

Hampden-Wilbraham Regional School District

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Assistant Superintendent for Business Report May 10, 2013

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

March and April 2013 Financial Reports:

Included in your packets are the monthly financial reports including revenues, expenditures and revolving fund balances for March and April of 2013. We have completed ten months of the fiscal year, and have spent 75% of the budget. The budgetary freeze and the reserve for contingency remain fully intact.

The FY13 budget continues to track as anticipated and we are estimating that the year-end close will result in a modest revenue and expenditure surplus. Preliminary projections show this surplus to be about \$400,000 or less than 1% of the District's operating budget. Our goal is to balance fiscal responsibility with continuing to provide educational excellence to our students - this takes strong budget management, teamwork and collaboration, as well as collective decision making with a careful eye toward continuous improvements and increased efficiencies across the organization.

The FY14 budget will be through the town meeting process when we meet on Tuesday evening, and we will provide the full committee with the outcomes of the votes on the FY14 assessments to both towns, and the vote to establish a stabilization fund.

The State budget picture continues to develop - very slowly - and we look forward to the much anticipated information from the Senate. It doesn't appear that we will have the full picture until early to mid-June! Stay tuned!

Food Service Update:

We have started our reimbursable breakfast program at MRHS. At the beginning of the month we started with 16 students, by the end of the month we were up to 44. We continue to market the breakfast by sending letters home to parents explaining the program, sending personal invitations to all students that qualify, and including the information in the MRHS parent newsletter. Our MRHS intern designed a series of posters with messages regarding the

importance of eating breakfast, what items are available, the hours of operation and has displayed them throughout the school. The goal is to reach 75 reimbursable breakfasts served per day. Mrs. Dougal recently met with Deb Thompson, Principal at Green Meadows School, to discuss the possibility of starting a similar program there.

We are also pleased to report that seven more food service staff from MRHS and TWB were certified in CPR.

Facilities and Operations Update:

The Town of Wilbraham's Landfill Solar Task Force committee, which Mr. Cenedella is a member of, discussed the possibility of including the electricity usage from Wilbraham Middle School and Soule Road School as part of the required usage total for the project if needed.

Mr. Cenedella advised them that the District is currently under a commodity purchase contract with all of our schools through the year 2014; however, the Landfill Array project would not be online until the expiration of that commitment anyway. Mr. Cenedella sees no problems arising with the use of the credits generated from the Landfill project; however, the District would need to look into how this would impact our future bulk commodity purchase negotiations through the LPVEC.

Additionally, the District has recently received inquiries from other vendors wanting us to entertain the use of excess credits generated from other similar installations. These credits can be used to offset commodity *or* delivery costs. Within the next few weeks, he will have some more information with regard to the value of the credits and the term of the commitment and would be happy to discuss the findings with the committee.

Once enough information has been accumulated, Mr. Cenedella recommends that some additional discussion would be necessary to evaluate the ramifications and the multiple options in order to decide which direction best serves both the District and the Town of Wilbraham.

As always, please call me with questions or concerns. Have a nice weekend.

March 2013

Revenue	RECEIPTS MONTH OF	RECEIPTS YTD ENDING	VOTED BUDGET	FY13 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME	Mar-13	Mar-13	2012-2013		
BASE AID CHAPTER 70	2,810,360	8,431,079	11,241,439	11,241,439	0
TRANSPORTATION CH 71	0	496,088	1,088,278	1,088,278	0
ASSESSMENT HAMPDEN	823,924	5,385,097	7,032,944	7,032,944	0
ASSESSMENT WILBRAHAM	2,443,408	15,988,785	20,875,601	20,875,601	0
CHARTER SCHOOL REVENUE	11,770	23,364	0	23,364	23,364
INTEREST	1,564	18,230	80,000	80,000	0
APPLIED SCHOOL CHOICE	0	0	479,600	479,600	0
APPLIED MEDICAID	0	0	156,000	156,000	0
MISCELLANEOUS	350	22,247	0	22,247	22,247
APPLIED E&D	0	0	461,250	461,250	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0
TRANS MEMORIAL REVENUE	0	0	0	0	0
E&D CONTINGENCY RESERVE	0	0	175,000	175,000	0
	<u>6,091,375</u>	<u>30,364,889</u>	<u>41,590,112</u>	<u>41,635,723</u>	<u>45,611</u>
Debt Assessment Hampden			253,469		
Debt Assessment Wilbraham			147,028		

March 2013

Fund	Description	28-Feb-2012 BeginningBalance	Mar-13 Revenue	Mar-13 Expenditure	31-Mar-2013 Fund Balance
GRANTS					
2243	FY13 SAFE/HEALTH Elem (1-3)	(47,910.51)	89,040.59	79,557.55	(38,427.47)
2244	FY13 SAFE/HEALTH Elem (4-5)	(42,886.78)	62,181.63	28,559.58	(9,264.73)
2245	FY13 94-142 GRANT	(34,725.49)	86,027.00	68,116.15	(16,814.64)
2246	FY13 EARLY CHILDHOOD GRANT	242.44	3,560.84	2,101.30	1,701.98
2247	FY13 KINDERGARTEN GRANT	4,217.79	7,705.00	11,557.83	364.96
2248	FY13 METCO	(17,368.34)	12,764.00	11,888.70	(16,493.04)
2249	FY13 TITLE I GRANT	8,619.37	29,632.00	20,629.88	17,621.49
2250	FY13 ENHANCED SCHOOL HEALTH	2,836.44	-	7,965.14	(5,128.70)
2251	FY13 TITLE IIA GRANT	4,753.43	6,394.00	8,006.67	3,140.76
2252	FY13 ACADEMIC SUPPORT	966.40	731.00	2,679.91	(982.51)
2253	FY13 SPED PROGRAM IMPROVEMENT	(2,600.22)	3,384.00	3,355.90	(2,572.12)
2254	FY13 ESSC GRANT	(9,998.32)	19,319.06	13,981.11	(4,660.37)
	Total Grants	(133,853.79)	320,739.12	258,399.72	(71,514.39)
REVOLVING ACCOUNTS					
1020	SCHOOL CHOICE	237,080.34	220,355.00	9,856.75	447,578.59
1025	SPED CIRCUIT BREAKER	287,610.00	-	-	287,610.00
1030	VOCATIONAL TUITION	118,549.50	4,436.50	-	122,986.00
1080	STUDENT ACTIVITY FUNDS	302,992.12	49,665.11	68,351.36	284,305.87
1090	STUDENT ACTIVITY FEES MRHS	18,220.71	-	1,543.67	16,677.04
2701	FOOD SERVICES	(39,783.80)	138,988.84	109,370.19	(10,165.15)
2704	STONY HILL SCHOOL REVOLVING	6,411.19	-	-	6,411.19
2705	GRANT BENEFITS REVOLVING	15,939.66	-	-	15,939.66
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	23,521.09	16,204.98	27,504.00	12,222.07
2712	NEW BEGINNINGS REVOLVING	(1,005.02)	6,019.00	12,453.70	(7,439.72)
2716	SAFETY REVOLVING	1,048.10	-	-	1,048.10
2718	MILE TREE REVOLVING	5,063.71	-	-	5,063.71
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	79,561.87	3,000.00	1,640.24	80,921.63
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	585.20	-	-	585.20
2738	INSURANCE REPLACEMENTS	-	-	-	-
2739	MEDICAID REIMBURSEMENT	57,041.87	-	-	57,041.87
2740	EARLY CHILDHOOD REVOLVING	28,184.14	18,486.25	17,080.16	29,590.23
2744	BLUES IN THE SCHOOLS REVOLVING	35.21	-	-	35.21
2745	THEATER WORKSHOP	2,734.44	-	-	2,734.44
2746	ELEMENTARY MUSIC REVOLVING	3,698.97	2,008.00	-	5,706.97
2747	LIBRARY SERVICES REVOLVING	8,233.24	38.00	1,327.61	6,943.63
2748	TWB REVOLVING	9,345.42	1,422.00	203.58	10,563.84
2763	GREEN MEADOWS REVOLVING	6,134.99	-	1,220.34	4,914.65
2766	SOULE ROAD REVOLVING	3,352.93	-	83.94	3,268.99
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,144.34	-	-	2,144.34
2769	WILBRAHAM MIDDLE REVOLVING	3,384.98	-	29.14	3,355.84
2771	BUILDING REVOLVING	-	-	-	-
	HS REVOLVING ACCOUNTS	26,012.69	19,075.25	2,668.79	42,419.15
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	29,827.45	-	18,026.64	11,800.81
2791	TRANSFER ACCT REVOLVING	3,704.51	61.49	-	3,766.00
2792	HS TECH ED REVOLVING	84.02	-	-	84.02
2793	CHILD STUDY REVOLVING	10,952.86	-	1,052.30	9,900.56
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,357.45	22.00	-	4,379.45
2795	HS CHOIR REVOLVING	1,095.76	551.00	-	1,646.76
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2877	CATHEDRAL MEMORIAL RENTAL	93,515.99	40,977.92	13,924.47	120,569.44
2890	MRHS ENTREPRENEUR REVOLVING	774.99	-	-	774.99
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	-	139,178.00	-	139,178.00
3001	GREEN MEADOWS BOND FUND	0.20	32,500.00	-	32,500.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	611.83	-	-	611.83
4006	DANIELE SCHOLARSHIP	280.75	-	-	280.75
4007	MISIASZEK SCHOLARSHIP	4,255.00	-	-	4,255.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	-	2,090.00	-	2,090.00
	Total Revolving Funds	1,363,119.97	695,079.34	286,336.88	1,771,862.43
9007	MRHS PROJECT FUND	3,444,222.83	-	220,564.88	3,223,657.95
9012	ADMIN BUILDING/POOL PROJECT	(6,012,612.34)	-	30,944.55	(6,043,556.89)
	Total Capital Project Funds	(2,568,389.51)	-	251,509.43	(2,819,898.94)
	Total All Funds	(1,339,123.33)	1,015,818.46	796,246.03	(1,119,550.90)

DETAIL BY FUNCTION 1000-9000 - 3/31/13

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER</u>	<u>(UNDER)</u>
		<u>G/L 3/31/13</u>	<u>OVER</u>
Func: SCHOOL COMMITTEE - 1110	15,613	16,165	552
Func: SUPERINTENDENT - 1210	272,059	221,813	(50,246)
Func: ASST SUPERINTENDENT OFFICE - 1220	160,989	119,956	(41,033)
Func: OTHER DISTRICT ADMIN - 1230	17,725	13,635	(4,090)
Func: BUSINESS AND FINANCE - 1410	525,059	423,367	(101,692)
Func: HUMAN RESOURCES & BENEFITS - 1420	184,206	185,773	1,567
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	17,208	(4,792)
Func: LEGAL SETTLEMENTS - 1435	25,000	10,331	(14,669)
Func: DISTRICTWIDE TECHNOLOGY - 1450	280,568	176,120	(104,448)
TOTAL ADMINISTRATION	1,503,219	1,184,368	(318,851)
Func: CURRICULUM DIRECTORS - 2110	565,282	378,550	(186,732)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,502,392	1,142,753	(359,639)
Func: BUILDING TECHNOLOGY - 2250	159,841	97,969	(61,872)
Func: TEACHERS, CLASSROOM - 2305	13,454,074	8,151,771	(5,302,303)
Func: TEACHERS, SPECIALISTS - 2310	2,557,167	1,609,330	(947,837)
Func: INSTRUCTIONAL COORDINATORS - 2315	74,699	34,450	(40,249)
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,099,055	612,116	(486,939)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	281,206	29,919
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,529,529	1,113,171	(416,358)
Func: LIBRARIANS/MEDIA CENTER - 2340	232,468	148,580	(83,888)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	20,305	25,338	5,033
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	7,865	(8,360)
Func: PROF DEVELOPMENT STIPENDS - 2357	161,534	86,087	(75,447)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	45,554	25,769	(19,785)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	162,737	137,386	(25,351)
Func: INSTRUCTIONAL EQUIPMENT - 2420	221,656	165,737	(55,919)
Func: GENERAL SUPPLIES - 2430	173,478	125,324	(48,154)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,050	2,958	(4,092)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,950	6,498	(8,452)
Func: INSTRUCTIONAL SOFTWARE - 2455	117,129	104,931	(12,198)
Func: GUIDANCE - 2710	562,061	363,905	(198,156)
Func: TESTING AND ASSESSMENT - 2720	1,848	107	(1,741)
Func: PSYCHOLOGICAL SERVICES - 2800	611,915	361,997	(249,918)
TOTAL INSTRUCTIONAL	23,542,234	14,983,798	(8,558,436)
Func: ATTENDANCE SERVICES - 3100	7,200	4,801	(2,399)
Func: HEALTH SERVICES - 3200	397,254	245,880	(151,374)
Func: STUDENT TRANSPORTATION SERVICE - 3300	2,812,632	1,449,649	(1,362,983)
Func: ATHLETIC SERVICES - 3510	301,056	210,472	(90,584)
Func: OTHER STUDENT ACTIVITIES - 3520	83,743	37,905	(45,838)
Func: SCHOOL SECURITY - 3600	14,611	3,125	(11,486)
TOTAL TRANS, ATHL, HEALTH SVCS	3,616,496	1,951,832	(1,664,664)
Func: CUSTODIAL SERVICES - 4110	1,820,456	1,303,099	(517,357)
Func: HEATING OF BUILDINGS - 4120	242,143	70,574	(171,569)
Func: UTILITY SERVICES - 4130	579,055	380,821	(198,234)
Func: MAINTENANCE OF GROUNDS - 4210	129,600	64,199	(65,401)
Func: MAINTENANCE OF BUILDINGS - 4220	347,136	391,877	44,741
Func: MAINTENANCE OF EQUIPMENT - 4230	19,500	15,419	(4,081)
Func: EXTRAORDINARY MAINTENANCE-4300	-	-	-
TOTAL BUILDING AND GROUNDS	3,137,890	2,225,989	(911,901)
Func: EMPLOYEE RETIREMENT - 5100	927,181	947,181	20,000
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,299,300	2,443,942	(855,358)
Func: INSURANCE -RETIRED SCHOOL EMPL - 5250	1,269,034	1,200,269	(68,765)
Func: OTHER INSURANCE - 5260	133,283	155,705	22,422
Func: SHORT TERM INTEREST - 5400	25,000	-	(25,000)
Func: SCHOOL CROSSING GUARDS - 5550	27,720	17,468	(10,252)
TOTAL INSURANCES AND FIXED COSTS	5,681,518	4,764,565	(916,953)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	536,250.00	536,250	-
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,294,893.75	1,294,894	0
TOTAL DEBT SERVICE	1,831,144	1,831,144	0
Func: TUITION TO MASS SCHOOLS - 9100	148,072	103,391	(44,681)
Func: TUITION OUT OF STATE-9200	450,758	87,865	(362,893)
Func: TUITION TO NON-PUBLIC: - 9300	66,138	(236,855)	(302,993)
Func: TUITION TO COLLABORATIVE - 9400	1,437,643	1,028,116	(409,527)
TOTAL TUITIONS	2,102,611	982,517	(1,120,094)
Func: Contingency-9900	TOTAL CONTINGENCY	175,000	(175,000)
TOTAL March 2013 - GENERAL FUND	41,590,112	27,924,213	(13,665,899)

April 2013

Revenue	RECEIPTS MONTH OF Apr-13	RECEIPTS YTD ENDING Apr-13	VOTED BUDGET 2012-2013	FY13 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME					
BASE AID CHAPTER 70	0	8,431,079	11,241,439	11,241,439	0
TRANSPORTATION CH 71	0	496,088	1,088,278	1,088,278	0
ASSESSMENT HAMPDEN	0	5,385,097	7,032,944	7,032,944	0
ASSESSMENT WILBRAHAM	0	15,988,785	20,875,601	20,875,601	0
CHARTER SCHOOL REVENUE	0	23,364	0	35,134	35,134
INTEREST	1,996	20,226	80,000	80,000	0
APPLIED SCHOOL CHOICE	0	0	479,600	479,600	0
APPLIED MEDICAID	0	0	156,000	156,000	0
MISCELLANEOUS	45	22,292	0	22,292	22,292
APPLIED E&D	0	0	461,250	461,250	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0
TRANS MEMORIAL REVENUE	0	0	0	0	0
E&D CONTINGENCY RESERVE	0	0	175,000	175,000	0
	2,041	30,366,931	41,590,112	41,647,538	57,426
Debt Assessment Hampden			253,469		
Debt Assessment Wilbraham			147,028		

Fund	Description	31-Mar-2012 BeginningBalance	Apr-13 Revenue	Apr-13 Expenditure	30-Apr-2013 Fund Balance
	GRANTS				
2243	FY13 SAFE/HEALTH Elem (1-3)	(38,427.47)	-	40,340.75	(78,768.22)
2244	FY13 SAFE/HEALTH Elem (4-5)	(9,264.73)	-	24,492.74	(33,757.47)
2245	FY13 94-142 GRANT	(16,814.64)	85,735.00	81,149.86	(12,229.50)
2246	FY13 EARLY CHILDHOOD GRANT	1,701.98	885.82	2,474.06	113.74
2247	FY13 KINDERGARTEN GRANT	364.96	7,705.00	7,705.22	364.74
2248	FY13 METCO	(16,493.04)	27,862.00	9,140.59	2,228.37
2249	FY13 TITLE I GRANT	17,621.49	-	13,771.57	3,849.92
2250	FY13 ENHANCED SCHOOL HEALTH	(5,128.70)	-	7,276.10	(12,404.80)
2251	FY13 TITLE IIA GRANT	3,140.76	-	4,637.78	(1,497.02)
2252	FY13 ACADEMIC SUPPORT	(982.51)	809.00	1,348.20	(1,521.71)
2253	FY13 SPED PROGRAM IMPROVEMENT	(2,572.12)	3,304.00	631.81	100.07
2254	FY13 ESSC GRANT	(4,660.37)	-	11,178.45	(15,838.82)
	Total Grants	(71,514.39)	126,300.82	204,147.13	(149,360.70)
Fund	Description	31-Mar-2012 BeginningBalance	Apr-13 Revenue	Apr-13 Expenditure	30-Apr-2013 Fund Balance
	REVOLVING ACCOUNTS				
1020	SCHOOL CHOICE	447,578.59	-	44,966.97	402,611.62
1025	SPED CIRCUIT BREAKER	287,610.00	143,806.00	-	431,416.00
1030	VOCATIONAL TUITION	122,986.00	-	-	122,986.00
1080	STUDENT ACTIVITY FUNDS	284,305.87	25,196.22	-	309,502.09
1090	STUDENT ACTIVITY FEES MRHS	16,677.04	50.00	548.27	16,178.77
2701	FOOD SERVICES	(10,165.15)	100,673.00	91,039.68	(531.83)
2704	STONY HILL SCHOOL REVOLVING	6,411.19	51.00	93.50	6,368.69
2705	GRANT BENEFITS REVOLVING	15,939.66	-	-	15,939.66
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	12,222.07	57,265.00	8,449.38	61,037.69
2712	NEW BEGINNINGS REVOLVING	(7,439.72)	4,985.00	6,705.08	(9,159.80)
2716	SAFETY REVOLVING	1,048.10	-	-	1,048.10
2718	MILE TREE REVOLVING	5,063.71	-	51.00	5,012.71
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	80,921.63	3,900.00	336.42	84,485.21
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	585.20	-	-	585.20
2738	INSURANCE REPLACEMENTS	-	-	-	-
2739	MEDICAID REIMBURSEMENT	57,041.87	19,598.40	-	76,640.27
2740	EARLY CHILDHOOD REVOLVING	29,590.23	17,837.52	11,353.44	36,074.31
2744	BLUES IN THE SCHOOLS REVOLVING	35.21	-	-	35.21
2745	THEATER WORKSHOP	2,734.44	-	-	2,734.44
2746	ELEMENTARY MUSIC REVOLVING	5,706.97	-	1,956.02	3,750.95
2747	LIBRARY SERVICES REVOLVING	6,943.63	39.00	1,090.17	5,892.46
2748	TWB REVOLVING	10,563.84	2,511.68	544.15	12,531.37
2763	GREEN MEADOWS REVOLVING	4,914.65	182.75	1,059.65	4,037.75
2766	SOULE ROAD REVOLVING	3,268.99	100.00	-	3,368.99
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,144.34	-	-	2,144.34
2769	WILBRAHAM MIDDLE REVOLVING	3,355.84	-	8.98	3,346.86
2771	BUILDING REVOLVING	-	-	-	-
	HS REVOLVING ACCOUNTS	42,419.15	582.00	5,816.92	37,184.23
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	11,800.81	1,000.00	2,467.24	10,333.57
2791	TRANSFER ACCT REVOLVING	3,766.00	40.00	143.04	3,662.96
2792	HS TECH ED REVOLVING	84.02	-	-	84.02
2793	CHILD STUDY REVOLVING	9,900.56	50.00	354.14	9,596.42
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,379.45	104.45	-	4,483.90
2795	HS CHOIR REVOLVING	1,646.76	-	109.66	1,537.10
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2877	CATHEDRAL MEMORIAL RENTAL	120,569.44	59,629.83	34,184.80	146,014.47
2890	MRHS ENTREPRENEUR REVOLVING	774.99	-	-	774.99
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	139,178.00	43,672.00	182,850.00	-
3001	GREEN MEADOWS BOND FUND	32,500.20	-	32,500.00	0.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	611.83	-	200.00	411.83
4006	DANIELE SCHOLARSHIP	280.75	-	-	280.75
4007	MISIASZEK SCHOLARSHIP	4,255.00	-	-	4,255.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	2,090.00	250.00	-	2,340.00
	Total Revolving Funds	1,771,862.43	481,523.85	426,828.51	1,826,557.77
9007	MRHS PROJECT FUND	3,223,657.95	-	180,396.44	3,043,261.51
9012	ADMIN BUILDING/POOL PROJECT	(6,043,556.89)	-	5,295.03	(6,048,851.92)
	Total Capital Project Funds	(2,819,898.94)	-	185,691.47	(3,005,590.41)
	Total All Funds	(1,119,550.90)	607,824.67	816,667.11	(1,328,393.34)

DETAIL BY FUNCTION 1000-9000 - 4/30/13

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER</u> <u>G/L 4/30/13</u>	<u>(UNDER)</u> <u>OVER</u>
Func: SCHOOL COMMITTEE - 1110	15,613	16,743	1,130
Func: SUPERINTENDENT - 1210	272,059	249,746	(22,313)
Func: ASST SUPERINTENDENT OFFICE - 1220	160,989	131,870	(29,119)
Func: OTHER DISTRICT ADMIN - 1230	17,725	14,998	(2,727)
Func: BUSINESS AND FINANCE - 1410	525,059	459,985	(65,074)
Func: HUMAN RESOURCES & BENEFITS - 1420	184,206	185,773	1,567
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	17,200	(4,792)
Func: LEGAL SETTLEMENTS - 1435	25,000	14,730	(10,270)
Func: DISTRICTWIDE TECHNOLOGY - 1450	280,568	193,757	(86,811)
TOTAL ADMINISTRATION	1,503,219	1,284,809	(218,410)
Func: CURRICULUM DIRECTORS - 2110	565,282	422,102	(143,180)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,502,392	1,266,284	(236,108)
Func: BUILDING TECHNOLOGY - 2250	159,841	108,539	(51,302)
Func: TEACHERS, CLASSROOM - 2305	13,454,074	9,160,160	(4,293,913)
Func: TEACHERS, SPECIALISTS - 2310	2,557,167	1,792,183	(764,984)
Func: INSTRUCTIONAL COORDINATORS - 2315	74,699	38,681	(36,018)
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,099,055	701,729	(397,326)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	318,727	67,440
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,529,529	1,260,484	(269,045)
Func: LIBRARIANS/MEDIA CENTER - 2340	232,468	168,892	(63,576)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	20,305	26,498	6,193
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	9,008	(7,217)
Func: PROF DEVELOPMENT STIPENDS - 2357	161,534	95,005	(66,529)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	45,554	25,769	(19,785)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	162,737	138,229	(24,508)
Func: INSTRUCTIONAL EQUIPMENT - 2420	221,656	168,703	(52,953)
Func: GENERAL SUPPLIES - 2430	173,478	131,976	(41,502)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,050	3,687	(3,363)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,950	7,499	(7,451)
Func: INSTRUCTIONAL SOFTWARE - 2455	117,129	109,541	(7,588)
Func: GUIDANCE - 2710	562,061	402,189	(159,872)
Func: TESTING AND ASSESSMENT - 2720	1,848	107	(1,741)
Func: PSYCHOLOGICAL SERVICES - 2800	611,915	408,219	(203,696)
TOTAL INSTRUCTIONAL	23,542,234	16,764,211	(6,778,023)
Func: ATTENDANCE SERVICES - 3100	7,200	5,486	(1,714)
Func: HEALTH SERVICES - 3200	397,254	274,677	(122,577)
Func: STUDENT TRANSPORTATION SERVICE - 3300	2,812,632	2,097,762	(714,870)
Func: ATHLETIC SERVICES - 3510	301,056	241,482	(59,574)
Func: OTHER STUDENT ACTIVITIES - 3520	83,743	43,157	(40,586)
Func: SCHOOL SECURITY - 3600	14,611	3,125	(11,486)
TOTAL TRANS, ATHL, HEALTH SVCS	3,616,496	2,665,689	(950,807)
Func: CUSTODIAL SERVICES - 4110	1,820,456	1,431,714	(388,742)
Func: HEATING OF BUILDINGS - 4120	242,143	109,592	(132,551)
Func: UTILITY SERVICES - 4130	579,055	434,174	(144,881)
Func: MAINTENANCE OF GROUNDS - 4210	129,600	66,244	(63,356)
Func: MAINTENANCE OF BUILDINGS - 4220	347,136	412,331	65,195
Func: MAINTENANCE OF EQUIPMENT - 4230	19,500	16,019	(3,481)
Func: EXTRAORDINARY MAINTENANCE-4300	-	-	-
TOTAL BUILDING AND GROUNDS	3,137,890	2,470,074	(667,816)
Func: EMPLOYEE RETIREMENT - 5100	927,181	947,181	20,000
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,299,300	2,713,701	(585,599)
Func: INSURANCE -RETIRED SCHOOL EMPL - 5250	1,269,034	1,224,202	(44,832)
Func: OTHER INSURANCE - 5260	133,283	155,705	22,422
Func: SHORT TERM INTEREST - 5400	25,000	-	(25,000)
Func: SCHOOL CROSSING GUARDS - 5550	27,720	19,797	(7,923)
TOTAL INSURANCES AND FIXED COSTS	5,681,518	5,060,586	(620,932)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	536,250	536,250	-
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,294,894	1,294,894	0
TOTAL DEBT SERVICE	1,831,144	1,831,144	0
Func: TUITION TO MASS SCHOOLS - 9100	148,072	107,255	(40,817)
Func: TUITION OUT OF STATE-9200	450,758	102,091	(348,667)
Func: TUITION TO NON-PUBLIC: - 9300	66,138	(216,984)	(283,122)
Func: TUITION TO COLLABORATIVE - 9400	1,437,643	1,032,402	(405,241)
TOTAL TUITIONS	2,102,611	1,024,764	(1,077,847)
Func: Contingency-9900	175,000	-	(175,000)
TOTAL April 2013 - GENERAL FUND	41,590,112	31,101,277	(10,488,835)