

Hampden-Wilbraham Regional School District

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Assistant Superintendent for Business Report April 17, 2014

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

Financial Report:

Please find attached the financial reports including revenues, expenditures and revolving fund balances as of March 31st, 2014. We have completed three quarters of the fiscal year, and have spent just under 70% of the budget. The budgetary freeze and the reserve for contingency remain fully intact.

The Business Office has done a very preliminary year-end projection, and estimates that the District will close with approximately a \$300k-\$400k revenue and expenditure surplus. The School Committee has voted to use a significant amount of Excess & Deficiency funds to mitigate the assessments to the towns as well as to support the financially challenging budget for FY15. Any surplus at the end of FY14 will flow into the E&D account, which will then be subject to certification by the Department of Revenue before it can be expended.

The House Ways and Means Proposal was released last week. HWRSD did not see any change in Chapter 70 funding levels as a result of this proposal, but Regional Transportation (Chapter 71) was raised to 66% - we budgeted at 58% so this would give the District \$170k more than anticipated. A note of caution, this was the same scenario as last year where the HWM gave us an increased reimbursement and the number was subsequently dropped down as the state budget worked its way through the budget process. The District takes a conservative approach to budgeting, but we will take into account any increases and decreases that result from the process and continue to update the committees as we become aware of changes.

A quick note, the District has been awarded the Meritorious Budget Award for the third year, and I would be remiss if I did not acknowledge all the hard work done by many to reach this incredible goal. The award is truly an honor, but the reason we put ourselves through this

rigorous process is to ensure we are gaining the trust of our stakeholders, to demonstrate fiscal responsibility, and to provide a communication tool that highlights the decisions made and the ensuing results of our investments of the public funds we have been entrusted with. The FY14 Approved Annual Budget is available on the District's website.

Food Service Update:

Mrs. Dougal will be in attendance Tuesday evening to provide the School Committee with an update on the program and her report is part of your packet for review.

Technology Update:

- E-Rate - Currently finalizing the form 471 and sending out contracts for school year 2014\2015. This should give us a 41% discount on all Internet connections.
- SIMS\DESE March collections were completed by the end of March deadline.
- Projector Installations including networking - All projectors have been installed and the IT staff is currently networking all new projectors. This will allow teachers and students to use laptops and tablets to interact with the projectors wirelessly.
- Installation of Wireless Access Points - Requires installation of new switches for Power over Ethernet (POE) and the Access Points. Currently being worked on at Wilbraham Middle School, as it serves the highest number of students. This is required for the use of the new COWS.
- Rollout of Computers on Wheels (COWS) - Currently configuring all carts with software and network configurations.

Facilities & Operations Update:

The Facilities and Operations Department has been able to execute and complete a number of projects this winter. One of the most important initiatives has been the installation of overhead projectors in numerous classrooms in order to facilitate the federally mandated PARCC testing program. This particular project was completed in record time through the joint cooperative effort of HWRSD Facilities in conjunction with HWRSD IT, led by Director Bart Gilley.

It certainly wasn't a record breaking year for snowfall; however the frequency of storms and accumulating icy precipitation certainly tried the patience of our clean-up crews! HWRSD sanding and salting operations along with each school's custodial staff went through no less than 8 tons of sidewalk ice melting compound, 210 tons of rock salt and 100 tons of sand, the salt and sand applied to parking lots, entrance roads and fire roads. On a positive note, every one of our students loved the extended Holiday recess!

A few years ago, HWRSD began experimenting and testing CMMS programs (computerized maintenance management software) in select schools. Once we were able to glean some results and take an analytical look at what certain programs offered, we settled on the cloud based system from a company with the unlikely name of "School Dude". This organization has grown by leaps and bounds over the past few years, and has added some additional useful programs for K-12's and college level entities.

HWRSD started with SchoolDude's "Maintenance Direct" program, and initially rolled it out to a few schools. The original assigned "work order" initiators were limited to custodial and administrative staff. As familiarity and trust in the system grew, staff members were added to the rolls of those able to initiate a WO request. Two years down the road have brought us to 5 locations, including Minnechaug, and all admin and staffs at those locations are "live" on the system. Each user is password protected, and is able to create a work order tailored to their specific request.

Some quick stats: 679 work orders processed since 1/1/14, 1,642 in the preceding 12 months. Of these, about 10% have come from staff. We hope to dramatically increase these numbers through education and familiarization.

Other programs that we are currently working on to implement are: PM Direct, a preventive maintenance work order and data acquisition program and FS Direct, a Facility use scheduling program.

As always, have a great weekend and please feel free to contact me with any questions or concerns.

Happy Easter and Happy Vacation!

MARCH 2014

Revenue	RECEIPTS MONTH OF Mar-14	RECEIPTS YTD ENDING Mar-14	VOTED BUDGET 2013-2014	FY14 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME					
BASE AID CHAPTER 70	934,162	8,455,508	11,323,964	11,323,964	0
TRANSPORTATION CH 71	0	618,374	1,172,154	1,172,154	0
ASSESSMENT HAMPDEN	0	5,498,350	7,173,237	7,173,237	0
ASSESSMENT WILBRAHAM	2,480,641	16,353,813	21,315,097	21,315,097	0
CHARTER SCHOOL REVENUE	7,425	29,408	0	29,408	29,408
INTEREST	1,995	19,463	80,000	35,000	(45,000)
APPLIED MEDICAID	0	0	150,000	150,000	0
MISCELLANEOUS	13	4,419	0	4,419	4,419
APPLIED E&D	661,250	661,250	661,250	661,250	0
HOMELESS TRANSPORTATION	0	0	0	0	0
PRIOR YEAR ENCUMBRANCES	0	0	0	0	0
E&D CONTINGENCY RESERVE	100,000	100,000	100,000	100,000	0
	<u>4,185,487</u>	<u>31,740,585</u>	<u>41,975,702</u>	<u>41,964,529</u>	<u>(11,173)</u>

Debt Assessment Hampden 246,300

Debt Assessment Wilbraham 123,528

MARCH 2014

Fund	Description	28-Feb-2014	Mar-14	Mar-14	31-Mar-2014
		Beginning Balance	Revenue	Expenditure	Fund Balance
	GRANTS				
2249	FY13 TITLE I GRANT	3,558.26	9,117.00	1,313.62	11,361.64
2255	FY14 SAFE/HEALTH Elem (1-3)	(93,076.55)	124,267.72	38,474.17	(7,283.00)
2256	FY14 SAFE/HEALTH Elem (4-5)	(69,317.04)	85,912.54	33,208.80	(16,613.30)
2257	FY14 94-142 GRANT	48,596.99	70,955.00	94,785.04	24,766.95
2258	FY14 EARLY CHILDHOOD GRANT	1,061.32	-	1,357.16	(295.84)
2259	FY14 KINDERGARTEN GRANT	8,607.96	7,538.00	7,538.42	8,607.54
2260	FY14 METCO	10,486.18	8,607.00	7,197.76	11,895.42
2261	FY14 TITLE I GRANT	(274.30)	23,049.00	23,047.90	(273.20)
2262	FY14 ENHANCED SCHOOL HEALTH	(153.75)	-	6,122.63	(6,276.38)
2263	FY14 TITLE IIA GRANT	(0.44)	7,294.00	8,694.24	(1,400.68)
2264	FY14 ACADEMIC SUPPORT	1,026.00	1,827.00	1,320.00	1,533.00
2265	FY14 SPED PROGRAM IMPROVEMENT	(868.81)	2,688.00	473.82	1,345.37
2266	FY14 COLLEGE/CAREER GRANT	(536.69)	2,043.00	277.49	1,228.82
2267	FY14 ESSC GRANT	(80,168.37)	110,652.61	31,060.65	(576.41)
2268	FY14 EC PROGRAM IMPROVEMENT	2,900.00	-	2,291.00	609.00
	Total Grants	(168,159.24)	453,950.87	257,162.70	28,628.93
Fund	Description	28-Feb-2014	Mar-14	Mar-14	31-Mar-2014
	REVOLVING ACCOUNTS	Beginning Balance	Revenue	Expenditure	Fund Balance
1020	SCHOOL CHOICE	765,764.75	58,766.00	1,050.00	823,480.75
1025	SPED CIRCUIT BREAKER	274,134.00	-	-	274,134.00
1030	VOCATIONAL TUITION	156,260.75	2,218.25	-	158,479.00
1080	STUDENT ACTIVITY FUNDS	286,126.54	20,691.18	5,769.20	301,048.52
1090	STUDENT ACTIVITY FEES MRHS	23,773.52	120.00	-	23,893.52
2000	HWRSD CAFETERIA PLAN	13,864.86	-	-	13,864.86
2701	FOOD SERVICES	28,356.41	111,078.76	91,786.94	47,648.23
2704	STONY HILL SCHOOL REVOLVING	7,852.28	-	1,668.75	6,183.53
2705	GRANT BENEFITS REVOLVING	15,939.63	-	-	15,939.63
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	18,508.94	16,680.43	20,241.33	14,948.04
2712	NEW BEGINNINGS REVOLVING	(4,745.54)	8,516.00	7,024.34	(3,253.88)
2716	SAFETY REVOLVING	1,333.96	-	47.19	1,286.77
2718	MILE TREE REVOLVING	7,511.23	-	915.30	6,595.93
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	75,441.75	3,240.00	713.23	77,968.52
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	845.20	-	-	845.20
2738	INSURANCE REPLACEMENTS	(1,000.00)	7,035.60	-	6,035.60
2739	MEDICAID REIMBURSEMENT	51,445.88	7,798.31	-	59,244.19
2740	EARLY CHILDHOOD REVOLVING	55,745.20	13,781.25	10,468.90	59,062.55
2741	MATH ENRICHMENT	1,000.00	-	-	1,000.00
2744	BLUES IN THE SCHOOLS REVOLVING	35.21	1,500.00	-	1,535.21
2745	THEATER WORKSHOP	2,916.44	-	-	2,916.44
2746	ELEMENTARY MUSIC REVOLVING	3,034.50	77.00	-	3,111.50
2747	LIBRARY SERVICES REVOLVING	6,159.19	267.38	10.00	6,416.57
2748	TWB REVOLVING	9,515.64	1,905.00	272.88	11,147.76
2763	GREEN MEADOWS REVOLVING	7,058.66	445.00	623.00	6,880.66
2766	SOULE ROAD REVOLVING	1,480.22	800.00	913.70	1,366.52
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,571.84	10.00	-	2,581.84
2769	WILBRAHAM MIDDLE REVOLVING	5,420.91	-	39.96	5,380.95
	HS REVOLVING ACCOUNTS	28,305.54	1,335.10	463.98	29,176.66
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	40,678.01	836.25	3,093.58	38,420.68
2791	TRANSFER ACCT REVOLVING	4,317.60	-	30.14	4,287.46
2792	HS TECH ED REVOLVING	50.27	-	-	50.27
2793	CHILD STUDY REVOLVING	11,383.72	50.00	456.85	10,976.87
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,762.22	-	-	4,762.22
2795	HS CHOIR REVOLVING	3,753.84	-	-	3,753.84
2797	WILB MIDDLE MINI-COURSES	2,987.10	-	-	2,987.10
2877	CATHEDRAL MEMORIAL RENTAL	228.90	-	-	228.90
2890	MRHS ENTREPRENEUR REVOLVING	17,942.53	40.00	-	17,982.53
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	-	117,428.00	-	117,428.00
3001	GREEN MEADOWS BOND FUND	0.20	28,800.00	-	28,800.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	413.83	-	-	413.83
4006	DANIELE SCHOLARSHIP	80.75	-	-	80.75
4007	MISIASZEK SCHOLARSHIP	4,405.00	-	-	4,405.00
4008	JEFFREY KACE SCHOLARSHIP	1,000.00	-	-	1,000.00
4011	DONATION FITNESS CENTER	1,000.00	-	-	1,000.00
4013	Ellen Gourlay Memorial	2,890.00	-	-	2,890.00
4014	Giller Foundation Trust	139.40	-	-	139.40
4015	John M. Flynn donation	4,605.15	5,000.00	2,783.00	6,822.15
	Total Revolving Funds	1,947,870.20	408,419.51	148,367.27	2,207,922.44
9007	MRHS PROJECT FUND	611,222.05	-	(2,000.00)	613,222.05
9012	ADMIN BUILDING/POOL PROJECT	(6,091,126.58)	-	-	(6,091,126.58)
	Total Capital Project Funds	(5,479,904.53)	-	(2,000.00)	(5,477,904.53)
	Total All Funds	(3,700,193.57)	862,370.38	403,529.97	(3,241,353.16)

DETAIL BY FUNCTION 1000-9000 - 3/31/14

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER G/L 3/31/14</u>	<u>(UNDER) OVER</u>
Func: SCHOOL COMMITTEE - 1110	15,613	14,918	(695)
Func: SUPERINTENDENT - 1210	275,632	218,705	(56,927)
Func: ASST SUPERINTENDENT OFFICE - 1220	159,847	122,904	(36,943)
Func: OTHER DISTRICT ADMIN - 1230	17,902	13,771	(4,131)
Func: BUSINESS AND FINANCE - 1410	535,328	424,427	(110,901)
Func: HUMAN RESOURCES & BENEFITS - 1420	168,985	168,070	(915)
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	11,000	(11,000)
Func: LEGAL SETTLEMENTS - 1435	25,250	19,841	(5,409)
Func: DISTRICTWIDE TECHNOLOGY - 1450	256,978	193,167	(63,811)
TOTAL ADMINISTRATION	1,477,535	1,186,803	(290,732)
Func: CURRICULUM DIRECTORS - 2110	576,921	371,766	(205,155)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,565,908	1,186,387	(379,521)
Func: BUILDING TECHNOLOGY - 2250	191,626	110,704	(80,922)
Func: TEACHERS, CLASSROOM - 2305	13,026,762	7,898,651	(5,128,111)
Func: TEACHERS, SPECIALISTS - 2310	2,618,665	1,649,567	(969,098)
Func: INSTRUCTIONAL COORDINATORS - 2315	73,708	34,519	(39,189)
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,092,625	611,652	(480,973)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	199,168	(52,119)
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,459,921	880,049	(579,872)
Func: LIBRARIANS/MEDIA CENTER - 2340	174,643	126,913	(47,730)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	20,305	27,152	6,847
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	10,192	(6,033)
Func: PROF DEVELOPMENT STIPENDS - 2357	133,729	82,105	(51,624)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	34,244	13,809	(20,435)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	175,752	127,742	(48,010)
Func: INSTRUCTIONAL EQUIPMENT - 2420	273,753	157,088	(116,665)
Func: GENERAL SUPPLIES - 2430	159,787	110,044	(49,743)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,100	2,002	(5,098)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,564	21,853	7,289
Func: INSTRUCTIONAL SOFTWARE - 2455	148,269	108,318	(39,951)
Func: GUIDANCE - 2710	591,373	361,512	(229,861)
Func: TESTING AND ASSESSMENT - 2720	1,984	49	(1,935)
Func: PSYCHOLOGICAL SERVICES - 2800	519,070	330,744	(188,326)
TOTAL INSTRUCTIONAL	23,128,220	14,421,986	(8,706,234)
Func: ATTENDANCE SERVICES - 3100	7,308	5,143	(2,165)
Func: HEALTH SERVICES - 3200	407,489	248,802	(158,687)
Func: STUDENT TRANSPORTATION SERVICE - 3300	2,886,176	2,154,059	(732,117)
Func: ATHLETIC SERVICES - 3510	318,146	220,599	(97,547)
Func: OTHER STUDENT ACTIVITIES - 3520	81,542	42,557	(38,985)
Func: SCHOOL SECURITY - 3600	2,850	2,045	(805)
TOTAL TRANS, ATHL, HEALTH SVCS	3,703,511	2,673,205	(1,030,305)
Func: CUSTODIAL SERVICES - 4110	1,888,368	1,398,521	(489,847)
Func: HEATING OF BUILDINGS - 4120	361,917	203,782	(158,135)
Func: UTILITY SERVICES - 4130	744,302	486,594	(257,708)
Func: MAINTENANCE OF GROUNDS - 4210	227,500	206,030	(21,470)
Func: MAINTENANCE OF BUILDINGS - 4220	355,436	424,973	69,537
Func: MAINTENANCE OF EQUIPMENT - 4230	28,500	15,361	(13,139)
Func: EXTRAORDINARY MAINTENANCE-4300	-	-	-
TOTAL BUILDING AND GROUNDS	3,606,023	2,735,261	(870,762)
Func: EMPLOYEE RETIREMENT - 5100	1,066,540	1,090,475	23,935
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,907,683	3,034,693	(872,990)
Func: INSURANCE -RETIRED SCHOOL EMPL - 5250	1,402,536	1,325,151	(77,385)
Func: OTHER INSURANCE - 5260	160,805	161,314	509
Func: SHORT TERM INTEREST - 5400	20,000	12,611	(7,389)
Func: SCHOOL CROSSING GUARDS - 5550	26,485	17,487	(8,998)
TOTAL INSURANCES AND FIXED COSTS	6,584,049	5,641,731	(942,318)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	681,250	681,250	-
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,274,169	1,274,169	-
TOTAL DEBT SERVICE	1,955,419	1,955,419	0
Func: TUITION TO MASS SCHOOLS - 9100	148,072	65,789	(82,283)
Func: TUITION OUT OF STATE-9200	388,797	(99,315)	(488,112)
Func: TUITION TO NON-PUBLIC: - 9300	136,667	198,924	62,257
Func: TUITION TO COLLABORATIVE - 9400	1,355,910	975,103	(380,807)
TOTAL TUITIONS	2,029,446	1,140,501	(888,945)
Func: Contingency-9900	100,000	-	(100,000)
FY 14 Budget	42,584,202	-	(12,829,296)
Applied School Choice	(608,500)	608,500	608,500
TOTAL March 2014 - GENERAL FUND	41,975,702	29,754,906	(12,829,296)