

**Gateway Regional School District
Financial Report
Through Month Ending 12/31/18**

The purpose of this report is to highlight the status of the FY '19 budget as of the end of December. This report is intended to provide brief explanations of accounts that are anticipated to have a large surplus or deficit balance at the end of the year. This report will be distributed to the school committee and posted on the Gateway website in an effort to keep everyone up to date on the financial condition of the Gateway School District.

<u>Revenue Item</u>	<u>Budget</u>	<u>Actual or Estimated</u>	<u>Difference</u>
Chapter 70	5,632,899	5,632,899	0
Town Assessments	9,312,027	9,312,027	0
Worthington Obligations	84,299	84,299	0
Interest Income	7,567	10,000	2,433
Medicaid Receipts	112,000	112,000	0
Excess & Deficiency	421,000	421,000	0
Bond Premium Money	494	494	0
Charter Tuition Reimbursement	24,556	10,571	(13,985)
Transportation Reimbursement	628,298	628,298	0
Miscellaneous	2,500	4,800	2,300

At this point in time it looks as though most revenue accounts will be at the budgeted amounts. Based upon the December adjustment payment, charter school tuition reimbursement will be lower than the cherry sheet estimates. Regional transportation reimbursement will also depend on the total cost of transportation for all regional schools, which drives the total percentage reimbursement. The district will use the transportation reimbursement fund to make up any differences in regional transportation reimbursement.

ADMINISTRATION/SCHOOL COMMITTEE

Accounts in this fund are running as expected. Legal cost expenditures always depend on issues that arise throughout the year.

INSTRUCTION

Most instructional accounts are also running as expected at this time. Staffing changes, changes in placement of paraprofessionals, etc. are flexible throughout the school year. Therefore, there is a very good possibility that account transfers will be necessary throughout the year as the needs of the students are met. If staff members who indicated that they would be receiving a degree change have not met all requirements, there could be a small balance in some of the teaching accounts. Additionally, any staff that have unpaid days will result in balances in staffing line items as well. Substitute account spending varies throughout the year depending on coverage needs. With DESE account structure changes for FY '19, there will be some line item transfer requests to be in compliance with these changes.

OTHER SCHOOL SERVICES

The regional transportation should be underexpended due to the reduction of another bus this year, as well as the use of any blizzard bag days. Homeless transportation varies depending on the needs that arise during the school year and the use of Title I funds this year. Special education transportation should be underexpended due to some out placement changes and in-district transportation shifting.

MAINTENANCE/OPERATIONS

Accounts in this category are running as expected at this time. Internet Service could possibly be underexpended depending on the timeframe of the E-Rate reimbursement. Electricity accounts may be underexpended depending on the end result of net metering credits.

FIXED COSTS

At this time all accounts are running as expected. Active employee health insurance varies depending on open enrollment toward the end of the year as well as any premium increases. There could be a balance in the Employee Separation Costs account if all employees that indicated that they were intending on retiring do not retire at the end of the year.

ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS

Both accounts are running as expected and should through the entire year.

CAPITAL COSTS

Both accounts are running as expected and should through the entire year.

PROGRAMS WITH OTHER SCHOOLS

The school choice and charter school accounts vary depending on the number of students opting for each. Any adjustments are made from the state midyear and then again in the spring.

SUMMARY

As of the second quarter report, the FY '19 budget status is positive.

GATEWAY REGIONAL SCHOOL DISTRICT
MONTHLY EXPENDITURE REPORT
MAJOR ACCOUNT - DECEMBER 2018

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CENTRAL OFFICE ADMIN./SCHOOL COMM. (1000)	739,510.00	751,742.00	410,107.41	307,783.01	33,851.58	95%
INSTRUCTIONAL SERVICES (2000)	8,037,766.00	7,967,281.00	2,908,452.96	4,559,631.19	499,196.85	94%
OTHER SCHOOL SERVICES (3000)	1,811,384.00	1,812,906.00	627,994.66	683,296.34	501,615.00	72%
MAINTENANCE/OPERATIONS (4000)	1,099,340.00	1,105,858.00	429,819.42	227,393.66	448,644.92	59%
FIXED COSTS (5000)	3,040,474.00	3,035,963.00	1,948,418.24	86,093.94	1,001,450.82	67%
ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS (7000)	228,083.00	228,083.00	228,083.00	0.00	0.00	100%
CAPITAL COSTS (8000)	660,550.00	660,550.00	598,250.00	62,300.00	0.00	100%
PROGRAMS W/OTHER SCHOOLS (9000)	637,829.00	692,553.00	343,365.00	0.00	349,188.00	50%
TOTALS	16,254,936.00	16,254,936.00	7,494,490.69	5,926,498.14	2,833,947.17	83%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '18 REVENUE 12/31/2017
CHAPTER 70	5,632,899.00	2,848,261.00	2,784,638.00	\$2,803,440.00
TOWN ASSESSMENTS	9,312,027.00	4,656,013.50	4,656,013.50	\$4,618,059.00
WORTHINGTON OBLIGATIONS	84,299.00	0.00	84,299.00	\$0.00
INTEREST INCOME	7,567.00	5,115.83	2,451.17	\$4,178.89
MEDICAID RECEIPTS	112,000.00	39,652.54	72,347.46	\$8,145.78
CHARTER TUITION REIMBURSEMENT	24,556.00	8,501.00	16,055.00	\$1,782.00
EXCESS & DEFICIENCY	421,000.00	421,000.00	0.00	\$370,000.00
BOND PREMIUM MONEY	494.00	494.00	0.00	\$554.00
REGIONAL TRANSPORTATION REIMB.	656,594.00	0.00	656,594.00	\$0.00
MISCELLANEOUS	3,500.00	4,791.20	(1,291.20)	\$4,089.28
TOTALS	16,254,936.00	7,983,829.07	8,271,106.93	\$7,810,248.95

*Negative figures in revenue accounts reflects a positive balance.

GATEWAY REGIONAL SCHOOL DISTRICT - EXPENDITURE REPORT FOR DECEMBER 2018

Expenditure Budget Balance Report		Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
Fiscal Year: 2018-19							
1000.11.1110.06.602.9	SCHOOL COMMITTEE DUES & EXPENSES	\$9,489.00	\$9,489.00	\$7,281.20	\$760.00	\$1,447.80	85%
1000.11.1110.06.610.9	DISTRICT ADVERTISEMENT	\$5,500.00	\$5,500.00	\$2,657.33	\$0.00	\$2,842.67	48%
1000.11.1210.01.105.9	SUPERINTENDENTS SALARY	\$168,773.00	\$168,773.00	\$85,936.52	\$82,836.48	\$0.00	100%
1000.11.1210.05.201.9	CENTRAL OFFICE EXPENSE	\$5,607.00	\$5,607.00	\$3,206.26	\$733.89	\$1,666.85	70%
1000.11.1210.06.204.9	CENTRAL OFFICE SECRETARY TRAVEL	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	100%
1000.11.1210.06.602.9	CENTRAL OFFICE DUES & EXPENSES	\$5,233.00	\$5,233.00	\$4,335.00	\$0.00	\$898.00	83%
1000.11.1211.02.105.9	ADMINISTRATIVE ASSISTANT SALARY	\$58,930.00	\$60,383.00	\$30,591.45	\$29,791.55	\$0.00	100%
1000.11.1211.06.204.9	CENTRAL OFFICE ADMIN. TRAVEL	\$2,621.00	\$2,621.00	\$1,533.19	\$0.00	\$1,087.81	58%
1000.11.1230.01.105.9	GRANT WRITER/COMM RELATIONS SALARY	\$81,340.00	\$84,857.00	\$44,227.77	\$40,629.23	\$0.00	100%
1000.11.1230.05.200.9	GRANTWRITER EXPENSES	\$450.00	\$450.00	\$3.00	\$71.88	\$375.12	17%
1000.11.1220.01.106.9	ASSISTANT SUPT. FOR FINANCE & OPERATIONS	\$110,703.00	\$113,381.00	\$58,490.55	\$54,890.45	\$0.00	100%
1000.11.1410.04.600.9	BUS.OFFICE CONTRACTED SERVICES	\$14,570.00	\$14,570.00	\$2,000.00	\$1,500.00	\$11,070.00	24%
1000.11.1410.04.650.9	AUDITING SERVICE	\$33,000.00	\$33,500.00	\$23,500.00	\$10,000.00	\$0.00	100%
1000.11.1410.05.201.9	ACCOUNTS PAY OFFICE EXPENSE	\$926.00	\$926.00	\$345.47	\$197.44	\$383.09	59%
1000.11.1410.06.204.9	TREASURER TRAVEL	\$308.00	\$308.00	\$114.18	\$0.00	\$193.82	37%
1000.11.1410.06.500.9	TREASURER/ASST. BONDS	\$837.00	\$837.00	\$120.00	\$0.00	\$717.00	14%
1000.11.1411.02.105.9	TREASURER SALARY	\$40,010.00	\$40,998.00	\$20,738.68	\$20,258.67	\$0.65	100%
1000.11.1411.05.201.9	TREASURER OFFICE EXPENSE	\$1,030.00	\$1,030.00	\$387.26	\$0.00	\$642.74	38%
1000.11.1411.06.500.9	TREASURER NOTE CERTIFICATION	\$15.00	\$15.00	\$0.00	\$0.00	\$15.00	0%
1000.11.1412.02.105.9	ACCOUNTS PAYABLE SALARY	\$43,308.00	\$44,549.00	\$20,601.36	\$23,770.80	\$176.84	100%
1000.11.1420.02.105.9	EMPLOYEE BENEFITS SALARY	\$26,683.00	\$27,332.00	\$13,825.83	\$13,505.82	\$0.35	100%
1000.11.1420.06.600.9	EMPLOYEE BENEFITS CONTRACTED	\$1,100.00	\$1,100.00	\$198.33	\$0.00	\$901.67	18%
1000.11.1430.04.651.9	LEGAL SERVICES	\$12,480.00	\$12,480.00	\$2,475.00	\$3,325.00	\$6,680.00	46%
1000.11.1450.02.122.9	TECH SUPPORT SALARY	\$48,232.00	\$49,438.00	\$24,718.98	\$24,719.02	\$0.00	100%
1000.11.1450.05.214.9	DIS TECHNOLOGY SUPPLIES	\$9,000.00	\$9,000.00	\$7,497.27	\$0.00	\$1,502.73	83%
1000.11.1450.06.204.9	COMPUTER TECH/TECH DIR. TRAVEL	\$1,800.00	\$1,800.00	\$109.00	\$0.00	\$1,691.00	6%
1000.11.1450.06.241.9	DIS ADMINISTRATIVE TECHNOLOGY	\$57,515.00	\$57,515.00	\$55,163.78	\$792.78	\$1,558.44	97%
	TOTAL	\$739,510.00	\$751,742.00	\$410,107.41	\$307,783.01	\$33,851.58	95%
1000.11.2000.01.100.9	DISTRICT SALARY	\$190,150.00	\$48,923.00	\$0.00	\$0.00	\$48,923.00	0%
1000.10.2110.01.106.2	PSV ADMINISTRATOR SALARY	\$101,584.00	\$104,123.00	\$52,061.49	\$52,061.51	\$0.00	100%
1000.10.2110.02.122.2	PSV SECRETARY SALARY	\$40,131.00	\$40,131.00	\$16,747.04	\$20,844.72	\$2,539.24	94%
1000.10.2110.03.109.2	PSV CONTRACTED SERVICES (PR)	\$67,500.00	\$67,500.00	\$4,357.72	\$7,192.28	\$55,950.00	17%
1000.10.2110.04.600.2	PSV CONTRACTED SERVICES	\$77,000.00	\$77,000.00	\$3,073.25	\$0.00	\$73,926.75	4%
1000.10.2110.05.201.2	PSV OFFICE EXPENSE	\$3,400.00	\$3,400.00	\$1,177.27	\$686.19	\$1,536.54	55%
1000.10.2110.06.600.2	PSV WORK STUDY	\$6,288.00	\$6,288.00	\$1,262.95	\$0.00	\$5,025.05	20%
1000.02.2210.01.106.9	CHS PRINCIPAL-SALARY	\$51,215.00	\$52,462.00	\$26,905.66	\$25,555.71	\$0.63	100%
1000.02.2210.01.107.9	CHS ASST. PRINCIPAL SALARY	\$37,500.00	\$39,662.00	\$19,830.98	\$19,831.02	\$0.00	100%
1000.02.2210.02.122.9	CHS SECRETARY SALARY	\$40,131.00	\$40,131.00	\$14,965.44	\$21,022.88	\$4,142.68	90%
1000.02.2210.03.123.9	CHS CLERICAL SUBS	\$2,620.00	\$2,620.00	\$1,500.00	\$180.00	\$940.00	64%
1000.02.2210.05.201.9	CHS OFFICE EXPENSE	\$845.00	\$845.00	\$200.49	\$369.31	\$275.20	67%
1000.02.2210.06.204.9	CHS PRINCIPAL TRAVEL	\$420.00	\$420.00	\$207.10	\$0.00	\$212.90	49%
1000.03.2210.01.106.9	LITT PRINCIPAL-SALARY	\$51,216.00	\$52,462.00	\$26,905.79	\$25,555.84	\$0.37	100%
1000.03.2210.01.107.9	LITT ASST. PRINCIPAL SALARY	\$37,500.00	\$39,662.00	\$19,830.98	\$19,831.02	\$0.00	100%
1000.03.2210.02.122.9	LITT SECRETARY SALARY	\$39,062.00	\$39,062.00	\$19,276.26	\$22,439.15	-\$2,653.41	107%
1000.03.2210.03.123.9	LITT CLERICAL SUBS	\$2,051.00	\$2,051.00	\$840.00	\$120.00	\$1,091.00	47%

Expenditure Budget Balance Report									
	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date			
1000.03.2210.05.201.9	\$2,455.00	\$2,455.00	\$819.55	\$508.30	\$1,127.15	54%			
LITT OFFICE EXPENSE									
1000.07.2210.01.106.9	\$52,938.00	\$55,611.00	\$28,480.48	\$27,130.52	\$0.00	100%			
GMS PRINCIPAL SALARY									
1000.07.2210.01.107.9	\$42,000.00	\$42,000.00	\$21,012.42	\$21,012.45	-\$24.87	100%			
GMS ASST. PRINCIPAL SALARY									
1000.07.2210.02.122.9	\$24,324.00	\$24,324.00	\$10,939.60	\$12,025.80	\$1,358.60	94%			
GMS SECRETARY SALARY									
1000.07.2210.03.123.9	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0%			
GMS CLERICAL SUBS									
1000.07.2210.05.201.9	\$4,423.00	\$4,423.00	\$612.31	\$428.90	\$3,381.79	24%			
GMS OFFICE EXPENSE									
1000.08.2210.01.106.9	\$52,938.00	\$55,611.00	\$28,480.48	\$27,130.52	\$0.00	100%			
GHS PRINCIPAL SALARY									
1000.08.2210.01.107.9	\$42,000.00	\$42,000.00	\$21,012.55	\$21,012.58	-\$25.13	100%			
GHS ASST. PRINCIPAL SALARY									
1000.08.2210.02.122.9	\$24,324.00	\$24,324.00	\$10,939.60	\$12,025.80	\$1,358.60	94%			
GHS SECRETARY SALARIES									
1000.08.2210.03.123.9	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0%			
GHS CLERICAL SUBS									
1000.08.2210.05.201.9	\$5,444.00	\$5,444.00	\$680.13	\$515.85	\$4,248.02	22%			
GHS OFFICE EXPENSE									
1000.11.2300.03.100.9	\$24,900.00	\$24,900.00	\$0.00	\$0.00	\$24,900.00	0%			
SICK LEAVE BONUS									
1000.02.2305.01.111.1	\$419,085.00	\$434,820.00	\$153,587.69	\$277,872.22	\$3,360.09	99%			
CHS TEACHER SALARIES									
1000.02.2305.01.111.2	\$182,043.00	\$188,403.00	\$65,955.87	\$121,183.13	\$1,264.00	99%			
CHS PSV TEACHER SALARIES									
1000.03.2305.01.111.1	\$1,194,391.00	\$1,240,833.00	\$464,156.22	\$775,791.34	\$885.44	100%			
LITT TEACHER SALARIES									
1000.03.2305.01.111.2	\$243,468.00	\$242,268.00	\$86,865.22	\$155,389.83	\$12.95	100%			
LITT PSV TEACHER SALARIES									
1000.07.2305.01.111.1	\$971,880.00	\$1,002,122.00	\$359,805.46	\$641,336.90	\$979.64	100%			
GMS TEACHER SALARIES									
1000.07.2305.01.111.2	\$153,830.00	\$213,300.00	\$76,842.01	\$136,457.28	\$0.71	100%			
GMS PSV TEACHER SALARIES									
1000.08.2305.01.111.1	\$1,288,155.00	\$1,234,976.00	\$432,035.04	\$795,886.70	\$7,054.26	99%			
GHS TEACHER SALARIES									
1000.08.2305.01.111.2	\$226,130.00	\$198,937.00	\$62,031.87	\$117,171.13	\$19,734.00	90%			
GHS PSV TEACHER SALARIES									
1000.08.2305.01.111.4	\$55,534.00	\$56,923.00	\$19,704.15	\$37,218.85	\$0.00	100%			
GHS WELDING TEACHER SALARY									
1000.11.2305.01.111.9	\$130,108.00	\$134,093.00	\$46,768.67	\$87,324.33	\$0.00	100%			
ELL TEACHER SALARIES									
1000.07.2315.03.115.9	\$5,244.00	\$5,349.00	\$0.00	\$0.00	\$5,349.00	0%			
GMS TEAM LEADER STIPENDS									
1000.02.2320.01.109.2	\$32,765.00	\$56,576.00	\$19,583.55	\$36,991.18	\$1.27	100%			
CHS THERAPEUTIC SALARIES									
1000.03.2320.01.109.2	\$148,117.00	\$140,382.00	\$50,097.56	\$90,284.31	\$0.13	100%			
LITT THERAPEUTIC SALARIES									
1000.07.2320.01.109.2	\$0.00	\$17,244.00	\$5,968.80	\$11,274.41	\$0.79	100%			
GMS THERAPEUTIC SALARY									
1000.08.2320.01.109.2	\$0.00	\$17,244.00	\$5,968.71	\$11,274.28	\$1.01	100%			
GHS THERAPEUTIC SALARY									
1000.10.2310.01.109.2	\$194,121.00	\$202,784.00	\$79,771.40	\$115,195.20	\$7,817.40	100%			
DISTRICT THERAPEUTIC SALARIES									
1000.10.2320.04.600.2	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00	96%			
THERAPEUTIC CONTRACTED									
1000.08.2324.03.103.1	\$895.00	\$895.00	\$405.94	\$0.00	-\$710.97	45%			
GHS LONG-TERM TEACHER SUBS									
1000.02.2325.03.102.2	\$6,472.00	\$6,472.00	\$2,718.12	\$150.00	\$489.06	44%			
CHS PSV TEACHER SUBS									
1000.02.2325.03.103.1	\$1,230.00	\$1,230.00	\$216.25	\$0.00	\$1,013.75	18%			
CHS TEACHER SUBS									
1000.03.2325.03.102.2	\$21,800.00	\$21,800.00	\$3,031.54	\$168.69	\$18,599.77	15%			
LITT PSV TEACHER SUBS									
1000.03.2325.03.103.1	\$2,550.00	\$2,550.00	\$789.00	\$138.00	\$1,623.00	36%			
LITT TEACHER SUBS									
1000.07.2325.03.102.2	\$13,235.00	\$13,235.00	\$3,007.35	\$306.25	\$9,921.40	25%			
GMS PSV TEACHER SUBS									
1000.07.2325.03.103.1	\$6,638.00	\$6,638.00	\$4,921.25	\$375.00	\$1,341.75	80%			
GMS PSV TEACHER SUBS									
1000.08.2325.03.102.2	\$40,158.00	\$40,158.00	\$9,028.78	\$676.93	\$30,452.29	24%			
GHS PSV TEACHER SUBS									
1000.08.2325.03.103.1	\$2,647.00	\$2,647.00	\$256.08	\$0.00	\$2,390.92	10%			
GHS TEACHER SUBS									
1000.02.2330.03.102.2	\$160,883.00	\$160,883.00	\$65,211.77	\$95,427.32	\$243.91	100%			
CHS PSV PARA SUBS									
1000.02.2330.03.130.2	\$11,541.00	\$11,541.00	\$561.00	\$0.00	\$10,980.00	5%			
CHS PSV PARA SALARIES									
1000.03.2330.03.102.2	\$242,213.00	\$242,213.00	\$89,594.62	\$130,978.50	\$21,639.88	91%			
LITT PSV PARA SALARIES									
1000.03.2330.03.130.2	\$8,498.00	\$8,498.00	\$0.00	\$0.00	\$8,498.00	0%			
LITT PSV PARA SALARIES									
1000.03.2330.03.131.9	\$3,265.00	\$3,265.00	\$3,261.12	\$435.96	-\$432.08	113%			
LITT LUNCH MONITOR SALARIES									
1000.07.2330.03.102.2	\$128,112.00	\$128,112.00	\$45,915.66	\$68,343.25	\$13,853.09	89%			
GMS PSV PARA SUBS									
1000.07.2330.03.130.2	\$4,710.00	\$4,710.00	\$1,858.78	\$0.00	\$2,851.22	39%			
GMS PSV PARA SALARIES									
1000.08.2330.03.102.2	\$260,250.00	\$260,250.00	\$91,846.18	\$134,754.89	\$33,648.93	87%			
GHS PSV PARA SALARIES									

Expenditure Budget Balance Report

		Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$3,399.00	\$3,399.00	\$1,304.60	\$95.78	\$1,998.62	41%
1000.09.2340.01.112.9	HMS MEDIA SPECIALIST SALARY	\$61,962.00	\$63,512.00	\$21,984.93	\$41,527.07	\$0.00	100%
1000.09.2340.03.112.9	HMS MEDIA AIDE SALARY	\$20,673.00	\$20,673.00	\$8,458.41	\$12,785.79	-\$571.20	103%
1000.02.2357.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$800.00	\$800.00	\$0.00	\$0.00	\$800.00	0%
1000.03.2357.06.230.9	LITT PROFESSIONAL DEVELOPMENT	\$950.00	\$950.00	\$0.00	\$0.00	\$950.00	0%
1000.07.2357.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$925.00	\$925.00	\$856.41	\$0.00	\$68.59	93%
1000.08.2357.06.230.9	GHS PROFESSIONAL DEVELOPMENT	\$1,500.00	\$1,500.00	\$822.07	\$266.91	\$411.02	73%
1000.11.2357.03.132.9	DIS PROFESSIONAL DEVELOPMENT (PR)	\$0.00	\$0.00	\$7,600.00	\$0.00	\$0.00	
1000.11.2357.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$23,600.00	\$16,000.00	\$8,953.07	\$2,295.00	\$4,751.93	70%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$12,480.00	\$12,480.00	\$8,521.25	\$3,958.75	\$0.00	100%
1000.08.2410.05.240.9	GHS TEXTBOOKS	\$19,890.00	\$19,890.00	\$19,552.44	\$0.00	\$337.56	98%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$2,500.00	\$2,500.00	\$2,493.03	\$0.00	\$6.97	100%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$2,630.00	\$2,630.00	\$2,029.12	\$274.04	\$326.84	88%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$3,500.00	\$3,500.00	\$3,414.37	\$38.72	\$46.91	99%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$8,078.00	\$8,078.00	\$3,653.21	\$1,335.12	\$3,089.67	62%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$4,632.00	\$4,632.00	\$3,107.21	\$200.00	\$1,324.79	71%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$2,070.00	\$2,070.00	\$1,581.28	\$123.00	\$365.72	82%
1000.09.2415.05.200.9	HMS LIBRARY SUPPLIES	\$950.00	\$950.00	\$758.47	\$181.45	\$10.08	99%
1000.09.2415.05.212.9	HMS LIBRARY SERVICES	\$6,200.00	\$6,200.00	\$5,250.41	\$467.11	\$482.48	92%
1000.09.2415.05.246.9	HMS CURRIC. SUPPORT/ENRICHMENT	\$2,600.00	\$2,600.00	\$213.38	\$675.03	\$1,711.59	34%
1000.09.2415.05.247.9	HMS PERIODICALS/NEWS/INFOTRAC	\$3,800.00	\$3,800.00	\$3,347.59	\$214.33	\$238.08	94%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$1,691.00	\$1,691.00	\$472.06	\$540.35	\$678.59	60%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$775.00	\$775.00	\$546.15	\$228.85	\$0.00	100%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$2,607.00	\$2,607.00	\$402.37	\$482.77	\$1,721.86	34%
1000.08.2420.05.211.9	GHS INSTRUCTIONAL EQUIPMENT REPAIR	\$825.00	\$825.00	\$448.90	\$376.10	\$0.00	100%
1000.10.2420.05.211.2	PSV INSTRUC.EQUIP REPAIR	\$6,000.00	\$6,000.00	\$5,537.00	\$0.00	\$463.00	92%
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$2,310.00	\$2,310.00	\$1,285.14	\$477.33	\$547.53	76%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$5,377.00	\$5,377.00	\$1,725.73	\$3,646.80	\$4.47	100%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$6,769.00	\$6,769.00	\$4,102.15	\$1,731.30	\$935.55	86%
1000.07.2430.05.200.2	GMS SPEC. ED. TEACHING SUPPLIES	\$55.00	\$55.00	\$51.78	\$0.00	\$3.22	94%
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$9,995.00	\$9,995.00	\$4,796.79	\$4,342.03	\$856.18	91%
1000.10.2430.05.200.2	PSV TEACHING SUPPLIES (ELL)	\$4,200.00	\$4,200.00	\$1,926.40	\$1,217.00	\$1,056.60	75%
1000.07.2440.06.206.9	GHS DISTANCE LEARNING	\$12,745.00	\$12,745.00	\$3,300.00	\$8,590.00	\$855.00	93%
1000.08.2440.06.204.2	GHS ACCREDITATION	\$18,275.00	\$18,275.00	\$16,451.59	\$0.00	\$1,823.41	90%
1000.10.2440.06.204.2	PSV ITINERANT TRAVEL	\$7,500.00	\$7,500.00	\$472.62	\$1,354.66	\$5,672.72	24%
1000.11.2440.04.600.9	LITERACY PROGRAM CONTRACTED	\$28,100.00	\$28,100.00	\$4,000.00	\$0.00	\$24,100.00	
1000.08.2451.05.243.9	GHS CLASS INSTRUCT TECH	\$1,725.00	\$1,725.00	\$1,549.72	\$0.00	\$175.28	90%
1000.10.2451.05.243.2	PSV CLASS INSTRUCT TECH	\$1,500.00	\$1,500.00	\$880.20	\$0.00	\$619.80	59%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$1,495.00	\$1,495.00	\$1,495.00	\$0.00	\$0.00	100%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$3,355.00	\$3,355.00	\$2,655.68	\$0.00	\$699.32	79%
1000.07.2455.05.242.9	GMS INST. STOFWARE PROGRAMS	\$2,376.00	\$2,376.00	\$2,376.00	\$0.00	\$0.00	100%
1000.08.2455.05.242.9	GHS INST. SOFTWARE PROGRAMS	\$1,309.00	\$1,309.00	\$1,184.95	\$0.00	\$124.05	91%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$65,662.00	\$67,212.00	\$25,684.93	\$41,527.07	\$0.00	100%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARY	\$61,808.00	\$62,828.00	\$21,748.14	\$41,079.86	\$0.00	100%
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARY	\$30,981.00	\$31,756.00	\$10,992.24	\$20,763.13	\$0.63	100%
1000.07.2710.01.119.9	GMS GUIDANCE SALARIES	\$46,124.00	\$51,426.00	\$17,518.72	\$33,624.72	\$282.56	99%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$15,103.00	\$16,504.00	\$6,392.57	\$9,961.83	\$149.60	99%

Expenditure Budget Balance Report							Percentage
	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/Liability	Remaining Amount	Exp. & Enc. To Date	
1000.07.2710.05.203.9	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0%	
GMS GUIDANCE SUPPLIES							
1000.08.2710.01.119.2	\$30,982.00	\$31,756.00	\$10,992.69	\$20,763.94	-\$0.63	100%	
GHS ADJUST COUNSELOR SALARY							
1000.08.2710.01.119.9	\$120,011.00	\$104,354.00	\$36,122.49	\$68,231.51	\$0.00	100%	
GHS GUIDANCE SALARIES							
1000.08.2710.02.122.9	\$15,103.00	\$16,504.00	\$6,392.65	\$9,961.95	\$149.40	99%	
GHS GUIDANCE SECRETARY SALARY							
1000.08.2710.05.203.9	\$900.00	\$900.00	\$56.98	\$0.00	\$843.02	6%	
GHS GUIDANCE SUPPLIES							
1000.08.2711.01.119.9	\$6,595.00	\$6,432.00	\$2,551.97	\$0.00	\$3,880.03	40%	
GHS GUIDANCE SUMMER STIPENDS							
1000.03.2720.05.202.1	\$690.00	\$690.00	\$49.44	\$0.00	\$640.56	7%	
LITT TESTING SUPPLIES							
1000.10.2800.01.119.2	\$70,407.00	\$72,111.00	\$26,465.36	\$45,645.64	\$0.00	100%	
PSYCHOLOGIST SALARY							
1000.10.2800.06.204.2	\$450.00	\$450.00	\$38.10	\$49.05	\$362.85	19%	
PSYCHOLOGIST TRAVEL							
TOTAL	\$8,037,766.00	\$7,967,281.00	\$2,908,452.96	\$4,559,631.19	\$499,196.85	94%	
1000.02.3200.01.118.9	\$61,962.00	\$63,512.00	\$21,984.93	\$41,527.07	\$0.00	100%	
CHS NURSE SALARY							
1000.02.3200.03.120.9	\$1,476.00	\$1,476.00	\$0.00	\$0.00	\$1,476.00	0%	
CHS NURSE SUBS							
1000.02.3200.05.201.9	\$135.00	\$135.00	\$94.39	\$0.00	\$40.61	70%	
CHS NURSES OFFICE EXPENSE							
1000.02.3200.05.209.9	\$415.00	\$415.00	\$219.67	\$123.00	\$72.33	83%	
CHS MEDICAL SUPPLIES							
1000.03.3200.01.118.9	\$59,830.00	\$43,132.00	\$14,930.28	\$28,201.72	\$0.00	100%	
LITT NURSE SALARY							
1000.03.3200.03.120.9	\$1,707.00	\$1,707.00	\$420.00	\$0.00	\$1,287.00	25%	
LITT NURSE SUBS							
1000.03.3200.05.201.9	\$217.00	\$217.00	\$193.88	\$0.00	\$23.12	89%	
LITT NURSE OFFICE EXP							
1000.03.3200.05.209.9	\$674.00	\$674.00	\$662.61	\$6.33	\$5.06	99%	
LITT MEDICAL SUPPLIES							
1000.07.3200.01.118.9	\$40,014.00	\$44,777.00	\$16,077.15	\$28,525.32	\$174.53	100%	
GMS NURSE SALARY							
1000.07.3200.03.120.9	\$499.00	\$499.00	\$270.00	\$0.00	\$229.00	54%	
GMS NURSE SUBS							
1000.08.3200.01.118.9	\$40,014.00	\$44,777.00	\$16,077.15	\$28,525.31	\$174.54	100%	
GHS NURSE SALARIES							
1000.08.3200.03.120.9	\$799.00	\$799.00	\$270.00	\$0.00	\$529.00	34%	
GHS NURSE SUBS							
1000.09.3200.05.201.9	\$530.00	\$530.00	\$259.49	\$63.35	\$207.16	61%	
HMS NURSE OFFICE EXPENSE							
1000.09.3200.05.209.9	\$1,639.00	\$1,639.00	\$1,333.74	\$269.98	\$35.28	98%	
HMS MEDICAL SUPPLIES							
1000.09.3200.06.204.9	\$215.00	\$215.00	\$0.00	\$0.00	\$215.00	0%	
NURSE TRAVEL							
1000.12.3300.02.105.9	\$23,233.00	\$23,564.00	\$10,762.72	\$767.20	\$12,034.08	49%	
TRANSPORTATION COORDINATOR SALARY							
1000.12.3300.02.106.2	\$21,600.00	\$21,600.00	\$4,954.52	\$5,613.32	\$11,032.16	49%	
TRANSPORTATION DRIVERS							
1000.12.3300.04.300.1	\$923,629.00	\$923,629.00	\$333,114.25	\$511,400.75	\$79,114.00	91%	
REGIONAL TRANSPORTATION							
1000.12.3300.04.300.2	\$398,326.00	\$398,326.00	\$127,190.59	\$0.00	\$271,135.41	32%	
SPECIAL EDUCATION TRANSPORTATION							
1000.12.3300.04.600.1	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$5,200.00	0%	
HOMELESS TRANSPORTATION							
1000.12.3300.05.209.2	\$3,000.00	\$3,000.00	\$5,795.39	\$0.00	-\$2,795.39	193%	
TRANSPORTATION SUPPLIES & EQUIPMENT							
1000.12.3300.06.690.2	\$1,000.00	\$1,000.00	\$2,259.92	\$0.00	-\$1,259.92	226%	
TRANSPORTATION OTHER EXPENSES							
1000.11.3400.01.150.9	\$42,000.00	\$43,050.00	\$21,525.01	\$21,524.99	\$0.00	100%	
FOOD SERVICE DIRECTOR SALARY							
1000.08.3510.01.117.9	\$63,645.00	\$69,408.00	\$18,516.00	\$0.00	\$50,892.00	27%	
ATHLETIC STIPENDS							
1000.08.3510.04.207.9	\$24,958.00	\$24,958.00	\$13,036.87	\$0.00	\$11,921.13	52%	
ATHLETIC TRIPS							
1000.08.3520.03.116.9	\$38,844.00	\$38,844.00	\$0.00	\$0.00	\$38,844.00	0%	
GHS CO-CURRICULAR STIPENDS							
1000.08.3520.05.208.9	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	
GHS GRADUATION EXPENSE							
1000.08.3520.06.204.9	\$2,585.00	\$2,585.00	\$385.00	\$0.00	\$2,200.00	15%	
CO-CURRICULAR EXPENSES							
1000.08.3600.03.110.9	\$1,500.00	\$1,500.00	\$640.00	\$0.00	\$860.00	43%	
SECURITY SUBS							
1000.08.3600.03.132.9	\$48,738.00	\$48,738.00	\$17,021.10	\$16,748.00	\$14,968.90	69%	
SECURITY SALARIES							
TOTAL	\$1,811,384.00	\$1,812,906.00	\$627,994.66	\$683,296.34	\$501,615.00	72%	
1000.02.4110.03.140.9	\$46,675.00	\$46,675.00	\$21,120.00	\$23,760.00	\$1,795.00	96%	
CHS CUSTODIAN SALARY							
1000.02.4110.03.141.9	\$248.00	\$248.00	\$0.00	\$0.00	\$248.00	0%	
CHS CUSTODIAN OVERTIME							
1000.02.4110.03.142.9	\$2,553.00	\$2,553.00	\$1,050.00	\$0.00	\$1,503.00	41%	
CHS CUSTODIAN SUBS							
1000.03.4110.03.140.9	\$46,925.00	\$46,925.00	\$21,370.00	\$23,760.00	\$1,795.00	96%	
LITT CUSTODIAN SALARIES							
1000.03.4110.03.141.9	\$828.00	\$828.00	\$198.00	\$0.00	\$630.00	24%	
LITT CUSTODIAN OVERTIME							

Expenditure Budget Balance Report

	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
1000.03.4110.03.142.9	\$3,229.00	\$3,229.00	\$420.00	\$0.00	\$2,809.00	13%
1000.07.4110.03.140.9	\$47,050.00	\$47,050.00	\$27,796.80	\$31,271.40	-\$12,018.20	126%
1000.07.4110.03.142.9	\$2,270.00	\$2,270.00	\$345.00	\$0.00	\$1,925.00	15%
1000.08.4110.03.140.9	\$130,251.00	\$130,251.00	\$45,220.80	\$50,873.40	\$34,156.80	74%
1000.08.4110.03.142.9	\$3,764.00	\$3,764.00	\$2,625.00	\$0.00	\$1,139.00	70%
1000.11.4110.01.143.9	\$114,695.00	\$117,563.00	\$58,781.45	\$58,781.55	\$0.00	100%
1000.11.4110.05.201.9	\$350.00	\$350.00	\$249.30	\$0.00	\$100.70	71%
1000.11.4110.05.401.9	\$21,738.00	\$21,738.00	\$4,628.66	\$1,510.00	\$15,599.34	28%
1000.11.4110.05.402.9	\$11,891.00	\$11,891.00	\$5,049.57	\$0.00	\$6,841.43	42%
1000.11.4110.06.204.9	\$2,740.00	\$2,740.00	\$857.95	\$0.00	\$1,882.05	31%
1000.02.4120.04.600.9	\$25,317.00	\$25,317.00	\$5,055.03	\$0.00	\$20,261.97	20%
1000.04.4120.04.600.9	\$19,519.00	\$19,519.00	\$0.00	\$0.00	\$19,519.00	0%
1000.09.4120.04.600.9	\$103,451.00	\$103,451.00	\$29,304.31	\$0.00	\$74,146.69	28%
1000.02.4130.06.410.9	\$27,350.00	\$27,350.00	\$7,434.65	\$0.00	\$19,915.35	27%
1000.02.4130.06.413.9	\$565.00	\$565.00	\$20.00	\$0.00	\$545.00	4%
1000.02.4130.06.600.9	\$1,156.00	\$1,156.00	\$611.28	\$0.00	\$544.72	53%
1000.04.4130.06.410.9	\$36,620.00	\$36,620.00	\$0.00	\$0.00	\$36,620.00	0%
1000.09.4130.06.410.9	\$137,144.00	\$137,144.00	\$68,326.00	\$0.00	\$68,818.00	50%
1000.09.4130.06.413.9	\$22,600.00	\$22,600.00	\$5,220.00	\$15,600.00	\$1,780.00	92%
1000.09.4130.06.600.9	\$7,948.00	\$7,948.00	\$4,401.19	\$0.00	\$3,546.81	55%
1000.11.4130.06.412.9	\$9,635.00	\$9,635.00	\$4,917.97	\$0.00	\$4,717.03	51%
1000.09.4210.05.416.9	\$5,950.00	\$5,950.00	\$4,784.00	\$1,166.00	\$0.00	100%
1000.11.4210.03.144.9	\$49,124.00	\$49,124.00	\$13,150.44	\$0.00	\$35,973.56	27%
1000.11.4210.05.404.9	\$2,775.00	\$2,775.00	\$1,355.93	\$1,166.00	\$253.07	91%
1000.02.4220.05.401.9	\$380.00	\$380.00	\$301.39	\$0.00	\$78.61	79%
1000.03.4220.05.401.9	\$400.00	\$400.00	\$4.74	\$0.00	\$395.26	1%
1000.09.4220.05.401.9	\$1,455.00	\$1,455.00	\$158.20	\$0.00	\$1,296.80	11%
1000.11.4220.03.143.9	\$5,500.00	\$5,500.00	\$2,197.50	\$0.00	\$3,302.50	40%
1000.11.4220.05.401.9	\$7,636.00	\$7,636.00	\$3,001.70	\$228.26	\$4,406.04	42%
1000.11.4220.05.406.9	\$1,000.00	\$1,000.00	\$834.60	\$0.00	\$165.40	83%
1000.11.4220.05.407.9	\$7,739.00	\$7,739.00	\$0.00	\$0.00	\$7,739.00	0%
1000.11.4225.04.600.9	\$10,030.00	\$10,030.00	\$6,951.61	\$0.00	\$3,078.39	69%
1000.11.4225.04.603.9	\$8,000.00	\$8,000.00	\$873.00	\$2,188.80	\$4,938.20	38%
1000.09.4230.04.600.9	\$3,886.00	\$3,886.00	\$1,754.49	\$1,251.99	\$879.52	77%
1000.11.4230.04.601.9	\$18,331.00	\$18,331.00	\$10,234.87	\$0.00	\$8,096.13	56%
1000.11.4230.04.602.9	\$13,015.00	\$13,015.00	\$7,112.00	\$0.00	\$5,903.00	55%
1000.11.4230.04.603.9	\$46,740.00	\$46,740.00	\$17,891.42	\$14,259.50	\$14,589.08	69%
1000.11.4230.05.403.9	\$7,517.00	\$7,517.00	\$1,254.65	\$0.00	\$6,262.35	17%
1000.11.4230.06.690.9	\$2,424.00	\$2,424.00	\$1,096.15	\$0.00	\$1,327.85	45%
1000.11.4300.04.600.9	\$63,500.00	\$63,500.00	\$33,658.98	\$0.00	\$29,841.02	53%
1000.11.4400.04.600.9	\$10,676.00	\$10,676.00	\$5,727.84	\$281.04	\$4,667.12	56%
1000.11.4450.05.244.9	\$10,400.00	\$10,400.00	\$2,472.95	\$1,295.72	\$6,631.33	36%
TOTAL	\$1,102,990.00	\$1,105,858.00	\$429,819.42	\$227,393.66	\$448,644.92	59%

Expenditure Budget Balance Report							Percentage
	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Exp. & Enc. To Date	
1000.11.5100.30.100-9	\$1,535.00	\$0.00	\$0.00	\$0.00	\$0.00		
EMPLOYER 403B CONTRIBUTION (PR)							
1000.11.5100.30.501.9	\$567,926.00	\$568,500.00	\$568,500.00	\$0.00	\$0.00	100%	
COUNTY RETIREMENT							
1000.11.5100.30.503.9	\$20,177.00	\$20,177.00	\$0.00	\$0.00	\$20,177.00	0%	
EMPLOYER 403B CONTRIBUTION							
1000.11.5150.01.100.9	\$0.00	\$0.00	\$0.00	\$1,840.00	-\$1,840.00		
EMPLOYEE SEPARATION COSTS - PROF. STAFF							
1000.11.5150.03.100.9	\$66,184.00	\$66,184.00	\$9,675.23	\$0.00	\$56,508.77	15%	
EMPLOYEE SEPARATION COSTS -OTHER							
1000.11.5200.30.504.9	\$63,948.00	\$63,948.00	\$51,324.00	\$0.00	\$12,624.00	80%	
WORKERS COMPENSATION							
1000.11.5200.30.505.9	\$128,804.00	\$128,804.00	\$50,788.03	\$4,586.65	\$73,429.32	43%	
MEDICARE							
1000.11.5200.30.506.9	\$1,655,341.00	\$1,655,341.00	\$941,636.62	\$67,363.72	\$646,340.66	61%	
HEALTH INSURANCE-ACTIVE EMPLOYEES							
1000.11.5200.30.507.9	\$9,525.00	\$9,525.00	\$4,654.45	\$345.75	\$4,524.80	52%	
LIFE INSURANCE							
1000.11.5200.30.508.9	\$2,000.00	\$2,100.00	\$2,845.22	\$0.00	-\$745.22	135%	
UNEMPLOYMENT COMPENSATION							
1000.11.5250.30.506.9	\$417,348.00	\$417,348.00	\$235,785.04	\$0.00	\$181,562.96	56%	
HEALTH INSURANCE - RETIREES							
1000.11.5260.30.510.9	\$63,499.00	\$63,499.00	\$63,499.00	\$0.00	\$0.00	100%	
LIABILITY/FIRE INSURANCE							
1000.11.5260.30.511.9	\$4,495.00	\$4,495.00	\$4,495.00	\$0.00	\$0.00	100%	
SCHOOL COM INDEMNIFICATION							
1000.11.5260.30.512.9	\$4,235.00	\$4,235.00	\$2,465.00	\$0.00	\$1,770.00	58%	
VEHICLE INSURANCE							
1000.11.5300.30.604.9	\$23,922.00	\$23,922.00	\$11,957.82	\$11,957.82	\$6.36	100%	
LEASE RENTAL OF EQUIPMENT							
1000.11.5400.30.605.9	\$45.00	\$45.00	\$0.00	\$0.00	\$45.00	0%	
DEBT SERVICE (RANS)							
1000.12.8100.30.810.9	\$7,840.00	\$7,840.00	\$792.83	\$0.00	\$7,047.17	10%	
MEDICAID BILLING SERVICES							
TOTAL	\$3,036,824.00	\$3,035,963.00	\$1,948,418.24	\$86,093.94	\$1,001,450.82	67%	
MSBA PAYBACK							
1000.12.7200.06.999.9	\$222,995.00	\$222,995.00	\$222,995.00	\$0.00	\$0.00	100%	
ACQUISITION OF MOTOR VEHICLES							
1000.12.7500.30.701.9	\$5,088.00	\$5,088.00	\$5,088.00	\$0.00	\$0.00	100%	
TOTAL	\$228,083.00	\$228,083.00	\$228,083.00	\$0.00	\$0.00	100%	
LONG TERM DEBT RETIREMENT							
1000.12.8100.30.810.9	\$525,000.00	\$525,000.00	\$525,000.00	\$0.00	\$0.00	100%	
LONG TERM DEBT SERVICE							
1000.12.8200.30.820.9	\$135,550.00	\$135,550.00	\$73,250.00	\$62,300.00	\$0.00	100%	
TOTAL	\$660,550.00	\$660,550.00	\$598,250.00	\$62,300.00	\$0.00	100%	
SCHOOL CHOICE TUITION							
1000.11.9100.30.251.9	\$569,753.00	\$608,382.00	\$303,660.00	\$0.00	\$304,722.00	50%	
CHARTER SCHOOL TUITION							
1000.11.9120.30.251.9	\$68,076.00	\$84,171.00	\$39,705.00	\$0.00	\$44,466.00	47%	
TOTAL	\$637,829.00	\$692,553.00	\$343,365.00	\$0.00	\$349,188.00	50%	
GRAND TOTAL	\$16,254,936.00	\$16,254,936.00	\$7,494,490.69	\$5,926,498.14	\$2,833,947.17	83%	