

**Gateway Regional School District  
Financial Report  
Through Month Ending 3/31/2020**

The purpose of this report is to highlight the status of the FY '20 budget as of the end of March. 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	5,658,699	5,658,699	--
Town Assessments	9,495,609	9,495,609	--
Worthington Obligations	77,108	77,108	--
Interest Income	10,230	27,000	16,770
Medicaid Receipts	124,447	89,144	(35,303)
Excess & Deficiency	421,000	421,000	--
Bond Premium Money	5,377	5,377	--
Charter Tuition Reimbursement	4,319	4,319	--
Transportation Reimbursement	611,600	611,000	--
Miscellaneous	4,000	15,000	11,000

At this point in time it looks as though most revenue accounts will be at the budgeted amounts. Depending upon the adjustment payment, charter school tuition reimbursement may 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 would need to use the transportation reimbursement fund to make up any differences in regional transportation reimbursement, if reimbursement comes in lower than budgeted. Excess transportation reimbursement will be deposited into the transportation reimbursement fund to offset future transportation budget.

**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. Any long-term substitute accounts will need adjustments throughout the year. Due to COVID-19 school closure on March 13, 2020, there will be accounts have quite a few changes to them.

### **OTHER SCHOOL SERVICES**

The regional transportation should be underexpended due to the reduction of the use of any blizzard bag days. Homeless transportation varies depending on the needs that arise during the school year. At this point, it appears that Title I funding will not fully fund homeless transportation, and this account will be overexpended. Special education transportation could be overexpended due to some in-district transportation needs. Due to COVID-19 school closure, transportation services will most likely be underexpended.

### **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 and closure of schools on March 13, 2020 due to COVID-19 pandemic.

### **FIXED COSTS**

At this time all accounts are running as expected. Active employee health insurance varies depending on open enrollment and new hires throughout the year. 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. The balance of this account could be transferred to the Reserve for Compensated Absences at the end of the year. Unemployment costs will be overexpended due to closure from COVID-19 pandemic.

### **ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS**

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

### **CAPITAL COSTS**

All 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. Mid-year adjustments indicate that there will be a savings in both of these accounts. However, final year adjustments will be made by DESE toward the middle of June.

### **SUMMARY**

As of the third quarter report, the FY '20 budget status is positive.

**GATEWAY REGIONAL SCHOOL DISTRICT**  
**MONTHLY EXPENDITURE REPORT**  
**MAJOR ACCOUNT - MARCH 2020**

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CENTRAL OFFICE ADMIN./SCHOOL COMM. (1000)	\$660,958.00	\$624,109.00	\$488,920.72	\$116,794.39	\$18,393.89	97%
INSTRUCTIONAL SERVICES (2000)	\$8,255,428.00	\$8,177,426.00	\$5,175,161.81	\$2,666,761.19	\$335,503.00	96%
OTHER SCHOOL SERVICES (3000)	\$1,730,451.00	\$1,730,451.00	\$1,150,120.68	\$407,476.96	\$172,853.36	90%
MAINTENANCE/OPERATIONS (4000)	\$1,145,579.00	\$1,124,662.00	\$819,225.69	\$131,097.43	\$174,338.88	84%
FIXED COSTS (5000)	\$3,097,458.00	\$3,078,053.00	\$2,601,519.56	\$80,478.49	\$396,054.95	87%
ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS (7000)	\$230,995.00	\$230,995.00	\$223,895.00	\$7,100.00	\$0.00	100%
CAPITAL COSTS (8000)	\$590,100.00	\$590,100.00	\$537,300.00	\$0.00	\$52,800.00	91%
PROGRAMS W/OTHER SCHOOLS (9000)	\$858,468.00	\$856,593.00	\$552,708.62	\$0.00	\$303,884.38	65%
<b>TOTALS</b>	\$16,569,437.00	\$16,412,389.00	\$11,548,852.08	\$3,409,708.46	\$1,453,828.46	91%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '19 REVENUE 3/31/19
CHAPTER 70	\$5,658,699.00	\$4,223,165.00	\$1,435,534.00	\$4,240,576.00
TOWN ASSESSMENTS	\$9,495,609.00	\$7,445,466.60	\$2,050,142.40	\$6,536,886.70
WORTHINGTON OBLIGATIONS	\$77,108.00	\$77,108.00	\$0.00	\$42,149.50
INTEREST INCOME	\$10,230.00	\$15,682.52	-\$5,452.52	\$7,167.46
MEDICAID RECEIPTS	\$124,447.00	\$30,698.10	\$93,748.90	\$42,493.61
CHARTER TUITION REIMBURSEMENT	\$4,319.00	\$8,294.00	-\$3,975.00	\$9,526.00
EXCESS & DEFICIENCY	\$421,000.00	\$421,000.00	\$0.00	\$421,000.00
BOND PREMIUM MONEY	\$5,377.00	\$5,377.00	\$0.00	\$494.00
REGIONAL TRANSPORTATION REIMB.	\$610,617.00	\$397,764.00	\$212,853.00	\$375,025.00
HOMELESS TRANSPORTATION REIMB.	\$983.00	\$1,245.00	-\$262.00	\$0.00
MISCELLANEOUS	\$4,000.00	\$15,692.15	-\$11,692.15	\$5,531.20
<b>TOTALS</b>	\$16,412,389.00	\$12,641,492.37	\$3,770,896.63	\$11,680,849.47

\*Negative figures in revenue accounts reflects a positive balance.



**DISTRICT - EXPENDITURE REPORT FOR MARCH 2020**

**Expenditure Budget Balance Report**

Fiscal Year: 2019-20

	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
1000.11.1110.06.690.9	\$14,989	\$14,989	\$11,974.05	\$0.00	\$3,014.95	80%
1000.11.1210.01.105.9	\$168,773	\$168,773	\$130,540.80	\$38,232.20	\$0.00	100%
1000.11.1210.05.201.9	\$5,500	\$5,500	\$2,242.62	\$977.22	\$2,280.16	59%
1000.11.1210.06.690.9	\$7,904	\$7,904	\$6,641.63	\$0.00	\$1,262.37	84%
1000.11.1211.02.105.9	\$61,873	\$61,873	\$47,779.20	\$14,093.80	\$0.00	100%
1000.11.1220.01.105.9	\$116,125	\$116,125	\$90,157.60	\$25,967.40	\$0.00	100%
1000.11.1230.01.105.9	\$36,850	\$1	\$0.00	\$0.00	\$1.00	0%
1000.11.1230.05.200.9	\$450	\$450	\$169.98	\$0.00	\$280.02	38%
1000.11.1410.03.105.9	\$87,686	\$87,686	\$66,175.96	\$21,134.62	\$375.42	100%
1000.11.1410.04.600.9	\$48,570	\$48,570	\$41,552.50	\$2,500.00	\$4,517.50	91%
1000.11.1410.05.200.9	\$1,800	\$1,800	\$957.43	\$660.39	\$182.18	90%
1000.11.1410.06.690.9	\$1,152	\$1,152	\$956.22	\$0.00	\$195.78	83%
1000.11.1420.03.105.9	\$28,007	\$28,007	\$21,617.60	\$6,389.30	\$0.00	100%
1000.11.1420.06.600.9	\$1,100	\$1,100	\$651.16	\$0.00	\$448.84	59%
1000.11.1430.04.651.9	\$11,864	\$11,864	\$3,915.00	\$2,625.00	\$5,324.00	55%
1000.11.1450.05.214.9	\$9,000	\$9,000	\$6,199.94	\$2,800.06	\$0.00	100%
1000.11.1450.06.690.9	\$59,315	\$59,315	\$57,389.03	\$1,414.40	\$511.57	99%
<b>TOTAL DISTRICT LEADERSHIP &amp; ADMINISTRATION</b>	<b>\$660,958</b>	<b>\$624,109</b>	<b>\$488,920.72</b>	<b>\$116,794.39</b>	<b>\$18,393.89</b>	<b>97%</b>
1000.11.2000.01.100.9	\$43,873	\$33,000	\$23,601.30	\$0.00	\$9,398.70	72%
1000.10.2110.01.106.2	\$106,726	\$106,726	\$82,097.00	\$24,629.00	\$0.00	100%
1000.10.2110.02.122.2	\$40,131	\$41,139	\$29,405.04	\$10,775.76	\$958.20	98%
1000.10.2110.04.600.2	\$77,000	\$77,000	\$76,689.81	\$0.00	\$310.19	100%
1000.10.2110.05.201.2	\$3,400	\$3,400	\$1,975.22	\$1,051.26	\$373.52	89%
1000.11.2110.01.106.9	\$90,000	\$90,000	\$65,996.64	\$21,998.77	\$2,004.59	98%
1000.02.2210.01.106.9	\$53,740	\$53,740	\$41,649.60	\$12,089.90	\$0.50	100%
1000.02.2210.01.107.9	\$41,645	\$41,645	\$32,034.60	\$9,610.40	\$0.00	100%
1000.02.2210.02.122.9	\$40,131	\$41,139	\$27,396.00	\$10,775.76	\$2,967.24	93%
1000.02.2210.03.123.9	\$2,450	\$2,450	\$1,140.00	\$0.00	\$1,310.00	47%
1000.02.2210.05.201.9	\$830	\$830	\$829.99	\$0.00	\$0.01	100%
1000.02.2210.06.204.9	\$736	\$736	\$336.40	\$0.00	\$399.60	46%
1000.03.2210.01.106.9	\$53,740	\$53,740	\$41,649.60	\$12,089.90	\$0.50	100%
1000.03.2210.01.107.9	\$41,645	\$41,645	\$32,034.60	\$9,610.40	\$0.00	100%
1000.03.2210.02.122.9	\$39,062	\$43,942	\$31,975.77	\$10,846.32	\$1,119.91	97%
1000.03.2210.03.123.9	\$1,945	\$1,945	\$1,215.00	\$0.00	\$730.00	62%
1000.03.2210.05.201.9	\$2,405	\$2,405	\$2,317.05	\$26.05	\$61.90	97%
1000.07.2210.01.106.9	\$56,968	\$56,968	\$44,132.60	\$12,834.77	\$0.63	100%
1000.07.2210.01.107.9	\$43,076	\$44,079	\$32,960.86	\$11,117.75	\$0.39	100%
1000.07.2210.02.122.9	\$24,324	\$25,055	\$17,725.80	\$5,844.48	\$1,484.72	94%
1000.07.2210.03.123.9	\$500	\$500	\$360.00	\$0.00	\$140.00	72%
1000.07.2210.05.201.9	\$4,520	\$4,520	\$4,186.76	\$331.80	\$1.44	100%
1000.08.2210.01.106.9	\$56,968	\$56,968	\$44,132.80	\$12,834.83	\$0.37	100%
1000.08.2210.01.107.9	\$43,076	\$44,079	\$32,960.70	\$11,117.69	\$0.61	100%
1000.08.2210.02.122.9	\$24,324	\$25,055	\$17,725.80	\$5,844.48	\$1,484.72	94%
1000.08.2210.03.123.9	\$500	\$500	\$480.00	\$0.00	\$20.00	96%
1000.08.2210.05.201.9	\$6,417	\$6,417	\$5,222.86	\$1,183.95	\$10.19	100%
1000.11.2300.03.100.9	\$24,900	\$24,900	\$62.50	\$0.00	\$24,837.50	0%
1000.02.2305.01.111.1	\$445,010	\$436,199	\$264,477.74	\$161,274.47	\$10,446.79	98%
1000.02.2305.01.111.2	\$193,809	\$191,960	\$115,328.75	\$71,016.96	\$5,614.29	97%
1000.03.2305.01.111.1	\$1,196,246	\$1,184,877	\$793,598.95	\$499,825.86	\$1,452.19	100%
1000.03.2305.01.111.2	\$378,210	\$377,900	\$235,476.92	\$142,423.08	\$0.00	100%

1000.07.2305.01.111.1	GMS TEACHER SALARIES	\$1,005,361	\$1,004,953	\$627,496.54	\$377,020.15	\$436.31	100%
1000.07.2305.01.111.2	GMS PSV TEACHER SALARIES	\$161,581	\$148,707	\$89,205.97	\$47,263.40	\$12,237.63	92%
1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,277,117	\$1,234,035	\$762,091.50	\$461,305.16	\$10,638.34	99%
1000.08.2305.01.111.2	GHS PSV TEACHER SALARIES	\$178,992	\$178,992	\$110,148.64	\$68,842.85	\$0.51	100%
1000.08.2305.01.111.4	GHS VOCATIONAL TEACHER SALARIES	\$121,023	\$58,348	\$35,906.40	\$22,441.60	\$0.00	100%
1000.11.2305.01.111.9	DISTRICT ELL SALARIES	\$139,957	\$139,957	\$86,819.68	\$53,137.32	\$0.00	100%
1000.07.2315.03.115.9	GMS TEAM LEADER STIPENDS	\$5,457	\$5,457	\$0.00	\$5,457.00	\$0.00	100%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	\$58,287	\$58,287	\$35,867.84	\$22,417.46	\$1.70	100%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$144,534	\$144,536	\$90,098.56	\$54,436.50	\$0.94	100%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARY	\$17,897	\$17,897	\$11,012.96	\$6,883.15	\$0.89	100%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARY	\$17,897	\$17,897	\$11,013.12	\$6,883.21	\$0.67	100%
1000.10.2320.01.109.2	DISTRICT THERAPEUTIC SALARIES	\$208,561	\$208,561	\$140,498.80	\$68,062.20	\$0.00	100%
1000.02.2324.03.103.1	CHS LONG-TERM TEACHER SUBS	\$0	\$5,560	\$5,559.79	\$0.00	\$0.21	
1000.08.2324.03.103.1	GHS LONG-TERM TEACHER SUBS	\$0	\$43,995	\$23,326.95	\$2,417.30	\$18,250.75	
1000.02.2325.03.102.2	CHS PSV TEACHER SUBS	\$733	\$733	\$64.75	\$0.00	\$688.25	9%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$6,221	\$6,221	\$3,842.62	\$0.00	\$2,378.38	62%
1000.03.2325.03.102.2	LITT PSV TEACHER SUBS	\$970	\$970	\$255.00	\$0.00	\$715.00	26%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$21,800	\$21,800	\$10,284.04	\$0.00	\$11,515.96	47%
1000.07.2325.03.102.2	GMS PSV TEACHER SUBS	\$2,339	\$2,339	\$1,066.25	\$0.00	\$1,272.75	46%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$11,235	\$11,235	\$8,720.22	\$0.00	\$2,514.78	78%
1000.08.2325.03.102.2	GHS PSV TEACHER SUBS	\$5,700	\$5,700	\$1,793.75	\$0.00	\$3,906.25	31%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$38,470	\$38,470	\$15,060.45	\$600.00	\$22,809.55	41%
1000.02.2330.03.102.2	CHS PSV PARA SUBS	\$2,647	\$2,647	\$111.00	\$0.00	\$2,536.00	4%
1000.02.2330.03.130.2	CHS PSV PARA SALARIES	\$173,528	\$174,338	\$123,590.26	\$47,090.92	\$3,656.82	98%
1000.02.2330.03.131.9	CHS LUNCH MONITOR SALARY	\$2,335	\$2,335	\$298.32	\$64.85	\$1,971.83	16%
1000.03.2330.03.102.2	LITT PSV PARA SUBS	\$12,518	\$12,518	\$1,004.04	\$0.00	\$11,513.96	8%
1000.03.2330.03.130.2	LITT PSV PARA SALARIES	\$241,853	\$255,841	\$180,614.71	\$80,462.42	\$5,236.13	102%
1000.07.2330.03.102.2	GMS PSV PARA SUBS	\$3,117	\$3,117	\$5,657.16	\$0.00	\$-2,540.16	181%
1000.07.2330.03.130.2	GMS PSV PARA SALARIES	\$92,083	\$115,174	\$81,600.64	\$35,653.96	\$-2,080.60	102%
1000.08.2330.03.102.2	GHS PSV PARA SUBS	\$6,440	\$6,440	\$11,122.51	\$0.00	\$-4,682.51	173%
1000.08.2330.03.130.2	GHS PSV PARA SALARIES	\$262,260	\$236,035	\$151,819.11	\$71,088.76	\$13,127.13	94%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$3,484	\$3,484	\$2,213.13	\$194.55	\$1,076.32	69%
1000.09.2340.01.112.9	MEDIA SPECIALIST SALARY	\$65,100	\$65,100	\$40,061.60	\$25,038.40	\$0.00	100%
1000.09.2340.03.112.9	MEDIA AIDE SALARY	\$22,060	\$22,500	\$15,230.60	\$7,132.09	\$137.31	99%
1000.08.2345.04.601.9	GHS DISTANCE LEARNING	\$12,745	\$12,745	\$10,500.00	\$2,085.00	\$160.00	99%
1000.02.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$800	\$800	\$106.63	\$0.00	\$693.37	13%
1000.03.2356.06.230.9	LITT PROFESSIONAL DEVELOPMENT	\$950	\$950	\$278.00	\$0.00	\$672.00	29%
1000.07.2356.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$925	\$925	\$480.98	\$0.00	\$444.02	52%
1000.08.2356.06.230.9	GHS PROFESSIONAL DEVELOPMENT	\$1,500	\$1,500	\$896.02	\$172.50	\$431.48	71%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$23,600	\$23,600	\$15,965.60	\$0.00	\$7,634.40	68%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$12,480	\$11,430	\$8,289.43	\$665.20	\$2,475.37	78%
1000.08.2410.05.240.9	GHS TEXTBOOKS	\$19,890	\$19,890	\$11,060.93	\$1,897.80	\$6,931.27	65%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$2,500	\$2,500	\$2,008.37	\$486.76	\$4.87	100%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$2,505	\$2,505	\$1,864.42	\$0.00	\$640.58	74%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$3,500	\$3,500	\$3,477.86	\$0.00	\$22.14	99%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$7,763	\$7,763	\$7,650.94	\$0.00	\$112.06	99%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$5,991	\$5,991	\$3,285.79	\$244.50	\$2,460.71	59%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$2,763	\$2,763	\$2,185.85	\$132.84	\$444.31	84%
1000.09.2415.05.200.9	LIBRARY INSTRUCTIONAL SUPPLIES & SERVICES	\$13,550	\$13,550	\$10,974.85	\$613.53	\$1,961.62	86%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$2,885	\$2,885	\$2,152.73	\$728.70	\$3.57	100%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$1,125	\$1,125	\$245.95	\$254.05	\$625.00	44%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$7,117	\$7,117	\$2,673.20	\$995.00	\$3,448.80	52%
1000.08.2420.05.211.9	GHS INSTRUCTIONAL EQUIPMENT REPAIR	\$1,125	\$1,125	\$32.90	\$467.10	\$625.00	44%
1000.10.2420.05.211.2	PSV INSTRUC.EQUIP REPAIR	\$6,000	\$6,000	\$4,900.00	\$849.00	\$251.00	96%
1000.02.2430.05.2	CHS TEACHING SUPPLIES	\$	\$2,280	\$2,129.65	\$0.00	\$150.35	3%



1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$39,815	\$4,371.00	\$19,740.50	\$15,703.50	61%
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$3,000	\$136.77	\$230.00	\$2,633.23	12%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$2,390	\$1,490.00	\$0.00	\$900.00	62%
1000.08.3600.03.110.9	SECURITY SUBS	\$1,500	\$0.00	\$0.00	\$1,500.00	0%
1000.08.3600.03.132.9	SECURITY/DETENTION MONITOR SALARY	\$48,738	\$31,135.02	\$8,505.55	\$9,097.43	81%
	<b>TOTAL OTHER SCHOOL SERVICES</b>	<b>\$1,730,451</b>	<b>\$1,150,120.68</b>	<b>\$407,476.96</b>	<b>\$172,853.36</b>	<b>90%</b>
	<b>OPERATION &amp; MAINTENANCE OF PLANT</b>					
1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$46,675	\$34,276.00	\$11,545.60	\$2,018.40	96%
1000.02.4110.03.141.9	CHS CUSTODIAN OVERTIME	\$142	\$0.00	\$0.00	\$142.00	0%
1000.02.4110.03.142.9	CHS CUSTODIAN SUBS	\$2,361	\$240.00	\$0.00	\$2,121.00	10%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	\$46,925	\$34,526.00	\$11,545.60	\$2,018.40	96%
1000.03.4110.03.141.9	LITT CUSTODIAN OVERTIME	\$628	\$135.30	\$0.00	\$492.70	22%
1000.03.4110.03.142.9	LITT CUSTODIAN SUBS	\$2,370	\$1,455.00	\$0.00	\$915.00	61%
1000.07.4110.03.140.9	GMS CUSTODIAN SALARIES	\$62,605	\$45,378.76	\$15,315.20	\$2,876.04	95%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,500	\$1,065.00	\$0.00	\$435.00	71%
1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$150,826	\$86,801.78	\$30,152.96	\$9,659.26	97%
1000.08.4110.03.141.9	GHS CUSTODIAN OVERTIME	\$0	\$72.83	\$0.00	-\$72.83	
1000.08.4110.03.142.9	GHS CUSTODIAN SUBS	\$3,692	\$720.00	\$0.00	\$2,972.00	20%
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$120,502	\$92,693.00	\$27,808.00	\$1.00	100%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	\$33,979	\$29,857.70	\$3,811.99	\$309.31	99%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$2,513	\$1,631.72	\$0.00	\$881.28	65%
1000.02.4120.04.600.9	CHS HEATING OIL	\$25,680	\$23,426.17	\$0.00	\$2,253.83	91%
1000.04.4120.04.600.9	LITT HEATING OIL	\$19,822	\$19,822.00	\$0.00	\$0.00	100%
1000.09.4120.04.600.9	MS/HS HEATING OIL	\$105,057	\$76,360.89	\$0.00	\$28,696.11	73%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	\$27,350	\$17,017.04	\$0.00	\$10,332.96	62%
1000.02.4130.06.600.9	CHS WATER/SEWER	\$565	\$20.00	\$0.00	\$545.00	4%
1000.02.4130.06.600.9	CHS TRASH REMOVAL	\$1,156	\$953.66	\$0.00	\$202.34	82%
1000.04.4130.06.410.9	LITT ELECTRIC SERVICE	\$36,620	\$3,465.39	\$0.00	\$33,154.61	9%
1000.09.4130.06.410.9	MS/HS ELECTRIC SERVICE	\$137,144	\$99,993.86	\$0.00	\$37,150.14	73%
1000.09.4130.06.413.9	MS/HS WATER/SEWER	\$22,600	\$21,020.00	\$0.00	\$1,580.00	93%
1000.09.4130.06.600.9	MS/HS TRASH REMOVAL	\$7,948	\$5,552.64	\$0.00	\$2,395.36	70%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$11,719	\$7,818.91	\$0.00	\$3,900.09	67%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	\$8,725	\$8,725.00	\$0.00	\$0.00	100%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$5,500	\$3,570.00	\$0.00	\$1,930.00	65%
1000.11.4220.05.400.9	MAINTENANCE OF BUILDINGS SUPPLIES & MATERIALS	\$18,610	\$14,805.89	\$44.10	\$3,760.01	80%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	\$18,030	\$14,971.94	\$0.00	\$3,058.06	83%
1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	\$81,070	\$53,882.95	\$18,085.47	\$9,101.58	89%
1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	\$7,517	\$5,136.50	\$0.00	\$2,380.50	68%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$2,424	\$771.02	\$0.00	\$1,652.98	37%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$63,500	\$63,500.00	\$0.00	\$0.00	100%
1000.11.4400.03.122.9	TECH SUPPORT SALARY	\$50,674	\$38,980.00	\$11,694.00	\$0.00	100%
1000.11.4400.04.600.9	DISTRICT INTERNET SERVICE	\$8,750	\$4,193.28	\$0.00	\$4,556.72	48%
1000.11.4400.05.244.9	DISTRICT TECHNOLOGY MAINTENANCE SUPPLIES	\$10,400	\$6,385.46	\$1,094.51	\$2,920.03	72%
	<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>\$1,145,579</b>	<b>\$819,225.69</b>	<b>\$131,097.43</b>	<b>\$174,388.88</b>	<b>84%</b>
	<b>FIXED CHARGES</b>					
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$593,326	\$593,326.00	\$0.00	\$0.00	100%
1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	\$20,177	\$0.00	\$0.00	\$20,177.00	0%
1000.11.5150.01.100.9	EMPLOYEE SEPARATION COSTS - PROFESSIONAL	\$30,754	\$1,840.00	\$0.00	\$5,977.00	24%
1000.11.5150.02.100.9	EMPLOYEE SEPARATION COSTS - CLERICAL	\$16,034	\$0.00	\$0.00	\$16,034.00	0%
1000.11.5150.03.100.9	EMPLOYEE SEPARATION COSTS - OTHER	\$51,589	\$0.00	\$7,042.80	\$45,866.20	4%
1000.11.5150.04.600.9	RESERVE FOR COMPENSATED ABSENCES	\$10,000	\$0.00	\$0.00	\$10,000.00	0%
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$56,613	\$60,633.00	\$0.00	-\$1,228.00	102%
1000.11.5200.30.505.9	MEDICARE	\$128,804	\$87,382.35	\$5,451.45	\$35,970.20	72%
1000.11.5200.30.5	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,641,442	\$1,393,794.87	\$71,619.88	\$175,027.25	3%



		\$9	\$9,525	\$6,894.72	\$364.36	\$2,265.92	%
1000.11.5200.30.50	LIFE INSURANCE						
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$2,000	\$10,920	\$14,914.00	\$0.00	-\$3,994.00	137%
1000.11.5250.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	\$423,964	\$423,964	\$343,252.11	\$0.00	\$80,711.89	81%
1000.11.5260.30.510.9	OTHER NON EMPLOYEE INSURANCE	\$79,453	\$74,953	\$73,418.00	\$0.00	\$1,535.00	98%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$23,922	\$23,922	\$23,915.64	\$0.00	\$6.36	100%
1000.11.5400.30.605.9	SHORT-TERM INTEREST (RANS)	\$45	\$45	\$0.00	\$0.00	\$45.00	0%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	\$9,810	\$9,810	\$2,148.87	\$0.00	\$7,661.13	22%
	<b>TOTAL FIXED CHARGES</b>	<b>\$3,097,458</b>	<b>\$3,078,053</b>	<b>\$2,601,519.56</b>	<b>\$80,478.49</b>	<b>\$396,054.95</b>	<b>87%</b>
	<b>ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS</b>						
1000.12.7200.06.999.9	MSBA PAYBACK	\$222,995	\$222,995	\$222,995.00	\$0.00	\$0.00	100%
1000.12.7500.30.701.9	ACQUISITION OF MOTOR VEHICLES	\$8,000	\$8,000	\$900.00	\$7,100.00	\$0.00	100%
	<b>TOTAL ACQUISITION, IMPROVEMENT &amp; REPLACEMENT OF FIXED ASSETS</b>	<b>\$230,995</b>	<b>\$230,995</b>	<b>\$223,895.00</b>	<b>\$7,100.00</b>	<b>\$0.00</b>	<b>100%</b>
	<b>DEBT RETIREMENT AND SERVICE</b>						
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$475,000	\$475,000	\$475,000.00	\$0.00	\$0.00	100%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$115,100	\$115,100	\$62,300.00	\$0.00	\$52,800.00	54%
	<b>TOTAL DEBT RETIREMENT AND SERVICE</b>	<b>\$590,100</b>	<b>\$590,100</b>	<b>\$537,300.00</b>	<b>\$0.00</b>	<b>\$52,800.00</b>	<b>91%</b>
	<b>PROGRAMS WITH OTHER SCHOOLS</b>						
1000.11.9100.30.251.9	SCHOOL CHOICE TUITION	\$569,025	\$559,136	\$399,565.00	\$0.00	\$159,571.00	71%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	\$92,333	\$100,347	\$50,810.00	\$0.00	\$49,537.00	51%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	\$197,110	\$197,110	\$102,333.62	\$0.00	\$94,776.38	52%
	<b>TOTAL PROGRAMS WITH OTHER SCHOOLS</b>	<b>\$858,468</b>	<b>\$856,593</b>	<b>\$552,708.62</b>	<b>\$0.00</b>	<b>\$303,884.38</b>	<b>65%</b>
	<b>GRAND TOTAL</b>	<b>\$16,569,437</b>	<b>\$16,412,389</b>	<b>\$11,548,852.08</b>	<b>\$3,409,708.46</b>	<b>\$1,453,828.46</b>	<b>91%</b>

