

Gateway Regional School District
Financial Report Through Month Ending 12/31/22

The purpose of this report is to highlight the status of the FY '23 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 revenue is running as budgeted for most accounts. Miscellaneous revenue will be higher than budgeted due to the sale of one of our older vans as well as the sale of outdated technology, maintenance and welding items on GovDeals. 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, with the exception of Business Office Salaries, and the crossover training time of our accounts payable position due to a retirement.

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 and unfilled positions. We have had many staffing shifts during the first half of this school year, so there will be adjustments necessary prior to closing the year.

OTHER SCHOOL SERVICES

The regional transportation should be lower than the budgeted amount due to the reduction of one bus run/route, and special education transportation will be over expended due to an increased need for specialized transportation that was not known last March. 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 under expended.

MAINTENANCE/OPERATIONS

Accounts in this category are running as expected at this time. Electricity accounts may be lower depending on the end result of net metering credits. Heating oil accounts may be over expended 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 Insurance rates are remaining steady from the estimates received in June, but will increase 6% beginning July 1, 2023.

ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS

The MSBA payback amount is fixed and will not change during the 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 be over expended due to an anticipated increase in outplaced students.

SUMMARY

As of the second quarter report, the FY '23 budget status is positive.

**GATEWAY REGIONAL SCHOOL DISTRICT
MONTHLY EXPENDITURE/REVENUE REPORT
MAJOR ACCOUNT - DECEMBER 2022**

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CENTRAL OFFICE ADMIN./SCHOOL COMM. (1000)	\$571,727.00	\$576,727.00	\$324,120.64	\$235,042.04	\$17,564.32	97%
INSTRUCTIONAL SERVICES (2000)	\$8,404,777.00	\$8,393,860.00	\$3,152,255.05	\$4,740,762.64	\$500,842.31	94%
OTHER SCHOOL SERVICES (3000)	\$1,860,780.00	\$1,854,085.00	\$646,656.90	\$690,991.86	\$516,436.24	72%
MAINTENANCE/OPERATIONS (4000)	\$1,088,356.00	\$1,088,356.00	\$556,634.57	\$238,788.11	\$292,933.32	73%
FIXED COSTS (5000)	\$3,206,183.00	\$3,206,183.00	\$2,167,252.58	\$94,751.93	\$944,178.49	71%
ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS (7000)	\$222,995.00	\$222,995.00	\$222,995.00	\$0.00	\$0.00	100%
CAPITAL COSTS (8000)	\$579,700.00	\$579,700.00	\$557,600.00	\$0.00	\$22,100.00	96%
PROGRAMS W/OTHER SCHOOLS (9000)	\$812,756.00	\$825,368.00	\$349,779.00	\$0.00	\$475,589.00	42%
TOTALS	\$16,747,274.00	\$16,747,274.00	\$7,977,293.74	\$6,000,336.58	\$2,769,643.68	83%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '22 REVENUE 12/31/2021
CHAPTER 70	\$5,727,339.00	\$2,956,880.00	\$2,770,459.00	\$2,288,248.00
TOWN ASSESSMENTS	\$9,853,456.00	\$4,932,066.50	\$4,921,389.50	\$4,859,188.30
WORTHINGTON OBLIGATIONS	\$76,628.00	\$0.00	\$76,628.00	\$0.00
INTEREST INCOME	\$22,320.00	\$19,962.73	\$2,357.27	\$11,877.17
MEDICAID RECEIPTS	\$59,000.00	\$70,167.80	-\$11,167.80	\$10,663.58
CHARTER TUITION REIMBURSEMENT	\$11,336.00	\$16,239.00	-\$4,903.00	\$2,345.00
EXCESS & DEFICIENCY	\$421,000.00	\$421,000.00	\$0.00	\$572,367.00
REGIONAL TRANSPORTATION REIMB.	\$572,195.00	\$305,631.00	\$266,564.00	\$250,119.00
HOMELESS TRANSPORTATION REIMB.	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	\$4,000.00	\$6,743.39	-\$2,743.39	\$31,127.48
TOTALS	\$16,747,274.00	\$8,728,690.42	\$8,018,583.58	\$8,025,935.53

*Negative figures in revenue accounts reflects a positive balance.

GATEWAY REGIONAL SCHOOL DISTRICT - EXPENDITURE REPORT FOR DECEMBER 2022

Expenditure Budget Balance Report									
Fiscal Year: 2022-23									
	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	\$11,459.67	\$0.00	\$2,085.33	85%			
1000.11.1210.01.105.9	\$147,000	\$147,000	\$76,222.16	\$70,777.84	\$0.00	100%			
1000.11.1210.05.201.9	\$5,400	\$5,400	\$2,464.59	\$659.98	\$2,275.43	58%			
1000.11.1210.06.690.9	\$7,904	\$7,904	\$6,832.37	\$0.00	\$1,071.03	86%			
1000.11.1211.02.105.9	\$66,969	\$66,969	\$35,302.46	\$31,666.54	\$0.00	100%			
1000.11.1220.01.105.9	\$127,446	\$127,446	\$68,057.18	\$59,388.82	\$0.00	100%			
1000.11.1410.03.105.9	\$95,969	\$100,969	\$51,088.16	\$46,712.70	\$9,168.14	97%			
1000.11.1410.04.600.9	\$57,570	\$57,570	\$49,448.95	\$1,500.00	\$6,621.05	88%			
1000.11.1410.05.200.9	\$1,775	\$1,775	\$329.74	\$880.26	\$565.00	68%			
1000.11.1410.06.690.9	\$1,152	\$1,152	\$130.00	\$0.00	\$1,022.00	11%			
1000.11.1420.03.105.9	\$30,297	\$30,297	\$15,940.20	\$14,355.90	\$0.90	100%			
1000.11.1420.06.600.9	\$1,100	\$1,100	\$344.56	\$0.00	\$755.44	31%			
1000.11.1430.04.651.9	\$15,600	\$15,600	\$6,500.00	\$9,100.00	\$0.00	100%			
TOTAL DISTRICT LEADERSHIP & ADMINISTRATION	\$571,727	\$576,727	\$324,120.64	\$235,042.04	\$17,564.32	97%			
1000.11.2000.01.100.9	\$30,000	\$30,000	\$0.00	\$0.00	\$30,000.00	0%			
1000.10.2110.01.106.2	\$114,932	\$114,932	\$59,594.36	\$55,337.64	\$0.00	100%			
1000.10.2110.02.122.2	\$44,316	\$44,316	\$17,712.00	\$23,419.20	\$3,184.80	93%			
1000.10.2110.05.201.2	\$3,400	\$3,400	\$895.55	\$1,381.65	\$1,122.80	67%			
1000.11.2110.01.106.9	\$96,920	\$96,920	\$50,254.82	\$46,665.21	-\$0.03	100%			
1000.02.2210.01.106.9	\$92,000	\$92,000	\$45,999.98	\$46,000.02	\$0.00	100%			
1000.02.2210.02.122.9	\$45,106	\$45,106	\$19,737.28	\$19,637.28	\$5,731.44	87%			
1000.02.2210.03.123.9	\$2,753	\$2,753	\$2,480.00	\$0.00	\$273.00	90%			
1000.02.2210.05.201.9	\$1,195	\$1,195	\$635.69	\$234.92	\$324.39	73%			
1000.02.2210.06.204.9	\$736	\$736	\$0.00	\$0.00	\$736.00	0%			
1000.03.2210.01.106.9	\$96,000	\$96,000	\$48,000.03	\$47,999.97	\$0.00	100%			
1000.03.2210.02.122.9	\$48,545	\$48,545	\$20,784.45	\$19,079.27	\$8,681.28	82%			
1000.03.2210.03.123.9	\$2,249	\$2,249	\$1,340.00	\$0.00	\$909.00	60%			
1000.03.2210.05.201.9	\$2,805	\$2,805	\$403.45	\$498.53	\$1,903.02	32%			
1000.07.2210.01.106.9	\$61,244	\$61,244	\$33,600.54	\$27,643.33	\$0.13	100%			
1000.07.2210.01.107.9	\$46,000	\$46,000	\$22,999.99	\$23,000.01	\$0.00	100%			
1000.07.2210.02.122.9	\$24,288	\$24,288	\$9,692.40	\$11,709.60	\$2,886.00	88%			
1000.07.2210.03.123.9	\$240	\$240	\$0.00	\$0.00	\$240.00	0%			
1000.07.2210.05.201.9	\$1,230	\$1,230	\$651.11	\$450.62	\$128.27	90%			
1000.08.2210.01.106.9	\$61,244	\$61,244	\$33,600.68	\$27,643.45	-\$0.13	100%			
1000.08.2210.01.107.9	\$46,000	\$46,000	\$22,999.99	\$23,000.01	\$0.00	100%			
1000.08.2210.02.122.9	\$24,288	\$24,288	\$9,952.40	\$11,709.60	\$2,626.00	89%			
1000.08.2210.03.123.9	\$240	\$240	\$0.00	\$0.00	\$240.00	0%			
1000.08.2210.05.201.9	\$2,025	\$2,025	\$479.64	\$728.88	\$816.48	60%			
1000.11.2300.03.100.9	\$30,840	\$30,840	\$0.00	\$0.00	\$30,840.00	0%			
1000.02.2305.01.111.1	\$513,639	\$500,639	\$181,287.99	\$295,612.98	\$23,738.03	95%			
1000.02.2305.01.111.2	\$250,540	\$263,805	\$94,130.37	\$169,672.68	\$1.95	100%			
1000.03.2305.01.111.1	\$1,507,796	\$1,248,967	\$462,545.66	\$799,266.81	-\$12,845.47	101%			
1000.03.2305.01.111.2	\$478,999	\$408,684	\$145,063.73	\$263,620.17	\$0.10	100%			
1000.07.2305.01.111.1	\$815,455	\$1,037,024	\$362,907.18	\$658,171.86	\$15,944.96	98%			
1000.07.2305.01.111.2	\$155,727	\$207,052	\$42,458.43	\$72,166.86	\$92,426.71	55%			

1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,401,063	\$1,407,676	\$490,513.42	\$905,641.64	\$11,520.94	99%
1000.08.2305.01.111.2	GHS SPECIAL ED. TEACHER SALARIES	\$207,503	\$197,048	\$46,810.38	\$137,619.16	\$12,618.46	94%
1000.08.2305.01.111.4	GHS VOCATIONAL TEACHER SALARIES	\$141,315	\$141,315	\$48,187.44	\$91,020.56	\$2,107.00	99%
1000.07.2315.03.115.9	GMS TEAM LEADER STIPENDS	\$3,878	\$5,817	\$0.00	\$0.00	\$5,817.00	0%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	\$90,369	\$64,628	\$31,382.97	\$54,902.02	\$21,656.99	134%
1000.02.2320.04.600.2	CHS THERAPEUTIC SERVICES CONTRACTED	\$21,381	\$21,381	\$11,095.50	\$0.00	\$10,285.50	52%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$113,765	\$90,312	\$54,020.94	\$64,216.28	\$27,925.22	131%
1000.03.2320.04.600.2	LIT THERAPEUTIC SERVICES CONTRACTED	\$88,264	\$88,264	\$26,325.00	\$750.00	\$61,189.00	31%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARIES	\$53,350	\$73,658	\$35,956.90	\$44,198.31	\$6,497.21	109%
1000.07.2320.04.600.2	GMS THERAPEUTIC SERVICES CONTRACTED	\$16,036	\$16,036	\$8,321.62	\$0.00	\$7,714.38	52%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARIES	\$88,231	\$88,231	\$35,957.14	\$44,198.52	\$8,075.34	91%
1000.08.2320.04.600.2	GHS THERAPEUTIC SERVICES CONTRACTED	\$16,036	\$16,036	\$8,321.63	\$0.00	\$7,714.37	52%
1000.02.2324.03.103.1	CHS LONG-TERM TEACHER SUBS	\$0	\$0	\$0.00	\$1,031.16	-\$1,031.16	
1000.02.2324.03.103.2	CHS SPECIAL ED. LONG-TERM SUBS	\$0	\$1,850	\$6,831.44	\$0.00	-\$4,981.44	369%
1000.03.2324.03.103.1	LITT LONG-TERM TEACHER SUBS	\$0	\$9,050	\$12,889.50	\$0.00	-\$3,839.50	142%
1000.07.2324.03.103.1	GMS LONG-TERM TEACHER SUBS	\$0	\$2,000	\$1,933.43	\$0.00	\$66.57	97%
1000.07.2324.03.103.2	GMS SPECIAL ED. LONG-TERM SUBS	\$0	\$15,000	\$28,228.02	\$515.58	-\$13,743.60	192%
1000.08.2324.03.103.1	GHS LONG-TERM TEACHER SUBS	\$24,706	\$24,706	\$644.48	\$0.00	\$24,061.52	3%
1000.08.2324.03.103.2	GHS SPECIAL ED. LONG-TERM SUBS	\$0	\$6,000	\$9,409.35	\$515.58	-\$3,924.93	165%
1000.02.2325.03.102.2	CHS SPECIAL ED. TEACHER SUBS	\$670	\$670	\$820.80	\$260.00	-\$410.80	161%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$5,764	\$5,764	\$2,899.30	\$535.00	\$2,329.70	60%
1000.03.2325.03.102.2	LITT SPECIAL ED. TEACHER SUBS	\$634	\$634	\$1,035.61	\$0.00	-\$401.61	163%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$11,945	\$11,945	\$10,732.05	\$563.40	\$649.55	95%
1000.07.2325.03.102.2	GMS SPECIAL ED. TEACHER SUBS	\$1,616	\$1,616	\$245.00	\$6.70	\$1,364.30	16%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$10,370	\$10,370	\$5,870.55	\$592.50	\$3,906.95	62%
1000.08.2325.03.102.2	GHS SPECIAL ED. TEACHER SUBS	\$5,637	\$5,637	\$2,825.00	\$25.00	\$2,787.00	51%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$28,513	\$28,513	\$22,230.69	\$1,230.90	\$5,051.41	82%
1000.02.2330.03.102.2	CHS SPECIAL ED. PARA SUBS	\$1,650	\$1,650	\$2,708.34	\$0.00	-\$1,058.34	164%
1000.02.2330.03.130.2	CHS SPECIAL ED. PARA SALARIES	\$126,898	\$166,085	\$66,063.78	\$100,032.79	-\$11.57	100%
1000.02.2330.03.131.9	CHS LUNCH MONITOR SALARY	\$1,355	\$1,355	\$0.00	\$0.00	\$1,355.00	0%
1000.03.2330.03.102.2	LITT SPECIAL ED. PARA SUBS	\$13,112	\$13,112	\$4,484.85	\$137.55	\$8,489.60	35%
1000.03.2330.03.130.2	GMS SPECIAL ED. PARA SALARIES	\$267,760	\$228,573	\$100,333.73	\$146,561.29	-\$18,322.02	108%
1000.07.2330.03.102.2	GMS SPECIAL ED. PARA SUBS	\$3,703	\$3,703	\$3,895.32	\$258.15	-\$450.47	112%
1000.07.2330.03.130.2	GMS SPECIAL ED. PARA SALARIES	\$109,921	\$145,968	\$47,485.46	\$85,489.76	\$12,992.78	91%
1000.08.2330.03.102.2	GHS SPECIAL ED. PARA SUBS	\$5,465	\$5,465	\$3,024.72	\$525.30	\$1,914.98	65%
1000.08.2330.03.130.2	GHS SPECIAL ED. PARA SALARIES	\$208,738	\$208,738	\$86,276.39	\$106,396.29	\$16,065.32	92%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$4,066	\$4,066	\$828.66	\$191.23	\$3,046.11	25%
1000.09.2340.01.112.9	MEDIA SPECIALIST SALARY	\$69,764	\$69,764	\$24,149.07	\$45,614.93	\$0.00	100%
1000.09.2340.03.112.9	MEDIA AIDE SALARY	\$18,655	\$18,655	\$7,719.03	\$11,005.14	-\$69.17	100%
1000.08.2345.04.601.9	GHS DISTANCE LEARNING	\$12,285	\$12,285	\$7,321.99	\$4,500.00	\$463.01	96%
1000.02.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$700	\$700	\$155.00	\$0.00	\$545.00	22%
1000.03.2356.06.230.9	LITT PROFESSIONAL DEVELOPMENT	\$850	\$850	\$990.32	\$0.00	-\$140.32	117%
1000.07.2356.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$825	\$825	\$0.00	\$0.00	\$825.00	0%
1000.08.2356.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$1,000	\$1,000	\$698.70	\$0.00	\$301.30	70%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$18,600	\$18,600	\$21,503.54	\$0.00	-\$2,903.54	116%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$26,222	\$26,222	\$1,774.73	\$0.00	\$24,447.27	7%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$1,000	\$1,000	\$996.78	\$0.00	\$3.22	100%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$2,970	\$2,970	\$1,415.75	\$146.95	\$1,407.30	53%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$1,500	\$1,500	\$1,490.70	\$0.00	\$9.30	99%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$9,893	\$9,893	\$8,379.39	\$0.00	\$1,513.61	85%

1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$761	\$761	\$575.00	\$0.00	\$186.00	76%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$973	\$973	\$676.47	\$45.00	\$251.53	74%
1000.09.2415.05.200.9	LIBRARY INSTRUCTIONAL SUPPLIES & SERVICES	\$5,000	\$5,000	\$3,022.20	\$1,918.09	\$59.71	99%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$1,323	\$1,323	\$711.36	\$35.56	\$576.08	56%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$525	\$525	\$272.00	\$253.00	\$0.00	100%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$956	\$956	\$692.96	\$122.22	\$140.82	85%
1000.08.2420.05.211.9	GHS INSTRUCTIONAL EQUIPMENT REPAIR	\$525	\$525	\$120.00	\$405.00	\$0.00	100%
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$2,550	\$2,550	\$1,538.38	\$0.00	\$1,011.62	60%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$5,512	\$5,512	\$2,632.10	\$0.00	\$2,879.90	48%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$5,220	\$5,220	\$2,948.56	\$200.46	\$2,070.98	60%
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$6,446	\$6,446	\$3,910.28	\$607.49	\$1,928.23	70%
1000.08.2430.05.200.2	GHS SPEC. ED TEACHING SUPPLIES	\$100	\$100	\$0.00	\$0.00	\$100.00	0%
1000.08.2440.06.206.9	GHS ACCREDITATION	\$3,450	\$3,450	\$3,410.00	\$0.00	\$40.00	99%
1000.10.2440.06.204.2	SPECIAL ED. ITINERANT TRAVEL	\$7,500	\$7,500	\$444.26	\$201.25	\$6,854.49	9%
1000.10.2451.05.243.2	SPECIAL ED. CLASS INSTRUCT TECH	\$4,000	\$4,000	\$1,700.00	\$0.00	\$2,300.00	43%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$825	\$825	\$0.00	\$175.00	\$650.00	21%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$1,810	\$1,810	\$1,408.31	\$0.00	\$401.69	78%
1000.07.2455.05.242.9	GMS INST. SOFTWARE PROGRAMS	\$80	\$80	\$29.99	\$0.00	\$50.01	37%
1000.08.2455.05.242.9	GHS INST. SOFTWARE PROGRAMS	\$299	\$299	\$291.74	\$0.00	\$7.26	98%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$69,764	\$69,764	\$1,589.76	\$3,100.09	\$65,074.15	7%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARIES	\$69,764	\$69,764	\$24,149.07	\$45,614.93	\$0.00	100%
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARIES	\$69,415	\$69,415	\$13,024.58	\$22,807.53	\$33,582.89	52%
1000.07.2710.01.119.9	GMS GUIDANCE SALARIES	\$58,636	\$61,591	\$21,319.56	\$40,270.33	\$1.11	100%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$17,133	\$17,133	\$6,996.29	\$9,197.37	\$939.34	95%
1000.07.2710.05.203.9	GMS GUIDANCE SUPPLIES	\$281	\$281	\$7.50	\$10.50	\$263.00	6%
1000.08.2710.01.119.2	GHS ADJUST COUNSELOR SALARIES	\$69,415	\$69,415	\$13,024.49	\$22,807.40	\$33,583.11	52%
1000.08.2710.01.119.9	GHS GUIDANCE SALARIES	\$58,636	\$61,591	\$21,319.65	\$40,270.46	\$0.89	100%
1000.08.2710.02.122.9	GHS GUIDANCE SECRETARY SALARY	\$17,133	\$17,133	\$6,996.29	\$9,197.37	\$939.34	95%
1000.08.2710.05.203.9	GHS GUIDANCE SUPPLIES	\$837	\$837	\$34.10	\$10.50	\$792.40	5%
1000.08.2711.01.119.9	GHS GUIDANCE SUMMER STIPENDS	\$6,444	\$6,444	\$4,219.37	\$0.00	\$2,224.63	65%
1000.03.2720.05.202.1	LITT TESTING SUPPLIES	\$500	\$500	\$0.00	\$0.00	\$500.00	0%
1000.02.2800.01.119.2	PSYCHOLOGIST SALARY (CHS)	\$15,337	\$15,337	\$5,308.83	\$10,027.77	\$0.40	100%
1000.03.2800.01.119.2	PSYCHOLOGIST SALARY (LITT)	\$15,337	\$15,337	\$5,308.83	\$10,027.77	\$0.40	100%
1000.07.2800.01.119.2	PSYCHOLOGIST SALARY (GMS)	\$23,005	\$23,005	\$7,963.29	\$15,041.72	-\$0.01	100%
1000.08.2800.01.119.2	PSYCHOLOGIST SALARY (GHS)	\$26,105	\$26,105	\$11,063.20	\$15,041.59	\$0.21	100%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	\$450	\$450	\$154.50	\$42.00	\$253.50	44%
	TOTAL INSTRUCTIONAL SERVICES	\$8,404,777	\$8,393,860	\$3,152,255.05	\$4,740,762.64	\$500,842.31	94%
1000.02.3200.01.118.9	CHS NURSE SALARY	\$57,067	\$57,067	\$14,815.24	\$34,955.29	\$7,296.47	87%
1000.02.3200.03.120.9	CHS NURSE SUBS	\$1,414	\$1,414	\$150.00	\$0.00	\$1,264.00	11%
1000.03.3200.01.118.9	LITT NURSE SALARY	\$69,764	\$69,764	\$19,753.92	\$37,313.08	\$0.00	100%
1000.03.3200.03.120.9	LITT NURSE SUBS	\$1,250	\$1,250	\$1,582.50	\$0.00	-\$332.50	127%
1000.07.3200.01.118.9	GMS NURSE SALARIES	\$71,314	\$74,315	\$30,099.61	\$44,215.11	\$0.28	100%
1000.07.3200.03.120.9	GMS NURSE SUBS	\$250	\$250	\$1,155.00	\$0.00	-\$905.00	462%
1000.08.3200.01.118.9	GHS NURSE SALARIES	\$71,314	\$74,315	\$30,099.56	\$44,214.99	\$0.45	100%
1000.08.3200.03.120.9	GHS NURSE SUBS	\$500	\$500	\$3,067.50	\$0.00	-\$2,567.50	614%
1000.11.3200.05.200.9	MEDICAL/HEALTH SERVICES SUPPLIES & MATERIALS	\$4,000	\$4,000	\$3,740.11	\$249.68	\$10.21	100%
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	\$25,379	\$25,379	\$12,051.60	\$1,210.00	\$12,117.40	52%
1000.12.3300.02.106.2	TRANSPORTATION DRIVER(S)	\$18,000	\$18,000	\$3,825.00	\$300.00	\$13,875.00	23%

1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	\$884,132	\$884,132	\$312,016.32	\$468,024.48	\$104,091.20	88%
1000.12.3300.04.300.2	SPECIAL EDUCATION TRANSPORTATION	\$315,879	\$315,879	\$126,636.99	\$0.00	\$189,242.01	40%
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	\$533.35	\$0.00	\$2,466.65	18%
1000.12.3300.06.690.2	TRANSPORTATION OTHER EXPENSES	\$2,700	\$2,700	\$515.00	\$0.00	\$2,185.00	19%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	\$54,000	\$54,000	\$28,000.00	\$26,000.00	\$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	\$66,360	\$66,360	\$19,883.00	\$0.00	\$46,477.00	30%
1000.08.3510.04.207.9	ATHLETIC TRIPS	\$52,424	\$52,424	\$8,870.70	\$0.00	\$43,553.30	17%
1000.08.3510.04.207.9	ATHLETIC OFFICIALS	\$26,772	\$26,772	\$4,863.00	\$736.80	\$21,172.20	21%
1000.08.3510.06.600.9	ATHLETIC DUES	\$7,925	\$7,925	\$5,611.50	\$575.00	\$1,738.50	78%
1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$39,815	\$39,815	\$160.00	\$0.00	\$39,655.00	0%
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$1,894	\$1,894	\$155.70	\$295.68	\$1,442.62	24%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$405	\$405	\$385.00	\$0.00	\$20.00	95%
1000.08.3600.03.110.9	SECURITY SUBS	\$1,500	\$1,500	\$0.00	\$0.00	\$1,500.00	0%
1000.08.3600.03.132.9	SECURITY SALARIES	\$48,682	\$48,682	\$18,686.30	\$32,901.75	-\$2,906.05	106%
	TOTAL OTHER SCHOOL SERVICES	\$1,860,780	\$1,854,085	\$646,656.90	\$690,991.86	\$516,436.24	72%

OPERATION & MAINTENANCE OF PLANT

1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$51,982	\$51,982	\$24,924.32	\$23,318.40	\$3,739.28	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	\$1,142	\$1,142	\$480.00	\$0.00	\$662.00	42%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	\$70,117	\$70,117	\$30,729.35	\$31,733.16	\$7,654.49	89%
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	\$1,187	\$1,187	\$0.00	\$0.00	\$1,187.00	0%
1000.07.4110.03.140.9	GMS CUSTODIAN SALARIES	\$75,036	\$75,036	\$35,310.24	\$33,628.80	\$6,096.96	92%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,462	\$1,462	\$980.00	\$0.00	\$482.00	67%
1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$103,013	\$103,013	\$47,468.16	\$45,924.00	\$9,620.84	91%
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	\$2,764	\$2,764	\$3,020.00	\$80.00	-\$336.00	112%
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$130,026	\$130,026	\$67,546.10	\$62,479.90	\$0.00	100%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	\$31,479	\$31,479	\$15,411.30	\$1,242.31	\$14,825.39	53%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$2,388	\$2,388	\$1,042.62	\$0.00	\$1,345.38	44%
1000.02.4120.04.600.9	CHS HEATING OIL	\$31,726	\$31,726	\$20,597.80	\$0.00	\$11,128.20	65%
1000.03.4120.04.600.9	LITT HEATING OIL	\$25,141	\$25,141	\$2,763.60	\$0.00	\$22,377.40	11%
1000.09.4120.04.600.9	HMS HEATING OIL	\$138,276	\$138,276	\$68,809.35	\$0.00	\$69,466.65	50%
1000.02.4130.06.413.9	CHS ELECTRIC SERVICE	\$27,350	\$27,350	\$13,132.85	\$0.00	\$14,217.15	48%
1000.02.4130.06.600.9	CHS WATER/SEWER	\$565	\$565	\$1,312.50	\$0.00	-\$747.50	232%
1000.03.4130.06.410.9	CHS TRASH REMOVAL	\$1,545	\$1,545	\$626.58	\$0.00	\$918.42	41%
1000.03.4130.06.410.9	LITT ELECTRIC SERVICE	\$36,620	\$36,620	\$18,086.11	\$0.00	\$18,533.89	49%
1000.09.4130.06.410.9	HMS ELECTRIC SERVICE	\$140,850	\$140,850	\$61,114.72	\$0.00	\$79,735.28	43%
1000.09.4130.06.413.9	HMS WATER/SEWER	\$22,600	\$22,600	\$6,562.50	\$15,900.00	\$137.50	99%
1000.09.4130.06.600.9	HMS TRASH REMOVAL	\$9,000	\$9,000	\$3,118.52	\$0.00	\$5,881.48	35%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$12,500	\$12,500	\$4,966.44	\$0.00	\$7,533.56	40%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	\$14,225	\$14,225	\$12,295.65	\$1,642.00	\$287.35	98%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$2,400	\$2,400	\$562.50	\$0.00	\$1,837.50	23%
1000.11.4220.05.400.9	MAINTENANCE OF BUILDINGS SUPPLIES & MATERIALS	\$18,610	\$18,610	\$12,855.41	\$7,175.62	-\$1,421.03	108%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	\$18,030	\$18,030	\$7,289.54	\$1,608.00	\$9,132.46	49%
1000.11.4230.03.143.9	MAINTENANCE OF DISTRICT VEHICLES	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	\$78,720	\$78,720	\$64,789.17	\$7,243.00	\$6,687.83	92%

1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	\$7,450	\$637.08	\$6,812.92	\$0.00	100%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$1,500	\$532.92	\$0.00	\$967.08	36%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$30,000	\$29,669.24	\$0.00	\$330.76	99%
	TOTAL OPERATION AND MAINTENANCE OF PLANT	\$1,088,356	\$556,634.57	\$238,788.11	\$292,933.32	73%
	FIXED CHARGES					
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$708,662	\$696,635.00	\$0.00	\$12,027.00	98%
1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	\$21,643	\$0.00	\$0.00	\$21,643.00	0%
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$54,887	\$47,885.00	\$0.00	\$7,002.00	87%
1000.11.5200.30.505.9	MEDICARE	\$145,699	\$61,564.56	\$5,372.67	\$78,761.77	46%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,642,331	\$959,079.58	\$75,082.59	\$608,168.83	63%
1000.11.5200.30.507.9	LIFE INSURANCE	\$9,837	\$5,086.86	\$394.67	\$4,355.47	56%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$49,637	\$10,869.78	\$0.00	\$38,767.22	22%
1000.11.5250.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	\$400,502	\$237,790.55	\$0.00	\$162,711.45	59%
1000.11.5250.30.600.9	RESERVED FOR OPEB	\$50,000	\$50,000.00	\$0.00	\$0.00	100%
1000.11.5260.30.510.9	OTHER NON EMPLOYEE INSURANCE	\$91,708	\$86,964.00	\$0.00	\$4,744.00	95%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$23,922	\$9,930.00	\$13,902.00	\$90.00	100%
1000.11.5400.30.605.9	SHORT-TERM INTEREST (RANS)	\$45	\$0.00	\$0.00	\$45.00	0%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	\$7,310	\$1,447.25	\$0.00	\$5,862.75	20%
	TOTAL FIXED CHARGES	\$3,206,183	\$2,167,252.58	\$94,751.93	\$944,178.49	71%
	ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS					
1000.12.7200.06.999.9	MSBA PAYBACK	\$222,995	\$222,995.00	\$0.00	\$0.00	100%
	TOTAL ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS	\$222,995	\$222,995.00	\$0.00	\$0.00	100%
	DEBT RETIREMENT AND SERVICE					
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$525,000	\$525,000.00	\$0.00	\$0.00	100%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$54,700	\$32,600.00	\$0.00	\$22,100.00	60%
	TOTAL DEBT RETIREMENT AND SERVICE	\$579,700	\$557,600.00	\$0.00	\$22,100.00	96%
	PROGRAMS WITH OTHER SCHOOLS					
1000.10.9100.30.251.2	TUITION TO MASS PUBLIC SCHOOLS	\$0	\$5,255.00	\$0.00	\$7,357.00	42%
1000.11.9110.30.251.2	SCHOOL CHOICE TUITION SPECIAL ED.	\$102,153	\$38,809.00	\$0.00	\$63,344.00	38%
1000.11.9110.30.251.9	SCHOOL CHOICE TUITION	\$398,347	\$235,187.00	\$0.00	\$163,160.00	59%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	\$100,831	\$70,528.00	\$0.00	\$30,303.00	70%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	\$211,425	\$0.00	\$0.00	\$211,425.00	0%
	TOTAL PROGRAMS WITH OTHER SCHOOLS	\$812,756	\$349,779.00	\$0.00	\$475,589.00	42%
	GRAND TOTAL	\$16,747,274	\$7,977,293.74	\$6,000,336.58	\$2,769,643.68	83%

STUDENT ACTIVITY ACCOUNTING - DECEMBER 2022

	Opening Balance	Receipts	Expenditures	Total
Advanced Placement	\$2,914.83	\$95.00	\$0.00	\$3,009.83
Art Club	\$9.50	\$0.00	\$0.00	\$9.50
Be Green	\$456.10	\$0.00	\$0.00	\$456.10
Best Buddies	\$1,415.40	\$140.00	-\$150.67	\$1,404.73
Class of 2022	\$781.50	-\$781.50	\$0.00	\$0.00
Class of 2023	\$3,425.07	\$5,142.45	-\$217.18	\$8,350.34
Class of 2024	\$1,668.46	\$465.70	-\$500.00	\$1,634.16
Class of 2025	\$520.06	\$438.00	\$0.00	\$958.06
Class of 2026	\$508.77	\$270.00	\$0.00	\$778.77
Class of 2027	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2028	\$0.00	\$0.00	\$0.00	\$0.00
DC Trip (Gr. 8)	\$7.87	\$0.00	\$0.00	\$7.87
Drama	\$7,048.06	\$0.00	-\$29.74	\$7,018.32
Enterprise Club	\$903.00	\$0.00	\$0.00	\$903.00
General	\$1,730.49	\$149.78	\$0.00	\$1,880.27
GSA	\$126.18	\$20.00	\$0.00	\$146.18
Life Skills	\$2,011.77	\$299.00	-\$159.49	\$2,151.28
MS Drama	\$2,387.54	\$0.00	\$0.00	\$2,387.54
MS - 7th Grade Trip	\$577.11	\$0.00	\$0.00	\$577.11
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	\$350.43	\$15.00	\$0.00	\$365.43
Outdoor Club	\$289.84	\$0.00	-\$256.39	\$33.45
PBIS	\$0.00	\$95.75	\$0.00	\$95.75
PSAT	\$85.00	\$414.00	\$0.00	\$499.00
Red Cross Club	\$412.47	\$0.00	\$0.00	\$412.47
School Store	\$647.87	\$0.00	\$0.00	\$647.87
Show Choir	\$3,040.62	\$729.00	\$0.00	\$3,769.62
Spanish Club	\$256.76	\$0.00	\$0.00	\$256.76
Student Council	\$1,156.37	\$1,799.19	-\$1,490.59	\$1,464.97
Video Production	\$626.48	\$0.00	-\$239.49	\$386.99
Wood Tech Club	\$2,461.99	\$0.00	\$0.00	\$2,461.99
VOC Metals	\$316.64	\$0.00	-\$126.70	\$189.94
Yearbook	\$465.70	\$1,115.00	\$0.00	\$1,580.70
	\$37,410.86	\$10,406.37	-\$3,170.25	\$44,646.98

STUDENT ACTIVITY MONTHLY RECONCILIATION

Month of: December 2022

Bank Statement Balance	\$44,646.98
Student Activity Balance	\$44,646.98
Variance	\$0.00

GATEWAY REGIONAL SCHOOL DISTRICT - DECEMBER 2022 - GRANT FUND BALANCES

Fund	Description	BeginningBalance	Revenue	Expenditure	Transfer	Fund Balance
2571	DPH GRANT	\$0.00	\$13,900.00	(\$785.00)	\$0.00	\$13,115.00
2572	WORKFORCE GRANT	\$43,608.29	\$14,000.00	(\$25,390.10)	\$0.00	\$32,218.19
2746	MASS CULTURAL COUNCIL GRANT	\$875.00	\$0.00	\$0.00	\$0.00	\$875.00
2747	MASS CULTURAL COUNCIL STARS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901	CUL.COUNCIL GRANTS	\$3,536.01	\$100.00	\$0.00	\$0.00	\$3,636.01
7151	7151 - INTEGRATING SEL - cfda #84.424A	\$2,999.96	\$4,833.00	(\$7,832.96)	\$0.00	\$0.00
7240	7240 - IDEA GRANT - CFDA #84.027	\$100,955.64	\$82,534.00	(\$183,489.64)	\$0.00	\$0.00
7262	7262 - SPEC. ED. EARLY LEARNING - CFDA #84.173	\$0.00	\$7,149.00	(\$6,268.79)	\$0.00	\$880.21
7305	7305 - TITLE I GRANT CFDA #84.010	(\$0.40)	\$0.00	\$0.00	\$0.00	(\$0.40)
7306	7306 - TITLE I - FY '22 - CFDA #84.010	\$9,331.26	\$6,303.00	(\$15,634.26)	\$0.00	\$0.00
7719	7719 - Accelerating Literacy - CFDA 84.425U	\$0.62	\$0.00	\$0.00	\$0.00	\$0.62
8002	MASK REIMBURSEMENT	\$0.00	\$7,152.73	(\$7,152.73)	\$0.00	\$0.00
8332	8332 - SEL & Mental Health Grant	\$0.00	\$52,340.00	(\$40,942.45)	\$0.00	\$11,397.55
8335	8335 - SAFE AND SUPPORTIVE SCHOOLS GRANT	\$0.00	\$1,000.00	(\$2,625.00)	\$0.00	(\$1,625.00)
8337	8337 - SAFE AND SUPPORTIVE SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8400	8400 - SKILLS CAPITAL GRANT - STATE	\$0.00	\$0.00	(\$342,501.94)	\$0.00	(\$342,501.94)
8527	8527 - SUMMER LEARNING GRANT	\$0.00	\$100,000.00	(\$100,000.00)	\$0.00	\$0.00
8528	8528 - AFTER SCHOOL & OUT OF SCHOOL TIME	\$0.00	\$10,896.00	(\$9,643.40)	\$0.00	\$1,252.60
9113	9113 - ESSER Grant - CFDA #84.425D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9115	9115 - ESSER II - CFDA #84.425	\$30,365.45	\$123,477.00	(\$141,971.58)	\$0.00	\$11,870.87
9119	9119 - ESSER III - CFDA #84.425U	\$76,634.25	\$178,999.00	(\$227,328.98)	\$0.00	\$28,304.27
9140	9140 - TITLE II GRANT - CFDA #84.367	\$0.00	\$15,663.00	(\$13,620.00)	\$0.00	\$2,043.00
9151	9151 - INTEGRATING SOCIAL&EMOTIONAL LEARNING #84.424	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
9209	9209 - IVAQ	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
9240	9240 - IDEA GRANT - CFDA #84.027	\$0.00	\$50,060.00	(\$53,496.41)	\$0.00	(\$3,436.41)
9305	9305 - TITLE I GRANT - CFDA #84.010	\$0.19	\$89,378.00	(\$77,181.27)	\$0.00	\$12,196.92
9309	9309 - TITLE IV A - CFDA #84.424A	\$0.00	\$3,821.00	(\$4,094.51)	\$0.00	(\$273.51)
9325	9325 - TARGETED ASSISTANCE - CFDA 84.010	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00
9647	9647 - 21ST CCLC SALT GRANT- CFDA #84.287	\$0.00	\$33,379.00	(\$30,293.54)	\$0.00	\$3,085.46