

# Hampden-Wilbraham Regional School District

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## Assistant Superintendent for Business Report October 13, 2015

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

### Financial Report:

Included in your packet are the financial reports for the month ending September 2015. At the end of the first quarter of operations, the District has expended \$8.2 million dollars or about 18% of the budgeted funds. All reserves are currently untouched.

At this time we are pleased with the budget progression, and continue to monitor it closely on a daily basis. We are already starting to collect information for planning purposes for the FY17 budget – and another season begins!

The Workman's Compensation audit was completed with no material issues to report. The auditing firm will be in tomorrow to complete their portion of the E&D certification process, and we will in turn be submitting the required documentation to the Department of Revenue for their stamp of approval. The Business Office is diligently preparing for the upcoming annual financial audit, the next cycle of the OPEB audit, the new and extensive reporting requirements for ACA, and we have begun to tackle the FY16 Meritorious Budget Submission.

Tuesday evening, Julie Dougal, Director of Food Services, will discuss the status of the program and will be happy to answer any of your questions at the meeting. I will also give the committee a brief update on the progress regarding the RMT's transition from the GIC to the SVRHT.

As always, please feel free to contact me with any questions or concerns.

## DETAIL BY FUNCTION 1000-9000 - 9/30/15

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER G/L 9/30/15</u>	<u>(UNDER) OVER</u>
Func: SCHOOL COMMITTEE - 1110	17,286	11,241	(6,045)
Func: SUPERINTENDENT - 1210	277,158	72,104	(205,054)
Func: ASST SUPERINTENDENT OFFICE - 1220	172,953	38,643	(134,310)
Func: OTHER DISTRICT ADMIN - 1230	18,270	4,919	(13,351)
Func: BUSINESS AND FINANCE - 1410	562,848	165,926	(396,922)
Func: HUMAN RESOURCES & BENEFITS - 1420			
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	2,583	(19,417)
Func: LEGAL SETTLEMENTS - 1435	30,000	4,753	(25,247)
Func: DISTRICTWIDE TECHNOLOGY - 1450	280,861	66,155	(214,706)
<b>TOTAL ADMINISTRATION</b>	<b>1,381,376</b>	<b>366,324</b>	<b>(1,015,052)</b>
Func: CURRICULUM DIRECTORS - 2110	599,134	98,718	(500,416)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,650,177	383,495	(1,266,682)
Func: BUILDING TECHNOLOGY - 2250	135,475	24,126	(111,349)
Func: TEACHERS, CLASSROOM - 2305	13,110,320	1,475,137	(11,635,183)
Func: TEACHERS, SPECIALISTS - 2310	2,745,392	392,446	(2,352,946)
Func: INSTRUCTIONAL COORDINATORS - 2315	76,198	6,526	(69,672)
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,073,201	107,950	(965,251)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	6,717	(244,570)
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,366,928	105,979	(1,260,949)
Func: LIBRARIANS/MEDIA CENTER - 2340	252,924	26,151	(226,773)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	25,305	14,084	(11,221)
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	-	(16,225)
Func: PROF DEVELOPMENT STIPENDS - 2357	139,479	22,601	(116,878)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	39,505	5,751	(33,754)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	157,380	28,514	(128,866)
Func: INSTRUCTIONAL EQUIPMENT - 2420	145,649	16,400	(129,249)
Func: GENERAL SUPPLIES - 2430	158,809	34,465	(124,344)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,000	-	(7,000)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,545	211	(14,334)
Func: INSTRUCTIONAL SOFTWARE - 2455	219,789	41,434	(178,355)
Func: GUIDANCE - 2710	588,006	79,846	(508,160)
Func: TESTING AND ASSESSMENT - 2720	1,387	-	(1,387)
Func: PSYCHOLOGICAL SERVICES - 2800	920,794	93,239	(827,555)
<b>TOTAL INSTRUCTIONAL</b>	<b>23,694,907</b>	<b>2,963,790</b>	<b>(20,731,117)</b>
Func: ATTENDANCE SERVICES - 3100	7,308	-	(7,308)
Func: HEALTH SERVICES - 3200	425,859	50,285	(375,574)
Func: STUDENT TRANSPORTATION SERVICE - 3300	3,161,117	25,112	(3,136,005)
Func: ATHLETIC SERVICES - 3510	323,703	46,942	(276,761)
Func: OTHER STUDENT ACTIVITIES - 3520	89,122	8,720	(80,402)
Func: SCHOOL SECURITY - 3600	4,500	-	(4,500)
<b>TOTAL TRANS, ATHL, HEALTH SVCS</b>	<b>4,011,610</b>	<b>131,059</b>	<b>(3,880,551)</b>
Func: CUSTODIAL SERVICES - 4110	1,962,922	537,430	(1,425,492)
Func: HEATING OF BUILDINGS - 4120	420,600	5,651	(414,949)
Func: UTILITY SERVICES - 4130	908,986	206,807	(702,179)
Func: MAINTENANCE OF GROUNDS - 4210	312,500	90,825	(221,675)
Func: MAINTENANCE OF BUILDINGS - 4220	553,000	157,169	(395,831)
Func: MAINTENANCE OF EQUIPMENT - 4230	40,500	8,839	(31,661)
Func: EXTRAORDINARY MAINTENANCE-4300	0	-	-
<b>TOTAL BUILDING AND GROUNDS</b>	<b>4,198,508</b>	<b>1,006,721</b>	<b>(3,191,787)</b>
Func: EMPLOYEE RETIREMENT - 5100	1,201,253	1,185,669	(15,584)
Func: EMPLOYEE SEPARATION - 5150	97,556	87,734	(9,822)
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,695,385	1,198,666	(2,496,719)
Func: INSURANCE -RETIRED SCHOOL EMPL - 5250	1,772,587	122,611	(1,649,976)

Func: OTHER INSURANCE - 5260		170,463	170,567	104
Func: SHORT TERM INTEREST - 5400		15,000	-	(15,000)
Func: SCHOOL CROSSING GUARDS - 5550		26,784	2,257	(24,527)
	<b>TOTAL INSURANCES AND FIXED COSTS</b>	<b>6,979,028</b>	<b>2,767,504</b>	<b>(4,211,524)</b>
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100		792,465	200,000.00	(592,465)
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200		1,375,225	614,547.00	(760,678)
	<b>TOTAL DEBT SERVICE</b>	<b>2,167,690</b>	<b>814,547</b>	<b>(1,353,143)</b>
Func: TUITION TO MASS SCHOOLS - 9100		163,174	17,361	(145,813)
Func: TUITION OUT OF STATE-9200		365,726	25,584	(340,142)
Func: TUITION OUT OF STATE-CIRCUIT BREAKER OFFSET		(503,574)	-	503,574
Func: TUITION TO NON-PUBLIC: - 9300		557,613	89,361	(468,252)
Func: TUITION TO COLLABORATIVE - 9400		2,020,555	33,350	(1,987,205)
	<b>TOTAL TUITIONS</b>	<b>2,603,494</b>	<b>165,656</b>	<b>(2,437,838)</b>
Func: Contingency-9900	<b>TOTAL CONTINGENCY</b>	<b>100,000</b>	<b>-</b>	<b>(100,000)</b>
<b>FY 15 Budget</b>		<b>45,136,613</b>	<b>8,215,601</b>	<b>(36,921,012)</b>
<b>Applied School Choice</b>		<b>(461,295)</b>	<b>-</b>	<b>461,295</b>
<b>TOTAL September 2015 - GENERAL FUND</b>		<b>44,675,318</b>	<b>8,215,601</b>	<b>(36,459,717)</b>

**SEPTEMBER 2015**

Revenue	RECEIPTS MONTH OF Sep-15	RECEIPTS YTD ENDING Sep-15	VOTED BUDGET 2015-2016	FY15 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME					
BASE AID CHAPTER 70	956,984	2,870,953	11,483,814	11,483,814	0
TRANSPORTATION CH 71	0	0	1,363,936	1,363,936	0
ASSESSMENT HAMPDEN	16,866	2,007,341	7,677,355	7,677,355	0
ASSESSMENT WILBRAHAM	2,774,146	6,109,062	23,397,748	23,397,748	0
CHARTER SCHOOL REVENUE	0	0	0	0	0
INTEREST	2,344	6,421	50,000	50,000	0
APPLIED MEDICAID	0	0	140,000	140,000	0
MISCELLANEOUS	185	3,174	0	3,174	3,174
APPLIED E&D	0	0	462,465	462,465	0
HOMELESS TRANSPORTATION	0	0	0	0	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0
E&D CONTINGENCY RESERVE	0	0	100,000	100,000	0
	<u>3,750,525</u>	<u>10,996,951</u>	<u>44,675,318</u>	<u>44,678,492</u>	<u>3,174</u>
Debt Assessment Hampden			226,800		
Debt Assessment Wilbraham			72,728		

Fund	Description	31-Aug-2015 BeginningBalance	Sep-15 Revenue	Sep-15 Expenditure	30-Sep-2015 Fund Balance
	<b>GRANTS</b>				
2273	FY15 TITLE I GRANT	0.10	-	4,095.00	(4,094.90)
2275	FY15 TITLE IIA GRANT	0.37	-	6,384.00	(6,383.63)
2279	FY15 ESSC GRANT	(2,407.05)	-	4,838.85	(7,245.90)
2281	FY15 DRUG FREE COMMUNITIES	(5,169.17)	-	8,840.88	(14,010.05)
2282	FY15 TRANS SCHOOL CLIMATE	(27,293.07)	-	28,299.12	(55,592.19)
2283	FY15 AWARE GRANT	(1,798.24)	-	4,686.74	(6,484.98)
2285	FY16 94-142 GRANT	72,780.00	-	20,793.07	51,986.93
2286	FY16 EARLY CHILDHOOD GRANT	(510.39)	-	988.69	(1,499.08)
2287	FY16 METCO GRANT	(3,340.19)	13,263.00	6,335.70	3,587.11
2288	FY16 TITLE I GRANT	(9,076.46)	22,651.00	13,105.82	468.72
2289	FY16 ENHANCED SCHOOL HEALTH	(4,419.94)	-	4,937.08	(9,357.02)
2290	FY16 TITLE IIA GRANT	(609.10)	-	4,807.34	(5,416.44)
2292	FY16 ACADEMIC SUPPORT GRANT	-	-	-	-
	<b>Total Grants</b>	<b>18,156.86</b>	<b>35,914.00</b>	<b>108,112.29</b>	<b>(54,041.43)</b>
Fund	Description	31-Aug-2015 BeginningBalance	Sep-15 Revenue	Sep-15 Expenditure	30-Sep-2015 Fund Balance
	<b>REVOLVING ACCOUNTS</b>				
1020	SCHOOL CHOICE	579,561.14	55,389.00	-	634,950.14
1025	SPED CIRCUIT BREAKER	268,607.00	-	-	268,607.00
1027	REGIONAL TRANSPORTATION REIMB	191,236.00	-	-	191,236.00
1030	VOCATIONAL TUITION	144,891.00	-	-	144,891.00
1080	STUDENT ACTIVITY FUNDS	258,989.26	79,369.17	78,689.22	259,669.21
1090	STUDENT ACTIVITY FEES MRHS	24,048.78	11,600.00	1,517.57	34,131.21
2000	HWRSD CAFETERIA PLAN	5,097.89	-	2,971.50	2,126.39
2701	FOOD SERVICES	52,195.80	110,000.64	59,928.99	102,267.45
2704	STONY HILL SCHOOL REVOLVING	7,633.73	-	651.20	6,982.53
2705	GRANT BENEFITS REVOLVING	14,628.11	-	-	14,628.11
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	(25,379.87)	77,096.80	17,697.25	34,019.68
2712	NEW BEGINNINGS REVOLVING	(11,448.04)	3,920.00	2,615.44	(10,143.48)
2716	SAFETY REVOLVING	3,516.64	-	116.82	3,399.82
2718	MILE TREE REVOLVING	7,630.58	-	268.23	7,362.35
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	113,709.97	6,017.50	131.40	119,596.07
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	905.20	-	-	905.20
2738	INSURANCE REPLACEMENTS	-	-	-	-
2739	MEDICAID REIMBURSEMENT	-	-	-	-
2740	EARLY CHILDHOOD REVOLVING	6,217.28	25,187.50	12,063.10	19,341.68
2741	MATH ENRICHMENT	-	-	-	-
2744	BLUES IN THE SCHOOLS REVOLVING	1,535.21	-	-	1,535.21
2745	THEATER WORKSHOP	3,199.74	-	-	3,199.74
2746	ELEMENTARY MUSIC REVOLVING	4,449.44	1,728.00	-	6,177.44
2747	LIBRARY SERVICES REVOLVING	3,174.07	45.00	12.00	3,207.07
2748	TWB REVOLVING	9,583.45	-	-	9,583.45
2763	GREEN MEADOWS REVOLVING	8,098.75	-	-	8,098.75
2766	SOULE ROAD REVOLVING	2,627.95	-	-	2,627.95
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,875.28	20.00	-	2,895.28
2769	WILBRAHAM MIDDLE REVOLVING	6,261.60	-	145.31	6,116.29
	HS REVOLVING ACCOUNTS	34,403.64	3,817.00	2,555.76	35,664.88
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	21,278.11	24,395.00	1,547.20	44,125.91
2791	TRANSFER ACCT REVOLVING	4,411.52	20.00	8.67	4,422.85
2792	HS TECH ED REVOLVING	50.27	-	-	50.27
2793	CHILD STUDY REVOLVING	25,692.75	2,357.25	77.04	27,972.96
2794	MEDIA CTR LOST/DAMAGE RESOURCE	3,461.50	82.00	-	3,543.50
2795	HS CHOIR REVOLVING	4,547.34	-	855.00	3,692.34
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2879	TITLE III CONSORTIUM	-	-	-	-

2890	MRHS ENTREPRENEUR REVOLVING	15,567.04	1,000.00	-	16,567.04
2891	MKEA FUNDING	-	-	-	-
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
3000	STONY HILL/MILE TREE BOND FD	-	3,200.00	-	3,200.00
3001	GREEN MEADOWS BOND FUND	0.20	205,200.00	-	205,200.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	920.00	1,000.00	-	1,920.00
4007	MISIASZEK SCHOLARSHIP	3,630.00	-	-	3,630.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4010	OPEB TRUST FUND	171,440.00	40,043.45	-	211,483.45
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	2,990.00	-	-	2,990.00
4014	Giller Foundation Trust	1,155.20	-	-	1,155.20
4015	John M. Flynn donation	5,193.93	-	-	5,193.93
	<b>Total Revolving Funds</b>	<b>1,986,148.73</b>	<b>651,488.31</b>	<b>181,851.70</b>	<b>2,455,785.34</b>
9007	MRHS PROJECT FUND	6,927,611.87	-	228,875.77	6,698,736.10
9012	ADMIN BUILDING/POOL PROJECT	(6,095,629.52)	-	-	(6,095,629.52)
9013	SOULE RD WINDOW PROJECT	(7,750.00)	-	-	(7,750.00)
	<b>Total Capital Project Funds</b>	<b>824,232.35</b>	<b>-</b>	<b>228,875.77</b>	<b>595,356.58</b>
	<b>Total All Funds</b>	<b>2,828,537.94</b>	<b>687,402.31</b>	<b>518,839.76</b>	<b>2,997,100.49</b>