

Gateway Regional School District
Financial Report Through Month Ending 9/30/23

The purpose of this report is to highlight the status of the FY '24 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 revenue is running as budgeted for most accounts. Regional transportation reimbursement will 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. Regional transportation is scheduled to be funded at 100% of allowable ridership. This means that any student that we transport that lives less than 1.5 miles from school, is not a reimbursable rider. Our reimbursable ridership is 91%. Given that reimbursable ridership estimate, our projected reimbursement at 100% would be \$737,273. Excess transportation reimbursement will be deposited into the transportation reimbursement fund to offset the following year's transportation budget. Interest income will be higher than projected as interest rates have climbed considerably in the past few months.

ADMINISTRATION/SCHOOL COMMITTEE

Accounts in this fund are running as expected at this time.

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, it is likely 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. Some teaching accounts may be underexpended due to the number of staffing changes, as well as grants that are able to cover teaching staff salaries. All teacher salaries have been moved from ESSER III to being funded by the local budget in order to prepare for the end of ESSER III on 9/30/24. Title I funding was also increased to allow the district to budget for the full salary of the Chester Title I teacher out of the grant. Substitute account spending varies throughout the year depending on coverage needs. Long-term sub rates will most likely be higher this year due to staffing medical leaves and unfilled positions.

OTHER SCHOOL SERVICES

It appears that all other school services accounts are running as expected at this time.

MAINTENANCE/OPERATIONS

Accounts in this category are running as expected at this time. Electricity accounts may vary depending on the net metering credits as well as any utility increase. Heating oil accounts expenditures vary depending on the winter temperatures.

FIXED COSTS

At this time all accounts are running as expected. Active employee health insurance may be underexpended due to the fact that many employees have opted to waive health insurance coverage as they have it through another source at this time. Retiree health insurance will have a premium increase from \$342 to \$360 per month, this account may be overexpended depending on what transpires through the rest of the school year. That Non-employee insurance rates are remaining steady from the estimates received in June.

ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS

The MSBA payback amount is fixed and will not change during the year. This is the final recoupment payment for the MSBA payback

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. We continue to ask the DESE for assistance in determining/proving residency for charter students. Special education tuition also varies throughout the year depending on how many students are outplaced.

SUMMARY

As of the first quarter report, the FY '24 budget status is positive.

**GATEWAY REGIONAL SCHOOL DISTRICT
MONTHLY EXPENDITURE/REVENUE REPORT
MAJOR ACCOUNT - SEPTEMBER 2023**

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CHESTER ELEMENTARY SCHOOL	\$1,400,018.00	\$1,400,018.00	\$148,238.43	\$994,251.77	\$257,527.80	82%
LITTLEVILLE ELEMENTARY SCHOOL	\$2,626,201.00	\$2,626,201.00	\$273,345.57	\$2,330,506.29	\$22,349.14	99%
GATEWAY MIDDLE SCHOOL	\$2,048,880.00	\$2,048,880.00	\$209,833.81	\$1,749,511.82	\$89,534.37	96%
GATEWAY HIGH SCHOOL	\$2,879,945.00	\$2,879,945.00	\$245,335.85	\$2,094,257.72	\$540,351.43	81%
GATEWAY MIDDLE/HIGH SCHOOL	\$353,179.00	\$353,179.00	\$38,964.63	\$1,882.31	\$312,332.06	12%
DISTRICT SPECIAL EDUCATION	\$511,421.00	\$511,421.00	\$48,693.75	\$134,112.35	\$328,614.90	36%
DISTRICT	\$5,394,563.00	\$5,394,563.00	\$2,305,413.96	\$766,444.06	\$2,322,704.98	57%
NON-FOUNDATION	\$2,163,126.00	\$2,163,126.00	\$91,392.91	\$747,707.64	\$1,324,025.45	39%
TOTALS	\$17,377,333.00	\$17,377,333.00	\$3,361,218.91	\$8,818,673.96	\$5,197,440.13	70%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '23 REVENUE 9/30/22
CHAPTER 70	\$5,935,146.00	\$1,483,785.00	\$4,451,361.00	\$1,571,654.00
TOWN ASSESSMENTS	\$10,108,661.00	\$2,021,732.20	\$8,086,928.80	\$1,975,215.20
WORTHINGTON OBLIGATIONS	\$76,494.00	\$76,494.00	\$0.00	\$0.00
INTEREST INCOME	\$40,924.00	\$48,699.68	-\$7,775.68	\$6,038.23
MEDICAID RECEIPTS	\$72,122.00	\$0.00	\$72,122.00	\$0.00
CHARTER TUITION REIMBURSEMENT	\$68,316.00	\$38,035.00	\$30,281.00	\$5,199.00
EXCESS & DEFICIENCY	\$421,000.00	\$421,000.00	\$0.00	\$421,000.00
REGIONAL TRANSPORTATION REIMB.	\$648,670.00	\$350,774.00	\$297,896.00	\$305,631.00
HOMELESS TRANSPORTATION REIMB.	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	\$6,000.00	\$312.13	\$5,687.87	\$6,230.78
TOTALS	\$17,377,333.00	\$4,440,832.01	\$12,936,500.99	\$4,290,968.21

*Negative figures in revenue accounts reflects a positive balance.

GATEWAY REGIONAL SCHOOL DISTRICT - EXPENDITURE REPORT FOR SEPTEMBER 2023

Expenditure Budget Balance Report		Original Budget	Adjusted Budget	Expended Y-T-D	Encumbrance/ Liability	Remaining Amount	Percentage Exp. & Enc. To Date
1000.02.2210.01.106.9	CHS PRINCIPAL SALARY	\$94,300	\$94,300	\$21,761.52	\$72,538.48	\$0.00	100%
1000.02.2210.02.122.9	CHS SECRETARY SALARY	\$40,435	\$40,435	\$1,795.20	\$0.00	\$38,639.80	4%
1000.02.2210.03.123.9	CHS CLERICAL SUBS	\$3,000	\$3,000	\$2,560.00	\$1,600.00	-\$1,160.00	139%
1000.02.2210.05.201.9	CHS OFFICE EXPENSE	\$1,200	\$1,200	\$245.87	\$265.05	\$689.08	43%
1000.02.2210.06.204.9	CHS PRINCIPAL TRAVEL	\$508	\$508	\$0.00	\$0.00	\$508.00	0%
1000.02.2305.01.111.1	CHS TEACHER SALARIES	\$535,291	\$535,291	\$38,058.84	\$411,105.85	\$86,126.31	84%
1000.02.2305.01.111.2	CHS SPECIAL ED. TEACHER SALARIES	\$226,965	\$226,965	\$21,716.70	\$194,600.30	\$10,648.00	95%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	\$112,826	\$112,826	\$4,680.04	\$56,160.53	\$51,985.43	54%
1000.02.2320.04.600.2	CHS THERAPEUTIC SERVICES CONTRACTED	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.02.2324.03.103.2	CHS SPECIAL ED. LONG-TERM SUBS	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.02.2325.03.102.2	CHS SPECIAL ED. TEACHER SUBS	\$1,080	\$1,080	\$0.00	\$65.00	\$1,015.00	6%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$5,764	\$5,764	\$90.00	\$410.00	\$5,264.00	9%
1000.02.2330.03.102.2	CHS SPECIAL ED. PARA SUBS	\$2,800	\$2,800	\$0.00	\$0.00	\$2,800.00	0%
1000.02.2330.03.130.2	CHS SPECIAL ED. PARA SALARIES	\$121,584	\$121,584	\$11,145.78	\$116,767.12	-\$6,328.90	105%
1000.02.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	\$700	\$700	\$0.00	\$0.00	\$700.00	0%
1000.02.2410.05.240.9	CHS TEXTBOOKS	\$3,475	\$3,475	\$0.00	\$1,115.05	\$2,359.95	32%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$1,000	\$1,000	\$0.00	\$0.00	\$1,000.00	0%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$100	\$100	\$0.00	\$75.39	\$24.61	75%
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$2,590	\$2,590	\$981.68	\$364.07	\$1,244.25	52%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$825	\$825	\$395.00	\$175.00	\$255.00	69%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$48,740	\$48,740	\$3,749.24	\$44,990.82	-\$0.06	100%
1000.02.2800.01.119.2	PSYCHOLOGIST SALARY (CHS)	\$15,720	\$15,720	\$1,209.24	\$14,510.85	-\$0.09	100%
1000.02.3200.01.118.9	CHS NURSE SALARY	\$56,002	\$56,002	\$16,333.94	\$39,668.26	-\$0.20	100%
1000.02.3200.03.120.9	CHS NURSE SUBS	\$1,414	\$1,414	\$0.00	\$0.00	\$1,414.00	0%
1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$53,272	\$53,272	\$11,396.00	\$39,840.00	\$2,036.00	96%
1000.02.4110.03.141.9	CHS CUSTODIAN OVERTIME	\$114	\$114	\$74.70	\$0.00	\$39.30	66%
1000.02.4110.03.142.9	CHS CUSTODIAN SUBS	\$1,226	\$1,226	\$0.00	\$0.00	\$1,226.00	0%
1000.02.4120.04.600.9	CHS HEATING OIL	\$37,439	\$37,439	\$8,248.92	\$0.00	\$29,190.08	22%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	\$29,538	\$29,538	\$3,539.32	\$0.00	\$25,998.68	12%
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	\$256.44	\$0.00	\$1,288.56	17%
	CHESTER ELEMENTARY SCHOOL COST CENTER TOTALS	\$1,400,018	\$1,400,018	\$148,238.43	\$994,251.77	\$257,527.80	82%
1000.03.2210.01.106.9	LITT PRINCIPAL SALARY	\$98,400	\$98,400	\$23,861.52	\$71,538.48	\$3,000.00	97%
1000.03.2210.02.122.9	LITT SECRETARY SALARY	\$44,217	\$44,217	\$9,099.37	\$33,088.60	\$2,029.03	95%
1000.03.2210.03.123.9	LITT CLERICAL SUBS	\$2,145	\$2,145	\$0.00	\$160.00	\$1,985.00	7%
1000.03.2210.05.201.9	LITT OFFICE EXPENSE	\$2,805	\$2,805	\$1,045.74	\$809.95	\$949.31	66%
1000.03.2305.01.111.1	LITT TEACHER SALARIES	\$1,293,890	\$1,293,890	\$109,426.13	\$1,154,306.91	\$30,156.96	98%
1000.03.2305.01.111.2	LITT SPECIAL ED. TEACHER SALARIES	\$339,293	\$339,293	\$24,936.71	\$371,952.01	-\$57,595.72	117%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$171,380	\$171,380	\$18,766.84	\$188,002.25	-\$35,389.09	121%
1000.03.2320.04.600.2	LITT THERAPEUTIC SERVICES CONTRACTED	\$18,500	\$18,500	\$1,650.00	\$0.00	\$16,850.00	9%
1000.03.2324.03.103.1	LITT LONG-TERM TEACHER SUBS	\$0	\$0	\$0.00	\$0.00	\$0.00	
1000.03.2325.03.102.2	LITT SPECIAL ED. TEACHER SUBS	\$1,166	\$1,166	\$0.00	\$0.00	\$1,166.00	0%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$20,000	\$20,000	\$1,382.50	\$1,012.50	\$17,605.00	12%
1000.03.2330.03.102.2	LITT SPECIAL ED. PARA SUBS	\$9,101	\$9,101	\$1,140.60	\$521.55	\$7,438.85	18%

1000.03.2330.03.130.2	LITT SPECIAL ED. PARA SALARIES	\$298,468	\$30,052.62	\$320,132.48	-\$51,717.10	117%
1000.03.2340.01.112.9	LITT MEDIA SPECIALIST SALARY	\$14,302	\$1,100.12	\$13,201.44	\$0.44	
1000.03.2356.06.230.9	LITT PROFESSIONAL DEVELOPMENT	\$850	\$469.92	\$0.00	\$380.08	55%
1000.03.2410.05.240.9	LITT TEXTBOOKS	\$7,928	\$7,633.44	\$289.92	\$4.64	100%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$1,500	\$0.00	\$0.00	\$1,500.00	0%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$1,020	\$0.00	\$0.00	\$1,020.00	0%
1000.03.2420.05.211.9	LITT INSTR. EQUIP. REPAIR	\$250	\$0.00	\$0.00	\$250.00	0%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$5,512	\$4,188.59	\$598.43	\$724.98	87%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$1,920	\$0.00	\$0.00	\$1,920.00	0%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARY	\$71,508	\$5,500.62	\$66,007.38	\$0.00	100%
1000.03.2800.01.119.2	PSYCHOLOGIST SALARY (LITT)	\$15,720	\$1,209.24	\$14,510.85	-\$0.09	100%
1000.03.3200.01.118.9	LITT NURSE SALARY	\$59,780	\$4,598.46	\$55,181.54	\$0.00	100%
1000.03.3200.03.120.9	LITT NURSE SUBS	\$1,350	\$0.00	\$0.00	\$1,350.00	0%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	\$74,100	\$11,405.60	\$38,272.00	\$24,422.40	67%
1000.03.4110.03.141.9	LITT CUSTODIAN OVERTIME	\$538	\$0.00	\$0.00	\$538.00	0%
1000.03.4110.03.142.9	LITT CUSTODIAN SUBS	\$1,106	\$620.00	\$920.00	-\$434.00	139%
1000.03.4120.04.600.9	LITT HEATING OIL	\$29,902	\$5,584.72	\$0.00	\$24,317.28	19%
1000.03.4130.06.410.9	LITT ELECTRIC SERVICE	\$39,550	\$9,672.83	\$0.00	\$29,877.17	24%
	LITTLEVILLE ELEMENTARY SCHOOL COST CENTER TOTALS	\$2,626,201	\$273,345.57	\$2,330,506.29	\$22,349.14	99%

1000.07.2210.01.106.9	GMS PRINCIPAL SALARY	\$62,942	\$15,717.26	\$47,224.24	\$0.50	100%
1000.07.2210.01.107.9	GMS ASST. PRINCIPAL SALARY	\$47,150	\$10,880.76	\$36,269.24	\$0.00	100%
1000.07.2210.02.122.9	GMS SECRETARY SALARY	\$24,890	\$3,026.40	\$20,176.00	\$1,687.60	93%
1000.07.2210.03.123.9	GMS CLERICAL SUBS	\$240	\$0.00	\$0.00	\$240.00	0%
1000.07.2210.05.201.9	GMS OFFICE EXPENSE	\$2,750	\$270.98	\$562.89	\$1,916.13	30%
1000.07.2305.01.111.1	GMS TEACHER SALARIES	\$1,082,150	\$91,765.96	\$965,868.16	\$24,515.88	98%
1000.07.2305.01.111.2	GMS SPECIAL ED. TEACHER SALARIES	\$221,750	\$19,650.10	\$177,726.67	\$24,373.23	89%
1000.07.2315.03.115.9	GMS TEAM LEADER STIPENDS	\$5,964	\$0.00	\$0.00	\$5,964.00	0%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARIES	\$35,095	\$3,221.86	\$38,662.27	-\$6,789.13	119%
1000.07.2320.04.600.2	GMS THERAPEUTIC SERVICES CONTRACTED	\$0	\$0	\$0.00	\$0.00	
1000.07.2324.03.103.1	GMS LONG-TERM TEACHER SUBS	\$0	\$0.00	\$0.00	\$0.00	
1000.07.2324.03.103.2	GMS SPECIAL ED. LONG-TERM SUBS	\$0	\$0.00	\$0.00	\$0.00	
1000.07.2325.03.102.2	GMS SPECIAL ED. TEACHER SUBS	\$1,003	\$0.00	\$0.00	\$1,003.00	0%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$16,328	\$46.00	\$528.50	\$15,753.50	4%
1000.07.2330.03.102.2	GMS SPECIAL ED. PARA SUBS	\$6,820	\$0.00	\$0.00	\$6,820.00	0%
1000.07.2330.03.130.2	GMS SPECIAL ED. PARA SALARIES	\$168,921	\$17,767.43	\$146,696.75	\$4,456.82	97%
1000.07.2340.01.112.9	GMS MEDIA SPECIALIST SALARY	\$28,603	\$2,200.24	\$26,402.87	-\$0.11	
1000.07.2356.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$825	\$0.00	\$0.00	\$825.00	0%
1000.07.2410.05.240.9	GMS TEXTBOOKS	\$2,850	\$2,850	\$623.70	\$1,676.30	41%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$873	\$835.00	\$0.00	\$38.00	96%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$1,404	\$647.03	\$750.00	\$6.97	100%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$903	\$130.00	\$773.00	\$0.00	100%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$4,835	\$2,754.57	\$1,456.72	\$623.71	87%
1000.07.2430.05.200.2	GMS SPEC. ED. TEACHING SUPPLIES	\$50	\$0.00	\$0.00	\$50.00	0%
1000.07.2455.05.242.9	GMS INST. SOFTWARE PROGRAMS	\$80	\$59.98	\$0.00	\$20.02	75%
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARIES	\$98,038	\$8,399.08	\$89,389.03	\$249.89	100%
1000.07.2710.01.119.9	GMS GUIDANCE SALARIES	\$64,519	\$4,962.94	\$59,555.34	\$0.72	100%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$18,234	\$1,840.31	\$14,973.35	\$1,420.34	92%
1000.07.2710.05.203.9	GMS GUIDANCE SUPPLIES	\$430	\$38.66	\$15.00	\$376.34	12%

1000.07.2800.01.119.2	PSYCHOLOGIST SALARY (GMS)	\$23,580	\$1,813.84	\$21,766.07	\$0.09	100%
1000.07.3200.01.118.9	GMS NURSE SALARIES	\$48,753	\$6,997.01	\$41,756.02	-\$0.03	100%
1000.07.3200.03.120.9	GMS NURSE SUBS	\$250	\$0.00	\$0.00	\$250.00	0%
1000.07.4110.03.140.9	GMS CUSTODIAN SALARIES	\$77,386	\$16,258.40	\$58,176.00	\$2,951.60	96%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,264	\$0.00	\$160.00	\$1,104.00	13%
	GATEWAY MIDDLE SCHOOL COST CENTER TOTALS	\$2,048,880	\$209,833.81	\$1,749,511.82	\$89,534.37	96%
1000.08.2210.01.106.9	GHS PRINCIPAL SALARY	\$62,942	\$15,717.26	\$47,224.24	\$0.50	100%
1000.08.2210.01.107.9	GHS ASST. PRINCIPAL SALARY	\$47,150	\$10,880.76	\$36,269.24	\$0.00	100%
1000.08.2210.02.122.9	GHS SECRETARY SALARY	\$24,890	\$3,286.40	\$20,176.00	\$1,427.60	94%
1000.08.2210.03.123.9	GHS CLERICAL SUBS	\$240	\$0.00	\$0.00	\$240.00	0%
1000.08.2210.05.201.9	GHS OFFICE EXPENSE	\$1,500	\$403.89	\$668.20	\$427.91	71%
1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,384,606	\$114,260.98	\$1,198,608.26	\$71,736.76	95%
1000.08.2305.01.111.2	GHS SPECIAL ED. TEACHER SALARIES	\$204,859	\$16,374.46	\$138,419.31	\$50,065.23	76%
1000.08.2305.01.111.4	GHS VOCATIONAL TEACHER SALARIES	\$144,848	\$10,976.00	\$131,712.00	\$2,160.00	99%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARIES	\$35,095	\$3,221.86	\$38,662.26	-\$6,789.12	119%
1000.08.2320.04.600.2	GHS THERAPEUTIC SERVICES CONTRACTED	\$0	\$0.00	\$0.00	\$0.00	0%
1000.08.2324.03.103.1	GHS LONG-TERM TEACHER SUBS	\$25,324	\$0.00	\$0.00	\$25,324.00	0%
1000.08.2324.03.103.2	GHS SPECIAL ED. LONG-TERM SUBS	\$0	\$0.00	\$0.00	\$0.00	0%
1000.08.2325.03.102.2	GHS SPECIAL ED. TEACHER SUBS	\$5,637	\$0.00	\$0.00	\$5,637.00	0%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$34,055	\$922.50	\$2,366.00	\$30,766.50	10%
1000.08.2330.03.102.2	GHS SPECIAL ED. PARA SUBS	\$6,522	\$0.00	\$138.75	\$6,383.25	2%
1000.08.2330.03.130.2	GHS SPECIAL ED. PARA SALARIES	\$253,258	\$11,321.03	\$164,189.95	\$77,747.02	69%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$4,066	\$31.87	\$151.39	\$3,882.74	5%
1000.08.2340.01.112.9	GHS MEDIA SPECIALIST SALARY	\$28,603	\$2,200.26	\$26,403.07	-\$0.33	21%
1000.08.2345.04.601.9	GHS DISTANCE LEARNING	\$12,285	\$300.00	\$2,303.00	\$9,682.00	0%
1000.08.2356.06.230.9	GHS PROFESSIONAL DEVELOPMENT	\$1,000	\$0.00	\$0.00	\$1,000.00	0%
1000.08.2410.05.240.9	GHS TEXTBOOKS	\$22,859	\$600.00	\$136.63	\$22,122.37	3%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$600	\$0.00	\$600.00	\$0.00	100%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$1,094	\$344.00	\$750.00	\$0.00	100%
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$6,868	\$5,102.54	\$1,738.33	\$27.13	100%
1000.08.2455.05.242.9	GHS INST. SOFTWARE PROGRAMS	\$1,313	\$386.03	\$0.00	\$926.97	29%
1000.08.2710.01.119.2	GHS ADJUST COUNSELOR SALARIES	\$36,954	\$3,700.30	\$33,003.59	\$250.11	99%
1000.08.2710.01.119.9	GHS GUIDANCE SALARIES	\$64,519	\$4,962.98	\$59,555.74	\$0.28	100%
1000.08.2710.02.122.9	GHS GUIDANCE SECRETARY SALARY	\$18,234	\$1,840.31	\$14,973.35	\$1,420.34	92%
1000.08.2710.05.203.9	GHS GUIDANCE SUPPLIES	\$850	\$3.00	\$15.00	\$832.00	2%
1000.08.2711.01.119.9	GHS GUIDANCE SUMMER STIPENDS	\$3,545	\$2,127.00	\$0.00	\$1,418.00	60%
1000.08.2800.01.119.2	PSYCHOLOGIST SALARY (GHS)	\$26,680	\$4,913.84	\$21,766.07	\$0.09	100%
1000.08.3200.01.118.9	GHS NURSE SALARIES	\$48,753	\$6,996.93	\$41,755.84	\$0.23	100%
1000.08.3200.03.120.9	GHS NURSE SUBS	\$500	\$0.00	\$0.00	\$500.00	0%
1000.08.3510.01.117.9	ATHLETIC STIPENDS	\$69,210	\$0.00	\$0.00	\$69,210.00	0%
1000.08.3510.04.207.9	ATHLETIC TRIPS	\$54,458	\$0.00	\$0.00	\$54,458.00	0%
1000.08.3510.05.200.9	ATHLETIC SUPPLIES	\$5,000	\$1,049.30	\$0.00	\$3,950.70	21%
1000.08.3510.04.207.9	ATHLETIC OFFICIALS	\$28,047	\$1,553.50	\$367.50	\$26,126.00	7%
1000.08.3510.06.600.9	ATHLETIC DUES	\$8,025	\$2,750.00	\$2,351.00	\$2,924.00	64%
1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$35,784	\$0.00	\$0.00	\$35,784.00	0%
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$2,500	\$59.75	\$0.00	\$2,440.25	2%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$2,390	\$385.00	\$0.00	\$2,005.00	16%
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 SALARIES	\$56,747	\$2,766.50	\$54,729.00	-\$748.50	101%

1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$103,246	\$14,977.60	\$54,464.00	\$33,804.40	67%
1000.08.4110.03.141.9	GHS CUSTODIAN OVERTIME	\$0	\$0.00	\$0.00	\$0.00	
1000.08.4110.03.142.9	GHS CUSTODIAN SUBS	\$3,389	\$920.00	\$760.00	\$1,709.00	50%
	GATEWAY HIGH SCHOOL COST CENTER TOTALS	\$2,879,945	\$245,335.85	\$2,094,257.72	\$540,351.43	81%
1000.09.2415.05.200.9	LIBRARY INSTRUCTIONAL SUPPLIES & SERVICES	\$5,000	\$0.00	\$1,882.31	\$3,117.69	38%
1000.09.4120.04.600.9	HMS HEATING OIL	\$164,461	\$17,597.70	\$0.00	\$146,863.30	11%
1000.09.4130.06.410.9	HMS ELECTRIC SERVICE	\$152,118	\$19,795.64	\$0.00	\$132,322.36	13%
1000.09.4130.06.413.9	HMS WATER/SEWER	\$22,600	\$0.00	\$0.00	\$22,600.00	0%
1000.09.4130.06.600.9	HMS TRASH REMOVAL	\$9,000	\$1,571.29	\$0.00	\$7,428.71	17%
	GATEWAY HIGH/MIDDLE COST CENTER TOTALS	\$353,179	\$38,964.63	\$1,882.31	\$312,332.06	12%
1000.10.2110.01.106.2	SPECIAL ED. ADMINISTRATOR SALARY	\$120,505	\$29,885.76	\$90,619.24	\$0.00	100%
1000.10.2110.02.122.2	SPECIAL ED. SECRETARY SALARY	\$49,261	\$5,044.00	\$40,352.00	\$3,865.00	92%
1000.10.2110.05.201.2	SPECIAL ED. OFFICE EXPENSE	\$3,375	\$172.89	\$1,491.11	\$1,711.00	49%
1000.10.2440.06.204.2	SPECIAL ED. ITINERANT TRAVEL	\$5,000	\$13.10	\$0.00	\$4,986.90	0%
1000.10.2451.05.243.2	SPECIAL ED. CLASS INSTRUCT TECH	\$4,000	\$0.00	\$1,650.00	\$2,350.00	41%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	\$450	\$0.00	\$0.00	\$450.00	0%
1000.10.9100.30.251.2	TUITION TO MASS PUBLIC SCHOOLS	\$1,566	\$393.00	\$0.00	\$1,173.00	25%
1000.10.9110.30.251.2	SCHOOL CHOICE TUITION (SPEC. EDUC.)	\$77,826	\$13,185.00	\$0.00	\$64,641.00	17%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	\$249,438	\$0.00	\$0.00	\$249,438.00	0%
1000.10.9400.60.250.2	TUITION TO COLLABORATIVES	\$0	\$0.00	\$0.00	\$0.00	
	DISTRICT SPECIAL EDUCATION COST CENTER TOTALS	\$511,421	\$48,693.75	\$134,112.35	\$328,614.90	36%
1000.11.1110.06.690.9	SCHOOL COMMITTEE EXPENSES	\$14,989	\$11,658.99	\$0.00	\$3,330.01	78%
1000.11.1210.01.105.9	SUPERINTENDENT'S SALARY	\$160,769	\$37,100.52	\$123,668.48	\$0.00	100%
1000.11.1210.05.201.9	CENTRAL OFFICE SUPPLIES AND MATERIALS	\$5,400	\$829.33	\$369.79	\$4,200.88	22%
1000.11.1210.06.690.9	SUPERINTENDENT OFFICE EXPENSES	\$10,820	\$6,453.00	\$0.00	\$4,367.00	60%
1000.11.1211.02.105.9	ADMINISTRATIVE ASSIST SALARY	\$68,613	\$16,756.86	\$51,856.14	\$0.00	100%
1000.11.1410.01.106.9	ASSISTANT SUPERINTENDENT FOR FINANCE & OPERATIONS	\$132,961	\$33,837.14	\$99,123.86	\$0.00	100%
1000.11.1410.03.105.9	BUSINESS OFFICE SALARIES	\$99,862	\$23,598.90	\$76,262.95	\$0.15	100%
1000.11.1410.04.600.9	BUSINESS & FINANCE CONTRACTED SERVICES	\$62,045	\$0.00	\$39,500.00	\$22,545.00	64%
1000.11.1410.05.200.9	BUSINESS & FINANCE SUPPLIES & MATERIALS	\$1,775	\$195.09	\$1,052.28	\$527.63	70%
1000.11.1410.06.690.9	BUSINESS & FINANCE OTHER EXPENSES	\$1,152	\$120.00	\$0.00	\$1,032.00	10%
1000.11.1420.03.105.9	HUMAN RESOURCE/EMPLOYEE BENEFITS SALARY	\$31,042	\$7,532.58	\$23,508.57	\$0.85	100%
1000.11.1420.06.600.9	EMPLOYEE BENEFITS CONTRACTED	\$964	\$118.26	\$0.00	\$845.74	12%
1000.11.1430.04.651.9	LEGAL SERVICES	\$15,600	\$2,600.00	\$13,000.00	\$0.00	100%
1000.11.2000.01.100.9	DISTRICT SALARY	\$18,620	\$0.00	\$0.00	\$18,620.00	0%
1000.11.2110.01.106.9	CURRICULUM DIRECTOR SALARY	\$117,805	\$27,185.76	\$90,619.24	\$0.00	100%
1000.11.2300.03.100.9	SICK LEAVE BONUS	\$30,840	\$0.00	\$0.00	\$30,840.00	0%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$18,600	\$12,553.29	\$0.00	\$6,046.71	67%
1000.11.3200.05.200.9	MEDICAL/HEALTH SERVICES SUPPLIES & MATERIALS	\$4,000	\$721.89	\$1,133.05	\$2,145.06	46%
1000.11.3200.06.204.9	NURSE TRAVEL	\$40	\$0.00	\$0.00	\$40.00	0%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	\$28,500	\$6,576.96	\$21,923.17	-\$0.13	100%
1000.11.3400.05.200.9	FOOD SERVICE EXPENSES	\$0	\$0.00	\$0.00	\$0.00	
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$133,451	\$31,134.80	\$102,316.20	\$0.00	100%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	\$31,479	\$10,360.39	\$6,564.40	\$14,554.21	54%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$3,100	\$389.41	\$0.00	\$2,710.59	13%

1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$12,500	\$2,841.32	\$0.00	\$9,658.68	23%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	\$18,285	\$5,051.88	\$7,292.54	\$5,940.58	68%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$2,400	\$150.00	\$0.00	\$2,250.00	6%
1000.11.4220.05.400.9	MAINTENANCE OF BUILDINGS SUPPLIES & MATERIALS	\$18,610	\$12,242.99	\$1,706.62	\$4,660.39	75%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	\$18,030	\$1,308.64	\$468.00	\$16,253.36	10%
1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	\$87,222	\$32,165.39	\$3,985.59	\$51,071.02	41%
1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	\$7,450	\$656.85	\$0.00	\$6,793.15	9%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$1,500	\$1,500.00	\$0.00	\$0.00	100%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$30,000	\$30,000.00	\$0.00	\$0.00	100%
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$803,077	\$803,077.00	\$0.00	\$0.00	100%
1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	\$22,000	\$0.00	\$0.00	\$22,000.00	0%
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$62,375	\$58,247.00	\$0.00	\$4,128.00	93%
1000.11.5200.30.505.9	MEDICARE	\$152,953	\$21,415.83	\$5,665.70	\$125,871.47	18%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,844,331	\$594,761.42	\$76,195.67	\$1,173,373.91	36%
1000.11.5200.30.507.9	LIFE INSURANCE	\$11,000	\$2,851.37	\$371.81	\$7,776.82	29%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$42,757	\$15,341.00	\$0.00	\$27,416.00	36%
1000.11.5200.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	\$462,543	\$148,151.10	\$0.00	\$314,391.90	32%
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	\$97,210	\$95,571.00	\$0.00	\$1,639.00	98%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$23,922	\$3,972.00	\$19,860.00	\$90.00	100%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	\$7,310	\$0.00	\$0.00	\$7,310.00	0%
1000.11.9110.30.251.9	SCHOOL CHOICE TUITION	\$432,704	\$120,513.00	\$0.00	\$312,191.00	28%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	\$193,957	\$75,873.00	\$0.00	\$118,084.00	39%
	DISTRICT COST CENTER TOTALS	\$5,394,563	\$2,305,413.96	\$766,444.06	\$2,322,704.98	57%

1000.12.3300.02.105.9	TRANSPORTATION COORDINATOR SALARY	\$30,800	\$7,107.72	\$23,692.40	-\$0.12	100%
1000.12.3300.02.106.2	TRANSPORTATION DRIVER(S)	\$18,450	\$675.00	\$925.00	\$16,850.00	9%
1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	\$823,442	\$80,343.36	\$723,090.24	\$20,008.40	98%
1000.12.3300.04.300.2	SPECIAL EDUCATION TRANSPORTATION	\$448,439	\$441.83	\$0.00	\$447,997.17	0%
1000.12.3300.04.600.1	HOMELESS TRANSPORTATION	\$35,000	\$0.00	\$0.00	\$35,000.00	0%
1000.12.3300.05.209.2	TRANSPORTATION SUPPLIES & EQUIPMENT	\$3,000	\$1,765.00	\$0.00	\$1,235.00	59%
1000.12.3300.06.690.2	TRANSPORTATION OTHER EXPENSES	\$2,700	\$1,060.00	\$0.00	\$1,640.00	39%
1000.12.7200.06.999.9	MSBA PAYBACK	\$222,995	\$0.00	\$0.00	\$222,995.00	0%
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$545,000	\$0.00	\$0.00	\$545,000.00	0%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$33,300	\$0.00	\$0.00	\$33,300.00	0%
	NON-FOUNDATION COST CENTER TOTALS	\$2,163,126	\$91,392.91	\$747,707.64	\$1,324,025.45	39%

GRAND TOTAL **\$17,377,333** **\$17,377,333** **\$3,361,218.91** **\$6,818,673.96** **\$5,197,440.13** **70%**

STUDENT ACTIVITY ACCOUNTING -

	Opening Balance	Receipts	Expenditures	Total
Advanced Placement	\$3,143.83	\$0.00	\$0.00	\$3,143.83
Art Club	\$9.50	\$0.00	\$0.00	\$9.50
Be Green	\$187.19	\$0.00	\$0.00	\$187.19
Best Buddies	\$1,514.08	\$0.00	\$0.00	\$1,514.08
Class of 2024	\$2,383.20	\$1,590.00	-\$450.00	\$3,523.20
Class of 2025	\$1,302.96	\$20.00	\$0.00	\$1,322.96
Class of 2026	\$1,209.77	\$0.00	\$0.00	\$1,209.77
Class of 2027	\$271.12	\$0.00	\$0.00	\$271.12
8th Grade (2028)	\$0.00	\$0.00	\$0.00	\$0.00
7th Grade (2029)	\$0.00	\$0.00	\$0.00	\$0.00
DC Trip (Gr. 8)	\$7.87	\$0.00	\$0.00	\$7.87
HS Drama	\$6,770.67	\$0.00	\$0.00	\$6,770.67
Enterprise Club	\$903.00	\$0.00	\$0.00	\$903.00
General	\$3,355.89	\$287.07	\$0.00	\$3,642.96
GSA	\$166.18	\$0.00	\$0.00	\$166.18
Life Skills	\$2,348.90	\$0.00	-\$6.00	\$2,345.90
MS Drama	\$2,571.05	\$0.00	\$0.00	\$2,571.05
MS - 7th Grade Trip	\$567.68	\$0.00	\$0.00	\$567.68
MS Memory Book	\$116.22	\$0.00	\$0.00	\$116.22
MS School Council	\$770.50	\$0.00	\$0.00	\$770.50
Model U.N.	\$520.26	\$0.00	\$0.00	\$520.26
National Honor Society	\$414.98	\$0.00	\$0.00	\$414.98
Outdoor Club	\$33.45	\$0.00	\$0.00	\$33.45
PBIS	\$35.03	\$0.00	\$0.00	\$35.03
PSAT	\$49.00	\$360.00	\$0.00	\$409.00
Red Cross Club	\$364.97	\$0.00	\$0.00	\$364.97
School Store	\$1,256.82	\$169.04	-\$169.04	\$1,256.82
Show Choir	\$3,769.62	\$0.00	\$0.00	\$3,769.62
Spanish Club	\$256.76	\$0.00	\$0.00	\$256.76
HS Student Council	\$3,102.58	\$0.00	\$0.00	\$3,102.58
Video Production	\$363.67	\$0.00	\$0.00	\$363.67
Wood Tech Club	\$2,623.04	\$0.00	\$0.00	\$2,623.04
VOC Metals	\$115.94	\$200.00	\$0.00	\$315.94
Yearbook	\$986.57	\$0.00	\$0.00	\$986.57
	\$41,492.30	\$2,626.11	-\$625.04	\$43,496.37