



# HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

## SCHOOL COMMITTEE MEETING

Buker Elementary School  
Multi-Purpose Room

Thursday, October 30, 2014

7:00 PM

1. **Call to Order** 7:00
2. **Pledge of Allegiance**
3. **Citizens' Comments** 7:05
4. **Chair's Report** 7:15
5. **Superintendent's Report** 7:30
  - a. Review
  - b. Announcements
6. **Consent Agenda** 7:45
  - a. Minutes of October 16, 2014 Exhibit A
  - b. Minutes of October 2, 2014 Exhibit B
7. **New Business** 7:50
  - a. Presentation by Powers & Sullivan on FY 2014 Audit Exhibit C
  - b. Presentation of SEPAC Goals for 2014-2015 Exhibit L
  - c. Review of October 1<sup>st</sup> enrollment report Exhibit D
8. **Old Business** 9:00
  - 2<sup>nd</sup> Reading of Policies
    - Acceptable Use Policy Technology Exhibit E
    - Concussion Policy Exhibit F
    - Hazing Policy Exhibit G
    - School Choice Policy Exhibit H
    - School Year/School Calendar Policy Exhibit I
    - Service Animals in Public Schools Policy Exhibit J
    - Reserve Funds Policy Exhibit K
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, gender identity, sexual orientation, age or disability.

Hamilton-Wenham Regional School District Committee  
October 16, 2014  
Minutes

**CALL TO ORDER:** Sheila MacDonald called the meeting to order at 7:03 in the Buker Elementary School Multi-Purpose Room.

**PRESENT:** Sheila MacDonald, Larry Swartz, Barbara Lawrence, Jeanise Bertrand, Stacey Metternick, Bill Dery, Student Representative

**ABSENT:** Roger Kuebel, Deb Evans

**OTHERS PRESENT:** Michael Harvey, Celeste Bower, Jeff Sands

**LATE ARRIVAL:** Bill Wilson (7:15)

**PLEDGE OF ALLEGIANCE:** All rose for the pledge of allegiance

**CITIZENS COMMENTS:** There were no comments

**CHAIRS'S REPORT:**

- A Thank you on the workshop conducted by MASC and the presenter Dorothy Presser
- Made a list of protocols from workshop and will be putting together a packet for everyone to look at next week
- Received a memo from the Joint Finance Committees with the Towns to go over a budget cycle, we will all be getting together mid-November

**SUPERINTENDENT'S REPORT:**

- Hamilton-Wenham recognized as one of 42 schools in the Commonwealth and have received a 2014 commendation in High Achievement
- Tuesday, October 7<sup>th</sup>, had a meeting on the Gayle Study Turf Field at the high school. This meeting was led by a representative of Gayle consulting, we will be receiving the initial drawing by the end of October
- Sports that have qualified for state tournament were Golf, Volleyball, Girls Soccer, Boys & Girls X-Country, Football is 3-0, Boys Soccer 5-4-2, and Field Hockey is looking to qualify
- Thanks to the Wenham Fire Department for Fire Safety Week
- Classroom observations were done this week at Buker and Cutler
- Thursday, I had a meeting with High School students, the conversation was centered around X-block and the iPad program

**CONSENT AGENDA:**

- Minutes of September 18, 2014 – **Approved 6-0-0**

**COMMITTEE REPORTS:**

- **Audit** – Jeff Sands  
Audit is complete and Powers & Sullivan provided final comments & draft document  
Jim & Frank of Powers & Sullivan will be at the October 30<sup>th</sup> School Committee meeting to present
- **Communications**–Stacey Metternick  
We now have our own email, if citizens have questions they are able to email to [sc\\_communications@hwschools.net](mailto:sc_communications@hwschools.net); it can be found on the website under School Committee  
The October Spotlight is up with all the Hot Topics
- **Facilities** – Jeff Sands  
Boiler project is substantially complete, commissioning will be this week
- **Negotiations** – Bill Wilson  
The group has not met, I would like to bring group back and meet next week for ½ hour
- **Policy** – Policies to be reviewed for 1<sup>st</sup> reading this week
- **Warrant** – All is good on backup

## **NEW BUSINESS:**

### **A. Student Government Presentation**

*Stephanie Rogal, Student Government Advisor gave the introduction of the Student Government Officers,*

*Dana Valletti, President*

*Erin Mason, Vice President*

*Courtney Milot, Secretary*

*Ellen Enright, Treasurer*

- **Courtney Milot**, representing the Sophomore Class this evening. Upcoming events, they will be having three (3) fundraisers, ordering T-shirts, and looking for 3 more representatives for the sophomore class
- **Erin Mason**, representing the Junior Class for this evening. Upcoming events, organizing a 2<sup>nd</sup> annual Trivia night, the Junior Class will be selling snacks at the Snack Shack at all games
- **Ellen Enright**, representing the Freshman Class for this evening. The freshman class will be holding elections next week
- **Dana Valletti**, representing the Senior Class this evening. The senior class will be having the Halloween dance on October 24<sup>th</sup> and there will be prizes for costumes. They are ordering class shirts, organizing the Powder Puff Football Game, a survey was done to see what kind of fundraisers would be offered, the interest showed Talent show, Coffee House/Open Mic night in January, Movie night in February, Mr. HWRHS, Film Fest, finalizing the prom and spirit week

### **B. Policies 1<sup>st</sup> Reading**

**Barbara Lawrence** – Opened with information that the Policy Group meeting once a month and the goal is to get all new policies by April. Reminder that the criteria for selection of policies is done by:

1. In place in 3 or more comparable districts, 4 were looked at.
2. Or Superintendent or someone else on the Leadership Team suggested the need
3. Policy Working Group to review

- **Acceptable Use Policy Technology**

**Jeanise Bertrand** – How is this different than the Acceptable Use Policy signed in Middle School or High School?

**Michael Harvey** – Acceptable Use Policy spells it out in more detail than this. Alan has re-worked that as well; there will be a new set of regulations around technology

**Bill Dery** – This is vague and generalized, wants it to be more definitive

**Barbara Lawrence** – There is a difference between policy and procedure. This is a statement of policy, Alan has worked very hard to develop the procedure for implementation that will accompany this and will specify how he will do it. He will report to us 1 or 2 times a year and we can ask how it's going. It's his job, the Superintendent's job and Jeff Sands to implement goals we have set. Discussion on Technology and Technology Plan continued

**Bill Wilson** - Closes discussion on Technology Plan and moved onto Concussion Policy

No changes made to the Acceptable Use Policy Technology

- **Concussion Policy**

**Michael Harvey** – This is distilled from many pages. Procedures are already in place, this policy covering things we definitely will do.

No changes made

- **Hazing Policy**

**Barbara Lawrence** – This comes directly from the law

No changes made

- **School Choice Policy**

**Barbara Lawrence** - Committee voted last year and thought we should have a clear choice with regard to paragraph 2 of the policy.

No changes made

- **School Year School Calendar Policy**  
*Barbara Lawrence – Needed to have a policy in place for School Calendar*  
*No changes made*
- **Service Animals in Public Schools Policy**  
*Barbara Lawrence – Important to have policy in place to help whomever may need it.*  
*The discussion continued on with comments on the ADA Laws*  
*No changes made*
- C. **Excess & Deficiency Policy**
  - *Barbara Lawrence – This policy was adopted previously*
  - *Jeff Sands – Research recommended on this policy of Jeff Sands on the existing policy. Last paragraph revision suggested by Powers & Sullivan, by 2/3 votes.*
  - *Bill Wilson – By 2/3 votes we could utilize some revenue without going to Town*
  - *Michael Harvey – If you were to use the Excess & Deficiency Funds and they increased budget there would have to be a 2/3 vote of School Committee to do that and then supply notice to Town of Hamilton and Wenham, who would then have the option of holding a special town meeting to approve or vote down that change. If the towns did nothing then in the 60 days it would automatically carry.*
  - *Discussion and explanation in the review of Excess & Deficiency Policy with explanation on the added paragraph by auditors Powers & Sullivan of the 2/3 vote*
  - *Jeff Sands – Critical part is the second ½ of third paragraph and fourth paragraph*  
*No changes made*
- D. **Vote Delegate to the MASC Conference**
  - *It was voted that Jeanise Bertrand would be the delegate at the MASC Conference in November*  
*Vote: 7-0-0*
- E. **Review of calendar for the 2015-16 school year**  
*Vote: 7-0-0*
- F. **Vote to appoint Michael Harvey, Superintendent or his designee as the representative to the board of directors for the NEC**  
*Vote: 7-0-0*
- G. **District Assessment Presentation**  
*Celeste Bowler – The MCAS is administered to grades 3-8 and grade 10*  
*The conversations continued with dialogue amongst the committee on the presentation of score results*

**ADJOURNMENT:** Adjourned @ 9:48 PM

Attested:  
Donna Bunk



**Hamilton Wenham Regional School Committee  
October 2, 2014  
Meeting Minutes**

Present: Bill Wilson (Chair), Sheila MacDonald, Deborah Evans, Larry Swartz, Barbara Lawrence, Jeanise Bertrand, Stacey Metternick, Bill Dery (arrived at 7:20pm)  
Absent: Roger Kuebel

Also Present: Dr. Micheal Harvey, Superintendent, and Dorothy Presser, MASC

- Call to order: Bill Wilson called the meeting to order at 7:05 pm in the conference room of the Administration Building.
- No Citizens Comments Presented
- Superintendent's Report  
M. Harvey Declared School Bus as surplus. This is a 2007 Bluebird 32 passenger bus that has been parked at Winthrop (now at Patton Park) for 2 years.
- New Business  
Motion to accept MGL 32b section 19 made by S. MacDonald. B. Lawrence second. Discussed that this was part of the 1-year agreement with HWREA. Since we approved the agreement we need to adopt this motion. 7-0 passed.

Dorothy Presser from the MASC led MASC District Governance Project Workshop This was developed by MASC, MASS and DESE and over 40 districts have participated. Conducted Workshop on Developing Protocols. Next steps: D. Presser will compile the SC's responses to the Workshop Activities. Bill Wilson will draft a set of protocols based on Dorothy's list that will be discussed at a future meeting

- Vote to Adjourn. S. MacDonald moved to adjourn at 9:45. B. Dery Seconded. Motion passed 8-0.

Respectfully submitted,  
Deborah Evans  
HWRSC Secretary



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# **Hamilton-Wenham Regional School District Fiscal 2014 Audit Presentation**

Presented by:  
Jim Powers, CPA Partner  
& Frank Serreti, CPA Partner



# Results of the Fiscal 2014 Financial Statement Audit

- ▶ The principle objective of our work for fiscal 2014 was the expression of our opinion on the District's financial statements.
- ▶ We performed our audit in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- ▶ Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles.
- ▶ Management is responsible for the preparation and fair presentation of the financial statements.



# Results of the Fiscal 2014 Financial Statement Audit

- ▶ We met with the District's staff to understand their processes and control systems.
- ▶ We tested the amounts and disclosures in the financial statements and assisted with the drafting of financial statements.

## RESULTS:

- ▶ Based on our audit, we issued an Unmodified Audit Opinion on the District's financial statements.
- ▶ There were no material proposed audit adjustments.





# Management's Responsibilities

As part of the audit process, management is responsible for the following:

- The fair presentation of the District's financial statements in accordance with U.S. GAAP;
- Establishing and maintaining effective internal controls over financial reporting to ensure all significant transactions are properly reflected within the financial statements;
- Identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- Making all financial records and related information available to P&S;
- Perform procedures to ensure the appropriate valuation of the District's assets and liabilities;
- Identify contingent liabilities of the District and ensure that they are assessed and appropriately reflected in the financial statements; and
- Adjusting the financial statements to correct material misstatements and affirming to the auditor in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor, if any, during the current engagement pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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# P&S Responsibilities

- ▶ Our responsibility is to express an opinion on the District's financial statements;
- ▶ An audit includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions;
- ▶ We are responsible for ensuring that the School Committee is aware of any significant deficiencies and/or material weaknesses; and
- ▶ Our responsibility is to communicate those matters that have come to our attention as a result of the performance of our audit.
- ▶ The financial statements were discussed in detail with School Committee Chair, Superintendent of Schools and Assistant Superintendent of Finance and Administration.

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## General Fund – Fund Balance

- ▶ General fund fund balance totaled \$1.4 million.
- ▶ Reservations against fund balance:
  - Encumbrances totaled \$109,000
    - Represents open purchase orders as of June 30.
- ▶ Unassigned fund balance totaled \$1.3 million.



## **General Fund – Operations**

- ▶ Actual revenues exceeded the budget by \$193,000. This was primarily due to transportation aid, Medicaid reimbursements and special needs tuition.
- ▶ Actual expenditures were \$1 million less than budgeted which primarily related to health insurance premiums.
- ▶ \$2.1 million of E&D was used to reduce assessments. \$596,000 related to the use of the fiscal 2012 certification and \$1.5 million related to the use of the fiscal 2013 certification.
- ▶ Overall, this resulted in an \$861,000 decrease in fund balance.





# **Estimated Excess and Deficiency**

- ▶ Subject to Department of Revenue review and approval.
- ▶ Can be appropriated for any valid school purpose.
- ▶ Estimated to be \$1.3 million.
- ▶ Statute allows the District to maintain a balance not to exceed 5% of subsequent years budget.
- ▶ Any excess is required to be returned to member Town's.
- ▶ Current estimate is approximately \$192,000 under the 5% limit.

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# Financial Statement Highlights

- ▶ \$2.1 million of school capital improvements were authorized in fiscal 2013:
  - Significant projects include \$268,000 for Buker fire suppression and windows, \$677,000 for Cutler roof and \$500,000 for the Winthrop roof.
  - The Massachusetts School Building Authority (MSBA) has committed to fund 43% of the \$677,000 Cutler roof project or \$294,000.
  - In total, \$1.8 million was expended as of June 30, 2014.
  - \$1.6 million of bonds were issued in 2014 to fund the District's share of the project.
  - \$142,500 of bond anticipation notes were issued to meet the cash flow needs of the projects.

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# Financial Statement Highlights

- ▶ \$3.1 million of school capital improvements were authorized in fiscal 2014:
  - Projects include \$803,000 for the Buker School boiler project and \$2.3 million Winthrop School boiler and window projects.
  - The MSBA has committed to fund 44% of these projects for a total of \$1.3 million.
  - In total, \$336,000 was expended as of June 30, 2014.
  - \$1.6 million of bond anticipation notes were issued to temporarily finance the projects.

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# Reports on Federal Award Programs

- ▶ Reports the amount of federal funds expended by grant award.
- ▶ Required if expenditures of federal awards exceed \$500,000.
- ▶ Unqualified opinion on compliance.
- ▶ No current year findings. The prior year finding for not filing final reports by the October 31st due date was resolved.
- ▶ No questioned costs.
- ▶ Expended \$718,000
- ▶ The special education cluster was tested as a major program.

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# Management Letter

## Prior Year Material Weaknesses

- ▶ Absence of cash reconciliation procedures
  - No longer considered a material weakness.
  - Monthly reconciliation procedures were put in place for the payroll account that resolved the matters previously noted.
  - A monthly review process was also put in place to verify that monthly bank reconciliations are complete and accurate.
- ▶ Lack of Proper Segregation of Duties
  - No longer considered a material weakness.
  - Procedures were put in place to address issues related to the payroll and vendor master files.
  - The District anticipates that new user profiles will be developed and implemented in fiscal 2015 that will address the user access issues noted in the prior year audit.

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# Management Letter

## Prior Year Comments

- ▶ Accounting policies and procedures manual
  - Month-end, quarter-end and year-end checklists were developed to standardize, streamline and facilitate the closing process.
- ▶ Personnel earnings records
  - It is our understanding that the District is in the process of standardizing procedures regarding the maintenance and upkeep of all personnel files including personnel earnings records.
- ▶ Accounting for school choice and other revolving funds
  - The District reported the budgeted kindergarten, pre-school and circuit breaker activity as interfund transfers to the general fund and reflected the corresponding expenditures in the general fund. The remaining kindergarten, pre-school and school choice expenditures were reported properly in each revolving fund, respectively.

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# Management Letter

## Prior Year Comments

- ▶ Preschool and kindergarten revolving funds
  - The kindergarten program will be fully funded by the District in 2015 and the kindergarten activity will no longer be reported in a revolving fund. The District did not develop standardized allocation procedures for the preschool revolving fund in 2014.
- ▶ Develop procedures concerning computer passwords
  - It is our understanding that the District intends to implement policies and procedures regarding computer password security in 2015.



# Management Letter

## Prior Year Comments

- ▶ Budgetary line-item transfers
  - The District put budgetary controls in place that resulted in line-item transfers being approved throughout the year, and at year-end, based on actual budgetary results and forecasts and projections prepared by management.
  - We recommend that management also consider utilizing budgetary controls that are available in the District's accounting system that can be setup to prevent encumbrances from being approved and invoices from being paid if sufficient balances are not available in an appropriation.





# Management Letter

## Current Year Comments

- ▶ Develop written procedures concerning capital asset disposals
  - It is our understanding that the District does not currently have formal written procedures for disposing of capital assets. We believe that documenting procedures for capital asset disposals will improve physical and accounting control over the assets or proceeds from disposition.
- ▶ Centralization of Chapter 30b and Chapter 149 compliance documentation
  - We noted that the District does not maintain all procurement related documents, such as bids, quotes and contracts in a centralized location. This increases the risk that such documentation will not be available when needed for payment authorization, outside audits and other District purposes. It also increases the risk that an obligation may be incurred without the proper bids or quotes and not be detected by management.



# Management Letter

## Current Year Comments

- ▶ Management of student activity funds
  - We recommend that the District implement policies and procedures to comply with the MGL audit requirement and the new guidelines established by DESE.
- ▶ Adopt a cash and investment policy
  - We recommend that the District adopt a deposit and investment policy with consideration given to the specific types of risks required for disclosure. Such as custodial, interest rate and credit risk.
- ▶ Individual scholarship trust fund reconciliations
  - We recommend that additional procedures be implemented to reconcile the scholarship investments by each individual scholarship balance. By adding this procedure to the reconciliation process, money transfers will occur on a timely basis and the potential for reporting an inaccurate cash balance for a District activity will be minimized.

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# Upcoming GASB Pronouncements

## GASB Statement #67:

**Financial Reporting for Pension Plans**—an amendment of GASB Statement No. 25 - revises existing guidance for the financial reports of most pension plans for state and local governments. Statement 67 contains guidance for pension plans that prepare and issue their own financial reports, as well as for plans that are reported as a fiduciary fund by a government. Implementation - The effective date for GASB 67 is for “fiscal years beginning after June 15, 2013 - Calendar year ending December 31, 2014.

## GASB Statement #68:

**Accounting and Financial Reporting for Pensions**—which applies to governments that provide pension benefits to their employees

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# **Employer and Auditor Expanded Responsibilities**

- ▶ Employers will be required to recognize and disclose pension amounts in the financial statements for the first time. The new liabilities and disclosures will require management to evaluate and assume responsibility for the information and for the employer's auditors to determine the sufficiency and appropriateness of the information in order to render an unmodified opinion.
- ▶ The employer and the employer auditor may use the plan auditor's report on the schedules to provide evidence that the pension amounts allocated to the employer and included in the employer's financial statements are not materially misstated.
- ▶ This will require the plan's auditors to test the census data used by sampling the payroll records of the employers. The testing will not impact every employer every year.

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## **GASB 68 – For Employers**

Requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

Enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI).

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# **GASB 67 & 68**

## **Coordinating Successful Implementation**

Pension plans and employers:

- ▶ Consult with the plan's actuary and the plan and employer auditors,
- ▶ Evaluate the role that the pension plan and its actuary will take in several areas:
  - Determining each employer's proportionate share of the net pension liability,
  - Measurement of collective pension expense and collective deferred outflows of resources and deferred inflows of resources,
  - Calculations that are necessary for each employer individually. (For example, each employer is required to identify the effects of changes in its individual proportion from period to period.)
  - If information for employer reporting purposes will be provided by the pension plan and its actuary, another key consideration will be the establishment of procedures that will support the needs of auditors of the employers' financial statements to ensure that they can express an opinion on that information.

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Questions?

Thank You

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***HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT***

***MANAGEMENT LETTER***

***JUNE 30, 2014***

To the Honorable School Committee  
Hamilton-Wenham Regional School District  
Wenham, Massachusetts 01984

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hamilton-Wenham Regional School District (District) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The District's written responses to the matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management of the District and is not intended to be and should not be used by anyone other than these specified parties.

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**HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT**

**MANAGEMENT LETTER**

**JUNE 30, 2014**

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***PRIOR YEAR MATERIAL WEAKNESSES***

## ***PRIOR YEAR MATERIAL WEAKNESSES***

### **ABSENCE OF CASH RECONCILIATION PROCEDURES**

#### Prior Year Comment

In the prior year, we noted that the payroll bank account reconciliations included material errors and unidentified reconciling items. We also noted that the Treasurer was not utilizing the BudgetSense reconciliation module for the payroll account and was maintaining the outstanding checklist and bank reconciliations using excel spreadsheets. We indicated that the BudgetSense reconciliation module would automate the outstanding checklist and would reduce the risk of data entry and formula errors that are more likely in an excel spreadsheet. It would also provide a standardized reconciliation format that is more easily understandable, provides a better audit trail and identifies reconciling items in a detailed format.

#### Current Status

The District implemented the BudgetSense reconciliation module for the payroll account in 2014 and, as a result, was able to provide standardized reconciliations that were easily understood and identified reconciling items in a logical and detailed format. The District also developed and implemented a monthly review process to ensure that the bank reconciliations were being completed on a timely basis using the BudgetSense reconciliation module.

### **LACK OF PROPER SEGREGATION OF DUTIES**

#### Prior Year Comment

In the prior year, we noted several instances where proper segregation of duties did not exist. For example, nine individuals in the Business Office have administrator access to the District's accounting system, the accounts payable clerk and payroll clerk have the ability to post transactions to the general ledger, and the accounts payable clerk and payroll clerk have the ability to modify the accounts payable and payroll master files, respectively. A lack of proper segregation of duties indicates a weakness in the system of internal controls and increases the likelihood that material errors may occur and go undetected.

#### Current Status

In 2014, the District adopted procedures that require monthly exception reports to be generated and reviewed to verify that all changes to the master files have been properly approved in accordance with the District's policies and procedures. In addition, management indicated that a new user profile model would be developed, with an anticipated implementation date of December 31, 2014, that will limit user access to areas that are deemed necessary to accomplish each user's roles and responsibilities.

#### Management Response

The District has conducted a review of existing BudgetSense user access profiles and is currently in the process of developing a new User Access Profile Model which will be based (customized) on each approved user's assigned roles/responsibilities within the District. For example, the District Accountant will be provided very different access than a Building Secretary. Under the direction of the Assistant Superintendent of Finance and Administration, the District Accountant and District IT Director will target the implementation of this new model by December 31, 2014. Once in place, the District Accountant will be responsible for assigning/revising user access profiles in BudgetSense at the direction of the Assistant Superintendent.

***PRIOR YEAR COMMENTS***

## **ACCOUNTING POLICIES AND PROCEDURES MANUAL**

### **Prior Year Comment**

In the prior year, we noted that the District did not utilize month-end and year-end closing procedures checklists. Documented checklists help to ensure that proper procedures are performed by appropriate personnel, in a logical order, and in a timely fashion.

### **Current Status**

The District developed month-end, quarter-end, and year-end checklists in an effort to standardize, streamline and facilitate the closing process.

## **PERSONNEL EARNINGS RECORDS**

### **Prior Year Comment**

In the prior year, we were unable to verify eight employee's pay rates out of a sample of thirty employee files because the employee files did not contain personnel earnings records documenting the employee's pay rate, pay grade or pay step, as applicable. The Commonwealth of Massachusetts "Municipal Records Retention Manual" states that these records should be maintained as a permanent record of the District.

### **Current Status**

One exception was noted in our current year transaction testing, which included twenty five employee files. It is our understanding that the District is in the process of standardizing procedures regarding the maintenance and upkeep of all personnel files including personnel earnings records.

### **Management Response**

The District will develop standardized procedures regarding the maintenance and upkeep of all Personnel Files including the standardization of all required documentation relating to personnel earnings (e.g., Offer Letters, STEP and Degree changes impacting base salary, stipends, etc.). These procedures will be put into practice at various points during the 2014 – 2015 School Year. Additionally, the District will develop a detailed Personnel File Checklist in an effort to standardize and streamline our Records Retention Program. Under the direction of the Assistant Superintendent of Finance and Administration, the District's Director of Human Resources will have the day-to-day responsibility for ensuring compliance with these new procedures and for maintaining all Personnel Files.

## **ACCOUNTING FOR SCHOOL CHOICE AND OTHER REVOLVING FUNDS**

### **Prior Year Comment**

In the prior year we indicated that the District, as part of the annual budget process, plans to utilize revolving funds to account for the cost of activities such as kindergarten, pre-school, school choice and circuit breaker programs. These programs are self-sustaining activities and as such qualify to be reported as revolving funds. Historically, the District has accounted for these programs as transfers into the general fund and the associated costs are also recorded in the general fund. This accounting was consistent with how the District had appropriated the funds in the 2013 budgets and prior years. In the 2014 budget, with the exception of rental

income, the anticipated revolving fund activity is no longer presented as revenues and expenditures. The activity is now presented as an offset (or reduction) to general fund expenditures. This is consistent with the accounting requirements for revolving funds which includes the requirement that all revolving fund revenues and expenditures are charged directly to the revolving fund.

#### Current Status

In 2014, we noted that the District reported the budgeted kindergarten, pre-school and circuit breaker activity as interfund transfers to the general fund and reflected the corresponding expenditures in the general fund. The remaining kindergarten, pre-school and school choice expenditures were reported properly in each revolving fund, respectively.

#### Management Response

The District is in the process of developing standardized procedures for consistently charging costs directly to Revolving Funds to ensure consistency with our FY15 Budget (i.e., treated as offsets) as well as accounting requirements for revolving funds, including School Choice and Circuit Breaker. When developing these procedures, the District will take into careful consideration DESE's "Advisory Memorandum on Financial Administration of the School Choice Program". These procedures will be put into practice during FY15, with a targeted implementation date of October 31, 2014. Under the direction of the Assistant Superintendent of Finance and Administration, the District Accountant will have the day-to-day responsibility for ensuring that the District is in compliance with these new procedures and for completing any related tasks as provided for on the various Closing Checklists (see Accounting Policies and Procedures Manual section).

### **PRESCHOOL AND KINDERGARTEN REVOLVING FUNDS**

#### Prior Year Comment

In the prior year, we recommended that the District develop policies and procedures in regards to the allocation of direct and indirect costs to the preschool and kindergarten revolving funds.

#### Current Status

The kindergarten program will be fully funded by the District in 2015 and the kindergarten activity will no longer be reported in a revolving fund. The District did not develop standardized allocation procedures for the preschool revolving fund in 2014.

#### Recommendation

We continue to recommend that the District adopt policies and procedures concerning the allocation of direct and indirect costs to the preschool revolving fund. This will ensure that expenditures are consistently charged to the program and will enable the District to properly set rates to cover the anticipated costs.

#### Management Response

The District will develop standardized procedures for consistently charging costs directly to the Preschool Revolving Fund as appropriate. These procedures will be put into practice during FY15, with a targeted implementation date of October 31, 2014. Under the direction of the Assistant Superintendent of Finance and Administration, the District Accountant will have the day-to-day responsibility for ensuring that the District is in



compliance with these new procedures and for completing any related tasks as provided for on the various Closing Checklists (see Accounting Policies and Procedures Manual section).

## **DEVELOP PROCEDURES CONCERNING COMPUTER PASSWORDS**

### Prior Year Comment

In the prior year, we indicated that the District does not have written policies and procedures concerning the role of user passwords in securing information and promoting an appropriate segregation of duties.

### Current Status

It is our understanding that the District intends to implement policies and procedures regarding computer password security in 2015.

### Recommendation

We continue to recommend that the District adopt policies and procedures concerning the assignment, modification, and deletion of user passwords. Passwords should be changed at least once every six months. Written policies and procedures will help to ensure that password assignments, deletions, and modifications are performed in a manner consistent with management's intentions.

### Management Response

The District will develop standardized procedures regarding the assignment, modification, and deletion of user passwords as it relates to general network logon, Outlook email, BudgetSense, and ASPEN X2. These procedures will be put into practice at various points during the 2014 – 2015 School Year. Under the direction of the Assistant Superintendent of Finance and Administration, the District's IT Director will have the day-to-day responsibility for operationalizing these new procedures and for assigning access to the various systems.

## **BUDGETARY LINE-ITEM TRANSFERS**

### Prior Year Comment

In prior year audits, we noted significant overages related to budgetary appropriations. Although various appropriations were overspent, the budget as a whole was not. We indicated that implementation of budgetary controls is critical to maintaining the integrity of the District's budgetary process. As budgets are refined, it is even more important that budgetary controls are in place because it will provide management with the ability to effectively manage and control spending within the constraints of what has been appropriated.

The accounting system has built in controls that can be setup to prevent encumbrances from being approved and invoices from being paid if sufficient balances are not available in an appropriation. We believe that utilization of this accounting feature would enhance the District's budgetary control.

### Current Status

In January of 2013, the District adopted a budget transfer policy which authorizes the Superintendent to approve line-item transfers within the Department of Elementary and Secondary Education (the DESE) expenditure categories. Transfers between DESE expenditure categories must be approved by the School Committee.

In 2014, we noted that the budget as a whole was underspent by approximately \$1 million. The District put budgetary controls in place that resulted in line-item transfers being approved throughout the year, and at year-end, based on actual budgetary results and forecasts and projections prepared by management.

#### Recommendation

We recommend that management consider utilizing budgetary controls that are available in the District's accounting system that can be setup to prevent encumbrances from being approved and invoices from being paid if sufficient balances are not available in an appropriation.

#### Management Response

The District agrees that implementing budget controls is critical to maintaining the integrity of the budgetary process; certain controls, including policies, procedures, and accounting system built-in work flow currently exist and are being utilized by the District. The District also agrees that leveraging our accounting system's built-in controls to their fullest extent as well as implementing additional best practices across the District (e.g., Purchase Order Process and Forecasting) will position the District to improve how it tracks and monitors its finances.

During FY15, the District will look to utilize more of the built-in controls in BudgetSense as recommended. The District will also review its existing Fiscal Policies to ensure that they are appropriate and thorough, and that they can be realistically applied from an operational standpoint given our limited resources, etc.

***CURRENT YEAR COMMENTS***

## **DEVELOP WRITTEN PROCEDURES CONCERNING CAPITAL ASSET DISPOSALS**

### **Comment**

It is our understanding that the District does not currently have formal written procedures for disposing of capital assets. We believe that documenting procedures for capital asset disposals will improve physical and accounting control over the assets or proceeds from disposition.

### **Recommendation**

We recommend that the written procedures include a provision requiring a request for disposal to be prepared that describes the asset, the reason for and means of its disposal, and any expected proceeds. An appropriate official who does not have custody of the asset or cash receipt duties should approve the request and send it directly to the accounting department to use as a basis for establishing control over the asset pending its disposal and any sales proceeds and for removing the asset from the records. This will allow the accounting department to prepare documentation to serve as authorization for releasing the asset and for preparing a billing invoice if the asset is sold.

### **Management Response**

The District agrees with the recommendation that a policy and procedures be established for disposing of capital assets. Management will work with the School Committee's Policy sub-committee in an effort to draft a policy for discussion and consideration by the entire School Committee.

## **CENTRALIZATION OF CHAPTER 30B AND CHAPTER 149 COMPLIANCE DOCUMENTATION**

### **Comment**

We noted that the District does not maintain all procurement related documents, such as bids, quotes and contracts in a centralized location. This increases the risk that such documentation will not be available when needed for payment authorization, outside audits and other District purposes. It also increases the risk that an obligation may be incurred without the proper bids or quotes and not be detected by management.

### **Recommendation**

We recommend that the District develop policies and implement procedures requiring all procurement related documentation to be kept on file either in the Assistant Superintendent of Finance & Administration's office or in the District Accountant's Office. This will allow the Assistant Superintendent of Finance & Administration and the District Accountant to more efficiently access these documents and will enhance their ability to provide assurance that all bills being paid have the necessary bids, quotations and contracts to comply with state and local procurement laws and regulations.

### **Management Response**

The District agrees with the recommendation that all Procurement Files, including Chapter 30B files, be maintained in a centralized location in the District's Business Office. These procedures will be put into practice at various points during the 2014 – 2015 School Year. Under the direction of the Assistant Superintendent of Finance and Administration, the Assistant to the Assistant Superintendent will have the day-to-day responsibility for maintaining these files.

## **MANAGEMENT OF STUDENT ACTIVITY FUNDS**

### **Comment**

Massachusetts General Law (MGL), Chapter 71, Section 47 requires that school districts maintain student activity funds in accordance with guidelines issued by the Department of Elementary and Secondary Education (DESE).

In 2014 the DESE published a comprehensive manual titled Agreed-Upon Procedures and Audit Guidelines – Student Activity Funds. Within each section of the manual is the DESE Policy Guidance, the MGL Requirement and DESE's explanation of what type of policies, internal controls and audit procedures should be implemented in order to be in compliance with the law.

These guidelines can be found on the DESE website at the following address:

<http://www.doe.mass.edu/finance/accounting>

One of the MGL requirements is that an annual audit of the student activities be completed. The DESE manual provides guidance on the acceptable methods and timing of the audit. The District has not conducted an audit in the manner required by the MGL and the DESE in recent years.

### **Recommendation**

We recommend that the District implement policies and procedures to comply with the MGL audit requirement and the guidelines established by DESE.

### **Management Response**

The District agrees with the recommendation regarding Student Activity Funds. In fact, during the Annual Audit Kick-off meeting on May 2, 2014 with Powers & Sullivan, the Assistant Superintendent of Finance and Administration requested that P&S perform an independent audit of these accounts for the District during FY15. It was tentatively agreed to conduct this review during the January 2015 timeframe.

## **ADOPT A CASH AND INVESTMENT POLICY**

### **Comment**

The District does not have an investment policy to address the types of credit risk disclosures required in the District's financial statements. Accounting standards have highlighted the need for governmental entities to consider adopting cash and investment policies that take into account custodial, credit and interest rate risk. Such policies establish guidelines for matters such as 1) the types of banks the District should have deposits with; 2) the maximum period that an investment can be held and; 3) the highest concentration the District can have in any one investment type or issuer.

### **Recommendation**

We recommend that the District adopt a deposit and investment policy with consideration to the specific types of risks required for disclosure. The policies should be reviewed and updated periodically.

### Management Response

The District agrees with the recommendation that a deposit and investment policy be adopted. Management will work with the School Committee's Policy sub-committee in an effort to draft a policy for discussion and consideration by the entire School Committee.

## **INDIVIDUAL SCHOLARSHIP TRUST FUND RECONCILIATIONS**

### Comment

We noted that individual scholarship investment balances associated with specific general ledger accounts are not individually reconciled each month. The District currently maintains two investment accounts that have been setup specifically to maintain scholarship deposits (i.e. not part of pooled cash). One of the investment accounts includes several different scholarship accounts and the financial institution provides a separate accounting of each scholarship balance with the investment statement. For this account, the individual scholarship balances provided by the financial institution should be equal to the trust fund balance reported on the general ledger.

### Recommendation

We recommend that additional procedures be implemented to reconcile the scholarship investments by each individual scholarship balance. By adding this procedure to the reconciliation process, money transfers will occur on a timely basis and the potential for reporting an inaccurate cash balance for a District activity will be minimized.

### Management Response

The District agrees with the recommendation that additional procedures be implemented in an effort to reconcile the scholarship investments by each individual scholarship balance. The Assistant Superintendent of Finance and Administration will work with the District Accountant and Treasurer to assess the current situation and develop a plan to move forward as recommended. This initiative will be completed as soon as practical given competing priorities and resource limitations.



## ***INFORMATIONAL COMMENT***

## FUTURE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS FOR PENSION AND OPEB

### Comment

The GASB has issued new pronouncements that will significantly affect the accounting and reporting requirements for Pensions and Other Postemployment Benefits (OPEB). These new standards will start to phase in during 2014 and will substantially impact the District's financial statements and will also affect the requirements for accumulating the necessary data to meet the reporting requirements.

The new standards that have been issued and their effective dates are as follows:

- The GASB issued Statement #67, *Financial Reporting for Pension Plans*, an amendment of GASB Statement No. 25, which is required to be implemented in 2015.
- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27, which is required to be implemented in 2015.

The GASB is expected to issue additional standards following #67 & #68 for Pensions, which will similarly affect accounting and financial reporting for OPEB Plans. The GASB is encouraging earlier application of these standards. See below for a brief summary of these new standards:

- GASB #67 and #68 will substantially change the reporting for pension liabilities and expenses. Changes in pension liability will be immediately recognized as pension expense or reported as deferred outflows/inflows of resources depending on the nature of the changes. Substantial changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes will be required. Current actuarial methods may continue to be used to determine funding amounts. Employers will report in their financial statements a net pension liability (asset) determined annually as of the year end. *Net pension liability (asset)* equals the total pension liability for the plan net of the plan net position. Pension liability is the actuarial present value of projected benefits attributed to past service, and plan net position is the accumulated plan assets net of any financial statement liabilities of the plan.

The District should expect to record significant pension and OPEB liabilities in the future. While the most significant changes from these GASB's do not go into effect until 2015, we wanted to make the District aware of the magnitude these changes will have on financial statement reporting and disclosures.

# The Hamilton-Wenham Special Education Parent Advisory Council

... or H-W SEPAC for short!

**Massachusetts statute and regulations require each school district's school committee to establish a SEPAC to:**

- advise the district on matters that pertain to the education and safety of students with disabilities; and
- meet regularly with school officials to participate in the planning, development, and evaluation of the school district's special education programs.

# What Are the H-W SEPAC's Priorities?

Two long-range planning sessions  
determined our priorities to be:

## **Support**

By providing opportunities to network, share and discuss issues pertaining to special education for the benefit of parents and families, educators, and administrators.

## **Education**

By holding workshops, forums, presentations, meetings and other events to help educate parents and the community at large.

## **Advocacy**

By creating collaborative relationships amongst our teachers, councils, organizations and administrators for the betterment of education in our school district.

# How Do We Accomplish Our Priorities?

- **SCHOOL REPS:** Each school has its own SEPAC representative to connect and communicate with parents, teachers and administrators regarding special education.
- **STUDENT SERVICES REP:** who meets regularly with the Student Services Director to provide feedback and engage in reciprocal communication regarding District and SEPAC business, programs, and developments.
- **SCHOOL COMMITTEE REP:** To liaise with the school committee and provide feedback.
- **WORKSHOPS AND PRESENTATIONS:** both independently and with the district, on a wide variety of topics suggested by members, parents, teachers, administrators, etc.
- **COMMUNICATION REP:** dedicated to informing parents and the public about our activities.
- **PARENT SOCIALS:** Parent-only, casual socials to connect, network and offer support.

# 2014/2015 Board

Jill Auld, Co-Chair

Margo Killoran, Co-Chair

Norman Cramer, SC Liaison

Hannah Fraley, Secretary

Julie Preston, Treasurer



# 2014/2014 Reps

- Preschool: Heather LaBuddle
- Buker: Julie Preston
- Cutler: Open
- Winthrop: Hannah Fraley
- Middle School: Norman Cramer
- High School: Jill Auld

# 2014/2015 Objectives

- Solidify working relationship with School Committee
- Solidify working relationship with administrative team
- Transition planning

# Be part of the SEPAC!

There are many ways to learn more or contribute to the SEPAC...

**Anyone with an interest in special education can join the SEPAC!**

**Business Meeting: First Wednesday of each month, Middle School, Room 120**

**Attend a workshop: Rights and Responsibilities Workshop**

## ENROLLMENT BY SCHOOL

## Total District Enrollment

School	Students 2013-2014	Students 2014-2015
<b>Total District Enrollment</b>		
<b>Buker</b>	239	250
Hamilton	68	53
Wenham	171	197
<b>Cutler</b>	274	257
Hamilton	232	220
Wenham	42	37
<b>Winthrop</b>	255	277
Hamilton	235	251
Wenham	20	26
<b>MRMS</b>	439	428
Hamilton	288	278
Wenham	151	150
<b>HWRSD</b>	562	521
Hamilton	384	347
Wenham	178	174
<b>Student Services OOD</b>	26	32
Hamilton	17	19
Wenham	9	13
<i>Totals Hamilton</i>	<i>1224</i>	<i>1168</i>
<i>Totals Wenham</i>	<i>571</i>	<i>597</i>
<b>Totals</b>	<b>1795</b>	<b>1765</b>

*Note: Does not include Preschool, School Choice, or Faculty Students*

## Enrollment Elementary Programs as of October 1

2014-1015												
Grade	Buker			Cutler			Winthrop					
	Classroom 1	Classroom 2	Classroom 3	Classroom 1	Classroom 2	Classroom 3	Classroom 1	Classroom 2	Classroom 3	Total/Grade	Avg	Classes
K	21	20		20	21		19	21	21	143	20.43	7
1	22	22		17	17	17	17	16		128	18.29	7
2	21	20		21	22		19	20		123	20.50	6
3	19	20		18	19		22	23		121	20.17	6
4	19	21		21	21		18	19	17	136	19.43	7
5	23	22		24	22		24	22		137	22.83	6
Totals	250			260			278			788	20.21	39

\*Includes 3 faculty

\*Includes 1 other

2013-1014												
Grade	Buker			Cutler			Winthrop					
	Classroom 1	Classroom 2	Classroom 3	Classroom 1	Classroom 2	Classroom 3	Classroom 1	Classroom 2	Classroom 3	Total/Grade	Avg	Classes
K	18	18		16	16	16	18	16		118	16.86	7
1	20	19		23	22		18	19		121	20.17	6
2	20	20		19	18		21	21		119	19.83	6
3	20	21		23	20		15	17	18	134	19.14	7
4	23	23		23	23		23	23		138	23.00	6
5	19	18		21	19	20	23	23		143	20.43	7
Totals	239			279			255			773	19.82	39

\*Includes 7 faculty

## Enrollment Secondary Programs as of October 1

<b>Miles River Middle School</b>		
<b>Grade</b>	<b>Students 2013-2014</b>	<b>Students 2014-2015</b>
6	143	139
7	154	139
8	145	153
<b>Totals</b>	<b>442</b>	<b>431</b>
		*Total includes 3 Faculty

<b>Hamilton-Wenham Regional High School</b>		
<b>Grade</b>	<b>Students 2013-2014</b>	<b>Students 2014-2015</b>
9	165	140
10	163	160
11	170	163
12	180	162
<b>Totals</b>	<b>678</b>	<b>625</b>
	*Total includes 115 Choice and 1 Faculty	*Total includes 98 Choice, 4 Faculty, and 2 Other

<b>School Choice, 2014-2015</b>			
	<b>Boys</b>	<b>Girls</b>	<b>Total</b>
<b>Grade 9</b>	4	5	9
<b>Grade 10</b>	10	21	31
<b>Grade 11</b>	9	25	34
<b>Grade 12</b>	9	15	24
<b>Ungraded</b>			0
<b>Totals</b>	<b>32</b>	<b>66</b>	<b>98</b>

## Student Services Out of District Placement

	<b>2013-2014</b>	<b>2014-2015</b>
<b>Hamilton</b>	17	19
<b>Wenham</b>	9	13
<b>Totals</b>	<b>26</b>	<b>32</b>



**Hamilton-Wenham Regional High School**  
**Class Size 1st Semester 2014-2015**

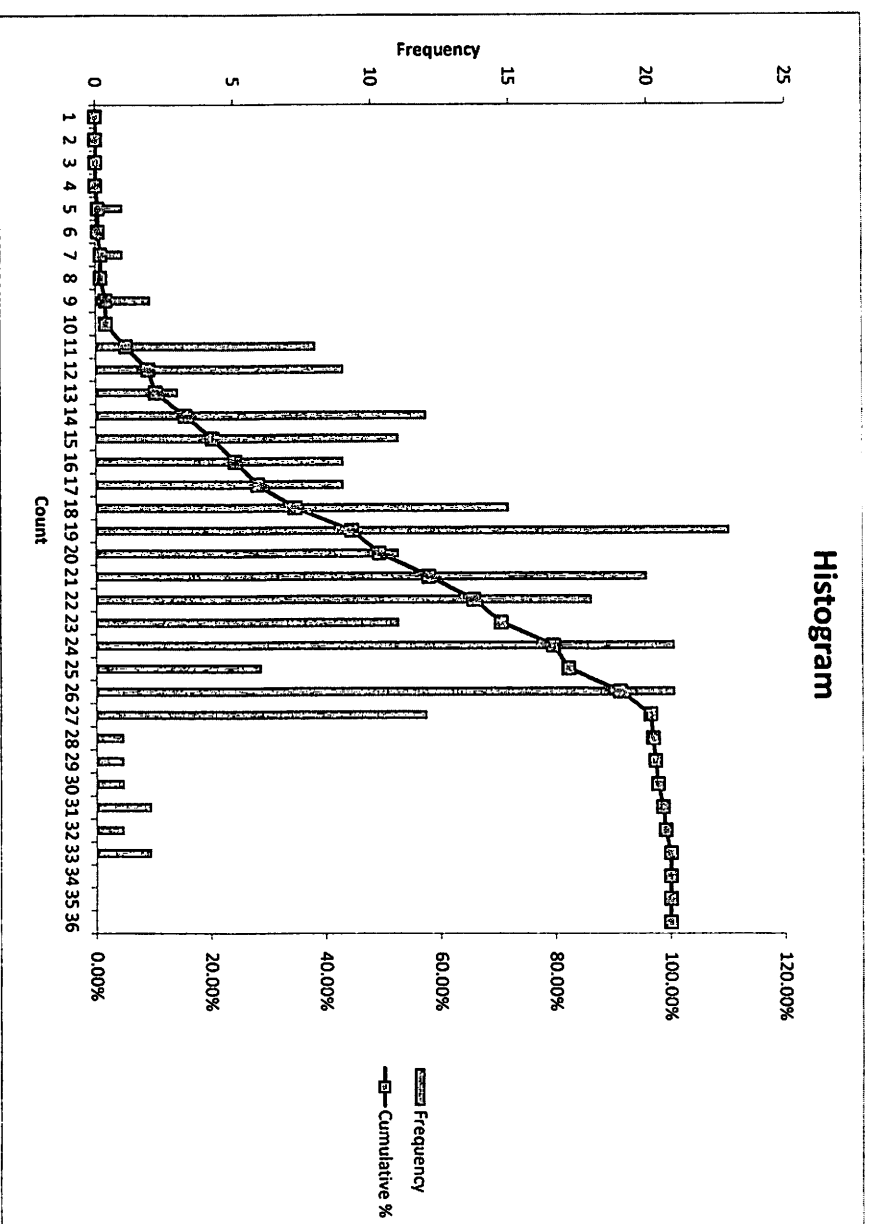
<b>Fine Arts</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>TOTAL</b>	<b>AVERAGE CLASS SIZE</b>	<b>FTE 24</b>	
Curriculum Leader	12	23	19			54	18		
Teacher 1	14	14	11	19	18	76	15		
Teacher 2 HS & MS	22	28				50	25		Band & Jazz Band
Teacher 3 HS & MS	14	33				47	24		Chorus & Harmony
Teacher 4	20	22	21	9	15	87	17		
Teacher 5	23	15	14			52	17		
Teacher 6	12	11	15	24		62	16		Theater Programs
<b>DEPARTMENT TOTAL</b>						<b>428</b>	<b>18</b>		
<b>ENGLISH</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>TOTAL</b>	<b>AVERAGE CLASS SIZE</b>	<b>FTE 33</b>	
Curriculum Leader	19	21	30			70	23		Minus 3 for portfolio
Teacher 1	25	13	P	P	P	38	19		Portfolio - all Seniors
Teacher 2	16	19	14			49	16		
Teacher 3	24	16	13	21	17	91	18		
Teacher 4	16	19	18	19	24	96	19		
Teacher 5	27	21	18	16	11	93	19		
Teacher 6	19	22	27	19	14	101	20		
Teacher 7	21	21	21	22	9	94	19		
<b>DEPARTMENT TOTAL</b>						<b>632</b>	<b>19</b>		
<b>FOREIGN LANGUAGE</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>TOTAL</b>	<b>AVERAGE CLASS SIZE</b>	<b>FTE 28</b>	
Curriculum Leader	25	24	22			71	24		
Teacher 1	18	21	18	21	14	92	18		
Teacher 2	21	17	17	18	19	92	18		
Teacher 3	16	14	20	24	11	85	17		
Teacher 4	20	15	27	27	26	115	23		
Teacher 5	16	27	24	18	18	103	21		
<b>DEPARTMENT TOTAL</b>						<b>558</b>	<b>20</b>		

MATHEMATICS	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE 35	
Curriculum Leader	12	27	21			60	20		
Teacher 1	22	25	24	26	17	114	23		
Teacher 2	19	14				33	17		
Teacher 3	22	23	26	21	27	119	24		
Teacher 4	26	24	22	14	11	97	19		
Teacher 5	22	19	18	23	12	94	19		Support
Teacher 6	24	26	24	17	12	103	21		Support
Teacher 7	18	19	19	20	24	100	20		
<b>DEPARTMENT TOTAL</b>						<b>720</b>	<b>21</b>		
SCIENCE	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE 38	
Curriculum Leader	21	22	22			65	22		
Teacher 1	12	20	17	19	22	90	18		
Teacher 2	24	27	12	17	20	100	20		
Teacher 3	18	22	12	24	21	97	19		
Teacher 4	11	15	19	27	19	91	18		
Teacher 5	22	20	21	21	21	105	21		
Teacher 6	23	16	15	23	20	97	19		
Teacher 7 (Technology)	24	15	13	16	19	87	17		
<b>DEPARTMENT TOTAL</b>						<b>732</b>	<b>19</b>		

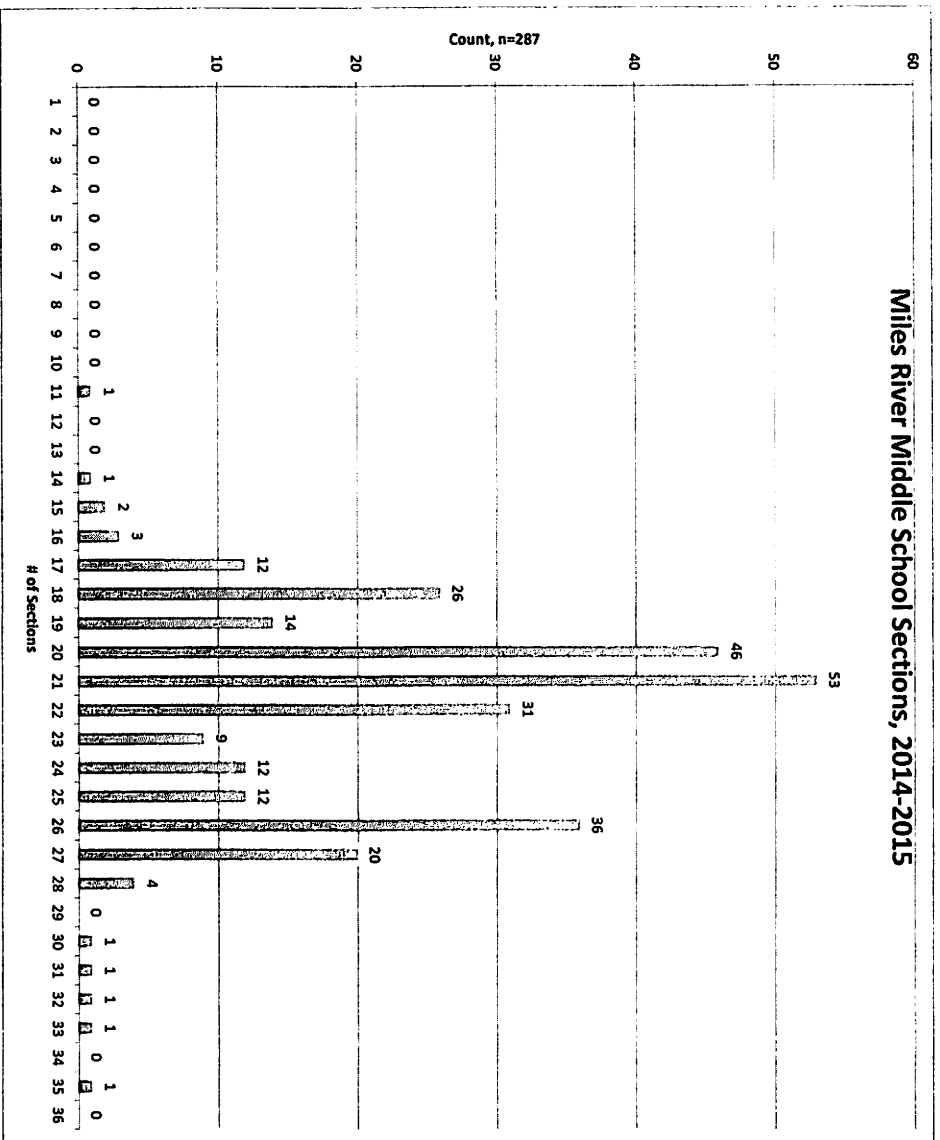
SOCIAL STUDIES	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE	
								35	Add 2 for DL
Curriculum Leader	19	14	19			52	17		
Teacher 1	20	27	24	19	19	109	22		
Teacher 2	18	22	7	23	23	93	19		
Teacher 3	24	15	24	24	23	110	22		
Teacher 4	20	21	20	14	17	92	18		
Teacher 5	12	24	16	19	32	103	21		Diversified Learning
Teacher 6	21	24	11			56	19		
Teacher 7	22	15	17	22	27	103	21		
DEPARTMENT TOTAL						718	21		
Health Science	1	2	3	4	5	TOTAL	AVERAGE CLASS SIZE	FTE	
								22	
	31	25	18			74	25		
Teacher 1	15	23	29	15	24	106	21		
Teacher 2	31	25	19	23	33	131	26		
Teacher 3	27	25	28	18	22	120	24		
Teacher 4 - FCS	11	18	21	5		55	14		1 Life skills - SP
				SP					
DEPARTMENT TOTAL						486	22		

Count	Frequency	Cumulative %
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	1	0.43%
6	0	0.43%
7	1	0.87%
8	0	0.87%
9	2	1.73%
10	0	1.73%
11	8	5.19%
12	9	9.09%
13	3	10.39%
14	12	15.58%
15	11	20.35%
16	9	24.24%
17	9	28.14%
18	15	34.63%
19	23	44.59%
20	11	49.35%
21	20	58.01%
22	18	65.80%
23	11	70.56%
24	21	79.65%
25	6	82.25%
26	21	91.34%
27	12	96.54%
28	1	96.97%
29	1	97.40%
30	1	97.84%
31	2	98.70%
32	1	99.13%
33	2	100.00%
34	0	100.00%
35	0	100.00%
36	0	100.00%
37	0	100.00%

231



Sections	Frequency	%	Cumulative %
1	0	0%	0%
2	0	0%	0%
3	0	0%	0%
4	0	0%	0%
5	0	0%	0%
6	0	0%	0%
7	0	0%	0%
8	0	0%	0%
9	0	0%	0%
10	0	0%	0%
11	1	0%	0%
12	0	0%	0%
13	0	0%	0%
14	1	1%	1%
15	2	1%	1%
16	3	1%	2%
17	12	4%	7%
18	26	9%	16%
19	14	5%	21%
20	46	16%	37%
21	53	18%	55%
22	31	11%	66%
23	9	3%	69%
24	12	4%	73%
25	12	4%	77%
26	36	13%	90%
27	20	7%	97%
28	4	1%	98%
29	0	0%	98%
30	1	0%	99%
31	1	0%	99%
32	1	0%	99%
33	1	0%	100%
34	0	0%	100%
35	1	0%	100%
36	0	0%	100%
	287		



**HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA**

**EXHIBIT E**

**Acceptable Use Policy - Technology**

The District will endeavor to provide equitable, effective, and efficient technology that expands instructional capacity and enables all students to engage in rigorous learning. To that end, it will incorporate technologies utilizing the principles of universal design and assistive technology throughout the system in order to:

- Maximize access to curricula
- Provide authentic and relevant global resources
- Foster learning, collaboration, exploration, and discovery
- Develop critical, creative, and analytical thinking skills
- Collect, assess, and share knowledge
- Synthesize information and demonstrate conceptual understanding
- Streamline organizational tasks

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
(Original Signature on file in the Superintendent's Office)



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT F

Concussion Policy

The District will comply with Massachusetts law, which mandates that all MIAA schools develop regulations to implement a concussion policy that includes:

1. Education of coaches, athletes and their parents about concussions,
2. Documentation of student athletes' past head injuries,
3. Requirements for taking a student athlete out of competition or practice and certification for "return to play."

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
(Original Signature on file in the Superintendent's Office)

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT G

PROHIBITION OF HAZING

In accordance with Massachusetts General Laws, Chapter 536 of the Acts of 1985, the School Committee hereby deems that no student, employee or school organization under the control of the School Committee shall engage in the activity of hazing a student while on or off school property, or at a school sponsored event regardless of the location. No organization that uses the facilities or grounds under the control of the School Committee shall engage in the activity of hazing any person while on school property.

Any student who observes what appears to them to be the activity of hazing another student or person should report such information to the Principal including the time, date, location, names of identifiable participants and the types of behavior exhibited. Students and employees of the Schools are obligated by law to report incidents of hazing to the police department.

Any student who is present at a hazing has the obligation to report such an incident. Failure to do so may result in disciplinary action by the school.

Any student who participates in the hazing of another student or other person may will be subject to disciplinary action by the school.

Any student determined by the Principal to be the organizer of a hazing activity may be recommended for further disciplinary action, but will receive no less disciplinary action than that of a participant.

In all cases relating to hazing, students will receive procedural due process.

LEGAL REF.: M.G.L. 269:17, 18, 19

**HAZING IS DEFINED BY MASSACHUSETTS STATE LAW AS FOLLOWS:**

**CH. 269, S.17. CRIME OF HAZING; DEFINITION; PENALTY**

Whoever is a principal organizer or participant in the crime of hazing as defined herein shall be punished by a fine of not more than three thousand dollars or by imprisonment in a house of correction for not more than one year, or by both such fine and imprisonment.

The term "hazing" as used in this section and in sections eighteen and nineteen, shall mean any conduct or method of initiation into any student organization, whether on public or private property, which willfully or recklessly endangers the physical or mental health of any student or other person. Such conduct shall include whipping, beating, branding, forced calisthenics, exposure to the weather, forced consumption of any food, liquor, beverage, drug or other substance, or any other brutal treatment or forced physical activity which is likely to adversely affect the physical health or safety of any such student or other person, or which subjects such

Policy Review: 1<sup>st</sup> Reading: October 16, 2014

2<sup>nd</sup> Reading: October 30, 2014

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HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

student or other person to extreme mental stress, including extended deprivation of sleep or rest or extended isolation. Notwithstanding any other provisions of this section to be contrary, consent shall not be available as a defense to any prosecution under this action.

CH. 269, S.18. DUTY TO REPORT HAZING

Whoever knows that another person is the victim of hazing as defined in section seventeen and is at the scene of such crime shall, to the extent that such person can do so without danger or peril to himself or others, report such crime to an appropriate law enforcement official as soon as reasonably practicable. Whoever fails to report such crime shall be punished by a fine of not more than one thousand dollars.

CH. 269, S.19. HAZING STATUTES TO BE PROVIDED; STATEMENT OF COMPLIANCE AND DISCIPLINE POLICY REQUIRED

Each secondary school and each public and private school or college shall issue to every group or organization under its authority or operating on or in conjunction with its campus or school, and to every member, plebe, pledge or applicant for membership in such group or organization, a copy of this section and sections seventeen and eighteen. An officer of each such group or organization, and each individual receiving a copy of said sections seventeen and eighteen shall sign an acknowledgment stating that such group, organization or individual has received a copy of said sections seventeen and eighteen.

Each secondary school and each public or private school or college shall file, at least annually, a report with the regents of higher education and in the case of secondary schools, the Board of Education, certifying that such institution has complied with the provisions of this section and also certifying that said school has adopted a disciplinary policy with regards to the organizers and participants of hazing. The Board of Regents and, in the case of secondary schools, the Board of Education shall promulgate regulations governing the content and frequency of such reports, and shall forthwith report to the attorney general any such institution which fails to make such a report.

SOURCE: Dover-Sherborn Regional Committee

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
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HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT H

SCHOOL CHOICE

The School Committee recognizes the provisions of General Laws Chapter 76, Section 12B, as amended, which provides every student in the Commonwealth a fair and equal opportunity to attend a public school in a community other than that of the student's residence. Annually, participation in the School Choice program will be voted upon by the School Committee prior to June 1st. If the School Committee votes to adopt School Choice, the Superintendent will develop a procedure for implementation.

If the School Committee votes to adopt School Choice it further directs the Superintendent to accept only as many nonresident students as can be accommodated without requiring additional course sections.

DESE regulations 603 CMR 26:00

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
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HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT I

SCHOOL YEAR/SCHOOL CALENDAR

The school calendar for the ensuing year will be prepared by the superintendent and submitted to the school committee for approval in the fall of prior year. The number of days or instructional hours scheduled for the school year will be determined in accordance with the standards set by the Massachusetts Department of Elementary and Secondary Education.

For the information of staff, students, and parent/guardians, the calendar will set forth the days schools will be in session; holidays and vacation periods; professional development days; and parent/guardian conferences.

LEGAL REFS: MGL 4:7; 15:1G; 71:1; 71:4; 71:4A; 71:73; 136:12  
Educational Reform Act - June 18, 1993

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
(Original Signature on file in the Superintendent's Office)

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT J

SERVICE ANIMALS IN PUBLIC SCHOOLS

The School Committee does not permit discrimination against individuals with disabilities, including those who require the assistance of a service animal. The District will comply with Massachusetts and federal law concerning the rights of persons with guide or assistance dogs. With proof of current rabies vaccination, the District will permit such animals on school premises and on school vehicles.

The District shall not assume or take custody or control of, or responsibility for, the care or feeding of any service animal. The owner or person having custody and control of the animal shall be liable for any damage to persons, premises, property, or facilities caused by the service animal, including, but not limited to, clean up and stain removal.

References: Federal regulations under the Americans with Disabilities Act: 28 CFR Part 35

Policy Review: 1<sup>st</sup> Reading: October 16, 2014  
2<sup>nd</sup> Reading: October 30, 2014

Policy Adopted:

Vote:

Chairperson, HWRSD School Committee: William Wilson  
(Original Signature on file in the Superintendent's Office)

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT  
WENHAM, MA

EXHIBIT K  
Revised - D4021

RESERVE FUNDS: EXCESS & DEFICIENCY (E&D)

At the end of each fiscal year, the District shall close any surplus or deficit in the general fund to the E&D Fund. The MA Department of Revenue (DOR) certifies the District's E&D Fund, similar to a communities free cash certification. In order to have E&D certified, the District shall submit the required information to the DOR at the close of each fiscal year but no later than October 31. DOR is then required to certify the District's E&D Fund by December 1 of each year.

The School Committee's objective is to maintain adequate reserves to ensure operational stability in the school district. As a result, the School Committee shall seek to maintain a minimum balance of three percent (3%) of its operating and capital expenditures budget.

If the E&D balance, as certified by the DOR, exceeds 3%, the School Committee will first determine if any of the excess is required for future needs as part of the Annual Budget process, taking into careful consideration several factors including the District's current year Financial Forecast. At the conclusion of this review, the School Committee will determine by vote what additional funds, if any, will be used to reduce the amount to be raised by assessment from the member towns for the ensuing fiscal year. This vote shall occur on the same day that the Committee is scheduled to adopt, by a two-thirds vote, the annual operating budget for the District (see Policy D4008). The date of adoption shall not be before February 1<sup>st</sup> or later than March 31<sup>st</sup> in any given year.

The School Committee, on occasion, may approve by a two thirds vote, the use of E&D Funds as additional revenue within the current fiscal year outside of the process and timeline described above in order to cover unanticipated revenue shortfalls or to fund non-recurring or unforeseen expenditure that are deemed as either extraordinary or unavoidable. This vote to increase the budget will be submitted to both Town's for approval in accordance with DESE regulations.

LEGAL REFS: M.G.L. 71:16B, 71:16 ½B, 603 CMR 41:06, 603 CMR 41:05

Originally Adopted: January 3, 2013

Policy Review: January 7, 2013, October 16, 2014

Approved: January 31, 2013: Second Reading: October 30, 2014

Vote: 8-0-0-1: Vote:

Chairperson, HWRSD School Committee: Roger Kuebel

(Original Signature on file in the Superintendent's Office)