) |
| Professional & technical services | 143,139 | 140,800 | 2,339 | 485,467 | 483,128 | 2,339 |
| Property services | 87,787 | 62,331 | 25,454 | 214,850 | 189,395 | 25,454 |
| Other purchased services | 86,661 | 78,306 | 8,356 | 330,238 | 326,171 | 4,067 |
| Supplies | 72,308 | 44,480 | 27,828 | 154,602 | 126,774 | 27,829 |
| Property, furniture & equipment | 17,386 | 12,433 | 4,953 | 42,253 | 37,300 | 4,953 |
| Other expenditures | 10,286 | 9,729 | 556 | 34,310 | 33,753 | 556 |
| TOTAL EXPENDITURES | 1,428,991 | 1,345,356 | 83,634 | 4,771,967 | 4,692,620 | 79,346 |
| CHANGE IN FUND BALANCE | (72,083) | 121,148 | (193,231) | (268,874) | 16,920 | (285,793) |

Gillingham Charter School
Key Performance Indicators
As of October 31, 2023

| | Year Ending 06/30/2023 | Year To Date 10/31/2023 | | |
|------------------------------|---|--|------------------|--------------------------------------|
| | Unaudited | Actual | Benchmark | Notes |
| Short-Term Indicators | | | | |
| Total margin | (7.3) % | (6.0) % | At least 0% | FYE net income / revenue |
| Current ratio | 2.2 | 2.6 | At least 1.1 | Current assets / current liabilities |
| Days cash on hand | 74.7 | 50.5 | At least 60 days | Total cash / average daily spend |
| Long-Term Indicators | | | | |
| Fund balance | 12.1 % | 10.3 % | 5-12% | % of revenue |
| Debt ratio | 35.5 % | 30.9 % | At most 85% | Total liabilities / total assets |
| Per Pupil Metrics | | | | |
| Per pupil revenues | 18,282 | 18,150 | | Revenues / ADM |
| Per pupil expenditures | 19,620 | 19,233 | | Expenditures / ADM |

Gillingham Charter School
Comparative Balance Sheets - Detail
Prior Year and Current Year to Date

| | Year Ending 06/30/2023 | Year To Date 10/31/2023 | |
|---|---------------------------|----------------------------|---------------------|
| | Unaudited | Actual | Increase (decrease) |
| ASSETS | | | |
| Current Assets | | | |
| Cash & cash equivalents | 972,817 | 660,390 | (312,427) |
| District receivables | | | |
| District Per Pupil - Prior Years | (248,427) | (248,427) | - |
| District Per Pupil - 2020-21 | (48,520) | (48,519) | - |
| District Per Pupil - 2021-22 | (37,532) | (37,533) | - |
| District Per Pupil - 2022-23 | 181,709 | (104,563) | (286,272) |
| District Per Pupil - 2023-24 | - | 412,149 | 412,150 |
| Total District receivables | (152,770) | (26,893) | 125,878 |
| State receivables | | | |
| State Food Program | 31 | 31 | - |
| Total State receivables | 31 | 31 | - |
| Federal receivables | | | |
| Title I | 19,671 | - | (19,672) |
| Title II | 3,540 | - | (3,540) |
| Title IV | 2,667 | - | (2,666) |
| IDEA | 1,314 | - | (1,314) |
| ESSER II | 6,009 | 6,010 | - |
| Federal Lunch Program (NSLP) | 927 | 926 | - |
| Total Federal receivables | 34,128 | 6,936 | (27,192) |
| Other current assets | 106,297 | 100,513 | (5,785) |
| Total Current Assets | 960,503 | 740,977 | (219,526) |
| Noncurrent Assets | | | |
| Fixed assets | | | |
| Building improvements | 557,581 | 557,582 | - |
| Machinery & equipment | 544,961 | 544,961 | - |
| Furniture & fixtures | 113,947 | 113,947 | - |
| Right to use asset - equipment | 294,965 | 294,964 | - |
| Accumulated depreciation on furniture & equipment | (645,895) | (645,895) | - |
| Accumulated amortization - right to use assets | (125,564) | (125,564) | - |
| Total Fixed assets | 739,995 | 739,995 | - |
| Other noncurrent assets | | | |
| Deferred outflows from pensions | 213,369 | 213,369 | - |
| Deferred outflows from OPEB | 10,746 | 10,746 | - |
| Security deposits | 2,500 | 2,500 | - |
| Total Other noncurrent assets | 226,615 | 226,615 | - |
| Total Noncurrent Assets | 966,610 | 966,610 | - |
| TOTAL ASSETS | 1,927,113 | 1,707,587 | (219,526) |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |

Gillingham Charter School
Comparative Balance Sheets - Detail
Prior Year and Current Year to Date

| | Year Ending 06/30/2023 | Year To Date 10/31/2023 | |
|---------------------------------------|---------------------------|----------------------------|-------------------------|
| | Unaudited | Actual | Increase (decrease) |
| Accounts payable & accrued expenses | 82,947 | 91,794 | 8,848 |
| Accrued salaries & benefits | 290,143 | 133,853 | (156,291) |
| Deferred revenues | | | |
| ARP ESSER | 52,362 | 52,363 | - |
| ARP ESSER Learning Loss | 1,229 | 1,228 | - |
| ARP ESSER Summer Programs | 151 | 151 | - |
| ARP ESSER Afterschool Programs | 450 | 450 | - |
| Total Deferred revenues | <u>54,192</u> | <u>54,192</u> | <u>-</u> |
| Total Current Liabilities | <u>427,282</u> | <u>279,839</u> | <u>(147,443)</u> |
| Long-term liabilities | | | |
| Long-term notes & leases payable | 177,922 | 177,922 | - |
| Pension liabilities | | | |
| Other postemployment benefits (OPEB) | 57,000 | 57,000 | - |
| Net pension liability | 1,378,000 | 1,378,000 | - |
| Deferred inflows from pensions | 73,551 | 73,551 | - |
| Deferred inflows from OPEB | 24,664 | 24,664 | - |
| Total Pension liabilities | <u>1,533,215</u> | <u>1,533,215</u> | <u>-</u> |
| Total Long-term liabilities | <u>1,711,137</u> | <u>1,711,137</u> | <u>-</u> |
| Total Liabilities | <u>2,138,419</u> | <u>1,990,976</u> | <u>(147,443)</u> |
| Equity | | | |
| Committed fund balance | 391,916 | 391,916 | - |
| Unrestricted fund balance | 143,805 | 71,722 | (72,083) |
| Net investment in fixed assets | 562,073 | 562,073 | - |
| Amount provided for OPEB liability | (81,614) | (81,614) | - |
| Amount provided for pension | (1,227,486) | (1,227,486) | - |
| Total Equity | <u>(211,306)</u> | <u>(283,389)</u> | <u>(72,083)</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,927,113</u> | <u>1,707,587</u> | <u>(219,526)</u> |

Gillingham Charter School

Budget-vs-Actual & Projected - Detail

As of October 31, 2023

| | Year To Date 10/31/2023 | | | Year Ending 06/30/2024 | | |
|--|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
| | Actual | Operating Budget | Variance | Projection | Operating Budget | Variance |
| REVENUES | | | | | | |
| District per pupil revenues | | | | | | |
| Revenue from districts - regular education | 634,493 | 667,594 | (33,101) | 1,893,621 | 2,002,783 | (109,162) |
| Revenue from districts - special education | 705,993 | 729,837 | (23,844) | 2,086,503 | 2,189,509 | (103,007) |
| Total District per pupil revenues | <u>1,340,486</u> | <u>1,397,431</u> | <u>(56,945)</u> | <u>3,980,124</u> | <u>4,192,292</u> | <u>(212,169)</u> |
| Other Local Revenues | | | | | | |
| Interest | 1,481 | 1,000 | 481 | 3,481 | 3,000 | 481 |
| Daily sales - food program | 50 | 500 | (450) | 2,050 | 2,500 | (450) |
| School store sales | - | 40 | (40) | 160 | 200 | (40) |
| Student activity fees | 1,042 | - | 1,042 | 1,242 | 200 | 1,042 |
| Unrestricted contributions | - | 833 | (833) | 1,667 | 2,500 | (833) |
| Restricted contributions | - | 1,667 | (1,667) | 3,333 | 5,000 | (1,667) |
| Refunds of prior year expenditures | 1,457 | - | 1,457 | 1,457 | - | 1,457 |
| Miscellaneous local revenues | 11,225 | 6,000 | 5,225 | 23,225 | 18,000 | 5,225 |
| Total Other Local Revenues | <u>15,255</u> | <u>10,040</u> | <u>5,215</u> | <u>36,615</u> | <u>31,400</u> | <u>5,215</u> |
| State Revenues | | | | | | |
| Rental reimbursement subsidy | - | - | - | 38,600 | 38,600 | - |
| Health services subsidy (SHARRS) | - | - | - | 4,300 | 4,300 | - |
| Ready to Learn block grant | - | - | - | 14,971 | 14,971 | - |
| State food program revenue | - | 1,240 | (1,240) | 6,200 | 6,200 | - |
| Total State Revenues | <u>-</u> | <u>1,240</u> | <u>(1,240)</u> | <u>64,071</u> | <u>64,071</u> | <u>-</u> |
| Federal Revenues | | | | | | |
| IDEA pass-through | - | - | - | 50,436 | 50,436 | - |
| Title I | 7 | 8,592 | (8,585) | 77,325 | 77,325 | 1 |
| Title II | - | 973 | (973) | 8,759 | 8,759 | (1) |
| Title IV | - | 1,111 | (1,111) | 10,000 | 10,000 | - |
| Federal school lunch program | 653 | 37,200 | (36,547) | 186,000 | 186,000 | 0 |
| ARP ESSER learning loss | - | 7,084 | (7,084) | 63,757 | 63,757 | - |
| ARP ESSER summer programs | - | 1,417 | (1,417) | 12,750 | 12,750 | - |
| ARP ESSER afterschool programs | - | 1,416 | (1,416) | 12,750 | 12,750 | - |
| ACCESS | 507 | - | 506 | 507 | - | 507 |
| Total Federal Revenues | <u>1,167</u> | <u>57,793</u> | <u>(56,627)</u> | <u>422,284</u> | <u>421,777</u> | <u>507</u> |
| TOTAL REVENUES | <u><u>1,356,908</u></u> | <u><u>1,466,504</u></u> | <u><u>(109,596)</u></u> | <u><u>4,503,093</u></u> | <u><u>4,709,540</u></u> | <u><u>(206,447)</u></u> |

EXPENDITURES

Salaries

| | | | | | | |
|-------------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Regular Instruction | 290,164 | 288,248 | 1,916 | 1,116,157 | 1,114,241 | 1,916 |
| Special Education | 28,243 | 31,993 | (3,749) | 118,888 | 122,637 | (3,750) |
| Administration | 168,367 | 172,241 | (3,875) | 534,380 | 538,255 | (3,874) |
| Student & Staff Support | 124,344 | 116,178 | 8,166 | 446,188 | 438,021 | 8,166 |
| Noninstructional | 12,034 | 15,892 | (3,858) | 45,802 | 49,661 | (3,858) |
| Total Salaries | <u>623,152</u> | <u>624,552</u> | <u>(1,400)</u> | <u>2,261,415</u> | <u>2,262,815</u> | <u>(1,400)</u> |

Other Compensation

| | | | | | | |
|--------------------------|---------------|--------------|---------------|---------------|---------------|---------------|
| Stipends | 25,380 | 6,800 | 18,580 | 52,930 | 34,350 | 18,580 |
| Total Other Compensation | <u>25,380</u> | <u>6,800</u> | <u>18,580</u> | <u>52,930</u> | <u>34,350</u> | <u>18,580</u> |

Benefits

Gillingham Charter School

Budget-vs-Actual & Projected - Detail

As of October 31, 2023

| | Year To Date 10/31/2023 | | | Year Ending 06/30/2024 | | |
|--|----------------------------|---------------------|----------------|---------------------------|---------------------|----------------|
| | Actual | Operating Budget | Variance | Projection | Operating Budget | Variance |
| Medical insurance | 213,447 | 225,957 | (12,510) | 665,362 | 677,871 | (12,510) |
| Dental insurance | 14,282 | 16,136 | (1,853) | 46,553 | 48,407 | (1,853) |
| Life insurance | 1,294 | 1,350 | (56) | 3,995 | 4,051 | (56) |
| Other group insurance | 296 | 1,635 | (1,340) | 3,565 | 4,904 | (1,340) |
| Social security contributions | 49,040 | 47,778 | 1,263 | 174,368 | 173,106 | 1,262 |
| PSERS defined benefit plans | 40,641 | 41,162 | (522) | 143,772 | 144,294 | (521) |
| Tuition reimbursement | - | 1,000 | (1,000) | 2,000 | 3,000 | (1,000) |
| Unemployment compensation | 5,893 | 30 | 5,863 | 40,768 | 34,904 | 5,863 |
| Workers' compensation | 2,130 | 1,825 | 305 | 5,779 | 5,475 | 305 |
| Life insurance - self-insured | 3,330 | - | 3,330 | 3,330 | - | 3,330 |
| Retirement contributions - non-PSERS | 26,601 | 25,346 | 1,255 | 93,175 | 91,921 | 1,255 |
| Health savings account contributions | 5,939 | 2,883 | 3,056 | 11,588 | 8,531 | 3,056 |
| Other employee benefits | - | 823 | (823) | 1,647 | 2,470 | (823) |
| Total Benefits | 362,892 | 365,925 | (3,032) | 1,195,902 | 1,198,934 | (3,032) |
| Professional & technical services | | | | | | |
| Substitute services | - | 451 | (451) | - | 451 | (452) |
| Other contracted teaching services | - | 1,647 | (1,648) | 6,589 | 8,237 | (1,647) |
| Special education services | 5,261 | 34,190 | (28,929) | 142,019 | 170,948 | (28,929) |
| Psychology services | 11,500 | 9,370 | 2,130 | 48,982 | 46,852 | 2,130 |
| Other professional services | 28,246 | 6,475 | 21,771 | 41,329 | 19,558 | 21,771 |
| Professional development | 13,079 | 3,024 | 10,055 | 22,507 | 12,451 | 10,055 |
| Student health services | 125 | 443 | (318) | 1,895 | 2,213 | (318) |
| IT services | 3,696 | 2,872 | 824 | 9,441 | 8,617 | 824 |
| Audit services | 7,350 | 16,480 | (9,130) | 7,350 | 16,480 | (9,130) |
| Payroll services | 1,892 | 2,012 | (120) | 5,693 | 5,813 | (120) |
| Legal services | 30,559 | 33,333 | (2,774) | 97,225 | 100,000 | (2,774) |
| Business services | 26,208 | 25,560 | 648 | 77,326 | 76,677 | 648 |
| Security services | 15,223 | 4,943 | 10,280 | 25,111 | 14,831 | 10,280 |
| Total Professional & technical services | 143,139 | 140,800 | 2,339 | 485,467 | 483,128 | 2,339 |
| Property services | | | | | | |
| Building rental & CAM | 27,334 | 31,983 | (4,650) | 93,700 | 98,350 | (4,650) |
| Maintenance & repairs | 24,303 | 9,437 | 14,867 | 43,177 | 28,310 | 14,867 |
| Utilities | 10,443 | 11,510 | (1,068) | 33,463 | 34,531 | (1,068) |
| Copier leases | 8,070 | 8,881 | (811) | 25,833 | 26,644 | (811) |
| Other rentals | 17,637 | 520 | 17,116 | 18,676 | 1,560 | 17,116 |
| Total Property services | 87,787 | 62,331 | 25,454 | 214,850 | 189,395 | 25,454 |
| Other purchased services | | | | | | |
| Student transportation | 594 | 1,530 | (935) | 6,712 | 7,648 | (935) |
| Auto insurance | 8,772 | 2,144 | 6,628 | 8,772 | 6,432 | 2,340 |
| General property & liability insurance | 11,770 | 15,567 | (3,798) | 42,904 | 46,702 | (3,798) |
| Other insurance | - | 69 | (68) | 138 | 206 | (69) |
| Telecommunications services | 5,651 | 7,916 | (2,265) | 21,483 | 23,748 | (2,264) |
| Postage & shipping | 2,983 | 2,148 | 834 | 7,278 | 6,444 | 834 |
| Advertising | 5,630 | 3,205 | 2,425 | 12,041 | 9,616 | 2,425 |
| Printing & binding | - | 55 | (55) | 110 | 165 | (55) |
| Food service management - food costs | 50,544 | 41,504 | 9,040 | 216,559 | 207,518 | 9,040 |
| Food service management - non-food costs | - | 2,594 | (2,593) | 10,376 | 12,970 | (2,594) |
| Travel | 717 | 39 | 677 | 796 | 118 | 678 |
| Miscellaneous purchased services | - | 1,535 | (1,534) | 3,069 | 4,604 | (1,535) |
| Total Other purchased services | 86,661 | 78,306 | 8,356 | 330,238 | 326,171 | 4,067 |

Gillingham Charter School
Budget-vs-Actual & Projected - Detail
As of October 31, 2023

| | Year To Date 10/31/2023 | | | Year Ending 06/30/2024 | | |
|-----------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
| | Actual | Operating Budget | Variance | Projection | Operating Budget | Variance |
| Supplies | | | | | | |
| Instructional supplies | 28,598 | 12,555 | 16,043 | 53,708 | 37,665 | 16,044 |
| Special education supplies | 234 | 34 | 201 | 370 | 170 | 200 |
| Health supplies | 418 | 1,741 | (1,324) | 7,383 | 8,706 | (1,324) |
| Administration | 7,128 | 3,333 | 3,795 | 13,795 | 10,000 | 3,795 |
| Maintenance Supplies | 12,624 | 7,034 | 5,591 | 26,691 | 21,100 | 5,591 |
| Food | 679 | 1,002 | (324) | 3,212 | 3,536 | (323) |
| Meals & refreshments | 135 | - | 135 | 135 | - | 135 |
| Books & curricula | 172 | 8,000 | (7,828) | 5,172 | 13,000 | (7,828) |
| Tech supplies & software | 10,569 | 10,655 | (86) | 31,879 | 31,965 | (86) |
| Other general supplies | 11,751 | 126 | 11,625 | 12,257 | 632 | 11,625 |
| Total Supplies | <u>72,308</u> | <u>44,480</u> | <u>27,828</u> | <u>154,602</u> | <u>126,774</u> | <u>27,829</u> |
| Property, furniture & equipment | | | | | | |
| Buildings | - | 3,433 | (3,433) | 6,867 | 10,300 | (3,434) |
| Technology software lease | 6,896 | - | 6,896 | 6,896 | - | 6,897 |
| Furniture & equipment | 10,490 | 5,667 | 4,823 | 21,824 | 17,000 | 4,823 |
| Computers | - | 3,333 | (3,333) | 6,666 | 10,000 | (3,333) |
| Property, furniture & equipment | <u>17,386</u> | <u>12,433</u> | <u>4,953</u> | <u>42,253</u> | <u>37,300</u> | <u>4,953</u> |
| Other expenditures | | | | | | |
| Dues & fees | 6,340 | - | 6,339 | 6,340 | - | 6,339 |
| Bank fees | 34 | 7,951 | (7,915) | 17,160 | 25,075 | (7,915) |
| Donations | - | - | - | 176 | 177 | - |
| Other miscellaneous expenditures | - | 196 | (197) | 394 | 590 | (197) |
| Fees for student activities/trips | 3,912 | 1,582 | 2,329 | 10,240 | 7,911 | 2,329 |
| Total other expenditures | <u>10,286</u> | <u>9,729</u> | <u>556</u> | <u>34,310</u> | <u>33,753</u> | <u>556</u> |
| TOTAL EXPENDITURES | <u><u>1,428,991</u></u> | <u><u>1,345,356</u></u> | <u><u>83,634</u></u> | <u><u>4,771,967</u></u> | <u><u>4,692,620</u></u> | <u><u>79,346</u></u> |
| CHANGE IN FUND BALANCE | <u>(72,083)</u> | <u>121,148</u> | <u>(193,231)</u> | <u>(268,874)</u> | <u>16,920</u> | <u>(285,793)</u> |

**Gillingham Charter School
Accounts Receivable Summary Report
School Year 2023-24 as of 10/31/2023**

| District | AUN | Amounts Due | | | Amounts Paid | | | Net Due | |
|--------------------------|----------------|-------------|------------|--------------|--------------|------------|---------|------------|------------|
| | | Regular Ed | Special Ed | Total Due | District | UniPay | Refunds | | Total Paid |
| Blue Mountain SD | 129540803 | 51,306.92 | 71,519.33 | 122,826.25 | 92,119.69 | .00 | .00 | 92,119.69 | 30,706.56 |
| Jim Thorpe Area SD | 121135003 | 4,072.02 | .00 | 4,072.02 | .00 | 2,439.33 | .00 | 2,439.33 | 1,632.69 |
| Mahanoy Area SD | 129544503 | 43,377.62 | 26,841.46 | 70,219.08 | 30,180.36 | .00 | .00 | 30,180.36 | 40,038.72 |
| Minersville Area SD | 129544703 | 56,071.89 | 103,218.69 | 159,290.58 | 107,738.54 | .00 | .00 | 107,738.54 | 51,552.04 |
| North Schuylkill SD | 129545003 | 34,511.37 | 7,285.02 | 41,796.39 | 31,247.30 | .00 | .00 | 31,247.30 | 10,549.09 |
| Pine Grove Area SD | 129546003 | 11,460.88 | .00 | 11,460.88 | 2,865.22 | .00 | .00 | 2,865.22 | 8,595.66 |
| Pottsville Area SD | 129546103 | 254,020.56 | 296,023.03 | 550,043.59 | 366,655.76 | .00 | .00 | 366,655.76 | 183,387.83 |
| Saint Clair Area SD | 129546803 | 60,628.98 | 54,781.56 | 115,410.54 | .00 | 92,427.36 | .00 | 92,427.36 | 22,983.18 |
| Schuylkill Haven Area SD | 129547303 | 24,058.24 | .00 | 24,058.24 | 18,043.68 | .00 | .00 | 18,043.68 | 6,014.56 |
| Shenandoah Valley SD | 129547203 | 31,513.67 | 39,188.11 | 70,701.78 | 54,985.74 | .00 | .00 | 54,985.74 | 15,716.04 |
| Tamaqua Area SD | 129547603 | 58,942.94 | 65,346.73 | 124,289.67 | 94,895.79 | .00 | .00 | 94,895.79 | 29,393.88 |
| Tri-Valley SD | 129547803 | .00 | 7,713.46 | 7,713.46 | .00 | 5,785.09 | .00 | 5,785.09 | 1,928.37 |
| Weatherly Area SD | 121139004 | .00 | 13,402.18 | 13,402.18 | .00 | 10,051.64 | .00 | 10,051.64 | 3,350.54 |
| Williams Valley SD | 129548803 | 4,528.34 | 20,673.15 | 25,201.49 | .00 | 18,901.12 | .00 | 18,901.12 | 6,300.37 |
| | Totals: | 634,493.43 | 705,992.72 | 1,340,486.15 | 798,732.08 | 129,604.54 | .00 | 928,336.62 | 412,149.53 |

Gillingham Charter School Bill Payment

| Payment Date | Vendor name | Account title | Memo | Amount |
|--------------|--|---|---|-----------|
| 10/23/2023 | Geisinger Quality Options Inc | Prepaid expenses | Nov 2023 Group#10115595 | 60,142.15 |
| 10/11/2023 | Gillingham Charter School | Suspense - to be cleared | transfer to Santander operating account | 15,000.00 |
| 10/06/2023 | Bake Shop VI LLC | Food service management - food costs | 9/21 - 10/4 | 11,301.50 |
| 10/16/2023 | Minersville Area SD | Due from districts | 22/23 reconciliation | 9,641.67 |
| 10/23/2023 | Bake Shop VI LLC | Food service management - food costs | 10/5 - 10/18 | 9,549.40 |
| 10/03/2023 | Schuylkill Intermediate Unit 29 | Professional educational services - IUs | SLA Q4 2022-23 | 7,875.00 |
| 10/06/2023 | Charter Choices, Inc. | Accounting services | Monthly contract | 6,552.00 |
| 10/23/2023 | Barbacane Thornton & Company | Audit services | | 5,250.00 |
| 10/06/2023 | Acorns to Oaks Consulting, LLC | Therapist services | | 5,250.00 |
| 10/05/2023 | LAMB MCERLANE PC | Legal services | | 5,000.00 |
| 10/18/2023 | St. John the Baptist | Prepaid expenses | Rent | 4,500.00 |
| 10/30/2023 | Capital Blue Cross | Prepaid expenses | Dental coverage for Nov 2023 | 4,073.70 |
| 10/06/2023 | School Frontiers, LLC | Professional educational services - other | School Performance Coaching 23-24 project | 4,000.00 |
| 10/03/2023 | John Stoppi Jr. | Other purchased property services | | 4,000.00 |
| 10/06/2023 | Progressive Pediatric Therapy LLC | Professional educational services - other | Speech | 3,944.48 |
| 10/06/2023 | Capital Blue Cross | Prepaid expenses | Dental coverage for Oct 2023 | 3,816.80 |
| 10/06/2023 | Andrew Gavalis | Professional development | | 3,480.00 |
| 10/13/2023 | Schuylkill Intermediate Unit 29 | Professional educational services - IUs | 22-23 Reconciliation report | 3,389.29 |
| 10/23/2023 | American Red Cross | Professional development | | 2,638.08 |
| 10/16/2023 | McKenna Snyder LLC | Legal services | Matter Number - 49521 | 2,325.00 |
| 10/13/2023 | Fraser Advanced Info Systems - Lease | Copier leases | 9/30-10/29/2023 Lease | 1,968.33 |
| 10/06/2023 | American Express 8-53003 | Suspense - to be cleared | Closing Date 9/19/2023 | 1,554.98 |
| 10/13/2023 | Amy Moore | Other purchased professional & technical services | Sept 2023 | 1,475.00 |
| 10/06/2023 | Scheffey Marketing & Communications | Advertising | | 1,391.25 |
| 10/06/2023 | Airborne Contamination Identification Associates Ltd | Building maintenance & repairs | | 1,365.00 |
| 10/18/2023 | St. John the Baptist | Prepaid expenses | Rent | 1,333.34 |
| 10/06/2023 | PP&L Electric Utilities 76000 | Electricity | Acct# 26400-76000 total charges | 1,263.51 |
| 10/06/2023 | Capital One Bank-2990 | Suspense - to be cleared | 8/25/23-9/23/23 | 1,203.13 |
| 10/06/2023 | Progressive Pediatric Therapy LLC | Professional educational services - other | OT | 1,106.27 |
| 10/18/2023 | Memic Casualty Company | Workers compensation | policy 6103800380 - 7/2023-7/2024 | 1,006.00 |
| 10/11/2023 | Acorns to Oaks Consulting, LLC | Therapist services | | 1,000.00 |
| 10/23/2023 | Suzanne M. Miller | Professional educational services - consultants | Tutoring - 10/2-10/13/23 | 900.00 |
| 10/23/2023 | Daniel Reigel Plumbing & Heating LLC | Building maintenance & repairs | Contracted work | 838.00 |
| 10/16/2023 | McKenna Snyder LLC | Legal services | Matter Number - 21522 | 802.00 |
| 10/11/2023 | Suzanne M. Miller | Professional educational services - consultants | Tutoring - 9/18-9/29/23 | 800.00 |
| 10/16/2023 | McKenna Snyder LLC | Legal services | Matter Number - 44923 | 800.00 |
| 10/06/2023 | GFL Environmental | Disposal services | Customer #KF13679 | 770.61 |
| 10/06/2023 | PP&L Electric Utilities 76015 | Electricity | Acct# 23800-76015 Total charges | 740.24 |
| 10/18/2023 | St. John the Baptist | Prepaid expenses | Insurance | 737.09 |
| 10/03/2023 | Peifers Fire Protection, Inc | General supplies | Annual Maintenance and service call | 723.81 |

Gillingham Charter School Bill Payment

| Payment Date | Vendor name | Account title | Memo | Amount |
|--------------|---------------------------------------|---|--|--------|
| 10/23/2023 | Pottsville Area SD | Professional educational services - other | July-Sept B. Hylka | 630.00 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | CURRICULUM supplies Credit memo: 1344-FL3W-CJND \$64.99 APPLIED | 597.15 |
| 10/26/2023 | R&J Transportation Inc. | Student transportation | BA School Bus- Schwartz Valley Farm | 594.00 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 579.39 |
| 10/26/2023 | Storm Hutchinson - 2 | Professional development | Restorative Practices Preparation & Training | 575.00 |
| 10/06/2023 | Gary Shedals Chimney Service | Building maintenance & repairs | Relined Chimney | 550.00 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 539.61 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Title I | 512.04 |
| 10/06/2023 | Wex Bank | Gasoline | Fuel Purchases -Sept 2023 | 508.71 |
| 10/06/2023 | Staples Advantage | General supplies | office supplies | 444.90 |
| 10/13/2023 | Tusons TV & Appliances | Furniture & equipment | Air conditioner | 429.00 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Facility supplies | 414.67 |
| 10/18/2023 | St. John the Baptist | Prepaid expenses | insurance | 396.09 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | School supplies | 392.81 |
| 10/16/2023 | Wright Specialty Premium Trust | Auto insurance | Commercial Package | 347.00 |
| 10/30/2023 | Staples Advantage | Furniture & equipment | Chair | 313.29 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Teacher supplies Credit memo: 1DDF-4YJ7-3WC6 \$389.94 APPLIED | 305.00 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | School supplies | 303.92 |
| 10/16/2023 | Kristin Perhonitch | Travel | Mileage/Parking | 260.76 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin supplies | 256.73 |
| 10/06/2023 | Bedway Produce Company | Food service management - food costs | | 229.25 |
| 10/30/2023 | Bedway Produce Company | Food service management - food costs | | 212.25 |
| 10/16/2023 | Republican Herald | Advertising | Advertisement in newspaper Case #D2297 | 201.60 |
| 10/16/2023 | American Heritage Life Co | Life insurance | Case #D2297 | 191.84 |
| 10/23/2023 | Crystal Springs | General supplies | Water Coolers | 181.84 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin supplies | 177.17 |
| 10/16/2023 | Bedway Produce Company | Food service management - food costs | | 176.00 |
| 10/26/2023 | Dearborn National | Life insurance | 11/1-1/31/2024 | 167.55 |
| 10/13/2023 | DM2 Security 0063 | Security & safety services | DM21389 | 164.85 |
| 10/13/2023 | DM2 Security 0063 | Security & safety services | DM21389 | 164.85 |
| 10/23/2023 | Bedway Produce Company | Food service management - food costs | | 161.25 |
| 10/23/2023 | Bedway Produce Company | Food service management - food costs | | 160.00 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Facilities supplies | 155.94 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | PE supplies Credit memo: 1VH9-C6F4-3VLQ \$389.94 APPLIED | 150.12 |
| 10/13/2023 | DM2 Security 0063 | Security & safety services | DM21389 | 150.00 |
| 10/23/2023 | Schuykill Co Municipal Authority 0250 | Water & sewage | Service - 9/1-9/30/2023 | 143.85 |
| 10/06/2023 | Verizon - 0001 - 87 | Telecommunications services | 9/10-10/9 | 140.80 |
| 10/16/2023 | Kristin Perhonitch | Meals & refreshments | Meals | 135.17 |

Gillingham Charter School Bill Payment

| Payment Date | Vendor name | Account title | Memo | Amount |
|------------------|---|--------------------------------|-----------------------------------|-------------------|
| 10/16/2023 | PP&L Electric Utilities 76037 | Electricity | 8/28-9/28/2023 current charges | 132.93 |
| 10/26/2023 | Kens Tire | Vehicle maintenance & re-pairs | State inspection | 115.73 |
| 10/23/2023 | JC Ehrlich Co, Inc | Extermination services | Pest Control | 106.00 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 105.85 |
| 10/16/2023 | McKenna Snyder LLC | Legal services | Matter Number - 81211 | 100.00 |
| 10/16/2023 | McKenna Snyder LLC | Legal services | Matter Number - 55312 | 100.00 |
| 10/31/2023 | UGI - 2888 | Natural gas | Acct #411006632888 | 99.11 |
| 10/23/2023 | Verizon - 0001 - 57 | Telecommunications services | 10/10-11/9/2023 | 83.35 |
| 10/30/2023 | Robert F. Jones | Coal | Coal | 80.00 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin | 75.99 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 70.06 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin | 67.04 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 65.53 |
| 10/06/2023 | Robert F. Jones | Building maintenance & repairs | Services rendered | 60.00 |
| 10/06/2023 | Schuylkill Co Municipal Authority 1360 | Water & sewage | Acct #03401360-0 | 58.95 |
| 10/06/2023 | Greater Pottsville Area Sewer Authority | Water & sewage | Sewer - 9/1 - 9/30 | 42.50 |
| 10/26/2023 | Lehigh Valley Hospital - Schuylkill | Professional development | Heartsaver K-12 cards CPR AED | 40.00 |
| 10/06/2023 | Lowes | General supplies | Maintenance Supplies | 39.83 |
| 10/06/2023 | T-Mobile - 4738 | Telecommunications services | Mobile Internet Acct#970754738 | 39.48 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Teacher supplies | 15.99 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin supplies | 15.99 |
| 10/06/2023 | Amazon Capital Services, Inc. | General supplies | Admin | 13.74 |
| 10/02/2023 | Fraser Advanced Info Sys-tems | General supplies | Copiers/toner Account# GC32 | 9.25 |
| 10/06/2023 | Fraser Advanced Info Sys-tems | General supplies | Copiers/toner Account# GC32 | 9.25 |
| Sum Total | | | | 207,068.60 |