

Hampden-Wilbraham Regional School District

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Assistant Superintendent for Business Report January 9, 2015

A handwritten signature in black ink, appearing to read "B. Regulbuto", is written over the right side of the report title.

Financial Report:

Included in your packet are copies of the Financial Reports for the months of November and December 2014 and the supporting schedules. I would like you to note the new entry on the December reports titled Revised Budget inserted to properly reflect the additional Excess & Deficiency funds voted by the School Committee last month in response to the 9C cuts. At the half way point of the FY15 budget year, the District has expended 41% of the budget. Revenues and expenditures continue to track ahead of projections, while all of our reserve balances remain fully intact.

There is little talk at the State level about what to expect as we begin the FY16 budget planning process. There have been articles discussing the challenges Governor Baker will face as he assembles his first budget, and many of the issues are the same at the local level. We are all dealing with shortfalls in revenues, and spending increases with the largest portion being salaries, health insurance, and benefit costs. Inevitably, somewhere along the way this is going to cause a loss in funding.

I have volunteered to participate on the Massachusetts Association of School Business Officials Foundation Budget Review Committee. The purpose of this group is to collect data such as programming and service needs necessary to achieve the state's educational goals, the components and assumptions used in calculating the foundation budgets, measures to ensure the effective use of resources, and models of efficient and effective resource allocation from a cross section of districts, and then to present the information at upcoming hearings. Hopefully we will have an impact on the state's committee and encourage at least a "tweak" to the formula! I will keep you posted.

The annual financial audit has been completed and is in draft form now and being reviewed for comments. We anticipate the audit subcommittee review and their subsequent recommendation to the full School Committee to be completed on January 27th, 2015.

As always, please call me with questions or concerns.

NOVEMBER 2014

Revenue	RECEIPTS MONTH OF Nov-14	RECEIPTS YTD ENDING Nov-14	VOTED BUDGET 2014-2015	FY15 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME					
BASE AID CHAPTER 70	950,439	4,752,193	11,405,264	11,405,264	0
TRANSPORTATION CH 71	0	0	1,625,490	1,625,490	0
ASSESSMENT HAMPDEN	866,844	3,671,314	7,441,792	7,441,792	0
ASSESSMENT WILBRAHAM	2,606,264	8,441,598	22,398,562	22,398,562	0
CHARTER SCHOOL REVENUE	0	0	0	0	0
INTEREST	1,851	9,371	52,000	52,000	0
APPLIED MEDICAID	0	0	141,000	141,000	0
MISCELLANEOUS	236	3,900	0	3,900	3,900
APPLIED E&D	0	0	531,000	531,000	0
HOMELESS TRANSPORTATION	0	0	0	0	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0
E&D CONTINGENCY RESERVE	0	0	100,000	100,000	0
	4,425,634	16,878,376	43,695,108	43,699,008	3,900

Debt Assessment Hampden 234,000

Debt Assessment Wilbraham 100,428

Fund	Description	30-Nov-2014 Beginning Balance	Dec-14 Revenue	Dec-14 Expenditure	31-Dec-2014 Fund Balance
	GRANTS				
2261	FY14 TITLE I GRANT	75.27	1,078.00	769.22	384.05
2263	FY14 TITLE IIA GRANT	7.92	-	-	7.92
2267	FY14 ESSC GRANT	-	-	-	-
2269	FY15 94-142 GRANT	(68,481.49)	236,574.00	94,805.06	73,287.45
2270	FY15 EARLY CHILDHOOD GRANT	3,001.52	-	1,166.61	1,834.91
2271	FY15 KINDERGARTEN GRANT	3,523.15	15,889.00	7,397.86	12,014.29
2272	FY15 METCO	6,932.33	14,107.00	5,935.99	15,103.34
2273	FY15 TITLE I GRANT	(9,911.50)	23,190.00	15,683.34	(2,404.84)
2274	FY15 ENHANCED SCHOOL HEALTH	17,796.51	-	5,542.59	12,253.92
2275	FY15 TITLE IIA GRANT	(13,581.56)	-	3,890.87	(17,472.43)
2276	FY15 ACADEMIC SUPPORT	29.00	689.00	-	718.00
2277	FY15 SPED PROGRAM IMPROVEMENT	-	-	-	-
2278	FY15 COLLEGE/CAREER GRANT	810.39	5,746.00	2,000.00	4,556.39
2279	FY15 ESSC GRANT	(15,052.49)	49,587.25	34,534.76	-
2280	FY15 EC PROG IMPROVEMENT	560.24	124.00	60.00	624.24
2281	FY15 DRUG FREE COMMUNITIES	-	-	6,154.97	(6,154.97)
2282	FY15 TRANS SCHOOL CLIMATE	(2,935.37)	-	5,131.99	(8,067.36)
2283	FY15 AWARE GRANT	-	-	1,949.98	(1,949.98)
	Total Grants	(77,226.08)	346,984.25	185,023.24	84,734.93
Fund	Description	30-Nov-2014 Beginning Balance	Dec-14 Revenue	Dec-14 Expenditure	31-Dec-2014 Fund Balance
	REVOLVING ACCOUNTS				
1020	SCHOOL CHOICE	620,694.97	56,278.00	31,686.31	645,286.66
1025	SPED CIRCUIT BREAKER	319,152.00	-	-	319,152.00
1030	VOCATIONAL TUITION	167,351.00	-	11,230.00	156,121.00
1080	STUDENT ACTIVITY FUNDS	328,400.09	69,687.06	67,215.99	330,871.16
1090	STUDENT ACTIVITY FEES MRHS	32,544.16	920.00	875.19	32,588.97
2000	HWRS D CAFETERIA PLAN	11,754.36	-	-	11,754.36
2701	FOOD SERVICES	62,111.35	101,348.71	104,774.18	58,685.88
2704	STONY HILL SCHOOL REVOLVING	5,057.17	2,343.04	-	7,400.21
2705	GRANT BENEFITS REVOLVING	15,938.39	-	-	15,938.39
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	1,159.40	50,008.60	29,780.69	21,387.31
2712	NEW BEGINNINGS REVOLVING	48.49	1,299.00	4,918.04	(3,570.55)
2716	SAFETY REVOLVING	3,084.10	-	15.00	3,069.10
2718	MILE TREE REVOLVING	6,407.26	1,785.45	-	8,192.71
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	108,947.76	2,360.00	775.72	110,532.04
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	785.20	-	-	785.20
2738	INSURANCE REPLACEMENTS	6,630.72	-	6,630.72	-
2739	MEDICAID REIMBURSEMENT	10,119.15	-	-	10,119.15
2740	EARLY CHILDHOOD REVOLVING	42,315.26	1,601.00	11,628.59	32,287.67
2741	MATH ENRICHMENT	1,000.00	-	-	1,000.00
2744	BLUES IN THE SCHOOLS REVOLVING	1,535.21	-	-	1,535.21
2745	THEATER WORKSHOP	2,916.44	436.00	152.70	3,199.74
2746	ELEMENTARY MUSIC REVOLVING	5,627.50	-	2,014.74	3,612.76
2747	LIBRARY SERVICES REVOLVING	5,119.62	2,161.00	1,453.96	5,826.66
2748	TWB REVOLVING	7,659.95	1,279.70	226.35	8,713.30
2763	GREEN MEADOWS REVOLVING	9,485.49	1,481.12	1,025.00	9,941.61
2766	SOULE ROAD REVOLVING	1,758.01	1,938.48	98.50	3,597.99
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,811.29	-	-	2,811.29
2769	WILBRAHAM MIDDLE REVOLVING	3,308.86	3,394.10	85.00	6,617.96
	HS REVOLVING ACCOUNTS	38,962.53	(543.80)	204.92	38,213.81
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	51,469.84	1,140.00	2,731.20	49,878.64
2791	TRANSFER ACCT REVOLVING	4,414.94	80.00	8.67	4,486.27
2792	HS TECH ED REVOLVING	50.27	-	-	50.27
2793	CHILD STUDY REVOLVING	16,211.75	3,191.75	530.21	18,873.29
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,996.80	65.00	-	5,061.80
2795	HS CHOIR REVOLVING	3,578.84	-	-	3,578.84
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2877	CATHEDRAL MEMORIAL RENTAL	-	-	-	-
2879	TITLE III CONSORTIUM	320.00	-	-	320.00
2890	MRHS ENTREPRENEUR REVOLVING	15,792.21	-	-	15,792.21
2891	MKEA FUNDING	(95.00)	60.00	-	(35.00)
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	-	-	-	-
3001	GREEN MEADOWS BOND FUND	0.20	-	-	0.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	-	-	80.00	(80.00)
4006	DANIELE SCHOLARSHIP	-	-	-	-
4007	MISIASZEK SCHOLARSHIP	4,955.00	200.00	-	5,155.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4010	OPEB TRUST FUND	160,958.48	202.98	-	161,161.46
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	2,890.00	-	-	2,890.00
4014	Giller Foundation Trust	139.40	-	125.00	14.40
4015	John M. Flynn donation	6,822.15	-	6,628.22	193.93
	Total Revolving Funds	2,102,751.88	302,717.19	284,894.90	2,120,674.17
9007	MRHS PROJECT FUND	1,897,174.55	-	7,927.40	1,889,247.15
9012	ADMIN BUILDING/POOL PROJECT	(6,095,629.52)	-	-	(6,095,629.52)
	Total Capital Project Funds	(4,198,454.97)	-	7,927.40	(4,206,382.37)
	Total All Funds	(2,172,929.17)	649,701.44	477,845.54	(2,001,073.27)

DETAIL BY FUNCTION 1000-9000 - 11/30/14

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER</u> <u>GL 11/30/14</u>	<u>(UNDER)</u> <u>OVER</u>
Func: SCHOOL COMMITTEE - 1110	17,156	13,534	(3,622)
Func: SUPERINTENDENT - 1210	277,406	127,332	(150,074)
Func: ASST SUPERINTENDENT OFFICE - 1220	165,425	72,524	(92,901)
Func: OTHER DISTRICT ADMIN - 1230	18,000	7,615	(10,385)
Func: BUSINESS AND FINANCE - 1410	561,202	271,383	(289,819)
Func: HUMAN RESOURCES & BENEFITS - 1420	-	-	-
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	5,413	(16,587)
Func: LEGAL SETTLEMENTS - 1435	30,000	350	(29,650)
Func: DISTRICTWIDE TECHNOLOGY - 1450	276,957	110,631	(166,326)
TOTAL ADMINISTRATION	1,368,146	608,782	(759,364)
Func: CURRICULUM DIRECTORS - 2110	586,248	186,181	(400,067)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,603,856	628,570	(975,286)
Func: BUILDING TECHNOLOGY - 2250	195,233	57,678	(137,555)
Func: TEACHERS, CLASSROOM - 2305	13,228,578	3,484,949	(9,743,629)
Func: TEACHERS, SPECIALISTS - 2310	2,736,118	789,504	(1,946,614)
Func: INSTRUCTIONAL COORDINATORS - 2315	75,792	15,403	(60,389)
Func: INSTRUCTIONAL-THERAPEUTIC - 2320	1,152,240	271,302	(880,938)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	74,816	(176,471)
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,382,021	324,585	(1,057,436)
Func: LIBRARIANS/MEDIA CENTER - 2340	230,318	58,833	(171,485)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	25,305	20,618	(4,687)
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	1,865	(14,360)
Func: PROF DEVELOPMENT STIPENDS - 2357	139,583	31,825	(107,758)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	37,692	18,610	(19,082)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	157,682	74,206	(83,476)
Func: INSTRUCTIONAL EQUIPMENT - 2420	256,919	65,196	(191,723)
Func: GENERAL SUPPLIES - 2430	144,807	85,038	(59,769)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,151	649	(6,502)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,455	1,500	(12,955)
Func: INSTRUCTIONAL SOFTWARE - 2455	168,927	98,940	(69,987)
Func: GUIDANCE - 2710	590,234	179,553	(410,681)
Func: TESTING AND ASSESSMENT - 2720	1,387	-	(1,387)
Func: PSYCHOLOGICAL SERVICES - 2800	786,858	223,256	(563,602)
TOTAL INSTRUCTIONAL	23,788,916	6,693,077	(17,095,839)
Func: ATTENDANCE SERVICES - 3100	7,308	3,102	(4,206)
Func: HEALTH SERVICES - 3200	408,141	112,707	(295,434)
Func: STUDENT TRANSPORTATION SERVICE - 3300	3,213,271	775,569	(2,437,702)
Func: ATHLETIC SERVICES - 3510	320,312	117,735	(202,577)
Func: OTHER STUDENT ACTIVITIES - 3520	84,126	16,762	(67,364)
Func: SCHOOL SECURITY - 3600	4,500	-	(4,500)
TOTAL TRANS, ATHL, HEALTH SVCS	4,037,668	1,025,876	(3,011,783)
Func: CUSTODIAL SERVICES - 4110	1,946,627	797,671	(1,148,956)
Func: HEATING OF BUILDINGS - 4120	371,450	20,720	(350,730)
Func: UTILITY SERVICES - 4130	778,090	314,220	(463,870)
Func: MAINTENANCE OF GROUNDS - 4210	245,500	194,572	(50,928)
Func: MAINTENANCE OF BUILDINGS - 4220	418,714	269,418	(149,296)
Func: MAINTENANCE OF EQUIPMENT - 4230	31,500	7,426	(24,074)
Func: EXTRAORDINARY MAINTENANCE-4300	50,000	-	(50,000)
TOTAL BUILDING AND GROUNDS	3,841,881	1,604,027	(2,237,854)
Func: EMPLOYEE RETIREMENT - 5100	1,142,208	585,486	(556,722)
Func: EMPLOYEE SEPARATION - 5150	255,706	237,310	(18,396)
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,774,164	1,803,494	(1,970,670)
Func: INSURANCE-RETIRED SCHOOL EMPL - 5250	1,685,108	165,223	(1,519,885)
Func: OTHER INSURANCE - 5260	170,098	170,226	128
Func: SHORT TERM INTEREST - 5400	48,132	33,132	(15,000)
Func: SCHOOL CROSSING GUARDS - 5550	26,540	7,672	(18,868)
TOTAL INSURANCES AND FIXED COSTS	7,101,966	3,002,543	(4,099,413)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	666,000	206,000	(460,000)
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,395,494	626,747	(768,747)
TOTAL DEBT SERVICE	2,061,494	832,747	(1,228,747)
Func: TUITION TO MASS SCHOOLS - 9100	165,174	19,500	(145,674)
Func: TUITION OUT OF STATE-9200	517,008	130,865	(386,143)
Func: TUITION OUT OF STATE-CIRCUIT BREAKER OFFSET	-503,574	-	503,574
Func: TUITION TO NON-PUBLIC: - 9300	598,146	91,730	(506,416)
Func: TUITION TO COLLABORATIVE - 9400	1,118,303	170,311	(947,992)
TOTAL TUITIONS	1,895,057	412,406	(1,482,651)
Func: Contingency-9900	100,000	-	(100,000)
FY 14 Budget	44,195,108	14,179,457	(30,015,651)
Applied School Choice	(500,000)	-	500,000
TOTAL November 2014 - GENERAL FUND	43,695,108	14,179,457	(29,515,651)

DECEMBER 2014

Revenue	RECEIPTS MONTH OF	RECEIPTS YTD ENDING	VOTED BUDGET	REVISED BUDGET 12.16.14	FY15 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME	Dec-14	Dec-14	2014-2015	2014-2015		
BASE AID CHAPTER 70	950,439	5,702,632	11,405,264	11,405,264	11,405,264	0
TRANSPORTATION CH 71	0	0	1,625,490	1,185,652	1,625,490	0
ASSESSMENT HAMPDEN	0	3,671,314	7,441,792	7,441,477	7,441,792	0
ASSESSMENT WILBRAHAM	2,606,264	11,047,862	22,398,562	22,397,600	22,398,562	0
CHARTER SCHOOL REVENUE	633	633	0	0	633	633
INTEREST	3,061	12,431	52,000	52,000	52,000	0
APPLIED MEDICAID	0	0	141,000	141,000	141,000	0
MISCELLANEOUS	0	3,900	0	0	3,900	3,900
APPLIED E&D	0	0	531,000	980,115	531,000	0
HOMELESS TRANSPORTATION	0	0	0	0	0	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0	0
E&D CONTINGENCY RESERVE	0	0	100,000	100,000	100,000	0
	<u>3,560,397</u>	<u>20,438,772</u>	<u>43,695,108</u>	<u>43,703,108</u>	<u>43,699,641</u>	<u>4,533</u>
Debt Assessment Hampden			234,000			
Debt Assessment Wilbraham			100,428			

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2789	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	51,469.84	1,140.00	2,731.20	49,878.64
2791	TRANSFER ACCT REVOLVING	4,414.94	80.00	8.67	4,486.27
2792	HS TECH ED REVOLVING	50.27	-	-	50.27
2793	CHILD STUDY REVOLVING	16,211.75	3,191.75	530.21	18,873.29
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,996.80	65.00	-	5,061.80
2795	HS CHOIR REVOLVING	3,578.84	-	-	3,578.84
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2877	CATHEDRAL MEMORIAL RENTAL	-	-	-	-
2879	TITLE III CONSORTIUM	320.00	-	-	320.00
2890	MRHS ENTREPRENEUR REVOLVING	15,792.21	-	-	15,792.21
2891	MKEA FUNDING	(95.00)	60.00	-	(35.00)
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	-	-	-	-
3001	GREEN MEADOWS BOND FUND	0.20	-	-	0.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	-	-	80.00	(80.00)
4006	DANIELE SCHOLARSHIP	-	-	-	-
4007	MISIASZEK SCHOLARSHIP	4,955.00	200.00	-	5,155.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4010	OPEB TRUST FUND	160,958.48	202.98	-	161,161.46
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	2,890.00	-	-	2,890.00
4014	Giller Foundation Trust	139.40	-	125.00	14.40
4015	John M. Flynn donation	6,822.15	-	6,628.22	193.93
	Total Revolving Funds	2,102,751.88	302,717.19	284,894.90	2,120,574.17
9007	MRHS PROJECT FUND	1,897,174.55	-	7,927.40	1,889,247.15
9012	ADMIN BUILDING/POOL PROJECT	(6,095,629.52)	-	-	(6,095,629.52)
	Total Capital Project Funds	(4,198,454.97)	-	7,927.40	(4,206,382.37)
Total All Funds		(2,172,929.17)	649,701.44	477,845.54	(2,001,073.27)

DETAIL BY FUNCTION 1000-9000 - 12/31/14

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER GL 12/31/14</u>	<u>(UNDER) OVER</u>
Func: SCHOOL COMMITTEE - 1110	17,156	16,347	(809)
Func: SUPERINTENDENT - 1210	277,406	149,110	(128,296)
Func: ASST SUPERINTENDENT OFFICE - 1220	165,425	85,184	(80,241)
Func: OTHER DISTRICT ADMIN - 1230	18,000	9,000	(9,000)
Func: BUSINESS AND FINANCE - 1410	561,202	310,366	(250,836)
Func: HUMAN RESOURCES & BENEFITS - 1420	-	-	-
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	7,964	(14,036)
Func: LEGAL SETTLEMENTS - 1435	30,000	5,166	(24,834)
Func: DISTRICTWIDE TECHNOLOGY - 1450	276,957	134,841	(142,116)
TOTAL ADMINISTRATION	1,368,146	717,978	(650,168)
Func: CURRICULUM DIRECTORS - 2110	586,248	229,971	(356,277)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,603,856	768,660	(835,196)
Func: BUILDING TECHNOLOGY - 2250	195,233	65,265	(129,968)
Func: TEACHERS, CLASSROOM - 2305	13,228,578	4,480,269	(8,748,309)
Func: TEACHERS, SPECIALISTS - 2310	2,736,118	991,960	(1,744,158)
Func: INSTRUCTIONAL COORDINATORS - 2315	75,792	19,821	(55,971)
Func: INSTRUCTIONAL-THERAPEUTIC - 2320	1,152,240	345,956	(806,284)
Func: INSTRUCTIONAL SUBSTITUTES - 2325	251,287	104,014	(147,273)
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,382,021	433,638	(948,383)
Func: LIBRARIANS/MEDIA CENTER - 2340	230,318	76,760	(153,558)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	25,305	23,000	(2,305)
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	2,110	(14,115)
Func: PROF DEVELOPMENT STIPENDS - 2357	139,583	34,107	(105,476)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	37,692	18,997	(18,695)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	157,682	81,456	(76,226)
Func: INSTRUCTIONAL EQUIPMENT - 2420	256,919	114,292	(142,627)
Func: GENERAL SUPPLIES - 2430	144,807	86,302	(58,505)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,151	885	(6,266)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,455	25,000	10,545
Func: INSTRUCTIONAL SOFTWARE - 2455	168,927	101,246	(67,681)
Func: GUIDANCE - 2710	590,234	224,078	(366,156)
Func: TESTING AND ASSESSMENT - 2720	1,387	-	(1,387)
Func: PSYCHOLOGICAL SERVICES - 2800	786,858	277,604	(509,254)
TOTAL INSTRUCTIONAL	23,788,916	8,505,391	(15,283,525)
Func: ATTENDANCE SERVICES - 3100	7,308	3,102	(4,206)
Func: HEALTH SERVICES - 3200	408,141	142,751	(265,390)
Func: STUDENT TRANSPORTATION SERVICE - 3300	3,213,271	854,161	(2,359,110)
Func: ATHLETIC SERVICES - 3510	320,312	135,535	(184,777)
Func: OTHER STUDENT ACTIVITIES - 3520	84,126	22,406	(61,720)
Func: SCHOOL SECURITY - 3600	4,500	-	(4,500)
TOTAL TRANS, ATHL, HEALTH SVCS	4,037,668	1,157,955	(2,879,703)
Func: CUSTODIAL SERVICES - 4110	1,946,627	939,903	(1,006,724)
Func: HEATING OF BUILDINGS - 4120	371,450	45,329	(326,121)
Func: UTILITY SERVICES - 4130	778,090	366,566	(411,524)
Func: MAINTENANCE OF GROUNDS - 4210	245,500	212,926	(32,574)
Func: MAINTENANCE OF BUILDINGS - 4220	418,714	307,166	(111,548)
Func: MAINTENANCE OF EQUIPMENT - 4230	31,500	8,104	(23,396)
Func: EXTRAORDINARY MAINTENANCE-4300	50,000	5,130	(44,870)
TOTAL BUILDING AND GROUNDS	3,841,881	1,885,124	(1,956,757)
Func: EMPLOYEE RETIREMENT - 5100	1,142,208	585,486	(556,722)
Func: EMPLOYEE SEPARATION - 5150	255,706	237,310	(18,396)
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,774,164	2,079,105	(1,695,059)
Func: INSURANCE-RETIRED SCHOOL EMPL - 5250	1,685,108	1,492,917	(192,191)
Func: OTHER INSURANCE - 5260	170,098	171,201	1,103
Func: SHORT TERM INTEREST - 5400	48,132	33,132	(15,000)
Func: SCHOOL CROSSING GUARDS - 5550	26,540	10,315	(16,225)
TOTAL INSURANCES AND FIXED COSTS	7,101,956	4,609,466	(2,492,490)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	666,000	206,000	(460,000)
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,395,494	626,747	(768,747)
TOTAL DEBT SERVICE	2,061,494	832,747	(1,228,747)
Func: TUITION TO MASS SCHOOLS - 9100	165,174	34,352	(130,822)
Func: TUITION OUT OF STATE-9200	517,008	156,926	(360,082)
Func: TUITION OUT OF STATE-CIRCUIT BREAKER OFFSET	-503,574	-	503,574
Func: TUITION TO NON-PUBLIC: - 9300	598,146	114,398	(483,748)
Func: TUITION TO COLLABORATIVE - 9400	1,118,303	190,883	(927,420)
TOTAL TUITIONS	1,895,057	496,559	(1,398,498)
Func: Contingency-9900	100,000	-	(100,000)
TOTAL CONTINGENCY	100,000	-	(100,000)
FY 14 Budget	44,195,108	18,205,220	(25,989,888)
Applied School Choice	(492,000)	-	492,000
TOTAL December 2014 - GENERAL FUND	43,703,108	18,205,220	(25,497,888)