

**Gateway Regional School District
Financial Report Through Month Ending 12/31/20**

The purpose of this report is to highlight the status of the FY '21 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.

REVENUE

At this point in time it looks as though interest and charter school tuition will be higher than budgeted and the cherry sheet figures. 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. Due to hybrid and remote learning, some staff that have left the district have not been replaced for the FY '21 school year. 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.

OTHER SCHOOL SERVICES

The regional transportation and special education transportation should be underexpended due to the reduction of the use of any remote learning days. Homeless transportation varies depending on the needs that arise during the school year. At this point, it appears that Title I will fund a large portion of homeless transportation, and this account may be underexpended.

MAINTENANCE/OPERATIONS

Accounts in this category are running as expected at this time. Electricity accounts may be underexpended depending on the end result of net metering credits, as well as less use of building space depending on any shutdowns throughout the year.

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. Unemployment will likely be overextended due to the number of staff out of work for remote and carryover from FY '20. 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

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 mid-year and then again in the spring.

SUMMARY

As of the second quarter report, the FY '21 budget status is positive.

**GATEWAY REGIONAL SCHOOL DISTRICT
MONTHLY EXPENDITURE/REVENUE REPORT
MAJOR ACCOUNT - DECEMBER 2020**

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CENTRAL OFFICE ADMIN./SCHOOL COMM. (1000)	\$627,536.00	\$627,536.00	\$354,798.81	\$238,141.77	\$34,595.42	94%
INSTRUCTIONAL SERVICES (2000)	\$8,127,147.00	\$8,127,147.00	\$3,091,175.65	\$4,258,269.82	\$777,701.53	90%
OTHER SCHOOL SERVICES (3000)	\$1,798,360.00	\$1,798,360.00	\$435,771.41	\$644,615.65	\$717,972.94	60%
MAINTENANCE/OPERATIONS (4000)	\$1,066,432.00	\$1,066,432.00	\$399,028.92	\$237,349.84	\$430,053.24	60%
FIXED COSTS (5000)	\$3,149,574.00	\$3,149,574.00	\$2,016,357.48	\$90,341.46	\$1,042,875.06	67%
ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS (7000)	\$230,995.00	\$230,995.00	\$230,995.00	\$0.00	\$0.00	100%
CAPITAL COSTS (8000)	\$595,600.00	\$595,600.00	\$542,541.00	\$0.00	\$53,059.00	91%
PROGRAMS W/OTHER SCHOOLS (9000)	\$878,559.00	\$878,559.00	\$313,855.00	\$0.00	\$564,704.00	36%
TOTALS	\$16,474,203.00	\$16,474,203.00	\$7,384,523.27	\$5,468,718.54	\$3,620,961.19	78%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '20 REVENUE 12/31/2019
CHAPTER 70	\$5,658,699.00	\$2,829,348.00	\$2,829,351.00	\$2,808,299.00
TOWN ASSESSMENTS	\$9,681,447.00	\$4,840,763.50	\$4,840,683.50	\$4,747,804.50
WORTHINGTON OBLIGATIONS	\$78,146.00	\$39,073.00	\$39,073.00	\$38,554.00
INTEREST INCOME	\$20,870.00	\$28,847.10	-\$7,977.10	\$7,136.44
MEDICAID RECEIPTS	\$79,447.00	\$17,189.11	\$62,257.89	\$11,266.59
CHARTER TUITION REIMBURSEMENT	\$11,738.00	\$13,902.00	-\$2,164.00	\$8,156.00
EXCESS & DEFICIENCY	\$385,000.00	\$385,000.00	\$0.00	\$421,000.00
REGIONAL TRANSPORTATION REIMB.	\$549,856.00	\$0.00	\$549,856.00	\$0.00
HOMELESS TRANSPORTATION REIMB.	\$5,000.00	\$0.00	\$5,000.00	\$0.00
MISCELLANEOUS	\$4,000.00	\$2,871.38	\$1,128.62	\$7,912.15
TOTALS	\$16,474,203.00	\$8,156,994.09	\$8,317,208.91	\$8,050,128.68

*Negative figures in revenue accounts reflects a positive balance.

GATEWAY REGIONAL SCHOOL DISTRICT - EXPENDITURE REPORT FOR DECEMBER 2020

Expenditure Budget Balance Report

Fiscal Year: 2020-21	Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
1000.11.1110.06.690.9	\$13,545	\$13,545	\$11,074.59	\$0.00	\$2,470.41	82%
1000.11.1210.01.105.9	\$169,273	\$169,273	\$92,808.56	\$76,464.44	\$0.00	100%
1000.11.1210.05.201.9	\$5,400	\$5,400	\$1,706.74	\$692.51	\$3,000.75	44%
1000.11.1210.06.690.9	\$7,904	\$7,904	\$5,992.35	\$0.00	\$1,911.65	76%
1000.11.1211.02.105.9	\$63,800	\$63,800	\$34,907.66	\$28,892.34	\$0.00	100%
1000.11.1220.01.105.9	\$118,938	\$118,938	\$65,705.12	\$53,232.88	\$0.00	100%
1000.11.1410.03.105.9	\$89,878	\$89,878	\$47,631.40	\$42,767.11	-\$520.51	101%
1000.11.1410.04.600.9	\$48,570	\$48,570	\$20,754.00	\$17,000.00	\$10,816.00	78%
1000.11.1410.05.200.9	\$1,775	\$1,775	\$372.37	\$1,001.60	\$401.03	77%
1000.11.1410.06.690.9	\$1,152	\$1,152	\$135.76	\$0.00	\$1,016.24	12%
1000.11.1420.03.105.9	\$28,700	\$28,700	\$15,601.14	\$13,098.11	\$0.75	100%
1000.11.1420.06.600.9	\$1,100	\$1,100	\$306.60	\$0.00	\$793.40	28%
1000.11.1430.04.651.9	\$9,186	\$9,186	\$2,100.00	\$4,200.00	\$2,886.00	69%
1000.11.1450.05.214.9	\$9,000	\$9,000	\$2,074.96	\$0.00	\$6,925.04	23%
1000.11.1450.06.690.9	\$59,315	\$59,315	\$53,627.56	\$792.78	\$4,894.66	92%
TOTAL DISTRICT LEADERSHIP & ADMINISTRATION	\$627,536	\$627,536	\$354,798.81	\$238,141.77	\$34,595.42	94%
1000.11.2000.01.100.9	\$31,114	\$31,114	\$0.00	\$0.00	\$31,114.00	0%
1000.10.2110.01.106.2	\$109,394	\$109,394	\$58,904.44	\$50,489.56	\$0.00	100%
1000.10.2110.02.122.2	\$42,180	\$42,180	\$19,055.74	\$21,349.92	\$1,774.34	96%
1000.10.2110.04.600.2	\$18,500	\$18,500	\$7,042.00	\$1,008.00	\$10,450.00	44%
1000.10.2110.05.201.2	\$3,400	\$3,400	\$515.97	\$1,344.30	\$1,539.73	55%
1000.11.2110.01.106.9	\$92,250	\$92,250	\$49,673.12	\$42,576.88	\$0.00	100%
1000.02.2210.01.106.9	\$55,049	\$55,049	\$30,264.76	\$24,784.11	\$0.13	100%
1000.02.2210.01.107.9	\$42,686	\$42,686	\$22,984.78	\$19,701.22	\$0.00	100%
1000.02.2210.02.122.9	\$42,180	\$42,180	\$18,166.16	\$20,975.36	\$3,038.48	93%
1000.02.2210.03.123.9	\$2,753	\$2,753	\$0.00	\$0.00	\$2,753.00	0%
1000.02.2210.05.201.9	\$1,050	\$1,050	\$325.77	\$724.10	\$0.13	100%
1000.02.2210.06.204.9	\$736	\$736	\$0.00	\$0.00	\$736.00	0%
1000.03.2210.01.106.9	\$55,050	\$55,050	\$30,264.90	\$24,784.23	\$0.87	100%
1000.03.2210.01.107.9	\$42,686	\$42,686	\$22,984.78	\$19,701.22	\$0.00	100%
1000.03.2210.02.122.9	\$46,206	\$46,206	\$19,709.39	\$19,196.24	\$7,300.37	84%
1000.03.2210.03.123.9	\$2,249	\$2,249	\$0.00	\$0.00	\$2,249.00	0%
1000.03.2210.05.201.9	\$2,470	\$2,470	\$954.44	\$595.85	\$919.71	63%
1000.07.2210.01.106.9	\$58,358	\$58,358	\$32,046.54	\$26,311.33	\$0.13	100%
1000.07.2210.01.107.9	\$44,153	\$44,153	\$23,774.66	\$20,378.34	\$0.00	100%
1000.07.2210.02.122.9	\$25,679	\$25,679	\$9,457.64	\$10,768.60	\$5,452.76	79%
1000.07.2210.03.123.9	\$240	\$240	\$0.00	\$0.00	\$240.00	0%
1000.07.2210.05.201.9	\$1,705	\$1,705	\$234.65	\$795.80	\$674.55	60%
1000.08.2210.01.106.9	\$58,359	\$58,359	\$32,046.68	\$26,311.45	\$0.87	100%
1000.08.2210.01.107.9	\$44,153	\$44,153	\$23,774.66	\$20,378.34	\$0.00	100%
1000.08.2210.02.122.9	\$25,679	\$25,679	\$9,457.64	\$10,768.60	\$5,452.76	79%
1000.08.2210.03.123.9	\$240	\$240	\$0.00	\$0.00	\$240.00	0%
1000.08.2210.05.201.9	\$2,279	\$2,279	\$286.22	\$837.94	\$1,154.84	49%
1000.11.2300.03.100.9	\$27,840	\$27,840	\$0.00	\$0.00	\$27,840.00	0%
1000.02.2305.01.111.1	\$445,400	\$445,400	\$144,357.73	\$174,598.74	\$126,443.53	72%
1000.02.2305.01.111.2	\$200,129	\$200,129	\$74,914.60	\$116,983.40	\$8,231.00	96%

1000.03.2305.01.111.1	LITT TEACHER SALARIES	\$1,306,846	\$1,306,846	\$494,346.24	\$764,019.18	\$48,480.58	96%
1000.03.2305.01.111.2	LITT PSV TEACHER SALARIES	\$423,490	\$423,490	\$147,226.13	\$223,969.87	\$52,294.00	88%
1000.07.2305.01.111.1	GMS TEACHER SALARIES	\$962,598	\$962,598	\$363,818.46	\$559,322.68	\$39,456.86	96%
1000.07.2305.01.111.2	GMS PSV TEACHER SALARIES	\$142,683	\$142,683	\$55,589.80	\$84,143.80	\$2,949.40	98%
1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,355,843	\$1,355,843	\$532,204.48	\$794,507.98	\$29,130.54	98%
1000.08.2305.01.111.2	GHS PSV TEACHER SALARIES	\$187,098	\$187,098	\$71,630.10	\$114,608.21	\$859.69	100%
1000.08.2305.01.111.4	GHS VOCATIONAL TEACHER SALARIES	\$137,180	\$137,180	\$52,761.50	\$84,418.50	\$0.00	100%
1000.07.2315.03.115.9	GMS TEAM LEADER STIPENDS	\$5,565	\$5,565	\$0.00	\$0.00	\$5,565.00	0%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	\$110,867	\$110,867	\$38,553.89	\$54,246.07	\$18,067.04	84%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$178,099	\$178,099	\$70,345.50	\$107,752.87	\$0.63	100%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARIES	\$69,484	\$69,484	\$25,777.86	\$25,049.74	\$18,656.40	73%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARIES	\$101,960	\$101,960	\$38,268.46	\$45,034.63	\$18,656.91	82%
1000.02.2324.03.103.1	CHS LONG-TERM TEACHER SUBS	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.03.2324.03.103.1	LITT LONG-TERM TEACHER SUBS	\$0	\$0	\$0.00	\$900.00	-\$900.00	
1000.08.2324.03.103.1	GHS LONG-TERM TEACHER SUBS	\$13,109	\$13,109	\$328.20	\$0.00	\$12,780.80	
1000.02.2325.03.102.2	CHS PSV TEACHER SUBS	\$670	\$670	\$62.81	\$0.00	\$607.19	9%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$5,764	\$5,764	\$360.39	\$15.00	\$5,388.61	7%
1000.03.2325.03.102.2	LITT PSV TEACHER SUBS	\$634	\$634	\$4.50	\$0.00	\$629.50	1%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$11,945	\$11,945	\$247.20	\$1,571.70	\$10,126.10	15%
1000.07.2325.03.102.2	GMS PSV TEACHER SUBS	\$1,616	\$1,616	\$70.00	\$30.00	\$1,516.00	6%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$10,370	\$10,370	\$97.90	\$53.95	\$10,218.15	1%
1000.08.2325.03.102.2	GHS PSV TEACHER SUBS	\$5,637	\$5,637	\$30.00	\$0.00	\$5,607.00	1%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$28,513	\$28,513	\$3,486.65	\$1,212.65	\$23,813.70	16%
1000.02.2330.03.102.2	CHS PSV PARA SUBS	\$1,650	\$1,650	\$0.00	\$0.00	\$1,650.00	0%
1000.02.2330.03.130.2	CHS PSV PARA SALARIES	\$172,508	\$172,508	\$68,402.23	\$90,688.99	\$13,416.78	92%
1000.02.2330.03.131.9	CHS LUNCH MONITOR SALARY	\$1,197	\$1,197	\$0.00	\$0.00	\$1,197.00	0%
1000.03.2330.03.102.2	LITT PSV PARA SUBS	\$13,112	\$13,112	\$0.00	\$0.00	\$13,112.00	0%
1000.03.2330.03.130.2	LITT PSV PARA SALARIES	\$267,732	\$267,732	\$104,622.17	\$140,013.17	\$23,096.66	91%
1000.07.2330.03.102.2	GMS PSV PARA SUBS	\$3,613	\$3,613	\$0.00	\$0.00	\$3,613.00	0%
1000.07.2330.03.130.2	GMS PSV PARA SALARIES	\$141,736	\$141,736	\$55,080.00	\$68,299.84	\$18,356.16	87%
1000.08.2330.03.102.2	GHS PSV PARA SUBS	\$5,332	\$5,332	\$1,027.52	\$218.88	\$4,085.60	23%
1000.08.2330.03.130.2	GHS PSV PARA SALARIES	\$216,115	\$216,115	\$87,946.62	\$111,954.61	\$16,213.77	92%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$3,484	\$3,484	\$0.00	\$0.00	\$3,484.00	0%
1000.09.2340.01.112.9	MEDIA SPECIALIST SALARY	\$66,728	\$66,728	\$25,664.60	\$41,063.40	\$0.00	100%
1000.09.2340.03.112.9	MEDIA AIDE SALARY	\$22,500	\$22,500	\$9,593.10	\$13,040.46	-\$133.56	101%
1000.02.2356.06.230.9	GHS DISTANCE LEARNING	\$11,345	\$11,345	\$171.98	\$10,990.00	\$183.02	98%
1000.03.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$700	\$700	\$0.00	\$0.00	\$700.00	0%
1000.03.2356.06.230.9	LITT PROFESSIONAL DEVELOPMENT	\$850	\$850	\$0.00	\$0.00	\$850.00	0%
1000.07.2356.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$825	\$825	\$0.00	\$0.00	\$825.00	0%
1000.08.2356.06.230.9	GHS PROFESSIONAL DEVELOPMENT	\$1,000	\$1,000	\$174.00	\$0.00	\$826.00	17%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$18,600	\$18,600	\$2,085.00	\$0.00	\$16,515.00	11%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$26,222	\$26,222	\$10,859.68	\$0.00	\$15,362.32	41%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$1,000	\$1,000	\$62.50	\$685.27	\$252.23	75%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$2,643	\$2,643	\$509.03	\$87.84	\$2,046.13	23%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$1,500	\$1,500	\$1,197.85	\$0.00	\$302.15	80%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$11,105	\$11,105	\$5,413.87	\$1,138.72	\$4,552.41	59%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$2,720	\$2,720	\$0.00	\$330.00	\$2,390.00	12%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$318	\$318	\$211.07	\$0.00	\$106.93	66%
1000.09.2415.05.200.9	LIBRARY INSTRUCTIONAL SUPPLIES & SERVICES	\$5,000	\$5,000	\$1,222.71	\$2,669.74	\$1,107.55	78%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$1,200	\$1,200	\$147.00	\$790.95	\$262.05	78%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$250	\$250	\$0.00	\$0.00	\$250.00	0%

1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$2,127	\$2,127	\$483.53	\$572.58	\$1,070.89	50%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$9,060	\$9,060	\$1,469.98	\$1,087.22	\$6,502.80	28%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$3,470	\$3,470	\$486.04	\$576.92	\$2,407.04	31%
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$5,963	\$5,963	\$3,493.93	\$0.00	\$2,469.07	59%
1000.07.2440.04.600.9	GMS FIELD TRIPS	\$200	\$200	\$0.00	\$0.00	\$200.00	0%
1000.08.2440.06.206.9	GHS ACCREDITATION	\$3,450	\$3,450	\$3,450.00	\$0.00	\$0.00	100%
1000.10.2440.06.204.2	PSV ITINERANT TRAVEL	\$7,500	\$7,500	\$1,728.90	\$0.00	\$5,771.10	23%
1000.08.2451.05.243.9	GHS CLASS INSTRUCT TECH	\$1,725	\$1,725	\$1,280.00	\$399.00	\$46.00	97%
1000.10.2451.05.243.2	PSV CLASS INSTRUCT TECH	\$4,000	\$4,000	\$0.00	\$0.00	\$4,000.00	0%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$1,980	\$1,980	\$848.10	\$0.00	\$1,131.90	43%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$4,795	\$4,795	\$3,450.05	\$646.87	\$698.08	85%
1000.07.2455.05.242.9	GMS INST. STOFWARE PROGRAMS	\$1,600	\$1,600	\$1,310.00	\$199.00	\$91.00	94%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$70,428	\$70,428	\$29,364.60	\$41,063.40	\$0.00	100%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARY	\$66,728	\$66,728	\$25,664.60	\$41,063.40	\$0.00	100%
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARIES	\$64,688	\$64,688	\$15,818.29	\$23,869.28	\$25,000.43	61%
1000.07.2710.01.119.9	GMS GUIDANCE SECRETARY SALARY	\$53,450	\$53,450	\$20,097.82	\$32,892.00	\$460.18	99%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$18,515	\$18,515	\$5,982.99	\$7,867.43	\$4,664.58	75%
1000.07.2710.05.203.9	GMS GUIDANCE SUPPLIES	\$350	\$350	\$6.00	\$12.00	\$332.00	5%
1000.08.2710.01.119.2	GHS ADJUST COUNSELOR SALARIES	\$64,688	\$64,688	\$15,818.29	\$23,869.28	\$25,000.43	61%
1000.08.2710.01.119.9	GHS GUIDANCE SALARIES	\$3,450	\$3,450	\$20,097.83	\$32,892.00	\$460.17	99%
1000.08.2710.02.122.9	GHS GUIDANCE SECRETARY SALARY	\$18,515	\$18,515	\$5,982.99	\$7,867.46	\$4,664.55	75%
1000.08.2710.05.203.9	GHS GUIDANCE SUPPLIES	\$450	\$450	\$67.89	\$12.00	\$370.11	18%
1000.08.2711.01.119.9	GHS GUIDANCE SUMMER STIPENDS	\$5,874	\$5,874	\$2,936.80	\$0.00	\$2,937.20	50%
1000.03.2720.05.202.1	LITT TESTING SUPPLIES	\$720	\$720	\$0.00	\$0.00	\$720.00	0%
1000.07.2720.05.202.1	GMS TESTING SUPPLIES	\$2,200	\$2,200	\$0.00	\$0.00	\$2,200.00	0%
1000.02.2800.01.119.2	PSYCHOLOGIST SALARY (CHS)	\$14,670	\$14,670	\$5,642.00	\$9,027.20	\$0.80	100%
1000.03.2800.01.119.2	PSYCHOLOGIST SALARY (LITT)	\$14,670	\$14,670	\$5,642.00	\$9,027.20	\$0.80	100%
1000.07.2800.01.119.2	PSYCHOLOGIST SALARY (GMS)	\$22,004	\$22,004	\$8,463.00	\$13,540.80	\$0.20	100%
1000.08.2800.01.119.2	PSYCHOLOGIST SALARY (GHS)	\$24,304	\$24,304	\$10,763.00	\$13,540.80	\$0.20	100%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	\$450	\$450	\$28.75	\$51.75	\$369.50	18%
	TOTAL INSTRUCTIONAL SERVICES	\$8,127,147	\$8,127,147	\$3,091,175.65	\$4,258,269.82	\$777,701.53	90%
1000.02.3200.01.118.9	CHS NURSE SALARY	\$68,528	\$68,528	\$8,767.84	\$0.00	\$59,760.16	13%
1000.02.3200.03.120.9	CHS NURSE SUBS	\$1,414	\$1,414	\$1,160.00	\$120.00	\$134.00	91%
1000.03.3200.01.118.9	LITT NURSE SALARY	\$48,176	\$48,176	\$18,529.20	\$29,646.80	\$0.00	100%
1000.03.3200.03.120.9	LITT NURSE SUBS	\$1,350	\$1,350	\$210.00	\$0.00	\$1,140.00	16%
1000.07.3200.01.118.9	GMS NURSE SALARIES	\$67,878	\$67,878	\$26,814.60	\$41,063.40	\$0.00	100%
1000.07.3200.03.120.9	GMS NURSE SUBS	\$245	\$245	\$0.00	\$0.00	\$245.00	0%
1000.08.3200.01.118.9	GHS NURSE SALARIES	\$67,878	\$67,878	\$26,814.60	\$41,063.40	\$0.00	100%
1000.08.3200.03.120.9	GHS NURSE SUBS	\$498	\$498	\$607.50	\$0.00	-\$109.50	
1000.11.3200.05.200.9	MEDICAL/HEALTH SERVICES SUPPLIES & MATERIALS	\$4,000	\$4,000	-\$417.14	\$570.08	\$3,847.06	4%
1000.11.3200.06.204.9	NURSE TRAVEL	\$40	\$40	\$0.00	\$0.00	\$40.00	0%
1000.12.3300.02.105.9	TRANSPORTATION COORDINATOR SALARY	\$24,760	\$24,760	\$14,048.30	\$2,303.00	\$8,408.70	66%
1000.12.3300.02.106.2	TRANSPORTATION DRIVER(S)	\$21,600	\$21,600	\$1,341.29	\$150.00	\$20,108.71	7%
1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	\$870,030	\$870,030	\$239,134.52	\$493,552.11	\$137,343.37	84%
1000.12.3300.04.300.2	SPECIAL EDUCATION TRANSPORTATION	\$333,979	\$333,979	\$39,425.65	\$0.00	\$294,553.35	12%
1000.12.3300.04.600.1	HOMELESS TRANSPORTATION	\$50,000	\$50,000	\$0.00	\$0.00	\$50,000.00	0%
1000.12.3300.05.209.2	TRANSPORTATION SUPPLIES & EQUIPMENT	\$3,000	\$3,000	\$44.66	\$0.00	\$2,955.34	1%
1000.12.3300.06.690.2	TRANSPORTATION OTHER EXPENSES	\$2,700	\$2,700	\$6,429.86	\$0.00	-\$3,729.86	238%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	\$45,229	\$45,229	\$24,354.12	\$20,874.88	\$0.00	100%
1000.11.3400.05.200.9	FOOD SERVICE EXPENSES	\$0	\$0	\$0.00	\$0.00	\$0.00	

1000.08.3510.01.117.9	ATHLETIC STIPENDS	\$71,143	\$71,143	\$11,712.00	\$0.00	\$59,431.00	16%
1000.08.3510.04.207.9	ATHLETIC TRIPS	\$24,958	\$24,958	\$3,114.00	\$0.00	\$21,844.00	12%
1000.08.3510.04.207.9	ATHLETIC OFFICIALS	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.08.3510.06.600.9	ATHLETIC DUES	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$39,815	\$39,815	\$0.00	\$0.00	\$39,815.00	0%
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$3,000	\$3,000	\$72.00	\$0.00	\$2,928.00	2%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$2,390	\$2,390	\$385.00	\$0.00	\$2,005.00	16%
1000.08.3600.03.110.9	SECURITY SUBS	\$1,500	\$1,500	\$0.00	\$0.00	\$1,500.00	
1000.08.3600.03.132.9	SECURITY SALARIES	\$44,249	\$44,249	\$13,223.41	\$15,271.98	\$15,753.61	64%
	TOTAL OTHER SCHOOL SERVICES	\$1,798,360	\$1,798,360	\$435,771.41	\$644,615.65	\$717,972.94	60%
	OPERATION & MAINTENANCE OF PLANT						
1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$49,047	\$49,047	\$23,674.88	\$23,120.00	\$2,252.12	95%
1000.02.4110.03.141.9	CHS CUSTODIAN OVERTIME	\$114	\$114	\$0.00	\$0.00	\$114.00	0%
1000.02.4110.03.142.9	CHS CUSTODIAN SUBS	\$1,870	\$1,870	\$0.00	\$0.00	\$1,870.00	0%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	\$49,297	\$49,297	\$19,110.25	\$30,683.44	-\$496.69	101%
1000.03.4110.03.141.9	LITT CUSTODIAN OVERTIME	\$538	\$538	\$0.00	\$0.00	\$538.00	0%
1000.03.4110.03.142.9	LITT CUSTODIAN SUBS	\$1,549	\$1,549	\$0.00	\$0.00	\$1,549.00	0%
1000.07.4110.03.140.9	GMS CUSTODIAN SALARIES	\$63,659	\$63,659	\$27,577.79	\$29,851.73	\$6,229.48	90%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,470	\$1,470	\$0.00	\$0.00	\$1,470.00	0%
1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$128,878	\$128,878	\$52,837.76	\$47,611.62	\$28,428.62	78%
1000.08.4110.03.141.9	GHS CUSTODIAN OVERTIME	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.08.4110.03.142.9	GHS CUSTODIAN SUBS	\$3,566	\$3,566	\$352.50	\$0.00	\$3,213.50	10%
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$123,514	\$123,514	\$66,507.56	\$57,006.44	\$0.00	100%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	\$33,979	\$33,979	\$4,883.53	\$1,868.48	\$27,226.99	20%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$2,388	\$2,388	\$1,044.08	\$0.00	\$1,343.92	44%
1000.02.4120.04.600.9	CHS HEATING OIL	\$21,652	\$21,652	\$5,466.16	\$0.00	\$16,185.84	25%
1000.04.4120.04.600.9	LITT HEATING OIL	\$18,246	\$18,246	\$0.00	\$0.00	\$18,246.00	0%
1000.09.4120.04.600.9	MS/HS HEATING OIL	\$85,504	\$85,504	\$21,303.17	\$0.00	\$64,200.83	25%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	\$27,350	\$27,350	\$9,726.98	\$0.00	\$17,623.02	36%
1000.02.4130.06.413.9	CHS WATER/SEWER	\$565	\$565	\$0.00	\$0.00	\$565.00	0%
1000.02.4130.06.600.9	CHS TRASH REMOVAL	\$1,545	\$1,545	\$365.00	\$0.00	\$1,180.00	24%
1000.04.4130.06.410.9	LITT ELECTRIC SERVICE	\$36,620	\$36,620	\$0.00	\$0.00	\$36,620.00	0%
1000.09.4130.06.410.9	MS/HS ELECTRIC SERVICE	\$137,144	\$137,144	\$57,670.02	\$0.00	\$79,473.98	42%
1000.09.4130.06.413.9	MS/HS WATER/SEWER	\$22,600	\$22,600	\$5,250.00	\$15,750.00	\$1,600.00	93%
1000.09.4130.06.600.9	MS/HS TRASH REMOVAL	\$9,000	\$9,000	\$2,445.92	\$0.00	\$6,554.08	27%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$12,500	\$12,500	\$4,760.80	\$0.00	\$7,739.20	38%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	\$8,725	\$8,725	\$8,725.00	\$0.00	\$0.00	100%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$2,400	\$2,400	\$1,376.25	\$360.00	\$663.75	72%
1000.11.4220.05.400.9	MAINTENANCE OF BUILDINGS SUPPLIES & MATERIALS	\$18,610	\$18,610	\$12,461.89	\$0.00	\$6,148.11	67%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	\$18,030	\$18,030	\$5,484.37	\$0.00	\$12,545.63	30%
1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	\$78,720	\$78,720	\$31,399.07	\$2,588.33	\$44,732.60	43%
1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	\$7,450	\$7,450	\$933.12	\$0.00	\$6,516.88	13%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$1,500	\$1,500	\$1,048.05	\$0.00	\$451.95	70%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$30,000	\$30,000	\$0.00	\$0.00	\$30,000.00	0%
1000.11.4400.03.122.9	TECH SUPPORT SALARY	\$51,941	\$51,941	\$27,968.22	\$23,972.78	\$0.00	100%
1000.11.4400.04.600.9	DISTRICT INTERNET SERVICE	\$7,461	\$7,461	\$6,002.89	\$4,537.02	-\$3,078.91	141%
1000.11.4400.05.244.9	DISTRICT TECHNOLOGY MAINTENANCE SUPPLIES	\$9,000	\$9,000	\$653.66	\$0.00	\$8,346.34	7%
	TOTAL OPERATION AND MAINTENANCE OF PLANT	\$1,066,432	\$1,066,432	\$399,028.92	\$237,349.84	\$430,053.24	60%
	FIXED CHARGES						
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$595,421	\$595,421	\$595,421.00	\$0.00	\$0.00	100%

1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	\$21,115	\$21,115	\$0.00	\$0.00	\$21,115.00	0%
1000.11.5150.01.100.9	EMPLOYEE SEPARATION COSTS - PROFESSIONAL	\$1,840	\$1,840	\$0.00	\$0.00	\$1,840.00	0%
1000.11.5150.02.100.9	EMPLOYEE SEPARATION COSTS - CLERICAL	\$16,855	\$16,855	\$0.00	\$0.00	\$16,855.00	0%
1000.11.5150.03.100.9	EMPLOYEE SEPARATION COSTS - OTHER	\$17,045	\$17,045	\$1,356.60	\$0.00	\$15,688.40	8%
1000.11.5150.04.600.9	RESERVE FOR COMPENSATED ABSENCES	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$62,375	\$62,375	\$55,427.00	\$0.00	\$6,948.00	89%
1000.11.5200.30.505.9	MEDICARE	\$136,024	\$136,024	\$53,525.60	\$4,618.03	\$77,880.37	43%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,652,659	\$1,652,659	\$960,380.01	\$69,487.03	\$622,791.96	62%
1000.11.5200.30.507.9	LIFE INSURANCE	\$9,525	\$9,525	\$4,712.92	\$348.40	\$4,463.68	53%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$54,544	\$54,544	\$18,712.59	\$0.00	\$35,831.41	34%
1000.11.5250.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	\$418,941	\$418,941	\$244,233.76	\$0.00	\$174,707.24	58%
1000.11.5250.30.600.9	RESERVED FOR OPEB	\$50,000	\$50,000	\$0.00	\$0.00	\$50,000.00	0%
1000.11.5260.30.510.9	OTHER NON EMPLOYEE INSURANCE	\$79,453	\$79,453	\$74,644.00	\$0.00	\$4,809.00	94%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$23,922	\$23,922	\$7,944.00	\$15,888.00	\$90.00	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	\$0.00	\$0.00	\$9,810.00	0%
	TOTAL FIXED CHARGES	\$3,149,574	\$3,149,574	\$2,016,357.48	\$90,341.46	\$1,042,875.06	67%
	ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS						
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	\$8,000.00	\$0.00	\$0.00	100%
	TOTAL ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS	\$230,995	\$230,995	\$230,995.00	\$0.00	\$0.00	100%
	DEBT RETIREMENT AND SERVICE						
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$500,000	\$500,000	\$489,741.00	\$0.00	\$10,259.00	98%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$95,600	\$95,600	\$52,800.00	\$0.00	\$42,800.00	55%
	TOTAL DEBT RETIREMENT AND SERVICE	\$595,600	\$595,600	\$542,541.00	\$0.00	\$53,059.00	91%
	PROGRAMS WITH OTHER SCHOOLS						
1000.11.9100.30.251.9	SCHOOL CHOICE TUITION	\$524,362	\$524,362	\$267,619.00	\$0.00	\$256,743.00	51%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	\$62,871	\$62,871	\$46,236.00	\$0.00	\$16,635.00	74%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	\$291,326	\$291,326	\$0.00	\$0.00	\$291,326.00	0%
	TOTAL PROGRAMS WITH OTHER SCHOOLS	\$878,559	\$878,559	\$313,855.00	\$0.00	\$564,704.00	36%
	GRAND TOTAL	\$16,474,203	\$16,474,203	\$7,384,523.27	\$5,468,718.54	\$3,620,961.19	78%