Gateway Regional School District

Financial Report Through Month Ending 9/30/24

The purpose of this report is to highlight the status of the FY '25 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 the following school year's transportation budget. Regional transportation is at a percentage determined by the state budget and funded for allowable ridership. This means that any student we transport that lives less than 1.5 miles from school is not a reimbursable rider. Our reimbursable ridership is approximately 91%. Interest income will likely be higher than projected as interest rates have climbed considerably.

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. 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. The Non-employee insurance rates are remaining farily steady from the estimates received in June.

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 first quarter report, the FY '25 budget status is positive.

GATEWAY REGIONAL SCHOOL DISTRICT
MONTHLY EXPENDITURE/REVENUE REPORT
MAJOR ACCOUNT - SEPTEMBER 2024

	BUDGET	ADJUSTED BUDGET	YTD EXPENDED	ENC. FUNDS	BALANCE	% EXP/ENC TO DATE
CHESTER ELEMENTARY SCHOOL	$1,415,347.00	$1,415,347.00	$128,029.83	$1,150,339.60	$136,977.57	90%
LITTLEVILLE ELEMENTARY SCHOOL	$2,934,967.00	$2,934,967.00	$249,325.75	$2,521,100.54	$164,540.71	94%
GATEWAY REGIONAL SCHOOL	$5,211,792.00	$5,211,792.00	$435,336.80	$3,692,023.38	$1,084,431.82	79%
DISTRICT SPECIAL EDUCATION	$595,445.00	$595,445.00	$65,392.85	$139,030.25	$391,021.90	34%
DISTRICT	$5,650,252.00	$5,650,252.00	$2,263,360.53	$759,706.00	$2,627,185.47	54%
NON-FOUNDATION	$2,163,957.00	$2,163,957.00	$311,310.89	$771,709.37	$1,080,936.74	50%
TOTALS	$17,971,760.00	$17,971,760.00	$3,452,756.65	$9,033,909.14	$5,485,094.21	69%

REVENUE ACCOUNTS	BUDGET	ACTUAL	BALANCE	FY '24 REVENUE 9/30/23
CHAPTER 70	$6,228,930.00	$1,557,231.00	$4,671,699.00	$1,483,785.00
TOWN ASSESSMENTS	$10,304,769.00	$2,060,953.40	$8,243,815.60	$2,021,732.20
WORTHINGTON OBLIGATIONS	$54,528.00	$54,528.00	$0.00	$76,494.00
INTEREST INCOME	$80,000.00	$54,186.40	$25,813.60	$48,699.68
MEDICAID RECEIPTS	$73,000.00	$0.00	$73,000.00	$0.00
CHARTER TUITION REIMBURSEMENT	$67,668.00	$9,583.00	$58,085.00	$38,035.00
EXCESS & DEFICIENCY	$421,000.00	$421,000.00	$0.00	$421,000.00
REGIONAL TRANSPORTATION REIMB.	$711,865.00	$343,035.00	$368,830.00	$350,774.00
HOMELESS TRANSPORTATION REIMB.	$25,000.00	$0.00	$25,000.00	$0.00
MISCELLANEOUS	$5,000.00	$3,251.89	$1,748.11	$312.13
TOTALS	$17,971,760.00	$4,503,768.69	$13,467,991.31	$4,440,832.01

*Negative figures in revenue accounts reflects a positive balance.

Expenditure Budget Balance Report Fiscal Year: 2024-25		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	$100,000	$100,000	$23,307.72	$77,692.28	-$1,000.00	101%
1000.02.2210.02.122.9	CHS SECRETARY SALARY	$45,427	$45,427	$2,219.36	$0.00	$43,207.64	5%
1000.02.2210.03.123.9	CHS CLERICAL SUBS	$3,000	$3,000	$1,920.00	$1,600.00	-$520.00	117%
1000.02.2210.05.201.9	CHS OFFICE EXPENSE	$1,515	$1,515	$781.10	$0.00	$733.90	52%
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	$549,659	$549,659	$37,670.92	$456,050.72	$55,937.36	90%
1000.02.2305.01.111.2	CHS SPECIAL ED. TEACHER SALARIES	$219,197	$219,197	$16,882.38	$208,488.62	-$6,174.00	103%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	$64,926	$64,926	$8,738.70	$104,864.42	-$48,677.12	175%
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	$2,000	$2,000	$0.00	$257.50	$1,742.50	13%
1000.02.2325.03.103.1	CHS TEACHER SUBS	$7,600	$7,600	$130.00	$250.20	$7,219.80	5%
1000.02.2330.03.102.2	CHS SPECIAL ED. PARA SUBS	$4,000	$4,000	$0.00	$0.00	$4,000.00	0%
1000.02.2330.03.130.2	CHS SPECIAL ED. PARA SALARIES	$133,879	$133,879	$10,484.39	$133,010.48	-$9,615.87	107%
1000.02.2356.06.230.9	CHS PROFESSIONAL DEVELOPMENT	$700	$700	$57.97	$0.00	$642.03	8%
1000.02.2410.05.240.9	CHS TEXTBOOKS	$12,684	$12,684	$0.00	$0.00	$12,684.00	0%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	$1,000	$1,000	$31.00	$0.00	$969.00	3%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	$3,350	$3,350	$657.90	$67.96	$2,624.14	22%
1000.02.2420.05.211.9	CHS INSTRUC. EQUIP. REPAIR	$200	$200	$0.00	$0.00	$200.00	0%
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	$3,175	$3,175	$114.81	$29.97	$3,030.22	5%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	$825	$825	$0.00	$0.00	$825.00	0%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	$60,220	$60,220	$4,794.38	$57,532.62	-$2,107.00	103%
1000.02.2720.05.202.1	CHS TESTING SUPPLIES	$80	$80	$0.00	$0.00	$80.00	0%
1000.02.2800.01.119.2	CHS PSYCHOLOGIST SALARY	$15,720	$15,720	$1,251.56	$15,018.73	-$550.29	104%
1000.02.3200.01.118.9	CHS NURSE SALARY	$57,234	$57,234	$4,556.70	$54,680.30	-$2,003.00	103%
1000.02.3200.03.120.9	CHS NURSE SUBS	$915	$915	$3,263.76	$2,779.80	-$5,128.56	660%
1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	$52,063	$52,063	$8,753.32	$38,016.00	$5,293.68	90%
1000.02.4110.03.141.9	CHS CUSTODIAN OVERTIME	$500	$500	$0.00	$0.00	$500.00	0%
1000.02.4110.03.142.9	CHS CUSTODIAN SUBS	$2,780	$2,780	$0.00	$0.00	$2,780.00	0%
1000.02.4120.04.600.9	CHS HEATING OIL	$35,235	$35,235	$0.00	$0.00	$35,235.00	0%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	$32,910	$32,910	$2,083.86	$0.00	$30,826.14	6%
1000.02.4130.06.413.9	CHS WATER/SEWER	$2,500	$2,500	$0.00	$0.00	$2,500.00	0%
1000.02.4130.06.600.9	CHS TRASH REMOVAL	$1,545	$1,545	$330.00	$0.00	$1,215.00	21%
	CHESTER ELEMENTARY SCHOOL COST CENTER TOTALS	**$1,415,347**	**$1,415,347**	**$128,029.83**	**$1,150,339.60**	**$136,977.57**	**90%**
1000.03.2210.01.106.9	LITT PRINCIPAL SALARY	$100,000	$100,000	$23,076.90	$81,023.10	-$4,100.00	104%
1000.03.2210.02.122.9	LITT SECRETARY SALARY	$45,337	$45,337	$9,326.68	$33,915.20	$2,095.12	95%
1000.03.2210.03.123.9	LITT CLERICAL SUBS	$2,270	$2,270	$320.00	$160.00	$1,790.00	21%
1000.03.2210.05.201.9	LITT OFFICE EXPENSE	$2,830	$2,830	$310.64	$517.57	$2,001.79	29%
1000.03.2305.01.111.1	LITT TEACHER SALARIES	$1,329,741	$1,329,741	$95,385.20	$1,159,922.14	$74,433.66	94%
1000.03.2305.01.111.2	LITT SPECIAL ED. TEACHER SALARIES	$406,446	$406,446	$26,032.78	$314,493.48	$65,919.74	84%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	$208,268	$208,268	$17,349.08	$208,189.09	-$17,270.17	108%
1000.03.2320.04.600.2	LIT THERAPEUTIC SERVICES CONTRACTED	$18,500	$18,500	$1,725.00	$0.00	$16,775.00	9%
1000.03.2324.03.103.1	LITT LONG-TERM TEACHER SUBS	$0	$0	$0.00	$0.00	$0.00	
1000.03.2324.03.103.2	LITT SPECIAL ED LONG TERM SUBS	$0	$0	$6,527.52	$5,167.62	-$11,695.14	
1000.03.2325.03.102.2	LITT SPECIAL ED. TEACHER SUBS	$3,100	$3,100	$0.00	$0.00	$3,100.00	0%
1000.03.2325.03.103.1	LITT TEACHER SUBS	$36,000	$36,000	$1,099.20	$3,062.85	$31,837.95	12%

1000.03.2330.03.102.2	LITT SPECIAL ED. PARA SUBS	$17,000	$17,000	$450.30	$1,400.70	$15,149.00	11%
1000.03.2330.03.130.2	LITT SPECIAL ED. PARA SALARIES	$398,249	$398,249	$29,061.48	$459,005.11	-$89,817.59	123%
1000.03.2340.01.112.9	LITT MEDIA SPECIALIST SALARY	$14,302	$14,302	$0.00	$0.00	$14,302.00	0%
1000.03.2356.06.230.9	LITT PROFESSIONAL DEVELOPMENT	$850	$850	$24.12	$0.00	$825.88	3%
1000.03.2410.05.240.9	LITT TEXTBOOKS	$7,928	$7,928	$0.00	$323.39	$7,604.61	4%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	$1,500	$1,500	$31.00	$1,353.76	$115.24	92%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	$1,020	$1,020	$0.00	$0.00	$1,020.00	0%
1000.03.2420.05.211.9	LITT INSTR. EQUIP. REPAIR	$250	$250	$0.00	$0.00	$250.00	0%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	$5,512	$5,512	$1,854.58	$159.89	$3,497.53	37%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	$1,920	$1,920	$0.00	$0.00	$1,920.00	0%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARIES	$136,714	$136,714	$10,884.54	$130,614.46	-$4,785.00	104%
1000.03.2800.01.119.2	LITT PSYCHOLOGIST SALARY	$15,720	$15,720	$2,503.10	$30,037.26	-$16,820.36	207%
1000.03.3200.01.118.9	LITT NURSE SALARY	$61,095	$61,095	$4,864.08	$58,368.92	-$2,138.00	103%
1000.03.3200.03.120.9	LITT NURSE SUBS	$1,350	$1,350	$0.00	$450.00	$900.00	33%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	$44,300	$44,300	$7,282.92	$32,936.00	$4,081.08	91%
1000.03.4110.03.141.9	LITT CUSTODIAN OVERTIME	$0	$0	$0.00	$0.00	$0.00	
1000.03.4110.03.142.9	LITT CUSTODIAN SUBS	$1,106	$1,106	$0.00	$0.00	$1,106.00	0%
1000.03.4120.04.600.9	LITT HEATING OIL	$26,254	$26,254	$444.01	$0.00	$25,809.99	2%
1000.03.4130.06.410.9	LITT ELECTRIC SERVICE	$47,405	$47,405	$10,772.62	$0.00	$36,632.38	23%
	LITTLEVILLE ELEMENTARY SCHOOL COST CENTER TOTALS	**$2,934,967**	**$2,934,967**	**$249,325.75**	**$2,521,100.54**	**$164,540.71**	**94%**
1000.08.2210.01.106.9	GRS PRINCIPAL SALARY	$125,000	$125,000	$28,384.62	$94,615.38	$2,000.00	98%
1000.08.2210.01.107.9	GRS ASST. PRINCIPAL SALARY	$94,000	$94,000	$20,769.24	$73,330.76	-$100.00	100%
1000.08.2210.02.122.9	GRS SECRETARY SALARY	$55,290	$55,290	$4,035.20	$36,316.80	$14,938.00	73%
1000.08.2210.03.123.9	GRS CLERICAL SUBS	$1,200	$1,200	$240.00	$80.00	$880.00	27%
1000.08.2210.05.201.9	GRS OFFICE EXPENSE	$4,960	$4,960	$811.33	$699.42	$3,449.25	30%
1000.08.2305.01.111.1	GRS TEACHER SALARIES	$2,479,434	$2,479,434	$184,858.46	$2,254,956.12	$39,619.42	98%
1000.08.2305.01.111.2	GRS SPECIAL ED. TEACHER SALARIES	$416,609	$416,609	$16,691.86	$207,602.14	$192,315.00	54%
1000.08.2305.01.111.4	GRS VOCATIONAL TEACHER SALARIES	$144,848	$144,848	$11,360.14	$136,321.86	-$2,834.00	102%
1000.08.2320.01.109.2	GRS THERAPEUTIC SALARIES	$85,027	$85,027	$5,102.26	$61,227.15	$18,697.59	78%
1000.08.2324.03.103.1	GRS LONG-TERM TEACHER SUBS	$0	$0	$3,807.72	$2,719.80	-$6,527.52	
1000.08.2324.03.103.2	GRS SPECIAL ED. LONG-TERM SUBS	$0	$0	$7,615.44	$5,439.60	-$13,055.04	
1000.08.2325.03.102.2	GRS SPECIAL ED. TEACHER SUBS	$6,640	$6,640	$0.00	$0.00	$6,640.00	0%
1000.08.2325.03.103.1	GRS TEACHER SUBS	$65,000	$65,000	$997.63	$3,661.13	$60,341.24	7%
1000.08.2330.03.102.2	GRS SPECIAL ED. PARA SUBS	$14,000	$14,000	$1,084.26	$1,141.24	$11,774.50	16%
1000.08.2330.03.130.2	GRS SPECIAL ED. PARA SALARIES	$355,364	$355,364	$13,073.20	$158,470.70	$183,820.10	48%
1000.08.2330.03.131.9	GRS LUNCH MONITOR SALARY	$4,000	$4,000	$334.64	$860.50	$2,804.86	30%
1000.08.2340.01.112.9	GRS MEDIA SPECIALIST SALARY	$57,206	$57,206	$5,693.16	$68,317.84	-$16,805.00	129%
1000.08.2345.04.601.9	GRS DISTANCE LEARNING	$12,285	$12,285	$136.48	$987.00	$11,161.52	9%
1000.08.2356.06.230.9	GRS PROFESSIONAL DEVELOPMENT	$1,825	$1,825	$0.00	$0.00	$1,825.00	0%
1000.08.2410.05.240.9	GRS TEXTBOOKS	$0	$0	$0.00	$0.00	$0.00	
1000.08.2415.05.200.9	GRS LIBRARY EXPENSES	$5,000	$5,000	$1,781.02	$505.42	$2,713.56	46%
1000.08.2415.05.213.9	GRS INSTRUCTIONAL MATERIALS	$1,927	$1,927	$297.78	$1,551.75	$77.47	96%
1000.08.2420.05.210.9	GRS INSTRUCTIONAL EQUIPMENT	$1,805	$1,805	$1,681.40	$0.00	$123.60	93%
1000.08.2420.05.211.9	GRS INSTRUC. EQUIP. REPAIR	$1,450	$1,450	$0.00	$1,000.00	$450.00	69%
1000.08.2430.05.200.1	GRS TEACHING SUPPLIES	$16,542	$16,542	$11,559.39	$3,248.29	$1,734.32	90%
1000.08.2430.05.200.2	GRS SPEC ED TEACHING SUPPLIES	$243	$243	$0.00	$0.00	$243.00	0%
1000.08.2455.05.242.9	GRS INST. SOFTWARE PROGRAMS	$283	$283	$283.00	$0.00	$0.00	100%
1000.08.2710.01.119.2	GRS ADJUST COUNSELOR SALARIES	$134,992	$134,992	$9,428.08	$123,956.74	$1,607.18	99%
1000.08.2710.01.119.9	GRS GUIDANCE SALARIES	$131,876	$131,876	$10,499.38	$125,992.62	-$4,616.00	104%
1000.08.2710.02.122.9	GRS GUIDANCE SECRETARY SALARY	$35,089	$35,089	$3,589.77	$29,302.00	$2,197.23	94%

1000.08.2710.05.203.9	GRS GUIDANCE SUPPLIES	$750	$750	$0.00	$0.00	$750.00	0%
1000.08.2711.01.119.9	GRS GUIDANCE SUMMER STIPENDS	$3,625	$3,625	$2,237.55	$0.00	$1,387.45	62%
1000.08.2800.01.119.2	GRS PSYCHOLOGIST SALARY	$50,260	$50,260	$2,503.10	$33,337.25	$14,419.65	71%
1000.08.3200.01.118.9	GRS NURSE SALARIES	$71,508	$71,508	$5,693.16	$68,317.84	-$2,503.00	104%
1000.08.3200.03.120.9	GRS NURSE SUBS	$500	$500	$140.00	$490.00	-$130.00	126%
1000.08.3510.01.117.9	GRS ATHLETIC STIPENDS	$69,210	$69,210	$0.00	$0.00	$69,210.00	0%
1000.08.3510.04.207.9	GRS ATHLETIC TRIPS	$44,740	$44,740	$0.00	$0.00	$44,740.00	0%
1000.08.3510.05.200.9	GRS ATHLETIC SUPPLIES	$17,420	$17,420	$0.00	$8,620.50	$8,799.50	49%
1000.08.3510.04.207.9	GRS ATHLETIC OFFICIALS	$28,290	$28,290	$680.00	$837.50	$26,772.50	5%
1000.08.3510.06.600.9	GRS ATHLETIC DUES	$8,325	$8,325	$5,303.50	$0.00	$3,021.50	64%
1000.08.3520.03.116.9	GRS CO-CURRICULAR STIPENDS	$60,921	$60,921	$0.00	$0.00	$60,921.00	0%
1000.08.3520.05.208.9	GRS GRADUATION EXPENSE	$2,500	$2,500	$55.01	$0.00	$2,444.99	2%
1000.08.3520.06.204.9	GRS CO-CURRICULAR EXPENSES	$15,150	$15,150	$0.00	$0.00	$15,150.00	0%
1000.08.3600.03.110.9	GRS SECURITY SUBS	$1,245	$1,245	$0.00	$0.00	$1,245.00	0%
1000.08.3600.03.132.9	GRS SECURITY SALARIES	$65,142	$65,142	$4,136.00	$71,706.33	-$10,700.33	116%
1000.08.4110.03.140.9	GRS CUSTODIAN SALARIES	$171,169	$171,169	$30,679.96	$89,320.00	$51,169.04	70%
1000.08.4110.03.141.9	GRS CUSTODIAN OVERTIME	$0	$0	$0.00	$0.00	$0.00	
1000.08.4110.03.142.9	GRS CUSTODIAN SUBS	$5,500	$5,500	$1,040.00	$1,570.00	$2,890.00	47%
1000.08.4120.04.600.9	GRS HEATING OIL	$157,524	$157,524	$0.00	$0.00	$157,524.00	0%
1000.08.4130.06.410.9	GRS ELECTRIC SERVICE	$152,118	$152,118	$36,493.11	$0.00	$115,624.89	24%
1000.08.4130.06.413.9	GRS WATER/SEWER	$27,000	$27,000	$0.00	$24,000.00	$3,000.00	89%
1000.08.4130.06.600.9	GRS TRASH REMOVAL	$7,000	$7,000	$2,259.95	$1,519.70	$3,220.35	54%
	GATEWAY HIGH SCHOOL COST CENTER TOTALS	**$5,211,792**	**$5,211,792**	**$435,336.80**	**$3,692,023.38**	**$1,084,431.82**	79%
1000.10.2110.01.106.2	SPECIAL ED. ADMINISTRATOR SALARY	$120,505	$120,505	$28,001.28	$96,037.72	-$3,534.00	103%
1000.10.2110.02.122.2	SPECIAL ED. SECRETARY SALARY	$54,850	$54,850	$11,374.00	$41,360.00	$2,116.00	96%
1000.10.2110.05.201.2	SPECIAL ED. OFFICE EXPENSE	$3,375	$3,375	$2,151.57	$432.53	$790.90	77%
1000.10.2440.06.204.2	SPECIAL ED. ITINERANT TRAVEL	$7,000	$7,000	$387.00	$0.00	$6,613.00	6%
1000.10.2451.05.243.2	SPECIAL ED. CLASS INSTRUCT TECH	$4,000	$4,000	$1,249.00	$1,200.00	$1,551.00	61%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	$450	$450	$0.00	$0.00	$450.00	0%
1000.10.9100.30.251.2	TUITION TO MASS PUBLIC SCHOOLS	$1,566	$1,566	$0.00	$0.00	$1,566.00	0%
1000.10.9110.30.251.2	SCHOOL CHOICE TUITION (SPEC. EDUC.)	$88,856	$88,856	$22,230.00	$0.00	$66,626.00	25%
1000.10.9300.60.250.2	TUITION TO NON-PUBLIC SCHOOLS (SPEC. ED.)	$249,438	$249,438	$0.00	$0.00	$249,438.00	0%
1000.10.9400.60.250.2	TUITION TO COLLABORATIVES	$65,405	$65,405	$0.00	$0.00	$65,405.00	0%
	DISTRICT SPECIAL EDUCATION COST CENTER TOTALS	**$595,445**	**$595,445**	**$65,392.85**	**$139,030.25**	**$391,021.90**	34%
1000.11.1110.06.690.9	SCHOOL COMMITTEE EXPENSES	$17,388	$17,388	$8,266.75	$0.00	$9,121.25	48%
1000.11.1210.01.105.9	SUPERINTENDENTS SALARY	$160,769	$160,769	$38,028.00	$126,760.00	-$4,019.00	102%
1000.11.1210.05.201.9	CENTRAL OFFICE SUPPLIES AND MATERIALS	$4,575	$4,575	$747.46	$1,459.57	$2,367.97	48%
1000.11.1210.06.690.9	SUPERINTENDENT OFFICE EXPENSES	$10,715	$10,715	$6,038.33	$0.00	$4,676.67	56%
1000.11.1211.02.105.9	ADMINISTRATIVE ASSIST SALARY	$68,613	$68,613	$16,023.48	$55,011.52	-$2,422.00	104%
1000.11.1410.01.106.9	ASSISTANT SUPERINTENDENT FOR FINANCE & OPERATIONS	$138,723	$138,723	$31,066.86	$107,656.14	$0.00	100%
1000.11.1410.03.105.9	BUSINESS OFFICE SALARIES	$99,862	$99,862	$23,565.24	$79,270.81	-$2,974.05	103%
1000.11.1410.04.600.9	BUSINESS & FINANCE CONTRACTED SERVICES	$64,945	$64,945	$2,632.00	$0.00	$62,313.00	4%
1000.11.1410.05.200.9	BUSINESS & FINANCE SUPPLIES & MATERIALS	$1,945	$1,945	$280.29	$1,019.71	$645.00	67%
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	$31,042	$31,042	$7,264.14	$24,693.81	-$915.95	103%
1000.11.1420.06.600.9	EMPLOYEE BENEFITS CONTRACTED	$964	$964	$86.14	$0.00	$877.86	9%
1000.11.1430.04.651.9	LEGAL SERVICES	$15,600	$15,600	$2,600.00	$13,000.00	$0.00	100%

1000.11.2000.01.100.9	DISTRICT SALARY	$18,620	$18,620	$0.00	$0.00	$18,620.00	0%
1000.11.2110.01.106.9	CURRICULUM DIRECTOR SALARY	$120,505	$120,505	$28,001.28	$96,037.72	-$3,534.00	103%
1000.11.2300.03.100.9	SICK LEAVE BONUS	$30,000	$30,000	$0.00	$0.00	$30,000.00	0%
1000.11.2356.06.230.9	DIS PROFESSIONAL DEVELOPMENT	$18,600	$18,600	$2,579.00	$0.00	$16,021.00	14%
1000.11.3200.05.200.9	MEDICAL/HEALTH SERVICES SUPPLIES & MATERIALS	$4,000	$4,000	$248.00	$649.62	$3,102.38	22%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	$30,000	$30,000	$6,923.10	$23,077.03	-$0.13	100%
1000.11.3400.05.200.9	FOOD SERVICE EXPENSES	$0	$0	$0.00	$0.00	$0.00	
1000.11.4110.01.143.9	MAINTENANCE SALARIES	$133,891	$133,891	$31,684.86	$106,496.14	-$4,290.00	103%
1000.11.4110.05.400.9	CUSTODIAL SERVICES SUPPLIES & MATERIALS	$31,479	$31,479	$22,884.77	$3,050.05	$5,544.18	82%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	$3,100	$3,100	$146.07	$0.00	$2,953.93	5%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	$12,500	$12,500	$2,808.03	$0.00	$9,691.97	22%
1000.11.4210.05.400.9	MAINTENANCE OF GROUNDS SUPPLIES & MATERIALS	$18,285	$18,285	$339.03	$0.00	$17,945.97	2%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	$2,000	$2,000	$229.26	$0.00	$1,770.74	11%
1000.11.4220.05.400.9	MAINTENANCE OF BULDINGS SUPPLIES & MATERIALS	$20,800	$20,800	$7,190.88	$2,605.87	$11,003.25	47%
1000.11.4225.04.600.9	BUILDING SECURITY SYSTEM CONTRACTED SERVICES	$18,030	$18,030	$714.00	$702.00	$16,614.00	8%
1000.11.4230.04.600.9	MAINTENANCE OF EQUIPMENT CONTRACTED SERVICES	$106,500	$106,500	$9,377.08	$4,064.86	$93,058.06	13%
1000.11.4230.05.403.9	MAINTENANCE OF EQUIPMENT SUPPLIES & MATERIALS	$8,500	$8,500	$1,114.00	$139.99	$7,246.01	15%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	$4,000	$4,000	$0.00	$0.00	$4,000.00	0%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	$30,000	$30,000	$24,686.57	$5,338.43	-$25.00	100%
1000.11.5100.30.501.9	COUNTY RETIREMENT	$770,270	$770,270	$770,270.00	$0.00	$0.00	100%
1000.11.5100.30.503.9	EMPLOYER RETIREMENT CONTRIBUTIONS	$22,000	$22,000	$0.00	$0.00	$22,000.00	0%
1000.11.5200.30.504.9	WORKERS COMPENSATION	$71,325	$71,325	$64,848.00	$0.00	$6,477.00	91%
1000.11.5200.30.505.9	MEDICARE	$165,730	$165,730	$20,016.66	$6,159.79	$139,553.55	16%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	$1,994,559	$1,994,559	$627,210.90	$80,673.53	$1,286,674.57	35%
1000.11.5200.30.507.9	LIFE INSURANCE	$9,000	$9,000	$2,890.76	$380.31	$5,728.93	36%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	$30,000	$30,000	$16,193.00	$0.00	$13,807.00	54%
1000.11.5250.30.506.9	INSURANCE FOR RETIRED SCHOOL EMPLOYEES	$503,082	$503,082	$161,520.60	$0.00	$341,561.40	32%
1000.11.5250.30.600.9	RESERVED FOR OPEB	$50,000	$50,000	$50,000.00	$0.00	$0.00	100%
1000.11.5260.30.510.9	OTHER NON EMPLOYEE INSURANCE	$105,242	$105,242	$98,722.00	$0.00	$6,520.00	94%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	$23,922	$23,922	$4,844.99	$21,459.10	-$2,382.09	110%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	$6,000	$6,000	$0.00	$0.00	$6,000.00	0%
1000.11.9110.30.251.9	SCHOOL CHOICE TUITION	$463,062	$463,062	$116,711.00	$0.00	$346,351.00	25%
1000.11.9120.30.251.9	CHARTER SCHOOL TUITION	$193,957	$193,957	$54,488.00	$0.00	$139,469.00	28%
1000.11.9300.60.250.9	TUITION TO NON-PUBLIC SCHOOLS	$15,000	$15,000	$0.00	$0.00	$15,000.00	0%
	DISTRICT COST CENTER TOTALS	**$5,650,252**	**$5,650,252**	**$2,263,360.53**	**$759,706.00**	**$2,627,185.47**	**54%**
1000.12.3300.02.105.9	TRANSPORTATION COORDINATOR SALARY	$30,800	$30,800	$4,549.19	$24,640.00	$1,610.81	95%
1000.12.3300.02.106.2	TRANSPORTATION DRIVER(S)	$15,500	$15,500	$410.50	$627.25	$14,462.25	7%
1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	$834,323	$834,323	$82,432.08	$741,888.72	$10,002.20	99%
1000.12.3300.04.300.2	SPECIAL EDUCATION TRANSPORTATION	$448,439	$448,439	$870.74	$4,553.40	$443,014.86	1%
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	$53.38	$0.00	$2,946.62	2%
1000.12.3300.06.690.2	TRANSPORTATION OTHER EXPENSES	$2,700	$2,700	$0.00	$0.00	$2,700.00	0%
1000.12.7200.00.999.9	RESERVED FOR CAPITAL STABLIZATION	$222,995	$222,995	$222,995.00	$0.00	$0.00	100%
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	$560,000	$560,000	$0.00	$0.00	$560,000.00	0%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	$11,200	$11,200	$0.00	$0.00	$11,200.00	0%
	NON-FOUNDATION COST CENTER TOTALS	**$2,163,957**	**$2,163,957**	**$311,310.89**	**$771,709.37**	**$1,080,936.74**	**50%**
	GRAND TOTAL	**$17,971,760**	**$17,971,760**	**$3,452,756.65**	**$9,033,909.14**	**$5,485,094.21**	69%

STUDENT ACTIVITY ACCOUNTING - SEPTEMBER 2024

	Opening Balance	Receipts	Expenditures	Total
Advanced Placement/PSAT/PACT	$0.00	$434.00	$0.00	$434.00
Best Buddies	$1,561.98	$0.00	$0.00	$1,561.98
Class of 2024	$124.96	$0.00	-$124.96	$0.00
Class of 2025	$2,680.22	$176.24	$0.00	$2,856.46
Class of 2026	$2,580.47	$81.24	$0.00	$2,661.71
Class of 2027	$483.12	$31.24	$0.00	$514.36
Class of 2028	$160.38	$319.17	$0.00	$479.55
Class of 2029	$0.00	$287.93	$0.00	$287.93
Class of 2030	$0.00	$287.94	$0.00	$287.94
Class of 2031	$0.00	$0.00	$0.00	$0.00
Drama	$9,122.91	$0.00	$0.00	$9,122.91
General	$7,098.37	$287.10	$0.00	$7,385.47
GSA	$217.18	$500.00	$0.00	$717.18
Life Skills	$1,964.02	$0.00	-$225.48	$1,851.28
7th Grade Trip	$917.41	$0.00	$0.00	$917.41
Model U.N.	$520.26	$0.00	$0.00	$520.26
National Honor Society	$469.98	$0.00	$0.00	$469.98
PBIS	$104.28	$0.00	$0.00	$104.28
School Store	$2,110.43	$0.00	$0.00	$2,110.43
Show Choir	$3,769.62	$0.00	$0.00	$3,769.62
Student Council	$4,620.90	-$863.80	$0.00	$3,757.10
Video Production	$363.67	$0.00	$0.00	$363.67
VOC Metals	$32.49	$0.00	$0.00	$32.49
Wood Tech Club	$2,534.96	$0.00	-$120.93	$2,414.03
Yearbook	$429.37	$14.00	$0.00	$443.37
	$41,866.98	$1,555.06	-$471.37	$43,063.41

STUDENT ACTIVITY MONTHLY RECONCILIATION

Bank Statement Balance	$43,063.41
Student Activity Balance	$43,063.41
Variance	$0.00

Gateway Regional School District

Fund Balances

Month: September

Year: 2024

Fiscal Year: 2024-2025

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
2571	DPH GRANT	$0.00	$0.00	-$2,207.67	$0.00	-$2,207.67
2748	MASS AGRICULTURE IN THE CLASSROOM GRANT	$510.55	$0.00	-$800.00	$0.00	-$289.45
2750	BARR FOUNDATION GRANT	$0.00	$230,000.00	-$30,499.27	$0.00	$199,500.73
2751	WESTFIELD BANK FUTURE FUND PROGRAM	$0.00	$6,000.00	-$6,000.00	$0.00	$0.00
2752	TIDES GRANT	$0.00	$6,750.00	-$1,999.51	$0.00	$4,750.49
2901	CUL.COUNCIL GRANTS	$1,933.50	$0.00	$0.00	$0.00	$1,933.50
7240	7240 - IDEA GRANT - CFDA #84.027	$0.00	$113,135.02	-$128,484.65	$0.00	-$15,349.63
7274	7274 - SPEC. ED. IEP PROF. DEV. - CFDA #84.027A	$0.00	$1,621.59	-$9,880.99	$0.00	-$8,259.40
7305	7305 - TITLE I GRANT CFDA #84.010	$0.00	$22,622.10	-$25,037.96	$0.00	-$2,415.86
8117	8117 - SOA Evidence-Based Practice Grang	$0.00	$0.00	-$15,384.62	$0.00	-$15,384.62
8403	8403 - STEM INTERNSHIP - MASS HIRE	$0.00	$7,297.49	-$7,745.49	$0.00	-$448.00
8530	8530 - STATE - SUMMER ASOST	$0.00	$58,000.00	-$58,000.00	$0.00	$0.00
8718	8718 - CPPI GRANT	$0.00	$0.00	-$16,681.09	$0.00	-$16,681.09
9119	9119 - ESSER III - CFDA #84.425U	$9,665.89	$361,758.00	-$329,134.84	$0.00	$42,289.05
9240	9240 - IDEA GRANT - CFDA #84.027	$0.00	$0.00	-$971.70	$0.00	-$971.70
9262	9262 - SPEC. ED. EARLY LEARNING	$0.00	$0.00	-$927.16	$0.00	-$927.16
9305	9305 - TITLE I GRANT - CFDA #84.010	$0.19	$0.00	-$14,785.54	$0.00	-$14,785.35