

NASHOBA REGIONAL SCHOOL DISTRICT



Superintendent
Michael L. Wood

To: Michael Wood, Superintendent
From: George King, Assistant Superintendent
Subject: FY 2014 Second Quarter Financial Status Report
Date: January 22, 2014

Assistant Superintendent
George P. King, Jr.

Attached is the FY 2014 second quarter financial report. The second quarter report indicates that spending is nominal. Our most significant item, the cost of salaries, appears to be in line with our projections and will show a small surplus at years end.

Director of Human Resources
Monica Visco

There are three areas that we have identified that will require transfers in modest amounts later in this fiscal year. As of now we have a budget deficit in our special education legal line item. This is an account that is a hard to predict and has generally been funded minimally at \$25,000. It is likely we will be able to balance this from another area of special education. The contracted services line item at the high school is in deficit as we added the SRO to the program after budget adoption. Lastly, as the committee is aware we will have a small deficit to cover in facilities due to the concession stand. We expect to be able to do so within the facilities budget.

Director of Facilities and Maintenance
Bill Cleary

Director of Special Education
Tracy Conte

Beyond the small salary surplus, we have a surplus indicated in health insurance as this has trended positively. It is still too early to determine the total amount but it may be 3% of the budget. This is actually a pretty small margin for error, but it is valuable in dollars. Also, regular education transportation will have a small surplus it appears.

Director of Athletics
Tania Rich

I have highlighted the key areas, please let me know if you have any other questions.

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Insurance and Benefits (01)								
5200 60 3 1	Unemployment Insurance	50,000		50,000	10,901		39,099	78.2%
5100 61 3 1	Worcester County Retirement	764,574		764,574	764,574		-	0.0%
5200 61 3 1	Worker's Compensation Insurance	150,000		150,000	138,398		11,602	7.7%
5260 61 3 1	Medicare	432,000		432,000	165,123		266,877	61.8%
5200 62 3 1	Life Insurance	18,000		18,000	7,500		10,500	58.3%
5260 62 3 1	Property/Casualty/Auto Insurance	124,000		124,000	110,361		13,639	11.0%
5200 63 3 1	Health Insurance - Active Employees	4,478,000	(1,000,000)	3,478,000	1,665,349		1,812,651	52.1%
5200 64 3 1	Health Insurance - Retirees	780,000		780,000	322,143		457,857	58.7%
5200 66 3 1	Dental Insurance-Active	215,000		215,000	111,669		103,331	48.1%
5200 67 3 1	Dental Insurance-Retirees	40,000		40,000	37,027		2,973	7.4%
	Subtotal:	\$ 7,051,574	(1,000,000)	\$ 6,051,574	\$ 3,333,044	\$ -	6,051,574	100.0%
System-Wide (02)								
1100 10 1 2	District Treasurer Salary	29,000		29,000	1,903		27,097	93.4%
1200 10 1 2	Administration Salaries	300,776		300,776	158,084		142,692	47.4%
3300 10 1 2	Transportation Coordinator Salary			-			-	
1200 20 1 2	Central Office Clerical Salaries	423,013		423,013	223,821		199,192	47.1%
1200 21 1 2	Substitute Clerical Salaries			-	479		(479)	0.0%
3300 30 9 2	SPED Bus Monitor Salaries			-			-	
1100 40 1 2	Treasurer's Bond	450		450	97		353	78.4%
1200 40 1 2	Contracted Services	95,000		95,000	16,117	17,500	61,383	64.6%
1420 40 1 2	Contracted Services - Payroll			-			-	
1430 40 1 2	Legal Services	50,000		50,000	5,129		44,871	89.7%
3300 40 1 2	Transportation - Regular Day	1,630,000		1,630,000	474,224		1,155,776	70.9%
3300 41 1 2	Transportation - Late Bus	15,000		15,000	6,656		8,344	55.6%
5300 40 1 2	Photocopier Expenses	160,000		160,000	56,648		103,352	64.6%
1200 50 1 2	Postage and Printing Expenses	45,000		45,000	13,198	431	31,372	69.7%
1200 51 1 2	General Office Supplies and Equipment	64,000		64,000	22,778	2,988	38,234	59.7%
1200 52 1 2	Administrative Technology	47,000		47,000	46,375		625	1.3%
1100 60 1 2	School Committee Membership/Dues	8,000		8,000	5,941	25	2,034	25.4%
1200 60 1 2	Central Office Other Expenses/Membership	6,000		6,000	8,190	89	(2,279)	-38.0%
2350 60 1 2	System-Wide Professional Development	35,000		35,000	10,402	2,504	22,094	63.1%
3400 60 1 2	Food Service Revolving Offset			-			-	
5400 60 1 2	Interest on Borrowing			-			-	
8200 60 1 2	NRHS Building Project Debt Service	514,366		514,366	-		514,366	100.0%
8200 61 1 2	HS Track & Field	192,700	(25,000)	167,700	167,700		-	
8600 60 1 2	Deficit Bond Payment			-			-	0.0%
9100 60 1 2	SPED Assessment	10,000		10,000	6,464		3,536	35.4%
9100 60 1 2	School Choice Out	500,000		500,000	243,052		256,948	
9120 60 1 2	Charter Schools Tuition Assessment	550,000		550,000	70,074		479,926	87.3%
1200 61 1 2	School Department Reserve Fund			-			-	
2350 61 1 2	Tuition Reimbursement - Unit A	57,000		57,000	13,057		43,943	77.1%
2350 62 1 2	Tuition Reimbursement - Unit C	7,500		7,500	2,888		4,613	61.5%
1200 63 1 2	In State Travel - District Wide	30,000		30,000	16,154	15,360	(1,514)	-5.0%
	Subtotal:	\$ 4,769,805	(25,000)	\$ 4,744,805	\$ 1,569,430	\$ 38,896	3,136,479	66.1%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Health Services (03)								
3200 10 2 3	District Nurses Salaries	704,176	(30,000)	674,176	238,435		435,741	64.6%
3200 11 2 3	Substitute Nurses Salary	5,750		5,750	5,938		(188)	-3.3%
3200 41 2 3	Contracted Services	8,610		8,610		10	8,600	99.9%
3200 50 2 3	Nursing Supplies & Equipment	8,300		8,300	208		8,092	97.5%
3200 60 1 3	Nursing Professional Development	900		900	36		864	96.0%
3200 60 2 3	NRHS EMT Program	12,480		12,480	10,032		2,448	19.6%
	Subtotal:	\$ 740,216	(30,000)	\$ 710,216	\$ 254,649	\$ 10	455,557	64.1%
Facilities Department (04)								
4220 10 4 4	Facilities Department Salaries	228,185		228,185	148,596		79,589	34.9%
4110 20 4 4	Custodial Salaries	1,108,532		1,108,532	503,577		604,955	54.6%
4110 21 4 4	Custodial Overtime Expenses	23,000		23,000	20,476		2,524	11.0%
4110 22 4 4	Temporary Help (new acct)	54,000		54,000	51,162		2,838	5.3%
4210 40 4 4	Snow Removal	73,800		73,800	-		73,800	100.0%
4220 40 4 4	Rubbish Removal/Septic	63,000		63,000	12,773	138	50,089	79.5%
4230 40 4 4	Vehicle Expenses	25,000		25,000	21,613	5,491	(2,104)	-8.4%
4400 40 4 4	Telephone Repair and Maintenance			-			-	
4220 41 4 4	General Repairs	190,000	(15,000)	175,000	77,794	21,603	75,603	43.2%
4220 42 4 4	HVAC/Plumbing Contracted Services			-			-	
4110 50 4 4	Custodial Supplies	118,500		118,500	98,346	11,699	8,456	7.1%
4210 50 4 4	Grounds Supplies	67,200		67,200	28,551	15,787	22,862	34.0%
4220 50 4 4	Building Supplies	130,000		130,000	51,121	5,649	73,230	56.3%
4110 51 4 4	Uniform Allowance	6,000		6,000	1,119	272	4,609	76.8%
4120 51 4 4	Heating Fuel	512,269		512,269	105,708		406,561	79.4%
4130 52 4 4	Electricity	593,203		593,203	184,261		408,942	68.9%
4130 53 4 4	Propane Gas	3,000		3,000	45		2,955	98.5%
4130 54 4 4	Telephone			-			-	
4220 60 4 4	Scheduled Maintenance Projects (renamed)	295,400		295,400	118,012		177,388	60.0%
4220 61 4 4	Inspections and DEP Compliance	204,500		204,500	96,853	5,396	102,251	50.0%
	Subtotal:	\$ 3,695,589	(15,000)	\$ 3,680,589	\$ 1,520,007	\$ 66,035	2,094,547	56.9%
Substitute Teachers (05)								
2325 10 7 5	Substitute Teachers - Regular	180,000		180,000	78,581		101,419	56.3%
2325 11 7 5	Substitute Teachers - Long Term	92,000		92,000	16,693		75,307	81.9%
	Subtotal:	\$ 272,000	-	\$ 272,000	\$ 95,275	\$ -	176,725	65.0%
Teaching and Learning (06)								
2110 10 06 06	Teaching and Learning Admin Salaries	336,176		336,176	137,139		199,037	59.2%
2350 10 6 6	District Mentor Program	40,000		40,000	6,060		33,940	84.8%
2350 11 6 6	Teaching & Learning Teacher Salaries (rename)	138,403	(60,000)	78,403	11,107		67,296	85.8%
2350 21 6 6	Teaching & Learning Tutors and Aides (rename)	32,326		32,326	12,955		19,371	
2350 40 6 6	Curriculum Development	10,500		10,500	391	1,783	8,326	79.3%
2400 50 6 6	District Textbook Adoption	50,950		50,950	7,474		43,476	85.3%
2350 60 6 6	Curriculum Membership and Dues	4,500		4,500	89	49	4,362	96.9%
2350 62 6 6	Professional Development			-			-	
3200 60 6 6	504 Compliance			-			-	
2350 60 1 6	Professional Development	60,000		60,000	16,450		43,550	72.6%
	Subtotal:	\$ 672,855	(60,000)	\$ 612,855	\$ 191,665	\$ 1,832	419,358	68.4%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Special Education (07)								
2110 10 9 7	SPED Administration	508,994		508,994	200,657		308,337	60.6%
2310 10 9 7	SPED Teacher Salaries - District Wide	3,855,516	(400,971)	3,454,545	1,177,696		2,276,849	65.9%
2110 20 9 7	SPED Clerical Salaries	100,590		100,590	54,240		46,350	46.1%
2310 30 9 7	SPED Summer Salaries	98,000		98,000	104,184		(6,184)	-6.3%
2330 30 9 7	SPED Aides/Tutors:	2,308,163	(498,899)	1,809,264	652,586		1,156,678	63.9%
2220 40 9 7	SPED Legal Expenses	25,000		25,000	67,404		(42,404)	-169.6%
2310 40 9 7	Home/Hospital Tutoring:	10,000		10,000	873		9,127	91.3%
2720 40 9 7	Contracted Services-Therapies/Evaluations	85,000		85,000	16,378	14,471	54,151	63.7%
3300 40 9 7	SPED Transportation	896,263		896,263	343,271	5,688	547,304	61.1%
9300 40 9 7	Out-of-District Tuition	1,280,790	(642,218)	638,572	156,903	713,860	(232,191)	-36.4%
9400 42 9 7	Contracted Services - Other/Medicare Billing	18,500		18,500	10,542	-	7,958	43.0%
2420 50 9 7	Supplies and Equipment	40,000		40,000	30,107	3,503	6,391	16.0%
2350 60 1 7	Professional Development	5,880		5,880	5,338	469	73	1.2%
	Subtotal:	\$ 9,232,696	(1,542,088)	\$ 7,690,608	\$ 2,820,179	\$ 737,991	4,132,438	53.7%
District Technology (08)								
2250 10 10 8	Technology Department Salaries	383,013	(75,000)	308,013	157,651		150,362	48.8%
2250 11 10 8	Professional Salaries			-			-	
2250 20 10 8	Technology Tutors			-			-	
2250 40 10 8	Contracted Services	289,460		289,460	108,022		181,438	62.7%
2451 50 10 8	Computer Supplies	33,509		33,509	8,444	20,556	4,509	13.5%
4130 54 4 8	Telephone	59,843		59,843	44,793	750	14,301	
1450 60 10 8	Administrative Technology			-			-	
2350 60 10 8	Tech Professional Development	6,000		6,000			6,000	100.0%
2451 60 10 8	Computer Hardware	314,250		314,250	314,125	23,947	(23,822)	-7.6%
2455 60 10 8	Computer Software/Site Licensing:	188,750		188,750	79,669		109,081	57.8%
	Subtotal:	\$ 1,274,825	(75,000)	\$ 1,199,825	\$ 712,703	\$ 45,252	441,870	36.8%
Nashoba Regional High School (09 to 023)								
2210 10 1 9	NRHS Administrative Salaries	327,642		327,642	160,510	169,505	(2,374)	-0.7%
2210 11 1 9	NRHS Extra Curricular Advisors	50,357		50,357	19,119	18,294	12,945	25.7%
2210 20 1 9	NRHS Clerical Salaries	87,564		87,564	40,663	43,653	3,248	3.7%
2210 21 1 9	Extra Duty:			-			-	
2210 40 1 9	Contracted Services	35,000	(79)	34,921	32,654	15,774	(13,507)	-38.7%
2210 50 1 9	General Office Supplies	4,500		4,500	3,973	422	105	2.3%
2350 60 17 9	Professional Development		79	79	79	-	-	
3200 60 6 9	Other Expenses	15,000		15,000	5,838	4,819	4,343	29.0%
	Subtotal:	\$ 520,063	-	\$ 520,063	\$ 262,837	\$ 252,467	4,759	0.9%
2305 10 11 10	Art Teacher Salaries	188,209		188,209	66,882		121,327	64.5%
2415 40 11 10	Art-Contracted Services	1,000		1,000			1,000	100.0%
2410 50 11 10	Art-Textbooks	300		300	100		200	
2430 50 11 10	Art-Supplies	12,000		12,000	9,915		2,085	17.4%
2415 60 11 10	Art-Professional Development	900		900			-	0.0%
	Subtotal:	\$ 202,409	-	\$ 202,409	\$ 76,897	\$ -	125,512	62.0%
2305 10 13 11	Business Education Teacher Salaries	138,325		138,325	53,361		84,964	61.4%
2415 40 13 11	Business Education-Contracted Services	3,800		3,800		475	3,325	87.5%
2410 50 13 11	Business Education-Textbooks	3,500		3,500	146		3,354	
2430 50 13 11	Business Education-Supplies	2,250		2,250	160		2,090	92.9%
2415 60 13 11	Business Education-Professional Development	200		200		140	60	30.0%
	Subtotal:	\$ 148,075	-	\$ 148,075	\$ 53,667	\$ 615	93,793	63.3%

HP Lease

SRO

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
2305 10 14 12	English Teacher Salaries	828,393	(150,000)	678,393	211,404		466,989	68.8%
2415 40 14 12	English-Contracted Services		300	300			300	
2410 50 14 12	English-Textbooks	11,000	(2,190)	8,810	600	1,591	6,619	75.1%
2430 50 14 12	English-Supplies	1,000		1,000	662		338	33.8%
2415 60 14 12	English-Professional Development	1,000	1,890	2,890	2,060	190	640	
	Subtotal:	\$ 841,393	(150,000)	\$ 691,393	\$ 214,727	\$ 1,781	474,886	68.7%
2710 10 15 13	Guidance Counselor Salaries	465,588		465,588	159,289		306,299	65.8%
2710 20 15 13	Guidance Department Clerical Salaries	79,364		79,364	36,944		42,420	53.4%
2710 40 15 13	Guidance-Contracted Services	4,250		4,250	3,895	355	-	0.0%
2710 50 15 13	Guidance-Supplies	1,000		1,000	276	89	635	63.5%
2710 60 15 13	Guidance-Professional Development	2,000		2,000	522		1,478	73.9%
	Subtotal:	\$ 552,202	-	\$ 552,202	\$ 200,927	\$ 443	350,832	63.5%
2305 10 16 14	Physical Education Teacher Salaries	358,890		358,890	122,355		236,535	65.9%
2415 40 16 14	Physical Education-Contracted Services	500		500			500	100.0%
2410 50 16 14	Physical Education-Textbooks	500		500			500	0.0%
2430 50 16 14	Physical Education-Supplies	4,200		4,200	1,311	422	2,467	58.7%
2415 60 16 14	Physical Education-Professional Development	1,500		1,500			1,500	100.0%
	Subtotal:	\$ 365,590	-	\$ 365,590	\$ 123,665	\$ 422	241,503	66.1%
2340 10 18 15	Library/Media Teacher Salaries	184,055		184,055	58,644		125,411	68.1%
2340 20 18 15	Library/Media Clerical Salaries/Aide	57,402		57,402	22,629		34,773	60.6%
2415 40 18 15	Library/Media-Contracted Services	10,000		10,000	6,009	1,591	2,399	24.0%
2415 50 18 15	Library Books and Periodicals	12,000		12,000	1,866	1,912	8,222	68.5%
2450 50 18 15	Instructional Technology	10,000		10,000		1,479	8,521	85.2%
2415 51 18 15	Library/Media Supplies	9,000		9,000	1,480	227	7,294	81.0%
2415 60 18 15	Library/Media Professional Development	600		600	189	411	-	0.0%
	Subtotal:	\$ 283,057	-	\$ 283,057	\$ 90,817	\$ 5,620	186,620	65.9%
2305 10 19 16	Math Teacher Salaries	715,229		715,229	260,294		454,935	63.6%
2415 40 19 16	Math-Contracted Services			-			-	
2410 50 19 16	Math-Textbooks	2,000		2,000	1,794		206	10.3%
2430 50 19 16	Math-Supplies	2,000		2,000	94		1,907	
2415 60 19 16	Math-Professional Development	1,000		1,000	160		840	84.0%
	Subtotal:	\$ 720,229	-	\$ 720,229	\$ 262,342	\$ -	457,887	63.6%
2305 10 20 17	Music Teacher Salaries	187,961		187,961	57,849		130,112	69.2%
2415 40 20 17	Music-Contracted Services	13,750		13,750	1,531	10,439	1,780	12.9%
2410 50 20 17	Music-Textbooks	200		200			200	
2430 50 20 17	Music-Supplies	4,600		4,600	965	1,818	1,817	39.5%
2415 60 20 17	Music-Professional Development	700		700	131		569	
	Subtotal:	\$ 207,211	-	\$ 207,211	\$ 60,476	\$ 12,257	134,478	64.9%
2305 10 21 18	Social Studies Teacher Salaries	774,082		774,082	294,769		479,313	61.9%
2415 40 21 18	Social Studies-Contracted Services	1,000		1,000			1,000	100.0%
2410 50 21 18	Social Studies-Textbooks	12,000		12,000	9,282		2,718	22.7%
2430 50 21 18	Social Studies-Supplies	700		700			700	100.0%
2415 60 21 18	Social Studies-Professional Development	1,200		1,200			1,200	100.0%
	Subtotal:	\$ 788,982	-	\$ 788,982	\$ 304,051	\$ -	484,931	61.5%
2305 10 22 19	Science Teacher Salaries	869,038		869,038	305,423		563,615	64.9%
2415 40 22 19	Science-Contracted Services	2,200		2,200		2,200	-	0.0%
2410 50 22 19	Science-Textbooks	6,000	710	6,710	701		6,009	89.6%
2430 50 22 19	Science-Supplies	35,000	(710)	34,290	16,849	5,456	11,985	35.0%
2415 60 22 19	Science-Professional Development	3,500		3,500	1,610		1,890	54.0%
	Subtotal:	\$ 915,738	-	\$ 915,738	\$ 324,583	\$ 7,656	583,499	63.7%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
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Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
2305 10 23 20	Technology Education Teacher Salaries	229,623		229,623	78,654		150,969	65.7%
2415 40 23 20	Technology Education-Contracted Services	1,000		1,000		700	300	30.0%
2410 50 23 20	Technology Education-Textbooks	6,600		6,600			6,600	100.0%
2430 50 23 20	Technology Education-Supplies	16,250		16,250	1,438	11,775	3,037	18.7%
2430 51 23 20	Tech Ed-Instructional Technology (new acct.)	2,250		2,250			2,250	100.0%
2415 60 23 20	Technology Education-Other Expenses	300		300	80		220	73.3%
Subtotal:		\$ 256,023	-	\$ 256,023	\$ 80,172	\$ 12,475	163,376	63.8%
2305 10 24 21	Foreign Language Teacher Salaries	629,708		629,708	215,964		413,744	65.7%
2415 40 24 21	Foreign Language-Contracted Services	-		-			-	
2410 50 24 21	Foreign Language-Textbooks	6,500	250	6,750	6,755		(5)	-0.1%
2430 50 24 21	Foreign Language-Supplies	1,000	(250)	750	177		573	76.3%
2415 60 24 21	Foreign Language-Professional Development	500		500		80	420	84.0%
Subtotal:		\$ 637,708	-	\$ 637,708	\$ 222,896	\$ 80	414,732	65.0%
2305 10 25 23	ASC Teacher Salaries			-			-	
2330 30 25 23	ASC Tutors/Aides Salaries	62,258		62,258	24,075		38,183	61.3%
2415 40 25 23	ASC Contracted Services			-			-	
2410 50 25 23	ASC Textbooks			-			-	0.0%
2430 50 25 23	ASC Supplies	1,000		1,000	85		915	
2350 60 25 23	ASC Professional Development			-			-	
Subtotal:		\$ 63,258	-	\$ 63,258	\$ 24,160	\$ -	39,098	61.8%
Luther Burbank Middle School (28)								
2210 10 1 28	Burbank Administrative Salaries	112,646		112,646	58,283		54,363	48.3%
2305 10 17 28	Burbank Teacher Salaries	1,412,771	(25,000)	1,387,771	460,541		927,230	66.8%
2305 11 17 28	Burbank Extra-Curricular Advisors	14,455		14,455	4,065		10,390	71.9%
2210 20 1 28	Burbank Clerical Salaries	48,651		48,651	25,010		23,641	48.6%
2330 30 17 28	Burbank Classroom Aides			-	9,344		(9,344)	
3510 30 12 28	Middle School Coaches			-			-	
3510 31 12 28	Intramural Athletics, Burbank			-			-	
2210 40 1 28	Contracted Services	3,540		3,540	1,997		1,543	43.6%
2210 50 1 28	General Office Supplies	6,384		6,384	4,188	691	1,504	23.6%
2410 50 17 28	Textbooks	1,000		1,000	847		153	15.3%
2415 50 18 28	Library Books and Periodicals	4,850	(400)	4,450	1,707	344	2,398	53.9%
2430 50 11 28	Art Supplies	2,800		2,800	1,070	595	1,135	40.5%
2430 50 16 28	Physical Education Supplies	1,280		1,280	1,263		17	1.3%
2430 50 17 28	General Instructional Supplies	18,665		18,665	8,347	741	9,577	51.3%
2430 50 20 28	Music Supplies	900		900	938		(38)	-4.2%
2451 50 10 28	Instructional Technology	3,140		3,140	1,399	464	1,277	40.7%
2710 50 15 28	Guidance Supplies	210		210			210	100.0%
2415 51 18 28	Library/Media Supplies	250	400	650	400		250	
2210 60 1 28	Other Expenses	1,550		1,550	1,151		399	25.8%
2350 60 17 28	Professional Development	2,000		2,000	405	740	855	42.7%
2415 60 18 28	Library/Media Other Expenses			-		16	(16)	0.0%
3200 60 6 28	504 Compliance	1,250		1,250	1,258		(8)	
Subtotal:		\$ 1,636,342	(25,000)	\$ 1,611,342	\$ 582,213	\$ 3,592	1,025,538	63.6%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Center School (29)								
2210 10 1 29	Center School Administrative Salaries	192,850		192,850	96,910		95,940	49.7%
2305 10 17 29	Center School Teacher Salaries	2,799,239	(110,000)	2,689,239	978,710		1,710,529	63.6%
2305 11 17 29	Center School Extra-Curricular Advisors			-			-	
2210 20 1 29	Center School Clerical Salaries	48,651		48,651	24325.6		24,325	50.0%
2330 30 17 29	Center School Regular Aides	53,714	(24,333)	29,381	17822.58		11,558	39.3%
2210 40 1 29	Contracted Services	550		550	511		40	7.2%
2210 50 1 29	General Office Supplies	1,200		1,200	1,082	53	65	5.4%
2410 50 17 29	Textbooks	7,700		7,700	2,935	1,993	2,772	36.0%
2415 50 18 29	Library Books and Periodicals	5,250		5,250	2,468	2,456	326	6.2%
2430 50 11 29	Art Supplies	2,200		2,200	1,784	390	26	1.2%
2430 50 16 29	Physical Education Supplies	1,300		1,300	310	308	682	0.0%
2430 50 17 29	General Instructional Supplies	43,725		43,725	27,785	871	15,069	34.5%
2430 50 20 29	Music Supplies	900		900	82	102	716	79.5%
2451 50 10 29	Instructional Technology	10,000		10,000	475	1,000	8,525	85.3%
2710 50 15 29	Guidance Supplies	400		400	179		221	55.2%
2415 51 18 29	Library/Media Supplies	2,800		2,800	657	559	1,585	56.6%
2210 60 1 29	Other Expenses			-			-	
2350 60 17 29	Professional Development	5,130		5,130	3,399	460	1,272	24.8%
2415 60 18 29	Library/Media Other Expenses			-			-	
3200 60 18 29	504 Compliance	3,600		3,600	614	49	2,937	81.6%
	Subtotal:	\$ 3,179,209	(134,333)	\$ 3,044,876	\$ 1,160,049	\$ 8,240	1,876,587	61.6%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Hale School (31)								
2210 10 1 31	Hale School Administrative Salaries	10,000		10,000	5,000		5,000	50.0%
2305 10 17 31	Hale School Teacher Salaries	1,379,338	(25,000)	1,354,338	442,424		911,914	67.3%
2305 11 17 31	Hale School Extra-Curricular Advisors	26,200		26,200	1,957		24,243	92.5%
2210 20 1 31	Hale School Clerical Salaries	49,551		49,551	28,547		21,004	42.4%
2330 30 17 31	Hale School Classroom Aides			-	11,589		(11,589)	
3510 30 12 31	Middle School Coaches			-			-	
3510 31 12 31	Intramural Athletics-Hale			-			-	
2210 40 1 31	Contracted Services	9,700		9,700	5,796	307	3,597	37.1%
2210 50 1 31	General Office Supplies	5,000		5,000	2,741		2,259	45.2%
2410 50 17 31	Textbooks	2,000		2,000			2,000	100.0%
2415 50 18 31	Library Books and Periodicals	5,000		5,000	453	750	3,797	75.9%
2430 50 11 31	Art Supplies	3,300		3,300	1,113	264	1,923	58.3%
2430 50 16 31	Physical Education Supplies	850		850	837		13	1.5%
2430 50 17 31	General Instructional Supplies	7,650		7,650	4,417	101	3,132	40.9%
2430 50 20 31	Music Supplies	1,700		1,700	906	440	354	20.8%
2451 50 10 31	Instructional Technology	10,000		10,000	550		9,450	94.5%
2710 50 15 31	Guidance Supplies	500		500			500	100.0%
2415 51 18 31	Library/Media Supplies	1,500		1,500	1,083	308	110	7.3%
2210 60 1 31	Other Expenses	650		650			650	100.0%
2350 60 17 31	Professional Development	3,600		3,600	837	223	2,540	70.6%
2415 60 18 31	Library/Media Other Expenses			-			-	
3200 60 6 31	504 Compliance	1,000		1,000	756		244	24.4%
	Subtotal:	\$ 1,517,539	(25,000)	\$ 1,492,539	\$ 509,005	\$ 2,394	981,140	65.7%
Mary Rowlandson School (32)								
2210 10 1 32	Rowlandson Administrative Salaries	193,358		193,358	96,910		96,448	49.9%
2305 10 17 32	Rowlandson Teacher Salaries	2,411,340	(200,000)	2,211,340	781,212		1,430,128	64.7%
2305 11 17 32	Rowlandson Extra-Curricular Advisors	2,259		2,259	2,259		2,259	100.0%
2210 20 1 32	Rowlandson Clerical Salaries	50,151		50,151	23,946		26,205	52.3%
2330 30 17 32	Rowlandson Classroom Aides	53,714	(24,333)	29,381	13,768		15,613	53.1%
2210 40 1 32	Contracted Services	1,450		1,450	376	90	984	67.9%
2210 50 1 32	General Office Supplies	7,500		7,500	4,020	1,452	2,028	27.0%
2410 50 17 32	Textbooks	3,000		3,000	99		2,901	96.7%
2415 50 18 32	Library Books and Periodicals	4,376		4,376	1,544	1,317	1,515	34.6%
2430 50 11 32	Art Supplies	1,250		1,250	514		736	58.9%
2430 50 16 32	Physical Education Supplies	1,050		1,050	149		901	85.8%
2430 50 17 32	General Instructional Supplies	31,750		31,750	23,523	2,283	5,943	18.7%
2430 50 20 32	Music Supplies	1,750		1,750	1,750		-	0.0%
2451 50 10 32	Instructional Technology	4,725		4,725	2,524	901	1,301	27.5%
2710 50 15 32	Guidance Supplies	200		200			200	100.0%
2415 51 18 32	Library/Media Supplies	250		250			250	100.0%
2210 60 1 32	Other Expenses	5,500		5,500	6,124		(624)	-11.3%
2350 60 17 32	Professional Development	9,700		9,700	4,930	189	4,581	47.2%
2415 60 18 32	Library/Media Other Expenses			-			-	
3200 60 6 32	504 Compliance	1,000		1,000	-		1,000	100.0%
	Subtotal:	\$ 2,784,323	(224,333)	\$ 2,559,990	\$ 961,390	\$ 6,232	1,592,368	62.2%

Nashoba Regional School District FY14

Results of Operations: As of December 31, 2013

Account Number	Account Name	FY14 Budget	Adjustments	Adjusted FY14 Budget	YTD Expenditures	YTD Encumbrances	Balance	% Remaining
Sawyer School (33)								
2210 10 1 33	Sawyer Administrative Salaries	291,605		291,605	146,652		144,953	49.7%
2305 10 17 33	Sawyer Teacher Salaries	3,973,330	(135,000)	3,838,330	1,317,656		2,520,674	65.7%
2305 11 17 33	Sawyer Extra-Curricular Advisors	25,747		25,747	2,635		23,112	89.8%
2210 20 1 33	Sawyer Clerical Salaries	87,378		87,378	38,619		48,759	55.8%
2330 30 17 33	Sawyer Classroom Aides	126,162	(24,334)	101,828	20,894		80,934	79.5%
3510 30 12 33	Middle School Coaches			-			-	
3510 31 12 33	Intramural Athletics-Sawyer			-			-	
2210 40 1 33	Contracted Services	3,710		3,710	1,571	120	2,019	54.4%
2210 50 1 33	General Office Supplies	10,200		10,200	8,029	1,512	659	6.5%
2410 50 17 33	Textbooks	16,964		16,964	16,287	370	307	1.8%
2415 50 18 33	Library Books and Periodicals	8,000		8,000	3,581	195	4,224	52.8%
2430 50 11 33	Art Supplies	3,145		3,145	2,715	119	310	9.9%
2430 50 16 33	Physical Education Supplies	6,199		6,199	2,797	279	3,124	50.4%
2430 50 17 33	General Instructional Supplies	49,240		49,240	46,452	1,952	836	1.7%
2430 50 20 33	Music Supplies	3,865		3,865	282	300	3,283	84.9%
2451 50 10 33	Instructional Technology	19,052		19,052	10,677	559	7,816	41.0%
2710 50 15 33	Guidance Supplies	332		332	135	-	197	59.3%
2415 51 18 33	Library/Media Supplies	1,200		1,200	839	-	361	30.1%
2210 60 1 33	Other Expenses	8,814		8,814	4,599	-	4,215	47.8%
2350 60 17 33	Professional Development	10,208		10,208	3,522	929	5,756	56.4%
2415 60 18 33	Library/Media Other Expenses	88		88			88	
3200 60 6 33	504 Compliance	1,500		1,500		219	1,282	85.4%
	Subtotal:	\$ 4,646,739	(159,334)	\$ 4,487,405	\$ 1,627,943	\$ 6,555	2,852,907	63.6%
Athletics (40)								
3510 10 12 40	Athletic Directors Salary	89,320		89,320	44,660		44,660	50.0%
3510 21 12 40	Intramural Athletics, Burbank	5,450		5,450	4,630		820	15.0%
3510 22 12 40	Intramural Athletics, Hale	5,450		5,450	3,388		2,062	37.8%
3510 23 12 40	Intramural Athletics, Sawyer	5,450		5,450	13,438	339	(8,327)	-152.8%
3510 30 12 40	Athletic Trainer	44,660		44,660	22,500		22,160	49.6%
3510 31 12 40	Coaches Salaries, High School	243,246	(97,280)	145,966	75,210		70,756	48.5%
3510 32 12 40	Game Officials	57,200	(24,008)	33,192	16,995		16,197	48.8%
3510 33 12 40	Coaches, Middle School	45,363		45,363	903		44,460	98.0%
3510 34 12 40	Game Staff	9,600		9,600	3,280		6,320	65.8%
3510 35 12 40	Intramural Athletics, High School	6,950		6,950	678		6,272	90.3%
3510 40 12 40	Police Details	4,100		4,100	2,447	553	1,101	26.8%
3510 41 12 40	Athletic Transportation	103,300	(63,712)	39,588	22,010	49,290	(31,712)	-80.1%
3510 42 12 40	Ice Time-Hockey	20,025		20,025			20,025	100.0%
3610 42 12 40	Athletic Equipment Reconditioning	13,600		13,600	8,269		5,331	39.2%
3510 50 12 40	Athletic Supplies	58,100		58,100	36,004	42,822	(20,726)	-35.7%
3510 60 12 40	Athletic Equipment Other	18,600		18,600	14,408	1,922	2,269	12.2%
	Subtotal:	\$ 730,414	(185,000)	\$ 545,414	\$ 268,821	\$ 94,925	181,668	33.3%
GRAND TOTAL:		\$ 48,706,064	(3,650,088)	\$ 45,055,976	\$ 17,908,589	\$ 1,305,770	\$ 27,507,688	61.1%