

To: Darryll McCall, Superintendent
 From: Joseph Scanlon, Director of Business & Finance
 Date: July 7, 2016
 Re: Business Office Update for 7/11/2016

Attachment A
 July 8, 2016

FY16 Budget Status

Attached is a Year to Date Budget Summary Report from Munis through Period 12 (June) (see Attachment A). **Please note this is a status report for period 12 not a final closeout report for FY16.** The box below looks at YTD spending compared to last year and projects year-end "actuals" for each appropriation:

Appropriation	FY14 Audited Actuals	FY 15 Audited Year-End	FY 16 Approved Budget	FY16 Status as of Period 12
Salaries & Stipends	\$50,378,954	\$51,627,789	\$54,014,146	\$44,378
Benefits & Insurance	\$11,134,721	\$11,837,690	\$11,891,987	(\$285,655)
Instructional Support	\$1,959,689	\$2,650,741	\$2,548,067	(\$235,625)
Operations & Maintenance	\$3,685,240	\$3,504,571	\$3,415,259	\$82,868
Pupil Services	\$157,901	\$159,598	\$190,316	\$107,022
Special Ed Tuitions	\$1,569,212	\$1,060,336	\$1,313,428	(\$834,355)
Other Operating Costs	\$1,173,974	\$1,161,976	\$1,237,092	\$238,471
Transportation	\$5,219,994	\$5,706,110	\$5,743,240	\$35,136
Debt Service	\$2,778,955	\$2,610,135	\$2,570,711	\$0
Total General Fund YTD	\$78,058,640	\$80,318,946	\$82,924,246	(\$847,759)

The following comments are provided for each expense appropriation:

1. Salaries & Stipends – As of Period 12 (June) the status was showing a positive balance which is reflective of positions that were not filled and remaining budget balances in substitute and stipend accounts.
2. Benefits & Insurance – As of Period 12 (June) this appropriation was showing a deficit of (\$285,655) which will become a surplus following charge-backs that are being requested in this report.
3. Instructional Supplies, Equipment & Technology – As of Period 12 (June) there is a deficit of (\$235,625) which is due to open purchase orders (PO's) for instructional materials and technology. A budget transfer request to cover this deficit is included in this report.
4. Operations & Maintenance – As of Period 12 (June) there is a surplus which is the result of remaining balances of heating oil and natural gas accounts. A budget transfer request to move funds out of this appropriation is included in this report.
5. Pupil Services – As of Period 12 (June) the status was showing a surplus which is the result of shifting all expenditures for athletic-related supplies and services to the high school and middle schools athletic revolving funds. A budget transfer request to move funds out of this appropriation is included in this report.
6. Special Education Tuitions - As of Period 12 (June) the status was showing a deficit of (\$834,355) which is the result of increased placements that occurred during the year. A budget transfer request to move funds out of this appropriation is included in this report.
7. Other Operating Costs – As of Period 12 (June) this appropriation is positive balance which will become a deficit as the result of larger than projected year-end tuition-out charges for School Choice and Charter School, A budget transfer request to move funds out of this appropriation is included in this report.
8. Transportation - As of Period 12 (June) this appropriation is showing a positive balance which came about when remaining balances on SPED Van POs were recently closed. Those transportation costs were lower than originally budgeted because out-of-district student placements had been moved in-district and the transportation contracts were no longer required. There will also be a credit offset to this appropriation following the receipt of year-end Homeless Transportation Aid.
9. Debt Service – As of Period 12 (June) this appropriation was closed out following final charges.

FY16 Revenue Budget Status

Attached is a Year to Date Munis Revenue Budget Report through Period 12 (June) (See Attachment B). Total revenues were a credit of (\$77,889,566.31). The budgeted use of E&D is not reflected as an "actual" revenue but when included reflects total revenues of (\$78,739,556.31).

FY16 Budget Transfers

Attached is an FY16 Budget Status Report (See Attachment C) which includes a projection of the year-end budget balances. At this point the District remains on track to complete the year with sufficient revenues to cover expenses. The projected "budget" balance is not a "fund" balance and should not be thought of as Excess & Deficiency (E&D). There are three (3) budget transfers being requested based on year-end projections:

Instructional Supplies, Equipment and Technology

This appropriation is in deficit because of District purchases of the K-5 Instructional Math program and technology equipment and software. A transfer request is being made to move funds from Benefits and Insurance which ended the year with a surplus. Sample wording for the resolution is as follows:

Motion: To authorize the Director of Business and Finance to transfer \$238,819.00 to he Instructional Supplies appropriation from the Benefits and Insurance appropriation (\$119,409.50) and the Salaries & Stipends appropriation (\$119,409.50).

Special Education Tuition appropriation is in deficit because the District had transferred funds out of this appropriation earlier in the year to cover anticipated increases in Contracted Services. During the year however some of the scheduled Contracted Services were able to be scaled back while additional unrelated out-of-district SPED Tuition placements were occurring. As the year comes to an end it is necessary to move funds back in. A transfer request is being made to move funds from Operations & Maintenance which ended the year with a surplus. Sample wording for the resolution is as follows:

Motion: To authorize the Director of Business and Finance to transfer \$156,557.00 to the SPED Tuition appropriation from the Operations & Maintenance appropriation.

Other Operating Costs

This appropriation is in deficit because the year-end charges for School Choice, Charter School and SPED Placements were all larger than anticipated. A transfer request is being made to move funds from Pupil Services which ended the year with a surplus. Sample wording for the resolution is as follows:

Motion: To authorize the Director of Business and Finance to transfer \$99,898.00 to the Other Operating Costs appropriation from the Pupil Services appropriation.

FY16 Charge-Backs

Effective this year the School Committee approves all charge-backs from the general fund to grants and revolving funds (See Attachment D). Sample language for the resolutions listed on the agenda is as follows:

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the 140 Title II Teacher Quality grant in the total amount of \$862.00, and to credit the applicable General Fund budgetary expense accounts in the total amount of (\$862.00).

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the 262 Early Childhood Grant in the total amount of \$16,942.70, and to credit the applicable General Fund budgetary expense accounts in the total amount of (\$16,942.70).

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the 305 Title I grant in the total amount of \$21,040.42, and to credit the applicable General Fund budgetary expense accounts in the total amount of (\$21,040.42).

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the Kindergarten revolving funds by location in the total amount of \$141,520.98, and to credit the applicable General Fund budgetary expense accounts in the total amount of (\$141,520.98).

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the Cafeteria revolving funds by location by up to the total amount of \$190,567.21 and to credit the applicable General Fund budgetary expense accounts by up to the total amount of (\$190,567.21).

Motion: To chargeback employee related expenses for Medicare, Unemployment, Workers Compensation, Life Insurance and Health Insurance to the ECC Tuition revolving fund in the total amount of \$17,350.17, and to credit the applicable General Fund budgetary expense accounts in the total amount of (\$17,350.17).

FY16 Revolving & Fiduciary Fund Balance

Attached is the Revolving and Fiduciary Funds Cash Report as of May 2016 (See Attachment E).

FY17 1/12th Budget

Attached is an updated 1/12th Budget worksheet which includes actuals for the first payroll and AP warrants (See Attachment F). The District is making arrangements to pay ahead during the months of July and August.

FY17 Final Cherry Sheet

On 7/1/16 DOR/DLS posted the FY17 Conference Committee Cherry Sheet (See Attachment G). In the attached copy School Choice tuition-in "revenue" is shown in the lower section to reflect how the monies are used as an offset to health insurance expenses. On the revenue side the Cherry Sheet has lower amounts for Transportation Aid and Charter Aid which will result in a total reduction of (\$65,951) in State Aid. According to the Regional Agreement the change in Transportation Aid would result in a change in the transportation assessment to the towns. The total transportation assessment would increase by \$40,410 and there would be a corresponding decrease of (\$40,410) in the Operational assessment. However what the district actually receives in Transportation Aid by 6/30/17 will depend on what is filed in the EOYR on 9/30/16. So for this relatively small dollar amount it is not necessary for the District to take any action at this time.

FY17 Budget Book

The Amended FY17 Budget Book has been updated and has been posted on the District website: (<http://www.wrsd.net/finance/FY17%20Budget%20Book.pdf>). The following is a summary of significant changes from the Budget Book previously posted on the website.

- Page 4 – updated 1st and last paragraphs of "Superintendent's Message"
- Page 8 – under "Budget Development Process" added bullet for the month of April
- Page 15 – added box next to E&D on "Town Free Cash Reserves"
- Page 18 – expanded description of Goal for "Instructional Support"
- Page 21 – condensed box and chart for "RAN Cash Flow"
- Page 22 – edited section on "Per-Pupil Expenditures"
- Page 23 – edited/condensed sections on "EOYR", "Grants", "Financial Practices"
- Page 36 – updated attachment on Textbooks Phase II Budget
- Page 38 – added new attachment on the District Maintenance Plan

FY15 Audit Response Plan

Enclosed is an update on the FY15 Audit Response Plan (See Attachment H).

SPED In-District Van Transportation Contract

Following a year long discussion with Village Transportation regarding extending the SPED In-District Van Transportation contract a formal proposal has been submitted (See Attachment I). Cost savings will be achieved through use of new larger vans, extending financing of replacement equipment, but with the vendor assuming all risks associated with fuel pricing. In addition to a continued positive relationship with an important service partner the District will benefit through cost savings over the existing contract for FY17 in the amount of (\$105,357.60). Therefore it is my recommendation that the District move forward with this proposal. Per M.G.L. Ch. 30B, Sect. 12(b) it is necessary for the School Committee to pass a resolution to award a 5-year contract. Sample language for the resolution on the agenda would be as follows:

Motion: To revise and extend the contract to Village Transportation of Sterling, Massachusetts for In-District SPED Van Transportation Services to the Wachuseft Regional School District from July 1, 2016 to June 30, 2021 at a rate of \$193.32 per day for Mini-Vans, \$235.00 per day for 8-Passenger Vans, \$221.40 per day for Wheelchair Vans, and \$81.00 per hour per Monitor.



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Wachusett Regional School District
YEAR-TO-DATE BUDGET REPORT

07/05/2016 12:18
9820jsca

FOR 2016 12

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ ADJUSTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1 SALARIES & STIPENDS	50,978,929	3,035,217	54,014,146	47,730,185.97	6,239,581.46	44,378.32	99.9%
2 BENEFITS & INSURANCE	13,119,539	-1,227,552	11,891,987	12,142,169.35	35,473.07	-285,654.93	102.4%
3 INST SUP-EQUIP & TECH	2,619,303	-71,236	2,548,067	2,298,915.46	484,776.55	-235,624.79	109.2%
4 OPERATIONS & MAINTENANCE	3,492,077	-76,818	3,415,259	2,964,122.01	368,268.82	82,867.89	97.6%
5 PUPIL SERVICES	167,902	22,414	190,316	82,529.54	764.69	107,022.21	43.8%
6 SPECIAL ED TUITIONS	1,510,597	-197,170	1,313,428	2,111,886.38	35,895.84	-834,354.70	163.5%
7 OTHER OPERATING COSTS	1,118,200	118,891	1,237,092	998,620.98	0	238,470.82	80.7%
8 TRANSPORTATION	5,743,240	0	5,743,240	5,427,235.65	280,868.55	35,136.16	99.4%
9 DEBT SERVICE	2,570,711	0	2,570,711	2,570,710.69	.00	.01	100.0%
TOTAL GENERAL FUND	81,320,498	1,603,748	82,924,246	76,326,376.03	7,445,628.98	-847,759.01	101.0%



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Wachusett Regional School District
YEAR-TO-DATE BUDGET REPORT

07/07/2016 17:07
9820jbsca

FOR 2016 12

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANSERS/ ADJUSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
401412 ASSESSMENT REV-NON NSS-HOL	-17,355,236	42,990	-17,312,246	-17,312,246.00	.00	.00	100.0%
401413 ASSESSMENT REV-NON NSS-PAX	-4,506,979	0	-4,506,979	-4,506,979.00	.00	.00	100.0%
401414 ASSESSMENT REV-NON NSS-PRI	-3,546,045	18,836	-3,527,209	-3,527,209.00	.00	.00	100.0%
401415 ASSESSMENT REV-NON NSS-RUT	-6,811,613	20,632	-6,790,981	-6,790,981.00	.00	.00	100.0%
401416 ASSESSMENT REV-NON NSS-STE	-8,105,813	24,768	-8,081,045	-8,081,046.00	.00	1.00	100.0%
401422 ASSESSMENT REV-NSS-HOL	-2,861,954	-284,302	-3,146,256	-3,146,256.00	.00	.00	100.0%
401423 ASSESSMENT REV-NSS-PAX	-658,776	-62,019	-720,795	-720,795.00	.00	.00	100.0%
401424 ASSESSMENT REV-NSS-PRI	-412,869	-22,305	-435,174	-435,174.00	.00	.00	100.0%
401425 ASSESSMENT REV-NSS-RUT	-1,501,755	-141,080	-1,642,835	-1,642,835.00	.00	.00	100.0%
401426 ASSESSMENT REV-NSS-STE	-1,113,385	-63,195	-1,176,580	-1,176,580.00	.00	.00	100.0%
401432 TRANS ASSESS-HOLDEN	-1,396,905	52,294	-1,344,611	-1,344,611.00	.00	.00	100.0%
401433 TRANS ASSESS-PAXTON	-319,979	11,979	-308,000	-308,000.00	.00	.00	100.0%
401434 TRANS ASSESS-PRINCETON	-193,189	7,232	-185,957	-185,957.00	.00	.00	100.0%
401435 TRANS ASSESS-RUTLAND	-729,439	27,308	-702,131	-702,131.00	.00	.00	100.0%
401436 TRANS ASSESS-STERLING	-522,338	19,555	-502,783	-502,783.00	.00	.00	100.0%
401442 DEBT ASSESS-HOLDEN	-1,089,053	0	-1,089,053	-1,089,052.00	.00	.49	100.0%
401443 DEBT ASSESS-PAXTON	-255,635	0	-255,635	-255,636.00	.00	1.00	100.0%
401444 DEBT ASSESS-PRINCETON	-180,527	0	-180,527	-180,527.00	.00	.00	100.0%
401446 DEBT ASSESS-RUTLAND	-626,893	0	-626,893	-626,893.00	.00	.00	100.0%
401450 CHAPT 70-REGIONAL SCHOOL AID	-418,603	0	-418,603	-418,603.00	.00	.00	100.0%
401451 CHAPT 71-REGIONAL SCHOOL TRA	-25,331,099	-107,226	-25,438,325	-21,363,699.00	.00	-4,074,626.00	84.0%
401452 CHAPT 70-CHARTER REIMBURSE	-2,581,391	-118,367	-2,699,758	-2,673,833.00	.00	-25,925.00	99.0%
401454 TXFR-UNRESERVED E&D	-41,354	-516	-41,870	-24,845.00	.00	-17,025.00	59.3%
401455 MEDICAL	0	-850,000	-850,000	-850,000.00	.00	-850,000.00	100.0%
401460 INTEREST	-500,000	-150,001	-650,001	-647,907.99	.00	-2,092.64	99.7%
401462 MISC REVENUE	-15,000	0	-15,000	-29,211.92	.00	14,212.31	194.8%
	-244,669	-30,331	-275,000	-195,775.40	.00	-79,224.99	71.2%
TOTAL GENERAL FUND	-81,320,498	-1,603,748	-82,924,246	-77,889,566.31	.00	-5,034,679.69	93.9%

WACHUSETT REGIONAL SCHOOL DISTRICT

EFFECTIVE DATE:

06/30/16

JOURNAL ENTRY

COST CENTER:

ADMIN

Account Name:	Account #	Debit	Credit
Misc. Benefits	FBO802 14016	\$ 862.00	\$ -
Unemployment	AFC812		\$ 862.00
Worker's Comp	AFC815		\$ -
Medicare	AFC805		\$ -
Life Insurance	AFC810		\$ -
Health Insurance	AFC800G		\$ -
Totals:		\$ 862.00	\$ 862.00

REASON FOR ENTRY:

Annual Chargeback of Benefits from General Fund to Grant

CONFIRMATION OF POSTING

POSTED BY: Michelle White

DATE ENTERED: _____

RETURN COPY TO: Audit File

This form is to be used for any GENERAL LEDGER entry.

JOURNAL ENTRY

<u>Account Name:</u>	<u>Account #</u>	<u>Debit</u>	<u>Credit</u>
Misc. Benefits	FBO802 26216	\$ 16,942.70	
Unemployment	AFC812		\$ 378.85
Worker's Comp	AFC815		\$ 378.85
Medicare	AFC805		\$ 274.66
Health Insurance	AFC800G		\$ 15,904.17
Life Insurance	AFC810		\$ 6.17
Totals:		\$ 16,942.70	\$ 16,942.70

REASON FOR ENTRY:

Bi-Annual Chargeback of Benefits from General Fund to Grant

CONFIRMATION OF POSTING

POSTED BY:

Michelle White

DATE ENTERED:

RETURN COPY TO:

Audit File/Grant Folder

This form is to be used for any GENERAL LEDGER entry.

WACHUSETT REGIONAL SCHOOL DISTRICT

EFFECTIVE DATE:

06/30/16

JOURNAL ENTRY

COST CENTER:

ADMIN

<u>Account Name:</u>	<u>Account #</u>	<u>Debit</u>	<u>Credit</u>
Misc. Benefits	FBO802 30516	\$ 21,040.42	.
Unemployment	AFC812		\$ 2,725.46
Worker's Comp	AFC815		\$ 2,725.46
Medicare	AFC805		\$ 1,975.96
Health Insurance	AFC800B		\$ 13,597.40
Life Insurance	AFC810		\$ 16.14
Totals:		\$ 21,040.42	\$ 21,040.42

REASON FOR ENTRY:

Bi-Annual Chargeback of Benefits from General Fund to Grant

CONFIRMATION OF POSTING

POSTED BY:

Michelle White

DATE ENTERED:

RETURN COPY TO:

Audit File

This form is to be used for any GENERAL LEDGER entry.

JOURNAL ENTRY

Account Name:	Account #	Debit	Credit
Misc. Benefits	BKT802	\$ 24,067.11	
Misc. Benefits	DKT802	\$ 29,410.95	
Misc. Benefits	HKT802	\$ 27,147.59	
Misc. Benefits	NKT802	\$ 27,764.52	
Misc. Benefits	PKT802	\$ 17,504.47	
Misc. Benefits	VKT802	\$ 12,474.07	
Misc. Benefits	XKT802	\$ 3,152.27	
Unemployment	AFC812		\$ 11,339.60
Worker's Comp	AFC815		\$ 11,339.60
Medicare	AFC805		\$ 8,221.21
Health Insurance	AFC800B		\$ 110,404.54
Life Insurance	AFC810		\$ 216.03
Totals:		\$ 141,520.98	\$ 141,520.98

REASON FOR ENTRY:

Annual Chargeback of Benefits from General Fund to Kindergarten Acct

CONFIRMATION OF POSTING

POSTED BY: Michelle White

DATE ENTERED: _____

RETURN COPY TO: Audit File

This form is to be used for any GENERAL LEDGER entry.

JOURNAL ENTRY

<u>Account Name:</u>	<u>Account #</u>	<u>Debit</u>	<u>Credit</u>
Benefits - Mayo	BFS 578020	\$ 14,207.58	
Benefits - Dawson	DFS 578020	\$ 9,094.60	
Benefits - Glenwood	GFS 578020	\$ 1,531.70	
Benefits - Mt.View	MFS 578020	\$ 11,127.67	
Benefits - Naquag	NFS 578020	\$ 12,676.82	
Benefits - Princeton	PFS 578020	\$ 6,688.24	
Benefits - DWA	WFS 578020	\$ 10,132.05	
Benefits - Sterling	SFS 578020	\$ 11,896.42	
Benefits - Central Tree	TFS 578020	\$ 19,882.96	
Benefits - Davis	VFS 578020	\$ 19,817.59	
Benefits - WRHS	WFS 578020	\$ 61,428.78	
Benefits - Paxton	XFS 578020	\$ 12,082.80	
Medicare - DAB	AFC805 568058		\$ 6,496.85
Health Insurance BCBS	AFC800B 568008		\$ 165,906.38
Life Insurance - DAB	AFC810 568108		\$ 114.90
Unemployment - DAB	AFC812 568128		\$ 9,024.54
Worker's Comp - DAB	AFC815 568158		\$ 9,024.54
Totals:		\$ 190,567.21	\$ 190,567.21

REASON FOR ENTRY:

Bi-Annual Chargeback of Benefits from General Fund to Cafeteria Jan - Jun

CONFIRMATION OF POSTING

POSTED BY:

Michelle White

DATE ENTERED:

RETURN COPY TO:

Audit File/Nancy Hasselmann

JOURNAL ENTRY

Account Name:	Account #	Debit	Credit
Misc. Benefits	QET802	\$ 17,350.17	
Unemployment	AFC812		\$ 1,932.83
Worker's Comp	AFC815		\$ 1,932.83
Medicare	AFC805		\$ 1,401.30
Health Insurance	AFC800B		\$ 12,083.21
Totals:		\$ 17,350.17	\$ 17,350.17

REASON FOR ENTRY:

Annual Chargeback of Benefits from General Fund to ECC Acct

CONFIRMATION OF POSTING

POSTED BY:

Michelle White

DATE ENTERED:

RETURN COPY TO:

Audit File

WACHUSETT REGIONAL SCHOOL DISTRICT

MAY 2016

GOVERNMENTAL FUNDS, FIDUCIARY FUNDS CASE & FUND BALANCES REPORT

FUND/ FUND	FUND NAME	REVENUE			EXPENDED			CASH BALANCE YEAR TO DATE			ENCUMBERED	ENDING FUND BALANCE
		REVENUE	EXPENDED	BEG BAL	REVENUE	EXPENDED	BEG BAL	REVENUE	EXPENDED	CASH BALANCE		
022	CAFETERIA	178,531.82	133,739.72	7,339.06	1,626,462.84	1,570,746.80	84,271.10	63,055.10	84,271.10	(21,216.00)		
023	ATHLETIC	49,750.25	48,389.84	278,163.40	448,045.89	372,472.91	84,981.84	353,736.38	84,981.84	268,754.54		
027/101	KINDERGARTEN	91,441.60	42,998.55	416,119.11	646,869.28	413,474.76	122,737.43	649,513.63	122,737.43	526,776.20		
027/510	APPLIED ARTS	2,532.00	2,490.96	33,748.14	48,289.00	40,019.55	25,837.54	42,017.59	25,837.54	16,180.05		
027/511	BUILDING USE	1,022.50	11,190.36	66,056.78	53,974.25	61,093.25	9,995.47	58,937.78	9,995.47	48,942.31		
027/512	DAMAGED PROPERTY			3,492.86	3,309.39	1,197.98		5,604.27		5,604.27		
027/514	DRIVER EDUCATION	12,615.00	7,657.25	8,599.62	88,159.00	76,940.72	1,380.00	19,817.90	1,380.00	18,437.90		
027/515	EQUIP REPAIRS			0.00	0.00	0.00		0.00		0.00		
027/516	GIFTS & GRANTS	2,428.15	4,045.82	42,003.07	67,405.53	70,908.02	2,730.31	38,500.58	2,730.31	35,770.27		
027/517	LOST BOOKS	4.00		8,060.04	3,159.35	1,438.31		9,781.08		9,781.08		
027/518	PARKING	300.00	5,546.60	40,807.00	60,627.00	38,195.25	11,452.40	63,238.75	11,452.40	51,786.35		
027/519	PERFORMING ARTS	75.00	1,204.33	(2,093.44)	21,011.75	22,641.76	30.00	(3,723.45)	30.00	(3,753.45)		
027/520	SCHOOL TECHNOLOGY			0.00	0.00	0.00		0.00		0.00		
027/521	SUMMER MUSIC			0.00	0.00	0.00		0.00		0.00		
027/522	SUMMER SCHOOL			8,097.01	2,839.28	6,225.00		4,711.29		4,711.29		
027/524	LOCKER FEES			18,227.44	2,743.00	216.46		20,753.98		20,753.98		
027/151	STERLING EXTENDED DAY			282.48	0.00	0.00		282.48		282.48		
027/151	PRINCETON EXTENDED DAY	3,408.50	2,379.37	16,346.22	34,219.75	35,144.90		15,421.07		15,421.07		
027/151	DAVIS HILL EXTENDED DAY			144.50	0.00	0.00		144.50		144.50		
028/000	ECC TUITION	13,630.58	7,434.01	92,667.48	106,401.59	89,207.35	7,433.94	109,861.72	7,433.94	102,427.78		
028/550	SCHOOL CHOICE			0.00	809,534.00	736,701.00		72,833.00		72,833.00		
028/551	CIRCUIT BREAKER			(691,479.00)	2,524,056.00	1,832,577.00		0.00		0.00		
028/552	INFORMATION TECHNOLOGY			0.00	0.00	0.00		0.00		0.00		
028/553	INSTRUMENTAL MUSIC			0.00	0.00	0.00		0.00		0.00		
028/554	INSURANCE REIMBURSEMENTS			37,708.97	48,035.91	80,426.48		5,318.40	952.79	4,365.61		
028/555	MEDICAID			0.00	0.00	0.00		0.00	0.00	0.00		
028/556	PROFESSIONAL REVOLVING			1,318.53	0.00	1,318.53		0.00		0.00		
028/560	DISTRICT TUITION			(274.64)	0.00	0.00		(274.64)		(274.64)		
029	ADULT EDUCATION	0.03		70.66	0.28	0.00		70.94		70.94		
040	PROGRAM INITIATIVES	3,935.00	1,306.09	13,535.82	88,142.00	53,531.31	8,332.40	48,146.51	8,332.40	39,814.11		
050	STUDENT ACTIVITIES	208,865.26	240,553.58	469,170.47	956,205.22	866,511.74	55,771.93	538,863.95	55,771.93	503,092.02		
060	TRUST FUND/SCHOLARSHIPS	1,128.89		188,547.36	1,128.89	0.00		189,676.25		189,676.25		
TOTALS		569,668.58	515,663.98	1,056,658.94	7,640,619.20	6,370,989.08	415,907.15	2,326,289.06	415,907.15	1,910,381.91		

FY17 1-12th Budget Worksheet 6-30-16

FY16 Budget	\$82,924,246.00			Warrant Increase	New Positions	Health Insurance	
FY17 1/12th Budget:	\$6,910,353.83			5.0%	\$575,000	\$977,797	
		FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017
		July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
		Projected	Projected	Projected	Projected	Projected	Projected
Payroll #1	1,358,486.85	1,324,156.56	1,923,541.43	1,892,732.69	1,898,546.35	1,961,365.10	
Payroll #2	1,371,443.79	1,598,663.69	2,399,103.19	2,442,826.61	2,337,305.70	1,999,742.81	
Payroll #3	1,808,848.72					552,190.91	
Total Payroll	4,538,779.36	2,922,820.26	4,322,644.62	4,335,559.30	4,235,852.05	4,513,298.82	
Offset Accrued Payroll	(3,716,849.41)	(2,294,774.79)					
Net Total Payroll	821,929.95	628,045.47	4,322,644.62	4,335,559.30	4,235,852.05	4,513,298.82	
Versus FY 2016	216,132.35	139,181.92	250,070.99	250,685.97	245,938.01	(1,555,146.91)	
AP Warrant #1	2,741,686.21	2,095,667.46	1,173,276.21	2,473,497.06	1,697,977.74	401,491.00	
AP Warrant #2	479,368.16	3,546,719.17	1,309,468.38	0.00	868,092.24	2,090,000.00	
AP Warrant #3	2,760,000.00	536,925.43	0.00	0.00	0.00	0.00	
Total AP	5,981,056.37	6,179,312.06	2,482,744.58	2,473,497.06	2,566,069.97	2,491,491.00	
Offset Revolving Funds	0.00	0.00	0.00	0.00	0.00	(200,000.00)	
Net Total AP	5,981,056.37	6,179,312.06	2,482,744.58	2,473,497.06	2,566,069.97	2,291,491.00	
Versus FY 2016	3,076,339.84	968,566.71	(299,770.25)	(1,124,545.85)	(1,705,926.88)	(340,827.00)	
Total Month	6,802,986.32	6,807,357.52	6,805,389.20	6,809,056.36	6,801,922.02	6,804,789.82	
Diff to 1/12th +/-	(107,367.52)	(102,996.31)	(104,964.63)	(101,297.47)	(108,431.81)	(105,564.01)	
Total Available for AP	5,784,002.69	5,968,192.95	2,458,323.75	2,574,794.53	2,674,501.78	2,597,055.01	
Vendor Payments (>\$10K)							
AA Transportation	\$810,819	\$810,819					
Addition Network (MEC)		\$69,773				\$36,851	
Archway School		\$14,521	\$14,521				
Assabet Valley Collaborative		\$21,365	\$89,954			\$28,774	
Blue/Cross Blue Shield	\$1,281,656	\$2,509,282	\$1,281,656	\$1,281,656	\$1,281,656	\$1,304,252	
Boston Higashi School	\$18,746	\$18,746	\$19,011		\$18,401	\$19,014	
CAPS Education Collaborative			\$10,824		\$20,075		
Carroll Center for the Blind		\$65,730				\$13,202	
Central Mass Educ Collab	\$14,431				\$10,382	\$7,917	
Commonwealth Bonding	\$24,171					\$7,341	
Copiers (CIT, CBS, Xerox, Canon)						\$45,182	

FY2017 Local Aid Estimates
Wachusett

	FY2016 Cherry Sheet Estimate	FY2017 Governor's Budget Proposal	FY2017 House Budget Proposal	FY2017 SWM Budget Proposal	FY2017 Conference Committee
Education:					
Chapter 70	25,438,325	25,742,586	25,828,825	26,385,616	26,385,616
Regional School Transportation	2,535,191	2,209,208	2,455,992	2,413,663	2,373,253
Charter Tuition Reimbursement	38,399	46,025	62,154	62,154	36,613
Total Estimated Receipts:	28,011,915	27,997,819	28,346,971	28,861,433	28,795,482
Offset Receipts:					
School Choice Receiving Tuition	-1,068,886	-955,202	-955,202	-955,202	-1,002,217
Estimated Charges:					
Special Education	17,133	17,133	17,133	17,133	24,397
School Choice Sending Tuition	587,867	637,551	637,551	637,551	655,282
Charter School Sending Tuition	483,012	433,984	452,226	452,226	452,226
Total Estimated Charges:	19,126	133,466	151,708	151,708	129,688
Receipts Net of Charges:	27,992,789	27,864,353	28,195,263	28,709,725	28,665,794
					-43,931

FY 2015 Audit Response Plan
Updated as of 4/11/16

- 1.) Complete Student Activity audit will be done when the District decides which schools.
 - a. *As of 3/9/16 back-up copies of the Student Activities Quicken programs were uploaded to the Auditor's portal for the high school, middle schools, and the K-8 schools. During the first weeks of June 2016 an auditor from LMM visited the schools.*
 - b. *This matter is ON-GOING.*

- 2.) Establish a risk assessment program with school committee and business office staff.
 - a. *As of 9/8/15 – the Business Office provided AAB with the IG Advisory on Fraud Prevention: <http://www.mass.gov/ig/publications/guides-advisories-other-publications/fraudadv.pdf>.*
 - b. *The Business Office will submit a draft of a risk assessment program.*
 - c. *This matter is ON-GOING.*

- 3.) Segregate commingled funds in Munis with their own fund number. Allow Munis to run a report to replace the current monthly cash report.
 - a. *As of 11/5/15 - the HR and Business Office completed the Data Integrity Process required step prior to upgrading to Munis version 10.0. The Munis Training database has been upgraded and testing is on-going to link Employee Self-Service to payroll. The Business Office will outline processes which will allow 'fund-segment' or 'sub-fund' balancing so that the system enforces transaction balancing to an additional segment.*
 - b. *This matter is ON-GOING.*

- 4.) Have journal entries for charge-backs to revolving funds approved by the School Committee.
 - a. *As of 2/23/15 the School Committee began approving charge-back amounts. [http://www.wrsd.net/022315Minutes\(1\).pdf](http://www.wrsd.net/022315Minutes(1).pdf).*
 - b. *Chargebacks for fiscal yearend 6/30/15 were entered into Munis by 7/15/15 (one was a day late on 7/16/15), and all charge-backs were ratified by the School Committee on 8/10/15. The auditor commented that management should be mindful that all such transfers should be made only after an appropriate vote has been made.*
 - c. *Based on a suggestion by the B/F Subcommittee charge-backs for fiscal yearend 6/30/16 were approved by the School Committee on 7/11/16 and entered into Munis by 7/15/15. This timetable will be followed each year.*
 - d. *This matter HAS BEEN ADDRESSED.*

**Wachusett Regional School District
Amendment to Contract for
In-District SPED Van Transportation Services**

This Agreement is made by and between the **Wachusett Regional School District** (hereinafter 'the District') with offices located at the Jefferson School, 1745 Main Street, Jefferson MA and **Village Transportation**, Sterling, MA (hereinafter 'the Contractor').

The Project or service for which this Agreement is made is **In-District Special Education (SPED) Van Transportation Services**, as set forth below.

In consideration for the promises and commitments hereinafter contained, the parties agree as follows:

Article 1: The Contract Documents: The contract documents consist of this Amended Agreement along with the Proposal dated April 13, 2016 which includes fixed pricing for the term of the contract (Exhibit A), Original Contract Conditions of the contract (Exhibit B), RFQ with addendum, a portion of quote submitted and modifications issued after the execution of this Agreement. These form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated therein. The Contract represents the entire and integrated agreement between the parties and supersedes all prior negotiations, representations or agreements, either written or oral. No changes or modifications shall be made thereto other than by means of a writing signed by the District.

Article 2: The Work of this Contract: The Contractor shall execute the entire work described in The Transportation Specifications of this contract and shall do so in a competent and professional manner.

The Contractor agrees at all times to furnish careful, competent and experienced operators for said transportation. The District expressly reserves the right to disapprove any operator and to require the Contractor to furnish another satisfactory to the District.

Article 3: Date of Commencement and Completion: Effective July 1, 2016 and ending June 30, 2021 with no renewal options.

Article 4: Contract Sum: The Wachusett Regional School District shall pay the Contractor in current funds for the Contractor's full and satisfactory performance of the Contract unless mutually agreed upon due to changes in student's transportation, in accordance with the terms of the Transportation Specifications which are incorporated herein and made part of the contract. The Contractor will only bill for those days said transportation is accomplished. Prices are fixed for the term of contract as follows:

Min-Vans:

- 4.1 The Wachusett Regional School District agrees to compensate the Contractor at the rate of One hundred and ninety-three dollars and thirty-two cents (\$193.32) per day per van to provide 27 Mini-vans for all required transportation of students to and from school. The District reserves the right to increase and/or reduce the number of vans for the duration of the contract.

8 Passenger Vehicles:

- 4.2 The Wachusett Regional School District agrees to compensate the Contractor at the rate of Two hundred and thirty-five dollars (\$235.00) per day per van to provide 2 eight passenger vans for all required transportation of students to and from school. The District reserves the right to increase and/or reduce the number of vans for the duration of the contract.

Wachusett Regional School District
Amendment to Contract for
In-District SPED Van Transportation Services

Wheelchair Vans:

4.3 The Wachusett Regional School District agrees to compensate the Contractor at the rate of Two hundred and twenty-one dollars and forty cents (\$221.40) per day per van to provide 3 Wheelchair vans for all required transportation of students to and from school. The District reserves the right to increase and/or reduce the number of vans for the duration of the contract.

Monitors:

4.4 The Wachusett Regional School District agrees to compensate the Contractor at the rate of Eighty-one dollars (\$81.00) per day per van to provide 4 monitors for all required transportation of students to and from school. The District reserves the right to increase and/or reduce the number of vans for the duration of the contract.

Article 5: Payments: The District shall require invoices to be submitted by Contractor and all payments to be rendered within thirty (30) days of receipt of invoice, and the District will render payments in a prompt and businesslike manner.

Article 6: Termination: The Contractor shall fulfill all aspects of this Contract, and the District reserves the right to terminate this Contract without notice for good cause. The District will endeavor to provide thirty (30) days written notice with cause.

Article 7: Suspension: The District may suspend the work or services of the Contractor hereunder for failure of the Contractor to comply fully with the terms thereof.

Article 8: Performance Bond: The District agrees to reimburse the Contractor for the cost of a Performance Bond subject to the submission of an invoice and supporting documentation.

Article 9: Insurance: The Contractor agrees to keep in force at all times during the term of this Contract General Liability and Automobile Liability insurance covering each vehicle in amounts of not less than:

- General Liability Coverage \$2,000,000.00
- General Aggregate \$2,000,000.00
- Personal Injury Limit \$1,000,000.00
- Each Occurrence Limit \$1,000,000.00
- Property Damage \$ 100,000.00

The Contractor agrees to keep in force Worker's Compensation coverage with the following limits:

- Bodily Injury by Accident \$ 500,000.00
- Bodily Injury per employee \$ 500,000.00

The Contractor shall deliver to the District Certificates of Insurance which indicate the District as an additional named insured upon the execution of this Contract by the Contractor.

Wachusett Regional School District
Amendment to Contract for
In-District SPED Van Transportation Services

Article 10: Sublet, Indemnification: The Contractor will not sublet, sell, transfer, assign, pledge or otherwise dispose of any portion of this Contract without express, written consent of the District.

The Contractor will indemnify, defend and hold the District harmless for any and all claims, loss, cost, expense or damage of any kind resulting from or arising out of performance of the Contract by the Contractor, its officers, agent or employees.

Article 11: CORI: The Contractor agrees to comply with M.G.L. c.6, 172G and obtain authorizations from all employees or volunteers prior to employment or volunteer service in conjunction with this contract in order to obtain all available criminal offender record information and juvenile data for all employees or volunteers. The District will perform all CORI checks and inform the Contractor as to suitability of employees or volunteers. This agreement is executed in at least three original copies of which one is delivered to the Contractor, one to the supervisor of record for use in the administration of the Contract, and the third to the District.

Article 12: Transportation Specifications: The Wachusett Regional School District agrees to compensate the Contractor at the rates set forth on the attached Transportation Specifications for the days that transportation is provided. The Contractor agrees to transport the following students to and from their homes and the specified schools:

Joseph Scanlon
Director of Business & Finance
Wachusett Regional School District

Bob Lowe
President
Village Transportation

Date

Date

EXHIBIT A

Village Transportation LLC

125 Clinton Rd.

P.O. Box 247

Sterling, Ma 01564

April 13, 2016

Joe Scanlon

Business Manager WRSD

1745 Main St.

Jefferson, Ma 01522

Dear Mr. Scanlon,

Enclosed please find our contract proposal for In-District Special Ed Transportation. This proposal provides the Wachusett Regional School District with significant savings over the next 5 years by utilizing larger vehicles when possible and by eliminating a 2% annual increase as our current contract calls for. The use of larger vehicles will reduce the total amount of vehicles needed to meet the needs of the district. It will ensure that over the next 5 years the district will have fixed rates for In-District Special Ed Transportation. A new contract will provide Village Transportation with the security to continue to invest in quality vehicles and employees to best serve the students of the district. We have been a vendor of the district for over 30 years. It has been a strong partnership and we would like to see that partnership continue for many years to come.

Below is a brief description of the information contained on the following pages:

Page 3:

This page contains the scheduled rates that our current contract calls for. It makes no provision for the use of larger vehicles and includes a 2% annual increase.

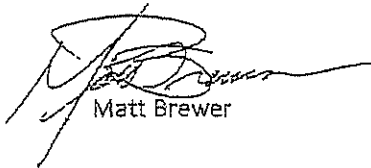
Page 4 & 5:

These pages contain our proposed rates for a new 5 year contract. They make a provision for the use of larger vans, when possible, and include no annual increase. The figures that are in red are the minimum cost savings the district would realize by engaging in a new contract. The actual savings would most likely be greater as these figures do not encumber Summer Program transportation.

For the current year starting July 1, 2015 and ending June 30, 2016, out of our good will, we did not take the 2% annual increase that our contract called for. We also reduced the amount of vehicles used on a daily basis by utilizing larger vans. It is industry standard that these larger vans do come at a higher daily rate than a standard mini-van. We did not charge a higher rate for the current school year. They are more costly to purchase and to operate, but one larger van can do the job of two mini-vans. To be clear, larger vans cannot be used on all routes. It is a careful decision as to where they can be used. Ride time and student compatibility are the two most important factors to consider when determining where a larger van can be utilized. We have proven over the last year that they are routes that they can be used on.

Please do not hesitate to contact us with any questions regarding this proposal.

Sincerely,



Matt Brewer



Bob Lowe

Scheduled Rates

2015-2016

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$197.19	31	180	\$1,100,320.20
Wheelchair Van	\$225.83	3	180	\$121,948.20
Monitor	\$82.62	4	180	\$59,486.40
				\$1,281,754.80

2016-2017

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$201.13	31	180	\$1,122,326.60
Wheelchair Van	\$230.35	3	180	\$124,387.16
Monitor	\$84.27	4	180	\$60,676.13
				\$1,307,389.90

2017-2018 - Option Year 1

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$205.16	31	180	\$1,144,773.14
Wheelchair Van	\$234.95	3	180	\$126,874.91
Monitor	\$85.96	4	180	\$61,889.65
				\$1,333,537.69

2018-2019 - Option Year 2

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$209.26	31	180	\$1,167,668.60
Wheelchair Van	\$239.65	3	180	\$129,412.41
Monitor	\$87.68	4	180	\$63,127.44
				\$1,360,208.45

Actual and Proposed Rates

2015-2016- Actual

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$193.32	2	180	\$69,595.20
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
	Actual Rate			\$1,187,006.40
	Scheduled Rate			\$1,281,754.80
	Cost Savings			\$94,748.40

2016-2017- Proposed

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$235.00	2	180	\$84,600.00
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
	Proposed Rate			\$1,202,011.20
	Scheduled Rate			\$1,307,389.90
	Cost Savings			\$105,378.70

2017-2018- Proposed

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$235.00	2	180	\$84,600.00
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
	Proposed Rate			\$1,202,011.20
	Scheduled Rate			\$1,333,537.69
	Cost Savings			\$131,526.49

Actual and Proposed Rates Continued

2018-2019- Proposed

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$235.00	2	180	\$84,600.00
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
	Proposed Rate			\$1,202,011.20
	Scheduled Rate			\$1,360,208.45
	Cost Savings			\$158,197.25
	4 Year Cost Savings			<u>\$489,850.84</u>

2019-2020- Proposed

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$235.00	2	180	\$84,600.00
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
				\$1,202,011.20

2020-2021- Proposed

	Daily Rate	# of Vehicles	School Days	Total
Mini-Van	\$193.32	27	180	\$939,535.20
8 Passenger Van	\$235.00	2	180	\$84,600.00
Wheelchair Van	\$221.40	3	180	\$119,556.00
Monitor	\$81.00	4	180	\$58,320.00
				\$1,202,011.20

EXHIBIT B

Wachusett Regional School District *In-District and Selected Out-of-District SPED Van Transportation Services*

This Agreement is made by and between the Wachusett Regional School District (hereinafter 'the District') with offices located at the Jefferson School, 1745 Main Street, Jefferson MA and Village Transportation, Sterling, MA (hereinafter 'the Contractor').

The Project or service for which this Agreement is made is **In-District and Selected Out of District Special Education (SPED) Van Transportation Services**, as set forth below.

In consideration for the promises and commitments hereinafter contained, the parties agree as follows:

Article 1: The Contract Documents: The contract documents consist of this Agreement, Conditions of the contract, RFQ with addendum, a portion of quote submitted and modifications issued after the execution of this Agreement. These form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated therein. The Contract represents the entire and integrated agreement between the parties. No changes or modifications shall be made thereto other than by means of a writing signed by the District.

Article 2: The Work of this Contract: The Contractor shall execute the entire work described in The Transportation Specifications of this contract and shall do so in a competent and professional manner.

The Contractor agrees at all times to furnish careful, competent and experienced operators for said transportation. The District expressly reserves the right to disapprove any operator and to require the Contractor to furnish another satisfactory to the District.

Article 3: Date of Commencement and Completion: Effective January 1, 2014 and ending June 30, 2017 with the option of two (2) one year renewal.

Article 4: Contract Sum: The Wachusett Regional School District shall pay the Contractor in current funds for the Contractor's full and satisfactory performance of the Contract unless mutually agreed upon due to changes in student's transportation, in accordance with the terms of the Transportation Specifications which are incorporated herein and made part of the contract.

Both parties agree to re-negotiate the above rates if the number of children transported or the need for a monitor changes during the length of this contract. The Contractor will only bill for those days said transportation is accomplished.

Article 5: Payments: The District shall require invoices to be submitted by Contractor and all payments to be rendered within thirty (30) days of receipt of invoice, and the District will render payments in a prompt and businesslike manner.

Article 6: Termination: The Contractor shall fulfill all aspects of this Contract, and the District reserves the right to terminate this Contract without notice for good cause. The District will endeavor to provide thirty (30) days written notice with cause.

Article 7: Suspension: The District may suspend the work or services of the Contractor hereunder for failure of the Contractor to comply fully with the terms thereof.

Article 8: Performance Bond: The District agrees to reimburse the Contractor for the cost of a Performance Bond subject to the submission of an invoice and supporting documentation.

Wachusett Regional School District
In-District and Selected Out-of-District SPED Van Transportation Services

Article 9: Insurance: The Contractor agrees to keep in force at all times during the term of this Contract General Liability and Automobile Liability insurance covering each vehicle in amounts of not less than:

- General Liability Coverage \$2,000,000.00
- General Aggregate \$2,000,000.00
- Personal Injury Limit \$1,000,000.00
- Each Occurrence Limit \$1,000,000.00
- Property Damage \$ 100,000.00

The Contractor agrees to keep in force Worker's Compensation coverage with the following limits:

- Bodily Injury by Accident \$ 500,000.00
- Bodily Injury per employee \$ 500,000.00


The Contractor shall deliver to the District Certificates of Insurance which indicate the District as an additional named insured upon the execution of this Contract by the Contractor.

Article 10: Sublet, Indemnification: The Contractor will not sublet, sell, transfer, assign, pledge or otherwise dispose of any portion of this Contract without express, written consent of the District.

The Contractor will indemnify, defend and hold the District harmless for any and all claims, loss, cost, expense or damage of any kind resulting from or arising out of performance of the Contract by the Contractor, its officers, agent or employees.

Article 11: CORI: The Contractor agrees to comply with M.G.L. c.6, 172G and obtain authorizations from all employees or volunteers prior to employment or volunteer service in conjunction with this contract in order to obtain all available criminal offender record information and juvenile data for all employees or volunteers. The District will perform all CORI checks and inform the Contractor as to suitability of employees or volunteers. This agreement is executed in at least three original copies of which one is delivered to the Contractor, one to the supervisor of record for use in the administration of the Contract, and the third to the District.

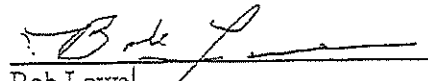
Article 12: Transportation Specifications: The Wachusett Regional School District agrees to compensate the Contractor at the rates set forth on the attached Transportation Specifications for the days that transportation is provided. The Contractor agrees to transport the following students to and from their homes and the specified schools:



Joseph Scanlon
Director of Business & Finance
Wachusett Regional School District

1/15/14

Date



Bob Lowe
President
Village Transportation

1-15-14

Date

