

Hampden-Wilbraham Regional School District

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Assistant Superintendent for Business Report December 13, 2013

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

Financial Report:

Attached for your review is a copy of the Financial Reports for November of 2013. After five months of operations, the District has expended 31% of the budget. The Reserve for Contingency is fully in tact at \$100,000.

As discussed last meeting, and in light of the analysis of the budget progression, I have instituted a budgetary freeze of \$115,741. It is still very early in the year, and this is really a very conservative approach, but I always try to air on the side of being proactive to avoid having to be reactive later.

The FY15 Budget Season is upon us and the Principals and Directors have received their budget packets which is one of their favorite things! They are in the midst of compiling their budget requests, preparing a need assessment and developing narratives reflecting their visions for the schools and programming District-wide. The Business Office is doing the analysis and compilation of the District level revenue and expense portions simultaneously.

In conjunction with the FY15 budget planning, there are many large initiatives in motion, including the FY14 Meritorious Budget Award submission, negotiations of all Collective Bargaining Agreements, and the implementation of upgrades to the accounting system, just to name a few!

Food Service Update:

We received our first shipments of DoD Fresh fruits through the commodity program. So far we have received 20 cases of fresh local apples, and 15 cases of

fresh oranges, fresh kiwi and cantaloupe. The list of available items has expanded from last year, and we plan to get a weekly delivery until our \$7500.00 in funds has been depleted.

All cafeteria managers are scheduled to renew CPR and choking training during the in-service day on Dec 12, 2013.

The Food Service Advisory Committee has been meeting and our first student tasting will be held in January. With the help of our dietetic intern, who is currently spending 24 hours/week in the District, we have developed a monthly "tasting" program. Students in all school will be tasting recipes made from items that meet the new meal pattern, including legumes, whole grains, green, orange and red vegetables. Parent volunteers will help on sampling days. These items will then be featured on the cafeteria menu the week following the tasting. The recipes will also be made available to families on the website and through the communication folders sent home each week.

Enjoy the weekend and the snow. As always, please call me with questions or concerns.

NOVEMBER 2013

Revenue	RECEIPTS MONTH OF	RECEIPTS YTD ENDING	VOTED BUDGET	FY14 ANTICIPATED REVENUE	COMPARISON OVER(UNDER) BUDGET
REVENUE & INCOME	Nov-13	Nov-13	2013-2014		
BASE AID CHAPTER 70	943,663	4,718,315	11,323,964	11,323,964	0
TRANSPORTATION CH 71	0	0	1,172,154	1,172,154	0
ASSESSMENT HAMPDEN	837,443	2,713,226	7,173,237	7,173,237	0
ASSESSMENT WILBRAHAM	2,480,641	8,093,838	21,315,097	21,315,097	0
CHARTER SCHOOL REVENUE	0	0	0	0	0
INTEREST	1,898	10,765	80,000	80,000	0
APPLIED MEDICAID	0	0	150,000	150,000	0
MISCELLANEOUS	250	4,376	0	4,376	4,376
APPLIED E&D	0	0	661,250	661,250	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>4,263,895</u>	<u>15,540,520</u>	<u>41,975,702</u>	<u>41,980,078</u>	<u>4,376</u>
Debt Assessment Hampden			246,300		
Debt Assessment Wilbraham			123,528		

NOVEMBER 2013

Fund	Description	31-Oct-2013 Beginning Balance	Nov-13 Revenue	Nov-13 Expenditure	30-Nov-2013 Fund Balance
GRANTS					
2249	FY13 TITLE I GRANT	2,140.95	-	1,313.62	827.33
2255	FY14 SAFE/HEALTH Elem (1-3)	(19,024.06)	-	20,669.53	(39,693.59)
2256	FY14 SAFE/HEALTH Elem (4-5)	(13,649.29)	-	16,449.86	(30,099.15)
2257	FY14 94-142 GRANT	(49,780.43)	210,775.00	100,343.54	50,651.03
2258	FY14 EARLY CHILDHOOD GRANT	608.42	3,374.35	2,098.23	1,884.54
2259	FY14 KINDERGARTEN GRANT	11,251.85	8,663.00	7,538.42	12,376.43
2260	FY14 METCO	15,493.60	28,253.00	29,662.01	14,084.59
2261	FY14 TITLE I GRANT	(9,169.75)	14,533.00	11,348.90	(5,985.65)
2262	FY14 ENHANCED SCHOOL HEALTH	30,086.39	-	5,170.75	24,915.64
2263	FY14 TITLE IIA GRANT	(9,594.36)	6,483.00	3,760.24	(6,871.60)
2264	FY14 ACADEMIC SUPPORT	1,533.00	1,473.00	1,320.00	1,686.00
2265	FY14 SPED PROGRAM IMPROVEMENT	1,464.00	146.00	166.26	1,443.74
2267	FY14 ESSC GRANT	(18,622.24)	-	32,231.65	(50,853.89)
Total Grants		(57,261.92)	273,700.35	232,073.01	(15,634.58)
REVOLVING ACCOUNTS					
1020	SCHOOL CHOICE	536,215.15	54,566.00	1,314.40	589,466.75
1025	SPED CIRCUIT BREAKER	640,641.00	-	503,574.00	137,067.00
1030	VOCATIONAL TUITION	140,733.00	4,436.50	-	145,169.50
1080	STUDENT ACTIVITY FUNDS	288,756.34	87,455.90	70,549.83	305,662.41
1090	STUDENT ACTIVITY FEES MRHS	25,702.53	1,204.63	436.70	26,470.46
2701	FOOD SERVICES	25,291.72	114,187.97	114,896.94	24,582.75
2704	STONY HILL SCHOOL REVOLVING	6,371.60	563.25	473.25	6,461.60
2705	GRANT BENEFITS REVOLVING	15,939.63	-	-	15,939.63
2706	SAVE OUR SCHOOLS GRANT	625.61	-	-	625.61
2711	ATHLETIC REVOLVING	49,442.09	6,818.00	45,224.94	11,035.15
2712	NEW BEGINNINGS REVOLVING	(1,871.69)	4,120.00	5,421.62	(3,173.31)
2716	SAFETY REVOLVING	864.47	-	-	864.47
2718	MILE TREE REVOLVING	5,915.52	157.25	55.25	6,017.52
2720	POST RETIREMENT HEALTH INS	-	-	-	-
2721	PROPERTY DAMAGE/VANDALISM	175.00	-	-	175.00
2722	RENTAL OF FACILITIES	99,703.49	3,050.00	930.00	101,823.49
2735	WILB/HAMP ACADEMIC TRUST	332.55	-	-	332.55
2737	WORKSHOP ACCOUNTS	545.20	300.00	-	845.20
2738	INSURANCE REPLACEMENTS	-	-	-	-
2739	MEDICAID REIMBURSEMENT	(7,164.00)	-	-	(7,164.00)
2740	EARLY CHILDHOOD REVOLVING	37,179.77	20,585.25	10,364.46	47,400.56
2744	BLUES IN THE SCHOOLS REVOLVING	35.21	-	-	35.21
2745	THEATER WORKSHOP	2,734.44	-	-	2,734.44
2746	ELEMENTARY MUSIC REVOLVING	4,630.70	147.00	1,765.20	3,012.50
2747	LIBRARY SERVICES REVOLVING	4,765.82	80.09	438.35	4,407.56
2748	TWB REVOLVING	9,811.09	233.75	371.43	9,673.41
2763	GREEN MEADOWS REVOLVING	7,664.78	-	1,097.50	6,567.28
2766	SOULE ROAD REVOLVING	2,440.43	-	-	2,440.43
2767	WILB MIDDLE LOST/DAMAGED BOOKS	2,529.84	22.00	-	2,551.84
2769	WILBRAHAM MIDDLE REVOLVING	3,336.38	97.75	322.75	3,111.38
	HS REVOLVING ACCOUNTS	33,482.64	1,752.00	7,389.00	27,845.64
2788	SPED REVOLVING	50.00	-	-	50.00
2790	HS STUDENT PARKING REVOLVING	45,696.87	1,520.00	2,763.58	44,453.29
2791	TRANSFER ACCT REVOLVING	4,628.24	156.00	101.14	4,683.10
2792	HS TECH ED REVOLVING	50.27	-	-	50.27
2793	CHILD STUDY REVOLVING	9,509.65	3,950.00	829.23	12,630.42
2794	MEDIA CTR LOST/DAMAGE RESOURCE	4,720.58	16.74	-	4,737.32
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	19,280.79	-	1,206.27	18,074.52
2893	WMS HOMEWORK CENTER	493.89	-	-	493.89
2895	TWB HOMEWORK CENTER	-	-	-	-
3000	STONY HILL/MILE TREE BOND FD	-	-	-	-
3001	GREEN MEADOWS BOND FUND	0.20	-	-	0.20
4002	MEMORIAL FUND	897.12	-	-	897.12
4003	SPEAR MEMORIAL MUSIC FUND	831.83	-	-	831.83
4006	DANIELE SCHOLARSHIP	80.75	-	-	80.75
4007	MISIASZEK SCHOLARSHIP	3,455.00	-	-	3,455.00
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	5,000.00	-	4,697.90	302.10
4015	John M. Flynn donation	5,000.00	-	394.85	4,605.15
Total Revolving Funds		2,048,385.34	305,422.08	774,618.59	1,579,186.83
9007	MRHS PROJECT FUND	609,971.05	254,195.00	38,944.00	825,222.05
9012	ADMIN BUILDING/POOL PROJECT	(6,080,049.08)	-	1,170.00	(6,081,219.08)
Total Capital Project Funds		(5,470,078.03)	254,195.00	40,114.00	(5,255,997.03)
Total All Funds		(3,478,954.61)	833,317.43	1,046,805.60	(3,692,442.78)

DETAIL BY FUNCTION 1000-9000 - 11/30/13

<u>FUNCTION</u>	<u>BUDGET</u>	<u>PER</u> <u>G/L 11/30/13</u>	<u>(UNDER)</u> <u>OVER</u>
Func: SCHOOL COMMITTEE - 1110	15,613	12,287	(3,326)
Func: SUPERINTENDENT - 1210	275,632	125,092	(150,540)
Func: ASST SUPERINTENDENT OFFICE - 1220	159,847	67,731	(92,116)
Func: OTHER DISTRICT ADMIN - 1230	17,902	7,574	(10,328)
Func: BUSINESS AND FINANCE - 1410	535,328	230,995	(304,333)
Func: HUMAN RESOURCES & BENEFITS - 1420	168,985	168,070	(915)
Func: LEGAL SERVICE-SCHOOL COMMITTEE - 1430	22,000	3,120	(18,880)
Func: LEGAL SETTLEMENTS - 1435	25,250	9,611	(15,639)
Func: DISTRICTWIDE TECHNOLOGY - 1450	256,978	105,881	(151,097)
TOTAL ADMINISTRATION	1,477,535	730,361	(747,173)
Func: CURRICULUM DIRECTORS - 2110	576,921	181,616	(395,305)
Func: SCHOOL LEADERSHIP-PRINCIPALS - 2210	1,565,908	636,837	(929,071)
Func: BUILDING TECHNOLOGY - 2250	191,626	60,836	(130,790)
Func: TEACHERS, CLASSROOM - 2305	13,026,762	3,460,072	(9,566,690)
Func: TEACHERS, SPECIALISTS - 2310	2,618,665	762,577	(1,856,088)
Func: INSTRUCTIONAL COORDINATORS - 2315	73,708	15,249	(58,459)
Func: INSTRUCTIONAL- THERAPEUTIC - 2320	1,092,625	284,439	(808,186)
Func: INTRUCTIONAL SUBSTITUTES - 2325	251,287	76,514	(174,773)
Func: PARAPROFESSIONALS/INSTRUCT - 2330	1,459,921	346,561	(1,113,360)
Func: LIBRARIANS/MEDIA CENTER - 2340	174,643	50,242	(124,401)
Func: PROFESSIONAL DEV LEADERSHIP - 2351	20,305	23,873	3,568
Func: PROF DEVELOPMENT SUBSTITUTES - 2355	16,225	7,132	(9,093)
Func: PROF DEVELOPMENT STIPENDS - 2357	133,729	47,529	(86,200)
Func: TEXTBOOKS AND RELATED MATERIAL - 2410	34,244	13,562	(20,682)
Func: OTHER INSTRUCTIONAL MATERIALS - 2415	175,752	102,759	(72,993)
Func: INSTRUCTIONAL EQUIPMENT - 2420	273,753	82,910	(190,843)
Func: GENERAL SUPPLIES - 2430	159,787	89,285	(70,502)
Func: OTHER INSTRUCTIONAL SERVICES - 2440	7,100	779	(6,321)
Func: CLASSROOM TECHNOLOGY-HARDWARE - 2451	14,564	478	(14,086)
Func: INSTRUCTIONAL SOFTWARE - 2455	148,269	85,470	(62,799)
Func: GUIDANCE - 2710	591,373	166,973	(424,400)
Func: TESTING AND ASSESSMENT - 2720	1,984	49	(1,935)
Func: PSYCHOLOGICAL SERVICES - 2800	519,070	143,284	(375,786)
TOTAL INSTRUCTIONAL	23,128,220	6,639,026	(16,489,194)
Func: ATTENDANCE SERVICES - 3100	7,308	2,707	(4,601)
Func: HEALTH SERVICES - 3200	407,489	113,123	(294,366)
Func: STUDENT TRANSPORTATION SERVICE - 3300	2,886,176	740,520	(2,145,656)
Func: ATHLETIC SERVICES - 3510	318,146	116,767	(201,379)
Func: OTHER STUDENT ACTIVITIES - 3520	81,542	16,681	(64,861)
Func: SCHOOL SECURITY - 3600	2,850	-	(2,850)
TOTAL TRANS, ATHL, HEALTH SVCS	3,703,511	989,798	(2,713,713)
Func: CUSTODIAL SERVICES - 4110	1,888,368	777,167	(1,111,201)
Func: HEATING OF BUILDINGS - 4120	361,917	25,356	(336,561)
Func: UTILITY SERVICES - 4130	744,302	267,584	(476,718)
Func: MAINTENANCE OF GROUNDS - 4210	227,500	125,860	(101,640)
Func: MAINTENANCE OF BUILDINGS - 4220	355,436	222,901	(132,535)
Func: MAINTENANCE OF EQUIPMENT - 4230	28,500	13,258	(15,242)
Func: EXTRAORDINARY MAINTENANCE-4300	-	-	-
TOTAL BUILDING AND GROUNDS	3,606,023	1,432,126	(2,173,897)
Func: EMPLOYEE RETIREMENT - 5100	1,066,540	545,205	(521,335)
Func: PERSONNEL INSURANCE PROGRAMS - 5200	3,907,683	1,642,176	(2,265,507)
Func: INSURANCE -RETIRED SCHOOL EMPL - 5250	1,402,536	132,024	(1,270,512)
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	6,966	(19,519)
TOTAL INSURANCES AND FIXED COSTS	6,584,049	2,500,296	(4,083,753)
Func: L-T DEBT PRINCIPAL/SCH CONTR: - 8100	681,250	226,250	(455,000)
Func: L-T DEBT INTEREST/SCH CONSTR: - 8200	1,274,169	638,322	(635,847)
TOTAL DEBT SERVICE	1,955,419	864,572	(1,090,847)
Func: TUITION TO MASS SCHOOLS - 9100	148,072	12,835	(135,237)
Func: TUITION OUT OF STATE-9200	388,797	(371,031)	(759,828)
Func: TUITION TO NON-PUBLIC: - 9300	136,667	123,873	(12,794)
Func: TUITION TO COLLABORATIVE - 9400	1,355,910	414,086	(941,824)
TOTAL TUITIONS	2,029,446	179,763	(1,849,683)
Func: Contingency-9900	TOTAL CONTINGENCY	100,000	(100,000)
FY 14 Budget	42,584,202	-	(29,248,260)
Applied School Choice	(608,500)	-	608,500
TOTAL November 2013 - GENERAL FUND	41,975,702	13,335,942	(29,248,260)