



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

Buker Elementary School
Multi-Purpose Room

Thursday, January 9, 2014 7:00 PM

1. Call to Order 7:00
2. Pledge of Allegiance
3. Citizens' Concerns 7:05
4. Consent Agenda 7:45
 - a. Powers & Sullivan Agreement Exhibit A
 - b. Minutes of January 6, 2014 meeting Exhibit B
5. Superintendent's Report
 - a. Update regarding Winthrop & Buker MSBA Projects
6. Committee Reports 8:00
 - a. Audit
 - b. Facilities
 - c. Negotiations
 - d. Policy
 - e. Warrant
 - f. Student Rep.
 - g. Other
7. New Business 8:15
 - a. High School Class Size Update Exhibit C
 - b. Discussion Tier 1 Overlays
 - c. Review Overlays – Tiers 2 & 3 Exhibit E
 - d. Adopt Tentative FY15 Budget Exhibit D
8. Vote to Adjourn 9:30

Knowledge • Responsibility • Respect • Excellence

The District does not discriminate in its programs, activities or employment practices based on race, color, national origin, religion, gender, sexual orientation, age or disability.

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Hamilton-Wenham Regional School District
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Wenham, MA 01984

We are pleased to confirm our understanding of the services we are to provide the Hamilton-Wenham Regional School District for the fiscal years ended June 30, 2014, 2015 and 2016. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the Hamilton-Wenham Regional School District as of and for the fiscal years ended June 30, 2014, 2015 and 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual.
- 3) Supplementary pension, other postemployment benefits information and combining fund statements.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principle and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The reports on internal control and compliance will each include a statement that the report is intended for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 2003; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, including the schedule of expenditures of federal awards, but the responsibility for the financial statements remains with you. As part of our engagement, we may propose standard, adjusting or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of the next year's audit.

We will prepare a general ledger trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the general ledger into a working trial balance. Also, as part of the audit we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a competent management-level employee to be responsible and accountable for overseeing those services.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. As required by the Single Audit Act Amendments of 2003 and OMB Circular A-133, our audit will include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

In planning and performing our audit, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing and extent of our auditing procedures for the purpose of expressing our opinions on the Hamilton-Wenham Regional School District's financial statements and on its compliance with requirements applicable to major programs.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

As required by OMB Circular A-133, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. We will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by Government Auditing Standards and OMB Circular A-133.

Audit Procedures—Compliance

Our audit will be conducted in accordance with the standards referred to in the section titled Audit Objectives. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Hamilton-Wenham Regional School District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the OMB Circular A-133 Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Hamilton-Wenham Regional School District's major programs. The purpose of those procedures will be to express an opinion on the Hamilton-Wenham Regional School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration, Fees and Timing

We understand that we will work with your employees to prepare all cash, accounts receivable or other confirmations we request and will locate any invoices selected by us for testing. We will meet with your employees each year to discuss the information we will need you to complete in order for us to conduct the audit.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the Hamilton-Wenham Regional School District; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The work papers for this engagement are the property of Powers & Sullivan, LLC and constitute confidential information. However, we may be requested to make certain work papers available to a Cognizant or Grantor Agency pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of Powers & Sullivan, LLC personnel after written permission is received from the Hamilton-Wenham Regional School District. If substantial time is required we will bill you at our standard rates. Furthermore, upon request, we may provide photocopies of selected workpapers to a Cognizant or Grantor Agency. The Cognizant or Grantor Agency may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The workpapers for this engagement will be retained for a minimum of three years after the date the auditors' report is issued or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the workpapers.

Our audit fee will be \$24,000 per fiscal year.

The fees includes out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) and is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. The fee includes 30 copies of the financial statements and related reports. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our peer review report is on our website www.powersandsullivan.com.

We appreciate the opportunity to be of service to the Hamilton-Wenham Regional School District and believe this letter accurately summarizes the significant terms of our engagement. If management agrees with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Powers & Sullivan, LLC

Powers & Sullivan, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Hamilton-Wenham Regional School District.

By: *Reese Kuebel*

Date: *12/5/13*

Accepted by: Powers & Sullivan, LLC 12/13/13

Hamilton-Wenham Regional School District Committee

Jan. 6, 2014

Minutes

**CALL TO ORDER AND
PLEDGE OF ALLEGIANCE:**

Roger Kuebel opened the meeting at 7:07 p.m. in the Buker Multipurpose Room. The Committee and others present rose for the Pledge of Allegiance.

PRESENT:

Jeanise Bertrand, Sean Condon, Bill Dery, Deb Evans, Roger Kuebel (chair), Barbara Lawrence, Sheila MacDonald, Larry Swartz, Bill Wilson

ALSO PRESENT:

Dr. Michael Harvey, Superintendent; Dr. Celeste Bowler, Assistant Superintendent for Learning; Jeff Sands, Assistant Superintendent for Finance & Administration; Richard Shruhan, Director of Facilities

ABSENT:

None.

CITIZENS' CONCERNS:

None.

CHAIR'S REPORT:

None.

CONSENT AGENDA:

Minutes of December 19, 2013

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE ALL OF THE REMAINING ITEMS ON THE CONSENT AGENDA. THERE CAN BE NO FURTHER DISCUSSION OR AMENDMENT OF THIS MOTION. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY (9-0-0-0).

SUPERINTENDENT'S REPORT:

None.

COMMITTEE REPORTS:

Audit

None.

Facilities

None.

Negotiations

This group met in executive session the week prior to this meeting. It has requested an initial meeting with the teachers' union on Jan. 16. During negotiations members of this group are to brief the full School Committee in executive session when appropriate.

Policy

Discussion deferred until later in meeting.

Warrant

None.

Student Rep.

Not present.

Other

Dr. Harvey noted that the report on the school choice program is posted on the district website, and can be located by typing "choice" into the search box, or via a dropdown menu under "superintendent's reports." The Committee's Jan.16 meeting is to include time for public comment on this issue.

The Master Plan Subcommittee is reviewing drafts of documents and will soon arrange dates for public comment on them; the groups next meeting is scheduled for Jan. 15. B. Dery noted the Hamilton Planning Board was to discuss related issues at its Jan. 7 meeting.

OLD BUSINESS:

2nd Reading of Policies

Discussion of proposed new policies, or revisions of existing policies, centered on whether the text was so self-evident that such a policy was unnecessary. B. Dery questioned enacting policies that restate what are already statutory requirements. B. Lawrence and others said the very basic policy statements would provide "something to measure against," and a basis for the administration's subsequent development of procedures.

*Facilities & Operations Support
Services Goals*

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE FACILITIES & OPERATIONS SUPPORT SERVICES GOALS POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED 7-2-0-0. (B. Dery and R. Kuebel voted no.)

Facilities Development

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE FACILITIES DEVELOPMENT POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED 7-1-1-0. (Bill Dery voted no; R. Kuebel abstained.)

Renovation & Construction

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE RENOVATION & CONSTRUCTION POLICY AS PRESENTED. SEAN CONDON SECONDED THE MOTION. THE MOTION PASSED 7-2-0-0. (B. Dery and R. Kuebel voted no.)

Enrollment Projections

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE ENROLLMENT PROJECTIONS POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED 6-3-0-0. (B. Dery, R. Kuebel and B. Wilson voted no.)

Public Information Program

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE PUBLIC INFORMATION PROGRAM POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION.

At L. Swartz' suggestion, the Committee agreed by general consent to change School Committees to School Committee in line 1 of the policy. R. Kuebel suggested the Committee adopt one broader policy about all aspects of public information, rather than multiple policies specific to particular aspects of district operations.

THE MOTION PASSED 5-4-0-0. (Deb Evans, Roger Kuebel, William Dery, and Jeanise Bertrand voted no.)

Investment in Sites

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE INVESTMENT IN SITES POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION.

Brief discussion took place in which R. Kuebel said the proposed text did not sound like a policy; B. Lawrence said it expressed the ideal that the district should work together with its member Towns.

LARRY SWARTZ MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE AMEND THE MOTION TO SUBSTITUTE THIS PHRASING FOR THE PROPOSED POLICY; THE SCHOOL COMMITTEE SHALL SEEK TO COLLABORATE WITH THE BOARDS OF SELECTMEN AS WELL AS PERTINENT BOARDS AND COMMITTEES ON THE SELECTION AND ACQUISITION OF SITES. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION TO AMEND PASSED UNANIMOUSLY (9-0-0-0).

THE MOTION AS AMENDED PASSED 7-2-0-0. (B. Dery and R. Kuebel voted no.)

Memorials for Deceased Students or Staff

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE MEMORIALS FOR DECEASED STUDENTS OR STAFF POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION.

In discussion, Committee members noted that this draft language would prohibit the placement of a memorial plaque, and some memorial items already in place in district schools would be in violation were the draft language approved; some said the draft language was too broad. Dr. Harvey requested some policy guidance on this issue. The Committee voted informally 7-2 (B. Lawrence and S. MacDonald dissenting) to postpone action on the motion; R. Kuebel asked members to provide

input to the Policy Working Group via email to Dr. Harvey about what they would prefer for such a policy to state.

Property Insurance Program

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE PROPERTY INSURANCE POLICY AS PRESENTED. SEAN CONDON SECONDED THE MOTION.

In brief discussion the Committee agreed by general consent to amend the draft text to indicate that insurance is to be "annually reviewed" as well as "maintained" as was already stated in the draft. R. Kuebel recommended instead adopting a single policy that would refer to all insurance the district carries.

THE MOTION PASSED 6-3-0-0. (J. Bertrand, B. Dery and R. Kuebel voted no.)

Maintenance & Control of Equipment

BILL WILSON MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE MAINTENANCE & CONTROL OF EQUIPMENT POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED 7-2-0-0. (B. Dery and R. Kuebel voted no.)

Maintenance Records

DEB EVANS MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO APPROVE THE MAINTENANCE RECORDS POLICY AS PRESENTED. SHEILA MACDONALD SECONDED THE MOTION. THE MOTION PASSED 8-1-0-0. (B. Dery voted no.)

NEW BUSINESS:

Review Maintenance projects in Tier 1

J. Sands, R. Shruhan and Dr. Harvey provided details about some of the maintenance projects listed on a spreadsheet (appended to these minutes), some of which are included in the draft FY15 level services budget, and others of which are not in the budget. Extensive discussion touched in whether some purchases and projects were necessary; whether to hire additional maintenance staff, and if so, how many; the status of planning for a joint DPW with the Towns, and whether while that is pending, staffing changes should take place at the district level; cost estimates for projects, additional staffing, and vehicles and equipment; and what tasks inhouse maintenance staff could handle, and what tasks would still require the hiring of licensed plumbers and electricians. After reviewing the proposed Buker School maintenance projects in detail the Committee decided to postpone further review until a future meeting. J. Sands recommended hiring 2 maintenance generalists. The Committee asked him to present financial projections at a future meeting of the what it would cost (in personnel expenses, vehicle and equipment expenses, and other costs) to add 2 such positions, and to add 4. The Committee also asked him to estimate how

hiring such staff might offset some expenses of the proposed maintenance projects listed on the "Yearly Maintenance" spreadsheet.

B. Dery proposed two additional projects:

1. replacement of heat exchangers in the floors of Winthrop School, on a phased schedule of 4 a year at an estimated cost of \$10,000 each; he proposed using \$40,000 from the Excess and Deficiency account to begin this during summer 2014.
2. replacement of sinks, counters and water bubblers in the Winthrop classrooms at a total estimated cost of \$50,000 if performed by contractors, or \$24,000 if performed by district maintenance staff if workers are hired per the prior discussion.

Discussion of these proposed projects was deferred to a future meeting.

Review Tier 2 and Tier 3
Proposed Budget Overlays

Discussion postponed.

Discussion of Tier 1 Initiatives

Discussion postponed.

VOTE TO ADJOURN:

BILL DERY MADE A MOTION THAT THE HW REGIONAL SCHOOL COMMITTEE VOTE TO ADJOURN. BILL WILSON SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY (9-0-0-0).

The meeting adjourned at 9:40 p.m.

**DOCUMENTS AND EXHIBITS
USED AT THIS MEETING:**

Hamilton Wenham Regional School District FY15 Budget Summary:
Priorities & Big Ideas Overlays (1 page)
Yearly Maintenance (undated spreadsheet, by building) (2 pages)

Respectfully submitted,
Ann Sierks Smith, School Committee recording secretary

**Hamilton-Wenham Regional High School
Class Size 1st Semester 2013-2014**

EXHIBIT C

										Between 1 and 10 students
Fine Arts	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE		
										Between 11 and 19 students
Curriculum Leader	21	22	23	---	---	66	22			
Teacher 1	9	12	23	23	23	90	18			
Teacher 2 HS & MS	25	27	---	---	---	52	26		Band & Jazz Band	
Teacher 3 HS & MS	29	36	---	---	---	65	33		Chorus & Harmony	
Teacher 4	7	7	21	23	24	82	16			
Teacher 5	10	16	17			43	14			
Teacher 6	11	13	23	23	---	70	18		Theater Programs	
DEPARTMENT TOTAL						468	19.5			
										219
ENGLISH	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE		
										4434
										38
										Minus 3 for portfolio
Curriculum Leader	13	24	18	---	---	55	18			
Teacher 1	14	18	P	P	P	32	16		Portfolio - all Seniors	
Teacher 2	14	24	19	19	17	93	19			
Teacher 3	13	21	18	16	23	91	18			
Teacher 4	17	18	22	23	24	104	21			
Teacher 5	24	17	15	19	13	88	18			
Teacher 6	16	18	20	20	24	98	20			
Teacher 7	10	13	15	16	18	72	14			
Teacher 8	12	16	17			45	15			
DEPARTMENT TOTAL						678	18			
FOREIGN LANGUAGE	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE		
										23
Curriculum Leader	17	18	23	---	---	58	19			
Teacher 1	14	19	21	24	14	92	18			
Teacher 2	21	19	20	13	22	95	19			
Teacher 3	16	23	17	23	23	102	20			
Teacher 4	25	17	20	15	27	104	21			
DEPARTMENT TOTAL						451	20			

MATHEMATICS	1	2	3	4	5	TOTAL	AVERAGE	FTE
								CLASS SIZE
Curriculum Leader	24	24	25	---	---	73	24	
Teacher 1	15	24	16	25	20	100	20	
Teacher 2	23	19	26	9	22	99	20	
Teacher 3	27	26	25	25	30	133	27	
Teacher 4	18	24	21	24	21	108	22	
Teacher 5	16	19	17	19	17	88	18	
Teacher 6	18	23	8	23	28	100	20	
Teacher 7	23	24				47	24	
<i>DEPARTMENT TOTAL</i>						748	21	
SCIENCE	1	2	3	4	5	TOTAL	AVERAGE	FTE
								CLASS SIZE
Curriculum Leader	17	24	23			64	21	
Teacher 1	23	18	21	22	18	102	20	
Teacher 2	20	16	20	22	24	102	20	
Teacher 3	24	20	24	27	26	121	24	
Teacher 4	17	14	14	22	20	87	17	
Teacher 5	15	17	13	17	18	80	16	
Teacher 6	16	26	15	28	27	112	22	
Teacher 7 (Technology)	23	26	22	22	21	114	23	
<i>DEPARTMENT TOTAL</i>						782	21	

SOCIAL STUDIES	1	2	3	4	5	TOTAL	AVERAGE	FTE	
							CLASS SIZE	35 Add 2 for DL	
Curriculum Leader	10	20	21			51	17		
Teacher 1	21	16	24	28	24	113	18		
Teacher 2	21	26	20	25	22	114	23		
Teacher 3 .8 FTE	22	19	22	23		86	24		
Teacher 4	17	24	23	19	25	108	21		
Teacher 5	23	22	23	24	24	116	18		
Teacher 6	24	24	25	DL	DL	73	24	Diversified Learning	
Teacher 7	12	27	18	23	26	106	20		
DEPARTMENT TOTAL						767	22		
Health Science	1	2	3	4	5	TOTAL	AVERAGE	FTE	
							CLASS SIZE	22	
Curriculum Leader	29	27	20	---	---	76	27		
Teacher 1	26	23	23	27	29	128	23		
Teacher 2	27	22	24	32	32	137	29		
Teacher 3	19	25	26	31	29	130	22		
Teacher 4	10	17	19	23		69	29		
DEPARTMENT TOTAL						540	25		
Special Ed	1	2	3	4	5	TOTAL	AVERAGE	FTE	
							CLASS SIZE		
DEPARTMENT TOTALS									
Technology									
Willwerth, D									
Teacher Assistants									
Hall, N - Resource Room TA									
O'Donnell, A - Resource Room TA									
Eshelman, S - STAY									
Gougian, P - STRIDES									
Library									
Morrison, N - Library/Media Specialist									

Croyle A - Library Aide
Curtis, C. - Library Aide .4FTE

Guidance

* Sullivan, F
Cahill-O'Shea, J .8 FTE
Kirkland, H
Morin, R

Guidance Head

Secretaries

Adamo, A - Guidance
Bucco, D - Athletic Director's
Curcuro J - Asst. Principal's
Heitz L - Principal's
Nicklas M - Records
Stowell B - Student Services

Administration

Tracy, E. Principal
Menegoni, B - Asst. Principal

Nurse

Reska, C

Hamilton Wenham Regional School District
 FY15 Budget Summary: Tier 1, 2 & 3 Priority Overlays
 Items not included in Initial Level Service Gross Operating Expense Budget as of 01/09/13

Tier	School/Function	Type	Description	Amount
Tier 1	District-wide	Recurring	1% Increase on All Salaries (from 0% to 1%)	\$ 178,348
Tier 1	District-wide	Recurring	1% Increase on All Salaries (from 1% to 2%)	\$ 180,131
Tier 1	RHS / Technology	Recurring	RHS: APPLE APPs for Teachers and Students (1 to 1 Initiative)	\$ 10,000
Tier 1	RHS / Technology	One Time	RHS: Instructional Classroom Technology Upgrades (1 to 1 Initiative)	\$ 42,125
Tier 1	RHS / Technology	One Time	RHS: Instructional Classroom Technology Upgrades (All Other)	\$ 114,991
Tier 1	MRMS / Technology	One Time	MRMS: Instructional Classroom Technology Upgrades	\$ 31,538
Tier 1	Winthrop / Technology	One Time	Winthrop: Instructional Classroom Technology Upgrades	\$ 17,707
Tier 1	Cutler / Technology	One Time	Cutler: Instructional Classroom Technology Upgrades	\$ 17,707
Tier 1	Buker / Technology	One Time	Buker: Instructional Classroom Technology Upgrades	\$ 38,667
Tier 1	District / Technology	One Time	District: Instructional Classroom Technology Upgrades	\$ 10,480
Tier 1	Technology	One Time	RHS: Network Upgrades - Additional Wireless Access Points (1 to 1 Initiative)	\$ 12,000
Tier 1	Technology	One Time	District: Network Upgrades - New District Core Switch to 10G	\$ 12,000
Tier 1	RHS	Recurring	Add PD to support Curriculum and Differentiated Instruction Initiatives (1 to 1 Initiative)	\$ 31,000
Tier 1	RHS	Recurring	Add Middlebury Interactive Language Program Pilot to Curriculum	\$ 15,600
Tier 1	RHS / Maintenance	One Time	RHS: Special Projects Buildings & Maintenance	\$ 70,342
Tier 1	MRMS / Maintenance	One Time	MRMS: Special Projects Buildings & Maintenance	\$ 32,162
Tier 1	Winthrop / Maintenance	One Time	Winthrop: Special Projects Buildings & Maintenance	\$ 25,675
Tier 1	Cutler / Maintenance	One Time	Cutler: Special Projects Buildings & Maintenance	\$ 30,451
Tier 1	Buker / Maintenance	One Time	Buker: Special Projects Buildings & Maintenance	\$ 26,294
Tier 1	District / Maintenance	One Time	District: Special Projects Buildings & Maintenance	\$ 32,500
Tier 1	Elementary Schools	Recurring	Full Day Kindergarten for All Students	\$ 336,794
Subtotal Tier 1:				\$ 1,266,513
Tier 2	District-wide	Recurring	Innovation Fund	\$ 75,000
Tier 2	RHS	One Time	RHS: New Furniture and Equipment	\$ 57,000
Tier 2	RHS	Recurring	RHS: New Classroom Technology Integration Specialist (1 to 1 Initiative)	\$ 60,000
Tier 2	MRMS	Recurring	MRMS: Additional Club and Activity Stipends	\$ 10,000
Tier 2	MRMS	Recurring	MRMS: Team Leader Stipends	\$ 11,000
Tier 2	Elementary Schools	Recurring	K-5 Literacy Coordinator (New Position)	\$ 80,000
Tier 2	Elementary Schools	Recurring	K-5 Math Coordinator (Redefine Existing Position)	\$ 10,000
Tier 2	C&I	Recurring	District: C&I On-line Programs, including OASYS, PALS, ASPEN	\$ 12,268
Tier 2	C&I	Recurring	District: C&I Mats & Supplies to support on-going curricula changes	\$ 10,000
Subtotal Tier 2:				\$ 325,268
Tier 3	Maintenance	Recurring	District: FT Maintenance Worker (New Position)	\$ 50,000
Tier 3	Finance & Administration	Recurring	District: F&A Admin Assistant (Add 0.5 FTE Position)	\$ 25,000
Tier 3	Finance & Administration	Recurring	District: Entry Level Accountant (New Position)	\$ 45,000
Tier 3	Technology	Recurring	District: IT Support Specialist (New Position)	\$ 60,000
Tier 3	Human Resources	Recurring	HR Programs, including Fingerprinting All Staff	\$ 23,250
Tier 3	Technology	One Time	Phone System Replacements: Cutler School	\$ 30,100
Tier 3	Technology	One Time	Phone System Replacements: Winthrop School	\$ 26,500
Tier 3	Maintenance	One Time	Maintenance & Facilities: School Security Enhancements (New Price Quote in Process 1/10/14)	\$ 208,775
Tier 2	Athletics	One Time	RHS: Refinish HS Gymnasium Floor	\$ 20,000
Tier 2	Athletics	One Time	Various Other Field/Facility Improvements: Fencing, Netting, & Fields	\$ 15,000
Tier 3	Athletics	Recurring	Fund an additional 10% of Athletic Program Costs (to 40%)	\$ 47,000
Subtotal Tier 3:				\$ 550,625
TOTAL PRIORITIES Tier 1, 2 & 3:				\$ 2,142,406
Not Ranked	MRMS	Recurring	Implement Team Model	TBD
Not Ranked	MRMS/RHS	Recurring	Add Second Foreign Language Option	TBD
Not Ranked	RHS	Recurring	Revise 6 - 12 Model - Curriculum & Administration	TBD
Not Ranked	RHS	Recurring	Changes to School Choice Model	TBD
Not Ranked	HR	Recurring	Develop Shared HR Function with Hamilton and Wenham	TBD
Not Ranked	Maintenance	Recurring	Maintenance & Facilities: Collins Center Implementation	TBD



HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

TENTATIVE

FY15 Budget Book

as of January 9, 2014

Prepared by:

Dr. Michael Harvey, Superintendent of Schools

Jeffrey D. Sands, Assistant Superintendent for Finance & Administration

Hamilton Wenham Regional School District FY15 Budget
Revenue/Assessment Summary

Total Expenses						
	FY13		FY14 ADJ		FY15 BUD	Difference
Operating Expense - Gross, before offsets	\$ 28,884,086	\$	28,293,786	\$	28,229,759	\$ (64,027) -0.2%
Expense Offsets	\$ 1,594,898	\$	1,171,200	\$	1,171,200	\$ - 0.0%
General Operating Expenses (after Offsets)	\$ 27,289,188	\$	27,122,586	\$	27,058,559	\$ (64,027) -0.2%
Debt Service Expense	\$ 1,841,232	\$	1,841,735	\$	1,970,392	\$ 128,657 7.0%
TOTAL EXPENDITURES	\$ 29,130,420	\$	28,964,321	\$	29,028,951	\$ 64,630 0.2%

Total Funding Sources						
	FY13		FY 14 ADJ		FY15 BUD	Difference
<i>Revenues</i>						
Chapter 70-Base Aid	\$ 3,253,000	\$	3,370,416	\$	3,370,416	\$ - 0.0%
MSBA Debt Service Reimbursement	\$ 1,132,065	\$	1,132,065	\$	1,132,065	\$ - 0.0%
State Transportation Reimbursement	\$ 251,000	\$	251,000	\$	290,000	\$ 39,000 15.5%
Medicaid Reimbursement	\$ 85,000	\$	85,000	\$	85,000	\$ - 0.0%
Interest Income	\$ 4,000	\$	4,000	\$	4,000	\$ - 0.0%
Total Revenues	\$ 4,725,065	\$	4,842,481	\$	4,881,481	\$ 39,000 0.8%
<i>Transfers In From Other Funds</i>						
Excess and Deficiency	\$ 1,491,000	\$	596,000	\$	1,500,000	\$ 904,000 151.7%
Total Transfers	\$ 1,491,000	\$	596,000	\$	1,500,000	\$ 904,000 151.7%
Total Funding Sources	\$ 6,216,065	\$	5,438,481	\$	6,381,481	\$ 943,000 17.3%
Total Expenditures	\$ 29,130,420	\$	28,964,321	\$	29,028,951	\$ 64,630 0.2%
Less Total Funding Sources	\$ 6,216,065	\$	5,438,481	\$	6,381,481	\$ 943,000 17.3%
NET TARGET: LEVEL SERVICE	\$ 22,914,355	\$	23,525,840	\$	22,647,470	\$ (878,370) -3.7%

PLUS RECOMMENDED TIER 1 PRIORITIES	\$ -	\$	-	\$	1,500,000	
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ADJUSTED NET TARGET	\$ 22,914,355	\$	23,525,840	\$	24,147,470	\$ 621,630 2.6%
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Hamilton Wenham Regional School District FY15 Budget
Net Operating Budget Summary

General Fund Operating Expenses						
	FY13		FY14 ADJ		FY15 BUD	Difference
Operating Expense - Gross, before offests	\$ 28,884,086	\$	28,293,786	\$	28,229,759	\$ (64,027) -0.2%
Expense Offsets						
	FY13		FY14 ADJ		FY15 BUD	Difference
<i>Recurring Offsets</i>						
School Choice	\$ 500,000	\$	550,000	\$	550,000	\$ - 0.0%
KDG Tuition	\$ 190,000	\$	184,000	\$	184,000	\$ - 0.0%
Preschool Tuition	\$ 30,000	\$	30,000	\$	30,000	\$ - 0.0%
Special Needs Tuition	\$ 30,200	\$	30,200	\$	30,200	\$ - 0.0%
Facilities Rental	\$ 2,000	\$	2,000	\$	2,000	\$ - 0.0%
Circuit Breaker Offset	\$ 250,000	\$	375,000	\$	375,000	\$ - 0.0%
	\$ 1,002,200	\$	1,171,200	\$	1,171,200	\$ - 0.0%
<i>One-Time Offsets</i>						
Other Revolving Accounts	\$ 592,698	\$	-	\$	-	\$ - #DIV/0!
Total Offsets	\$ 1,594,898	\$	1,171,200	\$	1,171,200	\$ - 0.0%
NET OPERATING BUDGET: LEVEL SERVICE						
	\$ 27,289,188	\$	27,122,586	\$	27,058,559	\$ (64,027) -0.2%

Hamilton Wenham Regional School District FY15 Budget
Summary by DESE Category

Summary by DESE Category	Sum of FY13 Budget	Sum of FY13 Actual	Sum of FY14 Budget	Sum of FY15 Budget	Change: FY14B to FY15B	
					\$	%
Administration	\$ 1,111,484	\$ 983,982	\$ 1,093,916	\$ 1,057,371	\$ (36,545)	-3.34%
Capital, Operations, Maintenance	\$ 1,952,623	\$ 2,030,889	\$ 1,725,331	\$ 1,737,676	\$ 12,345	0.72%
Guidance, Counseling, Testing	\$ 1,113,604	\$ 946,480	\$ 1,045,832	\$ 1,069,287	\$ 23,455	2.24%
Inst. Materials	\$ 896,957	\$ 836,641	\$ 722,033	\$ 649,632	\$ (72,401)	-10.03%
Instructional Leadership	\$ 1,936,693	\$ 2,046,601	\$ 2,179,264	\$ 2,415,930	\$ 236,666	10.86%
Insurance, Retirement, Other	\$ 4,247,123	\$ 4,118,427	\$ 4,569,318	\$ 3,949,148	\$ (620,170)	-13.57%
Other Teaching Services	\$ 2,528,615	\$ 2,365,514	\$ 2,520,659	\$ 2,400,238	\$ (120,421)	-4.78%
Prof. Dev.	\$ 215,565	\$ 174,894	\$ 132,899	\$ 136,752	\$ 3,853	2.90%
Pupil Services	\$ 1,559,350	\$ 1,492,722	\$ 1,615,120	\$ 1,720,783	\$ 105,663	6.54%
Teachers	\$ 11,912,911	\$ 10,783,488	\$ 11,179,124	\$ 11,412,827	\$ 233,703	2.09%
Tuitions	\$ 1,410,325	\$ 1,400,766	\$ 1,510,290	\$ 1,680,117	\$ 169,827	11.24%
Grand Total	\$ 28,885,250	\$ 27,180,406	\$ 28,293,786	\$ 28,229,759	\$ (64,027)	-0.23%

Hamilton Wenham Regional School District FY15 Budget
Summary by Site and Support Program

Summary By Site & Support Program	FY13	FY13	FY13	FY14	FY14	FY15	FY15	Change FY14 to FY15	
	FTE	Budget	Actual	FTE	Budget	FTE	Budget	\$	%
Buker Elementary School	39.25	\$ 2,429,330	\$ 2,221,203	38.74	\$ 2,305,257	36.74	\$ 2,244,111	\$ (61,146)	-2.65%
Cutler Elementary School	38.29	\$ 2,412,134	\$ 2,356,207	38.21	\$ 2,421,813	41.17	\$ 2,603,622	\$ 181,809	7.51%
Winthrop Elementary School	49.69	\$ 2,707,981	\$ 2,787,223	52.74	\$ 2,853,110	55.40	\$ 3,030,973	\$ 177,862	6.23%
Miles River Middle School	60.10	\$ 4,176,508	\$ 4,057,510	67.26	\$ 4,081,583	64.73	\$ 4,143,839	\$ 62,256	1.53%
Hamilton-Wenham Regional High School	92.93	\$ 6,272,847	\$ 5,491,672	79.00	\$ 5,954,263	78.46	\$ 5,847,041	\$ (107,222)	-1.80%
Athletics	2.00	\$ 254,160	\$ 218,756	2.00	\$ 301,856	1.50	\$ 319,997	\$ 18,141	6.01%
Central Office	11.00	\$ 2,304,113	\$ 2,295,293	9.40	\$ 2,296,395	9.50	\$ 2,313,319	\$ 16,924	-0.35%
District Maintenance	1.00	\$ 739,733	\$ 811,109	1.00	\$ 474,833	1.88	\$ 519,682	\$ 44,849	9.45%
Fringe Benefits	0.00	\$ 4,189,001	\$ 4,053,857	0.00	\$ 4,498,518	0.00	\$ 3,862,712	\$ (635,806)	-14.13%
Special Education	13.55	\$ 2,728,283	\$ 2,317,943	6.00	\$ 2,575,724	5.98	\$ 2,777,797	\$ 202,073	7.41%
Technology	1.00	\$ 671,565	\$ 569,634	1.00	\$ 530,434	3.20	\$ 566,666	\$ 36,232	6.83%
District Totals	308.81	\$ 28,885,653	\$ 27,180,406	295.35	\$ 28,293,786	298.55	\$ 28,229,759	\$ (64,027)	-0.23%