

DEPARTMENT	BRIEF DESCRIPTION	ANNUAL COST
HR	Classrooms unfilled	
HR	Current employees' wages managing onboarding substitutes	
HR	Filing and processing of paperwork	
HR	School administrative corrective action	
HR	HR corrective action	
HR	Onsite substitute coordinator at each school	
Insurance	ACA contract with 3rd party company	
Insurance	ACA reporting and compliance	
Business Office	Manual check production	
Business Office	Payroll administrative wages	
	TOTAL	