

**Gateway Regional School District**  
**Financial Report Through Month Ending 9/30/21**

The purpose of this report is to highlight the status of the FY '22 budget as of the end of September. 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 will be lower than expected due to the change in interest rates. 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. Substitute account spending varies throughout the year depending on coverage needs. Long-term sub rates will be higher this year due to staffing medical leaves.

**OTHER SCHOOL SERVICES**

The regional transportation should be near the budgeted amount and special education transportation may be underexpended due to use of grant rollover funding. 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. Heating oil accounts may be overexpended due to the high prices that have continued since the budget was passed last year.

### **FIXED COSTS**

At this time all accounts are running as expected. Active employee health insurance varies depending on new enrollments as well as any premium changes. There may 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. Special education tuition may have a balance due to the use of Circuit Breaker funding as well as rollover funding from special education grants.

### **SUMMARY**

As of the first quarter report, the FY '22 budget status is positive.

**GATEWAY REGIONAL SCHOOL DISTRICT  
MONTHLY EXPENDITURE/REVENUE REPORT  
MAJOR ACCOUNT - SEPTEMBER 2021**

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CENTRAL OFFICE ADMIN./SCHOOL COMM. (1000)	\$627,922.00	\$627,922.00	\$240,778.06	\$379,292.44	\$7,851.50	99%
INSTRUCTIONAL SERVICES (2000)	\$8,350,697.00	\$8,350,697.00	\$1,138,959.72	\$6,741,908.41	\$469,828.87	94%
OTHER SCHOOL SERVICES (3000)	\$1,789,307.00	\$1,789,307.00	\$138,108.42	\$1,000,013.60	\$651,184.98	64%
MAINTENANCE/OPERATIONS (4000)	\$1,078,017.00	\$1,078,017.00	\$187,605.31	\$362,562.98	\$527,848.71	51%
FIXED COSTS (5000)	\$3,162,247.00	\$3,162,247.00	\$1,502,419.82	\$96,139.05	\$1,563,688.13	51%
ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS (7000)	\$222,995.00	\$222,995.00	\$0.00	\$222,995.00	\$0.00	100%
CAPITAL COSTS (8000)	\$585,400.00	\$585,400.00	\$0.00	\$585,400.00	\$0.00	100%
PROGRAMS W/OTHER SCHOOLS (9000)	\$850,148.00	\$850,148.00	\$155,826.00	\$0.00	\$694,322.00	18%
<b>TOTALS</b>	\$16,666,733.00	\$16,666,733.00	\$3,363,697.33	\$9,388,311.48	\$3,914,724.19	77%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '21 REVENUE 9/30/2020
CHAPTER 70	\$5,682,099.00	\$1,420,524.00	\$4,261,575.00	\$1,414,674.00
TOWN ASSESSMENTS	\$9,681,447.00	\$1,970,161.20	\$7,711,285.80	\$1,936,329.40
WORTHINGTON OBLIGATIONS	\$77,172.00	\$0.00	\$77,172.00	\$0.00
INTEREST INCOME	\$45,630.00	\$5,724.38	\$39,905.62	\$12,706.30
MEDICAID RECEIPTS	\$59,000.00	\$10,663.58	\$48,336.42	\$0.00
CHARTER TUITION REIMBURSEMENT	\$10,569.00	\$1,407.00	\$9,162.00	\$4,009.00
EXCESS & DEFICIENCY	\$556,960.00	\$556,960.00	\$0.00	\$385,000.00
REGIONAL TRANSPORTATION REIMB.	\$549,856.00	\$250,119.00	\$299,737.00	\$0.00
HOMELESS TRANSPORTATION REIMB.	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	\$4,000.00	\$4,716.29	-\$716.29	\$1,974.22
<b>TOTALS</b>	\$16,666,733.00	\$4,220,275.45	\$12,446,457.55	\$3,754,692.92

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

**GATEWAY REGIONAL SCHOOL DISTRICT - EXPENDITURE REPORT FOR SEPTEMBER 2021**

Expenditure Budget Balance Report		Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/Liability	Remaining Amount	Percentage Exp. & Enc. To Date
Fiscal Year: 2021-22							
1000.11.1110.06.690.9	SCHOOL COMMITTEE EXPENSES	\$13,545	\$13,545	\$10,662.37	\$0.00	\$2,882.63	79%
1000.11.1210.01.105.9	SUPERINTENDENTS SALARY	\$168,945	\$168,945	\$54,242.84	\$107,378.66	\$7,323.50	96%
1000.11.1210.05.201.9	CENTRAL OFFICE SUPPLIES AND MATERIALS	\$5,400	\$5,400	\$943.46	\$1,769.78	\$2,686.76	50%
1000.11.1210.06.690.9	SUPERINTENDENT OFFICE EXPENSES	\$7,904	\$7,904	\$5,575.56	\$0.00	\$2,328.44	71%
1000.11.1211.02.105.9	ADMINISTRATIVE ASSIST SALARY	\$63,800	\$63,800	\$18,475.16	\$46,889.84	-\$1,565.00	102%
1000.11.1220.01.105.9	ASSISTANT SUPERINTENDENT FOR FINANCE & OPERATIONS	\$119,438	\$119,438	\$36,498.66	\$87,939.34	-\$5,000.00	104%
1000.11.1410.03.105.9	BUSINESS OFFICE SALARIES	\$90,278	\$90,278	\$22,865.80	\$67,909.80	-\$497.60	101%
1000.11.1410.04.600.9	BUSINESS & FINANCE CONTRACTED SERVICES	\$48,570	\$48,570	\$10,690.50	\$28,500.00	\$9,379.50	81%
1000.11.1410.05.200.9	BUSINESS & FINANCE SUPPLIES & MATERIALS	\$1,775	\$1,775	\$0.00	\$1,125.00	\$650.00	63%
1000.11.1410.06.690.9	BUSINESS & FINANCE OTHER EXPENSES	\$1,152	\$1,152	\$120.00	\$0.00	\$1,032.00	10%
1000.11.1420.03.105.9	HUMAN RESOURCE/EMPLOYEE BENEFITS SALARY	\$28,700	\$28,700	\$8,151.60	\$21,257.20	-\$708.80	102%
1000.11.1420.06.600.9	EMPLOYEE BENEFITS CONTRACTED	\$1,100	\$1,100	\$128.48	\$0.00	\$971.52	12%
1000.11.1430.04.651.9	LEGAL SERVICES	\$9,000	\$9,000	\$1,530.00	\$5,250.00	\$2,220.00	75%
1000.11.1450.05.214.9	DIS TECHNOLOGY SUPPLIES	\$9,000	\$9,000	\$6,981.22	\$8,320.45	-\$6,301.67	170%
1000.11.1450.06.690.9	DISTRICTWIDE INFORMATION & TECHNOLOGY EXPENSES	\$59,315	\$59,315	\$63,912.41	\$2,952.37	-\$7,549.78	113%
	<b>TOTAL DISTRICT LEADERSHIP &amp; ADMINISTRATION</b>	<b>\$627,922</b>	<b>\$627,922</b>	<b>\$240,778.06</b>	<b>\$379,292.44</b>	<b>\$7,851.50</b>	<b>99%</b>
1000.11.2000.01.100.9	DISTRICT SALARY	\$222,963	\$222,963	\$0.00	\$0.00	\$222,963.00	0%
1000.10.2110.01.106.2	SPECIAL ED. ADMINISTRATOR SALARY	\$109,394	\$109,394	\$30,188.55	\$81,940.45	-\$2,735.00	103%
1000.10.2110.02.122.2	SPECIAL ED. SECRETARY SALARY	\$43,239	\$43,239	\$4,968.00	\$33,984.00	\$4,287.00	90%
1000.10.2110.04.600.2	SPECIAL ED. CONTRACTED SERVICES	\$18,500	\$18,500	\$2,160.00	\$0.00	\$16,340.00	12%
1000.10.2110.05.201.2	SPECIAL ED. OFFICE EXPENSE	\$3,400	\$3,400	\$554.00	\$1,530.00	\$1,316.00	61%
1000.11.2110.01.106.9	CURRICULUM DIRECTOR SALARY	\$92,250	\$92,250	\$25,457.39	\$69,098.61	-\$2,306.00	102%
1000.02.2210.01.106.9	CHS PRINCIPAL SALARY	\$55,249	\$55,249	\$16,368.86	\$40,222.64	-\$1,342.50	102%
1000.02.2210.01.107.9	CHS ASST. PRINCIPAL SALARY	\$42,686	\$42,686	\$11,779.67	\$31,973.33	-\$1,067.00	102%
1000.02.2210.02.122.9	CHS SECRETARY SALARY	\$43,239	\$43,239	\$4,992.00	\$34,056.00	\$4,191.00	90%
1000.02.2210.03.123.9	CHS CLERICAL SUBS	\$2,753	\$2,753	\$0.00	\$840.00	\$1,913.00	31%
1000.02.2210.05.201.9	CHS OFFICE EXPENSE	\$725	\$725	\$280.74	\$442.06	\$2.20	100%
1000.02.2210.06.204.9	CHS PRINCIPAL TRAVEL	\$736	\$736	\$0.00	\$0.00	\$736.00	0%
1000.03.2210.01.106.9	LITT PRINCIPAL SALARY	\$55,249	\$55,249	\$16,368.86	\$40,222.64	-\$1,342.50	102%
1000.03.2210.01.107.9	LITT ASST. PRINCIPAL SALARY	\$42,686	\$42,686	\$11,779.67	\$31,973.33	-\$1,067.00	102%
1000.03.2210.02.122.9	LITT SECRETARY SALARY	\$47,361	\$47,361	\$8,974.08	\$29,913.60	\$8,473.32	82%
1000.03.2210.03.123.9	LITT CLERICAL SUBS	\$2,249	\$2,249	\$0.00	\$180.00	\$2,069.00	8%
1000.03.2210.05.201.9	LITT OFFICE EXPENSE	\$1,500	\$1,500	\$333.58	\$761.99	\$404.43	73%
1000.07.2210.01.106.9	GMS PRINCIPAL SALARY	\$58,359	\$58,359	\$17,081.94	\$42,700.93	-\$1,423.87	102%
1000.07.2210.01.107.9	GMS ASST. PRINCIPAL SALARY	\$44,153	\$44,153	\$12,184.62	\$33,072.51	-\$1,104.13	103%
1000.07.2210.02.122.9	GMS SECRETARY SALARY	\$23,620	\$23,620	\$4,176.00	\$16,992.00	\$2,452.00	90%
1000.07.2210.03.123.9	GMS CLERICAL SUBS	\$240	\$240	\$0.00	\$0.00	\$240.00	0%
1000.07.2210.05.201.9	GMS OFFICE EXPENSE	\$710	\$710	\$60.00	\$600.00	\$50.00	93%
1000.08.2210.01.106.9	GHS PRINCIPAL SALARY	\$58,359	\$58,359	\$17,082.01	\$42,701.12	-\$1,424.13	102%
1000.08.2210.01.107.9	GHS ASST. PRINCIPAL SALARY	\$44,153	\$44,153	\$12,184.55	\$33,072.32	-\$1,103.87	103%
1000.08.2210.02.122.9	GHS SECRETARY SALARY	\$23,620	\$23,620	\$4,176.00	\$16,992.00	\$2,452.00	90%
1000.08.2210.03.123.9	GHS CLERICAL SUBS	\$240	\$240	\$0.00	\$0.00	\$240.00	0%
1000.08.2210.05.201.9	GHS OFFICE EXPENSE	\$1,897	\$1,897	\$60.00	\$700.00	\$1,137.00	40%
1000.11.2300.03.100.9	SICK LEAVE BONUS	\$30,840	\$30,840	\$0.00	\$0.00	\$30,840.00	0%

1000.02.2305.01.111.1	CHS TEACHER SALARIES	\$534,410	\$534,410	\$64,677.16	\$419,191.29	\$50,541.55	91%
1000.02.2305.01.111.2	CHS SPECIAL ED. TEACHER SALARIES	\$281,458	\$281,458	\$29,499.43	\$211,595.57	\$40,363.00	86%
1000.03.2305.01.111.1	LITT TEACHER SALARIES	\$1,504,401	\$1,504,401	\$188,234.92	\$1,258,993.73	\$57,172.35	96%
1000.03.2305.01.111.2	LITT SPECIAL ED. TEACHER SALARIES	\$419,632	\$419,632	\$62,420.81	\$394,226.25	\$37,015.06	109%
1000.07.2305.01.111.1	GMS TEACHER SALARIES	\$712,856	\$712,856	\$95,546.44	\$702,019.60	\$84,710.04	112%
1000.07.2305.01.111.2	GMS SPECIAL ED. TEACHER SALARIES	\$84,590	\$84,590	\$17,050.95	\$130,724.02	\$63,184.97	175%
1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,292,186	\$1,292,186	\$186,160.96	\$1,225,922.55	\$119,897.51	109%
1000.08.2305.01.111.2	GHS SPECIAL ED. TEACHER SALARIES	\$248,581	\$248,581	\$21,923.79	\$168,082.40	\$58,574.81	76%
1000.08.2305.01.111.4	GHS VOCATIONAL TEACHER SALARIES	\$122,511	\$122,511	\$13,944.27	\$106,906.22	\$1,660.51	99%
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	\$111,858	\$111,858	\$14,229.44	\$98,261.94	-\$633.38	101%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$180,343	\$180,343	\$25,660.01	\$105,207.50	\$49,475.49	73%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARIES	\$69,894	\$69,894	\$14,156.00	\$53,197.54	\$2,540.46	96%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARIES	\$103,258	\$103,258	\$18,082.80	\$83,302.59	\$1,872.61	98%
1000.02.2324.03.103.1	CHS LONG-TERM TEACHER SUBS	\$0	\$0	\$800.41	\$1,000.52	-\$1,800.93	
1000.03.2324.03.103.1	LITT LONG-TERM TEACHER SUBS	\$0	\$0	\$3,201.67	\$3,751.95	-\$6,953.62	
1000.08.2324.03.103.1	GHS LONG-TERM TEACHER SUBS	\$24,706	\$24,706	\$0.00	\$0.00	\$24,706.00	
1000.02.2325.03.102.2	CHS SPECIAL ED. TEACHER SUBS	\$670	\$670	\$0.00	\$30.00	\$640.00	4%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$5,764	\$5,764	\$90.00	\$350.00	\$5,324.00	8%
1000.03.2325.03.102.2	LITT SPECIAL ED. TEACHER SUBS	\$634	\$634	\$0.00	\$0.00	\$634.00	0%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$11,945	\$11,945	\$690.00	\$732.50	\$10,522.50	12%
1000.07.2325.03.102.2	GMS SPECIAL ED. TEACHER SUBS	\$1,616	\$1,616	\$0.00	\$115.00	\$1,501.00	7%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$10,370	\$10,370	\$120.00	\$719.20	\$9,530.80	8%
1000.08.2325.03.102.2	GHS SPECIAL ED. TEACHER SUBS	\$5,637	\$5,637	\$30.00	\$30.00	\$5,577.00	1%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$28,513	\$28,513	\$2,324.45	\$2,096.35	\$24,092.20	16%
1000.02.2330.03.102.2	CHS SPECIAL ED. PARA SUBS	\$1,650	\$1,650	\$0.00	\$0.00	\$1,650.00	0%
1000.02.2330.03.130.2	CHS SPECIAL ED. PARA SALARIES	\$166,547	\$166,547	\$13,340.10	\$130,479.90	\$22,727.00	86%
1000.02.2330.03.131.9	CHS LUNCH MONITOR SALARY	\$1,260	\$1,260	\$0.00	\$0.00	\$1,260.00	0%
1000.03.2330.03.102.2	LITT SPECIAL ED. PARA SUBS	\$13,112	\$13,112	\$0.00	\$660.00	\$12,452.00	5%
1000.03.2330.03.130.2	LITT SPECIAL ED. PARA SALARIES	\$275,009	\$275,009	\$26,525.62	\$243,894.63	\$4,588.75	98%
1000.07.2330.03.102.2	GMS SPECIAL ED. PARA SUBS	\$3,703	\$3,703	\$0.00	\$0.00	\$3,703.00	0%
1000.07.2330.03.130.2	GMS SPECIAL ED. PARA SALARIES	\$97,683	\$97,683	\$11,304.94	\$96,201.66	-\$9,823.60	110%
1000.08.2330.03.102.2	GHS SPECIAL ED. PARA SUBS	\$5,465	\$5,465	\$370.20	\$296.16	\$4,798.64	12%
1000.08.2330.03.130.2	GHS SPECIAL ED. PARA SALARIES	\$238,745	\$238,745	\$18,376.58	\$186,082.99	\$34,285.43	86%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$3,780	\$3,780	\$0.00	\$0.00	\$3,780.00	0%
1000.09.2340.01.112.9	MEDIA SPECIALIST SALARY	\$66,728	\$66,728	\$7,853.43	\$60,209.57	-\$1,335.00	102%
1000.09.2340.03.112.9	MEDIA AIDE SALARY	\$23,063	\$23,063	\$355.89	\$15,747.89	\$6,959.22	70%
1000.08.2345.04.601.9	GHS DISTANCE LEARNING	\$12,285	\$12,285	\$3,325.00	\$8,875.00	\$85.00	99%
1000.02.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$700	\$700	\$0.00	\$0.00	\$700.00	
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	\$0.00	\$0.00	\$1,000.00	0%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$18,600	\$18,600	\$7,220.92	\$1,631.49	\$9,747.59	48%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$26,222	\$26,222	\$3,172.41	\$210.00	\$22,839.59	13%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$1,000	\$1,000	\$0.00	\$997.96	\$2.04	100%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$3,010	\$3,010	\$1,335.92	\$259.43	\$1,414.65	53%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$1,500	\$1,500	\$0.00	\$1,288.30	\$211.70	86%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$7,900	\$7,900	\$301.08	\$1,303.77	\$6,295.15	20%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$1,382	\$1,382	\$1,107.88	\$0.00	\$274.12	80%

1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$1,940	\$1,891.72	\$0.00	\$48.28	98%
1000.09.2415.05.200.9	LIBRARY INSTRUCTIONAL SUPPLIES & SERVICES	\$5,000	\$1,418.27	\$3,203.42	\$378.31	92%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$574	\$0.00	\$574.00	\$0.00	100%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$1,150	\$0.00	\$675.00	\$475.00	59%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$999	\$0.00	\$999.00	\$0.00	100%
1000.08.2420.05.211.9	GHS INSTRUCTIONAL EQUIPMENT REPAIR	\$850	\$0.00	\$675.00	\$175.00	79%
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$2,000	\$1,075.79	\$917.28	\$6.93	100%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$6,545	\$1,218.16	\$3,066.77	\$2,260.07	65%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$3,150	\$1,148.41	\$2,001.59	\$0.00	100%
1000.07.2430.05.200.2	GMS SPEC. ED. TEACHING SUPPLIES	\$100	\$0.00	\$30.02	\$69.98	
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$5,687	\$2,239.69	\$3,246.26	\$201.05	96%
1000.07.2440.04.600.9	GMS FIELD TRIPS	\$200	\$0.00	\$0.00	\$200.00	0%
1000.08.2440.06.206.9	GHS ACCREDITATION	\$3,450	\$3,310.00	\$0.00	\$140.00	96%
1000.10.2440.06.204.2	SPECIAL ED. ITINERANT TRAVEL	\$7,500	\$0.00	\$0.00	\$7,500.00	0%
1000.08.2451.05.243.9	GHS CLASS INSTRUCT TECH	\$1,725	\$1,030.79	\$0.00	\$694.21	60%
1000.10.2451.05.243.2	SPECIAL ED. CLASS INSTRUCT TECH	\$4,000	\$1,100.00	\$0.00	\$2,900.00	28%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$1,900	\$403.00	\$0.00	\$1,497.00	21%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$3,770	\$1,838.50	\$167.76	\$1,763.74	53%
1000.07.2455.05.242.9	GMS INST. SOFTWARE PROGRAMS	\$1,840	\$59.98	\$500.00	\$1,280.02	30%
1000.08.2455.05.242.9	GHS INST. SOFTWARE PROGRAMS	\$304	\$203.63	\$0.00	\$100.37	67%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$70,429	\$11,653.43	\$60,209.57	-\$1,434.00	102%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARY	\$66,728	\$7,853.43	\$60,209.57	-\$1,335.00	102%
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARIES	\$64,688	\$8,457.35	\$57,556.26	-\$1,325.61	102%
1000.07.2710.01.119.9	GMS GUIDANCE SALARIES	\$55,490	\$6,427.26	\$49,546.13	-\$483.39	101%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$16,290	\$1,643.97	\$13,226.30	\$1,419.73	91%
1000.07.2710.05.203.9	GMS GUIDANCE SUPPLIES	\$619	\$3.00	\$15.00	\$601.00	3%
1000.08.2710.01.119.2	GHS ADJUST COUNSELOR SALARIES	\$64,688	\$8,457.32	\$57,556.07	-\$1,325.39	102%
1000.08.2710.01.119.9	GHS GUIDANCE SALARIES	\$55,490	\$6,427.29	\$49,546.32	-\$483.61	101%
1000.08.2710.02.122.9	GHS GUIDANCE SECRETARY SALARY	\$16,290	\$1,643.97	\$13,226.35	\$1,419.68	91%
1000.08.2710.05.203.9	GHS GUIDANCE SUPPLIES	\$118	\$3.00	\$15.00	\$100.00	15%
1000.08.2711.01.119.9	GHS GUIDANCE SUMMER STIPENDS	\$6,098	\$3,075.50	\$0.00	\$3,022.50	50%
1000.03.2720.05.202.1	LITT TESTING SUPPLIES	\$500	\$0.00	\$0.00	\$500.00	0%
1000.02.2800.01.119.2	PSYCHOLOGIST SALARY (GHS)	\$14,670	\$1,726.44	\$13,236.07	-\$292.51	102%
1000.03.2800.01.119.2	PSYCHOLOGIST SALARY (LITT)	\$14,670	\$1,726.44	\$13,236.07	-\$292.51	102%
1000.07.2800.01.119.2	PSYCHOLOGIST SALARY (GMS)	\$22,004	\$2,589.69	\$19,854.30	-\$439.99	102%
1000.08.2800.01.119.2	PSYCHOLOGIST SALARY (GHS)	\$25,004	\$5,689.69	\$19,854.30	-\$539.99	102%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	\$450	\$0.00	\$0.00	\$450.00	0%
	<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$8,350,697</b>	<b>\$1,138,959.72</b>	<b>\$6,741,908.41</b>	<b>\$469,828.87</b>	<b>94%</b>
1000.02.3200.01.118.9	CHS NURSE SALARY	\$64,064	\$6,285.69	\$48,190.31	\$9,588.00	85%
1000.02.3200.03.120.9	CHS NURSE SUBS	\$1,414	\$0.00	\$0.00	\$1,414.00	0%
1000.03.3200.01.118.9	LITT NURSE SALARY	\$49,236	\$4,797.10	\$55,166.70	-\$10,727.80	122%
1000.03.3200.03.120.9	LITT NURSE SUBS	\$1,250	\$1,050.00	\$135.00	\$65.00	95%
1000.07.3200.01.118.9	GMS NURSE SALARIES	\$68,228	\$9,403.43	\$60,209.57	-\$1,385.00	102%
1000.07.3200.03.120.9	GMS NURSE SUBS	\$250	\$0.00	\$0.00	\$250.00	0%
1000.08.3200.01.118.9	GHS NURSE SALARIES	\$68,228	\$9,403.43	\$60,209.57	-\$1,385.00	102%
1000.08.3200.03.120.9	GHS NURSE SUBS	\$500	\$0.00	\$0.00	\$500.00	0%
1000.11.3200.05.200.9	MEDICAL/HEALTH SERVICES SUPPLIES & MATERIALS	\$4,000	\$258.69	\$1,166.60	\$2,574.71	36%
1000.11.3200.06.204.9	NURSE TRAVEL	\$40	\$0.00	\$0.00	\$40.00	0%

1000.12.3300.02.105.9	TRANSPORTATION COORDINATOR SALARY	\$24,760	\$24,760	\$3,541.50	\$2,361.00	\$18,857.50	24%
1000.12.3300.02.106.2	TRANSPORTATION DRIVER(S)	\$18,000	\$18,000	\$1,137.50	\$2,125.00	\$14,737.50	18%
1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	\$858,381	\$858,381	\$75,731.76	\$681,585.84	\$101,063.40	88%
1000.12.3300.04.300.2	SPECIAL EDUCATION TRANSPORTATION	\$315,879	\$315,879	\$143.80	\$0.00	\$315,735.20	0%
1000.12.3300.04.600.1	HOMELESS TRANSPORTATION	\$35,000	\$35,000	\$0.00	\$0.00	\$35,000.00	0%
1000.12.3300.05.209.2	TRANSPORTATION SUPPLIES & EQUIPMENT	\$3,000	\$3,000	\$0.00	\$0.00	\$3,000.00	0%
1000.12.3300.06.690.2	TRANSPORTATION OTHER EXPENSES	\$2,700	\$2,700	\$135.00	\$0.00	\$2,565.00	5%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	\$45,229	\$45,229	\$12,481.56	\$33,878.44	-\$1,131.00	103%
1000.11.3400.05.200.9	FOOD SERVICE EXPENSES	\$0	\$0	\$0.00	\$0.00	\$0.00	0%
1000.08.3510.01.117.9	ATHLETIC STIPENDS	\$66,274	\$66,274	\$0.00	\$0.00	\$66,274.00	0%
1000.08.3510.04.207.9	ATHLETIC TRIPS	\$49,000	\$49,000	\$0.00	\$0.00	\$49,000.00	0%
1000.08.3510.04.207.9	ATHLETIC OFFICIALS	\$17,480	\$17,480	\$720.00	\$0.00	\$16,760.00	0%
1000.08.3510.06.600.9	ATHLETIC DUES	\$7,925	\$7,925	\$4,164.00	\$0.00	\$3,761.00	32%
1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$39,815	\$39,815	\$2,553.63	\$10,123.55	\$27,137.82	4%
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$2,500	\$2,500	\$92.50	\$0.00	\$2,407.50	95%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$405	\$405	\$385.00	\$0.00	\$20.00	115%
1000.08.3600.03.110.9	SECURITY SUBS	\$1,500	\$1,500	\$0.00	\$0.00	\$1,500.00	64%
1000.08.3600.03.132.9	SECURITY SALARIES	\$44,249	\$44,249	\$5,823.83	\$44,862.02	-\$6,436.85	0%
	<b>TOTAL OTHER SCHOOL SERVICES</b>	<b>\$1,789,307</b>	<b>\$1,789,307</b>	<b>\$138,108.42</b>	<b>\$1,000,013.60</b>	<b>\$651,184.98</b>	

**OPERATION & MAINTENANCE OF PLANT**

1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$50,274	\$50,274	\$10,665.00	\$36,024.00	\$3,585.00	93%
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	\$46,800	\$46,800	\$9,927.00	\$33,531.20	\$3,341.80	93%
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	\$65,669	\$65,669	\$13,899.06	\$47,000.30	\$4,769.64	93%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,470	\$1,470	\$0.00	\$71.25	\$1,398.75	5%
1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$129,078	\$129,078	\$26,862.03	\$92,486.30	\$9,729.67	92%
1000.08.4110.03.142.9	GHS CUSTODIAN SUBS	\$3,566	\$3,566	\$0.00	\$180.00	\$3,386.00	5%
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$123,514	\$123,514	\$34,085.17	\$92,516.83	-\$3,088.00	103%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	\$31,479	\$31,479	\$2,285.14	\$2,007.10	\$27,186.76	14%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$2,388	\$2,388	\$237.23	\$0.00	\$2,150.77	10%
1000.02.4120.04.600.9	CHS HEATING OIL	\$21,652	\$21,652	\$0.00	\$0.00	\$21,652.00	0%
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	HMS HEATING OIL	\$85,504	\$85,504	\$0.00	\$0.00	\$85,504.00	0%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	\$27,350	\$27,350	\$3,174.34	\$0.00	\$24,175.66	12%
1000.02.4130.06.413.9	CHS WATER/SEWER	\$565	\$565	\$0.00	\$0.00	\$565.00	0%
1000.04.4130.06.600.9	CHS TRASH REMOVAL	\$1,545	\$1,545	\$241.92	\$0.00	\$1,303.08	16%
1000.04.4130.06.410.9	LITT ELECTRIC SERVICE	\$36,620	\$36,620	\$7,217.71	\$0.00	\$29,402.29	20%
1000.09.4130.06.410.9	HMS ELECTRIC SERVICE	\$140,850	\$140,850	\$17,908.36	\$0.00	\$122,941.64	13%
1000.09.4130.06.413.9	HMS WATER/SEWER	\$22,600	\$22,600	\$0.00	\$0.00	\$22,600.00	0%
1000.09.4130.06.600.9	HMS TRASH REMOVAL	\$9,000	\$9,000	\$1,252.50	\$0.00	\$7,747.50	14%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$12,500	\$12,500	\$2,838.37	\$0.00	\$9,661.63	23%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	\$14,225	\$14,225	\$7,954.21	\$333.75	\$5,937.04	58%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$2,400	\$2,400	\$577.50	\$0.00	\$1,822.50	24%
1000.11.4220.05.400.9	MAINTENANCE OF BUILDINGS SUPPLIES & MATERIALS	\$18,610	\$18,610	\$4,925.60	\$187.75	\$13,496.65	27%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	\$18,030	\$18,030	\$3,188.64	\$0.00	\$14,841.36	18%

1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	\$78,720	\$18,813.18	\$5,329.78	\$54,577.04	31%
1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	\$7,450	\$419.25	\$0.00	\$7,030.75	6%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$1,500	\$0.00	\$0.00	\$1,500.00	0%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$30,000	\$2,350.00	\$5,700.00	\$21,950.00	27%
1000.11.4400.03.122.9	TECH SUPPORTARY SALARY	\$52,341	\$14,733.83	\$38,906.17	-\$1,299.00	102%
1000.11.4400.04.600.9	DISTRICT INTERNET SERVICE	\$11,000	\$3,206.85	\$6,488.55	\$1,304.60	88%
1000.11.4400.05.244.9	DISTRICT TECHNOLOGY MAINTENANCE SUPPLIES	\$9,000	\$842.42	\$1,800.00	\$6,357.58	29%
	<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>\$1,078,017</b>	<b>\$187,605.31</b>	<b>\$362,562.98</b>	<b>\$527,848.71</b>	<b>51%</b>
	<b>FIXED CHARGES</b>					
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$625,103	\$625,104.00	\$0.00	-\$1.00	100%
1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	\$21,115	\$0.00	\$0.00	\$21,115.00	0%
1000.11.5150.03.100.9	EMPLOYEE SEPARATION COSTS - OTHER	\$25,945	\$0.00	\$0.00	\$25,945.00	0%
1000.11.5150.04.600.9	RESERVE FOR COMPENSATED ABSENCES	\$0	\$0.00	\$0.00	\$0.00	
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$62,375	\$54,364.00	\$0.00	\$8,011.00	87%
1000.11.5200.30.505.9	MEDICARE	\$139,425	\$22,389.44	\$5,302.65	\$111,732.91	20%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,627,213	\$570,473.22	\$70,604.59	\$986,135.19	39%
1000.11.5200.30.507.9	LIFE INSURANCE	\$9,837	\$2,882.26	\$371.81	\$6,582.93	33%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$55,848	\$2,748.00	\$0.00	\$53,100.00	5%
1000.11.5250.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	\$429,889	\$134,155.90	\$0.00	\$295,733.10	31%
1000.11.5250.30.600.9	RESERVED FOR OPEB	\$50,000	\$0.00	\$0.00	\$50,000.00	0%
1000.11.5260.30.510.9	OTHER NON EMPLOYEE INSURANCE	\$84,220	\$86,331.00	\$0.00	-\$2,111.00	103%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$23,922	\$3,972.00	\$19,860.00	\$90.00	100%
1000.11.5400.30.605.9	SHORT-TERM INTEREST (RAMS)	\$45	\$0.00	\$0.00	\$45.00	0%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	\$7,310	\$0.00	\$0.00	\$7,310.00	0%
	<b>TOTAL FIXED CHARGES</b>	<b>\$3,162,247</b>	<b>\$1,502,419.82</b>	<b>\$96,139.05</b>	<b>\$1,563,688.13</b>	<b>51%</b>
	<b>ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS</b>					
1000.12.7200.06.999.9	MSBA PAYBACK	\$222,995	\$0.00	\$222,995.00	\$0.00	100%
	<b>TOTAL ACQUISITION, IMPROVEMENT &amp; REPLACEMENT OF FIXED ASSETS</b>	<b>\$222,995</b>	<b>\$0.00</b>	<b>\$222,995.00</b>	<b>\$0.00</b>	<b>100%</b>
	<b>DEBT RETIREMENT AND SERVICE</b>					
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$510,000	\$0.00	\$510,000.00	\$0.00	100%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$75,400	\$0.00	\$75,400.00	\$0.00	100%
	<b>TOTAL DEBT RETIREMENT AND SERVICE</b>	<b>\$585,400</b>	<b>\$0.00</b>	<b>\$585,400.00</b>	<b>\$0.00</b>	<b>100%</b>
	<b>PROGRAMS WITH OTHER SCHOOLS</b>					
1000.11.9100.30.251.9	SCHOOL CHOICE TUITION	\$541,019	\$130,308.00	\$0.00	\$410,711.00	24%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	\$97,704	\$25,518.00	\$0.00	\$72,186.00	26%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	\$211,425	\$0.00	\$0.00	\$211,425.00	0%
	<b>TOTAL PROGRAMS WITH OTHER SCHOOLS</b>	<b>\$850,148</b>	<b>\$155,826.00</b>	<b>\$0.00</b>	<b>\$694,322.00</b>	<b>18%</b>
	<b>GRAND TOTAL</b>	<b>\$16,666,733</b>	<b>\$3,363,697.33</b>	<b>\$9,388,311.48</b>	<b>\$3,914,724.19</b>	<b>77%</b>



## STUDENT ACTIVITY ACCOUNTING - SEPT. 2021

	Opening Balance	Receipts	Expenditures	Total
Advanced Placement	\$2,524.83	\$0.00	\$0.00	\$2,524.83
Art Club	\$9.50	\$0.00	\$0.00	\$9.50
Be Green	\$456.10	\$0.00	\$0.00	\$456.10
Best Buddies	\$1,163.66	\$0.00	\$0.00	\$1,163.66
Class of 2022	\$3,818.52	\$1,520.00	-\$575.00	\$4,763.52
Class of 2023	\$540.45	\$0.00	\$0.00	\$540.45
Class of 2024	\$276.45	\$0.00	\$0.00	\$276.45
Class of 2025	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2026	\$0.00	\$0.00	\$0.00	\$0.00
DC Trip (Gr. 8)	\$7.87	\$0.00	\$0.00	\$7.87
Drama	\$6,701.06	\$0.00	\$0.00	\$6,701.06
Enterprise Club	\$903.00	\$0.00	\$0.00	\$903.00
General	\$7,605.63	\$58.96	-\$4,500.00	\$3,164.59
GSA	\$17.18	\$0.00	\$0.00	\$17.18
Life Skills	\$1,597.44	\$127.50	-\$52.70	\$1,672.24
MS Drama	\$2,601.60	\$0.00	\$0.00	\$2,601.60
MS - 7th Grade Trip	\$642.19	\$0.00	\$0.00	\$642.19
MS Memory Book	\$259.22	\$0.00	\$0.00	\$259.22
MS School Council	\$29.50	\$0.00	\$0.00	\$29.50
Model U.N.	\$520.26	\$0.00	\$0.00	\$520.26
National Honor Society	\$213.10	\$0.00	\$0.00	\$213.10
Outdoor Club	\$289.84	\$0.00	\$0.00	\$289.84
PSAT	\$109.00	\$414.00	\$0.00	\$523.00
Red Cross Club	\$412.47	\$0.00	\$0.00	\$412.47
School Store	\$647.87	\$0.00	\$0.00	\$647.87
Show Choir	\$2,810.95	\$0.00	\$0.00	\$2,810.95
Spanish Club	\$256.76	\$0.00	\$0.00	\$256.76
Student Council	\$1,388.79	\$0.00	\$0.00	\$1,388.79
Video Production	\$696.44	\$0.00	-\$23.32	\$673.12
Wood Tech Club	\$2,407.84	\$0.00	\$0.00	\$2,407.84
VOC Metals	\$525.40	\$0.00	\$0.00	\$525.40
Yearbook	\$1,168.96	\$0.00	\$0.00	\$1,168.96
	\$40,601.88	\$2,120.46	-\$5,151.02	\$37,571.32

### SEPTEMBER 2021 BANK RECONCILIATION

<b>Westfield Bank Balance</b>	<b>\$37,571.32</b>
<b>Student Activity Balance</b>	<b>\$37,571.32</b>
<b>Difference</b>	<b>\$0.00</b>