



**Monomoy Regional School District - Monomoy Regional School Committee
Meeting Agenda for Thursday, May 8, 2025 at 6:30 PM
Monomoy Regional High School Library, 75 Oak Street, Harwich, MA 02645**

This meeting will be broadcast to Channel 22 as well as live-streamed/recorded to the [MRSC YOUTUBE CHANNEL](#)

AGENDA

- A. Call to Order**
- B. Approval of Meeting Minutes**
- C. Public Comment:** Speakers are limited to three minutes; additional time is at the discretion of the Chairperson
- D. Reports and Discussions**
 - i. Second Reading: 2024-2025 Superintendent Summative Evaluation
 - ii. Superintendent Contract - Update
 - iii. K-7 High-quality Instructional Materials
 - iv. First Reading of Policy Files: ACE Nondiscrimination on the Basis of Disability, AD Mission Statement, ADC Tobacco Use on School Premises, BA School Committee Operational Goals, BB School Committee Legal Status, BBA School Committee Powers and Duties, BBAA School Committee Member Authority, BBB School Committee Composition
 - v. Second Reading of Policy: ADF Wellness Policies on Physical Activity and Nutrition
 - vi. Finance Update and Budget Transfer
 - vii. Family Table Collaborative Donation
- E. Subcommittee, Representative, Liaison Reports**
- F. Superintendent's Report**
- G. Recognition of outgoing School Committee Members and Secretary**
- H. Action Items -Vote Required**
 - i. Second Reading: 2024-2025 Superintendent Summative Evaluation
 - ii. Second Reading of Policy: ADF Wellness Policies on Physical Activity and Nutrition
 - iii. Finance Update and Budget Transfer
 - iv. Family Table Collaborative Donation
- I. Adjournment**

Authorized Posting Officer

Roberta Simmons
May 6, 2025

End-of-Cycle Summative Evaluation Report: Superintendent



Superintendent: Scott Carpenter

Evaluator: Monomoy Regional School Committee

Group Evaluation

May 1, 2025

Name

Signature

Date

Step 1: Assess Progress Toward Goals (Reference performance goals; check one for each set of goal[s].)

Professional Practice Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
Student Learning Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded
District Improvement Goal(s)	☐ Did Not Meet	☐ Some Progress	☐ Significant Progress	☒ Met	☐ Exceeded

Step 2: Assess Performance on Standards (Reference Performance Ratings per Standard; check one box for each Standard.)

Unsatisfactory = Performance on a standard or overall has not significantly improved following a rating of *Needs Improvement*, or performance is consistently below the requirements of a standard or overall and is considered inadequate, or both.

Needs Improvement/Developing = Performance on a standard or overall is below the requirements of a standard or overall but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected.

Proficient = **Proficient practice is understood to be fully satisfactory. This is the rigorous expected level of performance.**

Exemplary = A rating of *Exemplary* indicates that practice significantly exceeds *Proficient* and could serve as a model of practice regionally or statewide.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
Standard I: Instructional Leadership	☐	☐	☒	☐
Standard II: Management and Operations	☐	☐	☒	☐
Standard III: Family and Community Engagement	☐	☐	☒	☐
Standard IV: Professional Culture	☐	☐	☒	☒

End-of-Cycle Summative Evaluation Report: Superintendent



Step 3: Rate Overall Summative Performance (*Based on Step 1 and Step 2 ratings; check one.*)

☐ Unsatisfactory

☐ Needs Improvement

☒ Proficient

☐ Exemplary

Step 4: Add Evaluator Comments

Comments and analysis are recommended for any rating but are required for an overall summative rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*.

Dr. Carpenter continues to engage the community in various thoughtful and informative avenues. He strives to be transparent with all information concerning the district and its families. The only difficult communication this year was regarding the preschool decision which caused distress for families, but reached an equitable conclusion after listening to the families who were affected.

The Superintendent reinstated regular classroom learning walks with all evaluating administrators to promote consistent, high-quality instructional feedback across schools. Guided by the Monomoy Observation Feedback Form, each walkthrough was followed by reflective discussions, with second-round visits already underway and set to conclude by year's end. Instructional leadership has been a notable strength, with initiatives that support data-driven decision-making, curriculum enhancement, and professional development for educators. The district improvement goals are forward-thinking, focusing on the work of Portrait of a Graduate and exploring how other schools are creating career education programs. His drive to engage, identify and support young achievers, who may be first generation college bound, is above and beyond expectations for a district superintendent. This is one of the many ways, Dr. Carpenter to continues to set our district apart from the others. He exemplifies leadership for our educators, greatly enhancing the student learning experience.

The Superintendent also exhibited extraordinary foresight when assembling the middle school building committee. He deserves huge applause for his efforts to pull together an experienced team with the necessary knowledge that helped guide the school district in making the right decisions, both fiscally and for the health of all involved, especially our students and staff. Dr. Carpenter also put in a lot of time in helping educate both town communities on the various renovation options, speaking directly to parents, elected officials, and residents – and in his communications with the local press.

The Superintendent is also extremely knowledgeable when it comes to laws, policies, and collective bargaining agreements – and serves as a valuable and trusted partner when the School Committee is weighing major decisions. He's not afraid to push back against lawmakers, especially in the area of diversity, equity, and inclusion during a time when federal funding has been cut and critical needs aren't being met. One request is that he continue his efforts to recruit and hire educators and staff members that reflect the diversity of our student population – and to remain sensitive to the needs of families with diverse cultural and linguistic backgrounds, ensuring that school correspondence is written and provided in the diversified languages of the student body we serve.

Superintendent's Performance Goals



Superintendents must identify at least one student learning goal, one professional practice goal, and two to four district improvement goals. Goals should be SMART and aligned to at least one focus indicator from the Standards for Effective Administrative Leadership.

Goals	Focus Indicator(s)	Description	Did Not Meet	Some Progress	Significant Progress	Met	Exceeded
Professional Practice Goal 1	Professional Culture and Family & Community Engagement; IV-C, IV-E, and III-C	Engage in professional development with a focus on strategic communication and public engagement. To be part of the Leading Now fall collaborative learning cohort (September 2024), I requested an application from Leading Now, formally applied, and was interviewed to be part of their cohort-model (October 2023). The format of this professional development is to attend a kick-off in-person two-day session in Chicago (September 2024) paid for by a grant, then participate in half-day virtual meetings with my cohort partners once a month, October through January 2025.	☐	☐	☐	☒	☐
Professional Practice Goal 2	Family and Community Engagement; III-A	Continue the Breaking Barriers work in engaging retirees and empty-nesters to provide college and career mentorship to high school students and investigate connecting our Monomoy group with the YMCA Cape Cod's Y Achievers program.	☐	☐	☐	☒	☐
Student Learning Goal	Instructional Leadership; I-A and I-B	With the Superintendent once again "mobile", rekindle a practice of classroom learning walks with each evaluating administrator, in part to ensure consistency in providing feedback on best practices and areas of growth across administrators and across buildings.	☐	☐	☐	☒	☐
District Improvement Goal 1	Family and Community Engagement and Professional Culture III-A and IV-B	Move forward the Monomoy Regional School Committee's goal of supporting "a Diversity, Equity, and Inclusion audit within our district". [Cross connects to the School Committee goal on Strategic Planning]	☐	☐	☒	☐	☐

District Improvement Goal 2	Instructional Leadership; I-A and I-B	Work with the Monomoy Administrative Team to thoughtfully move forward parts of the district's Strategic Plan [Cross connects to the School Committee goal on Strategic Planning]	☐	☐	☐	☒	☐
------------------------------------	---------------------------------------	---	--------------------------	--------------------------	--------------------------	-------------------------------------	--------------------------

Standards and Indicators for Effective Administrative Leadership <i>Superintendents should identify 1-2 focus indicators per Standard aligned to their goals.</i>					
I. Instructional Leadership	II. Management & Operations	III. Family & Community Engagement	IV. Professional Culture		
I-A. Curriculum	II-A. Environment	III-A. Engagement	IV-A. Commitment to High Standards		
I-B. Instruction	II-B. HR Management and Development	III-B. Sharing Responsibility	IV-B. Cultural Proficiency		
I-C. Assessment	II-C. Scheduling & Management Information Systems	III-C. Communication	IV-C. Communication		
I-D. Evaluation		III-D. Family Concerns	IV-D. Continuous Learning		
I-E. Data-Informed Decision-making	II-D. Law, Ethics and Policies		IV-E. Shared Vision		
I-F. Student Learning	II-E. Fiscal Systems		IV-F. Managing Conflict		

Superintendent's Performance Rating for Standard I: Instructional Leadership



Rate each focus Indicator and indicate the overall Standard rating below. (*Focus Indicators are those aligned to superintendent goal(s).)

	U	NI	P	E
I-A. Curriculum: Ensures that all instructional staff design effective and rigorous standards-based units of instruction consisting of well-structured lessons with measurable outcomes. X Focus Indicator (check if yes)	☐	☐	☒	☐
I-B. Instruction: Ensures that practices in all settings reflect high expectations regarding content and quality of effort and work, engage all students, and are personalized to accommodate diverse learning styles, needs, interests, and levels of readiness. X Focus Indicator (check if yes)	☐	☐	☒	☐
I-C. Assessment: Ensures that all principals and administrators facilitate practices that propel personnel to use a variety of formal and informal methods and assessments to measure student learning, growth, and understanding and make necessary adjustments to their practice when students are not learning. ☐ Focus Indicator (check if yes)	☐	☐	☒	☐
I-D. Evaluation: Ensures effective and timely supervision and evaluation of all staff in alignment with state regulations and contract provisions. ☐ Focus Indicator (check if yes)	☐	☐	☒	☐
I-E. Data-Informed Decision Making: Uses multiple sources of evidence related to student learning—including state, district, and school assessment results and growth data—to inform school and district goals and improve organizational performance, educator effectiveness, and student learning.	☐	☐	☒	☐

☐ Focus Indicator (check if yes)				
I-F. Student Learning: Demonstrates expected impact on student learning based on multiple measures of student learning, growth, and achievement, including student progress on common assessments and statewide student growth measures where available. ☐ Focus Indicator (check if yes)	The Student Learning Indicator does not have corresponding descriptions of practice. Evidence of impact on student learning based on multiple measures of student learning, growth, and achievement must be taken into account when determining a performance rating for this Standard.			
OVERALL Rating for Standard I: Instructional Leadership The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.				
	☐	☐	X	☐
Comments and analysis (recommended for any overall rating; required for overall rating of <i>Exemplary</i>, <i>Needs Improvement</i> or <i>Unsatisfactory</i>):				

Superintendent's Performance Rating for Standard II: Management & Operations



Rate each focus indicator and indicate the overall Standard rating below. (*Focus Indicators are those aligned to superintendent goal(s).)

	U	NI	P	E
II-A. Environment: Develops and executes effective plans, procedures, routines, and operational systems to address a full range of safety, health, emotional, and social needs. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
II-B. Human Resources Management and Development: Implements a cohesive approach to recruiting, hiring, induction, development, and career growth that promotes high-quality and effective practice. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
II-C. Scheduling and Management Information Systems: Uses systems to ensure optimal use of data and time for teaching, learning, and collaboration, minimizing disruptions and distractions for school-level staff. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
II-D. Law, Ethics, and Policies: Understands and complies with state and federal laws and mandates, school committee policies, collective bargaining agreements, and ethical guidelines. ☐ Focus Indicator (check if yes)	☐	☐	☐	X
II-E. Fiscal Systems: Develops a budget that supports the district's vision, mission, and goals; allocates and manages expenditures consistent with district- and school-level goals and available resources. ☐ Focus Indicator (check if yes)	☐	☐	☐	X

OVERALL Rating for Standard II: Management & Operations

The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and scheduling.

☐☐☒☐

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*):

Superintendent's Performance Rating for Standard III: Family and Community Engagement



Rate each focus Indicator and indicate the overall Standard rating below. (*Focus Indicators are those aligned to superintendent goal(s).)

	U	NI	P	E
III-A. Engagement: Actively ensures that all families are welcome members of the classroom and school community and can contribute to the effectiveness of the classroom, school, district, and community. X Focus Indicator (check if yes)	☐	☐	☒	☐
III-B. Sharing Responsibility: Continuously collaborates with families and community stakeholders to support student learning and development at home, school, and in the community. □ Focus Indicator (check if yes)	☐	☐	☒	☐
III-C. Communication: Engages in regular, two-way, culturally proficient communication with families and community stakeholders about student learning and performance. X Focus Indicator (check if yes)	☐	☐	☒	☐
III-D. Family Concerns: Addresses family and community concerns in an equitable, effective, and efficient manner. □ Focus Indicator (check if yes)	☐	☐	☒	☐
OVERALL Rating for Standard III: Family & Community Engagement The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.	☐	☐	☒	☐

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary*, *Needs Improvement* or *Unsatisfactory*):

Superintendent's Performance Rating for Standard IV: Professional Culture



Rate each focus indicator and indicate the overall Standard rating below. (*Focus indicators are those aligned to superintendent goal(s).)

	U	NI	P	E
IV-A. Commitment to High Standards: Fosters a shared commitment to high standards of service, teaching, and learning with high expectations for achievement for all. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
IV-B. Cultural Proficiency: Ensures that policies and practices enable staff members and students to interact effectively in a culturally diverse environment in which students' backgrounds, identities, strengths, and challenges are respected. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
IV-C. Communication: Demonstrates strong interpersonal, written, and verbal communication skills. X Focus Indicator (check if yes)	☐	☐	X	☐
IV-D. Continuous Learning: Develops and nurtures a culture in which staff members are reflective about their practice and use student data, current research, best practices, and theory to continuously adapt practice and achieve improved results. Models these behaviors in his or her own practice. ☐ Focus Indicator (check if yes)	☐	☐	X	☐
IV-E. Shared Vision: Successfully and continuously engages all stakeholders in the creation of a shared educational vision in which every student is prepared to succeed in postsecondary education and become a responsible citizen and global contributor.	☐	☐	X	☐



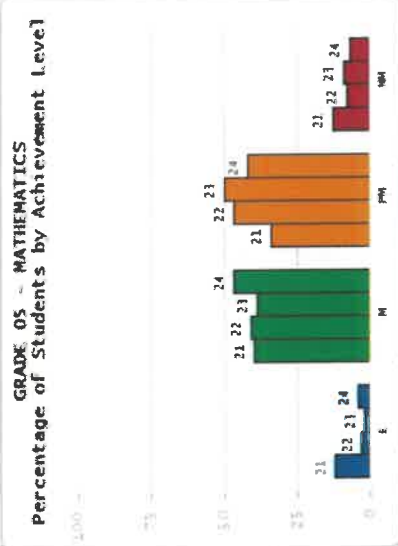
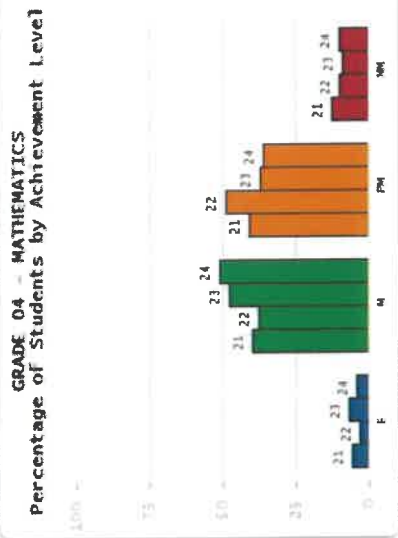
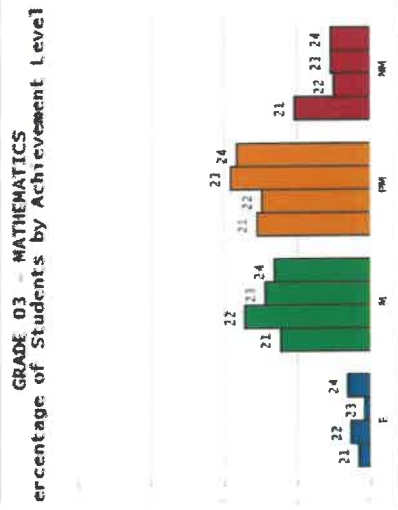
High-quality Instructional Material Task Force

K-7 Mathematics Adoption Process

MRMS: Andrea Driscoll, Amy Majka, Dana Bonicoro, Kali Lower, Nena Tobin
Elementary: Cindy Macomber, Elise Johnson-Dreyer, Kristin Groves, Katie Keith,
Koleen Kipperman, Mary Crowley, Margaret Turco, Oona Melanson, Meaghan
Smith, Kristin Gvazdauskas

Administrators: Christie Cutone, Jennifer Kelly, Kristen Callahan, Robin Millen

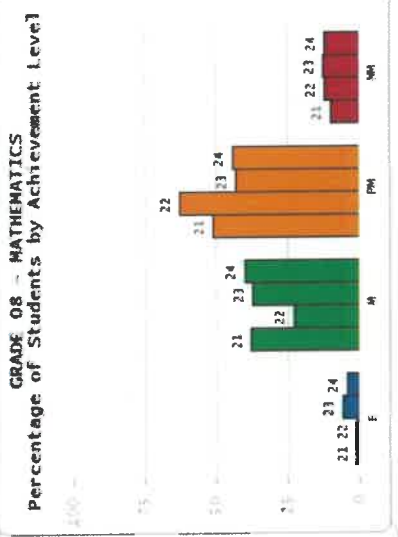
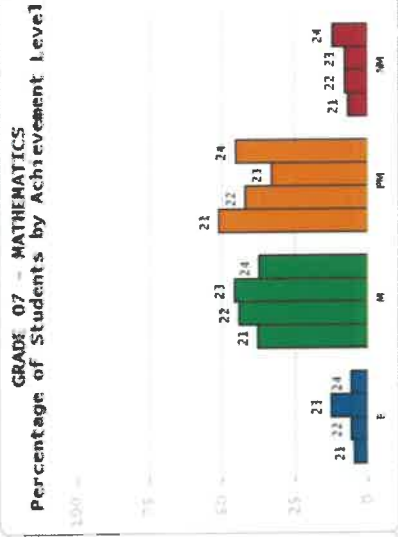
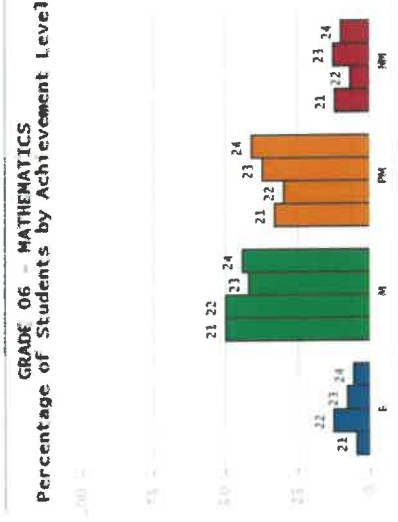
Looking Back...The Why?



Over 10 years since the last review and adoption of Math in Focus;

Math in Focus was not highly rated by EdReports or CuRate since our adoption;

Math in Focus is not aligned with the MA state frameworks;



Monomoy has adopted the Math Workshop Model in grades K-4, MIF not compatible with this vision;

High-level data including Grade 3-8 MCAS and other district data signaled a deeper review was needed; and

Achievement and growth data also signaled disparities amongst demographic populations also signaled that an equity review was needed.

Blue=Exceeding, Green=Meeting, Orange=Partially Meeting, Red=Not Meeting

K-7 High-quality Instructional Materials (HQIM)

Mathematics Adoption Process

1. High-quality Instructional Material Task Force was formed
 - a. Representation from both elementary schools and middle school
 - b. General education, special education, administrators, and interventionists
2. EdReport Adoption Process
 - a. Develop Our Lens: Establish vision, deep-dive into data, set district priorities for resource
 - b. Know and Winnow Choices: Learn about available resources, conduct initial research, collect information from other districts and experts, and apply district priorities to resources to find 2-4 to study more deeply
 - c. Investigate Materials: Thorough hands-on study of quality programs including engaging in pilot study, equity pauses and culturally responsive scorecard processes
 - d. Make a Decision: Use evidence collected during the investigation to make a final selection and develop a plan to communicate the decision and get materials in teachers' hands.
 - e. Implement: Determine professional learning plan for implementation, secure resources within budget, develop goals to monitor implementation and determine success

HQIM Goals and Priorities:

Goals for HQIM Task Force:

To find a curriculum resource that is standards based and provides resource that is appropriate to our instructional mode and includes discourse, collaboration, opportunity to struggle, multiple strategies, is reflective of our students, and is aligned to grade level standards for all learners.

To find a curriculum resource that drives instruction and identifies students for tier 1, 2, and 3 with material to support students needs.

To find a curriculum resource that has strong math instruction with breakdown for teachers to include connections to prior learning, future learning implications, and ongoing professional development.

Priorities for Curriculum Resource:

Resource must provides access to high-quality, standards-aligned curricular materials that fits in with the math workshop model.

Resource must include "windows, mirrors, and sliding glass doors": inclusion of diverse representation in educational materials that help students understand themselves, see themselves reflected in the materials, and the ability to understand others.

Resource must include opportunities for differentiation, including intervention and acceleration materials as well as engaging lessons that allow for purposeful struggle.

Resource must include a teacher education component including videos for capacity building.

Eight to Three to Two to One: Adoption of iReady Core Mathematics K-5

- Highly rated curricular resource from both EdReports and CuRate
- Scored an average of 25 out of 27 on the [EdReports Gateway Rubric](#) from pilot reviewers at both elementary schools and middle school;
- Scored an average of 68 out of 72 points on [NYUs STEAM Culturally Responsive Scorecard](#) from reviewers at both the elementary schools and the middle school;
- Feedback from pilot reviewers, grade-level teams, and from educators from districts that are currently employing program were favorable;
- Material includes a diagnostic assessment that links directly to the program and provides digital platform for personalized learning (unintended bonus, reading diagnostic and personalized learning platform) ;
- Well-developed professional learning plan including 10 implementation sessions in year 1;
- **Met all established MRSD goals and priorities**

Next Steps:

- Communication of selection to educators, school committee, caregivers, and community;
- Professional learning plan begins in June and will continue in August through next May;
- Adopt iReady diagnostic and My Path personalized learning platform for both reading and mathematics, K-8
- Set 2025-2026 student learning and professional practice goals to progress monitor implementation and resource successes.





MONOMOY

REGIONAL SCHOOL DISTRICT



Thank you for your support.
Questions?

MRMS: Andrea Driscoll, Amy Majka, Dana Bonicoro, Kali Lower, Nena Tobin
Elementary: Cindy Macomber, Elise Johnson-Dreyer, Kristin Groves, Katie Keith,
Koleen Kipperman, Mary Crowley, Margaret Turco, Oona Melanson, Meaghan
Smith, Kristin Gvazdauskas
Administrators: Christie Cutone, Jennifer Kelly, Kristen Callahan, Robin Millen

Monomoy Regional School District**Nondiscrimination on the Basis of Disability -DRAFT**

Title II of the Americans With Disabilities Act of 1992 requires that no qualified individual with a disability shall, because the District's facilities are inaccessible to or unusable by individuals with disabilities, be excluded from participation in, or be denied the benefits of the services, programs, and activities of the District or be subject to discrimination. Nor shall the District exclude or otherwise deny services, programs, or activities to an individual because of the known disability of a person with whom the individual is known to have a relationship or association.

Definition: A "qualified individual with a disability" is an individual with a disability who, with or without reasonable modification to rules, policies, or practices, the removal of architectural, communication, or transportation barriers, or the provision of auxiliary aids and services, meets the essential eligibility requirements for the receipt of services or the participation in programs or activities provided by the District.

Reasonable Modification: The District shall make reasonable modifications in policies, practices, or procedures when the modifications are necessary to avoid discrimination on the basis of disability unless the District can demonstrate that making the modifications would fundamentally alter the nature of the service, program, or activity.

Communications: The District shall take the appropriate steps to ensure that communications with applicants, participants, and members of the public with disabilities are as effective as communications with others. To this end, the District shall furnish appropriate auxiliary aids and services where necessary to afford an individual with a disability an equal opportunity to participate in and enjoy benefits of, a service, program, or activity conducted by the District. In determining what type of auxiliary aid or service is necessary, the District shall give primary consideration to the requests of individuals with disabilities.

Auxiliary Aids and Services: "Auxiliary aids and services" include:

1. qualified interpreters, note takers, transcription services, written materials, assisted listening systems, and other effective methods for making aurally delivered materials available to individuals with hearing impairments;
2. qualified readers, taped texts, audio recordings, Braille materials, large print materials, or other effective methods for making visually delivered materials available to individuals with visual impairments;
3. acquisition or modification of equipment or devices; and
4. other similar services and actions.

Limits of Required Modification: The District is not required to take any action that it can demonstrate would result in a fundamental alteration in the nature of a service, program, or activity or

in undue financial and administrative burdens. Any decision that, in compliance with its responsibility to provide effective communication for individuals with disabilities, would fundamentally alter the service, program, or activity or unduly burden the District shall be made by the School Committee after considering all resources available for use in funding and operating the program, service, or activity. A written statement of the reasons for reaching that conclusion shall accompany the decision.

Notice: The District shall make available to applicants, participants, beneficiaries, and other interested persons information regarding the provisions of Title II of the American with Disabilities Act (ADA) and its applicability to the services, programs, or activities of the District. The information shall be made available in such a manner as the School Committee and Superintendent find necessary to apprise such persons of the protections against discrimination assured them by the ADA.

Compliance Coordinator: The District shall designate at least one employee to coordinate its efforts to comply with and carry out its responsibilities under Title II of ADA, including any investigation of any complaint communicated to it alleging its noncompliance or alleging any actions that would be prohibited under ADA. The District shall make available to all interested individuals the name, office address, and telephone number of the employee(s) so designated and shall adopt and publish procedures for the prompt and equitable resolution of complaints alleging any action that would be prohibited under the ADA. The school system receives federal financial assistance and must comply with the above requirements. Additionally, the School Committee is of the general view that:

1. Discrimination against a qualified ~~handicapped~~ person **with a disability** solely on the basis of handicap is unfair; and
2. To the extent possible, qualified ~~handicapped~~ persons **with a disability** should be in the mainstream of life in the school community. Accordingly, employees of the school system will comply with the above requirements of the law and policy statements of this Committee to ensure nondiscrimination on the basis of ~~handicap~~ **disability**.

Legal references:

Rehabilitation Act of 1973, Section 504
Education for All Handicapped Children Act of 1975
M.G.L. 71B:1 et seq. (Chapter 766 of the Acts of 1972)
Title II, Americans with Disabilities Act of 1992
Board of Education Chapter 766 Regulations, adopted 10/74, as amended through 3/28/78

Cross references:

IGB, Support Services Programs
IGBA, Programs for Handicapped Students

Adopted: March 27, 2013

Revised/Reviewed:

~~Monomoy Regional School District~~

~~Mission Statement~~

~~The Monomoy Regional School District is a community of learners of all ages focused on building knowledge, positive character, and resiliency in a safe, supportive, creative, and challenging environment.~~

~~Cross references:~~

~~ADA, School District Goals and Objectives~~

~~IA, Instructional Goals~~

~~Adopted: March 27, 2013~~

~~Revised:~~

Discontinue

Monomoy Regional School District

Tobacco Use on School Premises

Use of any tobacco or nicotine products, including, but not limited to: cigarettes, E-cigarettes, clove cigarettes, cigars, little cigars, pipe tobacco, chewing tobacco (any type of tobacco product that is ingested but not burned) or similar products that rely on vaporization or aerosolization, and tobacco paraphernalia (i.e. packs of cigarettes, pipes, rolling papers, lighters, matches) within the school buildings, school facilities, school events (on and off school grounds), or on school grounds (including in cars on school property) or school buses by any individual, including school personnel, parents, visitors, and students, is prohibited at all times.

The advertising of tobacco in school buildings, at school functions, and in school publications is prohibited.

A staff member determined to be in violation of this policy shall be subject to disciplinary action.

A student determined to be in violation of this policy shall be subject to disciplinary action pursuant to the student **code of conduct** ~~discipline code~~.

This policy shall be promulgated to all staff and students in appropriate handbook(s) and publications.

Signs shall be posted in all school buildings informing the general public of the District policy and requirements of state law.

Legal references:

M.G.L. 71:37H

CROSS REFS.: GBED, Tobacco use on School Property by Staff Members Prohibited

JICH, Alcohol, Tobacco and Drug Use by Students Prohibited

Adopted: March 27, 2013

Revised: April 26, 2018

Monomoy Regional School District

School Committee Operational goals

The School Committee is responsible to the people for whose benefit the school system has been established. The Committee's current decisions will influence the course of education in our schools for years to come. The Committee and each of its members must look to the future and to the needs of all people more than the average citizen finds necessary. This requires a comprehensive perspective and long-range planning in addition to attention to immediate problems.

The School Committee's primary responsibility is to establish those purposes, programs, and procedures that will best produce the educational achievement needed by our students. The Committee is charged with accomplishing this while also being responsible for wise management of resources available to the school system. The Committee must fulfill these responsibilities by functioning primarily as a legislative body to formulate and adopt policy, by selecting an executive officer to implement policy, and by evaluating the results. It must carry out its functions openly, while seeking the comments of the public, students, and staff in its decision-making processes.

In accordance with these principles, the methodology will involve:

1. Periodically setting performance objectives for the School Committee itself and evaluating their accomplishment.
2. Setting objectives for performance for each position and function in the system.
3. Allowing the people responsible for carrying out objectives to have a role in setting them.
4. Establish measurable goals.
5. Conducting a periodic review of performance against these goals.

Cross references:

ADA, School District Goals and Objectives

Adopted: March 27, 2013

Reviewed:

Monomoy Regional School District

School Committee Legal Status

The agreement between the Towns of Chatham and Harwich with respect to the formation of a regional school district creates a Regional District School Committee (Monomoy Regional School Committee) that will consist of eight (8) members, four (4) of whom reside in Chatham and four (4) of whom reside in Harwich.

The powers and duties of the regional school district shall be vested in and exercised by the Regional School Committee, hereinafter referred to as the Committee.

Except as provided herein and in subsection I-A of the Regional Agreement, the Committee shall consist of eight (8) members, four (4) of whom reside in Chatham and four (4) of whom reside in Harwich.

Members shall serve until their respective successors are elected and qualified. To meet the requirement of proportional representation respective to the population of each member town, each member from the Town of Harwich will have one (1) vote for a total of four (4) votes while each member from the Town of Chatham will have 50% vote for a total of two (2) votes, for a total of six (6) votes.

Established by law and Regional Agreement

Adopted: 3/27/2013

Reviewed::

Monomoy Regional School District School Committee Powers and Duties -DRAFT

The School Committee has all the powers conferred upon it by state law and must perform those duties mandated by the state. These include the responsibility and right to determine policies and practices and to employ a staff to implement its directions for the proper education of the children of the community.

The Committee takes a broad view of its functions. It sees them as:

- Legislative or policymaking. The Committee is responsible for the development of policy as guides for administrative action and for employing a Superintendent who will implement its policies.
- Appraisal. The Committee is responsible for evaluating the effectiveness of its policies and their implementation.
- Provision of financial resources. The Committee is responsible for adoption of a budget that will enable the school system to carry out the Committee's policies.
- Public relations. The Committee is responsible for providing adequate and direct means for keeping the local citizenry informed about the schools and for keeping itself and the school staff informed about the needs and wishes of the public.
- Educational planning and evaluation. The Committee is responsible for establishing educational goals and policies that will guide the Committee.

Personnel Matters

The Superintendent shall be appointed by vote of the Committee and shall directly report to the Committee as provided by law and perform all the duties that are prescribed by law and such other duties, not inconsistent thereto, as a majority of the Committee may direct.

The School Committee shall appoint, upon the recommendation of the Superintendent, Assistant/Associate/Deputy Superintendent(s), School Business Administrator, and Special Education Administrator. Such positions shall not report directly to the School Committee.

Legal references:

M.G.L. 71:37 specifically, but powers and duties of School Committees are established throughout the Massachusetts General Laws.

Cross references:

BB, School Committee Legal Status

[BDG](#), School Attorney

Adopted: March 27, 2013

Revised:

**Monomoy Regional School District
School Committee Member Authority- DRAFT**

Authority

Because all powers of the School Committee derived from state laws are granted in terms of action as a group, members of the School Committee have authority only when acting as a Committee legally in session.

The School Committee will not be bound in any way by any statement or action on the part of an individual member except when such statement or action is a result of specific instructions of the Committee.

No member of the Committee, by virtue of his/her/**their** office, will exercise any administrative responsibility with respect to the schools or command the services of any school employee.

The School Committee will function as a body and all policy decisions and other matters, as required by law, will be settled by an official vote of the Committee sitting in formal session.

Duties

The duties and obligations of the individual Committee member may be enumerated, in no particular order, as follows:

1. To become familiar with the General Laws of the Commonwealth relating to education and school committee operations, regulations of the Massachusetts Board of Education, policies and procedures of this school committee and school department.
2. To keep abreast of new laws and the latest trends in education.
3. To have a general knowledge of the goals, objectives, and programs of the town's public schools.
4. To work effectively with other Committee members without trying either to dominate the Committee or neglect his/her/**their** share of the work.
5. To respect the privileged communication that exists in executive sessions by maintaining strict confidentiality on matters discussed in these sessions, except that which becomes part of the public record, once it has been approved for release.
6. To vote and act in Committee impartially for the good of the students.
7. To accept the will of the majority vote in all cases, and to remember that he/she is one of a team and must abide by, and carry out, all Committee decisions once they are made.
8. To represent the Committee and the schools to the public in a way that promotes interest and support.
9. To refer questions and complaints to the proper school authorities.
10. To comply with the accepted code of ethics for School Committee members.

Legal references:

M.G.L. 71:16A
Regional Agreement

Adopted: March 27, 2013

Revised:

Monomoy Regional School District

School Committee Composition

The agreement between the Towns of Chatham and Harwich with respect to the formation of a regional school district creates a Regional District School Committee (Monomoy Regional School Committee) that will consist of eight (8) members, four (4) of whom reside in Chatham and four(4) of whom reside in Harwich.

Adopted: March 27, 2013

Revised:

**MONOMOY REGIONAL SCHOOL DISTRICT
WELLNESS POLICIES ON PHYSICAL ACTIVITY AND NUTRITION
DRAFT**

I. Introduction

The School Committee recognizes the relationship between student well-being and student achievement as well as the importance of a comprehensive district wellness program. Therefore, the school district will provide developmentally appropriate and sequential nutrition and physical education as well as opportunities for physical activity. The wellness program will be implemented in a multidisciplinary fashion and will be evidence-based aligned with the Massachusetts Curriculum Framework Comprehensive Health and Physical Education.

II. Goals

District and school administrators, in collaboration with staff, students, parents/**guardians/caregivers** are encouraged to prepare and implement a comprehensive plan addressing health and wellness that includes:

1. ~~An overall~~ school environment that encourages students to make healthy lifestyle choices in regard to eating habits and physical activity.
2. A school nutrition and physical activity program that makes effective use of school and community resources to equitably serve the needs and interests of all students and staff while taking into consideration differences in cultural norms.
3. Strategies to involve family and community members in program development and implementation, outlined in the Wellness Policy Implementation Action Plan.
4. Pleasant eating areas **that are clean** for students and staff with adequate time for unhurried eating are **determined by the administration.**
5. A food service program that employs well-prepared staff that serves appealing choices of nutritious foods **with alternatives to include vegan/vegetarian/ethnic options.**
6. Opportunities and encouragement for staff to model healthy eating and movement habits.
7. Services to ensure that students and staff with wellness-related health problems are referred to appropriate services for counseling or medical treatment.

III. District Wellness Committee (DWC)

1. The school district will establish a wellness committee by seeking volunteers that represent all school levels and each school building which meets at least four times a year and consists of at least one (1): parent/guardian/caregiver, student, nurse, school food service representative, school committee member, school administrator, a teacher and guidance team member (not from same

building), member of the public, and other community members as appropriate. If available, a qualified, credentialed nutrition professional will be a member of the wellness committee. Members will be appointed from each category; if no one volunteers then an appointment will be made by the Superintendent.

2. The School Committee designates the Director of Student Services to oversee the policy implementation. Each school will designate a wellness policy coordinator. Only employees of the district who are members of the wellness committee may serve as wellness program coordinators. The District Wellness Committee will be responsible for assessing the implementation of the tenets of the triennial assessments.
3. The Wellness Committee will review the results of a survey conducted at the beginning of the school year and at the end of the school year. It will be the responsibility of the Food Services Director to administer the survey to students and caregivers. Additionally, focus groups will be formed at each school twice yearly to get the input of students and faculty.

The Food Services Director will schedule an open house at each school annually.

IV. Nutrition

A. Nutrition Goals

The Monomoy Regional School District recognizes that an intake of healthy, nutritious food is essential for students to succeed academically. It is the policy of the Monomoy Regional School District that all foods and beverages made available on campus during the school day (Breakfast and lunch) are consistent with School Lunch Program nutrition guidelines. Guidelines for reimbursable school meals will not be less restrictive than regulations and guidance issued by the Secretary of Agriculture pursuant to law.

B. School Meals

1. The district will create procedures that address all foods available to students at each grade level throughout the school day in the following areas:
 - a. Guidelines for maximizing nutritional value by decreasing fat and added sugars, increasing nutrition density, and moderating proper portion size for associated age groups of each individual food or beverage sold within the school environment.
 - b. Separate guidelines for foods and beverages in the following categories will be outlined:
 - i. Foods and beverages included in a la carte sales in the food service program;
 - ii. Foods and beverages sold in ~~vending machines, snack bars,~~ school stores, and concession stands;
 - iii. Foods and beverages sold as part of school-sponsored fundraising activities;
 - iv. Refreshments served at parties and celebrations;
 - v. Meetings during the school day;
 - vi. Guidelines will be based on nutrition goals, not profit motives

C. Nutrition Promotion & Food and Beverage Marketing

1. The district will implement the following practices to promote the marketing of healthy, nutritious foods:
 - a. Make sliced or cut fruit available daily
 - b. Display daily fruit options in the line of sight and reach of students
 - c. Give creative or descriptive names to available vegetable options
 - d. Bundle daily vegetable options into all grab-and-go meals available to students
 - e. Train all staff members, especially those serving, to politely prompt students to select and consume the daily vegetable options with their meal
 - f. Place white milk in front of other beverages in all coolers
 - g. Highlight alternative entrée options (e.g., salad bar or yogurt parfaits) on posters or signs within all service and dining areas
 - ~~h. Conduct student surveys, elicit suggestions and taste testing opportunities and use them to inform menu development, dining space décor and promotions. – covered under the focus groups~~
 - i. **A suggestion box will be available in minimally the middle and high schools.**
 - j. **Use daily announcements to promote and market menu options.**
2. Marketing of foods and beverages on the school campus during the school day is limited to only those foods and beverages that meet USDA Smart Snacks nutrition standards.

D. Rewards, Incentives & Celebrations

1. Rewards and incentives for academic performance should be given careful consideration as to the messages they send to students receiving them. If food is included in recognition of academic performance, it is suggested to be used in the general celebration of the achievement and not as the reward, whenever achievable, The **District will provide a list of acceptable foods and beverages.**
 - a. **Celebrations and parties:** The district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
 - b. **Classroom snacks brought by parents:** The District will provide parents with a list of foods and beverages that meet USDA Smart Snack and Massachusetts nutrition standards.
2. Rewards and incentives: The District will provide teachers and other relevant school staff a list of alternative ways to reward children **like non-food celebration ideas such as stickers, pencils, etc. to parents and teachers for use in the classroom.**

D. Fundraising

1. Only student organizations approved by a designated school official are permitted to engage in fundraising on school grounds during the school day. These organizations are encouraged to raise funds through the sale of items other than food.
2. Foods sold for fundraising purposes during the school day will be monitored by the school principals. Organizations raising funds by selling foods must schedule and authorize the fundraiser prior to the event **and must be healthy food choices.**

E. Staff Modeling

1. District staff are encouraged to model healthy eating habits including using foods and beverages that meet Smart Snacks standards.

V. Physical Activity Opportunities ~~and Physical Education~~

The District will develop goals and include them in its policy with the following areas for consideration:

1. Students are given opportunities for physical activity during the school day through physical education (PE) classes, daily recess periods for elementary school students, and the integration of physical activity into the academic curriculum where appropriate.
2. Students are given opportunities for physical activity through a range of before- and/or after-school programs including, but not limited to, intramurals, interscholastic athletics, and physical activity clubs.
3. Schools work with the community to create ways for students to walk, bike, rollerblade, or skateboard safely to and from school.
4. Schools encourage parents and guardians to support their children's participation in physical activity, to be physically active role models, and to include physical activity in family events.
5. Schools provide training to enable staff to promote enjoyable, lifelong physical activity among students.
6. **Movement breaks are encouraged and integrated into classroom routines. Teachers may use their discretion to access resources to promote an engaging and fun movement opportunity.**

VI. Physical Education - recommended edits

- A. **The physical education (PE) curriculum is aligned with both the Massachusetts Health and Physical Education Literacy Frameworks (2023) and the National Physical Education Standards (SHAPE). The goal of physical education is to develop physically educated individuals who have the knowledge, skills, and confidence to enjoy a lifetime of healthful physical activity. seven dimensions within this curriculum framework are physical, occupational, environmental, spiritual, social, emotional, and intellectual.**
- B. **Each physical education teacher is state-certified and follows a curriculum which is that is age-developmentally appropriate, sequential, consistent with the national and state standards, and promotes the benefits of a lifelong healthy lifestyle. physically active lifestyle and helps students develop skills to engage in lifelong healthy habits.**
- C. ~~Per MA general law (Chap 71, section 3): Physical education shall be taught as a required subject in all grades for all students. Also instruction in physical education may include calisthenics, gymnastics and military drill, but no pupil shall be required to take part in any military exercise if his parent or guardian is of~~

~~any religious denomination conscientiously opposed to bearing arms, or is her/him/theyself so opposed, and the school committee is so notified in writing; and no pupil shall be required to take part in physical education exercises if a licensed physician certifies in writing that in her/his/their opinion such physical education exercises would be injurious to the pupil.~~

Per MA general law (Chap 71, section 3), physical education shall be taught as a required subject in all grade for all students except those exempted from physical education exercises by a licensed physician certifies exemption in writing.

D. Participation in clubs, extracurriculars, or teams does not fulfill the yearly requirement for PE; students must be enrolled in a class that delivers direct instruction in this content area.

E. ~~tudents in each grade level throughout the district are required to take physical education.~~

~~1. Elementary school students have physical education class for at least minutes per week for the entire year.~~

~~2. Middle school students have physical education class for minutes per week for the entire year.~~

~~3. High school students have physical education class for each year while in high school. During these semesters students will have physical education class for minutes per week. This is already governed in regualtions~~

VII. Other School-Based Activities

The wellness program coordinators, in consultation with the wellness committee, are charged with developing procedures addressing other school-based activities to promote wellness.

The following are examples of goals to be considered:

1. An adequate amount of time, **designated by the building administrator**, is allowed for students to eat meals in adequate lunchroom facilities.
2. Environmentally friendly practices such as the use of locally grown and seasonal foods, school gardens, and non-disposable tableware have been considered and implemented where appropriate.

VIII. Evaluation

The building administrators shall be responsible for devising a plan for implementation and evaluation of the district wellness policy and are charged with operational responsibility for ensuring that schools meet the goals of the district wellness policy. Wellness program coordinators will report to the School Committee annually.

REFERENCE: MASC policy ADF

LEGAL REFS.:

The Child Nutrition and WIC Reauthorization Act of 2004, Section 204, P.L. 108 265
The Richard B. Russell National School Lunch Act, 42 U.S.C. §§ 1751 1769h The Child Nutrition
Act of 1966, 42 U.S.C. §§ 1771 1789

CROSS REFS.:

EFC, Free and Reduced Cost Food Services
IHAMA, Teaching About Alcohol, Tobacco and Drugs
KI, Public Solicitations/Advertising in District Facilities

Adopted: June 17, 2017

Revised: June 24, 2021

Revised:

Monomoy Regional School District

Dr. Scott Carpenter
Superintendent

Dr. Robin Millen
Director of Curriculum, Instruction and Assessment

Melissa Maguire
Director of Student Services



Michael MacMillan
Business Manager

Paul G. Donlan
Treasurer

To: Monomoy Regional School Committee
From: Michael MacMillan
Date: 5/5/2025
Re: FY25 Quarter 3 Budget Transfers

MOTION

To approve the FY25 quarter three budget transfers as listed in the memorandum provided to the School Committee.

BACKGROUND

FY25 Quarter 3 Budget Summary

While the district's general ledger expenditure is forecast to end the year at or below budget, there is significantly less remaining at the end of quarter than in previous years. At the end of March in FY25 there was 1.1% of the budget remaining unexpended and unencumbered. The average for the previous five years was 4.3%. Where there are little funds remaining in the general ledger at the end of the year this increases the district's reliance on other funds such as School Choice and reduces the contribution to the district's 'Excess and Deficiency' for the year, both of which will impact future budgets. The areas with the largest deficits are special education tuition, utilities (electricity), and transportation.

Budget Transfers

The attached quarter 3 financial report provides more details on expenditure and revenue to date, and expenditure within the Major Account categories. Budget transfers are requested below to resolve the deficits in the Guidance and Counselling major account, and the Pupil Services major account.

The School Committee is asked to approve the budget transfers listed in the table below.

Major account	Account Number	Account Name	Transfer
Pupil Services	1000.30.3300.440.332.002.1464	DIST Out of Dist Transp Spec Ed	\$100,000
Benefits and Fixed Charges	1000.30.5200.720.728.005.1662	DIST Ins Health Ins Retiree	-\$100,000
Teachers	1000.22.2305.110.500.001.3450	MRHS Teachers Prof Sal Math	-\$27,000
Guidance, Counselling	1000.22.3200.110.322.005.1441	MRHS Med/Health Svcs Prof Sal	+\$27,000

There is a deficit in the major account for 'Programs with Other Districts' major account however this will be reduced by the increased funding from the state and the final tuition cost is not yet determined.

Monomoy Regional School District

Dr. Scott Carpenter

Superintendent

Dr. Robin Millen

Director of Curriculum, Instruction and Assessment

Melissa Maguire

Director of Student Services



Michael MacMillan

Business Manager

Paul G. Donlan

Treasurer

There is also a deficit in the Administration major account, however, this includes costs related to the restructuring of the High School debt which will be transferred to a revolving account with residual funds from the loan that have been reserved for this purpose.

Michael MacMillan

School Business Manager

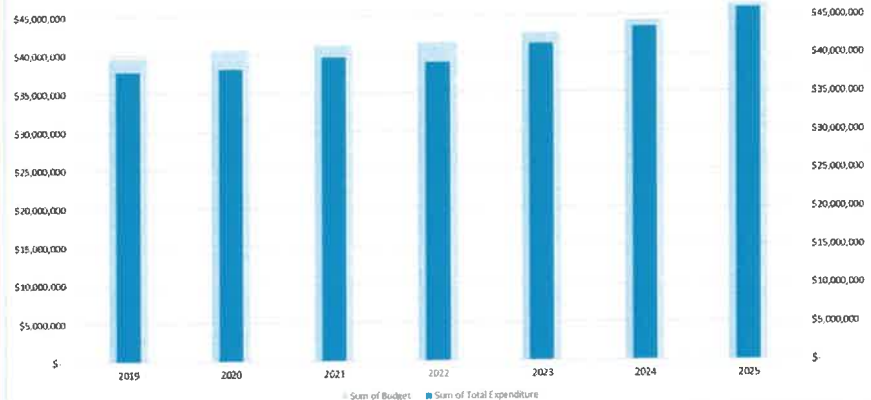
Monomoy Regional School District – Quarterly Financial Report – FY25 Q3

EXPENDITURE

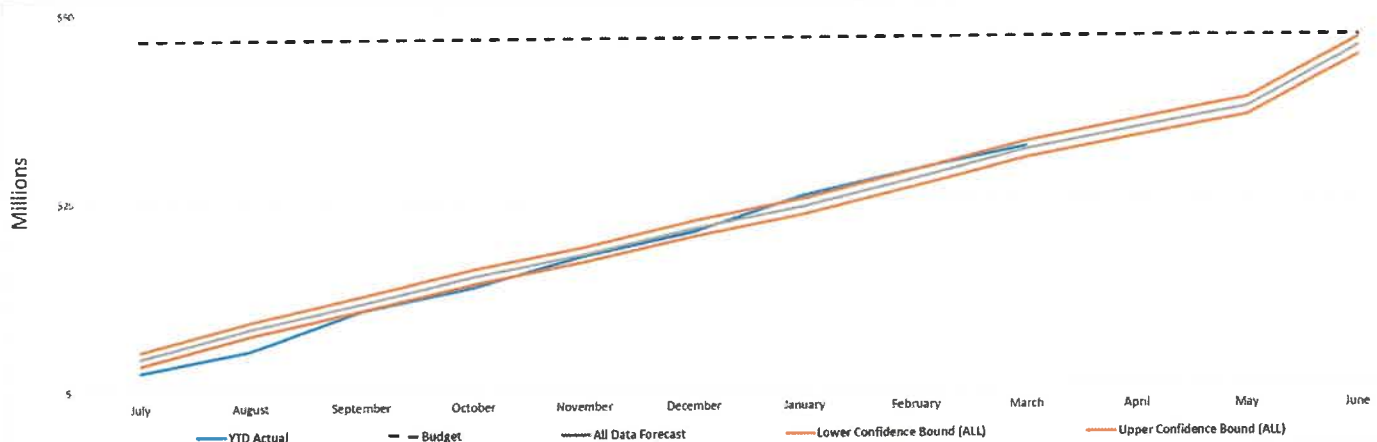
1.1%

of the budget remaining unencumbered and unexpended at the end of the year.

This is lower than the average for the previous five years (4.3%).



The chart below compares FY25 expenditure to the forecast for the year based on the previous five years' of expenditure. Expenditure was below or close to the five year forecast for most of the first half of the year, in the second two quarters expenditure was above the historic trend.



PROJECT UPDATES

GAS SUPPLY CONTRACT: The district purchases gas jointly with the Towns of Harwich and Chatham. The group entered into a new 1 year contract on May 1 with Sprague Energy after competitive procurement. The new contract increased rates from 49.9 cents a Therm to 76.9 cents per Therm. This increase this could add up to \$90,000 to the district's energy costs in FY26, likely exceeding the total heating budget. The district is investigating ways to reduce energy consumption.

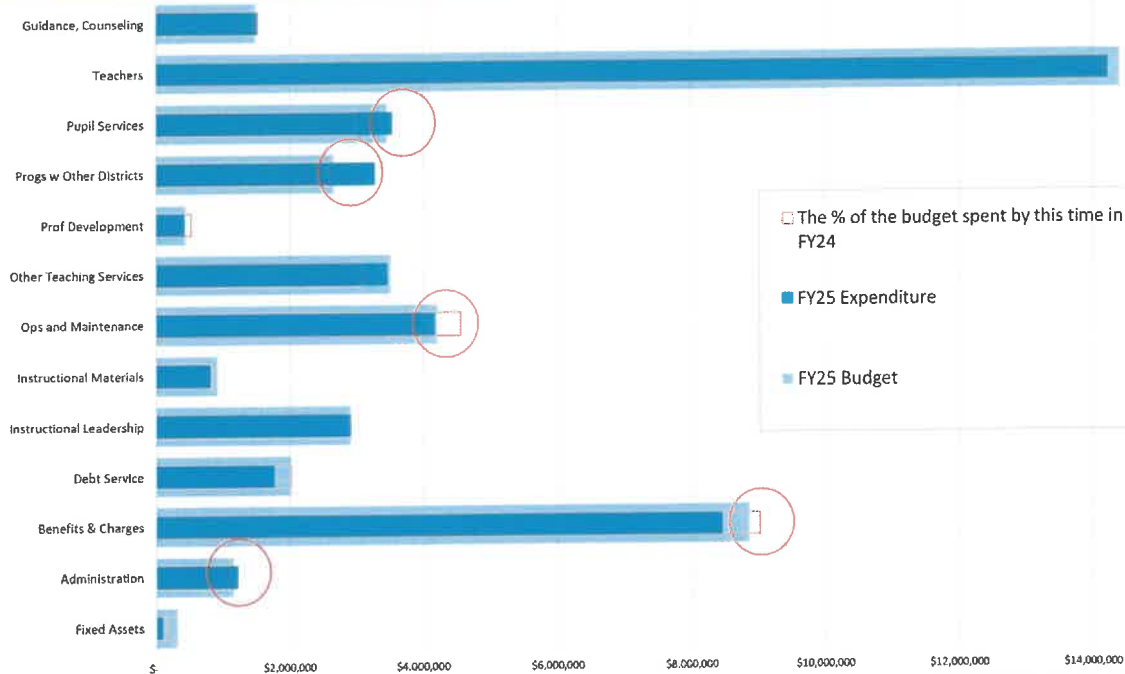
ANNUAL AUDITS: The district's auditors finalized the FY24 audits. The reports are attached to this document. No issues were identified. This is the final year of the 5 year contract with the auditor, a new contract will be required for FY25 and beyond.

PROCUREMENT UPDATES: The district currently has invitations to bid out for summer flooring projects at CES and MRMS, roof top unit replacement at HES, and kitchen appliance maintenance for the district for FY26-28. The district will also soon be issuing a request for proposals for child care services.



CES CAFETERIA NOOK: Food service funds were used to purchase a 'nook' for the cafeteria to allow students with sensory sensitivity to eat with their peers in the cafeteria.

EXPENDITURE & ENCUMBRANCES BY MAJOR ACCOUNT



In the chart above, the light blue column is the budget, the dark blue column is the total expenditure to date (including encumbrances), and the red line shows where total FY25 expenditure would be if it was the same percentage of budget as at this point in FY24. Significant changes and trends are circled above and explained below. The table over the page provides detailed definition and information on each of these major accounts. Budget transfers are requested in some areas where expenditure is likely to exceed budget.

Benefits and Fixed Charges: Retiree health insurance, and unemployment contributions payments are below budget.

Operations and Maintenance: An increase in heating and electricity costs have been offset by savings in grounds maintenance and HVAC repairs (see below).

Administration: This include costs related to the High School debt which will be offset by escrow funds received by the district. Also increases in district wide software costs and staff turnover costs in the business office.

Programs with Other Districts: There has been a significant increase in the number of students placed at out of district special education schools. However, there may be additional state reimbursements and a surplus in school choice and charter tuition.

Pupil Services: Transportation is over budget (in part due to increased out of district placements), also athletics (the cost of ice time), and medical services (turnover).

EXPENDITURE AREAS WE WERE WATCHING

NEW SALARY CONTRACTS

Due to the reduction in the number of steps in Unit A and B contracts, the cost of hiring new staff has increased and the magnitude of savings from turnover is expected to fall. This can be seen in the slight increase in the proportion of expenditure in the 'Teachers' major account.

HVAC REPAIRS: Building and equipment costs have increased on average over 20% a year since FY21, this has been driven by HVAC maintenance and repair. However, in FY25 this seems to have levelled out and costs are not increasing as quickly as before.

SUBSTITUTES: Expenditure on substitutes had increased significantly from FY22 to FY23, in FY24 it fell back close to the five year average prior to FY23. However, FY25 expenditure has followed a trajectory similar to FY23 and is forecast to end (\$40,000/9% over budget).



MAJOR ACCOUNT DETAILED DESCRIPTIONS

Major Account	Includes	FY25 Budget	FY25 Exp/Enc to date	Balance	%	Notes
Fixed Assets	Acquisition, Improvement & Replacement of Fixed Assets (Capital Outlay).	\$ 320,000	\$ 94,560	\$ 225,440	29.6%	Included replacement of two HVAC units at HES, not yet completed. Also includes the MRMS roof feasibility project which has just began. Finally, \$50,000 has been transferred to the stabilization fund.
Administration	District Leadership and Administration (e.g., School Committee, Superintendent, Human Resources, Legal Services, Fiscal Operations).	\$ 1,163,700	\$ 1,233,755	\$ (70,055)	106.0%	Over budget partly due to costs related to the MRHS debt reissue, a refund was received during this process that will offset this deficit, so no journal entry is required.
Benefits & Charges	Employee Benefits and Fixed Charges (e.g., Health Insurance, Life Insurance, Retirement Contributions, Rent, Insurance)	\$ 8,883,380	\$ 8,470,512	\$ 412,869	95.4%	Expected to finish the year under budget, this surplus is used to offset the increase in transportation costs.
Debt Service	Debt Service / Retirement, i.e. principal on bonds or long term loans, interest on loans.	\$ 2,019,624	\$ 1,769,625	\$ 249,999	87.6%	The amount budgeted to pay debt costs related to the MRMS restoration project is unlikely to be used this year. The surplus will be available to offset utility cost deficits (electrical and heating).
Instructional Leadership	Principals, assistant principals, curriculum directors, department heads, and instructional technology leaders responsible for overseeing teaching and learning.	\$ 2,925,951	\$ 2,916,118	\$ 9,832	99.7%	On track to finish on budget.
Instructional Materials	This covers textbooks, library books, periodicals, general classroom supplies, instructional software and hardware (like computers, tablets, projectors), and specific instructional equipment (e.g., science lab equipment, musical instruments).	\$ 928,223	\$ 826,056	\$ 102,167	89.0%	On track to finish a little below budget.
Ops and Maintenance	Operations and Maintenance (e.g., Custodial Services, Heating, Utilities, Maintenance of Grounds/Buildings).	\$ 4,221,804	\$ 4,177,309	\$ 44,495	98.9%	Maintenance of buildings costs are below budget this year, however, electrical and heating costs have increased significantly and are likely to end the year over budget. A budget transfer will be requested in the Q4 update.
Other Teaching Services	Costs for instruction-related services supporting classroom teaching, for example substitute teachers, librarians/media specialists, paraprofessionals, instructional coaches, and home/hospital tutoring.	\$ 3,537,920	\$ 3,477,686	\$ 60,233	98.3%	On track to finish on budget.
Prof Development	To enhance the knowledge, skills, and abilities of instructional staff to improve their practice and ultimately student outcomes e.g. workshops, conferences, mentoring, curriculum development work.	\$ 448,575	\$ 432,050	\$ 16,525	96.3%	On track to finish slightly below budget.
Progs w Other Districts	Programs with Other Districts (e.g., school choice tuition, also tuition paid to collaboratives or other districts).	\$ 2,672,701	\$ 3,292,196	\$ (619,495)	123.2%	Approximately \$400,000 of this deficit is due to an increase in the number of students requiring out of district special education placements (budgeted:13 placements, currently:19 placements). The district has received \$90,355 in additional state Circuit Breaker funding for this year. In addition, the remaining deficit is related to estimated school choice and charter costs which may be lower than expected.
Pupil Services	Student Support Services (e.g., Medical/Health Services, transportation services, and athletics)	\$ 3,481,529	\$ 3,559,981	\$ (78,451)	102.3%	This deficit is due to an increase in transportation costs, athletic cost (including ice rink rental costs), and staffing turnover costs in medical health services.
Teachers	Expenditures for the direct instruction of students by licensed teaching staff in classroom settings. This primarily includes salaries and benefits for teachers responsible for delivering the core curriculum.	\$ 14,405,796	\$ 14,225,623	\$ 180,173	98.7%	There is a small surplus in this function due to staffing turnover, the balance will be used to offset deficits in pupil services and guidance major accounts.
Guidance, Counseling	Expenditures for services that assist students in their educational, career, and personal/social development, including counselors, and social workers, and activities related to administering and interpreting standardized tests and other assessments.	\$ 1,502,268	\$ 1,535,038	\$ (32,770)	102.2%	The deficit in this major account is due to staffing turnover, a budget transfer from the "Teachers" major account is requested.
Total		\$ 46,511,471	\$ 46,010,510	\$ 500,962	98.9%	

DISTRICT REVENUE SUMMARY

District revenue fluctuates less than expenditure does as most of the revenue totals, particularly the Town assessments, are known before the start of the year. All revenue categories are listed in the table below with a comparison to FY24. Following the table significant changes and trends are highlighted.

Code	2024		2025	
	Revenue Budget	Revenue To Date	Revenue Budget	Revenue To Date
Assessments	\$38,179,915	\$27,271,365	\$40,185,922	\$28,704,230
State Aid and Other Budgeted Revenue	\$5,173,393	\$4,081,415	\$5,506,026	\$4,266,431
Charter Reimbursements	\$136,711	\$140,933	\$206,620	\$79,350
General School Aid Chapter 70	\$4,165,485	\$3,161,314	\$4,263,555	\$3,289,022
Interest / Interest on Savings	\$200,000	\$264,069	\$200,000	\$312,501
Medicaid Reimbursement	\$60,000	\$80,583	\$63,654	\$91,820
Miscellaneous Revenue	\$0	\$55,418	\$14,000	\$49,431
Regional Transportation	\$611,197	\$379,098	\$758,197	\$444,307
TOTAL BUDGETED REVENUE	\$43,353,308	\$31,352,780	\$45,691,948	\$32,970,661
Other Revenue				
Federal Grants		\$1,686,139		\$763,144
Food Service		\$835,371		\$711,689
Interest / Interest on Savings		\$5,654		\$1,970
Miscellaneous Revenue		\$13,050		\$13,050
Other Revenue		\$436,340		\$405,471
School Choice		\$1,085,892		\$1,099,690
State Grants		\$15,780		\$5,725
Circuit Breaker		\$291,368		\$303,350
Total OTHER REVENUE		\$4,369,594		\$3,304,089

GOING UP

Circuit Breaker: To the end of Q3, the district's Circuit Breaker reimbursement was slightly ahead of FY24, however, the district has recently received notice that due to the significant increase in costs this year, the state will reimburse a further \$90,355 of district costs.

Regional Transportation: Although the this revenue appears to be higher in FY25, this is due to timing of payments as the final reimbursement is likely to be just \$1,000 higher in FY25 than in FY24. FY25 revenue will be exactly as budgeted which will mean fewer funds will be available to offset future budget years.

Budgeted Interest: District investments continue to perform better than expected. However, interest rates have fallen and this is not expected to continue.

GOING DOWN

Charter Reimbursements: Significantly lower than both previous years and budget revenue. However, this is due to a lower number of students from Harwich and Chatham choosing to attend charter schools. This revenue deficit is offset by surpluses in Chapter 70 and interest.

Food Service: FY24 revenue was inflated by two FY23 payments that were received in July FY24. Comparing the revenue from September to March only, FY25 revenue is higher than FY24.

Federal Grants: FY24 included significant ESSER funding. The ESSER granted ended on 9/30/24.

ADDITIONAL UPDATES

STUDENT ACTIVITIES

Student activity accounts are set up to conduct student activities, they should be co-curricular, contingent on fees and/or fundraising and for the sole benefit of students.

The report on expenditure and revenue for student activity accounts to the end of the year is attached. There has been no or little activity in these accounts for either elementary school or the middle school – although there is often increased activity in the final months on the school year as more field trips and annual events take place. The greatest activity took place at the High School, particularly in the graduating class accounts, the school store and STAND. STAND is a student group focused on ending genocide and atrocities worldwide, this year the Monomoy group visited Washington DC. None of the schools had used any of their Lighthouse funds through to the end of quarter 3.

INVESTMENTS

The district has three primary vehicles for investing its funds (see below). The district budgeted to receive \$200,000 in revenue from the investment of the stabilization fund and in Treasury bills, the actual interest received by the end of the quarter was \$312,501, this surplus will offset other deficits or increase balance in the district's excess and deficiency fund.

The OPEB trust is managed through the Plymouth County Trust and is partially invested in the stock market. The return for FY24 was 14.28% (in FY23 the return was 11.64%). The FY25 Q1 investment return was 6.52%, Q2 was a loss of 1.66%, and Q3 was a return of 0.39%.

The second investment is **the stabilization fund**, this is in a Certificate of Deposit that matured October, and was then rolled over for a further seven months at 4.25% (0.5% lower than the previous investment).

Finally, the district also invests in **Treasury bills**. The district had approximately \$4m invested in Treasury bills laddered to end in August and September, at rates around 4%. The district also has \$2m in 3 month Treasury bills at 4.2% due in July. The district recently changed financial advisors from Wells Fargo to Rockland Trust. Wells Fargo is no longer providing the same services in the Municipal market.

Student Activity Accounts
FY25 - Quarter 3

Activities	Column Labels				
	March				
	Starting Balance	Revenue	Expenditure	Encumbrances	Ending Balance
Chatham Elementary School	\$ 1,485	\$ 2	\$ -	\$ -	\$ 1,487
Field Trips	\$ 159	\$ -	\$ -	\$ -	\$ 159
Lighthouse Fund	\$ 237	\$ 2	\$ -	\$ -	\$ 239
Yearbook	\$ 1,089	\$ -	\$ -	\$ -	\$ 1,089
Harwich Elementary School	\$ 7,686	\$ 742	\$ -	\$ -	\$ 8,428
Garden Club	\$ 332	\$ -	\$ -	\$ -	\$ 332
Kindergarten	\$ 764	\$ -	\$ -	\$ -	\$ 764
Lighthouse Fund	\$ 6,590	\$ 742	\$ -	\$ -	\$ 7,332
Monomoy Regional High School	\$ 152,262	\$ 93,972	\$ 55,714	\$ 8,053	\$ 182,468
Animal Welfare	\$ 2,127	\$ 558	\$ 600	\$ -	\$ 2,085
Art	\$ 394	\$ -	\$ -	\$ -	\$ 394
Best Buddies	\$ 12,093	\$ 66	\$ 891	\$ 991	\$ 10,277
Class of 2024	\$ 8,885	\$ (6,517)	\$ 2,369	\$ -	\$ -
Class of 2025	\$ 9,166	\$ 7,183	\$ 15,945	\$ 400	\$ 4
Class of 2026	\$ 20,372	\$ 7,418	\$ 1,916	\$ -	\$ 25,873
Class of 2027	\$ 575	\$ 2,710	\$ 2,100	\$ -	\$ 1,185
Class of 2028	\$ 1,529	\$ 356	\$ -	\$ -	\$ 1,885
Field Trips	\$ 3,326	\$ 1,089	\$ 4,091	\$ 250	\$ 73
Gay Straight Alliance	\$ 124	\$ 327	\$ -	\$ -	\$ 451
Guidance (Exam Fees)	\$ 1,772	\$ 32,693	\$ -	\$ -	\$ 34,465
Interact Club	\$ 1,447	\$ 1,950	\$ 1,190	\$ 417	\$ 1,790
International Field Trips	\$ -	\$ 2,170	\$ -	\$ -	\$ 2,170
Key Club	\$ 7,212	\$ 995	\$ 1,519	\$ -	\$ 6,688
Lighthouse Fund	\$ 38,358	\$ 9,911	\$ -	\$ -	\$ 48,269
National Art Honor Society	\$ 597	\$ -	\$ 200	\$ -	\$ 397
National Honor Society	\$ 754	\$ -	\$ -	\$ -	\$ 754
Other Student Activities	\$ 1,158	\$ 474	\$ 1,000	\$ -	\$ 632
Political Action Group	\$ 98	\$ -	\$ -	\$ -	\$ 98
Sailing	\$ -	\$ (34)	\$ -	\$ -	\$ (34)
School Store	\$ 14,810	\$ 10,758	\$ 8,369	\$ -	\$ 17,199
Softball	\$ 888	\$ -	\$ -	\$ -	\$ 888
Spirit Club	\$ 11,508	\$ 6,538	\$ 2,580	\$ 5,016	\$ 10,450
STAND	\$ 6,000	\$ 7,313	\$ 8,033	\$ -	\$ 5,280
Student Council	\$ 660	\$ -	\$ -	\$ -	\$ 660
Yearbook	\$ 6,199	\$ 100	\$ 50	\$ -	\$ 6,249
Young Women's Club	\$ 1,154	\$ 247	\$ 305	\$ 979	\$ 117
SAIL Café	\$ 57	\$ 134	\$ -	\$ -	\$ 191
Student Internship Program	\$ -	\$ 850	\$ -	\$ -	\$ 850
Class of 2029	\$ 1,000	\$ 270	\$ 236	\$ -	\$ 1,034
MRHS Robotics	\$ -	\$ 6,413	\$ 4,320	\$ -	\$ 2,093
Monomoy Regional Middle School	\$ 23,902	\$ 1,698	\$ 409	\$ 139	\$ 25,051
Best Buddies	\$ 676	\$ 152	\$ 211	\$ 139	\$ 478
Empty Bowls Full Hearts	\$ 2,212	\$ -	\$ -	\$ -	\$ 2,212
Golf - Boys	\$ 505	\$ -	\$ -	\$ -	\$ 505
Grade 6	\$ 98	\$ -	\$ -	\$ -	\$ 98
Lighthouse Fund	\$ 2,878	\$ 1,546	\$ -	\$ -	\$ 4,424
Monomoy Cares	\$ 437	\$ -	\$ -	\$ -	\$ 437
Newspaper	\$ 25	\$ -	\$ -	\$ -	\$ 25
School Store	\$ 2,337	\$ -	\$ (165)	\$ -	\$ 2,502
Shark Tank Cafe	\$ 1,806	\$ -	\$ -	\$ -	\$ 1,806
Student Council	\$ 1,573	\$ -	\$ 363	\$ -	\$ 1,210
Writer's Retreat	\$ 8,377	\$ -	\$ -	\$ -	\$ 8,377
Yearbook	\$ 2,978	\$ -	\$ -	\$ -	\$ 2,978
Grand Total	\$ 185,335	\$ 96,414	\$ 56,123	\$ 8,192	\$ 217,434

Monomoy Regional School District

Std Activites Accounts Expenditure

Fiscal Year: 2024-2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025
☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
8900.01.3520.385.561.000.0000	SA Agy CES Otr Std Acts Field Ts	\$158.79	\$0.00	\$158.79	\$0.00	\$0.00	\$158.79	\$0.00	\$158.79	100.00%
8900.01.3520.385.640.000.0000	SA Agy CES Otr Std Acts YB	\$1,088.79	\$0.00	\$1,088.79	\$0.00	\$0.00	\$1,088.79	\$0.00	\$1,088.79	100.00%
8900.01.3520.385.683.000.0000	SA Agy CES Otr Std Acts Lighthouse	\$236.96	\$2.22	\$239.18	\$0.00	\$0.00	\$239.18	\$0.00	\$239.18	100.00%
8900.02.3520.385.540.000.0000	SA Agy HES Otr Std Acts K	\$763.50	\$0.00	\$763.50	\$0.00	\$0.00	\$763.50	\$0.00	\$763.50	100.00%
8900.02.3520.385.559.000.0000	SA Agy HES Otr Std Acts Garden	\$332.33	\$0.00	\$332.33	\$0.00	\$0.00	\$332.33	\$0.00	\$332.33	100.00%
8900.02.3520.385.683.000.0000	SA Agy HES Otr Std Acts Lighthouse	\$6,590.34	\$742.00	\$7,332.34	\$0.00	\$0.00	\$7,332.34	\$0.00	\$7,332.34	100.00%
8900.11.3520.385.374.000.0000	SA Agy MRMS Otr Std Acts Golf (B)	\$505.00	\$0.00	\$505.00	\$0.00	\$0.00	\$505.00	\$0.00	\$505.00	100.00%
8900.11.3520.385.376.000.0000	SA Agy MRMS Otr Std Acts Writer	\$8,376.65	\$0.00	\$8,376.65	\$0.00	\$0.00	\$8,376.65	\$0.00	\$8,376.65	100.00%
8900.11.3520.385.378.000.0000	SA Agy MRMS Otr Std Acts Empty	\$2,212.06	\$0.00	\$2,212.06	\$0.00	\$0.00	\$2,212.06	\$0.00	\$2,212.06	100.00%
8900.11.3520.385.390.000.0000	SA Agy MRMS Otr Std Acts Bows	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
8900.11.3520.385.556.000.0000	SA Agy MRMS Otr Std Acts Newspaper	\$97.93	\$0.00	\$97.93	\$0.00	\$0.00	\$97.93	\$0.00	\$97.93	100.00%
8900.11.3520.385.558.000.0000	SA Agy MRMS Otr Std Acts Cares	\$436.83	\$0.00	\$436.83	\$0.00	\$0.00	\$436.83	\$0.00	\$436.83	100.00%
8900.11.3520.385.612.000.0000	SA Agy MRMS Otr Std Acts Cafe	\$1,805.50	\$0.00	\$1,805.50	\$0.00	\$0.00	\$1,805.50	\$0.00	\$1,805.50	100.00%
8900.11.3520.385.636.000.0000	SA Agy MRMS Otr Std Acts Store	\$2,336.59	\$0.00	\$2,336.59	\$0.00	(\$165.00)	\$2,501.59	\$0.00	\$2,501.59	107.06%
8900.11.3520.385.638.000.0000	SA Agy MRMS Otr Std Acts Sid	\$1,572.88	\$0.00	\$1,572.88	\$0.00	\$363.13	\$1,209.75	\$0.00	\$1,209.75	76.91%
8900.11.3520.385.640.000.0000	SA Agy MRMS Otr Std Acts YB	\$2,978.39	\$0.00	\$2,978.39	\$0.00	\$0.00	\$2,978.39	\$0.00	\$2,978.39	100.00%
8900.11.3520.385.671.000.0000	SA Agy MRMS Otr Std Acts Best Buds	\$676.31	\$152.00	\$828.31	\$0.00	\$210.70	\$617.61	\$139.30	\$478.31	57.75%
8900.11.3520.385.683.000.0000	SA Agy MRMS Otr Std Acts Lighthouse	\$2,878.49	\$1,545.89	\$4,424.38	\$0.00	\$0.00	\$4,424.38	\$0.00	\$4,424.38	100.00%
8900.22.3520.385.225.000.0000	SA Agy MRHS Otr Std Acts 2025	\$9,165.50	\$7,183.46	\$16,348.96	\$5,459.20	\$15,945.41	\$403.55	\$400.00	\$3.55	0.02%
8900.22.3520.385.226.000.0000	SA Agy MRHS Otr Std Acts 2026	\$20,371.87	\$7,417.61	\$27,789.48	\$0.00	\$1,916.48	\$25,873.00	\$0.00	\$25,873.00	93.10%
8900.22.3520.385.227.000.0000	SA Agy MRHS Otr Std Acts 2027	\$575.22	\$2,710.00	\$3,285.22	\$0.00	\$2,100.00	\$1,185.22	\$0.00	\$1,185.22	36.08%
8900.22.3520.385.228.000.0000	SA Agy MRHS Otr Std Acts 2028	\$1,529.00	\$356.00	\$1,885.00	\$0.00	\$0.00	\$1,885.00	\$0.00	\$1,885.00	100.00%
8900.22.3520.385.229.000.0000	SA Agy MRHS Otr Std Acts 2029	\$1,000.00	\$270.00	\$1,270.00	\$235.67	\$235.67	\$1,034.33	\$0.00	\$1,034.33	81.44%
8900.22.3520.385.270.000.0000	SA Agy MRHS Otr Std Acts Guidance (Exam Fees)	\$1,772.00	\$32,693.00	\$34,465.00	\$0.00	\$0.00	\$34,465.00	\$0.00	\$34,465.00	100.00%
8900.22.3520.385.363.000.0000	SA Agy MRHS Otr Std Acts SoftBall	\$888.00	\$0.00	\$888.00	\$0.00	\$0.00	\$888.00	\$0.00	\$888.00	100.00%
8900.22.3520.385.365.000.0000	SA Agy MRHS Otr Std Acts Sail	\$0.00	(\$34.00)	(\$34.00)	\$0.00	\$0.00	(\$34.00)	\$0.00	(\$34.00)	100.00%
8900.22.3520.385.410.000.0000	SA Agy MRHS Otr Std Acts Art	\$394.17	\$0.00	\$394.17	\$0.00	\$0.00	\$394.17	\$0.00	\$394.17	100.00%
8900.22.3520.385.554.000.0000	SA Agy MRHS Otr Std Acts 2024	\$8,885.27	(\$6,516.51)	\$2,368.76	\$0.00	\$2,368.76	\$0.00	\$0.00	\$0.00	0.00%
8900.22.3520.385.560.000.0000	SA Agy MRHS Otr Std Acts Int Field Ts	\$0.00	\$2,170.00	\$2,170.00	\$0.00	\$0.00	\$2,170.00	\$0.00	\$2,170.00	100.00%
8900.22.3520.385.561.000.0000	SA Agy MRHS Otr Std Acts Field Ts	\$3,325.79	\$1,089.00	\$4,414.79	\$1,605.34	\$4,091.34	\$323.45	\$250.00	\$73.45	1.66%
8900.22.3520.385.563.000.0000	SA Agy MRHS Otr Std Acts Interns	\$0.00	\$849.81	\$849.81	\$0.00	\$0.00	\$849.81	\$0.00	\$849.81	100.00%
8900.22.3520.385.611.000.0000	SA Agy MRHS Otr Std Acts Key	\$7,211.56	\$995.00	\$8,206.56	\$0.00	\$1,518.50	\$6,688.06	\$0.00	\$6,688.06	81.50%
8900.22.3520.385.613.000.0000	SA Agy MRHS Otr Std Acts Robotics	\$0.00	\$6,413.00	\$6,413.00	\$0.00	\$4,320.08	\$2,092.92	\$0.00	\$2,092.92	32.64%
8900.22.3520.385.615.000.0000	SA Agy MRHS Otr Std Acts SAIL Cafe	\$57.20	\$134.25	\$191.45	\$0.00	\$0.00	\$191.45	\$0.00	\$191.45	100.00%

Monomoy Regional School District

Std Activites Accounts Expenditure

Fiscal Year: 2024-2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance
☒ Filter Encumbrance Detail by Date Range

From Date: 3/1/2025 To Date: 3/31/2025

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
8900.22.3520.385.616.000.0000	SA Agy MRHS Otr Std Acts Young W	\$1,153.81	\$247.00	\$1,400.81	\$0.00	\$305.29	\$1,095.52	\$978.75	\$116.77	8.34%
8900.22.3520.385.622.000.0000	SA Agy MRHS Otr Std Acts Interact	\$1,446.63	\$1,950.00	\$3,396.63	\$0.00	\$1,189.69	\$2,206.94	\$416.99	\$1,789.95	52.70%
8900.22.3520.385.627.000.0000	SA Agy MRHS Otr Std Acts Pol Act Group	\$98.05	\$0.00	\$98.05	\$0.00	\$0.00	\$98.05	\$0.00	\$98.05	100.00%
8900.22.3520.385.635.000.0000	SA Agy MRHS Otr Std Acts NHS	\$754.41	\$0.00	\$754.41	\$0.00	\$0.00	\$754.41	\$0.00	\$754.41	100.00%
8900.22.3520.385.636.000.0000	SA Agy MRHS Otr Std Acts Store	\$14,809.74	\$10,758.00	\$25,567.74	\$1,594.39	\$8,369.03	\$17,198.71	\$0.00	\$17,198.71	67.27%
8900.22.3520.385.637.000.0000	SA Agy MRHS Otr Std Acts Other	\$1,157.94	\$474.00	\$1,631.94	\$0.00	\$1,000.27	\$631.67	\$0.00	\$631.67	38.71%
8900.22.3520.385.638.000.0000	SA Agy MRHS Otr Std Acts Sid Council	\$660.24	\$0.00	\$660.24	\$0.00	\$0.00	\$660.24	\$0.00	\$660.24	100.00%
8900.22.3520.385.640.000.0000	SA Agy MRHS Otr Std Acts YB	\$6,199.25	\$100.00	\$6,299.25	\$0.00	\$50.00	\$6,249.25	\$0.00	\$6,249.25	99.21%
8900.22.3520.385.641.000.0000	SA Agy MRHS Otr Std Acts NAHS	\$596.76	\$0.00	\$596.76	\$0.00	\$200.00	\$396.76	\$0.00	\$396.76	66.49%
8900.22.3520.385.670.000.0000	SA Agy MRHS Otr Std Acts Animal Buds	\$2,127.30	\$558.00	\$2,685.30	\$0.00	\$600.00	\$2,085.30	\$0.00	\$2,085.30	77.66%
8900.22.3520.385.671.000.0000	SA Agy MRHS Otr Std Acts Best	\$12,092.73	\$66.00	\$12,158.73	\$0.00	\$890.86	\$11,267.87	\$991.27	\$10,276.60	84.52%
8900.22.3520.385.676.000.0000	SA Agy MRHS Otr Std Acts GSA	\$123.80	\$327.00	\$450.80	\$0.00	\$0.00	\$450.80	\$0.00	\$450.80	100.00%
8900.22.3520.385.679.000.0000	SA Agy MRHS Otr Std Acts Spirit	\$11,508.08	\$6,538.21	\$18,046.29	\$31.24	\$2,579.83	\$15,466.46	\$5,016.03	\$10,450.43	57.91%
8900.22.3520.385.680.000.0000	SA Agy MRHS Otr Std Acts Stand	\$6,000.04	\$7,313.00	\$13,313.04	\$0.00	\$8,032.63	\$5,280.41	\$0.00	\$5,280.41	39.66%
8900.22.3520.385.683.000.0000	SA Agy MRHS Otr Std Acts Lighthouse	\$38,358.04	\$9,910.52	\$48,268.56	\$0.00	\$0.00	\$48,268.56	\$0.00	\$48,268.56	100.00%
Grand Total:		\$185,334.74	\$96,414.46	\$281,749.20	\$8,925.84	\$56,122.67	\$225,626.53	\$8,192.34	\$217,434.19	77.17%

End of Report

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

- ☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.01.2120.110.600.002.3411	CES Dept Heads/TeamCh (NonSup) Spec Ed	\$51,636.37	\$0.00	\$51,636.37	\$3,960.96	\$29,987.06	\$21,649.31	\$21,785.30	(\$135.99)	-0.26%
1000.01.2210.100.210.005.3421	CES Sch Leadership Admin Sal	\$142,256.05	\$3,150.00	\$145,406.05	\$11,173.54	\$111,735.40	\$33,670.65	\$33,520.60	\$150.05	0.10%
1000.01.2210.200.210.005.3422	CES Sch Leadership Clerical Sal	\$101,156.24	\$0.00	\$101,156.24	\$7,442.32	\$70,334.68	\$30,821.56	\$19,363.68	\$11,457.88	11.33%
1000.01.2210.200.771.005.3422	CES Sch Leadership Clerical Sal Subs	\$750.00	\$0.00	\$750.00	\$142.50	\$142.50	\$607.50	\$256.50	\$351.00	46.80%
1000.01.2210.400.210.005.3424	CES Sch Leadership Cont Svcs	\$300.00	\$0.00	\$300.00	\$0.00	\$255.20	\$44.80	\$0.00	\$44.80	14.93%
1000.01.2210.500.210.005.3425	CES Sch Leadership Supplies	\$6,500.00	\$0.00	\$6,500.00	\$32.34	\$1,917.83	\$4,582.17	\$300.94	\$4,281.23	65.87%
1000.01.2210.600.210.005.3426	CES Sch Leadership Otr Exp	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
1000.01.2210.620.210.005.3426	CES Sch Leadership Dues And Fees	\$774.00	\$0.00	\$774.00	\$0.00	\$349.00	\$425.00	\$0.00	\$425.00	54.91%
1000.01.2250.400.210.005.3424	CES Admin Technology Cont Svcs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$4,303.92	(\$3,303.92)	\$3,039.13	(\$6,343.05)	-634.31%
1000.01.2250.500.210.005.3425	CES Admin Technology Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$27.89	\$972.11	\$0.00	\$972.11	97.21%
1000.01.2305.110.403.001.3450	CES Teachers Prof Sal	\$1,014,939.86	\$0.00	\$1,014,939.86	\$69,776.30	\$526,698.44	\$488,241.42	\$385,869.75	\$102,371.67	10.09%
1000.01.2305.110.408.001.3451	CES Teachers Prof Sal Specialists	\$268,052.57	\$0.00	\$268,052.57	\$20,221.06	\$152,084.17	\$115,968.40	\$112,015.97	\$3,952.43	1.47%
1000.01.2305.110.600.002.3450	CES Teachers Prof Sal Special Ed	\$253,424.81	\$0.00	\$253,424.81	\$16,660.78	\$125,355.85	\$128,068.96	\$92,034.15	\$36,034.81	14.22%
1000.01.2320.110.600.002.3465	CES Med/Ther Svcs Prof Sal Spec Ed	\$117,201.81	\$0.00	\$117,201.81	\$3,858.46	\$72,717.58	\$44,484.23	\$54,221.50	(\$9,737.27)	-8.31%
1000.01.2320.410.600.002.3468	CES Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1000.01.2324.300.400.001.3470	CES Svcs, Long Term Otr Sal	\$22,322.00	\$0.00	\$22,322.00	\$987.70	\$3,811.58	\$18,510.42	\$938.32	\$17,572.10	78.72%
1000.01.2324.300.400.002.3470	CES Svcs, Long Term Otr Sal Spec Ed	\$3,848.00	\$0.00	\$3,848.00	\$0.00	\$0.00	\$3,848.00	\$0.00	\$3,848.00	100.00%
1000.01.2325.300.400.001.3470	CES Svcs, Short Term Otr Sal	\$23,175.00	\$0.00	\$23,175.00	\$3,341.25	\$19,324.25	\$3,850.75	\$2,549.50	\$1,301.25	5.61%
1000.01.2325.300.400.002.3470	CES Svcs, Short Term Otr Sal Spec Ed	\$9,482.00	\$0.00	\$9,482.00	\$1,105.00	\$2,600.00	\$6,882.00	\$130.00	\$6,752.00	71.21%
1000.01.2330.300.400.001.3473	CES Instl Asst Otr Sal	\$51,160.07	\$0.00	\$51,160.07	\$3,341.52	\$28,576.40	\$22,583.67	\$18,378.36	\$4,205.31	8.22%
1000.01.2330.300.600.002.3473	CES Instl Asst Otr Sal Spec Ed	\$220,853.45	\$0.00	\$220,853.45	\$17,113.04	\$138,216.60	\$82,636.85	\$94,121.97	(\$11,485.12)	-5.20%
1000.01.2330.300.771.001.3473	CES Instl Asst Otr Sal Subs	\$3,922.00	\$0.00	\$3,922.00	\$287.50	\$3,967.50	(\$45.50)	\$575.00	(\$620.50)	-15.82%
1000.01.2330.300.771.002.3473	CES Instl Asst Otr Sal Spec Ed Subs	\$14,382.00	\$0.00	\$14,382.00	\$3,214.32	\$18,045.06	(\$3,663.06)	\$4,594.32	(\$8,257.38)	-57.41%
1000.01.2340.110.250.005.3476	CES Lib & Media Ctr Dir Prof Sal	\$48,625.79	\$0.00	\$48,625.79	\$3,740.46	\$28,053.45	\$20,572.34	\$20,572.55	(\$0.21)	0.00%
1000.01.2354.110.505.001.3461	CES Inst Coach/Mentors Prof Sal	\$39,914.00	\$0.00	\$39,914.00	\$2,053.82	\$15,634.15	\$24,279.85	\$10,143.33	\$14,136.52	35.42%
1000.01.2356.600.184.001.3498	CES Staff At PD Otr Exp	\$3,000.00	\$0.00	\$3,000.00	\$1,845.00	\$3,523.00	(\$523.00)	\$0.00	(\$523.00)	-17.43%
1000.01.2356.600.184.002.3504	CES Staff At PD Other Exp Spec Ed	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$162.50	\$837.50	\$50.00	\$787.50	78.75%
1000.01.2356.615.400.001.3498	CES Staff At PD Crsel/Inserv Exp	\$1,576.00	\$0.00	\$1,576.00	\$0.00	\$0.00	\$1,576.00	\$0.00	\$1,576.00	100.00%
1000.01.2356.618.400.001.3498	CES Staff At PD Unit B PD Crse Reimb	\$857.00	\$0.00	\$857.00	\$0.00	\$0.00	\$857.00	\$0.00	\$857.00	100.00%
1000.01.2358.400.184.001.3696	CES Outside PD Inst Staff Cont Svcs	\$15,000.00	\$0.00	\$15,000.00	\$3,500.00	\$21,150.00	(\$6,150.00)	\$8,250.00	(\$14,400.00)	-96.00%
1000.01.2358.400.184.002.3696	CES Outside PD Inst Staff Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$1,561.39	(\$1,561.39)	\$0.00	(\$1,561.39)	0.00%
1000.01.2410.510.400.001.3505	CES Textbooks Books	\$19,500.00	\$0.00	\$19,500.00	\$0.00	\$24,387.70	(\$4,887.70)	\$2,795.00	(\$7,682.70)	-39.40%
1000.01.2415.500.400.001.3515	CES Oth Inst Matl Supplies	\$15,800.00	\$0.00	\$15,800.00	\$35.00	\$6,247.87	\$9,552.13	\$0.00	\$9,552.13	60.46%
1000.01.2415.500.400.002.3515	CES Oth Inst Matl Special Ed Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$107.75	(\$107.75)	\$0.00	(\$107.75)	0.00%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.01.2430.500.400.001.3535	CES Gen Class Supplies	\$28,670.00	\$0.00	\$28,670.00	\$1,229.37	\$22,444.10	\$6,225.90	\$79.24	\$6,146.66	21.44%
1000.01.2430.500.400.002.3535	HES General Supplies Special Ed	\$4,000.00	(\$4,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000.01.2430.500.600.002.3535	CES Gen Class Supplies Spec Ed	\$2,250.00	\$4,000.00	\$6,250.00	\$0.00	\$475.02	\$5,774.98	\$0.00	\$5,774.98	92.40%
1000.01.2440.400.400.001.3541	CES Oth Inst Svcs (Incl Fld Trips) Cont Svcs	\$10,000.00	\$0.00	\$10,000.00	\$961.93	\$1,727.84	\$8,272.16	\$3,695.16	\$4,577.00	45.77%
1000.01.2440.505.403.001.3542	CES Oth Inst Svcs Fld Trips Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1000.01.2451.830.927.001.3546	CES Clssrm Instr Tech Acq Equip	\$10,052.00	\$0.00	\$10,052.00	\$324.00	\$7,870.86	\$2,181.14	\$0.00	\$2,181.14	21.70%
1000.01.2453.400.927.001.3749	CES Otr Instr Hardware Cont Svcs	\$0.00	\$0.00	\$0.00	\$617.20	\$5,956.36	(\$5,956.36)	\$1,851.60	(\$7,807.96)	0.00%
1000.01.2453.830.927.001.3750	CES Otr Instr Hardware Acq Equip	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$4,409.80	(\$1,909.80)	\$0.00	(\$1,909.80)	-76.39%
1000.01.2455.400.925.002.3553	CES Inst Software Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$199.95	(\$199.95)	\$0.00	(\$199.95)	0.00%
1000.01.2455.400.925.005.3553	CES Inst Software Cont Svcs	\$22,150.00	\$0.00	\$22,150.00	\$0.00	\$16,563.00	\$5,587.00	\$6,590.00	(\$1,003.00)	-4.53%
1000.01.2710.500.270.001.3565	CES Guid/Adj Couns Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$736.17	\$263.83	\$0.00	\$263.83	26.38%
1000.01.2800.110.280.002.3581	CES Psych Svcs Prof Sal Spec Ed	\$124,798.10	\$0.00	\$124,798.10	\$9,809.64	\$78,695.44	\$46,102.66	\$53,953.05	(\$7,850.39)	-6.29%
1000.01.2800.500.280.002.3585	CES Psych Svcs Supplies Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$1,454.58	(\$1,454.58)	\$0.00	(\$1,454.58)	0.00%
1000.01.3200.110.322.005.1441	CES Med/Health Svcs Prof Sal	\$65,887.81	\$0.00	\$65,887.81	\$6,694.08	\$50,948.76	\$34,939.05	\$36,817.40	(\$1,878.35)	-2.19%
1000.01.3200.110.771.005.1441	CES Med/Health Svcs Prof Sal Subs	\$0.00	\$0.00	\$0.00	\$180.00	\$1,620.00	(\$1,620.00)	\$180.00	(\$1,800.00)	0.00%
1000.01.3200.300.771.005.1443	CES Med/Health Svcs Otr Sal Subs	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1000.01.3200.500.322.005.1445	CES Med/Health Svcs Supplies	\$1,800.00	\$0.00	\$1,800.00	\$256.99	\$1,708.96	\$91.04	\$0.00	\$91.04	5.06%
1000.01.3520.330.385.005.1523	CES Otr Std Acts Coach/Adv Sal	\$30,047.00	\$0.00	\$30,047.00	\$319.00	\$27,032.00	\$3,015.00	\$20,999.48	(\$17,984.48)	-59.85%
1000.01.3520.600.385.005.1526	CES Otr Std Acts Otr Exp	\$3,300.00	\$0.00	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$3,300.00	100.00%
1000.01.4110.300.770.005.1563	CES Custodial Svcs Otr Sal	\$178,146.00	\$0.00	\$178,146.00	\$10,805.85	\$125,884.95	\$52,261.05	\$37,475.41	\$14,785.64	8.30%
1000.01.4110.300.771.005.1563	CES Custodial Svcs Otr Sal Subs	\$12,000.00	\$0.00	\$12,000.00	\$2,007.79	\$15,018.18	(\$3,018.18)	\$1,108.02	(\$4,126.20)	-34.39%
1000.01.4110.500.770.005.1565	CES Custodial Svcs Supplies	\$0.00	\$0.00	\$0.00	\$1,199.31	\$10,826.45	(\$10,826.45)	\$0.00	(\$10,826.45)	0.00%
1000.01.4110.580.770.005.1565	CES Custodial Svcs Cleaning Products	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$3,549.49	\$4,450.51	\$3.99	\$4,446.52	55.58%
1000.01.4120.633.773.005.1576	CES Heating Gas Heat	\$54,600.00	\$0.00	\$54,600.00	\$11,578.27	\$38,720.72	\$15,879.28	\$15,279.28	\$600.00	1.10%
1000.01.4130.635.775.005.1586	CES Utilities Electricity	\$58,600.00	\$0.00	\$58,600.00	\$4,836.50	\$38,112.14	\$20,487.86	\$36,743.82	(\$16,255.96)	-27.74%
1000.01.4130.636.775.005.1586	CES Utilities Telephone	\$9,000.00	\$0.00	\$9,000.00	\$824.44	\$7,502.87	\$1,497.13	\$2,769.13	(\$1,272.00)	-14.13%
1000.01.4210.420.760.005.1594	CES Maint Of Grounds Cont Svcs	\$29,000.00	\$0.00	\$29,000.00	\$0.00	\$24,388.85	\$4,611.15	\$4,061.60	\$549.55	1.90%
1000.01.4210.500.760.005.1595	CES Maint Of Grounds Supplies	\$2,000.00	\$0.00	\$2,000.00	(\$49.50)	\$30.00	\$1,970.00	\$0.00	\$1,970.00	98.50%
1000.01.4220.400.800.005.1604	CES Maint Of Bldgs Cont Svcs	\$40,000.00	\$0.00	\$40,000.00	\$1,284.00	\$25,951.80	\$14,048.20	\$400.00	\$13,648.20	34.12%
1000.01.4220.500.800.005.1605	CES Maint Of Bldgs Supplies	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,392.45	(\$392.45)	\$397.66	(\$790.11)	-39.51%
1000.01.4220.600.800.005.1605	CES Maint Of Bldgs Otr Exp	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
1000.01.4225.400.900.005.1614	CES Building Security System Cont Svcs	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1000.01.4230.400.900.005.1624	CES Maint Of equip Cont Svcs	\$36,500.00	\$0.00	\$36,500.00	\$0.00	\$17,825.46	\$18,674.54	\$6,320.00	\$12,354.54	33.85%
1000.01.4230.500.900.005.1625	CES Maint Of equip Supplies	\$19,800.00	\$0.00	\$19,800.00	\$0.00	\$3,148.49	\$16,651.51	\$1,360.00	\$15,291.51	77.23%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance
☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.01.4300.400.800.005.1634	CES Extraordinary Maintenance Cont Svcs	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$39,000.00	\$1,000.00	\$0.00	\$1,000.00	2.50%
1000.01.4400.300.160.005.0863	CES Networking & Telecom Otr Sal	\$56,630.97	\$1,633.00	\$58,263.97	\$4,481.84	\$44,818.40	\$13,445.57	\$13,445.60	(\$0.03)	0.00%
1000.02.2120.110.600.002.3411	HES Dept Heads/TeamCh (NontSup) Spec Ed	\$151,709.11	\$0.00	\$151,709.11	\$11,882.88	\$96,193.37	\$55,515.74	\$65,355.90	(\$9,840.16)	-6.49%
1000.02.2210.100.210.005.3421	HES Sch Leadership Admin Sal	\$257,616.05	\$7,650.00	\$265,266.05	\$20,314.30	\$203,143.00	\$62,123.05	\$60,943.00	\$1,180.05	0.44%
1000.02.2210.200.210.005.3422	HES Sch Leadership Clerical Sal	\$129,690.26	\$0.00	\$129,690.26	\$9,030.14	\$82,264.24	\$47,426.02	\$36,166.52	\$11,259.50	8.68%
1000.02.2210.200.771.005.3422	HES Sch Leadership Clerical Sal Subs	\$750.00	\$0.00	\$750.00	\$0.00	\$57.00	\$693.00	\$19.00	\$674.00	89.87%
1000.02.2210.400.210.005.3424	HES Sch Leadership Cont Svcs	\$9,665.00	\$0.00	\$9,665.00	\$0.00	\$823.68	\$8,841.32	\$0.00	\$8,841.32	91.48%
1000.02.2210.500.210.005.3425	HES Sch Leadership Supplies	\$6,149.00	\$0.00	\$6,149.00	\$882.20	\$4,352.69	\$1,796.31	\$2,790.08	(\$993.77)	-16.16%
1000.02.2210.600.210.005.3426	HES Sch Leadership Otr Exp	\$5,800.00	\$0.00	\$5,800.00	\$59.00	\$767.66	\$5,032.34	\$0.00	\$5,032.34	86.76%
1000.02.2210.620.210.005.3426	HES Sch Leadership Dues And Fees	\$1,200.00	\$0.00	\$1,200.00	\$75.00	\$848.00	\$352.00	\$0.00	\$352.00	29.33%
1000.02.2250.400.210.005.3424	HES Admin Technology Cont Svcs	\$5,300.00	\$0.00	\$5,300.00	\$0.00	\$8,510.40	(\$3,210.40)	\$5,731.32	(\$8,941.72)	-168.71%
1000.02.2250.500.210.005.3425	HES Admin Technology Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$65.89	\$934.11	\$0.00	\$934.11	93.41%
1000.02.2305.110.403.001.3450	HES Teachers Prof Sal	\$2,220,713.01	\$0.00	\$2,220,713.01	\$172,711.58	\$1,323,241.41	\$897,471.60	\$956,739.72	(\$59,268.12)	-2.67%
1000.02.2305.110.404.002.3450	HES Teachers Prof Sal EC SPED	\$388,399.10	\$0.00	\$388,399.10	(\$35,457.64)	\$109,341.30	\$279,057.80	\$80,183.70	\$198,874.10	51.20%
1000.02.2305.110.408.001.3451	HES Teachers Prof Sal Specialists	\$604,862.91	\$0.00	\$604,862.91	\$55,623.36	\$416,862.35	\$188,000.56	\$307,428.89	(\$119,428.33)	-19.74%
1000.02.2305.110.600.002.3450	HES Teachers Prof Sal Spec Ed	\$619,900.86	\$0.00	\$619,900.86	\$50,404.52	\$378,033.90	\$241,866.96	\$277,054.05	(\$35,187.09)	-5.68%
1000.02.2320.110.600.002.3465	HES Med/Ther Svcs Prof Sal Spec Ed	\$273,766.26	\$0.00	\$273,766.26	\$23,608.26	\$176,076.59	\$97,689.67	\$128,830.83	(\$31,141.16)	-11.38%
1000.02.2320.410.600.002.3468	HES Med/Ther Svcs Cont Svcs Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	0.00%
1000.02.2324.300.400.001.3470	HES Svcs, Long Term Otr Sal	\$53,131.00	\$0.00	\$53,131.00	\$6,687.06	\$15,068.48	\$38,062.52	\$14,300.26	\$23,762.26	44.72%
1000.02.2324.300.400.002.3470	HES Svcs, Long Term Otr Sal Spec Ed	\$27,380.00	\$0.00	\$27,380.00	\$0.00	\$0.00	\$27,380.00	\$0.00	\$27,380.00	100.00%
1000.02.2325.300.400.001.3470	HES Svcs, Short Term Otr Sal	\$62,045.00	\$0.00	\$62,045.00	\$8,935.00	\$50,013.50	\$12,031.50	\$7,558.75	\$4,472.75	7.21%
1000.02.2325.300.400.002.3470	HES Svcs, Short Term Otr Sal Spec Ed	\$13,693.00	\$0.00	\$13,693.00	\$455.00	\$2,925.00	\$10,768.00	\$455.00	\$10,313.00	75.32%
1000.02.2330.300.400.001.3473	HES Instl Asst Otr Sal	\$207,041.54	\$0.00	\$207,041.54	\$14,698.71	\$115,660.27	\$91,381.27	\$77,812.83	\$13,568.44	6.55%
1000.02.2330.300.600.002.3473	HES Instl Asst Otr Sal Spec Ed	\$626,436.69	\$0.00	\$626,436.69	\$51,153.55	\$408,225.72	\$218,210.97	\$281,398.94	(\$63,187.97)	-10.09%
1000.02.2330.300.771.001.3473	HES Instl Asst Otr Sal Subs	\$7,845.00	\$0.00	\$7,845.00	\$172.50	\$3,277.50	\$4,567.50	\$0.00	\$4,567.50	58.22%
1000.02.2330.300.771.002.3473	HES Instl Asst Otr Sal Spec Ed Subs	\$32,686.00	\$0.00	\$32,686.00	\$2,875.00	\$14,432.50	\$18,253.50	\$4,140.00	\$14,113.50	43.18%
1000.02.2340.110.250.005.3476	HES Lib & Media Ctr Dir Prof Sal	\$85,358.16	\$0.00	\$85,358.16	\$6,762.84	\$50,721.30	\$34,636.86	\$37,195.70	(\$2,558.84)	-3.00%
1000.02.2354.110.505.001.3461	HES Inst Coach/Mentors Prof Sal	\$61,006.00	\$0.00	\$61,006.00	\$2,763.06	\$20,722.95	\$40,283.05	\$15,196.53	\$25,086.52	41.12%
1000.02.2356.600.184.001.3498	HES Staff At PD Otr Exp	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$9,258.00	\$1,742.00	\$3,795.00	(\$2,053.00)	-18.66%
1000.02.2356.600.184.002.3504	HES Staff At PD Other Exp Spec Ed	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$162.50	\$837.50	\$104.00	\$733.50	73.35%
1000.02.2356.615.400.001.3498	HES Staff At PD Circulinserv Exp	\$4,000.00	\$0.00	\$4,000.00	\$295.00	\$1,391.00	\$2,609.00	\$345.00	\$2,264.00	56.60%
1000.02.2356.616.400.001.3498	HES Staff At PD Unit B PD Cree	\$2,259.00	\$0.00	\$2,259.00	\$0.00	\$0.00	\$2,259.00	\$0.00	\$2,259.00	100.00%
1000.02.2358.400.184.001.3696	HES Outside PD Inst Staff Cont Svcs	\$15,000.00	\$0.00	\$15,000.00	\$3,500.00	\$24,750.00	(\$9,750.00)	\$13,250.00	(\$23,000.00)	-153.33%
1000.02.2358.400.184.002.3696	HES Outside PD Inst Staff Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$762.76	(\$762.76)	\$381.68	(\$1,144.44)	0.00%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.02.2410.510.400.001.3505	HES Textbooks Books	\$69,981.00	\$0.00	\$69,981.00	\$0.00	\$37,756.75	\$32,224.25	\$7,546.50	\$24,677.75	35.26%
1000.02.2415.500.400.001.3515	HES Oth Inst Matl Supplies	\$17,191.00	\$0.00	\$17,191.00	\$0.00	\$1,513.27	\$15,677.73	\$0.00	\$15,677.73	91.20%
1000.02.2415.500.400.002.3515	HES Oth Inst Mail Special Ed Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$276.83	(\$276.83)	\$0.00	(\$276.83)	0.00%
1000.02.2420.830.970.001.3525	HES Inst equip Acq Equip	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,595.42	\$404.58	\$0.00	\$404.58	13.49%
1000.02.2430.500.400.001.3535	HES Gen Class Supplies	\$59,011.00	\$0.00	\$59,011.00	\$1,848.39	\$51,591.35	\$7,419.65	\$6,088.31	\$1,331.34	2.26%
1000.02.2430.500.600.002.3535	HES Gen Class Supplies Spec Ed	\$2,500.00	\$0.00	\$2,500.00	\$79.15	\$1,996.26	\$503.74	\$0.00	\$503.74	20.15%
1000.02.2440.400.400.001.3541	HES Oth Inst Svcs (incl Fid Trips) Cont Svcs	\$12,139.00	\$0.00	\$12,139.00	\$1,225.00	\$2,250.83	\$9,888.17	\$7,458.17	\$2,430.00	20.02%
1000.02.2440.505.403.001.3542	HES Oth Inst Svcs Fid Trips Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1000.02.2440.600.400.001.3543	HES Oth Inst Svcs Oth Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$1,196.00	(\$1,196.00)	\$0.00	(\$1,196.00)	0.00%
1000.02.2451.830.927.001.3546	HES Cissrm Instr Tech Acq Equip	\$42,326.00	\$0.00	\$42,326.00	\$0.00	\$23,592.99	\$18,733.01	\$484.60	\$18,248.41	43.11%
1000.02.2453.400.927.001.3749	HES Otr Instr Hardware Cont Svcs	\$0.00	\$0.00	\$0.00	\$1,470.48	\$11,773.75	(\$11,773.75)	\$2,694.94	(\$14,468.69)	0.00%
1000.02.2453.830.927.001.3750	HES Otr Instr Hardware Acq Equip	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,395.00	\$605.00	\$0.00	\$605.00	30.25%
1000.02.2455.400.925.002.3553	HES Inst Software Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$749.94	(\$749.94)	\$0.00	(\$749.94)	0.00%
1000.02.2455.400.925.005.3553	HES Inst Software Cont Svcs	\$28,475.00	\$0.00	\$28,475.00	\$0.00	\$29,777.40	(\$1,302.40)	\$4,473.56	(\$5,775.96)	-20.28%
1000.02.2710.110.270.001.3561	HES Guidance/Adj Prof Salaries	\$175,509.74	\$0.00	\$175,509.74	\$13,077.62	\$98,082.15	\$77,427.59	\$71,926.85	\$5,500.74	3.13%
1000.02.2720.500.400.001.3575	HES Testing and Assessment Supplies	\$0.00	\$0.00	\$0.00	\$491.84	\$491.84	(\$491.84)	\$0.00	(\$491.84)	0.00%
1000.02.2800.110.280.002.3581	HES Psych Svcs Prof Sal Spec Ed	\$98,897.77	\$0.00	\$98,897.77	\$7,724.96	\$57,937.20	\$40,960.57	\$42,487.15	(\$1,526.58)	-1.54%
1000.02.2800.500.280.002.3585	HES Psych Svcs Supplies Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$1,397.25	(\$1,397.25)	\$0.00	(\$1,397.25)	0.00%
1000.02.3200.110.322.005.1441	HES Med/Health Svcs Prof Sal	\$88,422.64	\$0.00	\$88,422.64	\$6,694.08	\$50,205.60	\$38,217.04	\$36,817.40	\$1,399.64	1.58%
1000.02.3200.110.771.005.1441	HES Med/Health Svcs Prof Sal Subs	\$1,500.00	\$0.00	\$1,500.00	\$360.00	\$1,530.00	(\$30.00)	\$540.00	(\$570.00)	-38.00%
1000.02.3200.400.322.005.1444	HES Med/Health Svcs Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$236.50	(\$236.50)	\$0.00	(\$236.50)	0.00%
1000.02.3200.500.322.005.1445	HES Med/Health Svcs Supplies	\$3,454.00	\$0.00	\$3,454.00	\$0.00	\$714.54	\$2,739.46	\$101.24	\$2,638.22	76.38%
1000.02.3520.330.385.005.1523	HES Otr Std Acts Coach/Adv Sal	\$20,138.00	\$0.00	\$20,138.00	(\$31,731.91)	\$2,821.17	\$17,316.83	\$17,433.86	(\$117.03)	-0.58%
1000.02.3520.500.385.005.1525	HES Otr Std Acts Supplies	\$0.00	\$0.00	\$0.00	\$351.74	\$992.85	(\$992.85)	\$99.27	(\$1,092.12)	0.00%
1000.02.3520.600.385.005.1526	HES Otr Std Acts Otr Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	(\$45.00)	\$0.00	(\$45.00)	0.00%
1000.02.4110.300.770.005.1563	HES Custodial Svcs Otr Sal	\$282,070.00	\$0.00	\$282,070.00	\$23,048.48	\$233,010.18	\$49,059.82	\$69,313.05	(\$20,253.23)	-7.18%
1000.02.4110.300.771.005.1563	HES Custodial Svcs Otr Sal Subs	\$24,000.00	\$0.00	\$24,000.00	\$2,720.87	\$28,825.59	(\$4,825.59)	\$2,917.39	(\$7,742.98)	-32.26%
1000.02.4110.400.770.005.1564	HES Custodial Svcs Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	(\$150.00)	\$0.00	(\$150.00)	0.00%
1000.02.4110.500.770.005.1565	HES Custodial Svcs Supplies	\$0.00	\$0.00	\$0.00	\$259.27	\$23,119.16	(\$23,119.16)	\$1,506.51	(\$24,625.67)	0.00%
1000.02.4110.580.770.005.1565	HES Custodial Svcs Cleaning Products	\$19,000.00	\$0.00	\$19,000.00	\$0.00	\$4,289.84	\$14,710.16	\$19.11	\$14,691.05	77.32%
1000.02.4120.633.773.005.1576	HES Heating Gas Heat	\$112,351.00	\$0.00	\$112,351.00	\$21,434.45	\$68,698.12	\$43,652.88	\$18,301.88	\$25,351.00	22.56%
1000.02.4130.500.775.005.1586	HES Utilities Supplies	\$0.00	\$0.00	\$0.00	\$0.00	(\$5.85)	\$5.85	\$0.00	\$5.85	0.00%
1000.02.4130.635.775.005.1586	HES Utilities Electricity	\$67,800.00	\$0.00	\$67,800.00	(\$1,133.73)	\$58,309.70	\$9,490.30	\$39,480.82	(\$29,990.52)	-44.23%
1000.02.4130.636.775.005.1586	HES Utilities Telephone	\$11,000.00	\$0.00	\$11,000.00	\$1,110.61	\$10,046.80	\$953.20	\$4,825.20	(\$3,872.00)	-35.20%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance
☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

From Date: 3/1/2025 To Date: 3/31/2025

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.02.4210.400.760.005.1594	HES Maint Of Grounds Cont Svcs	\$35,500.00	\$0.00	\$35,500.00	\$0.00	\$11,185.31	\$24,314.69	\$3,363.40	\$20,951.29	59.02%
1000.02.4210.500.760.005.1595	HES Maint Of Grounds Supplies	\$2,500.00	\$0.00	\$2,500.00	\$485.30	\$2,518.48	(\$18.48)	\$0.00	(\$18.48)	-0.74%
1000.02.4220.400.800.005.1604	HES Maint Of Bldgs Cont Svcs	\$96,000.00	\$0.00	\$96,000.00	\$1,774.94	\$27,499.72	\$68,500.28	\$9,713.00	\$58,787.28	61.24%
1000.02.4220.500.800.005.1605	HES Maint Of Bldgs Supplies	\$6,000.00	\$0.00	\$6,000.00	\$166.40	\$15,785.92	(\$9,785.92)	\$2,156.52	(\$11,942.44)	-199.04%
1000.02.4220.600.800.005.1605	HES Maint Of Bldgs Otr Exp	\$500.00	\$0.00	\$500.00	\$0.00	\$889.46	(\$389.46)	\$94.99	(\$484.45)	-96.89%
1000.02.4225.400.900.005.1614	HES Building Security System Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,726.48	(\$2,726.48)	\$0.00	(\$2,726.48)	0.00%
1000.02.4230.400.900.005.1624	HES Maint Of equip Cont Svcs	\$70,000.00	\$0.00	\$70,000.00	\$914.00	\$56,795.28	\$13,204.72	\$21,795.10	(\$8,590.38)	-12.27%
1000.02.4230.500.900.005.1625	HES Maint Of equip Supplies	\$2,000.00	\$0.00	\$2,000.00	\$1,696.82	\$26,699.27	(\$24,699.27)	\$7,011.65	(\$31,710.92)	-1565.55%
1000.02.4400.300.160.005.0863	HES Networking & Telecom Otr Sal	\$65,327.95	\$1,868.00	\$67,195.95	\$5,127.38	\$51,798.80	\$15,397.15	\$15,382.20	\$14.95	0.02%
1000.02.7400.840.975.005.1742	HES Capital Replacement Equip Supplies	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$44,560.28	\$75,439.72	\$0.00	\$75,439.72	62.87%
1000.11.2120.110.600.002.3411	MRMS Dept Heads/TeamCh (NonSup) Spec Ed	\$95,708.68	\$0.00	\$95,708.68	\$7,337.76	\$57,736.39	\$37,972.29	\$40,357.80	(\$2,365.51)	-2.49%
1000.11.2210.100.210.005.3421	MRMS Sch Leadership Admin Sal	\$256,586.05	\$7,800.00	\$264,386.05	\$20,710.48	\$206,247.16	\$58,138.89	\$62,131.32	(\$3,992.43)	-1.51%
1000.11.2210.200.210.005.3422	MRMS Sch Leadership Clerical Sal	\$114,539.96	\$0.00	\$114,539.96	\$7,274.10	\$76,037.04	\$38,502.92	\$29,096.45	\$9,406.47	8.21%
1000.11.2210.200.771.005.3422	MRMS Sch Leadership Clerical Sal Subs	\$750.00	\$0.00	\$750.00	\$247.00	\$2,935.50	(\$2,185.50)	\$0.00	(\$2,185.50)	-291.40%
1000.11.2210.400.210.005.3424	MRMS Sch Leadership Cont Svcs	\$1,050.00	\$0.00	\$1,050.00	\$0.00	\$5,782.16	(\$4,732.16)	\$0.00	(\$4,732.16)	-450.68%
1000.11.2210.500.210.005.3425	MRMS Sch Leadership Supplies	\$12,250.00	\$0.00	\$12,250.00	\$459.64	\$3,470.15	\$8,779.85	\$430.25	\$8,349.60	68.16%
1000.11.2210.600.210.005.3426	MRMS Sch Leadership Otr Exp	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$1,148.00	\$652.00	\$0.00	\$652.00	36.22%
1000.11.2210.620.210.005.3426	MRMS Sch Leadership Dues And Fees	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00	\$650.00	\$0.00	\$650.00	100.00%
1000.11.2250.400.210.005.3424	MRMS Admin Technology Cont Svcs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$6,780.34	(\$5,780.34)	\$3,042.97	(\$8,823.31)	-882.33%
1000.11.2250.500.210.005.3425	MRMS Admin Technology Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$135.13	\$864.87	\$1,738.80	(\$873.93)	-87.39%
1000.11.2305.110.406.001.3450	MRMS Teachers Prof Sal	\$2,558,306.77	\$0.00	\$2,558,306.77	\$195,822.58	\$1,478,431.66	\$1,079,875.11	\$1,081,324.85	(\$1,449.74)	-0.06%
1000.11.2305.110.408.001.3451	MRMS Teachers Prof Sal Specialists	\$190,883.72	\$0.00	\$190,883.72	\$14,620.00	\$110,130.00	\$80,753.72	\$80,810.00	(\$56.28)	-0.03%
1000.11.2305.110.600.002.3450	MRMS Teachers Prof Sal Spec Ed	\$750,182.99	\$0.00	\$750,182.99	\$54,899.52	\$412,846.40	\$337,336.59	\$302,847.60	\$34,488.99	4.60%
1000.11.2320.110.600.002.3465	MRMS Med/Ther Svcs Prof Sal Spec Ed	\$131,135.53	\$0.00	\$131,135.53	\$11,441.04	\$78,087.04	\$53,048.49	\$63,681.19	(\$10,632.70)	-8.11%
1000.11.2320.410.600.002.3468	MRMS Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$11,385.00	(\$9,385.00)	\$0.00	(\$9,385.00)	-469.25%
1000.11.2324.300.400.001.3470	MRMS Subs, Long Term Otr Sal	\$14,690.00	\$0.00	\$14,690.00	\$18,057.50	\$67,044.39	(\$52,354.39)	\$16,244.64	(\$68,599.03)	-466.98%
1000.11.2324.300.400.002.3470	MRMS Subs, Long Term Otr Sal Spec Ed	\$15,587.00	\$0.00	\$15,587.00	\$0.00	\$0.00	\$15,587.00	\$0.00	\$15,587.00	100.00%
1000.11.2325.300.400.001.3470	MRMS Subs, Short Term Otr Sal	\$57,832.00	\$0.00	\$57,832.00	\$7,867.00	\$45,024.75	\$12,807.25	\$9,670.00	\$3,137.25	5.42%
1000.11.2325.300.400.002.3470	MRMS Subs, Short Term Otr Sal Spec Ed	\$12,640.00	\$0.00	\$12,640.00	\$1,495.00	\$9,490.00	\$3,150.00	\$1,170.00	\$1,980.00	15.66%
1000.11.2325.300.400.001.3473	MRMS Instl Asst Otr Sal Gen Inst Spec Ed	\$42,896.36	\$0.00	\$42,896.36	\$1,444.82	\$13,313.79	\$29,582.57	\$7,946.53	\$21,636.04	50.44%
1000.11.2330.300.600.002.3473	MRMS Instl Asst Otr Sal Spec Ed	\$436,204.46	\$0.00	\$436,204.46	\$21,860.73	\$169,340.54	\$266,863.92	\$118,907.28	\$147,956.64	33.92%
1000.11.2330.300.771.001.3473	MRMS Instl Asst Otr Sal Subs	\$1,307.00	\$0.00	\$1,307.00	\$460.00	\$3,680.00	(\$2,373.00)	\$0.00	(\$2,373.00)	-181.56%
1000.11.2330.300.771.002.3473	MRMS Instl Asst Otr Sal Spec Ed Subs	\$22,227.00	\$0.00	\$22,227.00	\$862.50	\$9,085.00	\$13,142.00	\$230.00	\$12,912.00	58.09%
1000.11.2340.110.250.005.3476	MRMS Lib & Media Ctr Prof Sal	\$83,675.14	\$0.00	\$83,675.14	\$6,436.54	\$48,774.05	\$34,901.09	\$35,900.95	(\$999.86)	-1.19%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.11.2354.110.505.001.3461	MRMS Inst Coach/Mentors Prof Sal	\$40,837.00	\$0.00	\$40,837.00	\$3,099.82	\$23,248.65	\$17,588.35	\$17,048.64	\$539.71	1.32%
1000.11.2356.600.184.001.3498	MRMS Staff At PD Otr Exp	\$0.00	\$0.00	\$0.00	\$543.92	\$1,468.47	(\$1,468.47)	\$0.00	(\$1,468.47)	0.00%
1000.11.2356.600.184.002.3504	MRMS Staff At PD Other Exp Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$162.50	\$1,837.50	\$50.00	\$1,787.50	89.38%
1000.11.2356.615.400.001.3498	MRMS Staff At PD Crsel/Inserv Exp	\$4,054.00	\$0.00	\$4,054.00	\$0.00	\$1,178.99	\$2,875.01	\$86.28	\$2,788.73	68.79%
1000.11.2356.616.400.001.3498	MRMS Staff At PD Unit B PD Crse	\$1,371.00	\$0.00	\$1,371.00	\$0.00	\$0.00	\$1,371.00	\$0.00	\$1,371.00	100.00%
1000.11.2358.400.184.001.3696	Reimb MRMS Outside PD Inst Staff Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)	0.00%
1000.11.2358.400.184.002.3696	MRMS Outside PD Inst Staff Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$312.32	\$850.10	(\$850.10)	\$312.32	(\$1,162.42)	0.00%
1000.11.2410.510.400.001.3505	MRMS Textbooks Books	\$43,500.00	\$0.00	\$43,500.00	\$0.00	\$32,931.52	\$10,568.48	\$0.00	\$10,568.48	24.30%
1000.11.2415.500.400.001.3515	MRMS Oth Inst Mail Supplies	\$3,500.00	\$0.00	\$3,500.00	\$1,621.89	\$13,100.32	(\$9,600.32)	\$1,300.13	(\$10,900.45)	-311.44%
1000.11.2415.500.400.002.3515	MRMS Oth Inst Mail Supplies Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$137.94	(\$137.94)	\$52.80	(\$190.74)	0.00%
1000.11.2420.400.490.001.3524	MRMS Inst equip Cont Svcs Music	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.11.2420.830.970.001.3525	MRMS Inst equip Acq Equip	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$245.00	\$1,255.00	\$0.00	\$1,255.00	83.67%
1000.11.2430.500.400.001.3535	MRMS Gen Class Supplies	\$56,000.00	\$0.00	\$56,000.00	\$845.09	\$43,843.61	\$12,156.39	\$685.73	\$11,470.66	20.48%
1000.11.2430.500.600.002.3535	MRMS Gen Class Supplies Spec Ed	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$938.27	\$2,661.73	\$32.99	\$2,628.74	73.02%
1000.11.2440.400.406.001.3541	MRMS Oth Inst Svcs Cont Svcs	\$34,000.00	\$0.00	\$34,000.00	\$0.00	\$11,060.73	\$22,939.27	\$8,550.91	\$14,388.36	42.32%
1000.11.2440.505.406.001.3542	MRMS Oth Inst Svcs Fid Trips	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1000.11.2440.600.400.001.3543	MRMS Oth Inst Svcs Oth Exp Supplies	\$0.00	\$0.00	\$0.00	\$875.00	\$1,973.45	(\$1,973.45)	\$0.00	(\$1,973.45)	0.00%
1000.11.2451.830.927.001.3546	MRMS Classrm Instr Tech Acq Equip	\$20,925.00	\$0.00	\$20,925.00	\$0.00	\$7,143.73	\$13,781.27	\$0.00	\$13,781.27	65.86%
1000.11.2453.400.927.001.3749	MRMS Otr Instr Hardware Cont Svcs	\$0.00	\$0.00	\$0.00	\$1,794.25	\$14,559.73	(\$14,559.73)	\$3,008.82	(\$17,568.55)	0.00%
1000.11.2453.830.927.001.3750	MRMS Otr Instr Hardware Acq Equip	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$8,942.00	(\$6,942.00)	\$0.00	(\$6,942.00)	-347.10%
1000.11.2455.400.925.002.3553	MRMS Inst Software Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$499.94	(\$499.94)	\$0.00	(\$499.94)	0.00%
1000.11.2455.400.925.005.3553	MRMS Inst Software Cont Svcs	\$14,500.00	\$0.00	\$14,500.00	\$0.00	\$16,980.20	(\$2,480.20)	\$7,779.21	(\$10,259.41)	-70.75%
1000.11.2455.600.925.005.3555	MRMS Inst Software Otr Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$3,954.28	(\$3,954.28)	\$0.00	(\$3,954.28)	0.00%
1000.11.2710.110.270.001.3561	MRMS Guid/Adj Couns Prof Sal	\$112,667.73	\$0.00	\$112,667.73	\$8,389.84	\$75,915.80	\$36,751.93	\$46,144.20	\$9,392.27	-8.34%
1000.11.2710.110.270.002.3561	MRMS Guid/Adj Couns Prof Sal Spec Ed	\$169,058.76	\$0.00	\$169,058.76	\$12,813.14	\$97,700.53	\$71,358.23	\$64,597.49	\$6,760.74	4.00%
1000.11.2710.500.270.001.3565	MRMS Guidance/Adj Supplies	\$750.00	\$0.00	\$750.00	\$0.00	\$184.71	\$565.29	\$0.00	\$565.29	75.37%
1000.11.2710.600.270.001.3566	MRMS Guidance/Adj Other Expenditure	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1000.11.2800.110.280.002.3581	MRMS Psych Svcs Prof Sal Spec Ed	\$115,636.57	\$0.00	\$115,636.57	\$8,989.48	\$67,421.10	\$48,215.47	\$49,442.25	(\$1,226.78)	-1.06%
1000.11.2800.500.280.002.3585	MRMS Psych Svcs Supplies Spec Ed	\$500.00	\$0.00	\$500.00	\$0.00	\$538.25	(\$38.25)	\$0.00	(\$38.25)	-7.85%
1000.11.3200.110.322.005.1441	MRMS Med/Health Svcs Prof Sal	\$89,646.28	\$0.00	\$89,646.28	\$5,950.92	\$45,758.76	\$43,887.52	\$32,730.10	\$11,157.42	12.45%
1000.11.3200.110.771.005.1441	MRMS Med/Health Svcs Prof Sal Svcs	\$1,500.00	\$0.00	\$1,500.00	\$540.00	\$4,860.00	(\$3,360.00)	\$540.00	(\$3,900.00)	-260.00%
1000.11.3200.500.322.005.1445	MRMS Med/Health Svcs Supplies	\$4,500.00	\$0.00	\$4,500.00	\$472.04	\$1,865.85	\$2,634.15	\$134.63	\$2,499.52	55.54%
1000.11.3510.330.380.005.1503	MRMS Ath & Infra Coach/Adv Sal	\$64,902.00	\$0.00	\$64,902.00	\$0.00	\$43,066.00	\$21,836.00	\$25,350.00	(\$3,514.00)	-5.41%
1000.11.3510.440.380.005.1504	MRMS Ath & Infra Transportation	\$11,148.00	\$0.00	\$11,148.00	\$0.00	\$4,483.31	\$6,664.69	\$16,516.69	(\$9,852.00)	-88.37%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.11.3510.500.380.005.1505	MRMS Ath & Infra Supplies	\$13,953.00	\$0.00	\$13,953.00	\$0.00	\$8,296.00	\$5,657.00	\$0.00	\$5,657.00	40.54%
1000.11.3510.600.380.005.1506	MRMS Ath & Infra Otr Exp	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$4,147.00	\$4,853.00	\$0.00	\$4,853.00	53.92%
1000.11.3520.330.385.005.1523	MRMS Otr Std Acts Coach/Adv Sal	\$39,435.00	\$0.00	\$39,435.00	\$13,033.74	\$34,218.75	\$5,216.25	\$12,937.90	(\$7,721.65)	-19.58%
1000.11.3520.400.385.005.1524	MRMS Otr Std Acts Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$625.00	(\$625.00)	\$4,420.00	(\$5,045.00)	0.00%
1000.11.3520.500.385.005.1525	MRMS Otr Std Acts Supplies	\$0.00	\$0.00	\$0.00	\$73.73	\$755.21	(\$755.21)	\$719.59	(\$1,474.80)	0.00%
1000.11.3520.600.385.005.1526	MRMS Otr Std Acts Otr Exp	\$6,800.00	\$0.00	\$6,800.00	\$2,637.66	\$3,297.66	\$3,502.34	\$112.00	\$3,390.34	49.86%
1000.11.4110.300.770.005.1563	MRMS Custodial Svcs Otr Sal	\$270,632.00	\$0.00	\$270,632.00	\$18,981.90	\$199,290.07	\$71,341.93	\$51,835.76	\$19,506.17	7.21%
1000.11.4110.300.771.005.1563	MRMS Custodial Svcs Otr Sal Subs	\$36,000.00	\$0.00	\$36,000.00	\$3,314.58	\$30,700.31	\$5,299.69	\$5,910.24	(\$610.55)	-1.70%
1000.11.4110.580.770.005.1565	MRMS Custodial Svcs Cleaning Products	\$25,000.00	\$0.00	\$25,000.00	\$5,495.41	\$43,902.07	(\$18,902.07)	\$1,252.38	(\$20,154.45)	-80.62%
1000.11.4120.633.773.005.1576	MRMS Heating Gas Heat	\$84,525.00	\$0.00	\$84,525.00	\$27,944.21	\$83,546.28	\$978.72	\$18,453.72	(\$17,475.00)	-20.67%
1000.11.4130.635.775.005.1586	MRMS Utilities Electricity	\$95,000.00	\$0.00	\$95,000.00	\$51,568.36	\$146,480.95	(\$51,480.95)	\$85,295.06	(\$136,776.01)	-143.97%
1000.11.4130.636.775.005.1586	MRMS Utilities Telephone	\$12,000.00	\$0.00	\$12,000.00	\$88.92	\$1,623.92	\$10,376.08	\$1,976.08	\$8,400.00	70.00%
1000.11.4210.420.760.005.1594	MRMS Maint Of Grounds Cont Svcs	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$19,489.30	\$30,510.70	\$5,355.00	\$25,155.70	50.31%
1000.11.4210.500.760.005.1595	MRMS Maint Of Grounds Supplies	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$210.96	\$2,289.04	\$204.00	\$2,085.04	83.40%
1000.11.4220.400.800.005.1604	MRMS Maint Of Bldgs Cont Svcs	\$77,000.00	\$0.00	\$77,000.00	\$6,961.00	\$98,674.50	(\$21,674.50)	\$11,898.54	(\$33,573.04)	-43.60%
1000.11.4220.500.800.005.1605	MRMS Maint Of Bldgs Supplies	\$3,000.00	\$0.00	\$3,000.00	\$46.58	\$30,426.54	(\$27,426.54)	\$0.00	(\$27,426.54)	-914.22%
1000.11.4225.400.900.005.1614	MRMS Building Security System Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$1,494.64	(\$1,494.64)	\$0.00	(\$1,494.64)	0.00%
1000.11.4230.400.900.005.1624	MRMS Maint Of equip Cont Svcs	\$110,000.00	\$0.00	\$110,000.00	\$2,884.00	\$93,943.95	\$16,056.05	\$25,766.00	(\$9,709.95)	-8.83%
1000.11.4230.500.900.005.1625	MRMS Maint Of equip Supplies	\$3,000.00	\$0.00	\$3,000.00	\$1,828.18	\$15,560.66	(\$12,560.66)	\$6,681.32	(\$19,241.98)	-641.40%
1000.11.4300.400.800.005.1634	MRMS Extraordinary Maintenance Cont Svcs	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$51,905.00	\$13,095.00	\$0.00	\$13,095.00	20.15%
1000.11.4400.300.160.005.0863	MRMS Networking & Telecom Otr Sal	\$61,392.65	\$1,753.00	\$63,145.65	\$4,809.84	\$48,698.40	\$14,447.25	\$14,429.60	\$17.65	0.03%
1000.11.7200.820.936.005.1742	MRMS Bldg Purch/Impr Buildings	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	100.00%
1000.22.2120.110.600.002.3411	MRHS Dept Heads/TeamCh (NonSup) Spec Ed	\$95,677.02	\$0.00	\$95,677.02	\$7,244.38	\$56,734.90	\$38,942.12	\$39,844.15	(\$902.03)	-0.94%
1000.22.2210.100.210.005.3421	MRHS Sch Leadership Admin Sal	\$381,965.18	\$14,500.00	\$396,465.18	\$30,136.12	\$301,361.20	\$95,103.98	\$90,408.80	\$4,695.18	1.18%
1000.22.2210.200.210.005.3422	MRHS Sch Leadership Clerical Sal	\$148,550.12	\$0.00	\$148,550.12	\$11,264.02	\$101,376.18	\$47,173.94	\$45,055.96	\$2,117.98	1.43%
1000.22.2210.200.771.005.3422	MRHS Sch Leadership Clerical Sal Subs	\$750.00	\$0.00	\$750.00	\$0.00	\$522.50	\$227.50	\$665.00	(\$437.50)	-58.33%
1000.22.2210.400.210.005.3424	MRHS Sch Leadership Cont Svcs	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$6,250.00	\$13,750.00	\$3,775.00	\$9,975.00	49.88%
1000.22.2210.500.210.005.3425	MRHS Sch Leadership Supplies	\$33,000.00	\$0.00	\$33,000.00	\$762.75	\$12,196.15	\$20,803.85	\$12,658.94	\$8,144.91	24.68%
1000.22.2210.600.210.005.3426	MRHS Sch Leadership Otr Exp	\$7,800.00	\$0.00	\$7,800.00	\$0.00	\$12,356.59	(\$4,556.59)	\$3,160.68	(\$7,717.27)	-98.94%
1000.22.2210.620.210.005.3426	MRHS Sch Leadership Dues And Fees	\$5,800.00	\$0.00	\$5,800.00	\$0.00	\$5,633.00	\$167.00	\$0.00	\$167.00	2.88%
1000.22.2250.400.210.005.3424	MRHS Admin Technology Cont Svcs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$12,079.13	(\$11,079.13)	\$5,261.34	(\$16,340.47)	-1634.05%
1000.22.2250.500.210.005.3425	MRHS Admin Technology Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2305.110.408.001.3451	MRHS Teachers Prof Sal	\$403,990.72	\$0.00	\$403,990.72	\$30,838.60	\$232,289.50	\$171,701.22	\$170,612.50	\$1,088.72	0.27%
1000.22.2305.110.410.001.3450	MRHS Teachers Prof Sal Art Specialists	\$152,704.71	\$0.00	\$152,704.71	\$14,750.84	\$110,631.30	\$42,073.41	\$81,129.70	(\$39,056.29)	-25.58%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.22.2305.110.432.001.3450	MRHS Teachers Prof Sal ELA	\$658,783.88	\$0.00	\$658,783.88	\$51,732.22	\$389,351.65	\$269,432.23	\$285,727.35	(\$16,295.12)	-2.47%
1000.22.2305.110.450.001.3450	MRHS Teachers Prof Sal Languages	\$447,925.99	\$0.00	\$447,925.99	\$36,637.02	\$269,962.82	\$177,963.17	\$201,503.55	(\$23,540.38)	-5.26%
1000.22.2305.110.460.001.3450	MRHS Teachers Prof Sal Well	\$296,573.05	\$0.00	\$296,573.05	\$22,749.92	\$170,406.96	\$126,166.09	\$125,524.60	\$641.49	0.22%
1000.22.2305.110.490.001.3450	MRHS Teachers Prof Sal Music	\$95,538.68	\$0.00	\$95,538.68	\$7,269.92	\$55,376.76	\$40,161.92	\$40,484.60	(\$322.68)	-0.34%
1000.22.2305.110.500.001.3450	MRHS Teachers Prof Sal Math	\$634,655.59	\$0.00	\$634,655.59	\$45,281.54	\$342,211.55	\$292,444.04	\$251,648.45	\$40,795.59	6.43%
1000.22.2305.110.520.001.3450	MRHS Teachers Prof Sal STE	\$656,627.06	\$0.00	\$656,627.06	\$50,054.20	\$362,102.98	\$294,524.08	\$273,757.42	\$20,766.66	3.16%
1000.22.2305.110.530.001.3450	MRHS Teachers Prof Sal History	\$768,624.11	\$0.00	\$768,624.11	\$56,797.44	\$427,880.80	\$340,743.31	\$314,286.20	\$26,457.11	3.44%
1000.22.2305.110.570.001.3450	MRHS Teachers Prof Sal Eng/Tech	\$392,879.08	\$0.00	\$392,879.08	\$30,655.60	\$229,917.00	\$162,962.08	\$169,874.80	(\$6,912.72)	-1.76%
1000.22.2305.110.575.001.3450	MRHS Teachers Prof Sal Ind Arts/Siem	\$105,981.85	\$0.00	\$105,981.85	\$8,152.46	\$61,143.45	\$44,838.40	\$44,838.55	(\$0.15)	0.00%
1000.22.2305.110.589.001.3450	MRHS Teachers Prof Sal ALP	\$83,675.14	\$0.00	\$83,675.14	\$6,436.54	\$48,274.05	\$35,401.09	\$35,400.95	\$0.14	0.00%
1000.22.2305.110.600.002.3450	MRHS Teachers Prof Sal Spec Ed	\$708,170.00	\$0.00	\$708,170.00	\$57,656.90	\$428,220.47	\$279,949.53	\$316,033.73	(\$36,084.20)	-5.10%
1000.22.2320.110.600.002.3465	MRHS Med/Ther Svcs Prof Sal Spec Ed	\$117,280.82	\$0.00	\$117,280.82	\$11,064.89	\$81,791.23	\$35,489.59	\$57,949.75	(\$22,460.16)	-19.15%
1000.22.2320.410.600.002.3468	MRHS Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$30,000.00	\$0.00	\$30,000.00	\$412.50	\$3,187.50	\$26,812.50	\$3,487.50	\$23,325.00	77.75%
1000.22.2324.300.400.001.3470	MRHS subs, Long Term Oir Sal	\$14,206.00	\$0.00	\$14,206.00	\$2,180.98	\$30,103.01	\$15,897.01	\$16,704.68	(\$32,601.69)	-229.49%
1000.22.2324.300.400.002.3470	MRHS subs, Long Term Oir Sal Spec Ed	\$14,206.00	\$0.00	\$14,206.00	\$0.00	\$0.00	\$14,206.00	\$0.00	\$14,206.00	100.00%
1000.22.2325.300.400.001.3470	MRHS subs, Short Term Oir Sal	\$116,338.00	\$0.00	\$116,338.00	\$14,022.75	\$88,308.50	\$28,029.50	\$16,592.75	\$11,436.75	9.83%
1000.22.2325.300.400.002.3470	MRHS Instl Asst Oir Sal Spec Ed	\$14,748.00	\$0.00	\$14,748.00	\$1,365.00	\$5,848.00	\$8,900.00	\$455.00	\$8,445.00	57.26%
1000.22.2330.300.600.002.3473	MRHS Instl Asst Oir Sal Spec Ed	\$306,370.75	\$0.00	\$306,370.75	\$24,381.05	\$200,519.88	\$105,850.87	\$121,290.42	(\$15,439.55)	-5.04%
1000.22.2330.300.771.001.3473	MRHS Instl Asst Oir Sal Subs	\$1,307.00	\$0.00	\$1,307.00	\$0.00	\$0.00	\$1,307.00	\$0.00	\$1,307.00	100.00%
1000.22.2330.300.771.002.3473	MRHS Instl Asst Oir Sal Spec Ed Subs	\$24,841.00	\$0.00	\$24,841.00	\$287.50	\$4,255.00	\$20,586.00	\$924.88	\$19,661.12	79.15%
1000.22.2330.400.600.002.3474	MRHS Instl Asst Cont Svcs Spec Ed	\$0.00	\$0.00	\$0.00	\$48.75	\$1,267.50	(\$1,267.50)	\$732.50	(\$2,000.00)	0.00%
1000.22.2340.110.250.005.3476	MRHS Lib & Media Ctr Dir Prof Sal	\$100,072.74	\$0.00	\$100,072.74	\$7,697.92	\$57,909.23	\$42,163.51	\$42,338.60	(\$175.09)	-0.17%
1000.22.2354.110.505.001.3461	MRHS Instl Coach/Mentors Prof Sal	\$46,688.00	\$0.00	\$46,688.00	\$4,229.08	\$31,718.10	\$14,969.90	\$23,259.65	(\$8,289.75)	-17.76%
1000.22.2356.600.184.002.3504	MRHS Staff Ai PD Other Exp Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$387.50	\$1,612.50	\$50.00	\$1,562.50	78.13%
1000.22.2356.615.400.001.3498	MRHS Staff Ai PD Crsel/Inserv Exp	\$5,500.00	\$0.00	\$5,500.00	\$530.00	\$14,693.42	(\$9,193.42)	\$9,408.00	(\$18,601.42)	-338.21%
1000.22.2356.616.400.001.3498	MRHS Staff Ai PD Unit B PD Crse Reimb	\$1,513.00	\$0.00	\$1,513.00	\$0.00	\$0.00	\$1,513.00	\$0.00	\$1,513.00	100.00%
1000.22.2358.400.184.001.3696	MRHS Outside PD Instl Staff Cont Svcs	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
1000.22.2358.400.184.002.3696	MRHS Outside PD Instl Staff Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$351.36	(\$351.36)	\$0.00	(\$351.36)	0.00%
1000.22.2410.510.410.001.3505	MRHS Textbooks Books Art	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2410.510.432.001.3505	MRHS Textbooks Books ELA	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2410.510.450.001.3505	MRHS Textbooks Books Languages	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2410.510.460.001.3505	MRHS Textbooks Books Well	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2410.510.500.001.3505	MRHS Textbooks Books Math	\$26,148.00	\$0.00	\$26,148.00	\$0.00	\$23,340.50	\$2,807.50	\$0.00	\$2,807.50	10.74%
1000.22.2410.510.530.001.3505	MRHS Textbooks Books History	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.22.2410.510.570.001.3505	MRHS Textbooks Books Eng/Tech	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1000.22.2410.510.589.001.3505	MRHS Textbooks Books ALP	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2415.400.400.001.3514	MRHS Oth Inst Mail Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$573.00	(\$573.00)	\$0.00	(\$573.00)	0.00%
1000.22.2415.500.400.001.3515	MRHS Oth Inst Mail Supplies	\$5,424.00	\$0.00	\$5,424.00	\$0.00	\$0.00	\$5,424.00	\$25.49	\$5,398.51	99.53%
1000.22.2415.500.490.001.3515	MRHS Oth Inst Materials Music	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,048.23	(\$48.23)	\$123.95	(\$172.18)	-5.74%
1000.22.2415.510.250.001.3515	MRHS Oth Inst Mail Books Library	\$5,000.00	\$0.00	\$5,000.00	\$267.84	\$4,299.17	\$700.83	\$788.19	(\$87.36)	-1.75%
1000.22.2415.510.400.001.3515	MRHS Oth Inst Mail Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$597.09	(\$597.09)	\$0.00	(\$597.09)	0.00%
1000.22.2415.510.410.001.3515	MRHS Oth Inst Mail Supplies Art	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1000.22.2415.510.432.001.3515	MRHS Oth Inst Mail Supplies ELA	\$4,500.00	\$0.00	\$4,500.00	\$529.20	\$1,631.24	\$2,868.76	\$70.89	\$2,797.87	62.17%
1000.22.2415.510.450.001.3515	MRHS Oth Inst Mail Supplies	\$1,000.00	\$0.00	\$1,000.00	\$146.29	\$359.02	\$640.98	\$105.36	\$535.62	53.56%
1000.22.2415.510.460.001.3515	MRHS Oth Inst Mail Supplies Well Languages	\$250.00	\$0.00	\$250.00	\$539.27	\$2,506.71	(\$2,256.71)	\$1,040.99	(\$3,297.70)	-1319.08%
1000.22.2415.510.500.001.3515	MRHS Oth Inst Mail Supplies Math	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2415.510.520.001.3515	MRHS Oth Inst Mail Supplies STE	\$2,000.00	\$0.00	\$2,000.00	\$26.90	\$191.81	\$1,808.19	\$91.77	\$1,716.42	85.82%
1000.22.2415.510.530.001.3515	MRHS Oth Inst Mail Supplies History	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,190.86	(\$190.86)	\$65.52	(\$256.38)	-25.64%
1000.22.2415.510.570.001.3515	MRHS Oth Inst Mail Supplies Eng/Tech	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
1000.22.2415.510.589.001.3515	MRHS Oth Inst Mail Supplies ALP	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1000.22.2420.400.490.001.3524	MRHS Inst equip Cont Svcs Music	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
1000.22.2420.500.410.001.3525	MRHS Inst equip Supplies Art	\$0.00	\$0.00	\$0.00	\$0.00	\$8,249.49	(\$8,249.49)	\$0.00	(\$8,249.49)	0.00%
1000.22.2420.500.465.001.3525	MRHS Inst equip Supplies TV Studio	\$0.00	\$0.00	\$0.00	\$0.00	\$53.94	(\$53.94)	\$0.00	(\$53.94)	0.00%
1000.22.2420.500.520.001.3525	MRHS Inst equip Supplies STE	\$0.00	\$0.00	\$0.00	\$877.92	\$2,351.05	(\$2,351.05)	\$0.00	(\$2,351.05)	0.00%
1000.22.2420.500.570.001.3525	MRHS Inst equip Supplies Eng/Tech	\$0.00	\$0.00	\$0.00	\$0.00	\$6,384.09	(\$6,384.09)	\$0.00	(\$6,384.09)	0.00%
1000.22.2430.500.400.001.3535	MRHS Gen Class Supplies	\$25,059.00	\$0.00	\$25,059.00	\$71.89	\$7,579.65	\$17,479.35	\$278.55	\$17,200.80	68.64%
1000.22.2430.500.410.001.3535	MRHS Gen Class Supplies Art	\$15,500.00	\$0.00	\$15,500.00	\$1,072.27	\$10,896.10	\$4,603.90	\$226.18	\$4,377.72	28.24%
1000.22.2430.500.432.001.3535	MRHS Gen Class Supplies ELA Studio	\$1,500.00	\$0.00	\$1,500.00	\$210.96	\$2,807.46	(\$1,307.46)	\$103.95	(\$1,411.41)	-94.09%
1000.22.2430.500.450.001.3535	MRHS Gen Class Supplies Languages	\$1,500.00	\$0.00	\$1,500.00	\$145.60	\$1,041.13	\$458.87	\$0.00	\$458.87	30.59%
1000.22.2430.500.460.001.3535	MRHS Gen Class Supplies Well	\$6,000.00	\$0.00	\$6,000.00	\$512.53	\$2,120.64	\$3,879.36	\$0.00	\$3,879.36	64.66%
1000.22.2430.500.465.001.3535	MRHS Gen Class Supplies TV Studio	\$0.00	\$0.00	\$0.00	\$0.00	\$670.62	(\$670.62)	\$0.00	(\$670.62)	0.00%
1000.22.2430.500.490.001.3535	MRHS Gen Class Supplies Music	\$3,000.00	\$0.00	\$3,000.00	\$159.42	\$1,438.42	\$1,561.58	\$1,684.00	(\$122.42)	-4.08%
1000.22.2430.500.500.001.3535	MRHS Gen Class Supplies Math	\$2,000.00	\$0.00	\$2,000.00	\$191.83	\$2,624.06	(\$624.06)	\$0.00	(\$624.06)	-31.20%
1000.22.2430.500.520.001.3535	MRHS Gen Class Supplies STE	\$16,000.00	\$0.00	\$16,000.00	\$464.96	\$13,244.23	\$2,755.77	\$125.00	\$2,630.77	16.44%
1000.22.2430.500.530.001.3535	MRHS Gen Class Supplies History	\$1,500.00	\$0.00	\$1,500.00	\$101.87	\$2,546.58	(\$1,046.58)	\$0.00	(\$1,046.58)	-69.77%
1000.22.2430.500.570.001.3535	MRHS Gen Class Supplies Eng/Tech	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$6,363.93	(\$2,363.93)	\$0.00	(\$2,363.93)	-59.10%
1000.22.2430.500.589.001.3535	MRHS Gen Class Supplies ALP	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$427.40	\$572.60	\$1,572.60	(\$1,000.00)	-100.00%
1000.22.2430.500.600.002.3535	MRHS Gen Class Supplies Spec Ed	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$1,933.10	\$1,666.90	\$0.00	\$1,666.90	46.30%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025

☒ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.22.2440.400.400.001.3541	MRHS Oth Inst Svcs (incl Fid Trips) Cont Svcs	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$8,154.57	\$3,845.43	\$3,130.18	\$715.25	5.96%
1000.22.2440.400.490.001.3541	MRHS Oth Inst Svcs Cont Svcs Music	\$0.00	\$0.00	\$0.00	\$170.00	\$2,565.00	(\$2,565.00)	\$3,555.00	(\$5,120.00)	0.00%
1000.22.2440.505.400.001.3542	MRHS Oth Inst Svcs Fid Trips Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2440.600.400.001.3543	MRHS Oth Inst Svcs Oth Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$536.00	(\$536.00)	0.00%
1000.22.2440.600.490.001.3543	MRHS Oth Inst Svcs Otr Exp Music	\$2,500.00	\$0.00	\$2,500.00	\$675.00	\$2,013.00	\$487.00	\$0.00	\$487.00	19.48%
1000.22.2451.830.927.001.3546	MRHS Cissrm Instr Tech Acq Equip	\$81,007.00	\$0.00	\$81,007.00	\$0.00	\$54,310.74	\$26,696.26	\$0.00	\$26,696.26	32.96%
1000.22.2453.400.927.001.3749	MRHS Otr Instr Hardware Cont Svcs	\$0.00	\$0.00	\$0.00	\$1,588.52	\$12,708.16	(\$12,708.16)	\$2,090.42	(\$14,798.58)	0.00%
1000.22.2453.830.927.001.3750	MRHS Otr Instr Hardware Acq Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$5,288.00	(\$5,288.00)	\$0.00	(\$5,288.00)	0.00%
1000.22.2455.400.250.001.3553	MRHS Inst Software Cont Svcs Library	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$479.99	\$2,520.01	\$0.00	\$2,520.01	84.00%
1000.22.2455.400.410.001.3553	MRHS Inst Software Cont Svcs Art	\$1,750.00	\$0.00	\$1,750.00	\$0.00	\$360.00	\$1,390.00	\$0.00	\$1,390.00	79.43%
1000.22.2455.400.450.001.3553	MRHS Inst Software Cont Svcs Languages	\$10,000.00	\$0.00	\$10,000.00	\$59.88	\$3,328.73	\$6,671.27	\$0.00	\$6,671.27	66.71%
1000.22.2455.400.460.001.3553	MRHS Inst Software Cont Svcs Well	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1000.22.2455.400.465.001.3553	MRHS Inst Software Cont Svcs TV Studio	\$0.00	\$0.00	\$0.00	\$0.00	\$422.58	(\$422.58)	\$800.00	(\$1,222.58)	0.00%
1000.22.2455.400.490.001.3553	MRHS Inst Software Cont Svcs Music	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$469.40	\$530.60	\$0.00	\$530.60	53.06%
1000.22.2455.400.500.001.3553	MRHS Inst Software Cont Svcs Math	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	(\$225.00)	\$0.00	(\$225.00)	0.00%
1000.22.2455.400.520.001.3553	MRHS Inst Software Cont Svcs STE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$467.50	\$1,532.50	\$59.88	\$1,472.62	73.63%
1000.22.2455.400.530.001.3553	MRHS Inst Software Cont Svcs History	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.22.2455.400.570.001.3553	MRHS Inst Software Cont Svcs Eng/Tech	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$1,149.99	\$5,350.01	\$0.00	\$5,350.01	82.31%
1000.22.2455.400.925.002.3553	MRHS Inst Software Cont Svcs Special Ed	\$750.00	\$0.00	\$750.00	\$0.00	\$449.94	\$300.06	\$0.00	\$300.06	40.01%
1000.22.2455.400.925.005.3553	MRHS Inst Software Cont Svcs	\$7,815.00	\$0.00	\$7,815.00	\$0.00	\$16,061.50	(\$8,246.50)	\$0.00	(\$8,246.50)	-105.52%
1000.22.2710.110.270.001.3561	MRHS Guid/Adj Couns Prof Sal	\$539,480.89	\$0.00	\$539,480.89	\$41,831.52	\$329,425.45	\$210,055.44	\$230,573.60	(\$20,518.16)	-3.80%
1000.22.2710.300.270.001.3562	MRHS Guid/Adj Couns Otr Sal	\$44,890.58	\$0.00	\$44,890.58	\$3,517.98	\$31,661.85	\$13,228.73	\$14,072.02	(\$843.29)	-1.88%
1000.22.2710.400.270.001.3564	MRHS Guid/Adj Couns Cont Svcs	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
1000.22.2710.500.270.001.3565	MRHS Guid/Adj Couns Supplies	\$3,000.00	\$0.00	\$3,000.00	\$85.11	\$444.70	\$2,555.30	\$0.00	\$2,555.30	85.18%
1000.22.2720.600.400.001.3576	MRHS Testing and Assessment Other Exp	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$2,807.64	(\$1,707.64)	\$0.00	(\$1,707.64)	-155.24%
1000.22.2800.110.280.002.3581	MRHS Psych Svcs Prof Sal Spec Ed	\$95,977.72	\$0.00	\$95,977.72	\$7,500.32	\$56,252.40	\$39,725.32	\$41,251.75	(\$1,526.43)	-1.59%
1000.22.2800.500.280.002.3585	MRHS Psych Svcs Supplies Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$68.60	(\$68.60)	\$199.50	(\$268.10)	0.00%
1000.22.3200.110.322.005.1441	MRHS MedHealth Svcs Prof Sal	\$163,724.32	\$0.00	\$163,724.32	\$14,933.92	\$106,316.56	\$57,407.76	\$84,564.96	(\$27,157.20)	-16.59%
1000.22.3200.110.771.005.1441	MRHS MedHealth Svcs Prof Sal Subs	\$1,500.00	\$0.00	\$1,500.00	\$360.00	\$1,465.74	\$34.26	\$360.00	(\$325.74)	-21.72%
1000.22.3200.300.771.005.1443	MRHS MedHealth Svcs Otr Sal Subs	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1000.22.3200.400.322.005.1444	MRHS MedHealth Svcs Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00	(\$185.00)	\$0.00	(\$185.00)	0.00%
1000.22.3200.500.322.005.1445	MRHS MedHealth Svcs Supplies	\$3,478.00	\$0.00	\$3,478.00	\$137.39	\$2,468.87	\$1,009.13	\$0.00	\$1,009.13	29.01%
1000.22.3510.110.350.005.1501	MRHS Ath & Intra Prof Sal	\$108,215.10	\$7,000.00	\$115,215.10	\$9,827.08	\$89,585.94	\$25,629.16	\$26,481.20	(\$852.04)	-0.74%
1000.22.3510.200.350.005.1502	MRHS Ath & Intra Clerical Sal	\$11,198.65	\$0.00	\$11,198.65	\$771.12	\$6,940.08	\$4,258.57	\$3,084.59	\$1,173.98	10.48%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

From Date: 3/1/2025 To Date: 3/31/2025

- ☐ Include pre encumbrance
- ☐ Exclude inactive accounts with zero balance
- ☐ Print accounts with zero balance
- ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.22.3510.300.350.005.1503	MRHS Ath & Intra Otr Sal	\$61,414.99	\$1,287.00	\$62,701.99	\$6,555.87	\$57,521.83	\$5,180.16	\$13,865.40	(\$8,685.24)	-13.85%
1000.22.3510.330.351.005.1503	MRHS Ath & Intra Coach/Adv Sal	\$13,996.00	\$0.00	\$13,996.00	\$0.00	\$14,445.00	(\$449.00)	\$0.00	(\$449.00)	-3.21%
1000.22.3510.330.352.005.1503	Soccer (B)	\$1,854.00	\$0.00	\$1,854.00	\$0.00	\$0.00	\$1,854.00	\$0.00	\$1,854.00	100.00%
1000.22.3510.330.353.005.1503	MRHS Ath & Intra Coach/Adv Sal	\$17,490.00	\$0.00	\$17,490.00	\$0.00	\$27,104.00	(\$9,614.00)	\$0.00	(\$9,614.00)	-54.97%
1000.22.3510.330.354.005.1503	Soccer (G)	\$21,748.00	\$0.00	\$21,748.00	\$0.00	\$0.00	\$21,748.00	\$20,815.00	\$933.00	4.29%
1000.22.3510.330.355.005.1503	Winter Trk (B)	\$24,622.00	\$0.00	\$24,622.00	\$34,817.00	\$34,817.00	(\$10,195.00)	\$0.00	(\$10,195.00)	-41.41%
1000.22.3510.330.357.005.1503	Bball (B)	\$12,988.00	\$0.00	\$12,988.00	\$14,933.00	\$17,988.00	(\$5,000.00)	\$0.00	(\$5,000.00)	-38.50%
1000.22.3510.330.358.005.1503	Bball (G)	\$12,244.00	\$0.00	\$12,244.00	\$6,657.00	\$13,314.00	(\$1,070.00)	\$0.00	(\$1,070.00)	-8.74%
1000.22.3510.330.359.005.1503	Cheer	\$17,411.00	\$0.00	\$17,411.00	\$0.00	\$23,062.00	(\$5,651.00)	\$0.00	(\$5,651.00)	-32.46%
1000.22.3510.330.361.005.1503	Fball	\$6,122.00	\$0.00	\$6,122.00	\$13,373.00	\$13,373.00	(\$7,251.00)	\$0.00	(\$7,251.00)	-118.44%
1000.22.3510.330.362.005.1503	Ice (B)	\$16,563.00	\$0.00	\$16,563.00	\$0.00	\$0.00	\$16,563.00	\$6,657.00	\$9,906.00	59.81%
1000.22.3510.330.363.005.1503	Baseball	\$12,697.00	\$0.00	\$12,697.00	\$0.00	\$0.00	\$12,697.00	\$12,449.00	\$248.00	1.95%
1000.22.3510.330.364.005.1503	Softball	\$5,340.00	\$0.00	\$5,340.00	\$0.00	\$5,557.00	(\$217.00)	\$0.00	(\$217.00)	-4.06%
1000.22.3510.330.365.005.1503	MRHS Ath & Intra Coach/Adv Sal	\$10,843.00	\$0.00	\$10,843.00	\$0.00	\$0.00	\$10,843.00	\$10,332.00	\$511.00	4.71%
1000.22.3510.330.366.005.1503	Field Hky	\$11,924.00	\$0.00	\$11,924.00	\$0.00	\$5,097.00	\$6,827.00	\$0.00	\$6,827.00	57.25%
1000.22.3510.330.369.005.1503	Volleyball	\$5,107.00	\$0.00	\$5,107.00	\$0.00	\$5,330.00	(\$223.00)	\$0.00	(\$223.00)	-4.37%
1000.22.3510.330.371.005.1503	Xcountry (B)	\$19,108.00	\$0.00	\$19,108.00	\$0.00	\$0.00	\$19,108.00	\$21,945.00	(\$2,837.00)	-14.85%
1000.22.3510.330.372.005.1503	MRHS Ath & Intra Coach/Adv Sal	\$11,689.00	\$0.00	\$11,689.00	\$0.00	\$0.00	\$11,689.00	\$13,314.00	(\$1,625.00)	-13.90%
1000.22.3510.330.374.005.1503	Lacrosse	\$22,096.00	\$0.00	\$22,096.00	\$0.00	\$11,659.00	\$10,437.00	\$11,659.00	(\$1,222.00)	-5.53%
1000.22.3510.400.352.005.1504	Golf (B)	\$65,000.00	\$0.00	\$65,000.00	\$600.00	\$48,078.39	\$16,921.61	\$0.00	\$16,921.61	26.03%
1000.22.3510.440.381.005.1504	MRHS Ath & Intra Cont Svcs	\$80,000.00	\$0.00	\$80,000.00	\$525.50	\$44,339.01	\$35,660.99	\$24,749.88	\$10,911.11	13.64%
1000.22.3510.500.352.005.1505	MRHS Ath & Intra Transportation	\$58,813.00	\$0.00	\$58,813.00	\$0.00	\$36,361.84	\$22,451.16	\$9,823.31	\$12,627.85	21.47%
1000.22.3510.600.381.005.1506	MRHS Ath & Intra Otr Exp	\$53,435.00	\$0.00	\$53,435.00	\$12,843.82	\$69,292.17	(\$15,857.17)	\$3,130.00	(\$18,987.17)	-35.53%
1000.22.3520.330.385.005.1523	MRHS Otr Std Acts Coach/Adv Sal	\$128,209.00	\$0.00	\$128,209.00	(\$18,488.25)	\$50,352.16	\$77,856.84	\$51,877.98	\$25,978.86	20.26%
1000.22.3520.400.385.005.1524	MRHS Otr Std Acts Cont Svcs	\$5,000.00	\$0.00	\$5,000.00	\$1,400.00	\$2,340.00	\$2,660.00	\$1,255.00	\$1,405.00	28.10%
1000.22.3520.500.385.005.1523	MRHS Otr Std Acts Supplies	\$15,350.00	\$0.00	\$15,350.00	\$519.38	\$1,206.37	\$14,143.63	\$711.37	\$13,432.26	87.51%
1000.22.3520.600.385.005.1526	MRHS Otr Std Acts Other Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$4,514.23	(\$4,514.23)	\$1,475.44	(\$5,989.67)	0.00%
1000.22.4110.300.770.005.1563	MRHS Custodial Svcs Otr Sal	\$328,104.00	\$0.00	\$328,104.00	\$25,392.64	\$250,724.97	\$77,379.03	\$76,675.33	\$703.70	0.21%
1000.22.4110.300.771.005.1563	MRHS Custodial Svcs Otr Sal Subs	\$42,000.00	\$0.00	\$42,000.00	\$971.70	\$10,010.85	\$31,989.15	\$1,225.15	\$30,764.00	73.25%
1000.22.4110.580.770.005.1565	MRHS Custodial Svcs Cleaning Products	\$25,000.00	\$0.00	\$25,000.00	\$429.76	\$16,884.67	\$8,115.33	\$0.00	\$8,115.33	32.46%
1000.22.4120.633.773.005.1576	MRHS Heating Gas Heat	\$114,975.00	\$0.00	\$114,975.00	\$21,816.94	\$67,305.73	\$47,669.27	\$40,694.27	\$6,975.00	6.07%
1000.22.4130.635.775.005.1586	MRHS Utilities Electricity	\$320,000.00	\$0.00	\$320,000.00	\$1,865.55	\$272,894.18	\$47,105.82	\$23,177.34	\$23,928.48	7.48%
1000.22.4130.636.775.005.1586	MRHS Utilities Telephone	\$35,000.00	\$0.00	\$35,000.00	\$1,569.46	\$14,073.97	\$20,926.03	\$6,549.90	\$14,376.13	41.07%
1000.22.4210.420.760.005.1594	MRHS Maint Of Grounds Property Services	\$115,000.00	\$0.00	\$115,000.00	\$0.00	\$42,722.00	\$72,278.00	\$19,520.00	\$52,758.00	45.88%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

- ☐ Include pre encumbrance
- ☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 3/1/2025 To Date: 3/31/2025

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.22.4210.500.760.005.1595	MRHS Maint Of Grounds Supplies	\$3,000.00	\$0.00	\$3,000.00	\$1,268.50	\$11,494.57	(\$8,494.57)	\$0.00	(\$8,494.57)	-283.15%
1000.22.4220.420.800.005.1604	MRHS Maint Of Bldgs Property Services	\$140,000.00	\$0.00	\$140,000.00	\$5,312.40	\$24,767.84	\$115,232.16	\$139.00	\$115,093.16	82.21%
1000.22.4220.500.800.005.1605	MRHS Maint Of Bldgs Supplies	\$4,000.00	\$0.00	\$4,000.00	\$402.70	\$20,034.95	(\$16,034.95)	\$5,800.00	(\$21,834.95)	-545.87%
1000.22.4225.400.900.005.1614	MRHS Building Security System Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$432.00	(\$432.00)	\$0.00	(\$432.00)	0.00%
1000.22.4230.400.900.005.1624	MRHS Maint Of equip Cont Svcs	\$226,762.56	\$0.00	\$226,762.56	\$401.00	\$123,211.41	\$103,551.15	\$27,830.77	\$75,720.38	33.39%
1000.22.4230.500.465.005.1625	MRHS Maint Of equip Supplies TV Studio	\$0.00	\$0.00	\$0.00	\$0.00	\$2,146.63	(\$2,146.63)	\$1,204.00	(\$3,350.63)	0.00%
1000.22.4230.500.900.005.1625	MRHS Maint Of equip Supplies	\$4,000.00	\$0.00	\$4,000.00	\$120.61	\$44,753.30	(\$40,753.30)	\$12,342.16	(\$53,095.46)	-1327.39%
1000.22.4300.420.800.005.1634	MRHS Extraordinary Maintenance Property Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,817.00	(\$1,817.00)	\$0.00	(\$1,817.00)	0.00%
1000.22.4400.300.160.005.0863	MRHS Networking & Telecom Otr Sal	\$59,766.52	\$1,707.00	\$61,473.52	\$4,687.24	\$47,397.40	\$14,076.12	\$14,061.60	\$14.52	0.02%
1000.22.4450.410.926.005.1654	DIST Tech Maint Prof or Tech Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$7,287.00	(\$7,287.00)	\$0.00	(\$7,287.00)	0.00%
1000.22.4450.500.926.005.1656	DIST Tech Maint Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$13,055.00	(\$13,055.00)	\$0.00	(\$13,055.00)	0.00%
1000.22.4450.600.926.005.1656	DIST Tech Maint Otr Exp IT	\$0.00	\$0.00	\$0.00	\$0.00	\$102.00	(\$102.00)	\$0.00	(\$102.00)	0.00%
1000.30.1110.200.100.005.0702	DIST Sch Ctte Clerical Sal	\$3,805.00	\$0.00	\$3,805.00	\$400.00	\$3,124.95	\$680.05	\$400.00	\$280.05	7.36%
1000.30.1110.400.100.005.0704	DIST Sch Ctte Cont Svcs	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
1000.30.1110.410.126.005.1741	DIST Sch Ctte Prof or Tech Svcs Fin Adv	\$20,200.00	\$0.00	\$20,200.00	\$31,579.77	\$64,052.29	(\$43,852.29)	\$5,000.00	(\$48,852.29)	-241.84%
1000.30.1110.410.127.005.0704	DIST Sch Ctte Prof or Tech Svcs Audit	\$38,000.00	\$0.00	\$38,000.00	\$28,000.00	\$34,154.00	\$3,846.00	\$0.00	\$3,846.00	10.12%
1000.30.1110.500.100.005.0705	DIST Sch Ctte Supplies	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
1000.30.1110.600.100.005.0706	DIST Sch Ctte Otr Exp	\$3,000.00	\$0.00	\$3,000.00	\$404.25	\$2,207.25	\$792.75	\$0.00	\$792.75	26.43%
1000.30.1210.100.105.005.0721	DIST Supt Salaries & Expense Admin Sal	\$213,146.65	\$0.00	\$213,146.65	\$16,340.40	\$163,403.85	\$49,742.80	\$49,021.15	\$721.65	0.34%
1000.30.1210.200.105.005.0722	DIST Supt Salaries & Expense Clerical Sal	\$73,674.68	\$3,428.00	\$77,102.68	\$5,875.54	\$51,832.67	\$25,270.01	\$17,626.65	\$7,643.36	9.91%
1000.30.1210.400.105.005.0724	DIST Supt Salaries & Expense Cont Svcs	\$4,000.00	\$0.00	\$4,000.00	\$95.88	\$931.78	\$3,068.22	\$988.22	\$2,080.00	52.00%
1000.30.1210.460.105.005.0724	DIST Supt Salaries & Expense Advertising	\$12,000.00	\$0.00	\$12,000.00	\$605.46	\$8,215.49	\$3,784.51	\$0.00	\$3,784.51	31.54%
1000.30.1210.500.105.005.0725	DIST Supt Salaries & Expense Supplies	\$25,500.00	\$0.00	\$25,500.00	\$221.50	\$9,874.51	\$15,625.49	\$190.47	\$15,435.02	60.53%
1000.30.1210.600.105.005.0726	DIST Supt Expense Otr Exp	\$7,000.00	\$0.00	\$7,000.00	\$94.91	\$5,378.67	\$1,621.33	\$3,716.80	(\$2,095.47)	-29.94%
1000.30.1210.610.105.005.0726	DIST Supt Salaries & Expense Travel	\$4,000.00	\$0.00	\$4,000.00	\$1,181.34	\$1,181.34	\$2,818.66	\$0.00	\$2,818.66	70.47%
1000.30.1210.615.105.005.0726	DIST Supt Salaries & Expense Cresslinerv Exp	\$10,000.00	\$0.00	\$10,000.00	\$500.00	\$5,154.51	\$4,845.49	\$0.00	\$4,845.49	48.45%
1000.30.1210.620.105.005.0726	DIST Supt Salaries & Expense Dues And Fees	\$20,800.00	\$0.00	\$20,800.00	\$0.00	\$17,157.00	\$3,643.00	\$0.00	\$3,643.00	17.51%
1000.30.1410.100.150.005.0781	DIST Business & Finance Admin Sal	\$150,228.62	\$5,000.00	\$155,228.62	\$12,056.06	\$120,560.60	\$34,668.02	\$36,168.40	(\$1,500.38)	-0.97%
1000.30.1410.110.101.005.0781	DIST Business & Finance Prof Sal	\$29,050.49	\$0.00	\$29,050.49	\$2,169.54	\$21,695.40	\$7,355.09	\$6,508.60	\$846.49	2.91%
1000.30.1410.200.150.005.0782	DIST Business & Finance Clerical Sal	\$225,133.78	\$7,648.00	\$232,781.78	\$17,709.84	\$175,917.68	\$56,864.10	\$53,129.75	\$3,734.35	1.60%
1000.30.1410.300.150.005.0783	DIST Business & Finance Otr Sal	\$0.00	\$0.00	\$0.00	\$363.21	\$19,468.21	(\$19,468.21)	\$42.73	(\$19,510.94)	0.00%
1000.30.1410.400.150.005.0784	DIST Business & Finance Cont Svcs	\$12,400.00	\$0.00	\$12,400.00	\$827.51	\$16,456.16	(\$4,056.16)	\$5,612.71	(\$9,668.87)	-77.97%
1000.30.1410.500.150.005.0785	DIST Business & Finance Supplies	\$7,000.00	\$0.00	\$7,000.00	\$141.15	\$6,227.17	\$772.83	\$4.69	\$768.14	10.97%
1000.30.1410.600.150.005.0786	DIST Business & Finance Otr Exp	\$2,790.00	\$0.00	\$2,790.00	\$1,395.43	\$9,759.71	(\$6,969.71)	\$1,183.39	(\$8,153.10)	-292.23%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

From Date: 3/1/2025 To Date: 3/31/2025
☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.30.1410.610.150.005.0786	DIST Business & Finance Staff Travel	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1000.30.1410.615.150.005.0786	DIST Business & Finance Credit/Inserv Exp	\$6,600.00	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00	\$0.00	\$6,600.00	100.00%
1000.30.1420.200.170.005.0802	DIST HR Benefits And Personnel	\$76,128.68	\$2,103.00	\$78,231.68	\$6,017.86	\$60,528.60	\$17,703.08	\$18,053.40	(\$350.32)	-0.45%
1000.30.1430.410.119.002.0824	DIST Legal Svcs For SC - Special Ed	\$12,000.00	\$0.00	\$12,000.00	\$783.00	\$6,444.00	\$5,556.00	\$5,556.00	\$0.00	0.00%
1000.30.1430.410.119.005.0824	DIST Legal Svcs For SC	\$120,000.00	(\$98,637.00)	\$21,363.00	\$1,581.00	\$11,558.52	\$9,804.48	\$23,136.50	(\$13,332.02)	-62.41%
1000.30.1450.410.160.005.0864	DIST Dist Info Mngmnt Prof or Tech Svcs	\$155,900.00	\$0.00	\$155,900.00	\$14,282.09	\$188,222.37	(\$32,322.37)	\$3,065.84	(\$35,388.21)	-22.70%
1000.30.1450.600.160.005.0866	DIST Dist Info Mngmnt Otr Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$92.59	(\$92.59)	\$750.00	(\$842.59)	0.00%
1000.30.2110.100.205.001.0881	DIST Curr Dir Supvsry Admin Sal	\$394,703.85	\$14,000.00	\$408,703.85	\$31,391.20	\$313,912.00	\$94,791.85	\$94,174.00	\$617.85	0.15%
1000.30.2110.100.600.002.3401	DIST Director Supvsry Admin Sal Spec Ed	\$149,408.71	\$5,008.00	\$154,416.71	\$11,842.60	\$118,426.00	\$35,990.71	\$35,528.00	\$462.71	0.30%
1000.30.2110.200.205.001.0862	DIST Curr Dir Supvsry Clerical Sal	\$37,610.00	\$2,103.00	\$39,713.00	\$2,886.82	\$29,468.20	\$10,244.80	\$8,660.43	\$1,584.37	3.99%
1000.30.2110.200.600.002.3402	DIST Director Supvsry Clerical Sal Spec Ed	\$63,050.27	\$0.00	\$63,050.27	\$4,850.00	\$48,500.00	\$14,550.27	\$14,550.00	\$0.27	0.00%
1000.30.2110.400.600.002.3404	DIST Director Supvsry Cont Svcs Spec Ed	\$26,000.00	\$0.00	\$26,000.00	\$3,538.30	\$18,717.47	\$7,282.53	\$7,035.50	\$247.03	0.95%
1000.30.2110.500.205.001.0885	DIST Curr Dir Supvsry Supplies	\$0.00	\$0.00	\$0.00	\$151.52	\$151.52	(\$151.52)	\$0.00	(\$151.52)	0.00%
1000.30.2110.500.600.002.3405	DIST Director Supvsry Supplies Spec Ed	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,066.36	\$933.64	\$198.78	\$734.86	24.50%
1000.30.2110.600.205.001.0866	DIST Curr Dir Supvsry Other	\$0.00	\$0.00	\$0.00	\$0.00	\$7,024.00	(\$7,024.00)	\$5,793.66	(\$12,817.66)	0.00%
1000.30.2110.600.600.002.3406	DIST Director Supvsry Otr Exp Spec Ed	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$46.67	\$1,953.33	\$0.00	\$1,953.33	97.67%
1000.30.2120.110.600.002.3411	DIST Dept Heads/TeamCh (NonSup) Spec Ed	\$10,000.00	\$0.00	\$10,000.00	\$1,631.70	\$9,809.22	\$190.78	\$2,136.75	(\$1,945.97)	-19.46%
1000.30.2120.600.600.002.3416	MRHS Dept Heads/TeamCh (NonSup) Other Exp Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$170.25	(\$170.25)	\$0.00	(\$170.25)	0.00%
1000.30.2130.100.205.001.3421	DIST IT Leaders And Training Admin Sal	\$129,637.58	\$0.00	\$129,637.58	\$9,845.30	\$98,453.00	\$31,184.58	\$29,536.00	\$1,648.58	1.27%
1000.30.2305.110.400.001.3450	DIST Teachers Prof Sal	\$50,000.00	\$0.00	\$50,000.00	\$3,825.92	\$13,527.36	\$36,472.64	\$5,953.60	\$30,519.04	61.04%
1000.30.2305.110.595.002.3450	DIST Teachers Prof Sal Spec Ed Summer	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$58,216.34	\$21,783.66	\$0.00	\$21,783.66	27.23%
1000.30.2320.400.569.001.3468	DIST Med/Ther Svcs Cont Svcs	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
1000.30.2320.410.600.002.3468	DIST Med/Ther Svcs Prof or Tech Svcs Spec Ed	\$10,000.00	\$0.00	\$10,000.00	\$25,701.70	\$43,995.34	(\$33,995.34)	\$24,355.48	(\$58,350.82)	-583.51%
1000.30.2330.300.184.001.3473	DIST Instl Asst Otr Sal Spec Ed Prof Dev	\$0.00	\$0.00	\$0.00	\$0.00	\$4,528.50	(\$4,528.50)	\$5,147.50	(\$9,676.00)	0.00%
1000.30.2330.300.595.002.3473	DIST Instl Asst Otr Sal Spec Ed Summer	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$55,531.25	(\$5,531.25)	\$0.00	(\$5,531.25)	-11.06%
1000.30.2354.110.505.001.3498	DIST Inst Coach/Mentors Prof Sal	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$16,303.52	\$8,696.48	\$16,950.00	(\$8,253.52)	-33.01%
1000.30.2356.110.205.001.3498	DIST Staff At PD Prof Sal	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$550.10	\$9,449.90	\$624.64	\$8,825.26	88.25%
1000.30.2356.110.205.002.3498	DIST Staff At PD Prof Sal Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$444.36	(\$444.36)	\$1,045.28	(\$1,489.64)	0.00%
1000.30.2356.500.205.001.3503	DIST Staff At PD Prof Supplies	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$671.26	\$1,328.74	\$377.54	\$951.20	47.56%
1000.30.2356.600.400.001.3498	DIST Staff At PD Otr Exp	\$75,000.00	\$0.00	\$75,000.00	\$420.00	\$23,492.64	\$51,507.36	\$36,748.20	\$14,759.16	19.68%
1000.30.2358.400.184.001.3696	DIST Outside PD Inst Staff Cont Svcs	\$72,000.00	\$0.00	\$72,000.00	\$115.54	\$13,823.98	\$58,176.02	\$41,151.02	\$17,025.00	23.65%
1000.30.2430.500.400.001.3535	DIST Gen Class Supplies	\$0.00	\$0.00	\$0.00	\$155.83	\$532.42	(\$532.42)	\$0.00	(\$532.42)	0.00%
1000.30.2430.500.596.002.3535	DIST Gen Class Supplies Spec Ed SEPAC	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
1000.30.2440.400.400.001.3541	DIST Otr Inst Svcs (incl Fid Trips) Cont Svcs	\$95,000.00	\$0.00	\$95,000.00	(\$450.00)	\$88,372.00	\$6,628.00	\$0.00	\$6,628.00	6.98%

Monomoy Regional School District

FY25 Budget Report

Fiscal Year: 2024-2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025
☒ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.30.2455.400.925.002.3553	DIST Inst Software Cont Svcs Special Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$3,090.00	(\$3,090.00)	\$357.50	(\$3,447.50)	0.00%
1000.30.2455.400.925.005.3553	DIST Inst Software Cont Svcs	\$20,500.00	\$0.00	\$20,500.00	\$0.00	\$21,972.00	(\$1,472.00)	\$0.00	(\$1,472.00)	-7.18%
1000.30.2800.110.280.002.3581	DIST Psych Svcs Prof Sal Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$4,572.72	(\$4,572.72)	\$0.00	(\$4,572.72)	0.00%
1000.30.2800.410.603.001.3584	DIST Psych Svcs Prof or Tech Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$3,967.77	(\$3,967.77)	\$0.00	(\$3,967.77)	0.00%
1000.30.2800.500.280.002.3585	DIST Psych Svcs Supplies Spec Ed	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$10,634.32	\$2,365.68	\$0.00	\$2,365.68	18.20%
1000.30.3100.100.317.005.1421	DIST Attend/Parent Liaison Svcs Admin Sal	\$73,313.68	\$4,000.00	\$77,313.68	\$5,919.54	\$59,720.40	\$17,593.28	\$17,758.60	(\$165.32)	-0.21%
1000.30.3100.400.317.005.1424	DIST Attend/Parent Liaison Svcs Cont Svcs	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
1000.30.3100.500.317.005.1425	DIST Attend/Parent Liaison Svcs Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$636.99	\$363.01	\$0.00	\$363.01	36.30%
1000.30.3100.600.317.005.1425	DIST Attend/Parent Liaison Svcs Other Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	\$548.43	(\$598.43)	0.00%
1000.30.3200.100.322.005.1441	DIST Med/Health Svcs Prof Sals	\$74,834.70	\$0.00	\$74,834.70	\$6,371.70	\$47,852.06	\$26,982.64	\$35,044.25	(\$8,061.61)	-10.77%
1000.30.3200.400.322.005.1444	DIST Med/Health Svcs Cont Svcs	\$20,000.00	\$0.00	\$20,000.00	\$825.00	\$12,075.00	\$7,925.00	\$1,625.00	\$6,300.00	31.50%
1000.30.3300.200.165.001.1464	DIST Transp Clerical Sal	\$36,477.00	\$0.00	\$36,477.00	\$2,886.80	\$29,468.00	\$7,009.00	\$8,660.37	(\$1,651.37)	-4.53%
1000.30.3300.300.600.002.1463	DIST Transp Or Sal Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$45.28	(\$45.28)	\$0.00	(\$45.28)	0.00%
1000.30.3300.440.053.001.1464	DIST Homeless Transportation Cont Svcs	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$6,665.00	\$33,335.00	\$32,400.00	\$935.00	2.34%
1000.30.3300.440.331.001.1464	DIST Transp Transportation Cont Svcs	\$1,155,160.00	\$0.00	\$1,155,160.00	\$98,457.00	\$692,009.84	\$463,150.16	\$375,323.16	\$87,827.00	7.60%
1000.30.3300.440.331.002.1464	DIST In Dist Transp Spec Ed	\$408,843.00	\$0.00	\$408,843.00	\$42,424.45	\$356,056.47	\$52,786.53	\$162,603.42	(\$109,816.89)	-26.86%
1000.30.3300.440.332.001.1464	DIST Out of Dist Transp Reg Ed	\$0.00	\$0.00	\$0.00	\$3,100.00	\$17,650.50	(\$17,650.50)	\$0.00	(\$17,650.50)	0.00%
1000.30.3300.440.332.002.1464	DIST Out of Dist Transp Spec Ed	\$170,000.00	\$0.00	\$170,000.00	(\$134,328.01)	\$74,502.46	\$95,497.54	\$103,439.52	(\$7,941.98)	-4.67%
1000.30.3300.440.599.001.1464	DIST Foster Care Transportation Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$3,525.00	(\$3,525.00)	\$14,475.00	(\$18,000.00)	0.00%
1000.30.3400.561.340.005.1486	DIST Food Svcs Negative Balances	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
1000.30.3600.400.790.005.1544	DIST Sch Security Cont Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$903.00	(\$903.00)	\$0.00	(\$903.00)	0.00%
1000.30.4110.500.770.005.1565	DIST Custodial Svcs Supplies	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$3,594.97	\$8,405.03	\$1,411.85	\$6,993.18	58.28%
1000.30.4130.420.806.005.1584	DIST Utilities Property Services	\$60,000.00	\$0.00	\$60,000.00	\$5,258.68	\$40,594.04	\$19,405.96	\$56.20	\$19,349.76	32.25%
1000.30.4130.636.775.005.1586	DIST Utilities Telephone	\$8,000.00	\$0.00	\$8,000.00	\$490.51	\$6,994.93	\$1,005.07	\$5,337.07	(\$4,332.00)	-54.15%
1000.30.4130.637.775.005.1586	DIST Utilities Water	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$12,711.40	\$9,288.60	\$7,570.82	\$1,717.78	7.81%
1000.30.4220.300.760.005.1603	DIST Maint Of Bldgs Or Sal	\$100,687.80	\$6,999.00	\$107,686.80	\$8,248.00	\$82,780.00	\$24,906.80	\$24,744.00	\$162.80	0.15%
1000.30.4220.400.760.005.1604	DIST Maint Of Bldgs Cont Svcs	\$36,000.00	\$0.00	\$36,000.00	\$2,282.65	\$16,419.15	\$19,580.85	\$13,100.85	\$6,480.00	18.00%
1000.30.4220.500.760.005.1605	DIST Maint Of Bldgs Supplies	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$1,344.68	\$2,655.32	\$455.00	\$2,200.32	55.01%
1000.30.4230.400.800.005.1626	DIST Maint Of Equip Cont Svcs	\$13,500.00	\$0.00	\$13,500.00	\$0.00	\$0.00	\$13,500.00	\$0.00	\$13,500.00	100.00%
1000.30.4230.500.800.005.1625	DIST Maint Of Equip Or Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$804.36	(\$804.36)	\$0.00	(\$804.36)	0.00%
1000.30.4230.600.800.005.1626	DIST Maint Of Equip Or Exp	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,802.21	\$197.79	\$5,697.79	(\$5,500.00)	-275.00%
1000.30.4400.300.160.005.0863	DIST Networking & Telecom Or Sal	\$109,283.00	\$0.00	\$109,283.00	\$8,726.32	\$87,263.20	\$22,019.80	\$26,178.80	(\$4,159.00)	-3.81%
1000.30.4450.410.926.005.1654	DIST Tech Maint Prof or Tech Svcs	\$51,040.00	\$0.00	\$51,040.00	\$0.00	\$107,137.42	(\$56,097.42)	\$0.00	(\$56,097.42)	-109.91%
1000.30.4450.500.926.005.1656	DIST Tech Maint Supplies	\$50,000.00	\$0.00	\$50,000.00	\$156.71	\$75,224.11	(\$25,224.11)	\$869.40	(\$26,093.51)	-52.19%

FY25 Budget Report

Fiscal Year: 2024-2025

Monomoy Regional School District

From Date: 3/1/2025 To Date: 3/31/2025

- ☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance
☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1000.30.4450.600.900.005.1646	DIST Tech Maint Otr Exp	\$80,150.00	\$0.00	\$80,150.00	\$0.00	\$21,756.00	\$58,394.00	\$0.00	\$58,394.00	72.86%
1000.30.4450.600.926.005.1656	DIST Tech Maint Otr Exp IT	\$5,000.00	\$0.00	\$5,000.00	\$854.13	\$3,363.14	\$1,636.86	\$0.00	\$1,636.86	32.74%
1000.30.5100.710.718.005.1661	DIST Retire Contibutis Retire-Otr	\$1,295,000.00	\$0.00	\$1,295,000.00	\$0.00	\$1,228,554.00	\$66,446.00	\$0.00	\$66,446.00	5.13%
1000.30.5100.730.714.005.1661	DIST Retire Contibutis FICA	\$377,000.00	\$0.00	\$377,000.00	\$30,347.36	\$280,586.58	\$96,413.42	\$98,578.21	(\$2,164.79)	-0.57%
1000.30.5150.110.000.005.1664	DIST Employee Separation Costs Prof Sal	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$6,750.00	\$63,250.00	\$0.00	\$63,250.00	9.06%
1000.30.5150.200.000.005.1664	DIST Employee Separation Costs Clerical Sal	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$13,016.64	\$1,983.36	\$0.00	\$1,983.36	13.22%
1000.30.5150.300.000.005.1664	DIST Employee Separation Costs Otr Sal	\$22,500.00	\$0.00	\$22,500.00	\$623.84	\$25,166.96	(\$2,666.96)	\$0.00	(\$2,666.96)	-11.85%
1000.30.5200.720.713.005.1662	DIST Ins Health Ins Work Comp	\$142,000.00	\$0.00	\$142,000.00	\$27,809.98	\$198,166.03	(\$56,166.03)	\$0.00	(\$56,166.03)	-39.55%
1000.30.5200.720.725.005.1662	DIST Ins Health Ins Active	\$4,645,195.00	\$0.00	\$4,645,195.00	(\$206,029.68)	\$3,337,807.45	\$1,307,387.55	\$1,314,074.14	(\$6,686.59)	-0.14%
1000.30.5200.720.728.005.1662	DIST Ins Health Ins Retiree	\$1,206,394.49	\$0.00	\$1,206,394.49	\$110,112.69	\$890,543.00	\$315,851.49	\$0.00	\$315,851.49	26.18%
1000.30.5200.721.725.005.1662	DIST Ins Life Ins	\$2,733.93	\$0.00	\$2,733.93	\$207.20	\$2,122.40	\$611.53	\$702.24	(\$90.71)	-3.32%
1000.30.5200.722.725.005.1662	DIST Ins Dental Ins	\$198,789.00	\$0.00	\$198,789.00	\$15,911.70	\$157,447.15	\$41,341.85	\$52,010.35	(\$10,668.50)	-5.37%
1000.30.5200.726.730.005.1662	DIST Ins HSA Health Savings Account	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$45,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)	-12.50%
1000.30.5200.740.719.005.1662	DIST Ins Unemp Comp	\$94,000.00	\$0.00	\$94,000.00	\$1,938.00	\$56,280.57	\$37,719.43	\$3,719.43	\$34,000.00	36.17%
1000.30.5260.790.715.005.1664	DIST Other Non-Emp Ins Ins	\$717,468.00	\$0.00	\$717,468.00	\$238.10	\$673,436.54	\$44,031.46	\$76,281.90	(\$32,250.44)	-4.50%
1000.30.5300.835.980.005.1681	DIST Rental-Lease equip	\$57,300.00	\$0.00	\$57,300.00	\$1,184.06	\$8,992.51	\$48,307.49	\$1,275.57	\$47,031.92	82.08%
1000.30.7200.820.935.005.1742	Rent-Lease Equip	\$50,000.00	\$0.00	\$50,000.00	(\$84,288.00)	\$50,000.00	\$0.00	\$0.00	\$0.00	0.00%
1000.30.8100.800.935.005.1751	DIST Bldg Purch/Imp'r Buildings	\$1,350,000.00	\$0.00	\$1,350,000.00	\$0.00	\$1,100,000.00	\$250,000.00	\$0.00	\$250,000.00	18.52%
1000.30.8200.800.935.005.1752	DIST Debt Retirement	\$669,624.00	\$0.00	\$669,624.00	\$261,056.25	\$669,625.00	(\$1.00)	\$0.00	(\$1.00)	0.00%
1000.30.9100.970.655.002.1770	DIST Debt Service	\$29,717.00	\$0.00	\$29,717.00	\$0.00	\$0.00	\$29,717.00	\$3,000.00	\$26,717.00	89.90%
1000.30.9110.970.658.005.1780	DIST Pay To Oth MA Distis Tuitions Spec Ed	\$500,000.00	\$0.00	\$500,000.00	\$46,859.00	\$399,436.00	\$100,564.00	\$197,997.00	(\$97,433.00)	-19.49%
1000.30.9120.970.659.002.1790	DIST SCCCH Tuition Tuitions	\$0.00	\$0.00	\$0.00	\$0.00	\$333,049.00	(\$333,049.00)	\$0.00	(\$333,049.00)	0.00%
1000.30.9120.970.659.005.1790	DIST Tuition To Charter Sch Tuitions Special Ed	\$1,150,000.00	\$0.00	\$1,150,000.00	\$83,081.00	\$419,479.00	\$730,521.00	\$561,295.00	\$169,226.00	14.72%
1000.30.9300.970.662.002.1810	DIST Tuition To Charter Sch Tuitions	\$447,869.00	\$0.00	\$447,869.00	\$48,314.56	\$365,859.06	\$82,009.94	\$217,790.73	(\$135,780.79)	-30.32%
1000.30.9400.970.663.002.1820	DIST Non-Public Tuition Tuitions Spec Ed	\$545,115.00	\$0.00	\$545,115.00	\$214,382.02	\$517,024.48	\$28,090.52	\$277,265.66	(\$249,175.14)	-45.71%
	DIST Pay To Collabs Tuitions Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Grand Total:		\$46,511,471.33	\$0.00	\$46,511,471.33	\$2,861,399.10	\$31,874,167.56	\$14,637,303.77	\$14,136,342.07	\$500,961.70	1.08%

End of Report



ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801

Telephone: (781) 933-0073

www.roselliclark.com

March 15, 2025

Monomoy Regional School District
School Committee
Chatham, MA

Dear Honorable School Committee:

We have audited the financial statements of the Monomoy Regional School District (the District) as of and for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Audit Standards*, issued by the Comptroller General of the United States of America, as well as certain information related to the planned scope and timing of our audit. We communicated such information to the District's management prior to our commencement of auditing procedures. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

The presentation of the District's total pension liability and related accounts is determined through biennial actuarial studies, which are rolled forward by an actuary to June 30 each year. We have received an AU805 report from the independent auditor of the County pension system.

The presentation of the District's total OPEB liability and related accounts is determined through biennial actuarial studies, which are rolled forward by an actuary to June 30 each year. We have received the actuarial report from the actuary.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are those that describe the District's net pension and OPEB liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

There were no difficulties encountered in completing the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the District's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 15, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the District's required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We also made verbal communications about matters that we deemed appropriate to District Management throughout the course of the engagement and through the time of issuance of the financial statements.

Restriction on Use

This information is intended solely for the information and use of the School Committee, and Management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Roselli, Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

**MONOMOY REGIONAL
SCHOOL DISTRICT**

Report on Examination of
Basic Financial Statements
and Additional Information
Year Ended June 30, 2024



MONOMOY REGIONAL SCHOOL DISTRICT

TABLE OF CONTENTS YEAR ENDED JUNE 30, 2024

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Governmental Funds Balance Sheet Total Fund Balances to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	15
Statement of Net Position – Fiduciary Funds	16
Statement of Changes in Net Position – Fiduciary Funds	17
NOTES TO THE FINANCIAL STATEMENTS	18-38
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of the District's Proportionate Share of the Net Pension Liability	39
Schedule of the District's Contributions to Pension Plan	39
Schedule of the Commonwealth's Collective Share of Net Pension Liability - Massachusetts Teachers' Retirement System	40
Schedules of Changes in Net Other Postemployment Benefits Liability and Related Ratios	41
Schedules of OPEB Contributions	42
Schedule of Investment Returns – OPEB Plan	42
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	43
Notes to Required Supplementary Information	44



ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801
Telephone: (781) 933-0073
www.roselliclark.com

INDEPENDENT AUDITORS' REPORT

Honorable School Committee and Superintendent
Monomoy Regional School District
Chatham, Massachusetts

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Monomoy Regional School District, (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2024, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the schedules listed under the required supplementary information section in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is the responsibility of management and is required by the Governmental Accounting Standards Board, who considers these to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 15, 2025 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Roselli, Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
March 15, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the Monomoy Regional School District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found in this report.

Financial Highlights

- The liabilities and deferred inflows of financial resources of the District exceeded its assets and deferred outflows of financial resources at the close of the most recent year by over (\$39.5) million (total net deficit).
- The government's total net deficit decreased by nearly \$1.2 million.
- As of the close of the current fiscal year, the District's governmental funds balance sheet reported a combined ending fund balance surplus of nearly \$9.5 million, an increase of approximately \$1.1 million over the prior year.
- Of the ending fund balance in the District's governmental funds, over \$2.7 million is *available for spending* at the District's discretion as *unassigned fund balance*. The remainder is earmarked for specific expenditures.
- The District's long-term debt decreased by \$1.1 million to \$17.6 million during the fiscal year due to regularly scheduled maturities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused sick leave and other postemployment benefits.)

The government-wide financial statements consist of those whose activities that are principally supported by assessments to users and intergovernmental revenue (*governmental activities*). The District does not maintain any *business-type activities*.

The governmental activities of the District include administration, instruction, other pupil services, operation and maintenance of schools, school tuitions and assessments, community services, and debt service.

Fund Financial Statements – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds distinguish fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- Nonspendable —amounts that cannot be spent because they are either (a) not in spendable form (i.e., inventory or prepaid expenses) or (b) legally or contractually required to be maintained intact.
- Restricted—amounts constrained by external parties, constitutional provision, or enabling legislation
- Committed—amounts constrained by a government using its highest level of decision-making authority
- Assigned—amounts a government intends to use for a particular purpose
- Unassigned—amounts that are not constrained at all will be reported in the general fund

Governmental funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided in the basic financial statements to help the reader understand the differences.

The District maintains many individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and the School Choice Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been included as required supplementary information for the general fund to demonstrate compliance with this budget.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension liability and other postemployment benefits to its employees as well as the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund and notes to this schedule.

Government-wide Financial Analysis

The following tables presents the condensed comparative statements of net position:

		Governmental Activities	
		2024	2023
Assets			
Current and other assets	\$	13,229,961	\$ 12,834,415
Capital assets, net		42,972,615	44,291,750
Total assets		<u>56,202,576</u>	<u>57,126,165</u>
Deferred Outflows of Financial Resources		<u>12,333,169</u>	<u>14,722,850</u>
Liabilities			
Other liabilities		3,942,309	4,626,629
Long-term liabilities		72,905,435	70,231,014
Total liabilities		<u>76,847,744</u>	<u>74,857,643</u>
Deferred Inflows of Financial Resources		<u>31,212,410</u>	<u>37,691,294</u>
Net Position			
Net investment in capital assets		25,372,615	25,591,750
Restricted		5,779,571	4,800,347
Unrestricted		(70,676,595)	(71,092,019)
Net Position	\$	<u>(39,524,409)</u>	<u>\$ (40,699,922)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of financial resources exceeded assets and deferred outflows of financial resources by over (\$39.5) million at the close of the most recent fiscal year (total net deficit).

By far, the largest portion (approximately \$25.4 million) of the District's net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion (approximately \$5.8 million) of the District's net position represents resources that are subject to external restriction on how they may be used.

The remaining net position balance consists of *unrestricted net position*, which is reflected as a negative balance (approximately \$70.7 million). This has resulted from the recognition of the District's net pension and net other postemployment benefits liabilities which are significant. We expect the annual provision for this liability will continue to decrease unrestricted net position for the foreseeable future.

The following table presents the condensed comparative statements of activities are as follows:

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 365,366	\$ 368,762
Operating grants and contributions	11,745,209	10,463,779
General revenues:		
Assessments to member communities	38,179,915	36,815,045
Intergovernmental	4,394,740	4,248,057
Investment Income	534,982	175,261
Other	73,049	24,781
Total revenues	55,293,261	52,095,685
Expenses:		
Administration	1,457,542	1,534,313
Instructional	35,358,500	34,472,196
Other pupil services	5,354,955	6,128,999
Operations and maintenance	7,968,197	7,431,121
Tuitions and assessments	3,208,718	2,905,860
Community services	61,253	11,603
Interest expense	708,583	763,583
Total expenses	54,117,748	53,247,675
Change in net position	1,175,513	(1,151,990)
Net position, beginning of year	(40,699,922)	(39,547,932)
Net position – end of the year	<u>\$ (39,524,409)</u>	<u>\$ (40,699,922)</u>

Governmental Activities – The governmental activities increased net position by nearly \$1.2 million. The increase was due primarily due to a \$0.9 million increase in the School Choice major fund as sending district tuitions outpaced current year expenditures.

Revenue from member community assessments increased slightly when compared with the prior year which is based on student count per community and a statutory formula mandated by the Education reform Act. The overall increase in member assessments was approximately \$1.4 million, an increase of approximately 3.6%. Operating grants and contributions increased almost \$1.3 million primarily from a \$0.7 million increase in State on-behalf payments for retired teachers' pension benefits, increased regional transportation revenue and FEMA reimbursement.

Expenses increased approximately \$0.9 million, or 1.6%, primarily from a \$0.7 million increase in State on-behalf payments for retired teachers' pension benefits. We expect volatility in expenses annually due to the pension and OPEB valuations being updated each year.

Fund-wide Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds balance sheet reported a combined ending fund balance of nearly \$9.5 million, which was approximately \$1.1 million higher than the prior year. The District's general fund increased by approximately \$0.1 million due to regular operations. Additionally, the School Choice major fund increased nearly \$0.9 million as sending tuitions exceeded current year expenditures. Finally, the nonmajor governmental funds balance increased approximately \$0.1 million primarily due to the timing of federal and state grant receipts and payments.

The District's unassigned fund balance reported in the general fund was over \$2.7 million (5.5% of General Fund expenditures) and total fund balance was over \$3.7 million (7.5% of General Fund expenditures). The District reported restricted fund balance of almost \$3.1 million in the School Choice Major Fund and \$2.7 million in the Combined Nonmajor Governmental Funds.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were minimal. A budget to actual schedule for the general fund has been provided as required supplementary information.

Capital Asset and Long-Term Financing Administration

Capital Assets – The District's investment in capital assets for its governmental activities as of June 30, 2024 amounts to almost \$43.0 million (net of accumulated depreciation). This investment in capital assets includes buildings and improvements, machinery and equipment, and vehicles. The depreciation of \$1.5 million exceeded current year additions of over \$0.2 million, which lowered capital assets approximately \$1.3 million.

Additional information on the District's capital assets can be found in the Notes to the financial statements.

Long-Term Debt – At the end of the current year, the District had total bonded debt outstanding of \$17.6 million which is fully accounted for as general obligation bonds within the governmental activities. The District's long-term debt decreased \$1.1 million during the fiscal year due to regularly scheduled maturities. Additional information on the District's debt can be found in the Notes to the financial statements.

Current Economic Issues Affecting the Budget

- Unfunded mandates continue to drain District resources both in unanticipated expenditures and increased administration time to implement the mandates.

- The Chapter 70 funding formula has changed so that there is more per pupil equity in the minimum contributions that the member Districts have to fund in their assessment. Member District minimum contributions shift, causing assessment increases in some communities and decreases in others but are more proportional to the student population. This shift is not a result of the District Agreement but rather a change in the Chapter 70 funding formula and the ‘minimum’ contributions required of the individual member Districts.
- State aid is expected to increase slightly for fiscal 2025.
- Inflationary pressures continue to be an ongoing issue the District is managing.
- The District approved a balanced budget that was accepted by the member Towns.

These factors, among others, were considered in preparing the District’s budget for the 2025 fiscal year.

Contacting the District’s Financial Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District’s finances and to reflect the District’s accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to the District’s School Business Office at 425 Crowell Road, 2nd Floor, Chatham, MA 02633.

MONOMOY REGIONAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 6,553,555
Investments	5,872,545
Receivables, net of allowance:	
Intergovernmental receivables	803,861
Capital assets, net of accumulated depreciation	<u>42,972,615</u>
Total Assets	<u>56,202,576</u>
Deferred Outflows of Resources:	
Deferred outflows related to net pension liability	2,033,413
Deferred outflows related to net other postemployment benefits liability	<u>10,299,756</u>
Total deferred outflows of resources	<u>12,332,169</u>
Liabilities:	
Warrants and accounts payable	373,259
Accrued payroll and withholdings	3,365,722
Accrued interest	203,328
Noncurrent liabilities:	
Due in one year	1,170,281
Due in more than one year	<u>71,735,154</u>
Total Liabilities	<u>76,847,744</u>
Deferred Inflows of Resources:	
Deferred inflows related to net pension liability	374,301
Deferred inflows related to net other postemployment benefits liability	<u>30,838,109</u>
Total deferred inflows of liabilities	<u>31,212,410</u>
Net Position:	
Net investment in capital assets	25,372,615
Restricted:	
Federal and State grants	1,056,701
School choice	3,074,583
Revolving and other specific purposes	1,648,287
Unrestricted	<u>(70,676,595)</u>
Total Net Position	<u><u>\$ (39,524,409)</u></u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities:</u>					
Administration	\$ 1,457,542	\$ -	\$ -	\$ -	(1,457,542)
Instructional	35,358,500	1,098	8,757,713	-	(26,599,689)
Other pupil services	5,354,955	302,762	2,186,788	-	(2,865,405)
Operations and maintenance	7,968,197	61,506	-	-	(7,906,691)
Tuitions and assessments	3,208,718	-	743,462	-	(2,465,256)
Community services	61,253	-	57,246	-	(4,007)
Interest expense	708,583	-	-	-	(708,583)
Total Governmental Activities	<u>\$ 54,117,748</u>	<u>\$ 365,366</u>	<u>\$ 11,745,209</u>	<u>\$ -</u>	<u>(42,007,173)</u>
<u>General Revenues:</u>					
Member community assessments					38,179,915
Grants and contributions not restricted to specific programs					4,394,740
Unrestricted investment income					534,982
Other revenues					<u>73,049</u>
Total general revenues					<u>43,182,686</u>
Change in Net Position					1,175,513
<u>Net Position:</u>					
Beginning of year					<u>(40,699,922)</u>
End of year					<u>\$ (39,524,409)</u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	General	School Choice Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 643,813	\$ 3,292,675	\$ 2,617,067	\$ 6,553,555
Investments	5,872,545	-	-	5,872,545
Receivables, net of allowance				
Intergovernmental	444,803	-	359,058	803,861
Total Assets	<u>6,961,161</u>	<u>3,292,675</u>	<u>2,976,125</u>	<u>13,229,961</u>
Deferred Outflows of Resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,961,161</u>	<u>\$ 3,292,675</u>	<u>\$ 2,976,125</u>	<u>\$ 13,229,961</u>
Liabilities:				
Warrants and accounts payable	\$ 325,491	\$ -	\$ 47,768	\$ 373,259
Accrued payroll and withholdings	2,924,261	218,092	223,369	3,365,722
Total Liabilities	<u>3,249,752</u>	<u>218,092</u>	<u>271,137</u>	<u>3,738,981</u>
Deferred Inflows of Resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	-	3,074,583	2,704,988	5,779,571
Assigned	964,580	-	-	964,580
Unassigned	2,746,829	-	-	2,746,829
Total Fund Balances	<u>3,711,409</u>	<u>3,074,583</u>	<u>2,704,988</u>	<u>9,490,980</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,961,161</u>	<u>\$ 3,292,675</u>	<u>\$ 2,976,125</u>	<u>\$ 13,229,961</u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Governmental Fund Balances		\$ 9,490,980
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		42,972,615
Deferred outflows and inflows of resources to be recognized in future fiscal years are not available resources and, therefore, are not reported in the funds:		
Deferred outflows related to pensions	2,033,413	
Deferred inflows related to pensions	(374,301)	
Deferred outflows related to other postemployment benefits	10,299,756	
Deferred inflows related to other postemployment benefits	<u>(30,838,109)</u>	
Net effect of reporting deferred outflows and inflows of resources		(18,879,241)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:		
Bonds and notes payable	(17,600,000)	
Accrued interest	(203,328)	
Compensated absences	(702,812)	
Net other postemployment benefits liability	(42,437,319)	
Net pension liability	<u>(12,165,304)</u>	
Net effect of reporting long-term liabilities		<u>(73,108,763)</u>
Net Position of Governmental Activities		\$ <u>(39,524,409)</u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024**

	General	School Choice Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Assessments to member towns	\$ 38,179,915	\$ -	\$ -	\$ 38,179,915
Intergovernmental	10,924,953	1,533,726	3,608,647	16,067,326
Investment income	534,982	-	-	534,982
Contributions	-	-	72,623	72,623
Departmental and other	73,049	-	365,366	438,415
Total Revenues	<u>49,712,899</u>	<u>1,533,726</u>	<u>4,046,636</u>	<u>55,293,261</u>
Expenditures:				
Administration	1,116,341	-	-	1,116,341
Instructional	23,125,907	637,935	1,810,447	25,574,289
Other pupil services	2,683,816	-	1,436,832	4,120,648
Operations and maintenance	5,035,855	-	34,609	5,070,464
Employee benefits	13,182,250	-	9,389	13,191,639
Tuitions and assessments	2,598,045	-	610,673	3,208,718
Community services	-	-	61,253	61,253
Capital acquisitions	61,460	-	-	61,460
Debt Service:				
Principal	1,100,000	-	-	1,100,000
Interest	724,625	-	-	724,625
Total Expenditures	<u>49,628,299</u>	<u>637,935</u>	<u>3,963,203</u>	<u>54,229,437</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>84,600</u>	<u>895,791</u>	<u>83,433</u>	<u>1,063,824</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses) net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	84,600	895,791	83,433	1,063,824
 Fund Balances - Beginning of year	<u>3,626,809</u>	<u>2,178,792</u>	<u>2,621,555</u>	<u>8,427,156</u>
Fund Balances - End of year	<u>\$ 3,711,409</u>	<u>\$ 3,074,583</u>	<u>\$ 2,704,988</u>	<u>\$ 9,490,980</u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	<u>Total</u>
Net Change in Fund Balances - Total Governmental Fund Balances	\$ 1,063,824
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The net amounts are reflected here as reconciling items:	
Capital outlays	\$ 230,812
Depreciation expense	<u>(1,549,947)</u>
Net effect of reporting capital assets	(1,319,135)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued; whereas these amounts are amortized in the Statement of Activities. The net amount presented here as a reconciling item represents the following differences:	
Repayment of bonds and notes	<u>1,100,000</u>
Net effect of reporting long-term debt	1,100,000
In the Statement of Activities, interest is accrued on outstanding long-term debt; whereas in governmental funds interest is not reported until due. The net amount presented here as a reconciling item represents the difference in accruals between this year and the prior year.	
	16,042
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Compensated absences	(41,495)
Other postemployment benefits	444,662
Pension benefits	<u>(88,385)</u>
Net effect of reporting long-term liabilities	<u>314,782</u>
Change in Net Position of Governmental Activities	<u>\$ 1,175,513</u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024

	Other Postemployment Benefits Trust Fund
Assets:	
Pooled investments	\$ 1,370,029
Total Assets	<u>1,370,029</u>
Net Position:	
Restricted for other postemployment benefits	1,370,029
Total Net Position	<u><u>\$ 1,370,029</u></u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2024

	Other Postemployment Benefits Trust Fund
Additions:	
Contributions:	
Employer contributions	\$ 1,271,919
Total contributions	<u>1,271,919</u>
Investment income:	
Investment earnings	161,796
Management fees	<u>(4,279)</u>
Net investment earnings	<u>157,517</u>
Total Additions	<u>1,429,436</u>
Deductions:	
Benefits paid	<u>1,171,919</u>
Total Deductions	<u>1,171,919</u>
Change in Net Position	257,517
Net Position - Beginning	1,112,512
Net Position - Ending	<u><u>\$ 1,370,029</u></u>

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

I. Summary of Significant Accounting Policies

The accompanying basic financial statements of the Monomoy Regional School District (the "District"); have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to state and local governments. GAAP is prescribed by the Governmental Accounting Standards Board ("GASB"), which is the primary standard-setting body for state and local government entities. The following is a summary of the more significant policies and practices used by the District:

A. Reporting Entity

The Monomoy Regional School District operates under a regional agreement as approved by the member communities in 2011. The District serves the Massachusetts coastal Districts of Harwich and Chatham and provides preschool through Grade 12 academic services for the member communities.

Governance is through an elected eight (8) member school committee, which is responsible for overseeing and controlling all aspects of public-school education within the community.

The District has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and/or significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. There are no component units that meet the requirements for inclusion in the District's basic financial statements.

B. Government-Wide and Fund Financial Statements

The Government-Wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by member District assessments and intergovernmental revenues, are reported on this statement.

Separate financial statements are provided for governmental funds and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual government funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

Major Fund Criteria – Major funds must be reported if both of the following criteria are met:

- 1) The total assets and deferred outflows of resources, liabilities and deferred inflow of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- 2) The total assets and deferred outflows of resources, liabilities and deferred inflow of resources, revenues, or expenditures/expenses of the individual governmental fund or

enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Government-Wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Member District assessments are recognized as revenues in the year for which they are levied. State grants, local aid and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Member community assessments, state grants such as Chapter 70 and other items not restricted to specific programs are reported instead as *general revenues*.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e. measurable and available). Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when payment is due, certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Member District assessments are apportioned amongst capital and operating costs and are based on student population. Investment income associated with the current fiscal period is susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received and are recognized as revenue at that time.

The government reports the following major Governmental Funds:

General Fund - is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

School Choice Fund - is a revolving account authorized by Massachusetts General Laws, Chapter 76, section 12B, for the receipt of tuition from other school systems. The School District can expend from this revolving account for any educational purpose.

Nonmajor Governmental Funds - consist of special revenue and capital project funds that are aggregated and presented in the Nonmajor Governmental Funds column on the Governmental Funds financial statements. The following describes the general use of these fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

Fiduciary fund financial statements are reported using the *economic resources measurement focus* and use the *accrual basis of accounting*. Fiduciary funds are used to account for assets held in a trustee capacity and cannot be used to support the governmental programs.

The government reports the following fiduciary fund types:

Other Postemployment Benefits Trust Fund – is used to accumulate funds for future payments of other postemployment benefits for retirees such as health and life insurance.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity

Deposits and Investments – The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are recorded at fair value in accordance with GAAP.

Receivables – Various state and federal operating and capital grants are applied for and received annually. For non-expenditure driven grants, revenue is recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, revenue is recognized when the qualifying expenditures are incurred, and all other grant requirements are met.

Intergovernmental revenues are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

Inventories and Prepaid Items – Inventories, which are not material to the basic financial statements, are considered to be expenditures at the time of purchase. Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include land, construction in progress, building and improvements, machinery, equipment and textbooks, and furniture, are reported in the Government-Wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$10,000 are capitalized at the date of acquisition or construction, respectively, with expected lives of greater than one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets (excluding land and construction-in-process) are depreciated using the straight-line method over the following estimated useful lives:

Buildings and building improvements	20 - 40 years
Machinery, equipment and furnishings	5 - 10 years
Vehicles	5 - 7 years

Inter-fund Balances – Activity between funds that are representative of lending arrangements outstanding at the end of the fiscal year are referred to as either *due to/from other funds* or *advances to/from other funds*. All other outstanding balances between funds are reported as due to/from other funds.

Inter-fund Transfers– During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfer out in the individual fund statements.

Investment Income – Investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by state law.

Compensated Absences – It is the District’s policy to permit employees to accumulate earned but unused vacation and sick benefits. Compensated absence liabilities related to governmental activities are normally paid from the funds reporting payroll and related expenditures. Amounts related to these benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in Governmental Funds only if they have matured.

Long-Term Obligations – Long-term debt is reported as liabilities in the government-wide statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bond anticipation notes payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, the face amount of the long-term debt issued is reported as other financing sources. Premiums received on a debt issuance are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are exclusively reported as general government expenditures regardless of whether they are withheld from the actual proceeds.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two types of items that are reported on the government-wide statement of net position which relate to outflows from changes in the net pension liability and the net other postemployment benefit liability. The deferred pensions will be recognized in pension expense in future years as more fully described in Note III, subsection A. The deferred other postemployment benefits will be recognized in employee benefits expense in future years as more fully described in Note III, subsection C.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items which qualify for reporting in this category. These items are reported on the government-wide statement of net position and relate to inflows from changes in the net pension liability and the net other postemployment benefit liability. The deferred pensions will be recognized in pension expense in future years as more fully described in Note III, subsection A. The deferred other postemployment benefits will be recognized in employee benefits expense in future years as more fully described in Note III, subsection C.

Net Position – In the government-wide financial statements, net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital related debt.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific use. Net position has been *restricted* for the following:

Federal and State grants represent assets that have restrictions placed on them from Federal and State granting agencies.

School Choice represents restricted amounts received from the Commonwealth for tuitions from other school systems and which can be expended on any educational purpose as authorized by Massachusetts General Law, Chapter 76, section 12B.

Revolving and Other Purposes represent amounts that can be spent only for specific purpose because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Fund Equity – In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily to the extent in which the District is required to honor constraints on the specific purpose for which amounts in the funds can be spent.

Fund balance is reported in five components – nonspendable, restricted, committed, assigned, and unassigned as described below:

Nonspendable represents amounts that cannot be spent because they are either (a) not in spendable form (i.e. inventory or prepaid) or (b) legally or contractually required to be maintained intact.

Restricted represents amounts that have constraints placed either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless this decision-making authority removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

Assigned represents amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the School Committee. The District has by ordinance authorized the School Business Manager to assign fund balance. The School Committee may also assign fund balance as it does when appropriating fund balance to cover a gap

between estimated revenue and appropriations in the subsequent year's appropriated budget.

Unassigned represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned in that order) as they are needed.

The District has not established financial policies with respect to maintaining minimum fund balance amounts but must follow State regulations with respect to maximum balances it may maintain in its excess and deficiency account with a ceiling of 5% of operating budget.

The following table represents the fund equity categorizations:

	General	School Choice Fund	Nonmajor Governmental Funds	Total
Restricted:				
Federal and State grants	\$ -	\$ -	\$ 1,056,701	\$ 1,056,701
Revolving funds	-	-	1,628,519	1,628,519
Gifts and other	-	-	19,768	19,768
School choice revolving	-	3,074,583	-	3,074,583
Assigned:				
Administrative	14,990	-	-	14,990
Instruction	29,052	-	-	29,052
Other school services	1,391	-	-	1,391
Operations and maintenance	99,624	-	-	99,624
Tuitions and school assessments	-	-	-	-
Subsequent years' budget	819,523	-	-	819,523
Unassigned	2,746,829	-	-	2,746,829
Totals	\$ 3,711,409	\$ 3,074,583	\$ 2,704,988	\$ 9,490,980

Stabilization Fund – The District maintains a stabilization fund which may be used for any municipal purpose upon two-thirds vote of the School Committee. The balance totaling \$249,214 at June 30, 2024, is reported as unassigned fund balance in the general fund.

Encumbrances – The District's encumbrance policy regarding the general fund is to (1) classify encumbrances that arise from the issuance of purchase orders resulting from normal purchasing activity approved by the School Business Administrator as assigned, and (2) classify encumbrances that result from an action of the School Committee Meeting as committed. Encumbrances of funds already restricted or committed are included with the classification of those fund balances and not reported separately.

The District reports \$145,057 of encumbrances from normal purchasing activity at June 30, 2024 as assigned in the general fund and does not report any encumbrances from School Committee Meeting votes. There are no encumbrances reported in any other fund.

E. Excess of Expenditures Over Appropriations and Deficits

During the fiscal year ended, there were no legal deficits. Legal deficits only occur when total expenditures exceed total appropriations and not by individual category.

F. Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

II. Detailed Notes to All Funds

A. Deposits and Investments

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "cash and cash equivalents".

State laws and regulations require the District to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and State Treasurer's investment pool (the "Pool"). In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be a United States obligation. During the fiscal year, the District did not enter into any repurchase agreements.

Custodial Credit Risk: Deposits - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk relative to cash holdings. At year-end, the carrying amount of the District's deposits was \$6,553,555 and the bank balance of \$7,259,575 was not exposed to custodial credit risk as it was covered by either federal depository insurance or through insured cash sweeps.

Custodial Credit Risk: Investments - In the case of investments, this is the risk that in the event of the invested party not being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the District may not be able to recover the full amount of its principal investment and/or investment earnings. The District does not have a policy for custodial credit risk of investments.

Fair Value of Investments - The District reports its investments at fair value. When actively quoted observable prices are not available, the District generally uses either implied pricing from similar investments or valuation models based on net present values of estimated future cash flows (adjusted as appropriate for liquidity, credit, market and/or other risk factors).

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. This hierarchy is based on valuation inputs used to measure the fair value of the asset or liability. The three levels of the hierarchy are as follows:

- *Level 1* – Inputs are quoted prices in active markets for identical investments at the measurement date.
- *Level 2* – Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the investment through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.
- *Level 3* – Inputs reflect the District's best estimate of what market participants would use in pricing the investment at the measurement date.

The remaining investments are not categorized under the fair value hierarchy are valued at either amortized cost or at net asset value ("NAV"). These are investments in non-governmental entities for which readily determinable fair value is not available, such as member units or an ownership interest in partners' capital to which a proportionate share of net assets is attributed. Investments at NAV are commonly calculated by subtracting the fair value of liabilities from the fair value of assets.

The District invests in the Plymouth County OPEB Trust (PCOT), which is an irrevocable trust. At June 30, 2024 investments held with PCOT was \$1,370,029. The District has its own separate trust account and assets are pooled for investment purposes only. The PCOT investment committee works with U.S. Bank and manages the investment pool, which is comprised of fixed income and equity mutual funds. All underlying investments are considered level 1 investments. Disbursements are allowable only for retiree healthcare expenditures or actuarial valuations for OPEB purposes.

The District also invests in government securities which are also considered level 1 investments. At year-end the District held \$5,872,545 in US government obligations that are rated investment grade AAA by Standard and Poor Investment services and mature in less than 1 year.

Interest Rate Risk: Investments – Debt securities are subject to interest rate risk. Such securities may be adversely affected by changes in interest rates, which may negatively affect the fair value of individual debt instruments, through fair value losses arising from increasing interest rates. The District does not have a formal policy that limits investment maturities as means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk – The District does not place a limit on the amount that may be invested in any one issuer.

Credit Risk – The District has not adopted a formal policy related to credit risk.

B. Receivables

Receivables as of year-end for the District's individual major and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
Intergovernmental	\$ 803,861	\$ -	\$ 803,861
Total	<u>\$ 803,861</u>	<u>\$ -</u>	<u>\$ 803,861</u>

C. Interfund Receivables, Payables and Transfers

The District did not report any interfund receivables, payables or transfers for the fiscal year ended June 30, 2024.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i><u>Governmental Activities:</u></i>				
Capital assets being depreciated:				
Buildings and improvements	55,526,930	-	-	55,526,930
Machinery and Equipment	5,841,220	169,352	-	6,010,572
Vehicles	296,474	61,460	-	357,934
Total capital assets being depreciated	<u>61,664,624</u>	<u>230,812</u>	<u>-</u>	<u>61,895,436</u>
Less accumulated depreciation for:				
Buildings and improvements	(11,955,453)	(1,424,756)	-	(13,380,209)
Machinery and Equipment	(5,324,235)	(100,719)	-	(5,424,954)
Vehicles	(93,186)	(24,472)	-	(117,658)
Total accumulated depreciation	<u>(17,372,874)</u>	<u>(1,549,947)</u>	<u>-</u>	<u>(18,922,821)</u>
Total capital assets being depreciated, net	<u>44,291,750</u>	<u>(1,319,135)</u>	<u>-</u>	<u>42,972,615</u>
Governmental activities capital assets, net	<u>\$ 44,291,750</u>	<u>\$ (1,319,135)</u>	<u>\$ -</u>	<u>\$ 42,972,615</u>

Depreciation expense was charged to the operations and maintenance functional line item.

E. Temporary Debt

The District is authorized to borrow on a temporary basis to fund the following:

Current Operating Costs – Prior to the collection of revenues, expenditures may be financed through the issuance of revenue anticipation notes (“RANs”).

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (“BANS”) or grant anticipation notes (“GANs”). In certain

cases, prior to the issuance of these temporary notes, the governing body must take the necessary legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

Temporary notes are general obligations of the District and carry maturity dates not in excess of one year and are interest bearing and will be paid through future issuance of general obligation bonds.

The District did not report any notes outstanding for the year ended June 30, 2024.

F. Long-term Obligations

Bond and Note Indebtedness - The District issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes have been issued for both governmental activities. Additionally, the District incurs various other long-term obligations relative to associated personnel costs.

State law permits the District, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5 percent of its equalized valuation. Debt issued in accordance with this section of the law is designated as being “inside the debt limit.” In addition, a District may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being “outside the debt limit”.

The following reflects the current year activity in the long-term liability accounts:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
<i>Governmental Activities:</i>					
Bond and note indebtedness	\$ 18,700,000	\$ -	\$ (1,100,000)	\$ 17,600,000	\$ 1,100,000
Compensated absences	661,317	107,627	(66,132)	702,812	70,281
Net other postemployment benefits liability	38,558,812	35,988,535	(32,110,028)	42,437,319	-
Net pension liability	12,310,885	3,362,429	(3,508,010)	12,165,304	-
Total Governmental Activities	\$ 70,231,014	\$ 39,458,591	\$(36,784,170)	\$ 72,905,435	\$ 1,170,281

The District’s long-term liabilities will be liquidated from the general fund.

The following is a summary of outstanding long-term debt obligations for the year ended June 30, 2024:

Description of Issue	Interest Rate	Beginning Balance	Additions	Maturities	Ending Balance
<i>Governmental Activities</i>					
General Obligation Bonds	3.25 - 5.0%	\$ 18,700,000	\$ -	\$ (1,100,000)	\$ 17,600,000
Total Governmental Activities		\$ 18,700,000	\$ -	\$ (1,100,000)	\$ 17,600,000

Future Debt Payoffs - Payments on outstanding bonds and notes due in future years consist of the following:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2025	\$ 1,100,000	\$ 669,625	\$ 1,769,625
2026	1,100,000	614,625	1,714,625
2027	1,100,000	559,625	1,659,625
2028	1,100,000	514,250	1,614,250
2028	1,100,000	477,125	1,577,125
2030-2034	5,500,000	1,783,375	7,283,375
2035-2039	5,500,000	705,375	6,205,375
2040	1,100,000	19,938	1,119,938
Total	<u>\$ 17,600,000</u>	<u>\$ 5,343,938</u>	<u>\$ 22,943,938</u>

Authorized and Unissued Debt – At June 30, 2024, the District did not report any authorized and unissued debt.

III. Other Information

A. Retirement System

Plan Description – The District contributes to the Barnstable County Retirement Association (the System), a cost-sharing multiple-employer defined benefit pension plan established under Chapter 32 of the Commonwealth of Massachusetts General Laws (MGL) and administered by the Barnstable County Retirement Board. Stand-alone audited financial statements for the year ended December 31, 2023 were issued and may be obtained by writing to the Barnstable County Retirement Association, 750 Attucks Lane, Hyannis MA 02601.

Membership – Membership in the System as of December 31, 2023, was as follows:

Retired participants and beneficiaries receiving benefits	3,789
Inactive participants entitled to a return of their employee contributions	1,254
Active participants	5,294
Total	<u>10,337</u>

Benefit Terms – The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund directly. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

Membership in the System is mandatory for all full-time employees and non-seasonal, part-time employees who, in general, regularly work more than twenty hours per week. Members of the System do not participate in the federal Social Security retirement system.

Massachusetts contributory retirement system benefits are uniform from retirement system to retirement system. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year or five-year average annual rate of regular compensation, depending on the participant's date of hire. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and job classification.

Contributions Requirements – The System has elected provisions of Chapter 32, Section 22D (as amended) of Massachusetts General Laws, which require that a funding schedule be established to fully fund the pension plan by June 30, 2040. Under provisions of this law, participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method.

The District contributed \$1,240,631 to the System in fiscal year 2024, which was the actuarially determined contribution requirement for the fiscal year and represented 22.40% of covered payroll.

Net Pension Liability – At June 30, 2024, the District reported a liability of \$12,165,304 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024.

The District's proportion of the net pension liability is based on a projection of the District's long-term share of contributions to the System relative to the projected contributions of all employers. The District's proportion was approximately 1.510% at December 31, 2024.

Actuarial Valuation – The measurement of the System's total pension liability is developed by an independent actuary. The latest actuarial valuation was performed as of January 1, 2024 and included the following significant assumptions:

Actuarial Cost Method	Entry Age Actuarial Cost
Investment rate of return	Full prefunding: 6.90% per year, net of investment expenses
Discount Rate	6.90%
Salary Increases	3.25%
Cost of Living Adjustment	3% of first \$18,000
Pre-Retirement Mortality	RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP - 2021
Post-Retirement Mortality	RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2021
Disabled Mortality	RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2021

There were no significant changes in assumptions between fiscal year 2024 and 2023.

Pension Expense – The District recognized \$1,329,016 in pension expense in the statement of activities in fiscal year 2024.

Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual earnings	\$ 761,911	\$ -
Changes in assumptions	434,845	-
Changes in proportion differences	480,100	-
Differences between expected and actual experience	356,557	27,404
Changes in proportion differences	-	346,897
	<u>\$ 2,033,413</u>	<u>\$ 374,301</u>

The deferred outflows of resources and deferred inflows of resources are expected to be recognized in the District's pension expense as follows:

Year Ended June 30,	Amount
2025	\$ 263,099
2026	342,874
2027	946,079
2028	6,329
2029	100,731
Total	\$ 1,659,112

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed plan member contributions were made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates and the member rate.

Based on those assumptions, the Retirement System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocations and best estimates of arithmetic real returns for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Investment Rate of Return
Domestic Equity	22.00%	6.29%
International Equity	9.50%	6.39%
International Emerging Markets	4.50%	7.63%
Core fixed income	15.00%	1.72%
High Yield Fixed Income	9.00%	3.43%
Real Estate	10.00%	3.24%
Commodities	4.00%	3.72%
Hedge Fund, GTAA, Risk Parity	10.00%	2.87%
Private Equity	16.00%	9.43%
	100.00%	

Sensitivity Analysis – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90% as well as the District's proportionate share of

the net pension liability using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate			
	Current Rate	1% lower	Current	1% greater
Net Pension Liability	6.90%	\$ 16,410,988	\$ 12,165,304	\$ 8,596,318

B. Massachusetts Teachers' Retirement System

Teachers and certain administrative employees of the District's school department participate in the Massachusetts Teachers' Retirement System ("MTRS"), a cost-sharing multiple employer defined benefit pension plan. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. Like the Retirement System, MTRS was established under Chapter 32 of Massachusetts General Laws. The Commonwealth's legislature has the authority to amend or modify the MTRS's funding policies.

The Commonwealth is a nonemployer contributor to the MTRS and is legally responsible by statute for all actuarially determined employer contributions and future benefit requirements of the MTRS. Therefore, the District is considered to be in a special funding situation as defined by GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

For the year ended June 30, 2024, (measured as of June 30, 2023) the Commonwealth contributed \$4,741,845 to the MTRS on behalf of the District. The District's proportionate share of the collective MTRS net pension liability at this reporting date was 0.220687%, which was based on the actual, actuarially determined contribution made by the Commonwealth on behalf of the District as a percentage of the total annual contribution made by the Commonwealth on behalf of all employers.

The table below presents the District's proportionate share of the following:

	Commonwealth Portion	Paid (or assumed) On Behalf of the District		District portion
Net pension liability	58,019,172	58,019,172		-
Pension expense	5,417,258	5,417,258		-

The District recognized \$5,417,258 in intergovernmental revenue and pension expense relative to this arrangement.

C. Other Postemployment Benefits

The District administers a single employer defined benefit healthcare plan (the “OPEB Plan”). The OPEB Plan provides health, dental and life insurance benefits (other postemployment benefits) to current and future retirees, their dependents and beneficiaries in accordance with Section 20 of Massachusetts General Law Chapter 32B.

Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law and District ordinance. All benefits are provided through the District’s premium-based insurance program. The OPEB Plan does not issue a stand-alone financial report and is presented as a fiduciary fund in the District’s financial statements.

OPEB Plan disclosures that impact the District’s net OPEB liability using a measurement date of June 30, 2024, are summarized as follows:

Employees Covered by Benefit Terms – The following employees were covered by the benefit terms as of the June 30, 2022 actuarial valuation date:

Active employees	203
Inactive employees	265
Total	<u>468</u>

Contributions – The contribution requirements of Plan members and the District are established and may be amended by the District, through negotiation with the District employee unions. Retirees contribute 30 percent of the calculated contribution through pension benefit deductions. The remainder of the cost is funded by the District. The District currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis plus additional contributions which vary annually. The costs of administering the Plan are paid by the District.

Net OPEB Liability – The District’s net OPEB liability was measured as of June 30, 2024, using an actuarial valuation as of June 30, 2022. The components of the net OPEB liability of the District were as follows:

Total OPEB Liability	\$ 43,807,348
Plan fiduciary net position	<u>(1,370,029)</u>
Net OPEB liability	<u>\$ 42,437,319</u>
Plan fiduciary net position as a percentage of the total OPEB liability	3.1%

The total OPEB liability in the most recent actuarial valuation was determined using the following key actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	7.00%
Discount Rate	3.93%
Inflation	3.25%
Health Care Trend Rate	6.75% > 4.50%
Salary Increases	3.25%
Pre-Retirement Mortality	General: RP-2014 Blue Collar Employee Mortality Table projected generationally with scale MP-2021 Teachers: Pub-2010 Teachers Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2021
Post-Retirement Mortality	General: RP-2014 Blue Collar Healthy Annuitant Mortality Table projected generationally with scale MP-2021 Teachers: Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with Scale MP-2021
Disabled Mortality	General: RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2021 Teachers: Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with Scale MP-2021
Actuarial Cost Method	Individual Entry Age Normal

Discount Rate – The discount rate used to measure the total OPEB liability was 3.93%. There were no significant changes in assumptions.

Long Term Expected Rate of Return – The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return were as reflected in the following table and are part of the District's OPEB investment policy:

Asset Class	Expected Investment Rate of Return
Domestic Equity	6.29%
International Equity - Developed Market	6.39%
International Equity - Emerging Market	7.63%
Core Fixed Income	1.72%
High Yield Fixed Income	3.43%
Real Estate	3.24%
Commodities	3.72%
Hedge fund, GTAA, Risk parity	2.87%
Private equity	9.43%

Sensitivity Analyses – The following presents the District's net OPEB liability as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate as well as if the healthcare cost trend rates are 1% lower or higher than the current healthcare cost trend rates:

Net OPEB Liability			
Discount Rate			
Current Rate	1% lower	Current	1% greater
3.93%	\$ 49,629,593	\$ 42,437,319	\$ 36,631,743

Health Care Rate			
Current Rate	1% lower	Current	1% greater
6.75% > 4.50%	\$ 35,431,634	\$ 42,437,319	\$ 51,396,161

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – The District recognized OPEB expense of \$827,257.

Deferred outflows of resources and deferred inflows of resources related to OPEB were reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 6,757,453	\$ 16,494,601
Net differences between projected and actual investment earnings	-	36,880
Differences between actual and expected experience	3,542,303	14,306,628
	<u>\$ 10,299,756</u>	<u>\$ 30,838,109</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (benefit) as follows:

Year Ended June 30,	
2025	\$ (2,284,475)
2026	(2,852,861)
2027	(3,264,431)
2028	(4,779,167)
2029	(4,622,478)
thereafter	<u>(2,734,941)</u>
	<u>\$ (20,538,353)</u>

Changes in the Net OPEB Liability – The following table summarizes the changes in the net OPEB liability:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2023	\$ 39,671,324	\$ 1,112,512	\$ 38,558,812
Changes for the year:			
Service cost	2,283,434	-	2,283,434
Interest	1,510,153	-	1,510,153
Changes in assumptions	1,514,356	-	1,514,356
Differences between actual and expected experience	-	-	-
Employer contributions	-	1,271,919	(1,271,919)
Investment income	-	157,517	(157,517)
Benefit payments withdrawn from trust	-	(1,171,919)	1,171,919
Benefit payments	<u>(1,171,919)</u>	<u>-</u>	<u>(1,171,919)</u>
Net changes	<u>4,136,024</u>	<u>257,517</u>	<u>3,878,507</u>
Balances at June 30, 2024	<u>\$ 43,807,348</u>	<u>\$ 1,370,029</u>	<u>\$ 42,437,319</u>

Investment Custody – In accordance with Massachusetts General Laws, the District Treasurer is the custodian of the OPEB Plan and since the District has not designated a Board of Trustees, the District Treasurer is also the Trustee and as such is responsible for the general supervision of the management, investment and reinvestment of the OPEB Plan assets. OPEB Plan assets may be invested and reinvested by the custodian consistent with the prudent investor rule established in Chapter 203C and may, with the approval of the State Retiree Benefits Trust Fund Board of Trustees, be invested in the State Retiree Benefits Trust Fund established in Section 24 of Chapter 32A. OPEB Plan assets must be segregated from other funds and not be subject to the claims of any general creditor of the District.

Investment Rate of Return – For the year ended June 30, 2024 the annual money-weighted rate of return on investments, net of investment expense, was 14.28%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

D. Risk Financing

The district is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The District participates in a health insurance risk pool administered by the Cape Cod Municipal Health Group (the Group). The Group offers a variety of premium based health plans to its members with each participating governmental unit charged a premium for coverage based on rates established by the Group. In the event the Group is terminated, the District would be obligated to pay its proportionate share of a deficit, should one exist.

E. Contingencies

The District is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters is not always predictable with assurance. Although the amount of liability, if any, at June 30, 2024, cannot be determined, management believes that any resulting liability, if any, should not materially affect the basic financial statements of the District at June 30, 2024.

Grant Compliance - Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

F. Implementation of New GASB Pronouncements

Current Year Implementations –

In June 2022, the GASB issued GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No 62*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for decision making or assessing accountability. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2023 (fiscal year 2024). The adoption of this accounting standard did not have a material impact on the District.

Future Implementations –

In June 2022, the GASB issued GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No 62*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for decision making or assessing accountability. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2023 (fiscal year 2024). The District is currently evaluating whether adoption will have a material impact on the financial statements.

In June 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to update the recognition and measurement guidance for

compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this Statement are effective for financial reporting periods beginning after December 15, 2023 (fiscal year 2025). The District is currently evaluating whether adoption will have a material impact on the financial statements.

In December 2023, the GASB issued GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or restraints. The provisions of this Statement are effective for financial reporting periods beginning after June 15, 2024 (fiscal year 2025). The District is currently evaluating whether adoption will have a material impact on the financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS
YEARS ENDED JUNE 30, 2024

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended December 31,	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2023	1.510%	\$ 12,165,304	\$ 5,455,644	222.99%	66.58%
2022	1.483%	12,310,885	4,974,734	247.47%	63.77%
2021	1.410%	7,755,326	4,687,966	165.43%	75.07%
2020	1.462%	10,102,662	4,555,142	221.79%	66.82%
2019	1.528%	11,481,151	4,699,943	244.28%	62.34%
2018	1.536%	12,136,781	4,558,648	266.24%	57.60%
2017	1.536%	10,449,951	4,371,317	239.06%	61.90%
2016	1.506%	10,580,661	4,280,830	247.16%	57.30%
2015	1.571%	9,893,660	4,357,269	227.06%	58.10%
2014	1.658%	9,358,123	4,347,808	215.24%	60.40%

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS TO PENSION PLAN

Year Ended June 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 1,240,631	\$ 1,240,631	\$ -	\$ 5,537,479	22.40%
2023	1,155,870	1,155,870	-	5,049,355	22.89%
2022	1,038,778	1,038,778	-	4,758,285	21.83%
2021	1,017,271	1,017,271	-	4,623,469	22.00%
2020	1,010,360	1,010,360	-	4,770,442	21.18%
2019	965,425	965,425	-	4,627,028	20.86%
2018	916,502	916,502	-	4,436,887	20.66%
2017	853,628	853,628	-	4,345,042	19.65%
2016	848,550	848,550	-	4,422,628	19.19%
2015	866,145	866,145	-	4,413,025	19.63%

This schedule is presented to illustrate the requirement to show information for ten years.

See accompanying independent auditors' report.

MONOMOY REGIONAL SCHOOL DISTRICT, MASSACHUSETTS

**REQUIRED SUPPLEMENTARY INFORMATION - MTRS PENSIONS
YEARS ENDED JUNE 30, 2024**

**SCHEDULE OF THE COMMONWEALTH'S COLLECTIVE SHARE OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHER'S RETIREMENT SYSTEM (MTRS)**

Year Ended June 30, *	Commonwealth's				Commonwealth's		Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
	Commonwealth's Proportionate Share of the Collective Net Pension Liability	District's Proportion Share of the Collective Net Pension Liability	Proportionate Share of the Net Pension Liability Associated with the District	Expense and Revenue Recognized for the Commonwealth's Support			
2024	100.0%	0.0%	\$ 58,019,172	\$ 5,417,258	58.48%		
2023	100.0%	0.0%	57,928,961	4,765,222	57.75%		
2022	100.0%	0.0%	52,955,162	4,249,431	62.03%		
2021	100.0%	0.0%	66,725,068	8,241,502	50.67%		
2020	100.0%	0.0%	60,450,445	7,330,666	53.95%		
2019	100.0%	0.0%	57,360,749	5,812,681	54.84%		
2018	100.0%	0.0%	55,357,695	5,777,844	54.25%		
2017	100.0%	0.0%	53,006,926	5,407,054	52.73%		
2016	100.0%	0.0%	51,912,762	4,210,587	55.38%		
2015	100.0%	0.0%	41,838,366	2,906,712	61.64%		

* Amounts determined for the previous year ended June 30.

Contributions to the MTRS are the responsibility of the Commonwealth of Massachusetts. Accordingly, the District has not recognized any portion of the net pension liability relative to District employees covered under the MTRS pension plan.

These schedules are presented to illustrate the requirement to show information for ten years.

MONOMOY REGIONAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2024

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS

	Year Ended June 30,					
	2024	2023	2022	2021	2020	2019
Total OPEB liability:						
Service cost	\$2,283,434	\$3,055,336	\$4,246,080	\$3,739,284	\$ 2,386,125	\$ 2,164,970
Interest	1,510,153	2,182,626	1,584,065	1,866,284	1,866,617	1,518,734
Differences between expected and actual experience	-	(19,075,505)	-	6,180,063	(337,000)	3,058,566
Changes of assumptions	1,514,356	(4,534,719)	(15,100,293)	(7,311,749)	12,189,418	6,430,965
Benefit payments	(1,171,919)	(1,104,742)	(1,336,415)	(1,247,791)	(1,078,274)	(907,438)
Net change in total OPEB liability	4,136,024	(19,477,004)	(10,606,563)	\$2,906,091	15,026,886	12,265,797
					1,958,406	(1,786,831)
Total OPEB liability - beginning of year	39,671,324	59,148,328	69,754,891	66,848,800	51,821,914	39,556,117
Total OPEB liability - end of year (a)	\$43,807,348	\$39,671,324	\$59,148,328	\$69,754,891	\$ 66,848,800	\$ 51,821,914
Plan fiduciary net position:						
Contributions - employer	\$1,271,919	\$1,204,742	\$1,436,415	\$1,347,791	\$ 1,178,274	\$ 1,017,306
Net investment income	157,517	111,290	(138,923)	209,819	15,280	24,190
Benefit payments	(1,171,919)	(1,104,742)	(1,336,415)	(1,247,791)	(1,078,274)	(907,438)
Net change in Plan fiduciary net position	257,517	211,290	(38,923)	309,819	115,280	134,058
					135,742	120,769
Plan fiduciary net position - beginning of year	1,112,512	901,222	940,145	630,326	515,046	380,988
Plan fiduciary net position - end of year (b)	\$1,370,029	\$1,112,512	\$901,222	\$940,145	\$ 630,326	\$ 515,046
Net OPEB liability - end of year (a) - (b)	\$42,437,319	\$38,558,812	\$58,247,106	\$68,814,746	\$ 66,218,474	\$ 51,306,868
					\$ 39,175,129	\$37,352,465
Plan fiduciary net position as a percentage of the total OPEB liability	3.13%	2.80%	1.52%	1.35%	0.94%	0.99%
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

See independent auditors' report.

MONOMOY REGIONAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
YEAR ENDED JUNE 30, 2024

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

	Year Ended June 30,					
	2024	2023	2022	2021	2020	2019
Actuarially-determined contribution	\$ 2,621,052	\$ 2,536,901	\$ 3,276,529	\$ 3,171,443	\$ 2,860,719	\$ 2,770,672
Contributions in relation to the actuarially-determined contribution	(1,271,919)	(1,204,742)	(1,436,415)	(1,347,791)	(1,178,274)	(1,017,306)
Contribution deficiency (excess)	\$ 1,349,133	\$ 1,332,159	\$ 1,840,114	\$ 1,823,652	\$ 1,682,445	\$ 1,753,366
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Contribution as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Valuation Date	July 1, 2024					
Amortization Period	23 years from July 1, 2023					
Investment rate of return	7.00%					
Single Equivalent Discount Rate	3.93%					
Healthcare cost trend rates	6.75% decreasing to 4.5%					
Salary increases	3.25%					
Actuarial Cost Method	Entry Age Normal - Level Percentage of Payroll					
Asset Valuation Method	Market Value of Assets as of Reporting Date (for all years presented)					

SCHEDULE OF INVESTMENT RETURNS
LAST 10 FISCAL YEARS

	Year Ended June 30,					
	2024	2023	2022	2021	2020	2019
Annual money-weighted rate of return, net of investment expense	14.28%	11.64%	-14.90%	27.00%	2.67%	5.40%
						11.39%
						11.23%

Note: These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years in which information is available.

See independent auditors' report.

MONOMOY REGIONAL SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - GENERAL FUND

YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Budgetary Amounts	Encumbrances	Actual Budgetary Adjusted	Variance Positive (Negative)
	Original Budget	Final Budget				
REVENUES						
Member community assessments	\$ 38,179,915	\$ 38,179,915	\$ 38,179,915	\$ -	\$ 38,179,915	\$ -
Intergovernmental	5,188,088	5,188,088	5,507,695	-	5,507,695	319,607
Investment income	200,000	200,000	525,506	-	525,506	325,506
Other revenues	14,000	14,000	73,049	-	73,049	59,049
Total Revenues	43,582,003	43,582,003	44,286,165	-	44,286,165	704,162
EXPENDITURES						
Administrative operations	1,155,132	1,155,132	1,116,341	14,990	1,131,331	23,801
Instructional services	22,470,394	22,597,394	23,125,907	29,052	23,154,959	(557,565)
Other school services	3,307,036	2,800,036	2,683,816	1,391	2,685,207	114,829
Operations and maintenance	4,755,351	5,135,351	5,035,855	99,623	5,135,478	(127)
Fringe benefits	7,742,181	7,742,181	7,764,992	-	7,764,992	(22,811)
Tuitions and school assessments	3,011,910	3,011,910	2,598,045	-	2,598,045	413,865
Debt service	1,824,625	1,824,625	1,824,625	-	1,824,625	-
Capital Acquisitions	150,000	150,000	61,460	-	61,460	88,540
Total Expenditures	44,416,629	44,416,629	44,211,041	\$ 145,056	44,356,097	60,532
OTHER FINANCING SOURCES (USES)						
Transfers Out	(50,000)	(50,000)	(50,000)		(50,000)	-
Total Other Financing Sources (Uses)	(50,000)	(50,000)	(50,000)		(50,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(884,626)	(884,626)	\$ 25,124		\$ (119,932)	\$ 764,694
OTHER BUDGETARY ITEMS:						
Prior year encumbrances	84,626	84,626				
Use of excess and deficiency	800,000	800,000				
Total Other Budgetary Items	884,626	884,626				
\$	-	\$				

See accompanying notes to basic financial statements.

MONOMOY REGIONAL SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2024

I. Budgetary Basis of Accounting

An annual budget is legally adopted for the General Fund by the School Committee. Subsequent to the School Committee's approval, the budget is presented to member Districts. The budget is accepted by majority District Meeting approval by both of the District's members. Increases in the budget subsequent to the approval of the annual budget require majority Committee approval. At the close of each fiscal year, unencumbered appropriation balances lapse or reverts to unassigned fund balance.

The District adopts an annual budget for the general fund in conformity with the guidelines described above. The School Business Manager has the responsibility to ensure that budgetary control is maintained in the manner in which the appropriations were voted. Budgetary control is exercised through the District's accounting system.

Budgetary-to-GAAP Reconciliation – The District's general fund is prepared on a basis of accounting other than GAAP to conform to the Uniform Municipal Accounting System basis of accounting as prescribed by the Massachusetts Department of Revenue. A reconciliation of the budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, 2024, is as follows:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues on a budgetary basis			\$ 44,286,165
On-behalf payments	\$ 5,417,258	\$ -	5,417,258
Stabilization revenue	-	9,476	9,476
Revenues on a GAAP basis	<u>\$ 5,417,258</u>	<u>\$ 9,476</u>	<u>\$ 49,712,899</u>
Expenditures on a budgetary basis			\$ 44,211,041
On-behalf payments	5,417,258	-	5,417,258
Expenditures on a GAAP basis	<u>\$ 5,417,258</u>	<u>\$ -</u>	<u>\$ 49,628,299</u>
Net transfers on a budgetary basis			\$ (50,000)
Stabilization transfers	-	50,000	50,000
Net transfers on a GAAP basis	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>

Appropriations Deficits – During the fiscal year ended, there were no legal deficits. Legal deficits only occur when total expenditures exceed total appropriations and not by individual category.

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

MONOMOY REGIONAL SCHOOL DISTRICT

Report On Applying Agreed-Upon Procedures Over
Compliance Applicable To Massachusetts
School Districts' End-of-Year Financial Report

Year Ended June 30, 2024



MONOMOY REGIONAL SCHOOL DISTRICT
REPORT ON APPLYING AGREED-UPON PROCEDURES
OVER COMPLIANCE APPLICABLE TO
MASSACHUSETTS SCHOOL DISTRICTS’
END-OF-YEAR FINANCIAL REPORT
YEAR ENDED JUNE 30, 2024

CONTENTS

	<u>Page</u>
Independent Accountants’ report on applying agreed-upon procedures over compliance applicable to Massachusetts School Districts’ End-of-Year Financial Report	1
Schedule of DESE EOYR Compliance Supplement Procedures and Results	3
Supplementary Information	12



ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801

Telephone: (781) 933-0073

www.roselliclark.com

**Independent Accountants' Report on Applying Agreed-Upon
Procedures Over Compliance Applicable to Massachusetts
School Districts' End-of-Year Financial Report**

To the School Committee
Monomoy Regional School District
Chatham, Massachusetts

We have performed the procedures enumerated below, related to the requirements set forth in the Massachusetts Department of Elementary and Secondary Education's (ESE) *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report (EOYR) prepared by the Monomoy Regional School District (the District) for the year ended June 30, 2024. The District's management is responsible for its compliance with those requirements.

The engaging party, the District, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose specified in the Massachusetts Department of Elementary and Secondary Education's *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report prepared by the District for the year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. For purposes of performing these procedures, findings were reported only if they exceed 0.5% of Line 1850 in the EOYR.

Our procedures and results are reported in the attached Schedule of DESE EOYR Compliance Supplement Procedures and Results.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Monomoy Regional School District, and is not intended to be and should not be used by anyone other than these specified parties.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
April 7, 2025

SCHEDULE OF DESE EOYR COMPLIANCE SUPPLEMENT PROCEDURES AND RESULTS

DESE Compliance Supplement Requirements		Agreed-Upon Procedures		Results
General Compliance Requirements				
I. For All EOYR Schedules:				
1.A. Ascertain if the financial information was prepared in accordance with the budgetary basis of accounting (e.g., modified accrual plus current year encumbrances minus expenditures of prior year encumbrances).	Obtained copies of the current and prior year accounting ledger reports with the School Department General Fund expenditures, including any outstanding encumbrances, and determined that the total expenditures reported on Schedule 1 of the EOYR consisted of current year expenditures and encumbrances, less prior year encumbrances.			Procedure performed without exception.
1.A.a. Trace the amounts reported to accounting and other records that support the audited financial statements and verify [determine] agreement or perform alternative procedures to verify [determine] the accuracy and completeness of the reports and that they agree with the accounting records.	Traced individual amounts reported to the underlying support (e.g., accounting ledger) in the procedures as noted below.			Procedure performed without exception.
1.A.b. Determine if all encumbrances were closed out by the 12/31 deadline and that reported expenditures were adjusted accordingly.	Determined that all encumbrances were closed out by the 12/31 deadline and amendments were filed for all unspent encumbrances.			Procedure performed without exception.
1.B. Trace non-financial data to records that accumulate and summarize data.				
1.B.a. Perform tests of underlying data to verify [determine] that the data was accumulated and summarized in accordance with the required or stated criteria and methodology, including the accuracy and completeness of the schedules. For Schedule 7, test eligibility criteria for reimbursable riders (pupils residing greater than 1.5 miles from their school of attendance).	Traced underlying data to stated criteria and methodology in the procedures as noted below. Non-financial rider data reported on Schedule 7 were traced to detailed rider listings provided by the District.			Procedure performed without exception.
1.B.b. When intervening computations or calculations are required between the records and the schedules, trace reported data elements to supporting worksheets or other documentation that link the schedules to the data.	Traced the reported data elements to supporting worksheets or other documentation in the procedures as noted below.			Procedure performed without exception.

1.C. Determine if the District's accounting system meets the following DESE requirements:			
1.C.a. Determine whether the District uses an accounting system that 1) provides for the reporting of all instructional costs by school location and 2) is in accordance with 603 CMR 10.03 (3)(a).	Obtained copies of the District's expenditure reports and observed that the District's accounting ledger account structure includes specific account segments for each school location. Obtained copies of the District's expenditure reports and inspected to confirm that the accounting system is in accordance with 603 CMR 10.03 (3)(a).	Procedure performed without exception.	
1.C.b. Determine if the accounting system is supported by up-to-date written policies and procedures and that the policies and procedures are followed on a uniform and consistent basis.	Obtained the District's current set of policies and procedures related to the accounting system and determined that such policies are followed.	Procedure performed without exception.	
1.C.c. Determine if the District maintains written policies and procedures related to the classification of salaries and expenses by the program, function and object and that the policies and procedures are followed on a uniform and consistent basis.	Obtained the District's current set of policies and procedures related to the classification of salaries and expenses by program, function, and object and agree policies meet DESE's requirements.	Procedure performed without exception.	
2. Obtain written representations from management that the reports provided to the auditor are true copies of the EOYR submitted or electronically transmitted to the Department.	Obtain a signed Representation Letter from management which states that the reports provided are true copies of the EOYR submitted or electronically transmitted to DESE.	Procedure performed without exception.	
3. Determine that the District submitted a signed Certification Statement.	Obtained a signed Certification Statement submitted to DESE	Procedure performed without exception.	
4. Determine if amendments required from prior year's audit were submitted.	Confirmed amendments from prior year's audit were submitted.	Procedure performed without exception.	

Specific Compliance Requirements			
Schedule 1			
I. Revenues			
A. Revenues from Local Sources			
1. Trace revenues from Local Sources reported on Schedule 1 to the municipal and District accounting ledgers. Also, trace the revenues reported on District's accounting ledgers to revenues reported on Schedule 1. These amounts should agree.	Traced revenues from Local Sources reported on Schedule 1 to revenue per the accounting ledger reports provided by the District. Traced local sources revenues reported in the District's accounting ledger to Local Sources reported on Schedule 1.	Procedure performed without exception.	

C, D, and E. Revenues from Federal Grants, State Grants and Revolving and Special Funds		
2. Trace the revenue from state aid, federal grants, state grants, and revolving and special funds to the detail in District's accounting ledgers. Also, trace the revenues reported on District's accounting ledgers to revenues reported on Schedule 1. These amounts should agree with the possible exception of revenue from state aid, federal grants and state grants, which are entered by the state based on allotments. <i>Validate that the DESE Administered Federal Grant revenues entered on line 300 and the DESE Administered State Grant revenues on line 510 match the final FY24 grant revenue file posted on the DESE EOYR website.</i>	Traced all state aid, federal grants, revolving and special funds revenues reported on Schedule 1 to accounting ledger reports provided by the District. Traced state aid, federal grants, revolving and special funds revenues reported in the District's accounting ledger to state aid, federal grants, state grants, revolving and special funds revenues reported on Schedule 1. Traced state aid, federal grants and state grants reported on Schedule 1 to the amounts posted on the DESE website and the amounts reported in the District's accounting ledger. Determined that the DESE Administered Federal Grant revenues entered on line 300 and the DESE Administered State Grant revenues on line 510 match the final FY24 grant revenue file posted on the DESE EOYR website.	Procedure performed without exception.
II. Expenditures.		
A. By School Committee and B. By City of Town		
3. Trace the amounts reported for general fund education expenditures from Schedule 1, Line 1850 to the municipal accounting ledgers and to the District accounting ledgers. Also, trace the expenditures reported on the District's accounting ledgers to expenditures reported on Schedule 1. These amounts should agree. If a crosswalk exists between the accounting ledgers and the EOYR, verify [determine] that the crosswalk agrees with the accounting ledgers in total and trace a sample of expenditures from the crosswalk to the accounting ledger.	Traced amounts reported for General Fund education expenditures from Schedule 1, Line 1850 to the accounting ledgers. Traced the General Fund education expenditures reported on the District's accounting ledgers to the expenditures reported on Schedule 1.	Procedure performed without exception.

4.	Trace the amounts reported for a sample of DESE functions (i.e., teachers, principals), object codes (i.e., professional salaries (01), other salaries (02), and other expenditures (04-06)) and DESE programs (i.e., regular day, special education, etc.) in Schedule 1 to the detail in the accounting ledgers or to the crosswalk, if applicable. These amounts should agree.	Selected a sample of DESE functions reported in Schedule 1 and traced the amounts reported by function, object code, and DESE program to the general ledger.	Procedure performed without exception.
5.	Test Extraordinary Maintenance (4300) expenditures for the following: Verify [determine] that expenditures do not include salaries; verify [determine] that the expenditures include applicable principal portions of a loan or the cost of a lease / purchase agreement; and verify [determine] that expenditures classified as Extraordinary Maintenance (4300) do not exceed the per project per school dollar limit for extraordinary maintenance of \$150,000. Trace the expenditures to the detail in the accounting ledgers.	Obtained detailed expenditure report for Extraordinary Maintenance expenditures reported on Schedule 1 of the EOYR and determined that these expenditures do not include salaries and that these expenditures include applicable portions of a loan or the cost of a lease / purchase agreement, if applicable. Determined that these expenditures do not exceed the per project per school dollar limit for extraordinary maintenance of \$150,000. Traced all expenditures reported to the accounting ledger.	Procedure performed without exception.
6.	Determine how expenditures for fringe benefits are assigned or allocated to Schedule 1 Employee Benefits, Insurance (5100, 5200).		
6.a.	Trace the reported cost to the detail in the accounting ledgers using the methodology indicated. These amounts should agree.	Traced all expenditures reported for fringe benefits to the accounting ledger and/or other records (i.e., invoices, allocation schedules, written agreement between Town and School Department indicating the agreed-upon allocation methodology, etc.).	Procedure performed without exception.
6.b.	Determine if expenses are charged to 5150 Employee Separation Costs. If no expenses are charged to inquire if any District employees retired in FY24. In the event District employees retired, then there should be costs/expenses reported.	Determined the District separately reports Employee Separation Costs (5150). If no amounts were reported, inquired if any District employees retired in the current fiscal year.	Procedure performed without exception.

6.c.	Determine if the District reported Insurance for Retired Employees (5250) separately and appropriately. If amounts are reported for Rental Lease of Equipment or Buildings determine if the required rental lease schedule is maintained locally.	Determined the District separately reports insurance for Retired School Employees (5250) and traced the amount reported to the accounting ledger.	Procedure performed without exception.
7.		Traced all amounts reported for Rental Lease of Equipment or Buildings to rental lease schedule.	Procedure performed without exception.
8.	Verify [determine] that expenditures charged to Lines 1683 or 2060, Short-term Interest RANs (5400) relate exclusively to Revenue Anticipation Notes (RANs).	Traced all amounts reported on Lines 1683 or 2060, Short-term Interest RANs (5400) to supporting documentation and determined that costs relate exclusively to Revenue Anticipation Notes (RANs).	Procedure performed without exception. No Short-term interest RANs.
9.	Verify [determine] that expenditures charged to Lines 1684 or 2065, Short-term Interest BANs (5450) relate exclusively to Bond Anticipation Notes (BANs).	Traced all amounts reported on Lines 1684 or 2065, Short-term Interest BANs (5450) to supporting documentation and determined that costs relate exclusively to Bond Anticipation Notes (BANs).	Procedure performed without exception. No Short-term interest BANs.
10.	Identify expenditures reported as long-term School Construction debt for principal (8100) and interest (8200). Verify [determine] that BANs are not included in these functions. Trace the reported costs to the Treasurer's debt schedule. Trace the reported amount to the detail in the accounting ledgers. These amounts should agree. <i>Note: If the District received a lump sum wait list or progress payment from the Massachusetts School Building Authority (MSBA), verify [determine] that the revenue was reported on Line 130 and that expenses were reported for paydown of principal (8100) or Purchase of Land and Buildings (7100, 7200) if applicable.</i>	Traced all amounts reported as long term School Construction debt for principal (8100) and interest (8200) to the Treasurer's debt schedule and to detail in the accounting ledgers and determined that BANs are not included in these functions. If the District received a lump sum wait list or progress payment from the Massachusetts School Building Authority (MSBA), determined that the revenue was reported on Line 130 and that expenses were reported for paydown of principal (8100) or Purchase of Land and Buildings (7100, 7200).	Procedure performed without exception.

11.	Trace the expenditures for tuition payments to other public-school districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaboratives (9400), and assessments to member regional school districts (9500), to member collaboratives (9400), and assessments to member regional school districts (9500) to the accounting ledgers. These amounts should agree. <i>Note: If the District prepaid FY25 special education tuition, verify [determine] that prepaid tuition was not included as an FY24 expense. If the District prepaid FY24 tuition from FY23, that amount should be included as an FY24 expense.</i>	Traced all expenditures for tuition payments to other public-school districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaboratives (9400), and assessments to member regional school districts (9500) to the accounting ledgers. Inspected supporting documentation for prepaid special education tuition and determined that the District did not include FY25 special education tuition as an expenditure on the EOYR, but if the District prepaid FY24 tuition from FY23, that amount was included as an FY24 expenditure on the EOYR.	Procedure performed without exception.
12.	For municipal expenditures that result in services directly related to the school committee:		
12.a.	Obtain a copy of a written agreement between the School Committee and municipal officials documenting agreed upon methodologies to be used when allocating, distributing or assigning Municipal expenditures to the District.	Obtained a copy of the written agreement between the School Committee and Town which documents the methodologies to be used when allocating, distributing, or assigning municipal expenditures to the District.	Not applicable to regional school district.
12.b.	Test the amounts reported using the documented methodology. These amounts should agree.	Traced all amounts reported based on the written methodology previously obtained.	Not applicable to regional school district.
13.	Expenditures from Federal Grants, State Grants and Special Funds.		
13.a	Trace amounts claimed as Circuit Breaker expenses on Line 3080 Column 7 to the accounting ledgers or journals.	Traced amounts reported as Circuit Breaker expenses on line 3080 column 7 to the accounting ledger.	Procedure performed without exception.
13.b.	Determine if the District charged a restricted indirect rate to grants and indicate so in the report (including the rate charged).	Through inquiry of personnel, determined if District charged a restricted indirect rate to grants. If applicable, reported the grant and the rate charged.	The District did not charge a restricted indirect rate to grants.

Schedule 3		
14. For Schedule 3 expenditures:		
14.a. Verify [determine] that the District's accounting system includes school location codes and trace the amounts reported by school location on the linked file to the accounting ledgers. These amounts should agree.	Traced 30% of the combined reported expenditures by school location to the accounting ledger.	Procedure performed without exception.
14.b. If staff is assigned to more than one school, determine if the District maintains a payroll system or spreadsheet to document the assignment of staff salaries by school location.	Through inquiry of personnel and inspection of payroll reports, determined that the District maintains a payroll system or spreadsheet to document the assignment of staff salaries by school location.	Procedure performed without exception.
14.c. If allocations are used to assign staff salaries to schools, programs, functions, or objects, was the allocation supported by a documented methodology?	If allocations were used to assign staff salaries to schools, programs, functions, or objects, determined that the allocations were supported by a documented methodology.	Not applicable as allocations were not used to assign staff salaries.
14.d. If allocations are used for non-salary expenditures, determine if the District maintains a documented methodology for consistency in application. Allocations are acceptable on Schedule 3 for non-salary expenditures although direct assignment or charging is preferable.	If allocations were used for non-salary expenditures, determined that the allocations were consistent with the documented methodology.	Not applicable as allocations were not used to assign non-salary expenditures.
14.e. Ensure amounts reported as Districtwide expenditures cannot be assigned to a specific school.	Determined that Districtwide expenditures were not assigned to a specific school.	Procedure performed without exception.
Schedule 4		
15. Ascertain the methodology used to allocate, distribute, or assign special education costs to the placement categories on Schedule 4 and review the propriety of the methodology. Test the amounts reported on Schedule 4 using this methodology. These amounts should agree.	Obtained the documented methodology used to allocate, distribute, or assign special education costs to the placement categories on Schedule 4. Determined through comparison that the documented methodology was consistent with prior years and is based on the number of special education students reported by placement code, or direct expenditures reported by placement code. Recalculated all amounts reported on Schedule 4 based on the documented methodology.	Procedure performed without exception.

Schedule 7			
16.	Trace the transportation expenditures reported on Schedule 7 to the transportation expenditures reported on Schedule 1. These amounts should agree. Ensure that all expenditures reported do not include unliquidated encumbrances. Determine the methodology used to allocate transportation expenditures on Schedule 7 and verify [determine] the accuracy of the allocations. Also, if applicable, verify [determine] that reimbursable expenditures have been reduced by transportation revenue received from students transported.	Traced all transportation expenditures reported on Schedule 7 to transportation expenditures reported on Schedule 1 and determine that expenditures reported did not include unliquidated encumbrances. Obtain supporting documentation of the District's methodology used to allocate transportation expenditures on Schedule 7 and recalculated the amounts reported based on the methodology. If transportation fees are reported on Schedule 1, traced all reimbursable expenditures reported to the underlying support (and ensured that expenditures were reduced by any transportation revenue received).	Procedure performed without exception.
17.	Determine if there is adequate detail to support amounts reported (expenses and riders) for special education pupils transported outside the District.	Obtained supporting documentation (general ledger report of special education rider costs and rider lists) to support all amounts reported (expenses and riders) for special education pupils transported outside the District.	Procedure performed without exception.
18.	Trace the riders reported on Schedule 7 to the detailed transportation records and verify [determine] that the amounts reported on Schedule 7 are accurate and consistent with the detailed records.	Traced all riders reported on Schedule 7 to the detailed rider lists maintained by the District.	Procedure performed without exception.
19.	Determine if the District's accounting system separates costs in order to facilitate reporting as outlined in Schedule 7, including in- or out-of-District, pre-school, non-public, school choice, charter school).	Determined that the District's accounting system separates costs to facilitate reporting as outlined in Schedule 7, including in- or out-of-District, pre-school, non-public, school choice, charter school).	Procedure performed without exception.
19.a.	Determine if reimbursable expenditures claimed on Line 4283 Homeless to Outside the District and Line 4285 Homeless from Outside the District are supported by adequate documentation.	Obtained supporting documentation (reports from the accounting system or invoices) for all reimbursable expenditures claimed on Line 4283 for Homeless to Outside the District and Line 4285 for Homeless from Outside the District.	Procedure performed without exception.
19.b.	Verify [determine] that foster care transportation was <i>not</i> claimed as homeless and is reported appropriately on Line 4286.	Determined foster care transportation was not claimed as homeless and is reported appropriately on Line 4286.	Procedure performed without exception.

19.[c.] If a cost allocation plan was used to determine reimbursable expenditures, review the propriety of the plan and test the expenditures reported.	If a cost allocation plan was used, obtained the District's documented methodology to allocate reimbursable expenditures reported on Line 4283 and Line 4285 and agreed through comparison and that the plan was consistent with prior years and is based on the number of homeless students in each category. Recalculated the amounts reported on Line 4283 and Line 4285 based on the cost allocation plan.	Not applicable as no cost allocation plan was used.
Schedule 19		
20. Determine if the School District has reported all changes to Schedule 19 Part A.1 - Appropriation by School Committee to the Department. Compare the final School Committee appropriation to Schedule 19 Part A.1 as filed/amended to determine if all changes were reported.	Traced final School Committee Appropriation amount in total per Line 7320 of Schedule 19 to the District's annual adopted budget.	Procedure performed without exception.
21. Determine amounts budgeted in Schedule 19 Part A.2 are consistent with methodologies outlined in the agreement noted in procedure II.A.12a. above.	Obtained documentation to support all amounts budgeted in Schedule 19, Part A.2. Recalculated the amounts in accordance with the methodologies identified in procedure II A.12 a. above.	Not applicable to regional school district.
22. Determine that retiree health insurance (5250) is reported separately.	Determined whether amounts were reported for retiree health insurance (5250) on Line 7490 and that retiree health insurance (5250) is reported separately.	Procedure performed without exception.

SUPPLEMENTARY INFORMATION

In accordance with Step 13b in the Department of Elementary and Secondary Education's *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements*, the District did not charge a restricted indirect cost rate to grants.

10/01/2022

	PK	K	SC	GR.1	SC	GR.2	SC	GR.3	SC	GR.4	SC
PS	24	KB	21	1C	14	2G	18	3Mo	19	2 4B	19
		KG	21	1H	15	2B	16	1 3K	17	3 4S	19
PMc	19	KSI	20	1FS	14	2 2Sm	16	3Mcm	17	3 4K	16
		KSm	20	1M	14	1 2Sh	14	3 3T	18	2 4P	19
PR	3					2W	12	5		4Z	20
Grade Totals:		48	82	57	3	76	9	71	10	93	6

total school enrollment:	453
Total School Choice:	28

Jennifer Police
Principal
jpolice@monomoy.edu

David Alexander
Assistant Principal
dalexander@monomoy.edu

Annmarie Rita
Assistant Principal
arita@monomoy.edu



MONOMOY REGIONAL HIGH SCHOOL

75 Oak Street
Harwich, MA 02645
Phone 508-430-7200
Fax 508-430-7223

Karen Guillemette
Director of Athletics
kguillemette@monomoy.edu

Lindsay Ginnetty
Director of Guidance
lginnetty@monomoy.edu

Jacqueline Corrigan
Special Education Team Chair
jcorrigan@monomoy.edu

April 18, 2025

Family Table Collaborative
1338 MA-28
South Yarmouth, MA 02664

Dear Family Table Collaborative,

Enclosed please find a check in the amount of **\$1100 (One Thousand One Hundred Dollars)** from the fundraiser, Empty Bowls, Full Hearts at Monomoy Regional High School on March 20, 2025. We are happy to support you in your mission to address nutritional insecurity on Cape Cod.

Thank you so much for all you do.

Cherian Armstrong
Caroline Freitas
Mike Newby
Jeremiah Nickerson

MRHS
75 Oak Street
Harwich, MA 02645