

Minutes

Town of Wayland

Audit Committee Minutes

Date: December 10, 2012

Time of Meeting: 7:00 p.m.

Place of Meeting: Wayland Town Building,

Members Present: Tony Boschetto, Gordon Cliff, Chris Cullen, Ben Downs, Chris Riley

Members Absent: None

1. Call to Order: Meeting was called to order at 7:00 p.m. by Chris Riley.

2. Minutes: Mr. Downs was nominated to take minutes.

3. Public Comment:

Donna Bouchard had a number of comments relating to the audit and specifically to items related to the schools. She commented on school bank accounts that had been opened a number of years ago using Employer Identification Numbers (EIN) that were still active, whether a check for any off-ledger accounts had been performed and if there were issues with the student activity accounts. Ms. Bouchard provided a handout.

4. Review, discuss, (amend ?) and approve minutes for 12/3/12 meeting:

The minutes were reviewed and amended. The committee approved the amended minutes 5-0

5. Review revised financial statements

a. Audit Committee (AC) asked M&H to explain why sum on page 5 did not foot (\$74,430)

b. AC commented on use of the word "deficiency" on page 8 as it related to timing of bond issuance

c. AC requested M&H to conform the 2 tables on page 9

d. AC requested M&H add a footnote to page 24 explaining the cash flow of benefits to show that they are not from the trust account

e. AC requested the header on page 51 be changed for clarity

f. Went through the list of items i-xv in the letter to Scott McIntire of M&H to make sure all audit committee suggestions had been addressed.

g. On item xv M&H agreed to provide a breakdown of insurance 32B expense into three approximate components: contribution to OPEB to build the fund, payments for retirees, and insurance payments for existing employees.

h. On item xiv M&H agreed to make a recommendation in their management letter that starting in 2013 that we set up our accounts and processing to provide the ability to segregate and reconcile amounts paid by the town vs. amounts paid by employees

i. Committee asked for more details on encumbrances listed on the BVA report. M&H explained that the total amount of encumbrances shown on the BVA report of roughly \$1.4 m ties to the amounts on p. 43 shown on the lines: Town meeting articles, encumbrances, and management assignments. Members asked M&H about the level of encumbrances overall and the % that met GAAP definitions for encumbrances vs. being more general in nature. M&H stated that the levels we show are not unusual, but that more attention to encumbrances are correctly defined and accounted for was part of their second recommendation in the management letter.

j. Audit committee asked M&H about the concerns raised by a citizen at the start of town meeting. M&H stated that they did take normal steps to identify off-GL accounts including inquiries made to town employees and routine checks with local banks and none were identified. M&H agrees with the Town's plan to conduct a special audit of school revolving accounts. M&H stated that they did not believe any additional steps were necessary for them in terms of completing the audit.

6. Discuss status of school audit - deferred item to next meeting

7. Discuss individual committee member public opinion disclaimer – deferred item to next meeting

8. Correspondence – Chris Riley reported than none had been received.

9. Next meeting agenda – tentatively set January 7, 2013 as the next meeting date.

a. Review final draft of financial statements and management letter

b. Review status of school audit

c. Discuss individual committee member public opinion disclaimer.

10. Committee passed a motion to adjourn the meeting at 9:30

Materials:

Draft Financial Statements (12/10/12)

Draft Management Letter (12/10/12)

TOWN OF WAYLAND, MASSACHUSETTS

Annual Financial Statements

For the Year Ended June 30, 2012

DRAFT

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Wayland, Massachusetts

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wayland, Massachusetts, as of and for the year ended June 30, 2012, which collectively comprises the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Wayland's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wayland, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have issued our report dated _____, 2012 on our consideration of the Town of Wayland's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 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.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and other post-employment benefits schedule of funding progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it 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 evidence sufficient to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Wayland's basic financial statements. The Schedule of Funding Progress, Net OPEB Asset, and OPEB Trust Balance are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 evidence sufficient to express an opinion or provide any assurance.

Andover, Massachusetts
_____, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Wayland, we offer readers this narrative overview and analysis of the financial activities of the Town of Wayland for the fiscal year ended June 30, 2012. **Unless otherwise noted, all amounts are expressed in thousands.**

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to 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 our finances in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water and wastewater activities.

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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be

divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water and wastewater operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and wastewater operations, both of which are considered to be major funds.

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 statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to 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 which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 117,237 (i.e., net assets), a change of \$ 16,558 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 41,705, a change of \$ (14,639) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 7,997 a change of \$ (6,095) in comparison to the prior year.
- Total bonds payable at the close of the current fiscal year was \$ 74,430, a change of \$ (3,860) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 52,570	\$ 69,319	\$ 7,336	\$ 9,883	\$ 59,906	\$ 79,202
Capital assets	121,523	97,924	19,083	15,689	140,606	113,613
Total assets	<u>174,093</u>	<u>167,243</u>	<u>26,419</u>	<u>25,572</u>	<u>200,512</u>	<u>192,815</u>
Long-term liabilities outstanding	61,886	65,953	15,744	16,268	77,630	82,221
Other liabilities	5,355	9,518	290	399	5,645	9,917
Total liabilities	<u>67,241</u>	<u>75,471</u>	<u>16,034</u>	<u>16,667</u>	<u>83,275</u>	<u>92,138</u>
Net assets:						
Invested in capital assets, net	66,934	52,617	4,287	3,464	71,221	56,081
Restricted	17,455	15,793	-	-	17,455	15,793
Unrestricted	22,463	23,363	6,098	5,442	28,561	28,805
Total net assets	<u>\$ 106,852</u>	<u>\$ 91,773</u>	<u>\$ 10,385</u>	<u>\$ 8,906</u>	<u>\$ 117,237</u>	<u>\$ 100,679</u>

CHANGES IN NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program revenues						
Charges for services	\$ 8,814	\$ 7,728	\$ 4,421	\$ 4,260	\$ 13,235	\$ 11,988
Operating grants and contributions	9,808	9,952	-	-	9,808	9,952
General revenues:						
Property taxes	56,211	56,879	-	-	56,211	56,879
Excises	1,992	1,989	-	-	1,992	1,989
Grants and contributions not restricted to specific programs	16,866	13,071	-	-	16,866	13,071
Investment income	363	831	17	25	380	856
Other	141	76	-	-	141	76
Total revenues	94,195	90,526	4,438	4,285	98,633	94,811
Expenses:						
General government	4,275	4,300	-	-	4,275	4,300
Public safety	6,246	6,061	-	-	6,246	6,061
Education	48,546	45,904	-	-	48,546	45,904
Public works	2,682	3,087	-	-	2,682	3,087
Sanitation	115	279	-	-	115	279
Health and human services	1,146	1,090	-	-	1,146	1,090
Culture and recreation	2,652	2,585	-	-	2,652	2,585
Intergovernmental	192	186	-	-	192	186
Employee benefits	10,491	10,045	-	-	10,491	10,045
Interest on long-term debt	2,261	1,789	-	-	2,261	1,789
Water	-	-	2,970	3,054	2,970	3,054
Sewer	-	-	499	258	499	258
Total expenses	78,606	75,326	3,469	3,312	82,075	78,638
Change in net assets before transfers	15,589	15,200	969	973	16,558	16,173
Transfers in (out)	(510)	-	510	-	-	-
Change in net assets	15,079	15,200	1,479	973	16,558	16,173
Net assets - beginning of year	91,773	76,573	8,906	7,933	100,679	84,506
Net assets - end of year	\$ 106,852	\$ 91,773	\$ 10,385	\$ 8,906	\$ 117,237	\$ 100,679

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position.

The largest portion of net assets \$ 71,221 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is

reported net of related debt, it should be noted that 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 of net assets \$ 17,455 represents resources that are subject to external restrictions on how they may be used.

The remaining balance of net assets represents unrestricted net assets of \$ 28,561, which may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 15,080. Key elements of this change are as follows:

General fund revenues over expenditures	\$ (1,267)
Special revenue and permanent fund revenues over expenditures	662
Capital project transfers and intergovernmental revenues used for capital assets	14,241
Change in net OPEB asset	1,479
Other	(35)
Total	<u>\$ 15,080</u>

Business-type activities. Business-type activities for the year resulted in a change in net assets of \$ 1,479. Key elements of this change are as follows:

Water operations	\$ 1,636
Sewer operations	<u>(157)</u>
Total	<u>\$ 1,479</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources.

Such information is useful in assessing financing requirements. In particular, unreserved 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 end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 41,705, a change of \$ (14,639) in comparison to the prior year. Key elements of this change are as follows:

General fund revenues over expenditures	\$ (1,267)
Premium on issuance of bonds	68
Transfer from general fund to water fund	(510)
CPA fund revenues over expenditures	778
Special revenue and permanent fund revenues over expenditures	662
Deficiency of current year bond proceeds and intergovernmental revenues over current year capital expenditures	<u>(14,370)</u>
Total	\$ <u>(14,639)</u>

The Town implemented *Governmental Accounting Standards Board Statement #54 Fund Balance Reporting and Governmental Fund Type Definitions*. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Full definitions of all fund balance classifications can be found in the notes to the financial statements. Additionally, amounts previously reported in stabilization funds, are now required to be presented as committed fund balance in the general fund.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 7,998, while total fund balance was \$ 20,412. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>	Balance % of Total General Fund Expenditures <u>6/30/12</u>
Restricted	\$ 1,380	\$ 1,505	\$ (125)	2%
Committed	2,111	2,375	(264)	3%
Assigned	8,923	4,976	3,947	12%
Unassigned	<u>7,998</u>	<u>14,092</u>	<u>(6,094)</u>	11%
Total fund balance	\$ <u>20,412</u>	\$ <u>22,948</u>	\$ <u>(2,536)</u>	28%

The total fund balance of the general fund changed by \$ (2,536) during the current fiscal year. Key factors in this change are as follows:

Use of free cash as a funding source	\$ (7,035)
Use of reserved fund balances	(155)
Revenues in excess of budget	170
Other financing sources in excess of budget	931
Expenditures less than budget	2,654
Unused allowance for abatements, net	726
Other	173
	<hr/>
Total General Fund Balance	\$ <u>(2,536)</u>

The Town's unassigned fund balance, of the general fund, decreased by \$ (6,094) during the current fiscal year. Key factors in this change are as follows:

Unassigned fund balance June 30, 2011	\$ 14,092
November 2011 town meeting	(4,000)
Positive results of operations in fiscal year 2012:	
Revenues	170
Expenditures	2,654
Transfers in	864
Bond premium	67
Use of free cash for fiscal year 2013	(6,740)
Transfer from committed fund balance	600
Other	291
	<hr/>
Unassigned fund balance June 30, 2012	\$ <u>7,998</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$ 6,098, a change of \$ 656 in comparison with the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$ 982, which was primarily due to the \$ 725 transfer out for the DPW design article. \$ 270 was for an article to redevelop the old septage site; \$ 30 was for an article for school revolving fund audit.

During the November 17, 2011 Special Town Meeting an article was passed by Town vote to reduce property taxes by \$ 4,000 with use of free cash.

The Town's actual revenues as compared to budget are breakeven and show only a \$ 170 favorable variance. The Town did recognize a \$ 864 favorable change in transfers in as outlined below:

	Final <u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Ambulance	\$ 360	\$ 360	\$ -
Insurance revolving fund	-	450	450
School capital project funds	-	251	251
Highway utility revolving fund	-	115	115
Town capital project funds	<u>-</u>	<u>48</u>	<u>48</u>
Total	<u>\$ 360</u>	<u>\$ 1,224</u>	<u>\$ 864</u>

Unspent appropriations at year-end totaled \$ 2,654 with nearly half from the Town's unclassified function. Significant components of the unspent appropriation in this function were as follows:

Insurance 32B	\$ 388
Reserve fund	197
Reserve for salary adjustment	167
Other	<u>185</u>
Total	<u>\$ 937</u>

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$ 140,606 (net of accumulated depreciation), a change of \$ 26,993 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- High School renovation of \$ 24,639.
- Highway infrastructure improvements of \$ 237.
- Highway vehicles and equipment of \$ 765.
- Town building improvements of \$ 387.
- School technology equipment of \$ 306.
- Beach house of \$ 447.

- Route 27 and 30 intersection water system upgrade of \$ 490.
- Wastewater plant improvements of \$ 464.

Additional information on capital assets can be found in the Notes to the Financial Statements.

Change in credit rating. During the fiscal year, the Moody Investor Services has affirmed the Town's Aaa rating.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 74,430, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

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REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Wayland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town Administrator
Town of Wayland
41 Cochituate Road
Wayland, Massachusetts 01778

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TOWN OF WAYLAND, MASSACHUSETTS

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and short-term investments	\$ 30,474,669	\$ 5,701,303	\$ 36,175,972
Investments	15,080,254	-	15,080,254
Receivables, net of allowance for uncollectibles:			
Property taxes	752,602	-	752,602
Excises	76,696	-	76,696
User fees	-	1,634,987	1,634,987
Assessments	108,177	-	108,177
Departmental and other	195,776	-	195,776
Total current assets	<u>46,688,174</u>	<u>7,336,290</u>	<u>54,024,464</u>
Noncurrent:			
Property taxes	1,107,714	-	1,107,714
Net OPEB asset	4,774,123	-	4,774,123
Capital assets:			
Nondepreciable capital assets	23,326,333	-	23,326,333
Other capital assets, net of accumulated depreciation	98,196,563	19,082,812	117,279,375
Total noncurrent assets	<u>127,404,733</u>	<u>19,082,812</u>	<u>146,487,545</u>
TOTAL ASSETS	<u>174,092,907</u>	<u>26,419,102</u>	<u>200,512,009</u>
LIABILITIES			
Current:			
Accounts payable	2,393,460	112,328	2,505,788
Accrued liabilities	1,014,229	139,900	1,154,129
Accrued payroll and withholdings	774,928	5,371	780,299
Guaranteed deposits payable	800,102	-	800,102
Other liabilities	372,048	-	372,048
Current portion of long-term liabilities:			
Bonds and loans payable	5,382,097	1,091,886	6,473,983
Other liabilities	341,404	32,851	374,255
Total current liabilities	<u>11,078,268</u>	<u>1,382,336</u>	<u>12,460,604</u>
Noncurrent:			
Bonds and loans payable, net of current portion	55,006,973	14,652,000	69,658,973
Other liabilities, net of current portion	1,155,190	-	1,155,190
Total noncurrent liabilities	<u>56,162,163</u>	<u>14,652,000</u>	<u>70,814,163</u>
TOTAL LIABILITIES	<u>67,240,431</u>	<u>16,034,336</u>	<u>83,274,767</u>
NET ASSETS			
Invested in capital assets, net of related debt	66,933,642	4,287,180	71,220,822
Restricted for:			
Grants and by enabling legislation	14,684,213	-	14,684,213
Permanent fund:			
Nonspendable	1,144,272	-	1,144,272
Spendable	1,626,407	-	1,626,407
Unrestricted	22,463,942	6,097,586	28,561,528
TOTAL NET ASSETS	<u>\$ 106,852,476</u>	<u>\$ 10,384,766</u>	<u>\$ 117,237,242</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Governmental Activities:							
General government	\$ 4,275,223	\$ 1,229,604	\$ 405,087	\$ -	\$ (2,640,532)	\$ -	\$ (2,640,532)
Public safety	6,246,651	1,612,365	14,622	-	(4,619,664)	-	(4,619,664)
Education	48,546,684	4,354,230	9,187,355	-	(35,005,099)	-	(35,005,099)
Public works	2,681,988	536,424	89,946	-	(2,055,618)	-	(2,055,618)
Sanitation	114,618	-	-	-	(114,618)	-	(114,618)
Health and human services	1,145,762	231,989	19,069	-	(894,704)	-	(894,704)
Culture and recreation	2,651,804	849,872	92,401	-	(1,709,531)	-	(1,709,531)
Intergovernmental	191,501	-	-	-	(191,501)	-	(191,501)
Employee benefits	10,491,313	-	-	-	(10,491,313)	-	(10,491,313)
Interest	2,260,818	-	-	-	(2,260,818)	-	(2,260,818)
Total Governmental Activities	78,606,362	8,814,484	9,808,480	-	(59,983,398)	-	(59,983,398)
Business-Type Activities:							
Water services	2,970,350	4,096,357	-	-	-	1,126,007	1,126,007
Wastewater services	498,707	324,512	-	-	-	(174,195)	(174,195)
Total Business-Type Activities	3,469,057	4,420,869	-	-	-	951,812	951,812
Total	\$ 82,075,419	\$ 13,235,353	\$ 9,808,480	\$ -	(59,983,398)	951,812	(59,031,586)
General Revenues:							
Property taxes					56,210,914	-	56,210,914
Excise taxes					1,992,464	-	1,992,464
Grants and contributions not restricted to specific programs					16,866,244	-	16,866,244
Investment income					362,492	16,887	379,379
Other					141,249	-	141,249
Transfers, net					(510,000)	510,000	-
Total general revenues and transfers					75,063,363	526,887	75,590,250
Change in Net Assets					15,079,965	1,478,699	16,558,664
Net Assets:							
Beginning of year					91,772,511	8,906,067	100,678,578
End of year					\$ 106,852,476	\$ 10,384,766	\$ 117,237,242

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2012

	<u>General</u>	<u>Community Preservation Fund</u>	<u>High School Renovation Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and short-term investments	\$ 7,716,749	\$ 8,248,877	\$ 1,339,451	\$ 13,169,592	\$ 30,474,669
Investments	15,080,254	-	-	-	15,080,254
Receivables:					
Property taxes	2,059,173	8,251	-	-	2,067,424
Excises	129,108	-	-	-	129,108
Assessments	67,223	-	-	40,954	108,177
Departmental and other	<u>250</u>	<u>-</u>	<u>-</u>	<u>209,905</u>	<u>210,155</u>
TOTAL ASSETS	<u>\$ 25,052,757</u>	<u>\$ 8,257,128</u>	<u>\$ 1,339,451</u>	<u>\$ 13,420,451</u>	<u>\$ 48,069,787</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Warrants and accounts payable	\$ 937,763	\$ 50,432	\$ 1,066,766	\$ 338,495	\$ 2,393,456
Accrued payroll and withholdings	765,259	-	-	9,670	774,929
Deferred revenues	2,137,071	8,251	-	250,859	2,396,181
Guaranteed deposits payable	<u>800,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,102</u>
TOTAL LIABILITIES	4,640,195	58,683	1,066,766	599,024	6,364,668
Fund Balances:					
Nonspendable	-	-	-	1,144,272	1,144,272
Restricted	1,380,195	8,198,445	272,685	11,677,155	21,528,480
Committed	2,111,293	-	-	-	2,111,293
Assigned	8,923,173	-	-	-	8,923,173
Unassigned	<u>7,997,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,997,901</u>
TOTAL FUND BALANCES	<u>20,412,562</u>	<u>8,198,445</u>	<u>272,685</u>	<u>12,821,427</u>	<u>41,705,119</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,052,757</u>	<u>\$ 8,257,128</u>	<u>\$ 1,339,451</u>	<u>\$ 13,420,451</u>	<u>\$ 48,069,787</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2012

Total governmental fund balances	\$ 41,705,119
<ul style="list-style-type: none"> • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 121,522,896 • Net Other Post Employment Benefits asset is reported on the statement of net assets, and not reported in the funds. 4,774,123 • Revenues are reported on the accrual basis of accounting and are not deferred until collection. 2,122,279 • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. (1,014,229) • Other liabilities, that are not considered liabilities in the funds. (372,048) • Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. 	
Bonds payable	(58,686,028)
Unamortized debt premium	(1,703,042)
Landfill liability	(356,341)
Compensated absences liability	<u>(1,140,253)</u>
Net assets of governmental activities	<u>\$ 106,852,476</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	General	Community Preservation Fund	High School Renovation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 55,300,572	\$ 676,027	\$ -	\$ -	\$ 55,976,599
Excise taxes	2,011,745	-	-	-	2,011,745
Licenses and permits	769,814	-	-	-	769,814
Intergovernmental	11,629,964	183,029	11,686,335	3,100,181	26,599,509
Charges for services	711,437	-	-	6,948,979	7,660,416
Investment income	227,192	22,372	-	112,928	362,492
Fines and forfeitures	80,303	-	-	-	80,303
Contributions	-	-	-	75,215	75,215
Total Revenues	<u>70,731,027</u>	<u>881,428</u>	<u>11,686,335</u>	<u>10,237,303</u>	<u>93,536,093</u>
Expenditures:					
Current:					
General government	3,401,469	102,475	-	610,912	4,114,856
Public safety	5,551,068	-	-	284,618	5,835,686
Education	38,548,104	-	-	7,108,652	45,656,756
Public works	1,550,224	-	-	447,225	1,997,449
Sanitation	30,233	-	-	-	30,233
Health and human services	1,076,901	-	-	68,860	1,145,761
Culture and recreation	1,947,750	1,000	-	485,626	2,434,376
Employee benefits	11,970,590	-	-	-	11,970,590
Intergovernmental	191,501	-	-	-	191,501
Debt service:					
Principal	5,329,750	-	-	16,476	5,346,226
Interest	2,400,720	-	-	-	2,400,720
Capital outlay	-	-	24,638,946	3,979,642	28,618,588
Total Expenditures	<u>71,998,310</u>	<u>103,475</u>	<u>24,638,946</u>	<u>13,002,011</u>	<u>109,742,742</u>
Excess (deficiency) of revenues over expenditures	(1,267,283)	777,953	(12,952,611)	(2,764,708)	(16,206,649)
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	2,010,000	2,010,000
Premium	67,203	-	-	-	67,203
Transfers in	1,223,636	-	-	826,364	2,050,000
Transfers out	(2,560,000)	-	-	-	(2,560,000)
Total Other Financing Sources (Uses)	<u>(1,269,161)</u>	<u>-</u>	<u>-</u>	<u>2,836,364</u>	<u>1,567,203</u>
Net change in fund balances	(2,536,444)	777,953	(12,952,611)	71,656	(14,639,446)
Fund Balances, at Beginning of Year	<u>22,949,006</u>	<u>7,420,492</u>	<u>13,225,296</u>	<u>12,749,771</u>	<u>56,344,565</u>
Fund Balances, at End of Year	<u>\$ 20,412,562</u>	<u>\$ 8,198,445</u>	<u>\$ 272,685</u>	<u>\$ 12,821,427</u>	<u>\$ 41,705,119</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS
 RECONCILIATION OF THE STATEMENT OF REVENUES
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (14,639,446)

- 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:

Capital outlay purchases, net of disposals	27,983,484
Depreciation	(4,384,723)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.

518,986

- Change in net OPEB asset

1,479,277

- The issuance of long-term debt (e.g., bonds and leases) 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 transaction, however, has any effect on net assets:

Repayments of debt	5,346,226
Issuance of bonds	(2,010,000)
Deferred debt amortization	74,045

- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.

139,902

- Change in other liabilities

(84,385)

- 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	21,495
Landfill	635,104

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 15,079,965

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES
AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Property Taxes, net	\$ 59,167,646	\$ 54,307,752	\$ 54,307,752	\$ -
Intergovernmental	4,237,177	4,368,986	4,475,640	106,654
Motor Vehicle & Other Excise Tax	1,980,000	2,125,000	2,170,691	45,691
Penalties & Interest	140,000	140,000	205,125	65,125
In-Lieu Payments	30,000	30,000	33,348	3,348
Departmental Fees & Charges	700,000	850,000	712,195	(137,805)
Licenses & Permits	450,000	725,000	769,814	44,814
Special Assessments	5,000	5,000	10,725	5,725
Fines & Forfeits	40,000	50,000	89,603	39,603
Investment Income	150,000	225,000	222,344	(2,656)
Total Revenues	66,899,823	62,826,738	62,997,237	170,499
Expenditures				
Current:				
General government	3,817,457	4,207,155	3,612,165	594,990
Public safety	5,501,159	5,776,928	5,558,237	218,691
Education	31,376,713	32,089,953	31,414,947	675,006
Public works	1,765,699	1,797,294	1,676,647	120,647
Health and human services	1,071,897	1,115,094	1,080,823	34,271
Culture & recreation	1,870,439	1,882,938	1,893,152	(10,214)
State & county assessments	302,549	229,464	191,501	37,963
Debt service	7,776,459	7,776,459	7,730,470	45,989
Pension	3,420,633	3,420,633	3,420,633	-
Unclassified	10,657,000	9,520,587	8,583,857	936,730
Total Expenditures	67,560,005	67,816,505	65,162,432	2,654,073
Other Financing Sources (Uses)				
Use of free cash	2,010,000	7,035,000	-	(7,035,000)
Use of reserved fund balance	-	29,585	-	(29,585)
Use of bond premium	125,182	125,182	-	(125,182)
Bond premium	-	-	67,203	67,203
Transfers from other funds	360,000	360,000	1,223,636	863,636
Transfers to other funds	(1,835,000)	(2,560,000)	(2,560,000)	-
Total Other Financing Sources(Uses)	660,182	4,989,767	(1,269,161)	(6,258,928)
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ (3,434,356)	\$ (3,434,356)

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Business-Type Activities Enterprise Funds		
	Water Fund	Wastewater Fund	Total
<u>ASSETS</u>			
Current:			
Cash and short-term investments	\$ 4,482,302	\$ 1,219,001	\$ 5,701,303
User fees receivable	1,294,144	340,843	1,634,987
Total current assets	5,776,446	1,559,844	7,336,290
Noncurrent:			
Capital assets:			
Other capital assets, net of accumulated depreciation	14,028,424	5,054,388	19,082,812
Total noncurrent assets	14,028,424	5,054,388	19,082,812
TOTAL ASSETS	19,804,870	6,614,232	26,419,102
<u>LIABILITIES</u>			
Current:			
Accounts payable	107,448	4,878	112,326
Accrued liabilities	139,902	-	139,902
Accrued payroll	5,371	-	5,371
Current portion of long-term liabilities:			
Bonds and loans payable	848,250	243,636	1,091,886
Compensated absences	32,851	-	32,851
Total current liabilities	1,133,822	248,514	1,382,336
Noncurrent:			
Bonds and loans payable, net of current portion	9,294,000	5,358,000	14,652,000
Total noncurrent liabilities	9,294,000	5,358,000	14,652,000
TOTAL LIABILITIES	10,427,822	5,606,514	16,034,336
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	4,180,057	107,123	4,287,180
Unrestricted	5,196,991	900,595	6,097,586
TOTAL NET ASSETS	\$ 9,377,048	\$ 1,007,718	\$ 10,384,766

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012

	Business-Type Activities Enterprise Funds		
	Water Fund	Wastewater Fund	Total
Operating Revenues:			
Charges for services	\$ 4,096,357	\$ 324,512	\$ 4,420,869
Total Operating Revenues	4,096,357	324,512	4,420,869
Operating Expenses:			
Personal services	939,141	-	939,141
Nonpersonnel	1,186,097	147,330	1,333,427
Depreciation	463,726	136,460	600,186
Total Operating Expenses	2,588,964	283,790	2,872,754
Operating Income	1,507,393	40,722	1,548,115
Nonoperating Revenues (Expenses):			
Investment income	-	16,887	16,887
Interest expense	(381,386)	(214,917)	(596,303)
Total Nonoperating Revenues (Expenses), Net	(381,386)	(198,030)	(579,416)
Income Before Transfers	1,126,007	(157,308)	968,699
Transfers in	510,000	-	510,000
Change in Net Assets	1,636,007	(157,308)	1,478,699
Net Assets at Beginning of Year	7,741,041	1,165,026	8,906,067
Net Assets at End of Year	\$ 9,377,048	\$ 1,007,718	\$ 10,384,766

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2012

	Business-Type Activities Enterprise Funds		
	Water Fund	Wastewater Fund	Total
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers and users	\$ 3,426,887	\$ 285,818	\$ 3,712,705
Payments of employee salaries, benefits, and related expenses	(938,267)	-	(938,267)
Payments to vendors	<u>(1,133,669)</u>	<u>(300,900)</u>	<u>(1,434,569)</u>
Net Cash Provided By Operating Activities	1,354,951	(15,082)	1,339,869
<u>Cash Flows From Capital and Related Financing Activities:</u>			
Acquisition and construction of capital assets	(749,194)	(3,244,946)	(3,994,140)
Transfers in from other funds	510,000	-	510,000
Proceeds from bonds	100,000	400,000	500,000
Principal payments on bonds	(825,250)	(198,518)	(1,023,768)
Interest expense	<u>(389,261)</u>	<u>(214,917)</u>	<u>(604,178)</u>
Net Cash (Used For) Capital and Related Financing Activities	(1,353,705)	(3,258,381)	(4,612,086)
<u>Cash Flows From Investing Activities:</u>			
Investment income	-	16,887	16,887
Net Cash Provided By Investing Activities	<u>-</u>	<u>16,887</u>	<u>16,887</u>
Net Change in Cash and Short-Term Investments	1,246	(3,256,576)	(3,255,330)
Cash and Short-Term Investments, Beginning of Year	<u>4,481,056</u>	<u>4,475,577</u>	<u>8,956,633</u>
Cash and Short-Term Investments, End of Year	<u>\$ 4,482,302</u>	<u>\$ 1,219,001</u>	<u>\$ 5,701,303</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</u>			
Operating income	\$ 1,507,393	\$ 40,722	\$ 1,548,115
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	463,726	136,460	600,186
Changes in assets and liabilities:			
User fees receivables	(669,470)	(38,694)	(708,164)
Accounts payable	52,428	(153,570)	(101,142)
Accrued payroll	5,371	-	5,371
Compensated absences	<u>(4,497)</u>	<u>-</u>	<u>(4,497)</u>
Net Cash Provided By Operating Activities	<u>\$ 1,354,951</u>	<u>\$ (15,082)</u>	<u>\$ 1,339,869</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2012

	Other Post- Employment Benefits Trust Fund	Agency Fund
<u>ASSETS</u>		
Cash and short-term investments	\$ 9,859,540	\$ 288,150
Total Assets	9,859,540	288,150
<u>LIABILITIES AND NET ASSETS</u>		
Other liabilities		288,150
Total Liabilities	-	288,150
<u>NET ASSETS</u>		
Total net assets held in trust for other post employment benefits and other purposes	\$ 9,859,540	\$ -

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012

	Other Post- Employment Benefits Trust Fund
Additions:	
Contributions	\$ 5,093,966
Investment Income:	138,380
Total additions	<u>5,232,346</u>
Deductions:	
Benefits	2,293,966
Total deductions	<u>2,293,966</u>
Change in Net Assets	2,938,380
Net assets:	
Beginning of year	<u>6,921,160</u>
End of year	<u>\$ 9,859,540</u>

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Wayland (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2012, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental

funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both 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. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Community Preservation Fund* was adopted by the Town on April 24, 2001 by a state-wide act enabling legislation to allow Cities

and Towns to choose to create a new funding source that can be used to address three core community concerns:

- Acquisition and preservation of open space
 - Creation and support of affordable housing
 - Acquisition and preservation of historic buildings and landscapes
- The *High School Renovation Fund* accounts for capital improvements to the High School and related funding.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary funds:

- The *Wastewater Fund* is used to report the Town's wastewater enterprise fund operations.
- The *Water Fund* is used to report the Town's water enterprise fund operations.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Property Tax Limitations

Legislation known as "Proposition 2½" has limited the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5 percent (excluding new growth), unless an override is voted. The actual fiscal year 2012 tax levy reflected an excess capacity of \$ 5,306,002.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Infrastructure	40
Vehicles	7
Equipment	7

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds represent the perpetual care trust principal, which can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended. In the case of capital project funds, these funds are restricted for projects financed by bonds.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., the Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance (free cash) voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

L. Change in Presentation

The financial statement presentation for internal balances due to pooled cash (i.e. due to/from) has been changed to cash and short-term investments in the current year.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Effective budgetary control is achieved for all other funds through provisions of the Massachusetts General Laws.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 70,731,027	\$ 71,998,310
Other financing sources/uses (GAAP Basis)	1,290,839	2,560,000
Subtotal (GAAP Basis)	72,021,866	74,558,310
Adjust tax revenue to accrual basis	(726,389)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(1,045,901)
Add end of year appropriation carryforwards to expenditures	-	1,356,941
Reverse the effect of non- budgeted state contributions for police, fire, and teachers retirement	(7,002,553)	(7,002,553)
Reverse non-budgeted funds	(4,848)	(144,365)
Budgetary Basis	<u>\$ 64,288,076</u>	<u>\$ 67,722,432</u>

D. Deficit Fund Equity

The FY09 Substance Abuse Prevention, October 2011 Storm Reimbursement, and WPSF had deficits of \$ 37,677, \$ 29,744 and \$ 9,679, respectively, as of June 30, 2012, which will be eliminated through future inter-governmental and other reimbursement revenues.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. Massachusetts General Law Chapter 44, Section 55, limits the Town's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess." The Town's investment policy requires the due diligence necessary to affirm the financial strength, capital adequacy, and reputation for any financial institution in which the Town places investments. Due diligence includes reviewing the institution's financial statements and the background of the sales representatives. The Town minimizes the concentration of credit risk by diversifying the investment portfolio among financial institutions. The policy prohibits the investment of more than ten percent (10%) of cash in any single financial institution that is not fully collateralized. The Town is not in compliance with the custodial credit risk policy due to the following:

- The Town's uncollateralized cash deposits of 4,652,749 in Century Bank exceed 10% of total cash (\$ 4,686,001) by \$ 1,839,748 at June 30, 2012.
- The Town's uncollateralized cash deposits of \$ 5,414,368 in First Trade Union Bank exceed 10% of total cash at June 30, 2012 by \$ 728,637.

As of June 30, 2012, \$ 24,286,289 of the Town's bank balance of \$ 46,860,008 was exposed to custodial credit risk as uninsured or uncollateralized; \$ 5,185,068 of the uncollateralized amount was invested in the state pool and \$ 1,896,407 was mitigated by SIPC/excess SIPC.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. For short-term investments that were purchased using surplus revenues, Massachusetts General Law, Chapter 44, Section 55, limits the Town's investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSROs).

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year-end</u>			
			<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Baa</u>
Federal agency securities	\$ 684	\$ -	\$ 684	\$ -	\$ -	\$ -
Certificates of deposits	8,098	8,098	-	-	-	-
Corporate bonds	30	-	-	-	30	-
Bond mutual funds	944	-	692	39	112	101
Mutual funds	3,866	3,866	-	-	-	-
Corporate equities	1,458	1,458	-	-	-	-
Total investments	\$ 15,080	\$ 13,422	\$ 1,376	\$ 39	\$ 142	\$ 101

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's custodial credit risk policy for investments mirrors the custodial credit risk policy for deposits. Further all securities not held directly by the Town, will be held in the Town's name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

C. Concentration of Credit Risk

The Town minimized Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Investment in any one issuer (other than U.S. Treasury securities and mutual funds) that represents 5% or more of total investments is the First Trade Union Bank certificates of deposit of \$ 8,098,313.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town will manage interest rate risk by managing duration in the account. The investment policy requires investment of operating funds to have maturity of one year or less from the date of purchase.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u>Exempt</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>
Debt-related Securities:					
Federal agency securities	\$ 684	\$ -	\$ -	\$ 578	\$ 106
Corporate bonds	30	-	-	30	-
Bond mutual funds	944	944	-	-	-
Total	\$ <u>1,658</u>	\$ <u>944</u>	\$ <u>-</u>	\$ <u>608</u>	\$ <u>106</u>

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town's policy prohibits exposure to foreign currency.

5. Taxes Receivable

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on a quarterly basis and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year they relate to.

Fourteen days after the due date for the final tax bill for real estate taxes, a demand notice may be sent to the delinquent taxpayer. Fourteen days after the demand notice has been sent, the tax collector may proceed to file a lien against the delinquent taxpayers' property. The Town has an ultimate right to foreclose on property for unpaid taxes. Personal property taxes cannot be secured through the lien process.

Taxes receivable at June 30, 2012 consist of the following:

Real Estate			
2012	\$	654,667	
2011		57,776	
2010		<u>17,951</u>	
			730,394
Personal Property			
2012		6,254	
2011		3,555	
2010		2,381	
2009		<u>1,767</u>	
			13,957
Community Preservation Act			8,251
Tax Title			936,695
Deferred Taxes			<u>378,127</u>
Total		\$	<u>2,067,424</u>

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Governmental</u>	<u>Business-Type</u>
Property taxes	\$ 207,108	\$ -
Excises	52,412	-
Ambulance	14,379	-
Utilities	-	161,895

7. Interfund Transfers

The following is an analysis of interfund transfers made in fiscal year 2012:

	<u>Transfers In</u>	<u>Transfers out</u>
<u>Governmental Funds:</u>		
General fund	\$ 1,223,636	\$ 2,560,000
Nonmajor governmental funds	826,364	-
<u>Enterprise Fund:</u>		
Water fund	<u>510,000</u>	<u>-</u>
Total	<u>\$ 2,560,000</u>	<u>\$ 2,560,000</u>

The transfers are used to move revenues from the fund that legislature or budget requires to expend them. Transfer into Water Fund from the General Fund represents a budgeted amount for water system upgrades at Route 27 and 30 intersection funded by the General Fund unassigned fund balance.

8. Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows (in thousands):

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 105,016	\$ 26,043	\$ -	\$ 131,059
Machinery, equipment, and furnishings	9,222	908	(474)	9,656
Vehicles	5,610	543	-	6,153
Infrastructure	6,030	489	-	6,519
Total capital assets, being depreciated	<u>125,878</u>	<u>27,983</u>	<u>(474)</u>	<u>153,387</u>
Less accumulated depreciation for:				
Buildings and improvements	(34,857)	(2,990)	-	(37,847)
Machinery, equipment, and furnishings	(7,383)	(719)	474	(7,628)
Vehicles	(4,700)	(368)	-	(5,068)
Infrastructure	(4,340)	(308)	-	(4,648)
Total accumulated depreciation	<u>(51,280)</u>	<u>(4,385)</u>	<u>474</u>	<u>(55,191)</u>
Total capital assets, being depreciated, net	74,598	23,598	-	98,196
Capital assets, not being depreciated:				
Land	21,580	-	-	21,580
Collections	1,746	-	-	1,746
Total capital assets, not being depreciated	<u>23,326</u>	<u>-</u>	<u>-</u>	<u>23,326</u>
Governmental activities capital assets, net	<u>\$ 97,924</u>	<u>\$ 23,598</u>	<u>\$ -</u>	<u>\$ 121,522</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 830	\$ -	\$ -	\$ 830
Machinery, equipment, and furnishings	55	81	-	136
Vehicles	505	-	-	505
Infrastructure	<u>17,057</u>	<u>3,913</u>	<u>-</u>	<u>20,970</u>
Total capital assets, being depreciated	18,447	3,994	-	22,441
Less accumulated depreciation for:				
Buildings and improvements	(103)	(21)	-	(124)
Machinery, equipment, and furnishings	(28)	(23)	-	(51)
Vehicles	(371)	(32)	-	(403)
Infrastructure	<u>(2,256)</u>	<u>(524)</u>	<u>-</u>	<u>(2,780)</u>
Total accumulated depreciation	<u>(2,758)</u>	<u>(600)</u>	<u>-</u>	<u>(3,358)</u>
Business-type activities capital assets, net	<u>\$ 15,689</u>	<u>\$ 3,394</u>	<u>\$ -</u>	<u>\$ 19,083</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:

General government	\$ 181,862
Public safety	410,965
Education	2,889,928
Public works	684,540
Culture and recreation	<u>217,428</u>

Total depreciation expense - governmental activities \$ 4,384,723

Business-Type Activities:

Water	\$ 463,726
Wastewater	<u>136,460</u>

Total depreciation expense - business-type activities \$ 600,186

9. Warrants and Accounts Payable

Warrants payable represent 2012 expenditures paid by July 15, 2012.

Accounts payable represent additional 2012 expenditures paid after July 15, 2012.

10. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all June 30, 2012 receivable balances, except real and personal property taxes that are accrued for subsequent 60-day collections.

11. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
Buildings - Town	02/01/18	2.99-4.59%	\$ 4,883,200
Department Equipment	02/01/16	2.99-3.95%	1,305,911
Buildings - School	02/01/27	2.99-4.59%	5,496,299
School - Other	02/01/14	2.99-4.59%	1,499,090
Other - Various	02/01/25	2.99-4.69%	3,274,249
School - Buildings	02/01/36	3.40-4.54%	41,280,000
Other - Outside	02/01/19	3.95-4.25%	148,279
MWPAT Title V	07/02/25	0.00%	799,000
Total Governmental Activities:			\$ <u>58,686,028</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
Water	02/01/31	2.99-4.59%	\$ 10,142,250
MWPAT Wastewater	07/01/22	-	376,636
Wastewater Treatment Plant	02/01/31	3.95%	<u>5,225,000</u>
Total Business-Type Activities:			<u>\$ 15,743,886</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2012 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 5,308,052	\$ 2,371,514	\$ 7,679,566
2014	4,714,948	2,212,958	6,927,906
2015	3,984,948	2,066,242	6,051,190
2016	3,564,759	1,921,968	5,486,727
2017	3,249,759	1,826,378	5,076,137
2018-2022	12,792,589	7,458,250	20,250,839
2023-2027	9,990,973	5,178,780	15,169,753
2028-2032	8,600,000	2,953,200	11,553,200
2033-2036	6,480,000	757,500	7,237,500
Total	<u>\$ 58,686,028</u>	<u>\$ 26,746,790</u>	<u>\$ 85,432,818</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 1,091,886	\$ 606,297	\$ 1,698,183
2014	1,080,136	573,418	1,653,554
2015	1,020,136	537,953	1,558,089
2016	1,009,942	499,667	1,509,609
2017	999,942	466,821	1,466,763
2018-2022	4,796,844	1,768,722	6,565,566
2023-2027	3,960,000	897,081	4,857,081
2028-2031	1,785,000	190,513	1,975,513
Total	<u>\$ 15,743,886</u>	<u>\$ 5,540,472</u>	<u>\$ 21,284,358</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2012, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/11</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/12</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/12</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 62,022	\$ 2,010	(5,346)	\$ 58,686	\$ (5,218)	\$ 53,468
Unamortized debt premium	1,777	-	(74)	1,703	(74)	1,629
Subtotal	<u>63,799</u>	<u>2,010</u>	<u>(5,420)</u>	<u>60,389</u>	<u>(5,292)</u>	<u>55,097</u>
Other:						
Landfill closure	991	-	(635)	356	(56)	300
Accrued employee benefits	1,162	-	(22)	1,140	(285)	855
Totals	<u>\$ 65,952</u>	<u>\$ 2,010</u>	<u>\$ (6,077)</u>	<u>\$ 61,885</u>	<u>\$ (5,633)</u>	<u>\$ 56,252</u>

	Total Balance <u>7/1/11</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/12</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/12</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 16,268	\$ 500	(1,024)	\$ 15,744	\$ (1,092)	\$ 14,652
Accrued employee benefits	37	-	(4)	33	(33)	-
Totals	<u>\$ 16,305</u>	<u>\$ 500</u>	<u>\$ (1,028)</u>	<u>\$ 15,777</u>	<u>\$ (1,125)</u>	<u>\$ 14,652</u>

Compensated absences are repaid from the funds that the costs relate to, mostly general fund and also water fund.

12. Landfill Closure and Postclosure Care Costs

The Town's municipal solid waste landfill is closed. The Town is now working with the State Regulatory Agency (DEP) to cap the landfill. State and Federal laws and regulations require the Town to place a final cover on its landfill site after it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. On February 1, 2011, the Town borrowed \$ 850,000 to fund the expected costs of closure and monitoring and most of the proceeds were used in fiscal year 2012 for capping costs.

The \$ 356,341 reported as landfill closure and postclosure care liability at June 30, 2012 is based on remaining capping costs to be incurred after fiscal year 2012, including annual postclosure monitoring and care costs. The Town expects to complete the capping of the landfill in fiscal year 2013.

Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

13. Governmental Fund Balances

The following is a breakdown of the Town's governmental fund balances at June 30, 2012:

	General Fund	Community Preservation Fund	High School Renovation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Nonexpendable permanent funds	\$ -	\$ -	\$ -	\$ 1,144,272	\$ 1,144,272
Total Nonexpendable	-	-	-	1,144,272	1,144,272
Restricted:					
Debt service	1,380,195	-	-	-	1,380,195
High school renovation	-	-	272,685	-	272,685
Community preservation	-	8,198,445	-	-	8,198,445
Town special revenue accounts:					
Town center gift	-	-	-	123,787	123,787
Town center revolving	-	-	-	154,777	154,777
Receipts reserved for sale of real estate	-	-	-	542,485	542,485
Receipts reserved for concomm receipts	-	-	-	118,007	118,007
Health reimbursement account	-	-	-	135,000	135,000
Cafeteria plan	-	-	-	135,467	135,467
Ambulance	-	-	-	1,320,813	1,320,813
Transfer station	-	-	-	188,523	188,523
Turf field	-	-	-	107,563	107,563
Receipts reserved for sale of cemetery lots	-	-	-	142,919	142,919
Other town grants and revolving accounts	-	-	-	949,095	949,095
School special revenue accounts:					
Before and after school program	-	-	-	465,485	465,485
PEGASUS	-	-	-	261,179	261,179
The Children's Way	-	-	-	293,100	293,100
School lunch	-	-	-	155,527	155,527
Transportation fees	-	-	-	157,171	157,171
SPED Circuit Breaker	-	-	-	493,747	493,747
Other school grants and revolving accounts	-	-	-	482,014	482,014
Town capital project accounts:					
Assessor equipment	-	-	-	147,534	147,534
Dam repairs	-	-	-	100,000	100,000
Town building repairs	-	-	-	228,103	228,103
Public safety building repairs	-	-	-	1,538,798	1,538,798
New DPW facility study	-	-	-	736,170	736,170
Drainage improvements	-	-	-	157,678	157,678
Beach house	-	-	-	125,533	125,533
Other capital project funds	-	-	-	467,857	467,857
School capital project accounts:					
FY09 capital building repairs	-	-	-	227,890	227,890
Other capital project funds	-	-	-	94,526	94,526
Expendable permanent funds	-	-	-	1,626,407	1,626,407
Total Restricted	1,380,195	8,198,445	272,685	11,677,155	21,528,480

(continued)

(continued)

	General Fund	Community Preservation Fund	High School Renovation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Committed:					
Stabilization	1,535,791	-	-	-	1,535,791
Septage	214,133	-	-	-	214,133
Town meeting articles	361,369	-	-	-	361,369
Total Committed	2,111,293	-	-	-	2,111,293
Assigned:					
Encumbrances	496,820	-	-	-	496,820
Use of fund balance for fiscal 13	6,740,000	-	-	-	6,740,000
Non-insurance	1,187,601	-	-	-	1,187,601
Management assignments	498,752	-	-	-	498,752
Total Assigned	8,923,173	-	-	-	8,923,173
Unassigned:	7,997,901	-	-	-	7,997,901
Total Unassigned	7,997,901	-	-	-	7,997,901
Total Fund Balance	\$ 20,412,562	\$ 8,198,445	\$ 272,685	\$ 12,821,427	\$ 41,705,119

14. Unassigned Fund Balance and Unrestricted Net Assets

The following are reconciliations of unassigned fund balance/unrestricted net assets as reported under generally accepted accounting principles with available statutory amounts.

	General Fund
Unassigned fund balance, June 30, 2012	\$ 7,997,901
Allowance for abatements, (reserved statutorily)	(2,014,408)
Other adjustments	40,204
Certified free cash, July 1, 2012	\$ 6,023,697

	Water Fund	Wastewater Fund	Total
Unrestricted net assets, GAAP	\$ 5,196,991	\$ 900,595	\$ 6,097,586
Recognize deferred revenue	(1,294,144)	(340,843)	(1,634,987)
Remove accrued interest	139,902	-	139,902
Remove compensated absences	32,851	-	32,851
Funds committed for CPF	293,883	-	293,883
Funds assigned for FY 13	(1,910,000)	(203,908)	(2,113,908)
Other funds assigned	(53,170)	-	(53,170)
Available funds	<u>\$ 2,406,313</u>	<u>\$ 355,844</u>	<u>\$ 2,762,157</u>

15. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

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

16. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment health care and life insurance benefits for retired employees through the Town's single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by Chapter 32 of the Massachusetts General Laws. As of December 31, 2010, the actuarial valuation date, approximately 424 retirees and 424 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute various amounts of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pre-funded basis.

The Town has established an OPEB trust in accordance with State legislation, through which assets are accumulated and benefits are paid as they come due. Employer contributions to the plan are irrevocable. Plan assets are dedicated to providing benefits to retirees and their spouses in accordance with the terms of the plan, and plan assets are legally protected from creditors of the employer.

D. Annual OPEB Costs and Net OPEB Asset

The Town's fiscal 2012 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2012, the amount actually contributed to the plan, and the change in the Town's net OPEB asset based on an actuarial valuation as of December 31, 2010.

Annual Required Contribution (ARC)	\$ 3,657,200
Interest on net OPEB obligation	(230,639)
Adjustment to ARC	<u>188,128</u>
Annual OPEB cost	3,614,689
Contributions made	<u>5,093,966</u>
Increase in net OPEB asset	1,479,277
Net OPEB asset - beginning of year	<u>3,294,846</u>
Net OPEB asset - end of year	<u><u>\$ 4,774,123</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Asset</u>
2012	\$ 3,614,689	140.9%	\$ 4,774,123
2011	\$ 3,560,074	147.1%	\$ 3,294,846
2010	\$ 3,138,586	127.3%	\$ 1,618,922
2009	\$ 3,020,926	100.4%	\$ 763,238

Also see Town's unaudited Supplementary Information on page 51.

E. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2010, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ (49,476,106)
Actuarial value of plan assets	<u>3,762,563</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ (45,713,543)</u></u>
Funded ratio (actuarial value of plan assets/AAL)	<u>7.6%</u>
Estimated Covered payroll (active plan members)	<u><u>\$ 38,000,000</u></u>
UAAL as a percentage of covered payroll	<u><u>120.3%</u></u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required

contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2010 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 7.0% investment rate of return and an initial annual healthcare cost trend rate of 10.0% which decreases to a 5.0% long-term rate for all healthcare benefits after seven years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 3.5%.

17. Pension Plan

The Town follows the provisions of GASB Statement No. 27, (as amended by GASB 50) *Accounting for Pensions for State and Local Government Employees*, with respect to the employees' retirement funds. Chapter 32 of the Massachusetts General Laws assigns the System the authority to establish and amend benefit provisions of the plan, and the State legislature has the authority to grant cost-of-living increases.

A. Plan Description

The Town contributes to the Middlesex Retirement System (the "System"), a cost-sharing multiple-employer, defined benefit pension plan administered by a county retirement board. The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the Massachusetts General Laws assigns the System the authority to establish and amend benefit provisions of the plan and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained through the Middlesex Retirement System at 25 Linnell Circle, Billerica, Massachusetts 01865.

B. Funding Policy

Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the System its share of the remaining system-wide actuarially determined contribution plus administration costs which are apportioned among the employers based on active covered payroll. The contributions of plan members and the Town are governed by Chapter 32 of the Massachusetts General Laws. The Town's contributions to the System for the years ended June 30, 2012, 2011, and 2010 were \$ 3,420,633, \$ 3,140,204, and \$ 3,005,975, respectively, which were equal to its annual required contributions for each of these years. The payroll for employees covered by the System for the year ended June 30, 2012 was approximately \$ 15,775,000.

C. Massachusetts Teacher Retirement System (MTRS) - Plan Description

As required by State Statutes, teachers of the Town are covered by the Massachusetts Teachers Retirement System (MTRS). The MTRS is funded by contributions from covered employees and the Commonwealth of Massachusetts. The MTRS was established under Chapter 15, Section 16 of the Massachusetts General Laws, however, Chapter 32 of the Massachusetts General Laws assigns the System the authority to establish and amend benefit provisions of the plan, and the State legislature has the authority to grant cost-of-living increases. The Town is not required to contribute.

D. Teachers

As required by State statutes, teachers of the Town are covered by the Massachusetts Teachers Retirement System (MTRS). The MTRS is funded by contributions from covered employees and the Commonwealth of Massachusetts. The Town is not required to contribute.

All persons employed on at least a half-time basis, who are covered under a contractual agreement requiring certification by the Board of Education are eligible, and must participate in the MTRS.

Based on the Commonwealth of Massachusetts' retirement laws, employees covered by the pension plan must contribute a percentage of gross earnings into the pension fund. The percentage is determined by the participant's date of entry into the system and gross earnings, up to \$ 30,000, as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7% *
January 1, 1984 - June 30, 1996	8% *
July 1, 1996 - June 30, 2001	9% *
Beginning July 1, 2001	11%

*Effective January 1, 1990, all participants hired after January 1, 1979, who have not elected to increase to 11%, contribute an additional 2% of salary in excess of \$ 30,000.

The Town's current year covered payroll for teachers and administrators was approximately \$ 21,200,000.

In fiscal year 2012, the Commonwealth of Massachusetts contributed \$ 7,002,553 to the MTRS on behalf of the Town. This is included in the education expenditures and intergovernmental revenues in the general fund.

18. Risk Management

The Town 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 government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

19. Implementation of New GASB Standards

- The GASB has issued Statement 63, *Financial reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which is required to be implemented in fiscal year 2013. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by eliminating the deferred charges. The Town anticipates that by eliminating the deferred charges, its net assets will be reduced accordingly.
- The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by recognizing as a liability and expense, the Town's applicable portion of the Town of Wayland's actuarially accrued liability.

**TOWN OF WAYLAND, MASSACHUSETTS
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2012
(Unaudited)
(Amounts Expressed in thousands)**

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
12/31/08	\$ 764	\$ 40,852	\$ 40,088	1.9%	\$ 35,600	112.6%
12/31/10	3,763	49,476	45,713	7.6%	38,000	120.3%

See Independent Auditors' Report.

TOWN OF WAYLAND, MASSACHUSETTS
SCHEDULE OF FUNDING PROGRESS, NET OPEB ASSET, AND OPEB TRUST BALANCE
Supplementary Information

June 30, 2012
(Unaudited)

Other Post-Employment Benefits

Fiscal year Ended June 30,	Annual Required Contribution (a)	Interest on Existing NOO/(NOA) (b)	ARC Adjustment (c)	Annual OPEB Cost (a) + (b) + (c) = (d)	Actual Contribution Amount (e)	Net Increase in NOO/(NOA) (d) - (e) = (f)	NOO/(NOA) as of Following Date (g)	Benefit Payments (h)	Net Contribution (e) - (h) = (i)	Estimated Earnings or Other (j)	Net Increase in Trust (i) - (j) = (k)	NOO/(NOA) as of Following Date (l)
2012	\$ 3,657,200	\$ (230,639)	\$ 188,128	\$ 3,614,689	\$ 5,093,966	\$ (1,479,277)	\$ (4,774,123)	\$ 2,293,966	\$ 2,800,000	\$ 138,380	\$ 2,938,380	\$ 9,859,540
2011	3,582,995	(113,325)	90,404	3,560,074	5,235,998	(1,675,924)	(3,294,846)	2,085,998	3,150,000	17,530	3,167,530	6,921,160
2010	3,151,684	(57,243)	44,145	3,138,586	3,994,270	(855,684)	(1,618,922)	2,133,951	1,860,319	12,520	1,872,839	3,753,630
2009	3,033,020	(56,250)	44,156	3,020,926	3,034,164	(13,238)	(763,238)	1,923,845	1,110,319	20,472	1,130,791	1,880,791
2008	N/A	N/A	N/A	N/A	750,000	N/A	(750,000)	-	750,000	-	750,000	750,000

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TOWN OF WAYLAND, MASSACHUSETTS

Management Letter

For the Year Ended June 30, 2012

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To the Board of Selectmen
Town of Wayland, Massachusetts

In planning and performing our audit of the financial statements of the Town of Wayland, Massachusetts as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Wayland's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. In addition, because of the inherent limitation in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit, we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Andover, Massachusetts
, 2012

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CURRENT YEAR RECOMMENDATIONS:

1. Develop a More Formal Risk Assessment Process

The Town informally performs its own risk assessment for possible fraud or material misstatements through various policies and procedures and regular reviews of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends on responding to the risks. As part of this process, the Town should pay particular attention to its assessment of the Control Environment; specifically, the risks associated with related parties and potential conflicts of interest. Specific monitoring activities to address these risks should be documented and implemented as well.

We recommend that the Town implement a more formal risk assessment process that includes written identification of areas where potential fraud or material misstatements to the basic financial statements may occur. Regular department head meetings could be used as a starting point for such risk assessment discussion.

Town's Response:

2. Formalize a Fund Balance Policy

The Town does not have a formal (written) fund balance policy to guide the Town in maintaining a required or desired level of unassigned fund balance and set policy over other types of governmental fund balances. As a result, the Town's unassigned fund balance has fluctuated considerably over the past two years, and inconsistent classification of other types of governmental fund balance may exist. The other types of government fund balance includes non-spendable, restricted, committed, and assigned, the definitions of which can be found in the Town's basic financial statements.

Specific items that should be addressed in a fund balance policy include (but not limited to):

- Required/desired level of unassigned fund balance.
- Required/desired level of unrestricted net assets.
- Specify prioritization of fund balance amounts when multiple sources are used for one project, grant or activity (i.e., general fund monies are appropriated to partially fund a capital project, or a grant match).
- Specify the body or official authorized to make assignments of fund balance and define time constraints on each assignment.
- Distinguish between encumbrances (commitments related to contracts not yet performed and orders not yet filled) and other assignments (previously called designations).
- Define any approval process for modifying existing assignments.

We recommend that the Town formalize a fund balance policy to provide guidance over the above noted areas.

Town's Response:

3. Segregate and Monitor School Billing, Collection and Turnover Procedures

A lack of segregation of duties exists as the School Department is currently responsible for billing and collecting/handling/remitting receipts of many substantial programs including: BASE, Pegasus, Global language, Tutoring, Enrichment, Kindergarten, METCO and TCW. As a result, this increases the risk that errors or irregularities could occur and not be detected.

We recommend the Town and School Department work together to segregate and monitor the billing, collection, and remittance of receipts over the above noted programs. We further recommend that the Town and School Department review all programs to ensure that appropriate segregation of duties are in place. This will strengthen internal controls over the receipts and disbursement over these programs.

Town's Response:

4. Examine the Use of Unauthorized Bank Accounts

In fiscal year 2012, several bank accounts used by the School Department were identified that were not previously under the control of the Town Treasurer or accounted for in the Town's general ledger. We understand that the Town has taken steps to close these accounts and further understand that the Town is considering performing additional analysis on these accounts. Based on our general review of the accounts, we concur with the Town's approach of further examination.

We recommend the Town review the monthly bank statements of these previously unidentified bank accounts to gain an understanding of the amounts and nature of the transactions to determine whether further examination should be conducted. We further recommend that the Town contact local financial institutions to search for other bank accounts that may be in the Town's name.

Town's Response:

5. Strengthen Departmental Receipt Controls and Perform Internal Audits

While the Town has a written receipt process, we found several Departments were not following the required procedures. As a result, inconsistencies exist between how departments collect, record and turn over monies, which increases the risk of errors or irregularities occurring and going undetected. We further noticed that the Finance Department does not regularly perform internal audits of departments to help ensure compliance with policy.

We recommend the Town provide a copy of the Receipt Policy to each department as an annual reminder of the procedures to be followed. Compliance with the Receipt Policy will improve documentation and control over

departmental receipts, and may reduce the risk of errors or irregularities from occurring and going undetected. Prior to re-circulating the policy, the Town should review and strengthen the policy by requiring a documented breakdown of cash versus check and requiring Finance to regularly provide departments with revenue reports for reconciliation with departmental logs. We also recommend the Finance Department establish a schedule for periodic internal audits of departmental accounting records. Implementation of these recommendations will result in improved oversight and should reduce the risk of errors or irregularities occurring and going undetected.

Town's Response:

6. Prepare to Implement GASB 68

Beginning in fiscal year 2015, the Town is required to implement the Governmental Accounting Standards Board (GASB) Statement 68 – *Accounting and Financial Reporting for Pensions* that will require the unfunded pension liability be recognized on the Town's Statement of Net Assets, including enterprise funds. It is widely expected that the implementation of this accounting standard will have a material impact on the Town's basic financial statements.

We recommend the Town begin planning for the implementation of GASB 68, which includes gaining an understanding of the new requirements, educating applicable financial statement users, and ensuring that the Town's applicable portions of unfunded retirement system's unfunded liability is audited and available for inclusion in your financial statements. We will be monitoring best practices for implementing this standard across the state and will provide guidance in the coming year.

Town's Response:

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

10 GENERAL FUND							

1220 SELECTMEN							

10122002 SELECTMEN EXPENSES							

10122002 52100 CONTRACTUAL SERVICE	8,000		500	8,500	2,550.00	0	5,950.00 30.00%
10122002 52112 TRAINING & EDUCATIO	8,000		0	8,000	9,001.64	0	-1,001.64 112.5%*
10122002 52114 DUES	11,000		0	11,000	8,763.20	0	2,236.80 79.70%
10122002 54100 SUPPLIES	5,800		0	5,800	0	0	5,800.00 0.00%
10122002 54116 BEAUTIFICATION EXP	3,000		1,921	4,921	2,036.04	2,885.23	0 100.00%
TOTAL SELECTMEN EXPENSES	35,800		2,421	38,221	22,350.88	2,885.23	12,985.16 66.00%
TOTAL SELECTMEN	35,800		2,421	38,221	22,350.88	2,885.23	12,985.16 66.00%
1230 TOWN OFFICE							

10123001 TOWN OFFICE PERSONNEL SERVICES							

10123001 51001 SALARIES	358,700		13,752	372,452	372,450.89	0	1.11 100.00%
TOTAL TOWN OFFICE PERSONNEL SERVICES	358,700		13,752	372,452	372,450.89	0	1.11 100.00%
10123002 TOWN OFFICE EXPENSES							

10123002 52100 CONTRACTUAL SERVICE	10,000		0	10,000	3,490.47	0	6,509.53 34.90%

10123002 52112 TRAINING & EDUCATIO	1,000	0	1,000	0	0	1,000.00	0.00%
10123002 52116 EQUIPMENT REPAIRS &	3,000	0	3,000	21.1	0	2,978.90	0.70%
10123002 52130 PRINTING	3,500	0	3,500	4,195.44	0	-695.44	119.9%*
10123002 54100 SUPPLIES	23,000	500	23,500	29,503.29	2,000.00	-8,003.29	134.1%*
10123002 54121 POSTAGE	27,200	0	27,200	26,279.52	0	920.48	96.60%
10123002 54500 SMALL EQUIPMENT	4,600	0	4,600	0	0	4,600.00	0.00%
TOTAL TOWN OFFICE EXPENSES	72,300	500	72,800	63,489.82	2,000.00	7,310.18	90.00%
TOTAL TOWN OFFICE	431,000	14,252	445,252	435,940.71	2,000.00	7,311.29	98.40%

09/27/2012 15:15 | TOWN OF WAYLAND
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PORT

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FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
-----	-----	-----	-----	-----	-----	-----	-----
1240 PERSONNEL BOARD							

10124001 PERSONNEL BOARD P S							

10124001 51922 ADJUSTMENT FUND	6,750	0	6,750	0	0	6,750.00	0.00%
TOTAL PERSONNEL BOARD P S	6,750	0	6,750	0	0	6,750.00	0.00%

10124002 PERSONNEL BOARD EXPENSES

10124002 52100 CONTRACTUAL SERVICE	5,000	0	5,000	3,870.75	3,000.00	-1,870.75	137.4%*
10124002 52112 TRAINING & EDUCATIO	5,000	0	5,000	2,658.09	0	2,341.91	53.20%
TOTAL PERSONNEL BOARD EXPENSES	10,000	0	10,000	6,528.84	3,000.00	471.16	95.30%
TOTAL PERSONNEL BOARD	16,750	0	16,750	6,528.84	3,000.00	7,221.16	56.90%

1350 FINANCE

10135001 FINANCE PERSONNEL SERVICES

10135001 51001 SALARIES	285,958	8,114	294,072	292,399.24	0	1,672.76	99.40%
10135001 51140 OVERTIME	0	0	0	1,671.30	0	-1,671.30	100.0%*
TOTAL FINANCE PERSONNEL SERVICES	285,958	8,114	294,072	294,070.54	0	1.46	100.00%

10135002 FINANCE EXPENSES

10135002 52100 CONTRACTUAL SERVICE	65,000	0	65,000	33,325.00	0	31,675.00	51.30%
10135002 52112 TRAINING & EDUCATIO	7,500	0	7,500	8,786.54	0	-1,286.54	117.2%*
10135002 52114 DUES	700	0	700	594	0	106	84.90%
10135002 54100 SUPPLIES	5,000	0	5,000	2,050.47	0	2,949.53	41.00%
TOTAL FINANCE EXPENSES	78,200	0	78,200	44,756.01	0	33,443.99	57.20%
TOTAL FINANCE	364,158	8,114	372,272	338,826.55	0	33,445.45	91.00%

FOR 2012 13

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>1354 SCH BUD RESTATEMENT</u>							
<u>10135403 SCH BUD RESTATEMENT</u>							
10135403 52100 CONTRACTUAL SERVICE	0	30,000	30,000	30,000.00	0	0	100.00%
TOTAL SCH BUD RESTATEMENT	0	30,000	30,000	30,000.00	0	0	100.00%
TOTAL SCH BUD RESTATEMENT	0	30,000	30,000	30,000.00	0	0	100.00%
<u>1355 SCH REVOLVING AUDIT</u>							
<u>10135503 SCH REVOLVING AUDIT</u>							
10135503 52100 CONTRACTUAL SERVICE	0	30,000	30,000	0	30,000.00	0	100.00%
TOTAL SCH REVOLVING AUDIT	0	30,000	30,000	0	30,000.00	0	100.00%
TOTAL SCH REVOLVING AUDIT	0	30,000	30,000	0	30,000.00	0	100.00%
<u>1410 ASSESSOR</u>							
<u>10141001 ASSESSOR PERSONNEL SERVICES</u>							

10141001 51001 SALARIES	222,300	26,721	249,021	200,425.42	0	48,595.58	80.50%
10141001 51140 OVERTIME	0	0	0	154.2	0	-154.2	100.0%*
TOTAL ASSESSOR PERSONNEL SERVICES	222,300	26,721	249,021	200,579.62	0	48,441.38	80.50%

10141002 ASSESSOR EXPENSES

10141002 52100 CONTRACTUAL SERVICE	65,000	25,000	90,000	66,036.70	23,641.43	321.87	99.60%
10141002 52101 PROFESSIONAL SERVIC	30,000	15,000	45,000	20,345.00	15,000.00	9,655.00	78.50%

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-----	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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10141002 52112 TRAINING & EDUCATIO	8,000	0	8,000	7,800.64	0	199.36	97.50%
10141002 52113 TRAVEL	7,500	0	7,500	3,071.55	0	4,428.45	41.00%
10141002 52114 DUES	1,300	0	1,300	1,153.00	0	147	88.70%
10141002 54100 SUPPLIES	2,000	0	2,000	2,625.48	0	-625.48	131.3%*
TOTAL ASSESSOR EXPENSES	113,800	40,000	153,800	101,032.37	38,641.43	14,126.20	90.80%
TOTAL ASSESSOR	336,100	66,721	402,821	301,611.99	38,641.43	62,567.58	84.50%

1450 TREASURER

10145001 TREASURER PERSONNEL SERVICES

10145001 51001 SALARIES	183,600	7,193	190,793	190,791.71	0	1.29	100.00%
TOTAL TREASURER PERSONNEL SERVICES	183,600	7,193	190,793	190,791.71	0	1.29	100.00%

10145002 TREASURER EXPENSES

10145002 52100 CONTRACTUAL SERVICE	18,400	0	18,400	17,655.11	160	584.89	96.80%
10145002 52112 TRAINING & EDUCATIO	2,600	0	2,600	2,002.00	0	598	77.00%
10145002 52114 DUES	250	0	250	180	0	70	72.00%
10145002 52129 BANKING/LOCKBOX SER	16,000	500	16,500	5,697.53	550	10,252.47	37.90%
10145002 54100 SUPPLIES	1,700	0	1,700	221.88	0	1,478.12	13.10%
TOTAL TREASURER EXPENSES	38,950	500	39,450	25,756.52	710	12,983.48	67.10%
TOTAL TREASURER	222,550	7,693	230,243	216,548.23	710	12,984.77	94.40%

1510 LEGAL

10151002 LEGAL EXPENSES

10151002 52108 LEGAL SERVICES	235,000	47,634	282,634	120,936.22	25,000.00	136,697.96	51.60%
10151002 54100 SUPPLIES	4,000	0	4,000	979.98	0	3,020.02	24.50%
TOTAL LEGAL EXPENSES	239,000	47,634	286,634	121,916.20	25,000.00	139,717.98	51.30%
TOTAL LEGAL	239,000	47,634	286,634	121,916.20	25,000.00	139,717.98	51.30%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1550 INFORMATION TECHNOLOGY							
10155001 INFORMATION TECHNOLOGY P S							
10155001 51001 SALARIES	80,746	2,339	83,085	83,083.61	0	1.39	100.00%
TOTAL INFORMATION TECHNOLOGY P S	80,746	2,339	83,085	83,083.61	0	1.39	100.00%
10155002 INFORMATION TECHNOLOGY EXP							
10155002 52100 CONTRACTUAL SERVICE	145,000	1,000	146,000	92,868.52	24,000.00	29,131.48	80.00%
10155002 52101 PROFESSIONAL SERVIC	7,000	0	7,000	652.36	0	6,347.64	9.30%
10155002 52112 TRAINING & EDUCATIO	7,000	0	7,000	7,236.84	700	-936.84	113.4%*
10155002 54100 SUPPLIES	13,000	0	13,000	11,193.81	0	1,806.19	86.10%
10155002 54102 COMPUTER SUPPLIES	10,000	0	10,000	9,308.49	0	691.51	93.10%
10155002 54500 SMALL EQUIPMENT	50,000	0	50,000	21,932.55	28,067.45	0	100.00%
TOTAL INFORMATION TECHNOLOGY EXP	232,000	1,000	233,000	143,192.57	52,767.45	37,039.98	84.10%
TOTAL INFORMATION TECHNOLOGY	312,746	3,339	316,085	226,276.18	52,767.45	37,041.37	88.30%

1610 TOWN CLERK

10161001 TOWN CLERK PERSONNEL SERVICES

10161001 51001 SALARIES	116,074	4,229	120,303	120,301.69	0	1.31	100.00%
TOTAL TOWN CLERK PERSONNEL SERVICES	116,074	4,229	120,303	120,301.69	0	1.31	100.00%

10161002 TOWN CLERK EXPENSES

10161002 52100 CONTRACTUAL SERVICE	8,800	0	8,800	4,949.72	0	3,850.28	56.20%
10161002 52112 TRAINING & EDUCATIO	3,000	0	3,000	1,891.37	0	1,108.63	63.00%
10161002 54100 SUPPLIES	1,600	0	1,600	1,504.66	0	95.34	94.00%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TOWN CLERK EXPENSES	13,400	0	13,400	8,345.75	0	5,054.25	62.30%
TOTAL TOWN CLERK	129,474	4,229	133,703	128,647.44	0	5,055.56	96.20%

1620 ELECTIONS

 10162001 ELECTIONS PERSONNEL SERVICES

10162001 51001 SALARIES	18,000	0	18,000	14,863.74	0	3,136.26	82.60%
TOTAL ELECTIONS PERSONNEL SERVICES	18,000	0	18,000	14,863.74	0	3,136.26	82.60%

10162002 ELECTIONS EXPENSES

10162002 52100 CONTRACTUAL SERVICE	1,200	0	1,200	73	0	1,127.00	6.10%
10162002 54100 SUPPLIES	12,000	0	12,000	13,028.49	0	-1,028.49	108.6%*
TOTAL ELECTIONS EXPENSES	13,200	0	13,200	13,101.49	0	98.51	99.30%
TOTAL ELECTIONS	31,200	0	31,200	27,965.23	0	3,234.77	89.60%

1630 REGISTRAR

10163001 REGISTRAR PERSONNEL SERVICES

10163001 51001 SALARIES	275	0	275	275	0	0	100.00%
TOTAL REGISTRAR PERSONNEL SERVICES	275	0	275	275	0	0	100.00%

10163002 REGISTRAR EXPENSES

10163002 52100 CONTRACTUAL SERVICE	4,625	0	4,625	2,143.99	0	2,481.01	46.40%
TOTAL REGISTRAR EXPENSES	4,625	0	4,625	2,143.99	0	2,481.01	46.40%
TOTAL REGISTRAR	4,900	0	4,900	2,418.99	0	2,481.01	49.40%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

1710 CONSERVATION							

10171001 CONSERVATION P S							

10171001 51001 SALARIES	126,659	0	126,659	120,653.58	0	6,005.42	95.30%
10171001 51140 OVERTIME	0	0	0	2,746.48	0	-2,746.48	100.0%*
TOTAL CONSERVATION P S	126,659	0	126,659	123,400.06	0	3,258.94	97.40%
10171002 CONSERVATION EXPENSES							

10171002 52100 CONTRACTUAL SERVICE	12,000	500	12,500	5,902.00	4,000.00	2,598.00	79.20%
10171002 52112 TRAINING & EDUCATIO	500	0	500	0	0	500	0.00%
10171002 54100 SUPPLIES	8,600	0	8,600	10,041.17	0	-1,441.17	116.8%*
TOTAL CONSERVATION EXPENSES	21,100	500	21,600	15,943.17	4,000.00	1,656.83	92.30%
TOTAL CONSERVATION	147,759	500	148,259	139,343.23	4,000.00	4,915.77	96.70%
1717 CONSERVATION FUND							

10171703 CONSERVATION FUND

10171703 54199 EXPENSE	0	54,389	54,389	0	54,389.00	0	100.00%
TOTAL CONSERVATION FUND	0	54,389	54,389	0	54,389.00	0	100.00%
TOTAL CONSERVATION FUND	0	54,389	54,389	0	54,389.00	0	100.00%

1750 PLANNING

10175001 PLANNING PERSONNEL SERVICES

10175001 51001 SALARIES	110,700	1,382	112,082	112,081.01	0	0.99	100.00%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PLANNING PERSONNEL SERVICES	110,700	1,382	112,082	112,081.01	0	0.99	100.00%

10175002 PLANNING EXPENSES

10175002 52100 CONTRACTUAL SERVICE	800	0	800	3,218.08	1,000.00	-3,418.08	527.3%*
10175002 52112 TRAINING & EDUCATIO	1,000	0	1,000	0	0	1,000.00	0.00%
10175002 52113 TRAVEL	800	0	800	62.04	131	606.96	24.10%
10175002 52114 DUES	400	0	400	0	0	400	0.00%
10175002 54100 SUPPLIES	2,000	0	2,000	0	0	2,000.00	0.00%
TOTAL PLANNING EXPENSES	5,000	0	5,000	3,280.12	1,131.00	588.88	88.20%
TOTAL PLANNING	115,700	1,382	117,082	115,361.13	1,131.00	589.87	99.50%

1770 SURVEYOR

10177001 SURVEYOR PERSONNEL SERVICES

10177001 51001 SALARIES	151,520	6,935	158,455	158,454.25	0	0.75	100.00%
TOTAL SURVEYOR PERSONNEL SERVICES	151,520	6,935	158,455	158,454.25	0	0.75	100.00%

10177002 SURVEYOR EXPENSES

10177002 52100 CONTRACTUAL SERVICE	8,000	0	8,000	8,006.85	0	-6.85	100.1%*
10177002 52112 TRAINING & EDUCATIO	3,000	0	3,000	2,641.73	0	358.27	88.10%
10177002 52116 EQUIPMENT REPAIRS &	1,800	0	1,800	1,642.91	0	157.09	91.30%
10177002 54100 SUPPLIES	4,150	0	4,150	4,630.08	0	-480.08	111.6%*
TOTAL SURVEYOR EXPENSES	16,950	0	16,950	16,921.57	0	28.43	99.80%
TOTAL SURVEYOR	168,470	6,935	175,405	175,375.82	0	29.18	100.00%

1920 FACILITIES

10192001 FACILITIES P S

10192001 51001 SALARIES	261,200	19,033	280,233	272,813.32	0	7,419.68	97.40%
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10192001 51140 OVERTIME	16,025	0	16,025	4,122.96	0	11,902.04	25.70%
TOTAL FACILITIES P S	277,225	19,033	296,258	276,936.28	0	19,321.72	93.50%

10192002 FACILITIES EXP

10192002 52100 CONTRACTUAL SERVICE	39,000	2,000	41,000	52,389.08	1,000.00	-12,389.08	130.2%*
10192002 52112 TRAINING & EDUCATIO	2,000	0	2,000	675	0	1,325.00	33.80%
10192002 52113 TRAVEL	2,600	0	2,600	140.06	0	2,459.94	5.40%
10192002 52115 BUILDING REPAIRS/IM	62,200	0	62,200	69,184.39	1,000.00	-7,984.39	112.8%*
10192002 52117 VEHICLE REPAIRS	0	0	0	2,076.37	0	-2,076.37	100.0%*
10192002 52121 DISPOSAL	14,350	0	14,350	11,810.01	0	2,539.99	82.30%
10192002 52131 ELEVATOR REPAIR/SER	10,000	0	10,000	8,470.00	0	1,530.00	84.70%
10192002 52132 ELECTRICAL REPAIR/S	15,500	0	15,500	41,663.13	0	-26,163.13	268.8%*
10192002 52133 HVAC REPAIR/SERVICE	21,500	0	21,500	35,748.66	0	-14,248.66	166.3%*
10192002 53101 HEATING OIL	40,700	0	40,700	11,133.51	0	29,566.49	27.40%
10192002 53102 NATURAL GAS	157,800	0	157,800	62,217.94	0	95,582.06	39.40%
10192002 53103 ELECTRICITY	365,500	15,000	380,500	270,207.54	5,000.00	105,292.46	72.30%
10192002 53104 TELEPHONE	100,000	0	100,000	81,492.31	2,500.00	16,007.69	84.00%
10192002 53105 WATER CHARGES	42,000	0	42,000	14,786.08	6,000.00	21,213.92	49.50%
10192002 53106 WASTEWATER CHARGES	40,000	0	40,000	17,716.76	0	22,283.24	44.30%
10192002 54105 SUPPLIES-CUSTODIAL	25,000	2,000	27,000	14,179.47	500	12,320.53	54.40%

1991 DUDLEY AREA STUDY - PARTIAL

10199103 DUDLEY AREA STUDY - PARTIAL

10199103 54199 EXPENSE	0	40,000	40,000	33,020.00	6,980.00	0	100.00%
TOTAL DUDLEY AREA STUDY - PARTIAL	0	40,000	40,000	33,020.00	6,980.00	0	100.00%
TOTAL DUDLEY AREA STUDY - PARTIAL	0	40,000	40,000	33,020.00	6,980.00	0	100.00%

1992 BOSTON POST RD PRE-PERMITTING

10199203 BOSTON POST RD PRE-PERMITTING

10199203 54199 EXPENSE	0	270,000	270,000	0	270,000.00	0	100.00%
TOTAL BOSTON POST RD PRE-PERMITTING	0	270,000	270,000	0	270,000.00	0	100.00%
TOTAL BOSTON POST RD PRE-PERMITTING	0	270,000	270,000	0	270,000.00	0	100.00%

2100 POLICE

10210001 POLICE PERSONNEL SERVICES

10210001 51001 SALARIES	1,822,000	119,700	1,941,700	1,778,136.77	0	163,563.23	91.60%
10210001 51140 OVERTIME	215,000	0	215,000	257,581.99	0	-42,581.99	119.8%*
10210001 51920 RETIREMENT/BUYBACK	15,500	0	15,500	11,716.32	0	3,783.68	75.60%
TOTAL POLICE PERSONNEL SERVICES	2,052,500	119,700	2,172,200	2,047,435.08	0	124,764.92	94.30%

10210002 POLICE EXPENSES

10210002 52100 CONTRACTUAL SERVICE	17,000	0	17,000	18,415.28	7,000.00	-8,415.28	149.5%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10210002 52111 PHYSICALS	5,250		0	5,250	4,300.00	0	950 81.90%
10210002 52112 TRAINING & EDUCATIO	25,000		0	25,000	26,375.83	0	-1,375.83 105.5%*
10210002 52116 EQUIPMENT REPAIRS &	18,100		0	18,100	5,740.38	0	12,359.62 31.70%
10210002 52117 VEHICLE REPAIRS	21,100		0	21,100	17,561.47	0	3,538.53 83.20%
10210002 52127 TRAFFIC CONTROL	40,000		0	40,000	33,246.76	0	6,753.24 83.10%
10210002 52139 SPECIAL SERVICES	5,100		0	5,100	5,321.04	0	-221.04 104.3%*
10210002 54100 SUPPLIES	15,000	1,000		16,000	14,746.95	0	1,253.05 92.20%
10210002 54111 VEHICLE GASOLINE	52,000	4,000		56,000	59,639.93	0	-3,639.93 106.5%*
10210002 54115 UNIFORMS	29,000		0	29,000	29,921.83	0	-921.83 103.2%*
10210002 54500 SMALL EQUIPMENT	1,000		0	1,000	478.98	0	521.02 47.90%
10210002 54503 VEHICLES	76,200		0	76,200	86,369.00	0	-10,169.00 113.3%*
TOTAL POLICE EXPENSES	304,750	5,000		309,750	302,117.45	7,000.00	632.55 99.80%
TOTAL POLICE	2,357,250	124,700		2,481,950	2,349,552.53	7,000.00	125,397.47 94.90%

2110 JOINT COMMUNICATIONS CENTER

10211001 JCC PERSONNEL SERVICES

10211001 51001 SALARIES	389,600	0	389,600	384,358.81	0	5,241.19	98.70%
10211001 51140 OVERTIME	74,500	0	74,500	58,888.48	0	15,611.52	79.00%
10211001 51920 RETIREMENT/BUYBACK	15,000	0	15,000	9,303.00	0	5,697.00	62.00%
TOTAL JCC PERSONNEL SERVICES	479,100	0	479,100	452,550.29	0	26,549.71	94.50%

10211002 JCC EXPENSES

10211002 52100 CONTRACTUAL SERVICE	11,500	0	11,500	7,455.00	1,000.00	3,045.00	73.50%
10211002 52112 TRAINING & EDUCATIO	1,000	0	1,000	5,181.47	0	-4,181.47	518.1%*
10211002 52116 EQUIPMENT REPAIRS &	2,600	0	2,600	4,551.89	0	-1,951.89	175.1%*
10211002 53104 TELEPHONE	13,500	3,500	17,000	18,606.65	0	-1,606.65	109.5%*
10211002 54100 SUPPLIES	3,500	0	3,500	1,072.10	0	2,427.90	30.60%
10211002 54115 UNIFORMS	4,800	0	4,800	2,487.23	0	2,312.77	51.80%
TOTAL JCC EXPENSES	36,900	3,500	40,400	39,354.34	1,000.00	45.66	99.90%
TOTAL JOINT COMMUNICATIONS CENTER	516,000	3,500	519,500	491,904.63	1,000.00	26,595.37	94.90%

2120 EMERGENCY MANAGEMENT

10212002 EMERGENCY MANAGEMENT EXP

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10212002 52100 CONTRACTUAL SERVICE	10,000	1,331	11,331	13,184.30	4,000.00	-5,852.93	151.7%*
10212002 52112 TRAINING & EDUCATIO	6,000	0	6,000	2,292.77	0	3,707.23	38.20%
10212002 54100 SUPPLIES	7,000	0	7,000	4,511.68	0	2,488.32	64.50%
TOTAL EMERGENCY MANAGEMENT EXP	23,000	1,331	24,331	19,988.75	4,000.00	342.62	98.60%
TOTAL EMERGENCY MANAGEMENT	23,000	1,331	24,331	19,988.75	4,000.00	342.62	98.60%

2130 DOG OFFICER

10213002 DOG OFFICER EXPENSES

10213002 52100 CONTRACTUAL SERVICE	21,000	0	21,000	18,628.75	0	2,371.25	88.70%
10213002 54100 SUPPLIES	3,000	0	3,000	0	0	3,000.00	0.00%
TOTAL DOG OFFICER EXPENSES	24,000	0	24,000	18,628.75	0	5,371.25	77.60%
TOTAL DOG OFFICER	24,000	0	24,000	18,628.75	0	5,371.25	77.60%

2200 FIRE

10220001 FIRE PERSONNEL SERVICES

10220001 51001 SALARIES	1,735,700	103,569	1,839,269	1,795,637.70	0	43,631.30	97.60%
10220001 51128 ALS SALARY	150,000	0	150,000	93,382.46	0	56,617.54	62.30%
10220001 51140 OVERTIME	225,000	0	225,000	267,171.15	0	-42,171.15	118.7%*
10220001 51920 RETIREMENT/BUYBACK	15,000	0	15,000	13,865.44	0	1,134.56	92.40%
TOTAL FIRE PERSONNEL SERVICES	2,125,700	103,569	2,229,269	2,170,056.75	0	59,212.25	97.30%

10220002 FIRE EXPENSES

10220002 52100 CONTRACTUAL SERVICE	17,000	0	17,000	15,939.31	1,000.00	60.69	99.60%
10220002 52111 PHYSICALS	5,000	0	5,000	3,600.00	0	1,400.00	72.00%

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10220002 52112 TRAINING & EDUCATIO	8,000	0	8,000	6,344.16	0	1,655.84	79.30%
10220002 52118 EQUIPMENT RENTAL	700	0	700	0	0	700	0.00%
10220002 52170 ALS EXPENSES	25,000	42,000	67,000	56,507.32	0	10,492.68	84.30%
10220002 52171 PARAMEDIC TRAINING	0	0	0	15,321.19	0	-15,321.19	100.0%*
10220002 54110 VEHICLE PARTS	24,000	0	24,000	30,424.42	0	-6,424.42	126.8%*
10220002 54111 VEHICLE GASOLINE	31,000	0	31,000	31,204.24	0	-204.24	100.7%*
10220002 54115 UNIFORMS	22,000	0	22,000	26,544.06	0	-4,544.06	120.7%*
10220002 54120 AMBULANCE SUPPLIES	11,000	0	11,000	8,630.58	0	2,369.42	78.50%
10220002 54500 SMALL EQUIPMENT	13,000	0	13,000	10,964.38	0	2,035.62	84.30%
10220002 54501 FIRE ALARM EQUIPMEN	8,000	0	8,000	-316.45	0	8,316.45	4.00%
TOTAL FIRE EXPENSES	164,700	42,000	206,700	205,163.21	1,000.00	536.79	99.70%
TOTAL FIRE	2,290,400	145,569	2,435,969	2,375,219.96	1,000.00	59,749.04	97.50%

2410 BUILDING & ZONING

10241001 BUILDING & ZONING P S

10241001 51001 SALARIES	266,109	7,000	273,109	271,939.90	0	1,169.10	99.60%
10241001 51140 OVERTIME	3,500	0	3,500	4,668.34	0	-1,168.34	133.4%*
TOTAL BUILDING & ZONING P S	269,609	7,000	276,609	276,608.24	0	0.76	100.00%

10241002 BUILDING & ZONING EXPENSES

10241002 52100 CONTRACTUAL SERVICE	4,000	0	4,000	4,387.82	500	-887.82	122.2%*
10241002 52112 TRAINING & EDUCATIO	2,825	0	2,825	1,859.13	0	965.87	65.80%
10241002 52113 TRAVEL	4,700	0	4,700	3,178.90	0	1,521.10	67.60%
10241002 52114 DUES	775	0	775	1,404.61	0	-629.61	181.2%*
10241002 52117 VEHICLE REPAIRS	1,500	0	1,500	4,767.99	0	-3,267.99	317.9%*
10241002 54100 SUPPLIES	6,000	0	6,000	1,932.95	0	4,067.05	32.20%
10241002 54111 VEHICLE GASOLINE	1,100	0	1,100	1,633.96	0	-533.96	148.5%*
TOTAL BUILDING & ZONING EXPENSES	20,900	0	20,900	19,165.36	500	1,234.64	94.10%
TOTAL BUILDING & ZONING	290,509	7,000	297,509	295,773.60	500	1,235.40	99.60%

3100 WAYLAND PUBLIC SCHOOLS

03100000 BUDGET OFFSET

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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03100000 55900 BUDGET OFFSET	-1,342,127	1,011,723	-330,404	0	0	-330,403.68	.0%*
TOTAL BUDGET OFFSET	-1,342,127	1,011,723	-330,404	0	0	-330,403.68	0.00%
03116001 SCHOOL COMMITTEE							

03116001 55413 CATERING SERVICES	1,500	0	1,500	94.33	0	1,405.67	6.30%
03116001 55475 PRINTING SERVICES	2,000	0	2,000	0	0	2,000.00	0.00%
03116001 55480 OTHER CONTRACT SERV	5,000	0	5,000	302.89	0	4,697.11	6.10%
03116001 55505 AWARDS	3,000	0	3,000	4,197.61	0	-1,197.61	139.9%*
03116001 55520 SUPPLIES - OFFICE	2,000	0	2,000	161.55	0	1,838.45	8.10%
03116001 55601 ADVERTISING - HELP	0	0	0	3,612.50	0	-3,612.50	100.0%*
03116001 55612 MEMBERSHIP - OTHER	5,000	0	5,000	5,223.00	0	-223	104.5%*
03116001 55675 MILEAGE REIMBURSEME	0	0	0	23	0	-23	100.0%*
TOTAL SCHOOL COMMITTEE	18,500	0	18,500	13,614.88	0	4,885.12	73.60%
03116007 LEGAL SERVICES							

03116007 55400 LEGAL FEES - RETAIN	15,000	0	15,000	11,933.82	0	3,066.18	79.60%
03116007 55404 LEGAL FEES - SPED	3,500	0	3,500	3,090.04	0	409.96	88.30%
TOTAL LEGAL SERVICES	18,500	0	18,500	15,023.86	0	3,476.14	81.20%
03126402 SUPERINTENDENT							

03126402 55100 SUPERINTENDENT	185,482	7,002	192,484	189,936.97	0	2,547.12	98.70%
03126402 55220 ADMINISTRATIVE ASSI	52,492	2,224	54,716	56,453.94	0	-1,737.81	103.2%*
03126402 55432 COPIER MAINTENANCE	17,000	0	17,000	10,600.55	0	6,399.45	62.40%
03126402 55480 OTHER CONTRACT SERV	3,500	0	3,500	22,362.63	0	-18,862.63	638.9%*
03126402 55520 SUPPLIES - OFFICE	6,000	1,331	7,331	4,911.04	0	2,420.44	67.00%

03126402 55541 SUBSCRIPTION	0	0	0	131	0	-131	100.0%*
03126402 55550 POSTAGE METER RESET	9,000	0	9,000	12,245.51	0	-3,245.51	136.1%*
03126402 55564 EQUIPMENT - OTHER	0	0	0	34.35	0	-34.35	100.0%*
03126402 55571 FUEL - GASOLINE	0	0	0	45	0	-45	100.0%*
03126402 55610 MEMBERSHIP - PROFES	5,000	0	5,000	5,811.00	0	-811	116.2%*
TOTAL SUPERINTENDENT	278,474	10,558	289,032	302,531.99	0	-13,500.29	104.70%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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03126425 PROF DEV OTHER EXPENSES							

03126425 55676 CONFERENCE REGISTRA	3,000	0	3,000	537	0	2,463.00	17.90%
TOTAL PROF DEV OTHER EXPENSES	3,000	0	3,000	537	0	2,463.00	17.90%
03130703 ASST SUPERINTENDENT							

03130703 55101 ASSISTANT SUPERINTE	69,133	2,568	71,701	71,700.71	0	0	100.00%
03130703 55519 BOOKS - PROFESSIONA	250	0	250	13.65	0	236.35	5.50%
03130703 55520 SUPPLIES - OFFICE	4,000	0	4,000	6,039.74	0	-2,039.74	151.0%*

03130703 55541 SUBSCRIPTION	300	0	300	300	0	0	100.00%
03130703 55610 MEMBERSHIP - PROFES	2,000	0	2,000	2,260.45	0	-260.45	113.0%*
TOTAL ASST SUPERINTENDENT	75,683	2,568	78,251	80,314.55	0	-2,063.84	102.60%

03130719 SUBSTITUTE TEACHERS

03130719 55184 SUBSTITUTE, REGULAR	200,000	0	200,000	297,275.37	0	-97,275.37	148.6%*
03130719 55185 SUBSTITUTE, SPED	50,000	0	50,000	43,915.65	0	6,084.35	87.80%
TOTAL SUBSTITUTE TEACHERS	250,000	0	250,000	341,191.02	0	-91,191.02	136.50%

03130725 PROF DEV OTHER EXPENSES

03130725 55173 HOUSE LEADER	0	0	0	13,300.00	0	-13,300.00	100.0%*
03130725 55174 MENTOR TEACHER	12,500	0	12,500	2,500.00	0	10,000.00	20.00%
03130725 55613 LICENSE RENEWAL	3,090	0	3,090	1,150.00	0	1,940.00	37.20%
03130725 55614 COURSE REIMB-WTA	93,000	87,919	180,919	92,141.58	65,585.44	23,192.09	87.20%
03130725 55615 COURSE REIMB-WESA	8,755	14,385	23,140	6,185.00	9,250.00	7,705.00	66.70%
03130725 55616 COURSE REIMB-ADMIN	10,600	17,500	28,100	8,264.68	4,280.00	15,555.32	44.60%
03130725 55675 MILEAGE REIMBURSEME	500	0	500	0	0	500	0.00%
03130725 55676 CONFERENCE REGISTRA	2,000	0	2,000	425	0	1,575.00	21.30%
03130725 55677 CONFERENCE LODGING	1,000	0	1,000	956.62	0	43.38	95.70%
03130725 55678 CONFERENCE AIRFARE	1,000	0	1,000	1,471.40	0	-471.4	147.1%*
03130725 55679 CONFERENCE MEALS	500	0	500	11.65	0	488.35	2.30%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03130725 55680 CONFERENCE OTHER	2,000	0	2,000	547.49	0	1,452.51	27.40%
TOTAL PROF DEV OTHER EXPENSES	134,945	119,804	254,749	126,953.42	79,115.44	48,680.25	80.90%
03131806 HR & BENEFITS							
03131806 55480 OTHER CONTRACT SERV	0	0	0	274	0	-274	100.0%*
TOTAL HR & BENEFITS	0	0	0	274	0	-274	100.00%
03132706 ASST SUPERINTENDENT							
03132706 55104 HR DIRECTOR	0	75,661	75,661	75,660.73	0	-0.06	100.0%*
03132706 55220 ADMINISTRATIVE ASSI	54,067	2,237	56,304	44,016.52	0	12,287.09	78.20%
TOTAL ASST SUPERINTENDENT	54,067	77,897	131,964	119,677.25	0	12,287.03	90.70%
03140703 ASST SUPERINTENDENT							
03140703 55101 ASSISTANT SUPERINTE	69,133	2,568	71,701	71,700.94	0	0	100.00%
03140703 55519 BOOKS - PROFESSIONA	0	0	0	395.74	0	-395.74	100.0%*
03140703 55520 SUPPLIES - OFFICE	0	0	0	574.6	396	-970.6	100.0%*
03140703 55610 MEMBERSHIP - PROFES	0	0	0	185	0	-185	100.0%*
03140703 55611 MEMBERSHIP - COLLAB	44,250	0	44,250	34,945.00	0	9,305.00	79.00%
TOTAL ASST SUPERINTENDENT	113,383	2,568	115,951	107,801.28	396	7,753.66	93.30%
03140710 ASST SUPERINTENDENT							

03140710 55220 ADMINISTRATIVE ASSI	44,411	1,876	46,287	46,285.17	0	2.11	100.00%
TOTAL ASST SUPERINTENDENT	44,411	1,876	46,287	46,285.17	0	2.11	100.00%

03140725 PROF DEV OTHER EXPENSES

03140725 55679 CONFERENCE MEALS	0	0	0	20.9	0	-20.9	100.00%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PROF DEV OTHER EXPENSES	0	0	0	20.9	0	-20.9	100.00%

03141410 K-12 CURRICULUM DIRECTORS

03141410 55103 PROGRAM DIRECTOR	156,000	2,843	158,843	192,644.42	0	-33,801.22	121.3%*
03141410 55221 ADMINISTRATIVE SECR	28,944	1,221	30,165	30,788.96	0	-623.88	102.1%*
03141410 55524 SUPPLIES - FOOD	1,200	0	1,200	1,157.75	0	42.25	96.50%
03141410 55610 MEMBERSHIP - PROFES	1,400	0	1,400	1,121.00	0	279	80.10%
03141410 55675 MILEAGE REIMBURSEME	500	0	500	1,362.38	0	-862.38	272.5%*

TOTAL K-12 CURRICULUM DIRECTORS	188,044	4,064	192,108	227,074.51	0	-34,966.23	118.20%
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03141415 TEACHERS, CLASSROOM

03141415 55150 TEACHER	7,000	0	7,000	35,267.10	0	-28,267.10	503.8%*
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TOTAL TEACHERS, CLASSROOM	7,000	0	7,000	35,267.10	0	-28,267.10	503.80%
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03141425 K-12 CURRICULUM DIRECTORS

03141425 55183 SUMMER WORK/CURRICU	55,744	0	55,744	67,469.60	0	-11,725.60	121.0%*
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03141425 55480 OTHER CONTRACT SERV	30,000	0	30,000	43,764.33	16,800.00	-30,564.33	201.9%*
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03141425 55676 CONFERENCE REGISTRA	16,000	0	16,000	12,936.33	0	3,063.67	80.90%
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03141425 55677 CONFERENCE LODGING	1,500	0	1,500	1,091.82	0	408.18	72.80%
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03141425 55678 CONFERENCE AIRFARE	1,000	0	1,000	986.07	0	13.93	98.60%
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03141425 55679 CONFERENCE MEALS	500	0	500	168.32	0	331.68	33.70%
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03141425 55680 CONFERENCE OTHER	2,000	0	2,000	164.19	0	1,835.81	8.20%
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TOTAL K-12 CURRICULUM DIRECTORS	106,744	0	106,744	126,580.66	16,800.00	-36,636.66	134.30%
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03141426 TEXTBOOKS

03141426 55516 TEXTBOOKS - NEW ADO	52,200	257	52,457	26,562.11	0	25,895.26	50.60%
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TOTAL TEXTBOOKS	52,200	257	52,457	26,562.11	0	25,895.26	50.60%
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03141429 GENERAL SUPPLIES

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03141429 55521 SUPPLIES - CLASSROO	21,000	169	21,169	20,263.00	0	906.1	95.70%
TOTAL GENERAL SUPPLIES	21,000	169	21,169	20,263.00	0	906.1	95.70%
03150105 BUSINESS & FINANCE							
03150105 55200 ACCOUNTS MANAGER	49,113	1,894	51,007	52,461.01	0	-1,454.34	102.9%*
03150105 55202 BOOKKEEPER	0	0	0	57,469.25	0	-57,469.25	100.0%*
03150105 55410 AUDIT SERVICES	4,000	0	4,000	7,500.00	0	-3,500.00	187.5%*
03150105 55480 OTHER CONTRACT SERV	0	0	0	4,597.50	0	-4,597.50	100.0%*
03150105 55520 SUPPLIES - OFFICE	1,250	0	1,250	4,300.44	0	-3,050.44	344.0%*
03150105 55525 SUPPLIES - PRINTER	0	0	0	1,377.14	0	-1,377.14	100.0%*
TOTAL BUSINESS & FINANCE	54,363	1,894	56,257	127,705.34	0	-71,448.67	227.00%
03150125 PROF DEV OTHER EXPENSES							
03150125 55610 MEMBERSHIP - PROFES	0	0	0	400	0	-400	100.0%*
03150125 55676 CONFERENCE REGISTRA	0	0	0	2,140.67	0	-2,140.67	100.0%*
03150125 55680 CONFERENCE OTHER	0	0	0	55.5	0	-55.5	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	2,596.17	0	-2,596.17	100.00%
03150205 BUSINESS & FINANCE							

03150205 55102 BUSINESS ADMINISTRA	131,157	4,838	135,995	135,994.70	0	-0.18	100.0%*
03150205 55221 ADMINISTRATIVE SECR	0	0	0	7,144.96	0	-7,144.96	100.0%*
TOTAL BUSINESS & FINANCE	131,157	4,838	135,995	143,139.66	0	-7,145.14	105.30%

03151806 HR & BENEFITS

03151806 55104 ADMINISTRATIVE DIRE	73,000	-73,000	0	0	0	0	0.00%
03151806 55480 OTHER CONTRACT SERV	5,500	0	5,500	3,895.00	369	1,236.00	77.50%
TOTAL HR & BENEFITS	78,500	-73,000	5,500	3,895.00	369	1,236.00	77.50%

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03152125 PROF DEV OTHER EXPENSES -----							
03152125 55676 CONFERENCE REGISTRA	0	0	0	798.29	0	-798.29	100.0%*
03152125 55680 CONFERENCE OTHER	0	0	0	16.75	0	-16.75	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	815.04	0	-815.04	100.00%

03152144 CUSTODIAL SERVICES

03152144 55222 DEPARTMENT SECRETAR	0	0	0	0.13	0	-0.13	100.0%*
03152144 55350 CUSTODIAN	549,337	-56,476	492,861	441,433.87	0	51,426.65	89.60%
03152144 55351 HEAD CUSTODIAN	247,157	7,215	254,372	254,049.15	0	322.85	99.90%
03152144 55356 CUSTODIAN OVERTIME	51,362	1,568	52,930	85,457.31	0	-32,527.31	161.5%*
03152144 55358 CUSTODIAN OVERTIME	0	0	0	2,624.31	0	-2,624.31	100.0%*
03152144 55359 CUSTODIANS TEMPORAR	32,420	815	33,235	28,818.63	0	4,416.37	86.70%
03152144 55370 FACILITIES MANAGER	35,949	904	36,853	36,852.92	0	0.08	100.00%
03152144 55414 CUSTODIAL SERVICES	0	0	0	9,863.34	0	-9,863.34	100.0%*
03152144 55523 SUPPLIES - CUSTODIA	155,000	500	155,500	131,197.61	0	24,302.39	84.40%
03152144 55571 FUEL - GASOLINE	10,000	0	10,000	3,981.09	0	6,018.91	39.80%
03152144 55595 UNIFORMS	6,000	0	6,000	5,635.56	0	364.44	93.90%
TOTAL CUSTODIAL SERVICES	1,087,225	-45,474	1,041,751	999,913.92	0	41,836.60	96.00%

03152145 HEATING OF BUILDINGS

03152145 55586 UTILITIES - NATURAL	375,000	-23,097	351,903	226,955.07	10,000.00	114,947.73	67.30%
03152145 55587 UTILITIES - OIL	100,000	0	100,000	14,430.94	0	85,569.06	14.40%
TOTAL HEATING OF BUILDINGS	475,000	-23,097	451,903	241,386.01	10,000.00	200,516.79	55.60%

03152146 UTILITY SERVICES

03152146 55583 WIRELESS TELECOMM	0	0	0	2,477.69	0	-2,477.69	100.0%*
03152146 55585 UTILITIES - ELECTRI	540,000	-46,057	493,943	394,922.04	174,000.00	-74,978.84	115.2%*
03152146 55588 UTILITIES - SEPTIC/	8,000	0	8,000	83,114.35	3,305.25	-78,419.60	1080.2%*
03152146 55589 UTILITIES - SOLID W	35,000	0	35,000	35,051.43	0	-51.43	100.1%*

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03152146 55590 UTILITIES - WATER	100,000	55,000	155,000	53,361.35	20,341.50	81,297.15	47.60%
TOTAL UTILITY SERVICES	683,000	8,943	691,943	568,926.86	197,646.75	-74,630.41	110.80%
03152147 MAINTENANCE OF GROUNDS							
03152147 55456 GROUNDS REPAIR	5,000	0	5,000	0	0	5,000.00	0.00%
TOTAL MAINTENANCE OF GROUNDS	5,000	0	5,000	0	0	5,000.00	0.00%
03152148 MAINTENANCE OF BUILDINGS							
03152148 55365 MAINTENANCE EMPLOYE	75,573	3,143	78,716	85,458.53	0	-6,742.49	108.6%*
03152148 55370 FACILITIES MANAGER	35,949	1,810	37,759	37,759.10	0	-0.18	100.0%*
03152148 55450 BOILER SERVICE	12,000	0	12,000	7,590.68	0	4,409.32	63.30%
03152148 55451 BUILDING REPAIRS	128,000	0	128,000	111,640.94	500	15,859.06	87.60%
03152148 55452 FLOORING REPAIR	10,000	0	10,000	0	0	10,000.00	0.00%
03152148 55453 ELECTRICAL SERVICE	80,000	0	80,000	86,269.36	0	-6,269.36	107.8%*
03152148 55454 GLASS REPAIR	5,000	0	5,000	1,175.00	0	3,825.00	23.50%
03152148 55457 HVAC REPAIR	45,000	0	45,000	22,925.57	750	21,324.43	52.60%
03152148 55459 PLUMBING REPAIR	10,000	0	10,000	2,683.99	0	7,316.01	26.80%
03152148 55460 ROOF REPAIR	10,000	0	10,000	8,524.00	0	1,476.00	85.20%
03152148 55461 VANDALISM REPAIR	0	0	0	77.5	0	-77.5	100.0%*
03152148 55462 OTHER MAINTENANCE R	30,000	0	30,000	31,094.05	0	-1,094.05	103.6%*
03152148 55527 SUPPLIES - OTHER	40,000	0	40,000	20,846.96	465	18,688.04	53.30%

03152148 55571 FUEL - GASOLINE	0	0	0	1,267.76	0	-1,267.76	100.0%*
03152148 55595 UNIFORMS	350	0	350	0	0	350	0.00%
TOTAL MAINTENANCE OF BUILDINGS	481,872	4,953	486,825	417,313.44	1,715.00	67,796.52	86.10%

03152150 MAINTENANCE OF EQUIPMENT

03152150 55441 AUTO REPAIR	2,500	0	2,500	1,837.93	0	662.07	73.50%
03152150 55455 GEN EQUIPMENT REPAI	10,000	0	10,000	426.71	0	9,573.29	4.30%
TOTAL MAINTENANCE OF EQUIPMENT	12,500	0	12,500	2,264.64	0	10,235.36	18.10%

03152152 NETWORKING & TELECOMM

03152152 55580 TELEPHONE - CENTREX	50,000	3,603	53,603	44,321.26	0	9,281.58	82.70%
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03152152 55582 TELEPHONE - LONG DI	0	0	0	514.14	0	-514.14	100.0%*
TOTAL NETWORKING & TELECOMM	50,000	3,603	53,603	44,835.40	0	8,767.44	83.60%

03153255 INSURANCE

03153255 55619 OTHER INSURANCE	0	0	0	8,424.00	0	-8,424.00	100.0%*
TOTAL INSURANCE	0	0	0	8,424.00	0	-8,424.00	100.00%
03155015 TEACHERS, CLASSROOM							

03155015 55150 TEACHER	0	58,384	58,384	0	58,384.00	0	100.00%
TOTAL TEACHERS, CLASSROOM	0	58,384	58,384	0	58,384.00	0	100.00%
03157339 TRANSPORTATION SERVICES							

03157339 55325 BUS DRIVER	26,680	553	27,233	28,618.59	0	-1,386.07	105.1%*
03157339 55416 STUDENT TRANSPORTAT	629,820	-117,000	512,820	229,651.41	0	283,168.59	44.80%
03157339 55440 BUS REPAIR	10,000	5,932	15,932	14,717.07	0	1,214.61	92.40%
03157339 55527 SUPPLIES - OTHER	0	0	0	70	0	-70	100.0%*
03157339 55570 FUEL - DIESEL	105,000	0	105,000	-3,819.80	0	108,819.80	3.60%
TOTAL TRANSPORTATION SERVICES	771,500	-110,516	660,984	269,237.27	0	391,746.93	40.70%
03162016 TEACHERS, SPECIALISTS							

03162016 55150 TEACHER	56,259	1,023	57,282	61,147.81	0	-3,865.94	106.7%*
TOTAL TEACHERS, SPECIALISTS	56,259	1,023	57,282	61,147.81	0	-3,865.94	106.70%
03162029 SUPPLIES-CLASSROOM							

03162029 55521 ELL INSTRUCTIONAL M	1,800	0	1,800	1,663.23	0	136.77	92.40%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL SUPPLIES-CLASSROOM	1,800		0	1,800	1,663.23	0	136.77 92.40%
03166210 K-12 CURRICULUM DIRECTORS							

03166210 55103 PROGRAM DIRECTOR	215,613	6,844	222,457	222,148.60	0	308.46	99.90%
03166210 55220 ADMINISTRATIVE ASSI	46,553	1,559	48,112	48,111.59	0	-0.08	100.0%*
03166210 55221 ADMINISTRATIVE SECR	39,646	1,377	41,023	32,302.26	0	8,721.00	78.70%
03166210 55520 SUPPLIES - OFFICE	5,000	0	5,000	5,003.80	0	-3.8	100.1%*
03166210 55675 MILEAGE REIMBURSEME	1,500	0	1,500	1,444.11	0	55.89	96.30%
TOTAL K-12 CURRICULUM DIRECTORS	308,312	9,780	318,092	309,010.36	0	9,081.47	97.10%
03166216 TEACHERS, SPECIALISTS							

03166216 55165 SPEECH THERAPIST	71,774	1,368	73,142	75,730.64	0	-2,588.64	103.5%*
TOTAL TEACHERS, SPECIALISTS	71,774	1,368	73,142	75,730.64	0	-2,588.64	103.50%
03166218 MEDICAL/THERAPEUTIC SERVICES							

03166218 55123 HOME TUTORING-PAYRO	0	0	0	5,643.66	0	-5,643.66	100.0%*
03166218 55162 SPED O T SERVICES	144,127	5,393	149,520	149,738.39	0	-218.2	100.1%*
03166218 55163 SPED P T SERVICES	104,870	3,829	108,699	98,588.43	0	10,110.92	90.70%
03166218 55422 HOME TUTORING SERVI	15,288	1,485	16,773	9,917.66	0	6,855.34	59.10%
03166218 55480 OTHER CONTRACT SERV	164,534	41,649	206,183	91,875.29	22,577.28	91,730.67	55.50%
TOTAL MEDICAL/THERAPEUTIC SERVICES	428,819	52,357	481,176	355,763.43	22,577.28	102,835.07	78.60%

03166220 PARAPROFS & TEACHING ASSTS

03166220 55302 TEACHING ASSISTANT	124,644	2,505	127,149	172,395.65	0	-45,246.65	135.6%*
TOTAL PARAPROFS & TEACHING ASSTS	124,644	2,505	127,149	172,395.65	0	-45,246.65	135.60%

03166225 PROF DEV OTHER EXPENSES

03166225 55676 CONFERENCE REGISTRA	3,000	0	3,000	2,975.00	0	25	99.20%
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TOTAL PROF DEV OTHER EXPENSES	3,000	0	3,000	2,975.00	0	25	99.20%

03166228 INSTRUCTIONAL EQUIPMENT

03166228 55562 EQUIPMENT - CLASSRO	7,500	3,313	10,813	11,410.93	0	-597.93	105.5%*
TOTAL INSTRUCTIONAL EQUIPMENT	7,500	3,313	10,813	11,410.93	0	-597.93	105.50%

03166250 MAINTENANCE OF EQUIPMENT

03166250 55455 GEN EQUIPMENT REPAI	1,100	0	1,100	487.49	0	612.51	44.30%
TOTAL MAINTENANCE OF EQUIPMENT	1,100	0	1,100	487.49	0	612.51	44.30%

03166267 TUITION TO MA SCHOOLS

03166267 55651 OUT OF DISTRICT PUB	198,427	0	198,427	441,855.17	0	-243,428.17	222.7%*
TOTAL TUITION TO MA SCHOOLS	198,427	0	198,427	441,855.17	0	-243,428.17	222.70%

03166271 TUITION - OUT OF STATE SCHOOL

03166271 55650 OUT OF DISTRICT PRI	0	0	0	18,050.00	45,625.00	-63,675.00	100.0%*
TOTAL TUITION - OUT OF STATE SCHOOL	0	0	0	18,050.00	45,625.00	-63,675.00	100.00%

03166272 TUITION - NON-PUBLIC SCHOOLS

03166272 55650 OUT OF DISTRICT PRI	1,473,627	-292,000	1,181,627	1,026,503.06	0	155,123.94	86.90%
TOTAL TUITION - NON-PUBLIC SCHOOLS	1,473,627	-292,000	1,181,627	1,026,503.06	0	155,123.94	86.90%

03166273 TUITION - COLLABORATIVES

03166273 55652 COLLABORATIVE TUITI	162,024	0	162,024	94,322.92	0	67,701.08	58.20%
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TOTAL TUITION - COLLABORATIVES	162,024	0	162,024	94,322.92	0	67,701.08	58.20%
03167135 TESTING AND ASSESSMENT							

03167135 55423 PRIVATE TESTING	3,141	0	3,141	3,000.00	0	141	95.50%
TOTAL TESTING AND ASSESSMENT	3,141	0	3,141	3,000.00	0	141	95.50%
03167339 TRANSPORTATION SERVICES							

03167339 55326 BUS MONITOR	16,058	404	16,462	11,797.00	0	4,665.00	71.70%
03167339 55416 STUDENT TRANSPORTAT	368,407	659	369,066	417,305.36	0	-48,239.46	113.1%*
TOTAL TRANSPORTATION SERVICES	384,465	1,063	385,528	429,102.36	0	-43,574.46	111.30%
03169320 PARAPROFS & TEACHING ASSTS							

03180309 55536 SOFTWARE - LICENSES	30,000	0	30,000	39,659.09	0	-9,659.09	132.2%*
03180309 55610 MEMBERSHIP - PROFES	1,000	0	1,000	135	0	865	13.50%
TOTAL DISTRICTWIDE IMS & TECH	312,276	7,456	319,732	323,175.50	0	-3,443.09	101.10%

03180325 PROF DEV OTHER EXPENSES

03180325 55676 CONFERENCE REGISTRA	8,000	0	8,000	8,879.15	0	-879.15	111.0%*
03180325 55679 CONFERENCE MEALS	0	0	0	431.15	0	-431.15	100.0%*
03180325 55680 CONFERENCE OTHER	4,000	0	4,000	187.7	0	3,812.30	4.70%
TOTAL PROF DEV OTHER EXPENSES	12,000	0	12,000	9,498.00	0	2,502.00	79.20%

03180352 NETWORKING & TELECOMM

03180352 55321 NETWORK MANAGER	129,067	3,893	132,960	132,960.81	0	-1.16	100.0%*
TOTAL NETWORKING & TELECOMM	129,067	3,893	132,960	132,960.81	0	-1.16	100.00%

03180353 TECHNOLOGY MAINTENANCE

03180353 55320 COMPUTER TECHNICIAN	128,153	5,785	133,938	133,938.94	0	-0.7	100.0%*
03180353 55531 COMPUTER - PARTS	0	0	0	39.42	0	-39.42	100.0%*
03180353 55534 PRINTER - PARTS	0	0	0	1,057.99	0	-1,057.99	100.0%*
03180353 55535 COMPUTER - ACCESSOR	2,000	0	2,000	30	0	1,970.00	1.50%
03180353 55536 SOFTWARE - LICENSES	0	0	0	4,612.59	0	-4,612.59	100.0%*
03180353 55675 MILEAGE REIMBURSEME	0	0	0	1,521.65	0	-1,521.65	100.0%*
TOTAL TECHNOLOGY MAINTENANCE	130,153	5,785	135,938	141,200.59	0	-5,262.35	103.90%

03183052 NETWORKING & TELECOMM

03183052 55584 INTERNET ACCESS	22,000	0	22,000	21,509.94	0	490.06	97.80%
TOTAL NETWORKING & TELECOMM	22,000	0	22,000	21,509.94	0	490.06	97.80%

03200212 SCHOOL LEADERSHIP - PRINCIPALS

03200212 55120 PRINCIPAL 133,923 5,055 138,978 138,978.35 0 0.08 100.00%

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03200212 55121 ASSISTANT PRINCIPAL	104,021	3,927	107,948	111,578.96	0	-3,631.30	103.4%*
03200212 55122 DEAN	83,568	3,154	86,722	86,722.96	0	-1	100.0%*
03200212 55182 SATURDAY SCHOOL	4,920	0	4,920	0	0	4,920.00	0.00%
03200212 55220 ADMINISTRATIVE ASSI	88,822	3,753	92,575	92,570.34	0	4.22	100.00%
03200212 55221 ADMINISTRATIVE SECR	26,877	1,136	28,013	28,011.64	0	1.15	100.00%
03200212 55224 OFFICE ASSISTANT	0	0	0	2,100.00	0	-2,100.00	100.0%*
03200212 55413 CATERING SERVICES	0	0	0	5,122.65	0	-5,122.65	100.0%*
03200212 55431 COPIER LEASE	0	0	0	11,908.36	0	-11,908.36	100.0%*
03200212 55455 GEN EQUIPMENT REPAI	27,081	0	27,081	207.72	0	26,873.28	0.80%
03200212 55480 OTHER CONTRACT SERV	12,800	0	12,800	7,417.10	0	5,382.90	57.90%
03200212 55520 SUPPLIES - OFFICE	53,776	0	53,776	33,989.57	3,421.46	16,364.97	69.60%
03200212 55522 SUPPLIES - COPIER	0	0	0	1,024.00	0	-1,024.00	100.0%*
03200212 55524 SUPPLIES - FOOD	0	0	0	430.48	26.99	-457.47	100.0%*
03200212 55525 SUPPLIES - PRINTER	0	0	0	125	0	-125	100.0%*
03200212 55550 POSTAGE METER RESET	6,400	0	6,400	3,000.00	0	3,400.00	46.90%
03200212 55551 POSTAGE PERMIT 7	0	0	0	472.32	0	-472.32	100.0%*
03200212 55610 MEMBERSHIP - PROFES	5,000	0	5,000	5,278.00	0	-278	105.6%*
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	547,188	17,024	564,212	528,937.45	3,448.45	31,826.50	94.40%

03200225 PROF DEV OTHER EXPENSES

03200225 55676 CONFERENCE REGISTRA	4,000	0	4,000	4,392.80	0	-392.8	109.8%*
03200225 55680 CONFERENCE OTHER	0	0	0	70.14	0	-70.14	100.0%*
TOTAL PROF DEV OTHER EXPENSES	4,000	0	4,000	4,462.94	0	-462.94	111.60%

03200273 TUITION - COLLABORATIVES

03200273 55652 COLLABORATIVE TUITI	64,840	0	64,840	67,701.25	0	-2,861.25	104.4%*
TOTAL TUITION - COLLABORATIVES	64,840	0	64,840	67,701.25	0	-2,861.25	104.40%

03200542 OTHER STUDENT ACTIVITIES

03200542 55181 ADVISOR	63,265	645	63,910	60,940.97	5,456.00	-2,486.97	103.9%*
03200542 55480 OTHER CONTRACT SERV	5,186	0	5,186	6,872.09	0	-1,686.09	132.5%*
03200542 55527 SUPPLIES - OTHER	900	0	900	190.37	288.63	421	53.20%

	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
----- 03200542 55685 FIELD TRIPS		0	0	0	420.66	0	-420.66 100.0%*
TOTAL OTHER STUDENT ACTIVITIES	69,351	645	69,996	68,424.09	5,744.63	-4,172.72	106.00%
03200611 K-12 DEPARTMENT HEADS -----							
03200611 55170 DEPARTMENT HEAD	4,424	100	4,524	4,524.50	0	-0.5	100.0%*
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,524.50	0	-0.5	100.00%
03200615 TEACHERS, CLASSROOM -----							
03200615 55150 TEACHER	130,146	3,273	133,419	146,363.63	0	-12,944.63	109.7%*
TOTAL TEACHERS, CLASSROOM	130,146	3,273	133,419	146,363.63	0	-12,944.63	109.70%
03200625 PROF DEV OTHER EXPENSES -----							
03200625 55676 CONFERENCE REGISTRA	1,200	0	1,200	0	0	1,200.00	0.00%
TOTAL PROF DEV OTHER EXPENSES	1,200	0	1,200	0	0	1,200.00	0.00%
03200626 TEXTBOOKS -----							
03200626 55516 TEXTBOOKS - NEW ADO	0	0	0	291.16	0	-291.16	100.0%*
TOTAL TEXTBOOKS	0	0	0	291.16	0	-291.16	100.00%
03200627 OTHER INSTRUCTIONAL MATERIALS -----							

03200627 55540 VIDEO/DVD	6,537	0	6,537	0	0	6,537.00	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	6,537	0	6,537	0	0	6,537.00	0.00%

03200629 GENERAL SUPPLIES

03200629 55521 SUPPLIES - CLASSROO	6,244	1,512	7,756	17,983.02	0	-10,226.64	231.8%*
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TOTAL GENERAL SUPPLIES	6,244	1,512	7,756	17,983.02	0	-10,226.64	231.80%

03201015 TEACHERS, CLASSROOM

03201015 55150 TEACHER	116,290	2,925	119,215	119,215.20	0	-0.2	100.0%*
TOTAL TEACHERS, CLASSROOM	116,290	2,925	119,215	119,215.20	0	-0.2	100.00%

03201025 PROF DEV OTHER EXPENSES

03201025 55541 SUBSCRIPTION	0	0	0	281.92	0	-281.92	100.0%*
03201025 55610 MEMBERSHIP - PROFES	0	0	0	340	0	-340	100.0%*

03201025 55676 CONFERENCE REGISTRA	250	0	250	0	0	250	0.00%
TOTAL PROF DEV OTHER EXPENSES	250	0	250	621.92	0	-371.92	248.80%

03201026 TEXTBOOKS

03201026 55516 TEXTBOOKS - NEW ADO	3,624	0	3,624	292.91	0	3,331.09	8.10%
TOTAL TEXTBOOKS	3,624	0	3,624	292.91	0	3,331.09	8.10%

03201029 GENERAL SUPPLIES

03201029 55521 SUPPLIES - CLASSROO	900	0	900	1,201.77	0	-301.77	133.5%*
TOTAL GENERAL SUPPLIES	900	0	900	1,201.77	0	-301.77	133.50%

03201113 SCHOOL CURRICULUM LEADERSHIP

03201113 55170 DEPARTMENT HEAD	21,511	4,051	25,562	22,699.98	0	2,862.02	88.80%
TOTAL SCHOOL CURRICULUM LEADERSHIP	21,511	4,051	25,562	22,699.98	0	2,862.02	88.80%

03201115 TEACHERS, CLASSROOM

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03201115 55150 TEACHER	153,013	3,848	156,861	156,861.10	0	-0.1	100.0%*
TOTAL TEACHERS, CLASSROOM	153,013	3,848	156,861	156,861.10	0	-0.1	100.00%
03201125 PROF DEV OTHER EXPENSES							

03201125 55676 CONFERENCE REGISTRA	500	0	500	119.95	0	380.05	24.00%
TOTAL PROF DEV OTHER EXPENSES	500	0	500	119.95	0	380.05	24.00%
03201126 TEXTBOOKS							

03201126 55516 TEXTBOOKS - NEW ADO	2,000	0	2,000	388.68	0	1,611.32	19.40%
TOTAL TEXTBOOKS	2,000	0	2,000	388.68	0	1,611.32	19.40%
03201127 OTHER INSTRUCTIONAL MATERIALS							

03201127 55540 VIDEO/DVD	100	0	100	0	0	100	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	100	0	100	0	0	100	0.00%
03201129 GENERAL SUPPLIES							

03201129 55521 SUPPLIES - CLASSROO	2,776	0	2,776	335.52	0	2,440.48	12.10%
TOTAL GENERAL SUPPLIES	2,776	0	2,776	335.52	0	2,440.48	12.10%

03201130 OTHER INSTRUCTIONAL SERVICES

03201130 55480 OTHER CONTRACT SERV	297	0	297	0	0	297	0.00%
TOTAL OTHER INSTRUCTIONAL SERVICES	297	0	297	0	0	297	0.00%

03201913 SCHOOL CURRICULUM LEADERSHIP

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03201913 55170 DEPARTMENT HEAD	43,775	996	44,771	28,454.71	0	16,316.29	63.60%
TOTAL SCHOOL CURRICULUM LEADERSHIP	43,775	996	44,771	28,454.71	0	16,316.29	63.60%
03201915 TEACHERS, CLASSROOM -----							
03201915 55150 TEACHER	803,254	-27,059	776,195	778,390.43	0	-2,195.43	100.3%*
TOTAL TEACHERS, CLASSROOM	803,254	-27,059	776,195	778,390.43	0	-2,195.43	100.30%

03201925 PROF DEV OTHER EXPENSES

03201925 55676 CONFERENCE REGISTRA	650	0	650	435	0	215	66.90%
TOTAL PROF DEV OTHER EXPENSES	650	0	650	435	0	215	66.90%

03201926 TEXTBOOKS

03201926 55516 TEXTBOOKS - NEW ADO	4,000	377	4,377	8,523.82	0	-4,147.12	194.8%*
03201926 55517 TEXTBOOKS - REPLACE	1,000	0	1,000	1,517.40	0	-517.4	151.7%*
TOTAL TEXTBOOKS	5,000	377	5,377	10,041.22	0	-4,664.52	186.80%

03201927 OTHER INSTRUCTIONAL MATERIALS

03201927 55540 VIDEO/DVD	900	0	900	0	0	900	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	900	0	900	0	0	900	0.00%

03201929 GENERAL SUPPLIES

03201929 55521 SUPPLIES - CLASSROOM	4,000	0	4,000	2,144.89	0	1,855.11	53.60%
TOTAL GENERAL SUPPLIES	4,000	0	4,000	2,144.89	0	1,855.11	53.60%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03201930 OTHER INSTRUCTIONAL SERVICES							

03201930 55480 OTHER CONTRACT SERV	2,300	0	2,300	836	0	1,464.00	36.30%
TOTAL OTHER INSTRUCTIONAL SERVICES	2,300	0	2,300	836	0	1,464.00	36.30%
03201931 CLASSROOM INSTRUCT HARDWARE							

03201931 55532 COMPUTER - SUPPLIES	1,841	0	1,841	0	0	1,841.00	0.00%
TOTAL CLASSROOM INSTRUCT HARDWARE	1,841	0	1,841	0	0	1,841.00	0.00%
03202212 SCHOOL LEADERSHIP - PRINCIPALS							

03202212 55505 AWARDS	0	0	0	1,917.39	0	-1,917.39	100.0%*
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	0	0	0	1,917.39	0	-1,917.39	100.00%
03202325 PROF DEV OTHER EXPENSES							

03202325 55676 CONFERENCE REGISTRA	0	0	0	80	0	-80	100.0%*
03202325 55680 CONFERENCE OTHER	0	0	0	83.25	0	-83.25	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	163.25	0	-163.25	100.00%

03202334 GUIDANCE

03202334 55160	GUIDANCE COUNSELOR	495,651	12,379	508,030	531,715.40	0	-23,685.40	104.7%*
03202334 55170	DEPARTMENT HEAD	36,284	808	37,092	32,179.53	0	4,912.47	86.80%
03202334 55222	DEPARTMENT SECRETAR	39,646	4,335	43,981	43,982.26	0	-1.72	100.0%*
03202334 55520	SUPPLIES - OFFICE	2,521	0	2,521	2,247.41	0	273.59	89.10%
03202334 55532	COMPUTER - SUPPLIES	1,640	0	1,640	0	0	1,640.00	0.00%
03202334 55541	SUBSCRIPTION	0	0	0	435	0	-435	100.0%*
03202334 55610	MEMBERSHIP - PROFES	0	0	0	45	0	-45	100.0%*

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TOTAL GUIDANCE	575,742	17,522	593,264	610,604.60	0	-17,341.06	102.90%

03202513 SCHOOL CURRICULUM LEADERSHIP

03202513 55170	DEPARTMENT HEAD	7,490	0	7,490	7,381.84	0	108.16	98.60%
TOTAL SCHOOL CURRICULUM LEADERSHIP	7,490	0	7,490	7,381.84	0	108.16	98.60%	

03202515 TEACHERS, CLASSROOM

03202515 55150 TEACHER	122,450	1,623	124,073	97,657.60	0	26,415.40	78.70%
TOTAL TEACHERS, CLASSROOM	122,450	1,623	124,073	97,657.60	0	26,415.40	78.70%

03202525 PROF DEV OTHER EXPENSES

03202525 55676 CONFERENCE REGISTRA	400	0	400	214	0	186	53.50%
TOTAL PROF DEV OTHER EXPENSES	400	0	400	214	0	186	53.50%

03202526 TEXTBOOKS

03202526 55516 TEXTBOOKS - NEW ADO	600	0	600	0	0	600	0.00%
TOTAL TEXTBOOKS	600	0	600	0	0	600	0.00%

03202527 OTHER INSTRUCTIONAL MATERIALS

03202527 55540 VIDEO/DVD	300	0	300	0	0	300	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	300	0	300	0	0	300	0.00%

03202528 INSTRUCTIONAL EQUIPMENT

03202528 55433 INSTRUMENT EQUIPMENT	500	0	500	0	0	500	0.00%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL INSTRUCTIONAL EQUIPMENT		500	0	500	0	0	500 0.00%
03202529 GENERAL SUPPLIES							

03202529 55521 SUPPLIES - CLASSROO	1,650		0	1,650	451.26	0	1,198.74 27.30%
TOTAL GENERAL SUPPLIES	1,650		0	1,650	451.26	0	1,198.74 27.30%
03203115 TEACHERS, CLASSROOM							

03203115 55150 TEACHER	81,894		2,059	83,953	83,953.21	0	-0.21 100.0%*
TOTAL TEACHERS, CLASSROOM	81,894		2,059	83,953	83,953.21	0	-0.21 100.00%
03203120 PARAPROFS & TEACHING ASSTS							

03203120 55304 LAB ASSISTANT	26,877		-994	25,883	28,011.64	0	-2,128.85 108.2%*
TOTAL PARAPROFS & TEACHING ASSTS	26,877		-994	25,883	28,011.64	0	-2,128.85 108.20%
03203125 PROF DEV OTHER EXPENSES							

03203125 55541 SUBSCRIPTION	900	0	900	850	0	50	94.40%
03203125 55676 CONFERENCE REGISTRA	500	0	500	1,877.29	0	-1,377.29	375.5%*
03203125 55679 CONFERENCE MEALS	0	0	0	-104	0	104	100.00%
TOTAL PROF DEV OTHER EXPENSES	1,400	0	1,400	2,623.29	0	-1,223.29	187.40%

03203128 INSTRUCTIONAL EQUIPMENT

03203128 55562 EQUIPMENT - CLASSRO	0	0	0	66	0	-66	100.0%*
03203128 55563 EQUIPMENT - REPAIR	0	0	0	292.33	0	-292.33	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	358.33	0	-358.33	100.00%

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03203129 GENERAL SUPPLIES							
03203129 55521 SUPPLIES - CLASSROO	490	0	490	905.02	0	-415.02	184.7%*
TOTAL GENERAL SUPPLIES	490	0	490	905.02	0	-415.02	184.70%

03203131 CLASSROOM INSTRUCT HARDWARE

03203131 55434 COMPUTER REPAIR SER	3,000	0	3,000	4,285.00	0	-1,285.00	142.8%*
03203131 55530 COMPUTER - NEW	0	0	0	24,102.99	0	-24,102.99	100.0%*
03203131 55532 COMPUTER - SUPPLIES	18,924	0	18,924	6,678.97	0	12,245.03	35.30%
TOTAL CLASSROOM INSTRUCT HARDWARE	21,924	0	21,924	35,066.96	0	-13,142.96	159.90%

03203133 INSTRUCTIONAL SOFTWARE

03203133 55536 SOFTWARE - LICENSES	0	499	499	6,710.42	0	-6,211.42	1344.8%*
TOTAL INSTRUCTIONAL SOFTWARE	0	499	499	6,710.42	0	-6,211.42	1344.80%

03203821 LIBRARIANS/MEDIA DIRECTORS

03203821 55164 LIBRARY/MEDIA SPECI	52,157	1,312	53,469	53,468.74	0	0.26	100.00%
03203821 55305 LIBRARY/MEDIA ASSIS	27,026	987	28,013	28,011.64	0	1.15	100.00%
03203821 55527 SUPPLIES - OTHER	3,605	0	3,605	1,692.13	0	1,912.87	46.90%
TOTAL LIBRARIANS/MEDIA DIRECTORS	82,788	2,299	85,087	83,172.51	0	1,914.28	97.80%

03203827 OTHER INSTRUCTIONAL MATERIALS

03203827 55518 BOOKS - LIBRARY	10,680	0	10,680	23,675.65	0	-12,995.65	221.7%*
03203827 55540 VIDEO/DVD	6,626	0	6,626	0	0	6,626.00	0.00%
03203827 55541 SUBSCRIPTION	11,888	0	11,888	16,565.45	0	-4,677.45	139.3%*
TOTAL OTHER INSTRUCTIONAL MATERIALS	29,194	0	29,194	40,241.10	0	-11,047.10	137.80%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03203832 OTHER INSTRUCTIONAL HARDWARE							

03203832 55531 COMPUTER - PARTS	226		0	226	0	226	0.00%
03203832 55535 COMPUTER - ACCESSOR	3,560		0	3,560	1,153.87	2,406.13	32.40%
TOTAL OTHER INSTRUCTIONAL HARDWARE	3,786		0	3,786	1,153.87	2,632.13	30.50%
03203833 INSTRUCTIONAL SOFTWARE							

03203833 55536 SOFTWARE - LICENSES	9,400		0	9,400	1,866.00	7,534.00	19.90%
TOTAL INSTRUCTIONAL SOFTWARE	9,400		0	9,400	1,866.00	7,534.00	19.90%
03204013 SCHOOL CURRICULUM LEADERSHIP							

03204013 55170 DEPARTMENT HEAD	46,061	1,054	47,115	44,771.50	0	2,343.50	95.00%
TOTAL SCHOOL CURRICULUM LEADERSHIP	46,061	1,054	47,115	44,771.50	0	2,343.50	95.00%
03204015 TEACHERS, CLASSROOM							

03204015 55150 TEACHER	862,447	21,690	884,137	839,538.73	0	44,598.27	95.00%
TOTAL TEACHERS, CLASSROOM	862,447	21,690	884,137	839,538.73	0	44,598.27	95.00%

03204025 PROF DEV OTHER EXPENSES

03204025 55610 MEMBERSHIP - PROFES	0	0	0	250	0	-250	100.0%*
03204025 55676 CONFERENCE REGISTRA	1,000	0	1,000	305	350	345	65.50%
03204025 55680 CONFERENCE OTHER	0	0	0	39.78	0	-39.78	100.0%*
TOTAL PROF DEV OTHER EXPENSES	1,000	0	1,000	594.78	350	55.22	94.50%

03204026 TEXTBOOKS

03204026 55516 TEXTBOOKS - NEW ADO	4,964	0	4,964	3,891.36	0	1,072.64	78.40%
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03204026 55517 TEXTBOOKS - REPLACE	3,256	0	3,256	57.1	0	3,198.90	1.80%
TOTAL TEXTBOOKS	8,220	0	8,220	3,948.46	0	4,271.54	48.00%

03204028 INSTRUCTIONAL EQUIPMENT

03204028 55433 INSTRUCT EQUIPMENT	0	0	0	355	0	-355	100.0%*
03204028 55562 EQUIPMENT - CLASSRO	0	0	0	595	0	-595	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	950	0	-950	100.00%

03204029 GENERAL SUPPLIES

03204029 55521 SUPPLIES - CLASSROO	800	0	800	1,756.46	0	-956.46	219.6%*
TOTAL GENERAL SUPPLIES	800	0	800	1,756.46	0	-956.46	219.60%

03204030 OTHER INSTRUCTIONAL SERVICES

03204030 55480 OTHER CONTRACT SERV	700	0	700	0	0	700	0.00%
TOTAL OTHER INSTRUCTIONAL SERVICES	700	0	700	0	0	700	0.00%

03204031 CLASSROOM INSTRUCT HARDWARE

03204031 55531 COMPUTER - PARTS	0	0	0	366.44	0	-366.44	100.0%*
03204031 55532 COMPUTER - SUPPLIES	3,000	0	3,000	4,540.78	0	-1,540.78	151.4%*
03204031 55535 COMPUTER - ACCESSOR	0	0	0	59.98	0	-59.98	100.0%*
TOTAL CLASSROOM INSTRUCT HARDWARE	3,000	0	3,000	4,967.20	0	-1,967.20	165.60%

03204033 INSTRUCTIONAL SOFTWARE

03204033 55536 SOFTWARE - LICENSES	0	0	0	2,462.64	0	-2,462.64	100.0%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL INSTRUCTIONAL SOFTWARE		0	0	0	2,462.64	0	-2,462.64 100.00%
03204128 INSTRUCTIONAL EQUIPMENT							

03204128 55433 INSTRUCT EQUIPMENT		0	525	525	0	0	525 0.00%
TOTAL INSTRUCTIONAL EQUIPMENT		0	525	525	0	0	525 0.00%
03204129 GENERAL SUPPLIES							

03204129 55521 SUPPLIES - CLASSROO		0	0	0	1,196.98	0	-1,196.98 100.0%*
TOTAL GENERAL SUPPLIES		0	0	0	1,196.98	0	-1,196.98 100.00%
03204211 K-12 DEPARTMENT HEADS							

03204211 55170 DEPARTMENT HEAD		4,424	100	4,524	4,526.59	0	-2.59 100.1%*

TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,526.59	0	-2.59	100.10%
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03204215 TEACHERS, CLASSROOM

03204215 55150 TEACHER	101,267	2,547	103,814	103,814.08	0	-0.08	100.0%*
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TOTAL TEACHERS, CLASSROOM	101,267	2,547	103,814	103,814.08	0	-0.08	100.00%
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03204225 PROF DEV OTHER EXPENSES

03204225 55676 CONFERENCE REGISTRA	1,900	0	1,900	801.98	0	1,098.02	42.20%
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TOTAL PROF DEV OTHER EXPENSES	1,900	0	1,900	801.98	0	1,098.02	42.20%
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03204227 OTHER INSTRUCTIONAL MATERIALS

03204227 55540 VIDEO/DVD	1,153	0	1,153	0	0	1,153.00	0.00%
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TOTAL OTHER INSTRUCTIONAL MATERIALS	1,153	0	1,153	0	0	1,153.00	0.00%

03204228 INSTRUCTIONAL EQUIPMENT

03204228 55562 EQUIPMENT - CLASSRO	2,480	0	2,480	1,923.52	0	556.48	77.60%
TOTAL INSTRUCTIONAL EQUIPMENT	2,480	0	2,480	1,923.52	0	556.48	77.60%

03204229 GENERAL SUPPLIES

03204229 55521 SUPPLIES - CLASSROO	6,178	0	6,178	815.9	0	5,362.10	13.20%
TOTAL GENERAL SUPPLIES	6,178	0	6,178	815.9	0	5,362.10	13.20%

03204230 OTHER INSTRUCTIONAL SERVICES

03204230 55480 OTHER CONTRACT SERV	2,475	0	2,475	385	0	2,090.00	15.60%
TOTAL OTHER INSTRUCTIONAL SERVICES	2,475	0	2,475	385	0	2,090.00	15.60%

03204315 TEACHERS, CLASSROOM

03204315 55150 TEACHER	92,061	2,315	94,376	94,376.36	0	-0.36	100.0%*
TOTAL TEACHERS, CLASSROOM	92,061	2,315	94,376	94,376.36	0	-0.36	100.00%

03204325 PROF DEV OTHER EXPENSES

03204325 55610 MEMBERSHIP - PROFES	0	0	0	474.12	0	-474.12	100.0%*
03204325 55676 CONFERENCE REGISTRA	0	0	0	1,105.92	0	-1,105.92	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	1,580.04	0	-1,580.04	100.00%

03204328 INSTRUCTIONAL EQUIPMENT

03204328 55433 INSTRUCT EQUIPMENT 0 0 0 5,726.81 0 -5,726.81 100.0%*

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03204328 55562 EQUIPMENT - CLASSRO	0	0	0	873.31	0	-873.31	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	6,600.12	0	-6,600.12	100.00%

03204329 GENERAL SUPPLIES

03204329 55521 SUPPLIES - CLASSROO	0	0	0	2,988.96	0	-2,988.96	100.0%*
TOTAL GENERAL SUPPLIES	0	0	0	2,988.96	0	-2,988.96	100.00%

03205215 TEACHERS, CLASSROOM

03205215 55150 TEACHER	124,578	3,133	127,711	155,132.38	0	-27,421.38	121.5%*
TOTAL TEACHERS, CLASSROOM	124,578	3,133	127,711	155,132.38	0	-27,421.38	121.50%

03205226 TEXTBOOKS

03205226 55516 TEXTBOOKS - NEW ADO	500	0	500	0	0	500	0.00%
TOTAL TEXTBOOKS	500	0	500	0	0	500	0.00%

03205227 OTHER INSTRUCTIONAL MATERIALS

03205227 55540 VIDEO/DVD	400	0	400	0	0	400	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	400	0	400	0	0	400	0.00%

03205228 INSTRUCTIONAL EQUIPMENT

03205228 55433 INSTRUCT EQUIPMENT	6,000	0	6,000	1,250.07	0	4,749.93	20.80%
03205228 55562 EQUIPMENT - CLASSRO	5,240	350	5,590	3,590.68	0	1,999.32	64.20%
TOTAL INSTRUCTIONAL EQUIPMENT	11,240	350	11,590	4,840.75	0	6,749.25	41.80%

03205229 GENERAL SUPPLIES

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03205229 55521 SUPPLIES - CLASSROOM	0	0	0	2,814.00	0	-2,814.00	100.0%*
TOTAL GENERAL SUPPLIES	0	0	0	2,814.00	0	-2,814.00	100.00%

03205336 PSYCHOLOGICAL SERVICES

03205336 55161 PSYCHOLOGIST	102,272	2,572	104,844	104,844.22	0	-0.22	100.0%*
03205336 55423 PRIVATE TESTING	1,500	0	1,500	0	0	1,500.00	0.00%
03205336 55528 SUPPLIES - TESTING	0	0	0	2,261.06	0	-2,261.06	100.0%*
TOTAL PSYCHOLOGICAL SERVICES	103,772	2,572	106,344	107,105.28	0	-761.28	100.70%

03206113 SCHOOL CURRICULUM LEADERSHIP

03206113 55170 DEPARTMENT HEAD	31,395	685	32,080	29,649.48	0	2,430.52	92.40%
TOTAL SCHOOL CURRICULUM LEADERSHIP	31,395	685	32,080	29,649.48	0	2,430.52	92.40%

03206115 TEACHERS, CLASSROOM

03206115 55150 TEACHER	875,548	22,020	897,568	926,856.04	0	-29,288.04	103.3%*
TOTAL TEACHERS, CLASSROOM	875,548	22,020	897,568	926,856.04	0	-29,288.04	103.30%

03206125 PROF DEV OTHER EXPENSES

03206125 55680 CONFERENCE OTHER	500	0	500	0	0	500	0.00%
TOTAL PROF DEV OTHER EXPENSES	500	0	500	0	0	500	0.00%

03206126 TEXTBOOKS

03206126 55516 TEXTBOOKS - NEW ADO	12,000	0	12,000	12,491.61	0	-491.61	104.1%*
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03206126 55517 TEXTBOOKS - REPLACE	0	0	0	1,135.67	0	-1,135.67	100.0%*
TOTAL TEXTBOOKS	12,000	0	12,000	13,627.28	0	-1,627.28	113.60%

03206128 INSTRUCTIONAL EQUIPMENT

03206128 55433 INSTRUCT EQUIPMENT	0	0	0	288.05	0	-288.05	100.0%*
03206128 55562 EQUIPMENT - CLASSRO	0	0	0	7,338.06	598.54	-7,936.60	100.0%*
03206128 55563 EQUIPMENT - REPAIR	0	25	25	0	0	25	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	0	25	25	7,626.11	598.54	-8,199.65*	*****%

03206129 GENERAL SUPPLIES

03206129 55521 SUPPLIES - CLASSROO	47,988	110	48,098	25,999.44	23.74	22,074.55	54.10%
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TOTAL GENERAL SUPPLIES	47,988	110	48,098	25,999.44	23.74	22,074.55	54.10%
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03206130 OTHER INSTRUCTIONAL SERVICES

03206130 55480 OTHER CONTRACT SERV	3,000	0	3,000	-95.56	0	3,095.56	3.20%
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TOTAL OTHER INSTRUCTIONAL SERVICES	3,000	0	3,000	-95.56	0	3,095.56	-3.20%
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03206131 CLASSROOM INSTRUCT HARDWARE

03206131 55530 COMPUTER - NEW	0	0	0	594	0	-594	100.0%*
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03206131 55535 COMPUTER - ACCESSOR	0	0	0	810.9	0	-810.9	100.0%*
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TOTAL CLASSROOM INSTRUCT HARDWARE	0	0	0	1,404.90	0	-1,404.90	100.00%
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03206133 INSTRUCTIONAL SOFTWARE

03206133 55536 SOFTWARE - LICENSES	0	0	0	75	0	-75	100.0%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL INSTRUCTIONAL SOFTWARE		0	0	0	75	0	-75 100.00%
03206213 SCHOOL CURRICULUM LEADERSHIP							
03206213 55170 DEPARTMENT HEAD	32,055		701	32,756	30,217.72	0	2,538.28 92.30%
03206213 55222 DEPARTMENT SECRETAR	24,337		957	25,294	25,292.78	0	0.72 100.00%
TOTAL SCHOOL CURRICULUM LEADERSHIP	56,392		1,658	58,050	55,510.50	0	2,539.00 95.60%
03206216 TEACHERS, SPECIALISTS							
03206216 55150 TEACHER	499,711		17,967	517,678	558,955.34	0	-41,277.38 108.0%*
TOTAL TEACHERS, SPECIALISTS	499,711		17,967	517,678	558,955.34	0	-41,277.38 108.00%
03206218 MEDICAL/THERAPEUTIC SERVICES							
03206218 55165 SPEECH THERAPIST	16,736		421	17,157	0	0	17,157.00 0.00%
03206218 55166 ADAPTIVE PE	14,693		369	15,062	13,555.92	0	1,506.08 90.00%
TOTAL MEDICAL/THERAPEUTIC SERVICES	31,429		790	32,219	13,555.92	0	18,663.08 42.10%
03206220 TEACHING ASSISTANT SPED							
03206220 55302 PARAPROFS & TEACHIN	462,626		17,442	480,068	334,920.12	0	145,147.53 69.80%
TOTAL TEACHING ASSISTANT SPED	462,626		17,442	480,068	334,920.12	0	145,147.53 69.80%
03206225 PROF DEV OTHER EXPENSES							

03206225 55676 CONFERENCE REGISTRA	1,000	0	1,000	909.39	0	90.61	90.90%
TOTAL PROF DEV OTHER EXPENSES	1,000	0	1,000	909.39	0	90.61	90.90%

03206226 TEXTBOOKS

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03206226 55516 TEXTBOOKS - NEW ADO	500	0	500	0	0	500	0.00%
TOTAL TEXTBOOKS	500	0	500	0	0	500	0.00%

03206229 GENERAL SUPPLIES

03206229 55521 SUPPLIES - CLASSROO	2,000	0	2,000	1,474.14	554.95	-29.09	101.5%*
TOTAL GENERAL SUPPLIES	2,000	0	2,000	1,474.14	554.95	-29.09	101.50%

03206313 SCHOOL CURRICULUM LEADERSHIP

03206313 55170 DEPARTMENT HEAD	43,775	996	44,771	42,824.55	0	1,946.45	95.70%
TOTAL SCHOOL CURRICULUM LEADERSHIP	43,775	996	44,771	42,824.55	0	1,946.45	95.70%
03206315 TEACHERS, CLASSROOM -----							
03206315 55150 TEACHER	753,012	18,939	771,951	784,209.10	0	-12,258.10	101.6%*
TOTAL TEACHERS, CLASSROOM	753,012	18,939	771,951	784,209.10	0	-12,258.10	101.60%
03206325 PROF DEV OTHER EXPENSES -----							
03206325 55541 SUBSCRIPTION	0	0	0	379.8	0	-379.8	100.0%*
03206325 55676 CONFERENCE REGISTRA	1,300	0	1,300	160	0	1,140.00	12.30%
TOTAL PROF DEV OTHER EXPENSES	1,300	0	1,300	539.8	0	760.2	41.50%
03206326 TEXTBOOKS -----							
03206326 55516 TEXTBOOKS - NEW ADO	2,000	0	2,000	5,250.63	0	-3,250.63	262.5%*
TOTAL TEXTBOOKS	2,000	0	2,000	5,250.63	0	-3,250.63	262.50%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03206327 OTHER INSTRUCTIONAL MATERIALS							

03206327 55540 VIDEO/DVD	0	0	0	334.68	0	-334.68	100.0%*
TOTAL OTHER INSTRUCTIONAL MATERIALS	0	0	0	334.68	0	-334.68	100.00%
03206329 GENERAL SUPPLIES							

03206329 55521 SUPPLIES - CLASSROOM	5,141	481	5,622	1,927.85	0	3,694.60	34.30%
TOTAL GENERAL SUPPLIES	5,141	481	5,622	1,927.85	0	3,694.60	34.30%
03206333 INSTRUCTIONAL SOFTWARE							

03206333 55536 SOFTWARE - LICENSES	4,000	0	4,000	0	0	4,000.00	0.00%
TOTAL INSTRUCTIONAL SOFTWARE	4,000	0	4,000	0	0	4,000.00	0.00%
03207215 TEACHERS, CLASSROOM							

03207215 55150 TEACHER	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
TOTAL TEACHERS, CLASSROOM	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
03207228 INSTRUCTIONAL EQUIPMENT							

03207228 55562 EQUIPMENT - CLASSRO	0	0	0	1,209.20	0	-1,209.20	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	1,209.20	0	-1,209.20	100.00%

03207229 GENERAL SUPPLIES

03207229 55521 SUPPLIES - CLASSROO	2,500	194	2,694	2,170.49	0	523.51	80.60%
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TOTAL GENERAL SUPPLIES	2,500	194	2,694	2,170.49	0	523.51	80.60%

03207230 OTHER INSTRUCTIONAL SERVICES

03207230 55480 OTHER CONTRACT SERV	0	0	0	9,700.00	0	-9,700.00	100.0%*
TOTAL OTHER INSTRUCTIONAL SERVICES	0	0	0	9,700.00	0	-9,700.00	100.00%

03207613 SCHOOL CURRICULUM LEADERSHIP

03207613 55170 DEPARTMENT HEAD	28,462	-2,900	25,562	26,480.33	0	-918.33	103.6%*
TOTAL SCHOOL CURRICULUM LEADERSHIP	28,462	-2,900	25,562	26,480.33	0	-918.33	103.60%

03207615 TEACHERS, CLASSROOM

03207615 55150 TEACHER	564,060	14,186	578,246	573,826.45	0	4,419.55	99.20%
TOTAL TEACHERS, CLASSROOM	564,060	14,186	578,246	573,826.45	0	4,419.55	99.20%

03207620 PARAPROFS & TEACHING ASSTS

03207620 55304 LAB ASSISTANT	26,877	-994	25,883	28,011.64	0	-2,128.85	108.2%*
TOTAL PARAPROFS & TEACHING ASSTS	26,877	-994	25,883	28,011.64	0	-2,128.85	108.20%

03207625 PROF DEV OTHER EXPENSES

03207625 55610 MEMBERSHIP - PROFES	0	0	0	415	0	-415	100.0%*
03207625 55676 CONFERENCE REGISTRA	1,160	0	1,160	1,161.04	0	-1.04	100.1%*
TOTAL PROF DEV OTHER EXPENSES	1,160	0	1,160	1,576.04	0	-416.04	135.90%

03207626 TEXTBOOKS

03207626 55516 TEXTBOOKS - NEW ADO	11,390	0	11,390	7,148.48	0	4,241.52	62.80%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL TEXTBOOKS	11,390	0	11,390	7,148.48	0	4,241.52	62.80%
03207627 OTHER INSTRUCTIONAL MATERIALS							

03207627 55540 VIDEO/DVD	635	0	635	135.7	0	499.3	21.40%
TOTAL OTHER INSTRUCTIONAL MATERIALS	635	0	635	135.7	0	499.3	21.40%
03207628 INSTRUCTIONAL EQUIPMENT							

03207628 55562 EQUIPMENT - CLASSRO	0	0	0	6,400.00	0	-6,400.00	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	6,400.00	0	-6,400.00	100.00%
03207629 GENERAL SUPPLIES							

03207629 55521 SUPPLIES - CLASSROO	3,110	0	3,110	3,185.62	0	-75.62	102.4%*
TOTAL GENERAL SUPPLIES	3,110	0	3,110	3,185.62	0	-75.62	102.40%
03207630 OTHER INSTRUCTIONAL SERVICES							

03207630 55480 OTHER CONTRACT SERV	2,384	0	2,384	57	0	2,327.00	2.40%

TOTAL OTHER INSTRUCTIONAL SERVICES	2,384	0	2,384	57	0	2,327.00	2.40%
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03207631 CLASSROOM INSTRUCT HARDWARE

03207631 55530 COMPUTER - NEW	780	0	780	0	0	780	0.00%
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TOTAL CLASSROOM INSTRUCT HARDWARE	780	0	780	0	0	780	0.00%
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03207715 TEACHERS, CLASSROOM

03207715 55150 TEACHER	97,776	2,459	100,235	100,235.20	0	-0.2	100.0%*
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	ORIGINAL APPROP -----	TRANFRS/ ADJSTMTS -----	REVISED BUDGET -----	YTD EXPENDED -----	ENCUMBRANCES -----	AVAILABLE BUDGET -----	PCT USED -----
TOTAL TEACHERS, CLASSROOM	97,776	2,459	100,235	100,235.20	0	-0.2	100.00%

03207729 GENERAL SUPPLIES

03207729 55521 SUPPLIES - CLASSROO	2,500	0	2,500	1,907.20	0	592.8	76.30%
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TOTAL GENERAL SUPPLIES	2,500	0	2,500	1,907.20	0	592.8	76.30%
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03250841 ATHLETICS

03250841 55103 PROGRAM DIRECTOR	50,110	1,891	52,001	52,001.41	0	-0.02	100.0%*
03250841 55179 ATHLETICS OFFICIAL	0	0	0	6,808.00	0	-6,808.00	100.0%*
03250841 55180 COACH	382,232	-254,017	128,215	-14,057.59	0	142,272.59	11.00%
03250841 55222 DEPARTMENT SECRETAR	28,945	1,221	30,166	30,166.16	0	-0.08	100.0%*
03250841 55325 BUS DRIVER	0	0	0	5,333.51	0	-5,333.51	100.0%*
03250841 55411 POLICE DEPT DETAIL	0	0	0	3,230.00	0	-3,230.00	100.0%*
03250841 55415 ATHLETICS OFFICIAL	31,610	0	31,610	12,581.70	0	19,028.30	39.80%
03250841 55416 STUDENT TRANSPORTAT	0	0	0	20,693.08	2,056.52	-22,749.60	100.0%*
03250841 55455 GEN EQUIPMENT REPAI	0	0	0	13,972.76	0	-13,972.76	100.0%*
03250841 55480 OTHER CONTRACT SERV	117,393	0	117,393	37,652.00	0	79,741.00	32.10%
03250841 55520 SUPPLIES - OFFICE	0	0	0	706.33	0	-706.33	100.0%*
03250841 55527 SUPPLIES - OTHER	59,390	0	59,390	19,108.18	0	40,281.82	32.20%
03250841 55564 EQUIPMENT - OTHER	0	0	0	16,419.92	0	-16,419.92	100.0%*
03250841 55595 UNIFORMS	0	0	0	13,525.33	0	-13,525.33	100.0%*
03250841 55610 MEMBERSHIP - PROFES	0	0	0	275	0	-275	100.0%*
03250841 55612 MEMBERSHIP - OTHER	0	0	0	15,520.00	0	-15,520.00	100.0%*
03250841 55675 MILEAGE REIMBURSEME	0	0	0	105.87	102.18	-208.05	100.0%*
03250841 55676 CONFERENCE REGISTRA	2,500	0	2,500	125	0	2,375.00	5.00%
03250841 55677 CONFERENCE LODGING	0	0	0	1,246.06	0	-1,246.06	100.0%*
03250841 55680 CONFERENCE OTHER	0	0	0	350	0	-350	100.0%*
TOTAL ATHLETICS	672,180	-250,905	421,275	235,762.72	2,158.70	183,354.05	56.50%

03300212 SCHOOL LEADERSHIP - PRINCIPALS

03300212 55120 PRINCIPAL	120,000	4,530	124,530	124,529.96	0	0.04	100.00%
03300212 55121 ASSISTANT PRINCIPAL	100,000	3,775	103,775	103,774.88	0	0.12	100.00%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03300212 55220 ADMINISTRATIVE ASSI	87,778	3,550	91,328	100,913.58	0	-9,586.02	110.5%*
03300212 55221 ADMINISTRATIVE SECR	24,337	957	25,294	24,992.78	0	300.72	98.80%
03300212 55223 RECEPTIONIST	8,279	348	8,627	8,326.33	0	300.24	96.50%
03300212 55480 OTHER CONTRACT SERV	0	0	0	198.6	250	-448.6	100.0%*
03300212 55511 PAPER - COPIER	10,000	0	10,000	7,724.72	0	2,275.28	77.20%
03300212 55520 SUPPLIES - OFFICE	12,734	14	12,748	18,549.87	3.76	-5,805.41	145.5%*
03300212 55522 SUPPLIES - COPIER	5,000	0	5,000	1,503.00	0	3,497.00	30.10%
03300212 55524 SUPPLIES - FOOD	0	0	0	102.49	0	-102.49	100.0%*
03300212 55564 EQUIPMENT - OTHER	0	0	0	17,058.00	0	-17,058.00	100.0%*
03300212 55610 MEMBERSHIP - PROFES	2,000	0	2,000	439	0	1,561.00	22.00%
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	370,128	13,173	383,301	408,113.21	253.76	-25,066.12	106.50%
03300215 TEACHERS, CLASSROOM							
03300215 55183 SUMMER WORK/CURRICU	0	1,968	1,968	0	0	1,968.00	0.00%
TOTAL TEACHERS, CLASSROOM	0	1,968	1,968	0	0	1,968.00	0.00%
03300225 PROF DEV OTHER EXPENSES							
03300225 55676 CONFERENCE REGISTRA	300	0	300	1,775.00	0	-1,475.00	591.7%*
TOTAL PROF DEV OTHER EXPENSES	300	0	300	1,775.00	0	-1,475.00	591.70%

03300542 OTHER STUDENT ACTIVITIES

03300542 55181 ADVISOR	70,112	714	70,826	64,852.50	4,464.50	1,509.00	97.90%
03300542 55306 STUDENT SUPERVISOR	0	0	0	-200	0	200	100.00%
03300542 55527 SUPPLIES - OTHER	6,906	0	6,906	6,486.99	0	419.01	93.90%
03300542 55685 FIELD TRIPS	0	0	0	776.92	0	-776.92	100.00*
TOTAL OTHER STUDENT ACTIVITIES	77,018	714	77,732	71,916.41	4,464.50	1,351.09	98.30%

03300611 K-12 DEPARTMENT HEADS

03300611 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%
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TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%

03300615 TEACHERS, CLASSROOM

03300615 55150 TEACHER	73,960	1,860	75,820	75,820.16	0	-0.16	100.0%*
TOTAL TEACHERS, CLASSROOM	73,960	1,860	75,820	75,820.16	0	-0.16	100.00%

03300625 PROF DEV OTHER EXPENSES

03300625 55676 CONFERENCE REGISTRA	110	0	110	0	0	110	0.00%
03300625 55680 CONFERENCE OTHER	75	0	75	0	0	75	0.00%
TOTAL PROF DEV OTHER EXPENSES	185	0	185	0	0	185	0.00%

03300629 GENERAL SUPPLIES

03300629 55521 SUPPLIES - CLASSROO	9,192	0	9,192	8,864.74	0	327.26	96.40%
TOTAL GENERAL SUPPLIES	9,192	0	9,192	8,864.74	0	327.26	96.40%

03300841 ATHLETICS

03300841 55180 COACH	40,717	476	41,193	20,273.31	0	20,919.69	49.20%
03300841 55325 BUS DRIVER	0	0	0	306.6	0	-306.6	100.0%*
03300841 55415 ATHLETICS OFFICIAL	4,700	0	4,700	3,588.00	0	1,112.00	76.30%
03300841 55416 STUDENT TRANSPORTAT	10,000	0	10,000	4,904.39	188	4,907.61	50.90%
03300841 55455 GEN EQUIPMENT REPAI	1,500	0	1,500	5,202.55	0	-3,702.55	346.8%*
03300841 55480 OTHER CONTRACT SERV	0	0	0	132	0	-132	100.0%*
03300841 55564 EQUIPMENT - OTHER	1,000	0	1,000	1,493.50	0	-493.5	149.4%*
03300841 55595 UNIFORMS	1,500	0	1,500	237.35	0	1,262.65	15.80%
TOTAL ATHLETICS	59,417	476	59,893	36,137.70	188	23,567.30	60.70%

03301115 TEACHERS, CLASSROOM

03301115 55150 TEACHER	57,648	1,450	59,098	67,586.50	0	-8,488.50	114.4%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL TEACHERS, CLASSROOM	57,648	1,450	59,098	67,586.50	0	-8,488.50	114.40%
03301117 INSTRUCTIONAL TEAM LEADERS							

03301117 55171 CURRICULUM LEADER	21,363	432	21,795	13,306.78	0	8,488.22	61.10%
TOTAL INSTRUCTIONAL TEAM LEADERS	21,363	432	21,795	13,306.78	0	8,488.22	61.10%
03301125 PROF DEV OTHER EXPENSES							

03301125 55610 MEMBERSHIP - PROFES	150	0	150	90	0	60	60.00%
03301125 55676 CONFERENCE REGISTRA	375	0	375	949	0	-574	253.1%*
03301125 55680 CONFERENCE OTHER	150	0	150	0	0	150	0.00%
TOTAL PROF DEV OTHER EXPENSES	675	0	675	1,039.00	0	-364	153.90%
03301126 TEXTBOOKS							

03301126 55515 TEXTBOOKS - CONSUMA	856	0	856	740.85	0	115.15	86.50%

TOTAL TEXTBOOKS	856	0	856	740.85	0	115.15	86.50%
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03301129 GENERAL SUPPLIES

03301129 55521 SUPPLIES - CLASSROO	1,180	432	1,612	1,207.13	0	404.87	74.90%
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TOTAL GENERAL SUPPLIES	1,180	432	1,612	1,207.13	0	404.87	74.90%
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03301131 CLASSROOM INSTRUCT HARDWARE

03301131 55530 COMPUTER - NEW	250	0	250	0	0	250	0.00%
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TOTAL CLASSROOM INSTRUCT HARDWARE	250	0	250	0	0	250	0.00%
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03301133 INSTRUCTIONAL SOFTWARE

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03301133 55536 SOFTWARE - LICENSES	50	0	50	39.99	0	10.01	80.00%
TOTAL INSTRUCTIONAL SOFTWARE	50	0	50	39.99	0	10.01	80.00%

03301915 TEACHERS, CLASSROOM

03301915 55150 TEACHER	740,844	-12,200	728,644	666,577.25	0	62,066.75	91.50%
TOTAL TEACHERS, CLASSROOM	740,844	-12,200	728,644	666,577.25	0	62,066.75	91.50%

03301917 INSTRUCTIONAL TEAM LEADERS

03301917 55171 CURRICULUM LEADER	26,506	562	27,068	24,475.71	0	2,592.29	90.40%
TOTAL INSTRUCTIONAL TEAM LEADERS	26,506	562	27,068	24,475.71	0	2,592.29	90.40%

03301925 PROF DEV OTHER EXPENSES

03301925 55610 MEMBERSHIP - PROFES	400	0	400	0	0	400	0.00%
03301925 55676 CONFERENCE REGISTRA	1,050	0	1,050	471	0	579	44.90%
03301925 55680 CONFERENCE OTHER	300	0	300	213.4	0	86.6	71.10%
TOTAL PROF DEV OTHER EXPENSES	1,750	0	1,750	684.4	0	1,065.60	39.10%

03301926 TEXTBOOKS

03301926 55516 TEXTBOOKS - NEW ADO	9,700	0	9,700	9,445.65	0	254.35	97.40%
03301926 55517 TEXTBOOKS - REPLACE	750	0	750	347.21	0	402.79	46.30%
TOTAL TEXTBOOKS	10,450	0	10,450	9,792.86	0	657.14	93.70%

03301929 GENERAL SUPPLIES

03301929 55521 SUPPLIES - CLASSROO	1,500	0	1,500	1,219.01	0	280.99	81.30%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL SUPPLIES	1,500	0	1,500	1,219.01	0	280.99	81.30%
03302325 PROF DEV OTHER EXPENSES							
03302325 55676 CONFERENCE REGISTRA	600	0	600	0	0	600	0.00%
TOTAL PROF DEV OTHER EXPENSES	600	0	600	0	0	600	0.00%
03302334 GUIDANCE							
03302334 55160 GUIDANCE COUNSELOR	3,476	36	3,512	3,510.52	0	1.48	100.00%
03302334 55520 SUPPLIES - OFFICE	1,806	0	1,806	1,988.46	0	-182.46	110.1%*
TOTAL GUIDANCE	5,282	36	5,318	5,498.98	0	-180.98	103.40%
03302515 TEACHERS, CLASSROOM							

03302515 55150 TEACHER	23,657	595	24,252	35,865.35	0	-11,613.35	147.9%*
TOTAL TEACHERS, CLASSROOM	23,657	595	24,252	35,865.35	0	-11,613.35	147.90%

03302525 PROF DEV OTHER EXPENSES

03302525 55676 CONFERENCE REGISTRA	455	0	455	0	0	455	0.00%
TOTAL PROF DEV OTHER EXPENSES	455	0	455	0	0	455	0.00%

03302526 TEXTBOOKS

03302526 55516 TEXTBOOKS - NEW ADO	300	0	300	296.89	0	3.11	99.00%
TOTAL TEXTBOOKS	300	0	300	296.89	0	3.11	99.00%

03302529 GENERAL SUPPLIES

03302529 55521 SUPPLIES - CLASSROO	200	0	200	520.64	0	-320.64	260.3%*
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TOTAL GENERAL SUPPLIES	200	0	200	520.64	0	-320.64	260.30%
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03303115 TEACHERS, CLASSROOM

03303115 55150 TEACHER	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
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TOTAL TEACHERS, CLASSROOM	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
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03303120 PARAPROFS & TEACHING ASSTS

03303120 55304 LAB ASSISTANT	12,044	453	12,497	12,796.39	0	-299.64	102.4%*
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TOTAL PARAPROFS & TEACHING ASSTS	12,044	453	12,497	12,796.39	0	-299.64	102.40%
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03303125 PROF DEV OTHER EXPENSES

03303125 55676 CONFERENCE REGISTRA	500	0	500	350	0	150	70.00%
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TOTAL PROF DEV OTHER EXPENSES	500	0	500	350	0	150	70.00%
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03303129 GENERAL SUPPLIES

03303129 55521 SUPPLIES - CLASSROO	0	0	0	1,194.06	0	-1,194.06	100.0%*
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TOTAL GENERAL SUPPLIES	0	0	0	1,194.06	0	-1,194.06	100.00%
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03303131 CLASSROOM INSTRUCT HARDWARE

03303131 55434 COMPUTER REPAIR SER	0	0	0	1,078.88	0	-1,078.88	100.0%*
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03303131 55530 COMPUTER - NEW	7,000	0	7,000	7,078.88	3,830.00	-3,908.88	155.8%*
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03303131 55531 COMPUTER - PARTS	0	0	0	0	437.98	-437.98	100.0%*
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03303131 55532 COMPUTER - SUPPLIES	11,500	0	11,500	7,518.94	0	3,981.06	65.40%
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TOTAL CLASSROOM INSTRUCT HARDWARE	18,500	0	18,500	15,676.70	4,267.98	-1,444.68	107.80%
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03303133 INSTRUCTIONAL SOFTWARE							

03303133 55536 SOFTWARE - LICENSES	5,000	0	5,000	4,061.44	0	938.56	81.20%
TOTAL INSTRUCTIONAL SOFTWARE	5,000	0	5,000	4,061.44	0	938.56	81.20%
03303821 LIBRARIANS/MEDIA DIRECTORS							

03303821 55164 LIBRARY/MEDIA SPECI	67,476	1,697	69,173	59,319.24	0	9,853.76	85.80%
03303821 55527 SUPPLIES - OTHER	3,000	0	3,000	1,425.57	51.32	1,523.11	49.20%
TOTAL LIBRARIANS/MEDIA DIRECTORS	70,476	1,697	72,173	60,744.81	51.32	11,376.87	84.20%
03303825 PROF DEV OTHER EXPENSES							

03303825 55676 CONFERENCE REGISTRA	300	0	300	0	0	300	0.00%
TOTAL PROF DEV OTHER EXPENSES	300	0	300	0	0	300	0.00%

03303827 OTHER INSTRUCTIONAL MATERIALS

03303827 55518 BOOKS - LIBRARY	7,952	0	7,952	6,775.47	0	1,176.53	85.20%
03303827 55541 SUBSCRIPTION	1,000	0	1,000	768.42	0	231.58	76.80%
TOTAL OTHER INSTRUCTIONAL MATERIALS	8,952	0	8,952	7,543.89	0	1,408.11	84.30%

03303828 INSTRUCTIONAL EQUIPMENT

03303828 55561 EQUIPMENT - MEDIA	300	0	300	2,369.50	0	-2,069.50	789.8%*
03303828 55563 EQUIPMENT - REPAIR	400	0	400	428.4	0	-28.4	107.1%*
TOTAL INSTRUCTIONAL EQUIPMENT	700	0	700	2,797.90	0	-2,097.90	399.70%

03303833 INSTRUCTIONAL SOFTWARE

03303833 55536 SOFTWARE - LICENSES	1,418	0	1,418	1,441.00	0	-23	101.6%*
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TOTAL INSTRUCTIONAL SOFTWARE	1,418	0	1,418	1,441.00	0	-23	101.60%
03304015 TEACHERS, CLASSROOM							
03304015 55150 TEACHER	570,882	5,764	576,646	582,739.85	0	-6,093.85	101.1%*
TOTAL TEACHERS, CLASSROOM	570,882	5,764	576,646	582,739.85	0	-6,093.85	101.10%
03304017 INSTRUCTIONAL TEAM LEADERS							
03304017 55171 CURRICULUM LEADER	25,364	535	25,899	26,324.57	0	-425.57	101.6%*
TOTAL INSTRUCTIONAL TEAM LEADERS	25,364	535	25,899	26,324.57	0	-425.57	101.60%
03304025 PROF DEV OTHER EXPENSES							
03304025 55541 SUBSCRIPTION	0	0	0	574	0	-574	100.0%*
03304025 55610 MEMBERSHIP - PROFES	500	0	500	546	0	-46	109.2%*
03304025 55676 CONFERENCE REGISTRA	1,050	0	1,050	1,070.00	0	-20	101.9%*
03304025 55680 CONFERENCE OTHER	600	0	600	312.74	0	287.26	52.10%
TOTAL PROF DEV OTHER EXPENSES	2,150	0	2,150	2,502.74	0	-352.74	116.40%
03304026 TEXTBOOKS							
03304026 55516 TEXTBOOKS - NEW ADO	3,000	0	3,000	404.95	0	2,595.05	13.50%
TOTAL TEXTBOOKS	3,000	0	3,000	404.95	0	2,595.05	13.50%
03304027 OTHER INSTRUCTIONAL MATERIALS							

03304027 55540 VIDEO/DVD	1,000	0	1,000	0	0	1,000.00	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	1,000	0	1,000	0	0	1,000.00	0.00%

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03304029 GENERAL SUPPLIES							

03304029 55521 SUPPLIES - CLASSROO	2,970	210	3,180	7,154.64	0	-3,974.65	225.0%*
TOTAL GENERAL SUPPLIES	2,970	210	3,180	7,154.64	0	-3,974.65	225.00%
03304211 K-12 DEPARTMENT HEADS							

03304211 55170 DEPARTMENT HEAD	21,153	416	21,569	18,651.84	0	2,917.16	86.50%
TOTAL K-12 DEPARTMENT HEADS	21,153	416	21,569	18,651.84	0	2,917.16	86.50%

03304215 TEACHERS, CLASSROOM

03304215 55150 TEACHER	87,998	2,214	90,212	93,128.14	0	-2,916.14	103.2%*	
TOTAL TEACHERS, CLASSROOM	87,998	2,214	90,212	93,128.14	0	-2,916.14	103.20%	

03304225 PROF DEV OTHER EXPENSES

03304225 55676 CONFERENCE REGISTRA	610	0	610	362	0	248	59.30%	
03304225 55680 CONFERENCE OTHER	150	0	150	92.35	0	57.65	61.60%	
TOTAL PROF DEV OTHER EXPENSES	760	0	760	454.35	0	305.65	59.80%	

03304226 TEXTBOOKS

03304226 55517 TEXTBOOKS - REPLACE	200	0	200	51.3	0	148.7	25.70%	
TOTAL TEXTBOOKS	200	0	200	51.3	0	148.7	25.70%	

03304228 INSTRUCTIONAL EQUIPMENT

03304228 55563 EQUIPMENT - REPAIR	500	0	500	420	0	80	84.00%	
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL INSTRUCTIONAL EQUIPMENT		500	0	500	420	0	80 84.00%
03304229 GENERAL SUPPLIES							
03304229 55521 SUPPLIES - CLASSROOM	1,000		0	1,000	1,126.50	115	-241.5 124.2%*
TOTAL GENERAL SUPPLIES	1,000		0	1,000	1,126.50	115	-241.5 124.20%
03304315 TEACHERS, CLASSROOM							
03304315 55150 TEACHER	131,481	3,307	134,788	120,147.89		0	14,640.11 89.10%
TOTAL TEACHERS, CLASSROOM	131,481	3,307	134,788	120,147.89		0	14,640.11 89.10%
03304325 PROF DEV OTHER EXPENSES							
03304325 55610 MEMBERSHIP - PROFES	0		0	115		0	-115 100.0%*
03304325 55676 CONFERENCE REGISTRA	1,220		0	1,220	374.46	0	845.54 30.70%
03304325 55680 CONFERENCE OTHER	0	32	32	31.88		0	0 100.00%
TOTAL PROF DEV OTHER EXPENSES	1,220	32	1,252	521.34		0	730.54 41.60%
03304328 INSTRUCTIONAL EQUIPMENT							
03304328 55433 INSTRUCT EQUIPMENT	4,500		0	4,500	3,911.44	0	588.56 86.90%
03304328 55562 EQUIPMENT - CLASSRO	0		0	2,500.00		0	-2,500.00 100.0%*
03304328 55563 EQUIPMENT - REPAIR	4,000		0	4,000	829.53	0	3,170.47 20.70%
TOTAL INSTRUCTIONAL EQUIPMENT	8,500		0	8,500	7,240.97	0	1,259.03 85.20%

03304329 GENERAL SUPPLIES

03304329 55521 SUPPLIES - CLASSROO	2,650	0	2,650	3,136.69	370.53	-857.22	132.3%*
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TOTAL GENERAL SUPPLIES	2,650	0	2,650	3,136.69	370.53	-857.22	132.30%

03305215 TEACHERS, CLASSROOM

03305215 55150 TEACHER	188,909	4,751	193,660	180,205.57	0	13,454.43	93.10%
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TOTAL TEACHERS, CLASSROOM	188,909	4,751	193,660	180,205.57	0	13,454.43	93.10%
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03305225 PROF DEV OTHER EXPENSES

03305225 55676 CONFERENCE REGISTRA	525	0	525	1,395.00	0	-870	265.7%*
03305225 55680 CONFERENCE OTHER	225	0	225	0	0	225	0.00%
TOTAL PROF DEV OTHER EXPENSES	750	0	750	1,395.00	0	-645	186.00%

03305228 INSTRUCTIONAL EQUIPMENT

03305228 55433 INSTRUCT EQUIPMENT	500	0	500	703.35	0	-203.35	140.7%*
03305228 55562 EQUIPMENT - CLASSRO	2,200	0	2,200	2,663.74	0	-463.74	121.1%*
TOTAL INSTRUCTIONAL EQUIPMENT	2,700	0	2,700	3,367.09	0	-667.09	124.70%

03305229 GENERAL SUPPLIES

03305229 55521 SUPPLIES - CLASSROO	2,600	0	2,600	907.54	0	1,692.46	34.90%
TOTAL GENERAL SUPPLIES	2,600	0	2,600	907.54	0	1,692.46	34.90%

03305336 PSYCHOLOGICAL SERVICES

03305336 55161 PSYCHOLOGIST	302,320	7,603	309,923	309,923.64	0	-0.64	100.0%*
03305336 55528 SUPPLIES - TESTING	800	0	800	311.11	0	488.89	38.90%
TOTAL PSYCHOLOGICAL SERVICES	303,120	7,603	310,723	310,234.75	0	488.25	99.80%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03306115 TEACHERS, CLASSROOM							

03306115 55150 TEACHER	485,969	12,221	498,190	518,541.70	0	-20,351.70	104.1%*
TOTAL TEACHERS, CLASSROOM	485,969	12,221	498,190	518,541.70	0	-20,351.70	104.10%
03306117 INSTRUCTIONAL TEAM LEADERS							

03306117 55171 CURRICULUM LEADER	25,363	533	25,896	23,303.90	0	2,592.10	90.00%
TOTAL INSTRUCTIONAL TEAM LEADERS	25,363	533	25,896	23,303.90	0	2,592.10	90.00%
03306125 PROF DEV OTHER EXPENSES							

03306125 55610 MEMBERSHIP - PROFES	500	0	500	160	0	340	32.00%
03306125 55676 CONFERENCE REGISTRA	600	0	600	170	0	430	28.30%
TOTAL PROF DEV OTHER EXPENSES	1,100	0	1,100	330	0	770	30.00%
03306126 TEXTBOOKS							

03306126 55516 TEXTBOOKS - NEW ADO	400	0	400	1,083.40	0	-683.4	270.9%*
TOTAL TEXTBOOKS	400	0	400	1,083.40	0	-683.4	270.90%
03306127 OTHER INSTRUCTIONAL MATERIALS							

03306127 55540 VIDEO/DVD	0	0	0	727.96	0	-727.96	100.0%*
TOTAL OTHER INSTRUCTIONAL MATERIALS	0	0	0	727.96	0	-727.96	100.00%

03306128 INSTRUCTIONAL EQUIPMENT

03306128 55433 INSTRUCT EQUIPMENT	500	0	500	0	0	500	0.00%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
03306128 55562 EQUIPMENT - CLASSRO	4,000	0	4,000	2,816.09	0	1,183.91	70.40%
TOTAL INSTRUCTIONAL EQUIPMENT	4,500	0	4,500	2,816.09	0	1,683.91	62.60%
03306129 GENERAL SUPPLIES							
03306129 55521 SUPPLIES - CLASSROO	5,165	0	5,165	6,492.25	0	-1,327.25	125.7%*
TOTAL GENERAL SUPPLIES	5,165	0	5,165	6,492.25	0	-1,327.25	125.70%

03306130 OTHER INSTRUCTIONAL SERVICES

03306130 55480 OTHER CONTRACT SERV	1,800	0	1,800	1,519.72	0	280.28	84.40%
TOTAL OTHER INSTRUCTIONAL SERVICES	1,800	0	1,800	1,519.72	0	280.28	84.40%

03306216 TEACHERS, SPECIALISTS

03306216 55150 TEACHER	553,303	14,027	567,330	572,709.39	0	-5,379.43	100.9%*
TOTAL TEACHERS, SPECIALISTS	553,303	14,027	567,330	572,709.39	0	-5,379.43	100.90%

03306217 INSTRUCTIONAL TEAM LEADERS

03306217 55171 CURRICULUM LEADER	3,476	36	3,512	3,510.52	0	1.48	100.00%
03306217 55222 DEPARTMENT SECRETAR	24,810	1,048	25,858	25,456.54	0	400.96	98.40%
TOTAL INSTRUCTIONAL TEAM LEADERS	28,286	1,084	29,370	28,967.06	0	402.44	98.60%

03306218 MEDICAL/THERAPEUTIC SERVICES

03306218 55165 SPEECH THERAPIST	16,736	421	17,157	25,735.06	0	-8,578.06	150.0%*
03306218 55166 ADAPTIVE PE	14,693	369	15,062	13,556.13	0	1,505.87	90.00%
TOTAL MEDICAL/THERAPEUTIC SERVICES	31,429	790	32,219	39,291.19	0	-7,072.19	122.00%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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03306220 TEACHING ASSISTANT SPED							

03306220 55302 PARAPROFS & TEACHIN	181,826	7,016	188,842	153,004.78	0	35,837.69	81.00%
TOTAL TEACHING ASSISTANT SPED	181,826	7,016	188,842	153,004.78	0	35,837.69	81.00%
03306225 PROF DEV OTHER EXPENSES							

03306225 55676 CONFERENCE REGISTRA	1,125	0	1,125	345	0	780	30.70%
03306225 55680 CONFERENCE OTHER	450	0	450	14	0	436	3.10%
TOTAL PROF DEV OTHER EXPENSES	1,575	0	1,575	359	0	1,216.00	22.80%
03306228 INSTRUCTIONAL EQUIPMENT							

03306228 55562 EQUIPMENT - CLASSRO	1,970	0	1,970	0	0	1,970.00	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	1,970	0	1,970	0	0	1,970.00	0.00%
03306229 GENERAL SUPPLIES							

03306229 55521 SUPPLIES - CLASSROO	4,588	0	4,588	4,820.71	426.85	-659.56	114.4%*
TOTAL GENERAL SUPPLIES	4,588	0	4,588	4,820.71	426.85	-659.56	114.40%

03306315 TEACHERS, CLASSROOM

03306315 55150 TEACHER	518,930	12,845	531,775	484,784.89	0	46,990.11	91.20%
TOTAL TEACHERS, CLASSROOM	518,930	12,845	531,775	484,784.89	0	46,990.11	91.20%

03306317 INSTRUCTIONAL TEAM LEADERS

03306317 55171 CURRICULUM LEADER	25,363	533	25,896	25,896.27	0	-0.27	100.0%*
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TOTAL INSTRUCTIONAL TEAM LEADERS	25,363	533	25,896	25,896.27	0	-0.27	100.00%

03306325 PROF DEV OTHER EXPENSES

03306325 55610 MEMBERSHIP - PROFES	0	0	0	164	0	-164	100.0%*
03306325 55676 CONFERENCE REGISTRA	600	0	600	255	0	345	42.50%

03306325 55680 CONFERENCE OTHER	750	0	750	93	0	657	12.40%
TOTAL PROF DEV OTHER EXPENSES	1,350	0	1,350	512	0	838	37.90%

03306326 TEXTBOOKS

03306326 55516 TEXTBOOKS - NEW ADO	2,052	0	2,052	1,578.82	79.1	394.08	80.80%
03306326 55517 TEXTBOOKS - REPLACE	0	0	0	80	0	-80	100.0%*
TOTAL TEXTBOOKS	2,052	0	2,052	1,658.82	79.1	314.08	84.70%

03306327 OTHER INSTRUCTIONAL MATERIALS

03306327 55540 VIDEO/DVD	1,000	0	1,000	336.57	0	663.43	33.70%
TOTAL OTHER INSTRUCTIONAL MATERIALS	1,000	0	1,000	336.57	0	663.43	33.70%

03306329 GENERAL SUPPLIES

03306329 55521 SUPPLIES - CLASSROOM	2,082	0	2,082	5,280.54	0	-3,198.54	253.6%*
TOTAL GENERAL SUPPLIES	2,082	0	2,082	5,280.54	0	-3,198.54	253.60%

03306330 OTHER INSTRUCTIONAL SERVICES

03306330 55480 OTHER CONTRACT SERV	2,400	0	2,400	286.25	0	2,113.75	11.90%
TOTAL OTHER INSTRUCTIONAL SERVICES	2,400	0	2,400	286.25	0	2,113.75	11.90%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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03306331 CLASSROOM INSTRUCT HARDWARE							

03306331 55531 COMPUTER - PARTS	4,000		0	4,000	4,053.00	0	-53 101.3%*
TOTAL CLASSROOM INSTRUCT HARDWARE	4,000		0	4,000	4,053.00	0	-53 101.30%
03306517 STUDENT SUPERVISION							

03306517 55173 HOUSE LEADER	43,674	-1,548	42,126	42,126.50		0	-0.5 100.0%*
03306517 55306 STUDENT SUPERVISOR	75,035	2,991	78,026	74,294.66		0	3,731.77 95.20%
TOTAL STUDENT SUPERVISION	118,709	1,443	120,152	116,421.16		0	3,731.27 96.90%
03307015 TEACHERS, CLASSROOM							

03307015 55150 TEACHER	56,747	1,427	58,174	58,174.22		0	-0.22 100.0%*
TOTAL TEACHERS, CLASSROOM	56,747	1,427	58,174	58,174.22		0	-0.22 100.00%
03307025 PROF DEV OTHER EXPENSES							

03307025 55676 CONFERENCE REGISTRA	100	0	100	0	0	100	0.00%
03307025 55680 CONFERENCE OTHER	75	0	75	0	0	75	0.00%
TOTAL PROF DEV OTHER EXPENSES	175	0	175	0	0	175	0.00%

03307028 INSTRUCTIONAL EQUIPMENT

03307028 55433 INSTRUC EQUIPMENT	682	0	682	0	0	682	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	682	0	682	0	0	682	0.00%

03307029 GENERAL SUPPLIES

03307029 55521 SUPPLIES - CLASSROO	6,918	0	6,918	7,114.60	0	-196.6	102.8%*
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TOTAL GENERAL SUPPLIES	6,918	0	6,918	7,114.60	0	-196.6	102.80%

03307215 TEACHERS, CLASSROOM

03307215 55150 TEACHER	92,061	2,315	94,376	94,376.36	0	-0.36	100.0%*
TOTAL TEACHERS, CLASSROOM	92,061	2,315	94,376	94,376.36	0	-0.36	100.00%

03307225 PROF DEV OTHER EXPENSES

03307225 55610 MEMBERSHIP - PROFES	75	0	75	0	0	75	0.00%
03307225 55676 CONFERENCE REGISTRA	175	0	175	0	0	175	0.00%
03307225 55680 CONFERENCE OTHER	75	0	75	0	0	75	0.00%
TOTAL PROF DEV OTHER EXPENSES	325	0	325	0	0	325	0.00%

03307228 INSTRUCTIONAL EQUIPMENT

03307228 55433 INSTRUCT EQUIPMENT	100	0	100	400	0	-300	400.0%*
03307228 55562 EQUIPMENT - CLASSRO	433	0	433	696.05	0	-263.05	160.8%*
TOTAL INSTRUCTIONAL EQUIPMENT	533	0	533	1,096.05	0	-563.05	205.60%

03307229 GENERAL SUPPLIES

03307229 55521 SUPPLIES - CLASSROO	1,000	0	1,000	453.86	0	546.14	45.40%
TOTAL GENERAL SUPPLIES	1,000	0	1,000	453.86	0	546.14	45.40%

03307615 TEACHERS, CLASSROOM

03307615 55150 TEACHER	293,053	7,370	300,423	300,423.23	0	-0.23	100.0%*
TOTAL TEACHERS, CLASSROOM	293,053	7,370	300,423	300,423.23	0	-0.23	100.00%

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03307625 PROF DEV OTHER EXPENSES							

03307625 55610 MEMBERSHIP - PROFES	550		0	550	235	0	315 42.70%
03307625 55676 CONFERENCE REGISTRA	780		0	780	635	481.7	-336.7 143.2%*
03307625 55680 CONFERENCE OTHER	300		0	300	0	268.3	31.7 89.40%
TOTAL PROF DEV OTHER EXPENSES	1,630		0	1,630	870	750	10 99.40%
03307626 TEXTBOOKS							

03307626 55515 TEXTBOOKS - CONSUMA	1,224		0	1,224	1,442.40	0	-218.4 117.8%*
03307626 55516 TEXTBOOKS - NEW ADO	1,400		0	1,400	1,383.46	0	16.54 98.80%
TOTAL TEXTBOOKS	2,624		0	2,624	2,825.86	0	-201.86 107.70%
03307628 INSTRUCTIONAL EQUIPMENT							

03307628 55562 EQUIPMENT - CLASSRO	95		0	95	315.45	0	-220.45 332.1%*
TOTAL INSTRUCTIONAL EQUIPMENT	95		0	95	315.45	0	-220.45 332.10%

03307629 GENERAL SUPPLIES

03307629 55521 SUPPLIES - CLASSROO	2,760	1,095	3,855	3,516.45	200	138.55	96.40%
TOTAL GENERAL SUPPLIES	2,760	1,095	3,855	3,516.45	200	138.55	96.40%

03307631 CLASSROOM INSTRUCT HARDWARE

03307631 55530 COMPUTER - NEW	3,345	0	3,345	500	0	2,845.00	14.90%
03307631 55532 COMPUTER - SUPPLIES	1,000	0	1,000	2,316.28	0	-1,316.28	231.6%*
TOTAL CLASSROOM INSTRUCT HARDWARE	4,345	0	4,345	2,816.28	0	1,528.72	64.80%

03307633 INSTRUCTIONAL SOFTWARE

03307633 55536 SOFTWARE - LICENSES	200	0	200	139.98	0	60.02	70.00%
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TOTAL INSTRUCTIONAL SOFTWARE	200	0	200	139.98	0	60.02	70.00%

03311931 CLASSROOM INSTRUCT HARDWARE

03311931 55535 COMPUTER - ACCESSOR	500	0	500	622.55	0	-122.55	124.5%*
TOTAL CLASSROOM INSTRUCT HARDWARE	500	0	500	622.55	0	-122.55	124.50%

03400212 SCHOOL LEADERSHIP - PRINCIPALS

03400212 55120 PRINCIPAL	110,352	4,166	114,518	114,517.47	0	0.96	100.00%
03400212 55220 ADMINISTRATIVE ASSI	44,411	1,876	46,287	56,138.07	0	-9,850.79	121.3%*
03400212 55221 ADMINISTRATIVE SECR	18,607	786	19,393	19,392.67	0	-0.05	100.0%*
03400212 55224 OFFICE ASSISTANT	0	0	0	600	0	-600	100.0%*
03400212 55480 OTHER CONTRACT SERV	8,700	0	8,700	0	0	8,700.00	0.00%
03400212 55511 PAPER - COPIER	6,250	0	6,250	5,674.00	0	576	90.80%
03400212 55520 SUPPLIES - OFFICE	5,000	0	5,000	5,341.42	0	-341.42	106.8%*
03400212 55522 SUPPLIES - COPIER	4,000	0	4,000	2,011.95	0	1,988.05	50.30%
03400212 55524 SUPPLIES - FOOD	500	0	500	523.16	0	-23.16	104.6%*
03400212 55552 POSTAGE STAMPS	1,500	0	1,500	1,330.00	0	170	88.70%
03400212 55610 MEMBERSHIP - PROFES	800	0	800	1,049.00	0	-249	131.1%*
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	200,120	6,828	206,948	206,577.74	0	370.59	99.80%

03400215 TEACHERS, CLASSROOM

03400215 55183 SUMMER WORK/CURRICU	0	1,312	1,312	0	0	1,312.00	0.00%
TOTAL TEACHERS, CLASSROOM	0	1,312	1,312	0	0	1,312.00	0.00%

03400225 PROF DEV OTHER EXPENSES

03400225 55676 CONFERENCE REGISTRA	2,000	0	2,000	2,010.25	0	-10.25	100.5%*
03400225 55677 CONFERENCE LODGING	500	0	500	0	0	500	0.00%
03400225 55680 CONFERENCE OTHER	0	0	0	455.44	0	-455.44	100.0%*

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL PROF DEV OTHER EXPENSES	2,500		0	2,500	2,465.69	0	34.31 98.60%
03400542 OTHER STUDENT ACTIVITIES							

03400542 55181 ADVISOR	9,167	-1,224	7,943	9,338.00	0	-1,395.00	117.6%*
03400542 55685 FIELD TRIPS	0	0	0	-404.69	0	404.69	100.00%
TOTAL OTHER STUDENT ACTIVITIES	9,167	-1,224	7,943	8,933.31	0	-990.31	112.50%
03400611 K-12 DEPARTMENT HEADS							

03400611 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%
03400615 TEACHERS, CLASSROOM							

TOTAL GENERAL SUPPLIES	5,000	0	5,000	5,280.96	0	-280.96	105.60%
03401315 TEACHERS, CLASSROOM -----							
03401315 55150 TEACHER	2,290,643	31,119	2,321,762	2,299,083.68	0	22,678.32	99.00%
TOTAL TEACHERS, CLASSROOM	2,290,643	31,119	2,321,762	2,299,083.68	0	22,678.32	99.00%
03401320 PARAPROFS & TEACHING ASSTS -----							
03401320 55300 TEACHING ASSISTANT	113,300	3,112	116,412	102,020.79	0	14,391.21	87.60%
TOTAL PARAPROFS & TEACHING ASSTS	113,300	3,112	116,412	102,020.79	0	14,391.21	87.60%
03401325 PROF DEV OTHER EXPENSES -----							
03401325 55676 CONFERENCE REGISTRA	0	0	0	266.22	0	-266.22	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	266.22	0	-266.22	100.00%
03402325 PROF DEV OTHER EXPENSES -----							
03402325 55676 CONFERENCE REGISTRA	200	0	200	175	0	25	87.50%
TOTAL PROF DEV OTHER EXPENSES	200	0	200	175	0	25	87.50%
03402327 OTHER INSTRUCTIONAL MATERIALS -----							
03402327 55519 BOOKS - PROFESSIONA	400	0	400	325	0	75	81.30%
TOTAL OTHER INSTRUCTIONAL MATERIALS	400	0	400	325	0	75	81.30%

03402334 GUIDANCE

03402334 55520 SUPPLIES - OFFICE 100 0 100 72 0 28 72.00%

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TOTAL GUIDANCE	100	0	100	72	0	28	72.00%

03403115 TEACHERS, CLASSROOM

03403115 55150 TEACHER	146,664	3,689	150,353	181,164.37	0	-30,811.37	120.5%*
TOTAL TEACHERS, CLASSROOM	146,664	3,689	150,353	181,164.37	0	-30,811.37	120.50%

03403125 PROF DEV OTHER EXPENSES

03403125 55610 MEMBERSHIP - PROFES	100	0	100	0	0	100	0.00%
03403125 55676 CONFERENCE REGISTRA	500	0	500	548	0	-48	109.6%*
TOTAL PROF DEV OTHER EXPENSES	600	0	600	548	0	52	91.30%

03403126 TEXTBOOKS

03403126 55515 TEXTBOOKS - CONSUMA	0	0	0	306	0	-306	100.0%*
TOTAL TEXTBOOKS	0	0	0	306	0	-306	100.00%

03403129 GENERAL SUPPLIES

03403129 55521 SUPPLIES - CLASSROO	200	0	200	77.66	0	122.34	38.80%
TOTAL GENERAL SUPPLIES	200	0	200	77.66	0	122.34	38.80%

03403131 CLASSROOM INSTRUCT HARDWARE

03403131 55434 COMPUTER REPAIR SER	3,500	0	3,500	3,877.35	0	-377.35	110.8%*
03403131 55530 COMPUTER - NEW	15,000	0	15,000	27,007.71	0	-12,007.71	180.1%*
03403131 55531 COMPUTER - PARTS	2,000	0	2,000	2,893.06	0	-893.06	144.7%*
03403131 55532 COMPUTER - SUPPLIES	4,000	0	4,000	4,334.84	179.54	-514.38	112.9%*

	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED

03403131 55535 COMPUTER - ACCESSOR	1,500		0	1,500	1,996.17	0	-496.17 133.1%*
TOTAL CLASSROOM INSTRUCT HARDWARE	26,000		0	26,000	40,109.13	179.54	-14,288.67 155.00%
03403133 INSTRUCTIONAL SOFTWARE							

03403133 55536 SOFTWARE - LICENSES	12,000		0	12,000	6,619.84	0	5,380.16 55.20%
TOTAL INSTRUCTIONAL SOFTWARE	12,000		0	12,000	6,619.84	0	5,380.16 55.20%
03403520 PARAPROFS & TEACHING ASSTS							

03403520 55300 TEACHING ASSISTANT	0		0	0	-785.52	0	785.52 100.00%
TOTAL PARAPROFS & TEACHING ASSTS	0		0	0	-785.52	0	785.52 100.00%
03403525 PROF DEV OTHER EXPENSES							

03403525 55676 CONFERENCE REGISTRA	1,500		0	1,500	1,195.00	0	305 79.70%
TOTAL PROF DEV OTHER EXPENSES	1,500		0	1,500	1,195.00	0	305 79.70%
03403526 TEXTBOOKS							

03403526 55515 TEXTBOOKS - CONSUMA	14,500		0	14,500	13,958.39	0	541.61 96.30%
03403526 55516 TEXTBOOKS - NEW ADO	3,000		0	3,000	397.08	0	2,602.92 13.20%
03403526 55517 TEXTBOOKS - REPLACE	1,000		0	1,000	0	0	1,000.00 0.00%
TOTAL TEXTBOOKS	18,500		0	18,500	14,355.47	0	4,144.53 77.60%
03403528 INSTRUCTIONAL EQUIPMENT							

03403528 55562 EQUIPMENT - CLASSRO	0	0	0	1,995.00	0	-1,995.00	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	1,995.00	0	-1,995.00	100.00%

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03403529 GENERAL SUPPLIES							
03403529 55521 SUPPLIES - CLASSROO	6,000	0	6,000	5,823.48	0	176.52	97.10%
TOTAL GENERAL SUPPLIES	6,000	0	6,000	5,823.48	0	176.52	97.10%
03403821 LIBRARIANS/MEDIA DIRECTORS							
03403821 55164 LIBRARY/MEDIA SPECI	61,092	1,536	62,628	62,628.54	0	-0.54	100.0%*
03403821 55527 SUPPLIES - OTHER	1,600	94	1,694	1,748.91	0	-54.86	103.2%*
TOTAL LIBRARIANS/MEDIA DIRECTORS	62,692	1,630	64,322	64,377.45	0	-55.4	100.10%

03403825 PROF DEV OTHER EXPENSES

03403825 55676 CONFERENCE REGISTRA	200	0	200	220	0	-20	110.0%*
TOTAL PROF DEV OTHER EXPENSES	200	0	200	220	0	-20	110.00%

03403827 OTHER INSTRUCTIONAL MATERIALS

03403827 55518 BOOKS - LIBRARY	10,000	0	10,000	9,501.41	0	498.59	95.00%
03403827 55541 SUBSCRIPTION	900	0	900	740.39	0	159.61	82.30%
TOTAL OTHER INSTRUCTIONAL MATERIALS	10,900	0	10,900	10,241.80	0	658.2	94.00%

03403828 INSTRUCTIONAL EQUIPMENT

03403828 55455 GEN EQUIPMENT REPAI	1,320	0	1,320	1,184.54	0	135.46	89.70%
TOTAL INSTRUCTIONAL EQUIPMENT	1,320	0	1,320	1,184.54	0	135.46	89.70%

03403830 OTHER INSTRUCTIONAL SERVICES

03403830 55480 OTHER CONTRACT SERV	0	0	0	85.26	0	-85.26	100.0%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL OTHER INSTRUCTIONAL SERVICES	0	0	0	85.26	0	-85.26	100.00%
03403833 INSTRUCTIONAL SOFTWARE							

03403833 55536 SOFTWARE - LICENSES	3,000	0	3,000	1,100.00	0	1,900.00	36.70%
TOTAL INSTRUCTIONAL SOFTWARE	3,000	0	3,000	1,100.00	0	1,900.00	36.70%
03404020 PARAPROFS & TEACHING ASSTS							

03404020 55300 TEACHING ASSISTANT	0	0	0	-785.58	0	785.58	100.00%
TOTAL PARAPROFS & TEACHING ASSTS	0	0	0	-785.58	0	785.58	100.00%
03404025 PROF DEV OTHER EXPENSES							

03404025 55676 CONFERENCE REGISTRA	2,000	0	2,000	1,737.00	0	263	86.90%
TOTAL PROF DEV OTHER EXPENSES	2,000	0	2,000	1,737.00	0	263	86.90%
03404026 TEXTBOOKS							

03404026 55515 TEXTBOOKS - CONSUMA	14,600	0	14,600	14,389.27	0	210.73	98.60%
03404026 55516 TEXTBOOKS - NEW ADO	1,000	0	1,000	1,952.90	0	-952.9	195.3%*
03404026 55517 TEXTBOOKS - REPLACE	500	0	500	0	0	500	0.00%
TOTAL TEXTBOOKS	16,100	0	16,100	16,342.17	0	-242.17	101.50%

03404028 INSTRUCTIONAL EQUIPMENT

03404028 55433 INSTRUCT EQUIPMENT	1,500	0	1,500	27.44	0	1,472.56	1.80%
03404028 55562 EQUIPMENT - CLASSRO	0	0	0	186.63	0	-186.63	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	1,500	0	1,500	214.07	0	1,285.93	14.30%

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03404029 GENERAL SUPPLIES -----							
03404029 55521 SUPPLIES - CLASSROOM	8,500	0	8,500	8,124.02	0	375.98	95.60%
TOTAL GENERAL SUPPLIES	8,500	0	8,500	8,124.02	0	375.98	95.60%
03404211 K-12 DEPARTMENT HEADS -----							
03404211 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%

TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%
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03404215 TEACHERS, CLASSROOM

03404215 55150 TEACHER	110,373	-5,803	104,570	105,609.85	0	-1,039.85	101.0%*
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TOTAL TEACHERS, CLASSROOM	110,373	-5,803	104,570	105,609.85	0	-1,039.85	101.00%
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03404225 PROF DEV OTHER EXPENSES

03404225 55676 CONFERENCE REGISTRA	400	0	400	0	0	400	0.00%
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TOTAL PROF DEV OTHER EXPENSES	400	0	400	0	0	400	0.00%
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03404227 OTHER INSTRUCTIONAL MATERIALS

03404227 55540 VIDEO/DVD	200	0	200	216.83	0	-16.83	108.4%*
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TOTAL OTHER INSTRUCTIONAL MATERIALS	200	0	200	216.83	0	-16.83	108.40%
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03404228 INSTRUCTIONAL EQUIPMENT

03404228 55562 EQUIPMENT - CLASSRO	700	0	700	888.61	0	-188.61	126.9%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL INSTRUCTIONAL EQUIPMENT	700	0	700	888.61	0	-188.61	126.90%
03404229 GENERAL SUPPLIES							

03404229 55521 SUPPLIES - CLASSROO	3,000	0	3,000	3,650.90	0	-650.9	121.7%*
TOTAL GENERAL SUPPLIES	3,000	0	3,000	3,650.90	0	-650.9	121.70%
03404315 TEACHERS, CLASSROOM							

03404315 55150 TEACHER	41,839	-13,169	28,670	-4,914.73	0	33,584.73	17.10%
TOTAL TEACHERS, CLASSROOM	41,839	-13,169	28,670	-4,914.73	0	33,584.73	-17.10%
03404328 INSTRUCTIONAL EQUIPMENT							

03404328 55562 EQUIPMENT - CLASSRO	500	0	500	573.6	0	-73.6	114.7%*
03404328 55563 EQUIPMENT - REPAIR	500	0	500	186.87	0	313.13	37.40%
TOTAL INSTRUCTIONAL EQUIPMENT	1,000	0	1,000	760.47	0	239.53	76.00%
03404329 GENERAL SUPPLIES							

03404329 55521 SUPPLIES - CLASSROO	1,000	0	1,000	500.3	0	499.7	50.00%

TOTAL GENERAL SUPPLIES	1,000	0	1,000	500.3	0	499.7	50.00%
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03405215 TEACHERS, CLASSROOM

03405215 55150 TEACHER	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
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TOTAL TEACHERS, CLASSROOM	83,679	2,105	85,784	85,783.62	0	0.38	100.00%
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03405228 INSTRUCTIONAL EQUIPMENT

03405228 55562 EQUIPMENT - CLASSRO	2,000	0	2,000	0	0	2,000.00	0.00%
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TOTAL INSTRUCTIONAL EQUIPMENT	2,000	0	2,000	0	0	2,000.00	0.00%

03405242 OTHER STUDENT ACTIVITIES

03405242 55300 TEACHING ASSISTANT	0	0	0	8,100.00	0	-8,100.00	100.00%*
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TOTAL OTHER STUDENT ACTIVITIES	0	0	0	8,100.00	0	-8,100.00	100.00%
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03405336 PSYCHOLOGICAL SERVICES

03405336 55161 PSYCHOLOGIST	184,090	4,629	188,719	209,688.44	0	-20,969.44	111.1%*
03405336 55528 SUPPLIES - TESTING	1,500	0	1,500	1,290.39	0	209.61	86.00%
TOTAL PSYCHOLOGICAL SERVICES	185,590	4,629	190,219	210,978.83	0	-20,759.83	110.90%

03405516 TEACHERS, SPECIALISTS

03405516 55150 TEACHER	131,811	3,314	135,125	105,055.56	0	30,069.44	77.70%
TOTAL TEACHERS, SPECIALISTS	131,811	3,314	135,125	105,055.56	0	30,069.44	77.70%

03405525 PROF DEV OTHER EXPENSES

03405525 55676 CONFERENCE REGISTRA	400	0	400	625	0	-225	156.3%*
TOTAL PROF DEV OTHER EXPENSES	400	0	400	625	0	-225	156.30%

03405529 GENERAL SUPPLIES

03405529 55521 SUPPLIES - CLASSROO	200	0	200	76.79	0	123.21	38.40%
TOTAL GENERAL SUPPLIES	200	0	200	76.79	0	123.21	38.40%

03406120 PARAPROFS & TEACHING ASSTS

03406120 55300 TEACHING ASSISTANT	0	1,274	1,274	-785.58	0	2,059.98	61.60%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL PARAPROFS & TEACHING ASSTS		0	1,274	1,274	-785.58	0	2,059.98 -61.60%
03406125 PROF DEV OTHER EXPENSES							

03406125 55676 CONFERENCE REGISTRA	2,000	0	2,000	1,124.00	0	876	56.20%
TOTAL PROF DEV OTHER EXPENSES	2,000	0	2,000	1,124.00	0	876	56.20%
03406126 TEXTBOOKS							

03406126 55516 TEXTBOOKS - NEW ADO	800	0	800	187.46	111.65	500.89	37.40%
TOTAL TEXTBOOKS	800	0	800	187.46	111.65	500.89	37.40%
03406128 INSTRUCTIONAL EQUIPMENT							

03406128 55562 EQUIPMENT - CLASSRO	200	0	200	244.14	0	-44.14	122.1%*
TOTAL INSTRUCTIONAL EQUIPMENT	200	0	200	244.14	0	-44.14	122.10%
03406129 GENERAL SUPPLIES							

03406129 55521 SUPPLIES - CLASSROOM	2,680	0	2,680	1,777.90	185	717.1	73.20%
TOTAL GENERAL SUPPLIES	2,680	0	2,680	1,777.90	185	717.1	73.20%

03406216 TEACHERS, SPECIALISTS

03406216 55150 TEACHER	395,208	10,052	405,260	640,010.40	0	-234,750.44	157.9%*
TOTAL TEACHERS, SPECIALISTS	395,208	10,052	405,260	640,010.40	0	-234,750.44	157.90%

03406217 INSTRUCTIONAL TEAM LEADERS

03406217 55171 CURRICULUM LEADER	3,477	35	3,512	3,512.08	0	-0.08	100.0%*
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03406217 55222 DEPARTMENT SECRETAR	24,810	744	25,554	24,689.28	0	864.72	96.60%
TOTAL INSTRUCTIONAL TEAM LEADERS	28,287	779	29,066	28,201.36	0	864.64	97.00%

03406218 MEDICAL/THERAPEUTIC SERVICES

03406218 55165 SPEECH THERAPIST	108,797	2,736	111,533	111,361.44	0	171.56	99.80%
03406218 55166 ADAPTIVE PE	14,693	369	15,062	13,556.13	0	1,505.87	90.00%
TOTAL MEDICAL/THERAPEUTIC SERVICES	123,490	3,105	126,595	124,917.57	0	1,677.43	98.70%
03406220 TEACHING ASSISTANT SPED -----							
03406220 55302 PARAPROFS & TEACHIN	345,153	13,271	358,424	190,644.91	0	167,778.82	53.20%
TOTAL TEACHING ASSISTANT SPED	345,153	13,271	358,424	190,644.91	0	167,778.82	53.20%
03406225 PROF DEV OTHER EXPENSES -----							
03406225 55676 CONFERENCE REGISTRA	2,000	0	2,000	1,824.00	0	176	91.20%
TOTAL PROF DEV OTHER EXPENSES	2,000	0	2,000	1,824.00	0	176	91.20%
03406226 TEXTBOOKS -----							
03406226 55515 TEXTBOOKS - CONSUMA	3,000	0	3,000	2,964.68	0	35.32	98.80%
03406226 55516 TEXTBOOKS - NEW ADO	350	0	350	86.9	0	263.1	24.80%
TOTAL TEXTBOOKS	3,350	0	3,350	3,051.58	0	298.42	91.10%
03406228 INSTRUCTIONAL EQUIPMENT -----							
03406228 55562 EQUIPMENT - CLASSRO	1,000	0	1,000	851.05	0	148.95	85.10%
TOTAL INSTRUCTIONAL EQUIPMENT	1,000	0	1,000	851.05	0	148.95	85.10%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03406229 GENERAL SUPPLIES							

03406229 55521 SUPPLIES - CLASSROO	500	0	500	1,362.76	0	-862.76	272.6%*
TOTAL GENERAL SUPPLIES	500	0	500	1,362.76	0	-862.76	272.60%
03406320 PARAPROFS & TEACHING ASSTS							

03406320 55300 TEACHING ASSISTANT	0	330	330	-785.58	0	1,115.96	237.80%
TOTAL PARAPROFS & TEACHING ASSTS	0	330	330	-785.58	0	1,115.96	-237.80%
03406325 PROF DEV OTHER EXPENSES							

03406325 55676 CONFERENCE REGISTRA	2,100	0	2,100	1,995.00	0	105	95.00%
TOTAL PROF DEV OTHER EXPENSES	2,100	0	2,100	1,995.00	0	105	95.00%
03406326 TEXTBOOKS							

03406326 55515 TEXTBOOKS - CONSUMA	800	0	800	756.77	0	43.23	94.60%
03406326 55516 TEXTBOOKS - NEW ADO	4,000	0	4,000	75.05	0	3,924.95	1.90%
TOTAL TEXTBOOKS	4,800	0	4,800	831.82	0	3,968.18	17.30%

03406327 OTHER INSTRUCTIONAL MATERIALS

03406327 55540 VIDEO/DVD	1,000	0	1,000	78.34	0	921.66	7.80%
TOTAL OTHER INSTRUCTIONAL MATERIALS	1,000	0	1,000	78.34	0	921.66	7.80%

03406328 INSTRUCTIONAL EQUIPMENT

03406328 55562 EQUIPMENT - CLASSRO	1,400	0	1,400	1,376.36	0	23.64	98.30%
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TOTAL INSTRUCTIONAL EQUIPMENT	1,400	0	1,400	1,376.36	0	23.64	98.30%

03406329 GENERAL SUPPLIES

03406329 55521 SUPPLIES - CLASSROOM	4,200	0	4,200	4,213.02	0	-13.02	100.3%*
TOTAL GENERAL SUPPLIES	4,200	0	4,200	4,213.02	0	-13.02	100.30%

03500212 SCHOOL LEADERSHIP - PRINCIPALS

03500212 55120 PRINCIPAL	102,764	3,880	106,644	106,644.75	0	-0.92	100.0%*
03500212 55220 ADMINISTRATIVE ASSI	43,117	1,623	44,740	23,047.70	0	21,692.58	51.50%
03500212 55221 ADMINISTRATIVE SECR	9,635	578	10,213	10,774.14	0	-560.93	105.5%*
03500212 55224 OFFICE ASSISTANT	0	0	0	2,607.17	0	-2,607.17	100.0%*
03500212 55413 CATERING SERVICES	0	0	0	166.68	0	-166.68	100.0%*
03500212 55480 OTHER CONTRACT SERV	9,000	0	9,000	203	0	8,797.00	2.30%
03500212 55511 PAPER - COPIER	6,200	0	6,200	997.6	0	5,202.40	16.10%
03500212 55520 SUPPLIES - OFFICE	15,000	0	15,000	9,884.66	0	5,115.34	65.90%
03500212 55552 POSTAGE STAMPS	945	0	945	842.3	0	102.7	89.10%
03500212 55564 EQUIPMENT - OTHER	0	0	0	1,464.33	0	-1,464.33	100.0%*
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	186,661	6,081	192,742	156,632.33	0	36,109.99	81.30%

03500215 TEACHERS, CLASSROOM

03500215 55183 SUMMER WORK/CURRICU	0	1,312	1,312	0	0	1,312.00	0.00%
TOTAL TEACHERS, CLASSROOM	0	1,312	1,312	0	0	1,312.00	0.00%

03500225 PROF DEV OTHER EXPENSES

03500225 55676 CONFERENCE REGISTRA	10,500	0	10,500	8,866.99	0	1,633.01	84.40%
TOTAL PROF DEV OTHER EXPENSES	10,500	0	10,500	8,866.99	0	1,633.01	84.40%

03500542 OTHER STUDENT ACTIVITIES

03500542 55181 ADVISOR	9,657	-1,221	8,436	6,902.98	1,983.00	-449.98	105.3%*
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03500542 55685 FIELD TRIPS	0	0	0	294.97	0	-294.97	100.0%*
TOTAL OTHER STUDENT ACTIVITIES	9,657	-1,221	8,436	7,197.95	1,983.00	-744.95	108.80%
03500611 K-12 DEPARTMENT HEADS							

03500611 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%
03500615 TEACHERS, CLASSROOM							

03500615 55150 TEACHER	78,221	1,967	80,188	80,188.16	0	-0.16	100.0%*
TOTAL TEACHERS, CLASSROOM	78,221	1,967	80,188	80,188.16	0	-0.16	100.00%
03500629 GENERAL SUPPLIES							

03500629 55521 SUPPLIES - CLASSROO	5,000	0	5,000	5,006.59	0	-6.59	100.1%*

TOTAL GENERAL SUPPLIES	5,000	0	5,000	5,006.59	0	-6.59	100.10%
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03501315 TEACHERS, CLASSROOM

03501315 55150 TEACHER	1,771,440	18,060	1,789,500	1,764,280.52	0	25,219.48	98.60%
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TOTAL TEACHERS, CLASSROOM	1,771,440	18,060	1,789,500	1,764,280.52	0	25,219.48	98.60%
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03501320 PARAPROFS & TEACHING ASSTS

03501320 55300 TEACHING ASSISTANT	47,990	1,649	49,639	44,086.79	0	5,552.64	88.80%
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TOTAL PARAPROFS & TEACHING ASSTS	47,990	1,649	49,639	44,086.79	0	5,552.64	88.80%
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03501325 PROF DEV OTHER EXPENSES

03501325 55676 CONFERENCE REGISTRA	0	0	0	266.22	0	-266.22	100.0%*
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TOTAL PROF DEV OTHER EXPENSES	0	0	0	266.22	0	-266.22	100.00%

03502334 GUIDANCE

03502334 55160 GUIDANCE COUNSELOR	64,443	1,620	66,063	66,063.42	0	-0.42	100.0%*
03502334 55520 SUPPLIES - OFFICE	1,500	0	1,500	1,317.23	0	182.77	87.80%
TOTAL GUIDANCE	65,943	1,620	67,563	67,380.65	0	182.35	99.70%

03503115 TEACHERS, CLASSROOM

03503115 55150 TEACHER	117,362	2,952	120,314	144,370.46	0	-24,056.46	120.0%*
TOTAL TEACHERS, CLASSROOM	117,362	2,952	120,314	144,370.46	0	-24,056.46	120.00%

03503120 PARAPROFS & TEACHING ASSTS

03503120 55304 LAB ASSISTANT	0	207	207	0	0	207.17	0.00%
TOTAL PARAPROFS & TEACHING ASSTS	0	207	207	0	0	207.17	0.00%

03503125 PROF DEV OTHER EXPENSES

03503125 55541 SUBSCRIPTION	4,036	0	4,036	0	0	4,036.00	0.00%
03503125 55610 MEMBERSHIP - PROFES	202	0	202	0	0	202	0.00%
03503125 55680 CONFERENCE OTHER	1,484	0	1,484	0	0	1,484.00	0.00%
TOTAL PROF DEV OTHER EXPENSES	5,722	0	5,722	0	0	5,722.00	0.00%

03503128 INSTRUCTIONAL EQUIPMENT

03503128 55562 EQUIPMENT - CLASSRO	21,920	0	21,920	19,148.76	0	2,771.24	87.40%
03503128 55563 EQUIPMENT - REPAIR	1,414	0	1,414	9,331.00	0	-7,917.00	659.9%*

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL INSTRUCTIONAL EQUIPMENT	23,334		0	23,334	28,479.76	0	-5,145.76 122.10%
03503129 GENERAL SUPPLIES							
03503129 55521 SUPPLIES - CLASSROO	3,060		176	3,236	3,579.26	0	-343.3 110.6%*
TOTAL GENERAL SUPPLIES	3,060		176	3,236	3,579.26	0	-343.3 110.60%
03503131 CLASSROOM INSTRUCT HARDWARE							
03503131 55530 COMPUTER - NEW	1,632		0	1,632	0	0	1,632.00 0.00%
03503131 55534 PRINTER - PARTS	255		0	255	204.9	0	50.1 80.40%
03503131 55535 COMPUTER - ACCESSOR	1,566		0	1,566	1,479.00	0	87 94.40%
TOTAL CLASSROOM INSTRUCT HARDWARE	3,453		0	3,453	1,683.90	0	1,769.10 48.80%

03503133 INSTRUCTIONAL SOFTWARE

03503133 55536 SOFTWARE - LICENSES	2,976	0	2,976	4,534.93	0	-1,558.93	152.4%*
TOTAL INSTRUCTIONAL SOFTWARE	2,976	0	2,976	4,534.93	0	-1,558.93	152.40%

03503520 PARAPROFS & TEACHING ASSTS

03503520 55300 TEACHING ASSISTANT	0	74	74	265.87	0	-191.79	358.9%*
TOTAL PARAPROFS & TEACHING ASSTS	0	74	74	265.87	0	-191.79	358.90%

03503526 TEXTBOOKS

03503526 55515 TEXTBOOKS - CONSUMA	12,500	0	12,500	14,409.23	0	-1,909.23	115.3%*
TOTAL TEXTBOOKS	12,500	0	12,500	14,409.23	0	-1,909.23	115.30%

03503529 GENERAL SUPPLIES

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03503529 55521 SUPPLIES - CLASSROO	4,000	0	4,000	4,683.10	0	-683.1	117.1%*
TOTAL GENERAL SUPPLIES	4,000	0	4,000	4,683.10	0	-683.1	117.10%

03503821 LIBRARIANS/MEDIA DIRECTORS

03503821 55164 LIBRARY/MEDIA SPECI	86,043	2,164	88,207	88,207.05	0	-0.05	100.0%*
03503821 55480 OTHER CONTRACT SERV	800	0	800	0	0	800	0.00%
03503821 55527 SUPPLIES - OTHER	400	0	400	523.58	0	-123.58	130.9%*
TOTAL LIBRARIANS/MEDIA DIRECTORS	87,243	2,164	89,407	88,730.63	0	676.37	99.20%

03503825 PROF DEV OTHER EXPENSES

03503825 55676 CONFERENCE REGISTRA	0	0	0	259.34	0	-259.34	100.0%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	259.34	0	-259.34	100.00%

03503827 OTHER INSTRUCTIONAL MATERIALS

03503827 55518 BOOKS - LIBRARY	5,677	1	5,678	7,688.47	0	-2,010.87	135.4%*
03503827 55540 VIDEO/DVD	197	0	197	0	0	197	0.00%
03503827 55541 SUBSCRIPTION	1,863	0	1,863	1,237.79	0	625.21	66.40%
TOTAL OTHER INSTRUCTIONAL MATERIALS	7,737	1	7,738	8,926.26	0	-1,188.66	115.40%

03503828 INSTRUCTIONAL EQUIPMENT

03503828 55455 GEN EQUIPMENT REPAI	0	0	0	375	0	-375	100.0%*
03503828 55561 EQUIPMENT - MEDIA	725	0	725	996.4	0	-271.4	137.4%*
TOTAL INSTRUCTIONAL EQUIPMENT	725	0	725	1,371.40	0	-646.4	189.20%

03504020 PARAPROFS & TEACHING ASSTS

03504020 55300 TEACHING ASSISTANT	0	74	74	0	0	74.08	0.00%
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TOTAL PARAPROFS & TEACHING ASSTS	0	74	74	0	0	74.08	0.00%

03504025 PROF DEV OTHER EXPENSES

03504025 55676 CONFERENCE REGISTRA	0	0	0	550	0	-550	100.00%*
TOTAL PROF DEV OTHER EXPENSES	0	0	0	550	0	-550	100.00%

03504026 TEXTBOOKS

03504026 55515 TEXTBOOKS - CONSUMA	11,377	0	11,377	13,755.69	0	-2,378.69	120.9%*
03504026 55516 TEXTBOOKS - NEW ADO	0	516	516	515.68	0	0	100.00%
TOTAL TEXTBOOKS	11,377	516	11,893	14,271.37	0	-2,378.69	120.00%

03504029 GENERAL SUPPLIES

03504029 55521 SUPPLIES - CLASSROO	718	514	1,232	1,219.95	0	12.37	99.00%
TOTAL GENERAL SUPPLIES	718	514	1,232	1,219.95	0	12.37	99.00%

03504211 K-12 DEPARTMENT HEADS

03504211 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%

03504215 TEACHERS, CLASSROOM

03504215 55150 TEACHER	91,116	2,292	93,408	95,144.90	0	-1,736.90	101.9%*
TOTAL TEACHERS, CLASSROOM	91,116	2,292	93,408	95,144.90	0	-1,736.90	101.90%

03504225 PROF DEV OTHER EXPENSES

03504225 55610 MEMBERSHIP - PROFES	0	0	0	152	0	-152	100.0%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

03504225 55676 CONFERENCE REGISTRA		0	0	0	210	0	-210 100.0%*
TOTAL PROF DEV OTHER EXPENSES		0	0	0	362	0	-362 100.00%
 03504229 GENERAL SUPPLIES -----							
03504229 55521 SUPPLIES - CLASSROOM		5,000	0	5,000	4,649.40	0	350.6 93.00%
TOTAL GENERAL SUPPLIES		5,000	0	5,000	4,649.40	0	350.6 93.00%
 03504315 TEACHERS, CLASSROOM -----							
03504315 55150 TEACHER		51,417	-15,906	35,511	510.28	0	35,000.72 1.40%
TOTAL TEACHERS, CLASSROOM		51,417	-15,906	35,511	510.28	0	35,000.72 1.40%
 03504325 PROF DEV OTHER EXPENSES -----							
03504325 55610 MEMBERSHIP - PROFES		255	0	255	115	0	140 45.10%
03504325 55676 CONFERENCE REGISTRA		0	0	0	664	0	-664 100.0%*
03504325 55680 CONFERENCE OTHER		175	0	175	0	0	175 0.00%
TOTAL PROF DEV OTHER EXPENSES		430	0	430	779	0	-349 181.20%
 03504328 INSTRUCTIONAL EQUIPMENT -----							
03504328 55563 EQUIPMENT - REPAIR		432	0	432	0	0	432 0.00%
TOTAL INSTRUCTIONAL EQUIPMENT		432	0	432	0	0	432 0.00%

03504329 GENERAL SUPPLIES

03504329 55521 SUPPLIES - CLASSROO	1,000	1,045	2,045	960.02	0	1,084.90	46.90%
TOTAL GENERAL SUPPLIES	1,000	1,045	2,045	960.02	0	1,084.90	46.90%

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03505215 TEACHERS, CLASSROOM -----							
03505215 55150 TEACHER	37,582	945	38,527	38,526.81	0	0.19	100.00%
TOTAL TEACHERS, CLASSROOM	37,582	945	38,527	38,526.81	0	0.19	100.00%
03505228 INSTRUCTIONAL EQUIPMENT -----							
03505228 55562 EQUIPMENT - CLASSRO	1,000	1,261	2,261	2,226.64	0	34.6	98.50%
TOTAL INSTRUCTIONAL EQUIPMENT	1,000	1,261	2,261	2,226.64	0	34.6	98.50%

03505242 OTHER STUDENT ACTIVITIES

03505242 55300 TEACHING ASSISTANT	0	0	0	10,008.02	0	-10,008.02	100.0%*
TOTAL OTHER STUDENT ACTIVITIES	0	0	0	10,008.02	0	-10,008.02	100.00%

03505336 PSYCHOLOGICAL SERVICES

03505336 55161 PSYCHOLOGIST	78,221	1,967	80,188	84,938.62	0	-4,750.62	105.9%*
TOTAL PSYCHOLOGICAL SERVICES	78,221	1,967	80,188	84,938.62	0	-4,750.62	105.90%

03505516 TEACHERS, SPECIALISTS

03505516 55150 TEACHER	99,236	2,497	101,733	81,684.76	0	20,048.24	80.30%
TOTAL TEACHERS, SPECIALISTS	99,236	2,497	101,733	81,684.76	0	20,048.24	80.30%

03506120 PARAPROFS & TEACHING ASSTS

03506120 55300 TEACHING ASSISTANT	0	74	74	0	0	74.08	0.00%
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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PARAPROFS & TEACHING ASSTS	0	74	74	0	0	74.08	0.00%
03506126 TEXTBOOKS							
03506126 55516 TEXTBOOKS - NEW ADO	207	0	207	153.22	0	53.78	74.00%
TOTAL TEXTBOOKS	207	0	207	153.22	0	53.78	74.00%
03506128 INSTRUCTIONAL EQUIPMENT							
03506128 55562 EQUIPMENT - CLASSRO	280	0	280	0	0	280	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	280	0	280	0	0	280	0.00%
03506129 GENERAL SUPPLIES							
03506129 55521 SUPPLIES - CLASSROO	2,000	0	2,000	2,690.41	0	-690.41	134.5%*
TOTAL GENERAL SUPPLIES	2,000	0	2,000	2,690.41	0	-690.41	134.50%
03506216 TEACHERS, SPECIALISTS							
03506216 55150 TEACHER	484,385	12,294	496,679	491,767.30	0	4,911.66	99.00%
TOTAL TEACHERS, SPECIALISTS	484,385	12,294	496,679	491,767.30	0	4,911.66	99.00%

03506217 INSTRUCTIONAL TEAM LEADERS

03506217 55171 CURRICULUM LEADER	3,477	35	3,512	3,378.35	0	133.65	96.20%
03506217 55222 DEPARTMENT SECRETAR	22,742	960	23,702	23,702.16	0	0.05	100.00%
TOTAL INSTRUCTIONAL TEAM LEADERS	26,219	995	27,214	27,080.51	0	133.7	99.50%

03506218 MEDICAL/THERAPEUTIC SERVICES

03506218 55165 SPEECH THERAPIST	83,679	2,105	85,784	107,400.96	0	-21,616.96	125.2%*
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03506218 55166 ADAPTIVE PE	14,693	369	15,062	13,556.13	0	1,505.87	90.00%
TOTAL MEDICAL/THERAPEUTIC SERVICES	98,372	2,474	100,846	120,957.09	0	-20,111.09	119.90%

03506220 TEACHING ASSISTANT SPED

03506220 55302 PARAPROFS & TEACHIN	217,831	4,897	222,728	142,444.10	0	80,283.94	64.00%
TOTAL TEACHING ASSISTANT SPED	217,831	4,897	222,728	142,444.10	0	80,283.94	64.00%

03506226 TEXTBOOKS

03506226 55515 TEXTBOOKS - CONSUMA	694	0	694	558.69	0	135.31	80.50%
TOTAL TEXTBOOKS	694	0	694	558.69	0	135.31	80.50%

03506229 GENERAL SUPPLIES

03506229 55521 SUPPLIES - CLASSROOM	2,866	0	2,866	2,566.07	0	299.93	89.50%
TOTAL GENERAL SUPPLIES	2,866	0	2,866	2,566.07	0	299.93	89.50%

03506233 INSTRUCTIONAL SOFTWARE

03506233 55536 SOFTWARE - LICENSES	1,980	0	1,980	1,668.05	0	311.95	84.20%
TOTAL INSTRUCTIONAL SOFTWARE	1,980	0	1,980	1,668.05	0	311.95	84.20%

03506320 PARAPROFS & TEACHING ASSTS

03506320 55300 TEACHING ASSISTANT	0	74	74	0	0	74.08	0.00%
TOTAL PARAPROFS & TEACHING ASSTS	0	74	74	0	0	74.08	0.00%

03506326 TEXTBOOKS

03506326 55515 TEXTBOOKS - CONSUMA	2,010	0	2,010	334.75	0	1,675.25	16.70%
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TOTAL TEXTBOOKS	2,010	0	2,010	334.75	0	1,675.25	16.70%
03506329 GENERAL SUPPLIES							

03506329 55521 SUPPLIES - CLASSROO	154	0	154	0	0	154	0.00%
TOTAL GENERAL SUPPLIES	154	0	154	0	0	154	0.00%
03506542 OTHER STUDENT ACTIVITIES							

03506542 55306 STUDENT SUPERVISOR	0	0	0	3,737.07	0	-3,737.07	100.0%*
TOTAL OTHER STUDENT ACTIVITIES	0	0	0	3,737.07	0	-3,737.07	100.00%
03600212 SCHOOL LEADERSHIP - PRINCIPALS							

03600212 55120 PRINCIPAL	0	25,478	25,478	25,478.00	0	0	100.00%
03600212 55221 ADMINISTRATIVE SECR	11,049	-596	10,453	16,821.02	0	-6,368.29	160.9%*
03600212 55480 OTHER CONTRACT SERV	0	0	0	50	0	-50	100.0%*
03600212 55520 SUPPLIES - OFFICE	2,000	0	2,000	1,337.81	68	594.19	70.30%
03600212 55524 SUPPLIES - FOOD	0	490	490	836.38	0	-346.38	170.7%*
03600212 55564 EQUIPMENT - OTHER	0	0	0	19,263.00	0	-19,263.00	100.0%*
03600212 55610 MEMBERSHIP - PROFES	500	0	500	0	0	500	0.00%
TOTAL SCHOOL LEADERSHIP - PRINCIPALS	13,549	25,372	38,921	63,786.21	68	-24,933.48	164.10%

03600215 TEACHERS, CLASSROOM

03600215 55183 SUMMER WORK/CURRICU	0	1,312	1,312	0	0	1,312.00	0.00%
TOTAL TEACHERS, CLASSROOM	0	1,312	1,312	0	0	1,312.00	0.00%

03600225 PROF DEV OTHER EXPENSES

03600225 55676 CONFERENCE REGISTRA	1,000	0	1,000	1,897.00	0	-897	189.7%*
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TOTAL PROF DEV OTHER EXPENSES	1,000	0	1,000	1,897.00	0	-897	189.70%

03600542 OTHER STUDENT ACTIVITIES

03600542 55685 FIELD TRIPS	500	0	500	-149.15	0	649.15	29.80%
TOTAL OTHER STUDENT ACTIVITIES	500	0	500	-149.15	0	649.15	-29.80%

03600611 K-12 DEPARTMENT HEADS

03600611 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.74	0	0.26	100.00%
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.74	0	0.26	100.00%

03600615 TEACHERS, CLASSROOM

03600615 55150 TEACHER	18,412	463	18,875	12,996.87	0	5,878.13	68.90%
TOTAL TEACHERS, CLASSROOM	18,412	463	18,875	12,996.87	0	5,878.13	68.90%

03600628 INSTRUCTIONAL EQUIPMENT

03600628 55562 EQUIPMENT - CLASSRO	0	0	0	219	0	-219	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	219	0	-219	100.00%

03600629 GENERAL SUPPLIES

03600629 55521 SUPPLIES - CLASSROO	1,000	0	1,000	2,391.32	0	-1,391.32	239.1%*
TOTAL GENERAL SUPPLIES	1,000	0	1,000	2,391.32	0	-1,391.32	239.10%

03603115 TEACHERS, CLASSROOM

03603115 55150 TEACHER	13,809	347	14,156	14,156.47	0	-0.47	100.0%*
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TEACHERS, CLASSROOM	13,809	347	14,156	14,156.47	0	-0.47	100.00%
03603315 TEACHERS, CLASSROOM							
03603315 55150 TEACHER	514,032	6,189	520,221	463,321.71	0	56,899.29	89.10%
TOTAL TEACHERS, CLASSROOM	514,032	6,189	520,221	463,321.71	0	56,899.29	89.10%
03603320 PARAPROFS & TEACHING ASSTS							
03603320 55301 TEACHING ASSISTANT	145,928	5,686	151,614	138,367.79	0	13,245.80	91.30%
TOTAL PARAPROFS & TEACHING ASSTS	145,928	5,686	151,614	138,367.79	0	13,245.80	91.30%
03603325 PROF DEV OTHER EXPENSES							
03603325 55676 CONFERENCE REGISTRA	2,000	0	2,000	2,792.00	0	-792	139.6%*
TOTAL PROF DEV OTHER EXPENSES	2,000	0	2,000	2,792.00	0	-792	139.60%
03603326 TEXTBOOKS							

03603326 55516 TEXTBOOKS - NEW ADO	2,000	0	2,000	0	0	2,000.00	0.00%
TOTAL TEXTBOOKS	2,000	0	2,000	0	0	2,000.00	0.00%

03603328 INSTRUCTIONAL EQUIPMENT

03603328 55433 INSTRUCT EQUIPMENT	1,500	0	1,500	77.2	0	1,422.80	5.10%
03603328 55562 EQUIPMENT - CLASSRO	2,000	0	2,000	686.44	0	1,313.56	34.30%
TOTAL INSTRUCTIONAL EQUIPMENT	3,500	0	3,500	763.64	0	2,736.36	21.80%

03603329 GENERAL SUPPLIES

03603329 55521 SUPPLIES - CLASSROO	23,774	1,893	25,667	24,827.02	0	840.13	96.70%
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TOTAL GENERAL SUPPLIES	23,774	1,893	25,667	24,827.02	0	840.13	96.70%

03603821 LIBRARIANS/MEDIA DIRECTORS

03603821 55164 LIBRARY/MEDIA SPECI	21,511	541	22,052	22,051.67	0	0.33	100.00%
03603821 55527 SUPPLIES - OTHER	1,176	0	1,176	935.08	0	240.92	79.50%
TOTAL LIBRARIANS/MEDIA DIRECTORS	22,687	541	23,228	22,986.75	0	241.25	99.00%

03603827 OTHER INSTRUCTIONAL MATERIALS

03603827 55518 BOOKS - LIBRARY	3,000	0	3,000	3,395.38	0	-395.38	113.2%*
03603827 55540 VIDEO/DVD	150	0	150	0	0	150	0.00%
TOTAL OTHER INSTRUCTIONAL MATERIALS	3,150	0	3,150	3,395.38	0	-245.38	107.80%

03603828 INSTRUCTIONAL EQUIPMENT

03603828 55432 COPIER MAINTENANCE	0	0	0	51.03	0	-51.03	100.0%*
TOTAL INSTRUCTIONAL EQUIPMENT	0	0	0	51.03	0	-51.03	100.00%

03604211 K-12 DEPARTMENT HEADS

03604211 55170 DEPARTMENT HEAD	4,424	100	4,524	4,523.46	0	0.54	100.00%
TOTAL K-12 DEPARTMENT HEADS	4,424	100	4,524	4,523.46	0	0.54	100.00%

03604215 TEACHERS, CLASSROOM

03604215 55150 TEACHER	20,454	515	20,969	22,051.87	0	-1,082.87	105.2%*
TOTAL TEACHERS, CLASSROOM	20,454	515	20,969	22,051.87	0	-1,082.87	105.20%

03604328 INSTRUCTIONAL EQUIPMENT

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03604328 55433 INSTRUCT EQUIPMENT	1,400	0	1,400	0	0	1,400.00	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	1,400	0	1,400	0	0	1,400.00	0.00%
03605215 TEACHERS, CLASSROOM							

03605215 55150 TEACHER	16,106	405	16,511	16,511.55	0	-0.55	100.00%*
TOTAL TEACHERS, CLASSROOM	16,106	405	16,511	16,511.55	0	-0.55	100.00%
03605228 INSTRUCTIONAL EQUIPMENT							

03605228 55433 INSTRUCT EQUIPMENT	600	0	600	0	0	600	0.00%
TOTAL INSTRUCTIONAL EQUIPMENT	600	0	600	0	0	600	0.00%
03605336 PSYCHOLOGICAL SERVICES							

03605336 55161 PSYCHOLOGIST	29,173	231	29,404	9,437.72	0	19,966.28	32.10%
03605336 55528 SUPPLIES - TESTING	400	0	400	0	0	400	0.00%

TOTAL PSYCHOLOGICAL SERVICES	29,573	231	29,804	9,437.72	0	20,366.28	31.70%
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03605516 TEACHERS, SPECIALISTS

03605516 55150 TEACHER	14,480	0	14,480	16,926.88	0	-2,446.88	116.9%*
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TOTAL TEACHERS, SPECIALISTS	14,480	0	14,480	16,926.88	0	-2,446.88	116.90%
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03606216 TEACHERS, SPECIALISTS

03606216 55150 TEACHER	59,092	1,599	60,691	81,956.58	0	-21,265.62	135.0%*
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TOTAL TEACHERS, SPECIALISTS	59,092	1,599	60,691	81,956.58	0	-21,265.62	135.00%
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03606218 MEDICAL/THERAPEUTIC SERVICES

03606218 55165 SPEECH THERAPIST	41,840	1,052	42,892	38,602.50	0	4,289.50	90.00%
03606218 55166 ADAPTIVE PE	14,693	369	15,062	13,556.13	0	1,505.87	90.00%
TOTAL MEDICAL/THERAPEUTIC SERVICES	56,533	1,421	57,954	52,158.63	0	5,795.37	90.00%

03606220 TEACHING ASSISTANT SPED

03606220 55302 PARAPROFS & TEACHIN	61,533	3,401	64,934	104,932.74	0	-39,999.19	161.6%*
TOTAL TEACHING ASSISTANT SPED	61,533	3,401	64,934	104,932.74	0	-39,999.19	161.60%
TOTAL WAYLAND PUBLIC SCHOOLS	31,096,713	1,040,025	32,136,738	31,002,530.85	459,201.71	675,005.90	97.90%

3200 MINUTEMAN REGIONAL SCHOOL

10320002 MINUTEMAN REGIONAL SCH EXP

10320002 52100 CONTRACTUAL SERVICE	280,000	29,585	309,585	309,585.00	0	0	100.00%
TOTAL MINUTEMAN REGIONAL SCH EXP	280,000	29,585	309,585	309,585.00	0	0	100.00%
TOTAL MINUTEMAN REGIONAL SCHOOL	280,000	29,585	309,585	309,585.00	0	0	100.00%

4220 HIGHWAY

10422001 HIGHWAY PERSONNEL SERVICES

10422001 51001 SALARIES	876,399	31,595	907,994	899,185.85	0	8,808.15	99.00%
10422001 51140 OVERTIME	15,300	0	15,300	14,867.50	0	432.5	97.20%
10422001 51920 RETIREMENT/BUYBACK	7,500	0	7,500	14,780.98	0	-7,280.98	197.1%*
TOTAL HIGHWAY PERSONNEL SERVICES	899,199	31,595	930,794	928,834.33	0	1,959.67	99.80%

10422002 HIGHWAY EXPENSES

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10422002 52116 EQUIPMENT REPAIRS &	67,000		0	67,000	66,516.05	0	483.95 99.30%
10422002 52119 MAINTENANCE OF ROAD	67,700		0	67,700	72,172.83	0	-4,472.83 106.6%*
10422002 52120 CATCH BASIN CLEANIN	22,000		0	22,000	22,000.00	0	0 100.00%
10422002 52128 ROAD RESURFACING	160,000	69,577	229,577	22,073.15	200,000.00	7,503.64	96.70%
10422002 54100 SUPPLIES	5,800		0	5,800	-7,253.14	0	13,053.14 125.10%
10422002 54111 VEHICLE GASOLINE	45,000	4,000	49,000	48,736.34	0	263.66	99.50%
10422002 54115 UNIFORMS	13,000		0	13,000	12,097.51	0	902.49 93.10%
10422002 54500 SMALL EQUIPMENT	11,000		0	11,000	8,507.11	0	2,492.89 77.30%
TOTAL HIGHWAY EXPENSES	391,500	73,577	465,077	244,849.85	200,000.00	20,226.94	95.70%
TOTAL HIGHWAY	1,290,699	105,172	1,395,871	1,173,684.18	200,000.00	22,186.61	98.40%
4230 SNOW REMOVAL							

10423001 SNOW REMOVAL P S							

10423001 51140 OVERTIME	125,000		0	125,000	66,812.81	0	58,187.19 53.50%
TOTAL SNOW REMOVAL P S	125,000		0	125,000	66,812.81	0	58,187.19 53.50%

10423002 SNOW REMOVAL EXPENSES

10423002 52100 CONTRACTUAL SERVICE	75,000	0	75,000	82,862.80	0	-7,862.80	110.5%*
10423002 52117 VEHICLE REPAIRS	10,000	0	10,000	11,139.27	0	-1,139.27	111.4%*
10423002 54111 VEHICLE GASOLINE	35,000	0	35,000	17,020.56	0	17,979.44	48.60%
10423002 54117 SALT/SAND	155,000	0	155,000	117,104.84	0	37,895.16	75.60%
TOTAL SNOW REMOVAL EXPENSES	275,000	0	275,000	228,127.47	0	46,872.53	83.00%
TOTAL SNOW REMOVAL	400,000	0	400,000	294,940.28	0	105,059.72	73.70%

4940 TRANSFER STATION

10494002 TF STATION EXPENSES

10494002 52101 PROFESSIONAL SERVIC	25,000	0	25,000	0	0	25,000.00	0.00%
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10494002 52135 LEACHATE DISPOSAL	50,000		0	50,000	81,599.32	0	-31,599.32 163.2%*

TOTAL TF STATION EXPENSES	75,000	0	75,000	81,599.32	0	-6,599.32	108.80%
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TOTAL TRANSFER STATION	75,000	0	75,000	81,599.32	0	-6,599.32	108.80%
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5110 BOARD OF HEALTH

10511001 BOARD OF HEALTH P S

10511001 51001 SALARIES	274,500	13,695	288,195	264,741.43	0	23,453.57	91.90%
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10511001 51125 SCHOOL NURSE WAGES	282,900	0	282,900	286,233.01	0	-3,333.01	101.2%*
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10511001 51140 OVERTIME	3,800	0	3,800	3,919.25	0	-119.25	103.1%*
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TOTAL BOARD OF HEALTH P S	561,200	13,695	574,895	554,893.69	0	20,001.31	96.50%
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10511002 BOARD OF HEALTH EXPENSES

10511002 52100 CONTRACTUAL SERVICE	10,650	200	10,850	10,449.96	230	170.04	98.40%
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10511002 52101 PROFESSIONAL SERVIC	2,000	1,040	3,040	1,920.00	1,120.00	0	100.00%
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10511002 52104 FOOD INSPECTOR	9,000	1,000	10,000	9,896.45	0	103.55	99.00%
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10511002 52105 SCH MENTAL HEALTH S	52,560	0	52,560	52,560.00	0	0	100.00%
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10511002 52109 MOSQUITO CONTROL	21,420	10,182	31,602	29,419.20	2,183.00	0.2	100.00%
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10511002 52112 TRAINING & EDUCATIO	4,700	0	4,700	2,278.80	0	2,421.20	48.50%
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10511002 52117 VEHICLE REPAIRS	1,600	0	1,600	296.38	0	1,303.62	18.50%
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10511002 52124 HAZARDOUS WASTE DAY	15,000	0	15,000	14,553.10	0	446.9	97.00%
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10511002 52137 OTHER FRINGE BENEFI	1,320	0	1,320	906.98	0	413.02	68.70%
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10511002 52157 GROUND WATER MONITO	2,000	0	2,000	2,315.00	0	-315	115.8%*
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10511002 52179 HEALTH NUISANCE EXP	0	8,000	8,000	15,454.68	0	-7,454.68	193.2%*
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10511002 54100 SUPPLIES	6,500	0	6,500	3,556.97	0	2,943.03	54.70%
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10511002 54109 NURSE EXPENSE	6,840	0	6,840	6,793.22	0	46.78	99.30%
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10511002 54111 VEHICLE GASOLINE	650	100	750	806.7	0	-56.7	107.6%*
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TOTAL BOARD OF HEALTH EXPENSES	134,240	20,522	154,762	151,207.44	3,533.00	21.96	100.00%
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TOTAL BOARD OF HEALTH	695,440	34,217	729,657	706,101.13	3,533.00	20,023.27	97.30%
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5430 VETERANS SERVICES

 10543001 VETERANS SERVICES P S

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-----	ORIGINAL APPROP -----	TRANFRS/ ADJSTMTS -----	REVISED BUDGET -----	YTD EXPENDED -----	ENCUMBRANCES -----	AVAILABLE BUDGET -----	PCT USED -----
10543001 51001 SALARIES	3,850		0	3,850	3,824.66	0	25.34 99.30%
TOTAL VETERANS SERVICES P S	3,850		0	3,850	3,824.66	0	25.34 99.30%
10543002 VETERANS SERVICES EXPENSES -----							
10543002 52100 CONTRACTUAL SERVICE	8,500		0	8,500	0	0	8,500.00 0.00%
10543002 54100 SUPPLIES	6,000		0	6,000	2,868.63	0	3,131.37 47.80%
TOTAL VETERANS SERVICES EXPENSES	14,500		0	14,500	2,868.63	0	11,631.37 19.80%
TOTAL VETERANS SERVICES	18,350		0	18,350	6,693.29	0	11,656.71 36.50%

5460 C.O.A.

10546001 C.O.A. PERSONNEL SERVICES

10546001 51001 SALARIES	159,832	11,238	171,070	171,269.38	0	-199.38	100.1%*
10546001 51140 OVERTIME	200	0	200	0	0	200	0.00%
TOTAL C.O.A. PERSONNEL SERVICES	160,032	11,238	171,270	171,269.38	0	0.62	100.00%

10546002 C.O.A. EXPENSES

10546002 52100 CONTRACTUAL SERVICE	5,500	1,000	6,500	6,667.32	0	-167.32	102.6%*
10546002 52136 TRANSPORTATION	17,700	0	17,700	8,460.42	12,000.00	-2,760.42	115.6%*
10546002 52149 TAX WORKOFF PROGRAM	22,000	0	22,000	20,500.00	0	1,500.00	93.20%
10546002 54121 POSTAGE	6,800	0	6,800	3,204.85	0	3,595.15	47.10%
10546002 54500 SMALL EQUIPMENT	500	0	500	1,911.23	0	-1,411.23	382.2%*
TOTAL C.O.A. EXPENSES	52,500	1,000	53,500	40,743.82	12,000.00	756.18	98.60%
TOTAL C.O.A.	212,532	12,238	224,770	212,013.20	12,000.00	756.8	99.70%

5470 YOUTH SERVICES

10547001 YOUTH SERVICES P S

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10547001 51001 SALARIES	140,750	10,264	151,014	151,012.99	0	1.01	100.00%
TOTAL YOUTH SERVICES P S	140,750	10,264	151,014	151,012.99	0	1.01	100.00%
10547002 YOUTH SERVICES EXPENSES							

10547002 52100 CONTRACTUAL SERVICE	1,850	0	1,850	431.78	0	1,418.22	23.30%
10547002 52112 TRAINING & EDUCATIO	2,000	0	2,000	1,537.89	0	462.11	76.90%
10547002 54100 SUPPLIES	975	0	975	1,022.20	0	-47.2	104.8%*
TOTAL YOUTH SERVICES EXPENSES	4,825	0	4,825	2,991.87	0	1,833.13	62.00%
TOTAL YOUTH SERVICES	145,575	10,264	155,839	154,004.86	0	1,834.14	98.80%
6120 LIBRARY							

10612001 LIBRARY PERSONNEL SERVICES							

10612001 51001 SALARIES	735,550	445	735,995	737,349.01	0	-1,354.01	100.2%*
10612001 51140 OVERTIME	4,200	0	4,200	2,844.57	0	1,355.43	67.70%
TOTAL LIBRARY PERSONNEL SERVICES	739,750	445	740,195	740,193.58	0	1.42	100.00%
10612002 LIBRARY EXPENSES							

10612002 52100 CONTRACTUAL SERVICE	38,600	0	38,600	34,678.32	0	3,921.68	89.80%
10612002 52112 TRAINING & EDUCATIO	3,500	0	3,500	2,084.01	0	1,415.99	59.50%
10612002 52116 EQUIPMENT REPAIRS &	2,200	0	2,200	810	0	1,390.00	36.80%
10612002 54100 SUPPLIES	5,500	0	5,500	9,091.94	0	-3,591.94	165.3%*
10612002 54108 BOOKS/MATERIALS	153,000	0	153,000	155,986.19	0	-2,986.19	102.0%*
10612002 54500 SMALL EQUIPMENT	10,000	0	10,000	9,997.67	0	2.33	100.00%
TOTAL LIBRARY EXPENSES	212,800	0	212,800	212,648.13	0	151.87	99.90%

TOTAL LIBRARY	952,550	445	952,995	952,841.71	0	153.29	100.00%
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6510 PARKS

10651001 PARKS PERSONAL SERVICES

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10651001 51001 SALARIES	371,089	7,760	378,849	370,107.39	0	8,741.61	97.70%
10651001 51140 OVERTIME	23,800	0	23,800	29,540.38	0	-5,740.38	124.1%*
TOTAL PARKS PERSONAL SERVICES	394,889	7,760	402,649	399,647.77	0	3,001.23	99.30%

10651002 PARKS EXPENSES

10651002 52100 CONTRACTUAL SERVICE	40,000	55,098	95,098	84,187.44	500	10,410.57	89.10%
10651002 52114 DUES	500	0	500	0	0	500	0.00%
10651002 52116 EQUIPMENT REPAIRS &	40,000	0	40,000	48,147.19	0	-8,147.19	120.4%*
10651002 54100 SUPPLIES	4,500	0	4,500	7,364.54	0	-2,864.54	163.7%*
10651002 54106 LANDSCAPE MATERIALS	35,000	0	35,000	44,679.72	0	-9,679.72	127.7%*
10651002 54107 SUPPLIES-PARKS/RECR	0	0	0	-1,108.48	0	1,108.48	100.00%
10651002 54111 VEHICLE GASOLINE	42,000	0	42,000	43,839.85	0	-1,839.85	104.4%*

10651002 54115 UNIFORMS	5,000	0	5,000	8,003.99	0	-3,003.99	160.1%*
10651002 54500 SMALL EQUIPMENT	1,000	0	1,000	853.2	0	146.8	85.30%
TOTAL PARKS EXPENSES	168,000	55,098	223,098	235,967.45	500	-13,369.44	106.00%
TOTAL PARKS	562,889	62,858	625,747	635,615.22	500	-10,368.21	101.70%

6520 RECREATION

10652001 RECREATION P.S.

10652001 51001 SALARIES	263,000	4,294	267,294	267,293.05	0	0.95	100.00%
10652001 51918 FRINGE BENEFITS-IND	67,000	0	67,000	67,000.00	0	0	100.00%
TOTAL RECREATION P.S.	330,000	4,294	334,294	334,293.05	0	0.95	100.00%

10652002 RECREATION EXPENSES

10652002 54107 SUPPLIES-PARKS/RECR	25,000	0	25,000	25,000.00	0	0	100.00%
TOTAL RECREATION EXPENSES	25,000	0	25,000	25,000.00	0	0	100.00%
TOTAL RECREATION	355,000	4,294	359,294	359,293.05	0	0.95	100.00%

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
7110 DEBT							

10711002 DEBT EXPENSES							

10711002 59100 LONG TERM DEBT-PRIN	5,329,750		0	5,329,750	5,329,750.00	0	0 100.00%
10711002 59150 LONG TERM DEBT-INTE	2,341,709		0	2,341,709	2,362,285.64	0	-20,576.64 100.9%*
10711002 59160 INT ON TEMPORARY LO	105,000		0	105,000	38,434.60	0	66,565.40 36.60%
TOTAL DEBT EXPENSES	7,776,459		0	7,776,459	7,730,470.24	0	45,988.76 99.40%
TOTAL DEBT	7,776,459		0	7,776,459	7,730,470.24	0	45,988.76 99.40%
8200 STATE ASSESSMENTS & CHARGES							

10820000 STATE ASSESSMENTS EXP							

10820000 56101 AIR POLLUTION	6,041		-832	5,209	5,209.00	0	0 100.00%
10820000 56102 METRO AREA PLANNING	4,918		-809	4,109	4,109.00	0	0 100.00%
10820000 56103 RMV NON-RENEWAL	5,660		-760	4,900	4,580.00	0	320 93.50%
10820000 56104 MBTA	70,941		-3,642	67,299	67,299.00	0	0 100.00%
10820000 56106 SCHOOL CHOICE ASSES	6,000		-1,000	5,000	2,750.00	0	2,250.00 55.00%
10820000 56107 CHARTER SCHOOL ASSE	190,709		-64,449	126,260	90,867.00	0	35,393.00 72.00%
10820000 56108 REGIONAL TRANSIT AU	18,280		-1,593	16,687	16,687.00	0	0 100.00%
TOTAL STATE ASSESSMENTS EXP	302,549		-73,085	229,464	191,501.00	0	37,963.00 83.50%
TOTAL STATE ASSESSMENTS & CHARGES	302,549		-73,085	229,464	191,501.00	0	37,963.00 83.50%
9110 RETIREMENT ASSESSMENT							

10911002 RETIREMENT ASSESSMENT P S

10911002 51965 RETIREMENT ASSESSME	3,420,633	0	3,420,633	3,420,633.00	0	0	100.00%
TOTAL RETIREMENT ASSESSMENT P S	3,420,633	0	3,420,633	3,420,633.00	0	0	100.00%
TOTAL RETIREMENT ASSESSMENT	3,420,633	0	3,420,633	3,420,633.00	0	0	100.00%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
9450 UNCLASSIFIED							
10945002 UNCLASSIFIED EXPENSES							
10945002 51901 INSURANCE GENERAL	680,000	100	680,100	611,296.12	0	68,803.88	89.90%
10945002 51903 INSURANCE 32B	7,640,000	0	7,640,000	7,252,028.90	0	387,971.1	94.92%
10945002 51907 MEDICARE	590,000	0	590,000	522,797.08	0	67,202.92	88.60%
10945002 51908 UNEMPLOYMENT	175,000	10,000	185,000	103,175.48	5,000.00	76,824.52	58.50%
10945002 51909 NON-CONTRIBUTORY RE	19,000	0	19,000	17,450.52	0	1,549.48	91.80%
10945002 51910 POLICE/FIRE DISABIL	15,000	1,000	16,000	4,022.20	1,000.00	10,977.80	31.40%
10945002 51912 RESERVE FOR SAL ADJ	1,100,000	-832,913	267,087	0	100,000.00	167,087.19	37.40%
10945002 51916 OCCUPATIONAL HEALTH	8,000	1,000	9,000	5,018.14	1,000.00	2,981.86	66.90%

10945002 52138 TOWN MEETING	40,000	0	40,000	107,654.18	0	-67,654.18	269.1%*
10945002 53109 STREET LIGHTING	140,000	3,000	143,000	116,514.48	2,000.00	24,485.52	82.90%
10945002 54598 RESERVE FUND	250,000	-53,500	196,500	0	0	196,500.00	0.00%
TOTAL UNCLASSIFIED EXPENSES	10,657,000	-871,313	9,785,687	8,739,957.10	109,000.00	936,730.09	84.30%
TOTAL UNCLASSIFIED	10,657,000	-871,313	9,785,687	8,739,957.10	109,000.00	936,730.09	84.30%
9910 TRANSFER TO OTHER FUNDS							

10991000 TRANSFER TO OTHER FUNDS							

10991000 59740 TRANSFERS TO CAPITA	1,275,000	725,000	2,000,000	2,000,000.00	0	0	100.00%
10991000 59741 TRANSFERS TO CAPITA	50,000	0	50,000	50,000.00	0	0	100.00%
10991000 59742 TRANSFERS TO CAPITA	510,000	0	510,000	510,000.00	0	0	100.00%
TOTAL TRANSFER TO OTHER FUNDS	1,835,000	725,000	2,560,000	2,560,000.00	0	0	100.00%
TOTAL TRANSFER TO OTHER FUNDS	1,835,000	725,000	2,560,000	2,560,000.00	0	0	100.00%
TOTAL GENERAL FUND	69,395,005	2,027,401	71,422,406	67,411,392.35	1,356,940.65	2,654,072.62	96.28%
TOTAL EXPENSES	69,395,005	2,027,401	71,422,406	67,411,392.35	1,356,940.65	2,654,072.62	
GRAND TOTAL	69,395,005	2,027,401	71,422,406	67,411,392.35	1,356,940.65	2,654,072.62	96.28%

** END OF REPORT - General Fund prepared by Susan Shaw **

Expenditures reconciliation - BVA to GAAP:

BVA GF expenditures - from above	67,411,392
Transfers out	(2,560,000)
State contribution for retirement	7,002,553
Reverse expenditures for non-budgeted funds:	
Septage	30,233
Trust	72,608
Other	41,524
GAAP GF expenditures	71,998,310