

November Finance Committee Meeting

Thursday, November 9, 2017 8:15 AM

Central Office Conference Room, 24 School Road, Weston, CT 06883-1623

I. **FY 2018 Financial Update - with Update on
Internal Services Fund**

II. **Special Education Out-of-District Tuition
Update**

III. **Tuition Rates for Hand-in-Hand Program**

IV. **State Budget Update**

V. **Review of Non-Resident Tuition Rates**

VI. **Finance and Operations Update**

VII. **Approval of October Minutes**

VIII. **Other Business**

WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Period 4 of 12
July 2017-October 2017

The financial report for the FY 2018 Operating Budget can be found on pages 5 through 37 of this document. The financial information presented in this section of the report includes the adopted budget, monthly and year-to-date transfers, the revised budget (adopted budget plus or minus transfers), actual year-to-date budget expenditures, encumbrances, anticipated expenditures that have not been encumbered, and the total projected expenditures by object, which is the sum of the previous three columns. The Internal Services report for health insurance can be found on pages 38-42.

FY 2018 Budget	\$	49,907,522
FY 2018 YTD Actuals	\$	14,641,956
FY 2018 Encumbrances	\$	27,820,615
FY 2018 Anticipated	\$	8,251,646
FY 2018 Balance	\$	(806,696)

There are transfers totaling \$469,550 before the Board of Education for its approval. Of these transfers there are 5 in excess of \$5,000.

Special Education:

To:	Tuition (Special Education)	\$	133,254
From:	Certified Salaries (Specil Education)	\$	30,000
From:	Other Pupil Services (PPS)	\$	25,000
From:	Non Certified Salaries (PPS)	\$	17,500
From:	Certified Salaries (Special Education)	\$	14,300
From:	Consulting Services (Special Education)	\$	12,800
From:	Materials (Special Education)	\$	12,826
From:	Non Certified Salaries (Special Education)	\$	7,113
From:	Books (Special Education)	\$	4,000
From:	Mileage (Special Education)	\$	3,000
From:	Dues, Fees and Memberships (Special Education)	\$	2,000
From:	Equipment Repairs (Special Education)	\$	529
From:	Equipment Repairs (PPS)	\$	550
From:	Equipment Rental (Special Education)	\$	250
From:	Tuition ESS (Special Education)	\$	400
From:	Office Materials (Special Education)	\$	319
From:	Equipment (Special Education)	\$	2,666

To partially address Special Education Tuition overage. This is recommendation 1 from October Finance Committee Meeting.

To:	Tuition (Special Education)	\$	119,576
From:	Tuition Reimbursement (Employee Benefits)	\$	20,000
From:	Unemployment (Employee Benefits)	\$	2,836
From:	Life Insurance (Employee Benefits)	\$	1,360
From:	Degree Level Changes (District Wide)	\$	7,061
From:	Materials (HES)	\$	1,546
From:	Books (HES)	\$	2,622
From:	Dues, Fees and Memberships (HES)	\$	1,102
From:	Other Professional Services (HES)	\$	500
From:	Equipment Repair (HES)	\$	590
From:	Books (WMS)	\$	4,395
From:	Dues, Fees and Memberships (WMS)	\$	823
From:	Materials (WMS)	\$	7,607
From:	Equipment Repair (WMS)	\$	2,035
From:	Transportation (WMS)	\$	812
From:	Printing (WMS)	\$	484
From:	Equipment (WMS)	\$	3

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From:	Travel (WMS)	\$ 1,020
From:	Certified Stipends (WIS)	\$ 4,257
From:	Materials (WIS)	\$ 1,197
From:	Books (WIS)	\$ 4,112
From:	Equipment Repair (WIS)	\$ 300
From:	Dues, Fees and Memberships (WIS)	\$ 100
From:	Office Materials (WIS)	\$ 408
From:	Certified Stipends (Athletics)	\$ 5,500
From:	Support Staff (Athletics)	\$ 2,970
From:	Other Pupil Services (Athletics)	\$ 220
From:	Equipment Repair (Athletics)	\$ 2,116
From:	Cleaning Services (Facilities)	\$ 444
From:	Heating (Facilities)	\$ 1,086
From:	Rubbish Removal (Facilities)	\$ 5,955
From:	Equipment Repair (Facilities)	\$ 2,476
From:	Emergency Lighting (Facilities)	\$ 4,628
From:	UST Testing (Facilities)	\$ 696
From:	Window Treatment (Facilities)	\$ 900
From:	Special Projects (Facilities)	\$ 549
From:	Exterior Lighting (Facilities)	\$ 2,800
From:	Books (WHS)	\$ 2,822
From:	Dues, Fees and Memberships (WHS)	\$ 1,079
From:	Equipment Repair (WHS)	\$ 1,976
From:	Materials (WHS)	\$ 5,101
From:	Equipment (WHS)	\$ 750
From:	Transportation (WHS)	\$ 554
From:	Postage (WHS)	\$ 89
From:	Police (WHS)	\$ 200
From:	Other Professional Services (WHS)	\$ 200
From:	Office Materials (WHS)	\$ 1,177
From:	Printing (WHS)	\$ 709
From:	Office Materials (Curriculum)	\$ 814
From:	Testing (Curriculum)	\$ 1,598
From:	Travel and Conference (Curriculum)	\$ 7,000

Funds administrators identified as willing to help partially offset Special Education Tuition Overage

District Wide:

To:	Non Certified Salaries (Facilities)	\$ 21,113
To:	Non Certified Stipends (Facilities)	\$ 1,181
To:	Non Certified Salaries (Security)	\$ 7,617
To:	Non Certified Salaries (Copy Center)	\$ 2,935
To:	Non Certified Salaries (PPS)	\$ 17,455
To:	Non Certified Salaries (Special Education)	\$ 26,258
To:	Non Certified Stipends (PPS)	\$ 458
To:	Non Certified Salaries (Athletics)	\$ 1,290
To:	Non Certified Salaries (WHS)	\$ 6,010
To:	Non Certified Salaries (WMS)	\$ 8,823
To:	Non Certified Salaries (WIS)	\$ 4,241
To:	Non Certified Salaries (HES)	\$ 7,369
To:	Pension (Employee Benefits)	\$ 13,614
To:	Social Security (Employee Benefits)	\$ 6,459
From:	Salary Differential (District Wide)	\$ 124,822

AFSCME contractual salary and retro from ratified contract

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To:	Staff Turnover (District Wide)	\$ 56,459	
From:	Degree Level Changes (District Wide)		\$ 56,459

All degree level changes have been processed these savings will eliminate the staff shortfall discussed in the September Finance Committee

To:	Staff Turnover (District Wide)	\$ 6,879	
From:	Non Certified Salaries (Special Education)		\$ 6,879

Salary Savings from Para Educator out on workers compensations

To:	Staff Turnover (District Wide)	\$ 2,211	
From:	Non Certified Salaries (WIS)		\$ 2,211

Non Certified Salary Savings

Copy Center:

To:	Postage (Copy Center)	\$ 3,331	
From:	Materials (Copy Center)		\$ 1,076
From:	Postage (District Administration)		\$ 30
From:	Advertising (District Administration)		\$ 1,500
From:	Other Objects (Facilities)		\$ 225
From:	Printing (District Administration)		\$ 500

Additional funding for postage meter

Technology:

To:	Software (Technology)	\$ 3,315	
From:	Testing (Special Education)		\$ 3,315

NNAT Special Education Software

To:	Overtime (Technology)	\$ 3,000	
From:	Other Professional Technical Services (Technology)		\$ 3,000

Additional overtime to address infrastructure troubleshooting

To:	Materials (Technology)	\$ 1,234	
From:	Other Professional Technical Services (Technology)		\$ 1,234

Ink for Art Department at WHS

Facilities:

To:	Contracted Services (Facilities)	\$ 3,000	
From:	Equipment Repair (Facilities)		\$ 3,000

Lighting Repair

To:	Repair Allowance (Facilities)	\$ 2,883	
From:	Fire Alarm System (Facilities)		\$ 2,883

Repairs to fire alarm system

To:	Repair Allowance (Facilities)	\$ 2,496	
From:	Maintenance Materials (Facilities)		\$ 2,496

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Boiler Repair at Hurlbutt

Pupil Services:

To:	Certified Stipends (PPS)	\$	1,850	
From:	Other Pupil Services (PPS)			\$ 1,850

ACT Proctor Payment

To:	Certified Stipends (PPS)	\$	1,650	
From:	Other Pupil Services (PPS)			\$ 1,650

SAT Proctor Payments

To:	Postage (PPS)	\$	864	
From:	Postage (District Administration)			\$ 216
From:	Materials (Special Education)			\$ 648

Postage

Transportation:

To:	Equipment Repair (Transportation)	\$	1,750	
From:	Management Services (Transportation)			\$ 250
From:	Regular Transportation (Transportation)			\$ 730
From:	Other Objects (Facilities)			\$ 770

Radios for buses

Employee Benefits:

To:	Disability Insurance (Employee Benefits)	\$	640	
From:	Life Insurance (Employee Benefits)			\$ 640

To address increase in disability insurance.

To:	Management Services (Employee Benefits)	\$	285	
From:	Management Services (District Administration)			\$ 285

Medical Evaluation for employee

District Administration:

To:	Dues, Fees, and Memberships (District Administration)	\$	50	
From:	Other Objects (District Administration)			\$ 50

Increase in CASPA Dues

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
WESTON PUBLIC SCHOOLS										
Salaries & Wages (1000s)										
	Certified Staff	\$24,023,370	(\$109,901)	(\$107,819)	\$23,913,468	-0.5%	\$5,206,263	\$18,254,557	\$452,647	\$ 1
	Non Certified Staff	\$6,270,127	\$117	\$69,412	\$6,270,244	0.0%	\$1,785,631	\$3,475,167	\$1,009,445	\$ 0
	Overtime	\$161,626	\$17,836	\$3,000	\$179,462	11.0%	\$57,483	\$0	\$121,979	\$ 0
	Certified Stipends	\$821,655	(\$2,897)	(\$6,257)	\$818,758	-0.4%	\$115,535	\$136,668	\$566,556	\$ (1)
	Non Certified Stipends	\$253,493	(\$7,279)	(\$1,330)	\$246,215	-2.9%	\$45,700	\$76,616	\$123,900	\$ (1)
	Turnover Savings	(\$189,200)	\$189,200	\$65,550	\$0	-100.0%	\$0	\$0	\$0	\$ -
	Salary Differential	\$200,425	(\$180,915)	(\$124,822)	\$19,510	-90.3%	\$0	\$0	\$9,573	\$ 9,937
		\$31,541,496	(\$93,840)	(\$102,267)	\$31,447,656		\$7,210,612	\$ 21,943,008	\$ 2,284,100	\$ 9,937
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$93,840)</i>					
	<i>Group change %:</i>				<i>-0.3%</i>					
Benefits (2000's)										
	2000 Health Insurance	\$6,801,846	\$0	\$0	\$6,801,846		\$2,267,282	\$0	\$4,534,564	\$ -
	2001 Social Security	\$547,021	\$6,459	\$6,459	\$553,480	1.2%	\$144,473	\$0	\$409,007	\$ 0
	2002 Medicare	\$454,317	\$0	\$0	\$454,317		\$101,123	\$0	\$353,194	\$ -
	2003 Workers Compensation	\$230,275	(\$20,800)	\$0	\$209,475	-9.0%	\$209,475	\$0	\$0	\$ -
	2004 Unemployment Compensation	\$46,332	(\$15,568)	(\$2,836)	\$30,764	-33.6%	\$2,764	\$28,000	\$0	\$ -
	2005 Early Retirement Incentive	\$138,527	\$28,820	\$0	\$167,347	20.8%	\$167,347	\$0	\$0	\$ (0)
	2007 Pension Contributions	\$888,163	\$13,614	\$13,614	\$901,777	1.5%	\$248,228	\$0	\$653,549	\$ 0
	2010 Tuition Reimbursement	\$75,000	(\$20,000)	(\$20,000)	\$55,000	-26.7%	\$1,717	\$0	\$53,283	\$ 0
	2011 Life Insurance	\$92,700	(\$2,000)	(\$2,000)	\$90,700	-2.2%	\$29,734	\$60,966	\$0	\$ -
	2012 Disability Insurance	\$18,928	\$640	\$640	\$19,568	3.4%	\$6,424	\$13,144	\$0	\$ -
	2014 Sick Bank	\$45,000	\$0	\$0	\$45,000		\$0	\$0	\$45,000	\$ -
		\$9,338,109	(\$8,835)	(\$4,122)	\$9,329,274		\$3,178,567	\$ 102,110	\$ 6,048,597	\$ 1
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$8,835)</i>					
	<i>Group change %:</i>				<i>-0.1%</i>					
Professional & Technical Services (3000s)										
	3210 Contracted Services Educational	\$422,470	(\$53,205)	\$0	\$369,265	-12.6%	\$75,614	\$278,846	\$14,805	\$ -
	3220/3221 Consulting Services	\$175,700	(\$15,853)	(\$12,800)	\$159,847	-9.0%	\$88,224	\$40,271	\$31,352	\$ -
	3235 Testing	\$84,600	(\$4,913)	(\$4,913)	\$79,687	-5.8%	\$51,583	\$9,842	\$18,263	\$ -
	3239 Other Pupil Services	\$205,240	(\$31,020)	(\$28,720)	\$174,220	-15.1%	\$33,233	\$120,632	\$20,355	\$ -
	3303 Management Services	\$24,000	(\$2,954)	(\$250)	\$21,046	-12.3%	\$11,436	\$7,290	\$2,320	\$ (0)

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
	3304 License Fees-Facilities	\$3,500	\$0	\$0	\$3,500		\$20	\$0	\$3,480	\$ -
	3306 Legal Fees	\$90,000	\$0	\$0	\$90,000		\$24,891	\$65,109	\$0	\$ -
	3308 Police/Fire	\$90,059	(\$24,478)	(\$200)	\$65,581	-27.2%	\$7,826	\$50,880	\$6,875	\$ 0
	3309 Professional Technical Services	\$101,614	(\$7,434)	(\$4,933)	\$94,180	-7.3%	\$38,099	\$13,166	\$42,915	\$ 0
	3310 Sports Officials	\$47,439	\$0	\$0	\$47,439		\$47,439	\$0	\$0	\$ -
		\$1,244,622	(\$139,857)	(\$51,814)	\$1,104,765		\$378,365	\$ 586,036	\$ 140,365	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>				(\$139,857)					
	<i>Group change %:</i>				-11.2%					
Property Services (4000s)										
	4200 Cleaning Services	\$597,008	(\$5,152)	(\$444)	\$591,856	-0.9%	\$193,285	\$398,571	\$0	\$ (0)
	4202 Rubbish Removal	\$78,245	(\$13,280)	(\$5,955)	\$64,965	-17.0%	\$16,995	\$47,970	\$0	\$ -
	4203 Mop & Mat Service	\$5,250	\$0	\$0	\$5,250		\$1,000	\$3,900	\$350	\$ -
	4204 Exterminator	\$8,000	\$0	\$0	\$8,000		\$2,725	\$3,275	\$2,000	\$ -
	4302 Equipment Repairs	\$153,913	(\$11,975)	(\$11,821)	\$141,939	-7.8%	\$51,617	\$34,389	\$55,934	\$ (1)
	4400 Equipment Rental	\$530,648	\$2,603	(\$250)	\$533,251	0.5%	\$142,432	\$327,139	\$63,680	\$ (0)
	4401 Rental of Facilities	\$20,575	\$0	\$0	\$20,575		\$1,524	\$2,251	\$0	\$ 16,800
	4500 Repair Allowance	\$127,000	\$579	\$5,379	\$127,579	0.5%	\$75,095	\$15,092	\$37,392	\$ -
	4508 Generator Repairs	\$3,420	\$0	\$0	\$3,420		\$2,424	\$996	\$0	\$ (0)
	4509 Septic Cleaning	\$7,511	\$0	\$0	\$7,511	100.0%	\$6,183	\$1,317	\$11	\$0
	4510 Asbestos Abatement	\$5,000	\$0	\$0	\$5,000		\$0	\$0	\$5,000	\$ -
	4511 Elevator Contract	\$14,350	\$0	\$0	\$14,350		\$8,830	\$5,520	\$0	\$ (0)
	4512 Emergency Lights	\$11,570	(\$4,628)	(\$4,628)	\$6,942	-40.0%	\$0	\$0	\$6,942	\$ -
	4513 Generator Contract	\$7,430	\$0	\$0	\$7,430		\$780	\$6,650	\$0	\$ -
	4514 Fire Alarm System	\$30,000	(\$2,883)	(\$2,883)	\$27,117	-9.6%	\$0	\$16,270	\$10,848	\$ (1)
	4515 Fire Protection System	\$9,025	\$0	\$0	\$9,025		\$479	\$3,071	\$5,475	\$ -
	4516 UST Testing	\$6,896	(\$696)	(\$696)	\$6,200	-10.1%	\$0	\$6,200	\$0	\$ -
	4517 Sprinkler System	\$4,858	\$0	\$0	\$4,858		\$1,197	\$3,661	\$0	\$ 0
	4518 Sewer System Plant Maintenance	\$127,769	\$0	\$0	\$127,769		\$41,755	\$86,014	\$0	\$ -
	4530 Parks & Recreation	\$63,806	\$0	\$0	\$63,806		\$9,238	\$54,568	\$0	\$ -
	4531 Drain System	\$5,575	\$0	\$0	\$5,575		\$753	\$420	\$4,403	\$ -
	4533 Glass Replacement	\$5,000	\$0	\$0	\$5,000		\$0	\$4,000	\$1,000	\$ -
	4534 Roof Repair	\$6,500	\$0	\$0	\$6,500		\$5,613	\$0	\$887	\$ -
	4535 Window Treatments	\$3,000	(\$900)	(\$900)	\$2,100	-30.0%	\$0	\$0	\$2,100	\$ -
	4536 Air Filter HVAC System	\$4,500	\$0	\$0	\$4,500		\$0	\$0	\$4,500	\$ -
	4538 Chiller Contract	\$12,000	\$0	\$0	\$12,000		\$7,328	\$0	\$4,672	\$ -
	4539 Energy Management System	\$20,310	\$0	\$0	\$20,310		\$20,310	\$0	\$0	\$ -
	4540 Athletic Facilities Repairs	\$8,000	\$0	\$0	\$8,000		\$0	\$0	\$8,000	\$ -
	4542 Contracted Services	\$22,850	\$6,000	\$3,000	\$28,850	26.3%	\$28,851	\$0	\$0	\$ (1)
	4543 Paving	\$6,500	\$4,800	\$0	\$11,300	73.8%	\$11,300	\$0	\$0	\$ -
	4600 Special Projects	\$24,500	(\$549)	(\$549)	\$23,951	-2.2%	\$12,077	(\$2,955)	\$14,829	\$ 0
	4602 Tree Service	\$11,000	\$0	\$0	\$11,000		\$5,500	\$0	\$5,500	\$ -
	4603 Exterior Lighting	\$2,800	(\$2,800)	(\$2,800)	\$0	-100.0%	\$0	\$0	\$0	\$ -

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
	4604 Snow Plowing	\$12,500	\$0	\$0	\$12,500		\$0	\$0	\$12,500	\$ -
	4605 Signage	\$2,500	\$0	\$0	\$2,500		\$270	\$0	\$2,230	\$ -
	4606 Sprinkler Repairs	\$3,000	\$0	\$0	\$3,000		\$0	\$0	\$3,000	\$ -
	4610 Playground Repairs	\$5,000	\$0	\$0	\$5,000		\$1,840	\$0	\$3,160	\$ -
	4701 Security System Monitoring	\$20,940	(\$804)	\$0	\$20,136	-3.8%	\$10,700	\$9,436	\$0	\$ -
	4702 Locks/Keys	\$8,500	\$0	\$0	\$8,500		\$976	\$5,024	\$2,500	\$ -
	4705 United Alarm	\$650	\$0	\$0	\$650		\$0	\$0	\$650	\$ -
		\$1,997,899	(\$29,685)	(\$22,545)	\$1,968,215		\$661,076	\$ 1,032,780	\$ 257,562	\$ 16,797
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$29,685)</i>					
	<i>Group change %:</i>				<i>-1.5%</i>					
Other Services (5000s)										
	5100 Regular Transportation	\$1,268,877	(\$7,034)	(\$1,283)	\$1,261,843	-0.6%	\$624,449	\$634,239	\$3,156	\$ (0)
	5101 SPED Transportation	\$46,714	\$29,608	\$0	\$76,322	63.4%	\$26,329	\$47,265	\$2,728	\$ (0)
	5104 Athletic Transportation	\$84,853	\$0	\$0	\$84,853		\$14,314	\$67,039	\$3,500	\$ -
	5105 Extra Curricular Transportation	\$8,465	(\$811)	(\$812)	\$7,654	-9.6%	\$0	\$0	\$7,654	\$ 1
	5200 General Liability Insurance	\$91,100	\$17,440	\$0	\$108,540	19.1%	\$108,540	\$0	\$0	\$ (0)
	5202 Athletic Insurance	\$29,939	(\$5,617)	\$0	\$24,322	-18.8%	\$24,322	\$0	\$0	\$ -
	5205 Property Insurance	\$118,727	(\$15,109)	\$0	\$103,618	-12.7%	\$103,618	\$0	\$0	\$ -
	5300 Communications	\$170,220	(\$1,855)	\$0	\$168,365	-1.1%	\$52,146	\$116,219	\$0	\$ -
	5400 Postage	\$21,686	\$2,860	\$3,840	\$24,546	13.2%	\$9,799	\$14,291	\$457	\$ (0)
	5500 Advertising	\$8,000	(\$1,500)	(\$1,500)	\$6,500	-18.8%	\$137	\$0	\$6,363	\$ -
	5501 Printing	\$22,762	(\$2,401)	(\$1,693)	\$20,361	-10.5%	\$8,320	\$0	\$12,041	\$ 0
	5600 Tuition	\$1,478,764	\$306,035	\$252,830	\$1,784,799	20.7%	\$1,015,321	\$1,768,411	\$1,821	\$ (1,000,754)
	5605 Tuition-ESS	\$275,400	(\$400)	(\$400)	\$275,000	-0.1%	\$55,000	\$220,000	\$0	\$ -
	5800,5802-5880 Travel & Conference	\$65,150	(\$13,529)	(\$8,020)	\$51,621	-20.8%	\$18,884	\$6,108	\$26,628	\$ -
	5801 Mileage Reimbursement	\$32,355	(\$2,891)	(\$3,000)	\$29,464	-8.9%	\$9,503	\$0	\$19,961	\$ -
	5900 Other Purchased Services	\$22,385	\$422	\$0	\$22,807	1.9%	\$18,828	\$2,892	\$1,089	\$ (1)
		\$3,745,397	\$305,218	\$239,962	\$4,050,615		\$2,089,510	\$ 2,876,463	\$ 85,396	\$ (1,000,754)
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$305,218</i>					
	<i>Group change %:</i>				<i>8.1%</i>					
Supplies & Materials (6000's)										
	6110 Materials	\$461,154	(\$30,869)	(\$28,764)	\$430,285	-6.7%	\$189,589	\$74,709	\$165,987	\$ 0
	6120 Office Materials	\$37,463	(\$5,551)	(\$2,717)	\$31,912	-14.8%	\$10,093	\$3,351	\$18,468	\$ (0)
	6130 Maintenance Materials	\$177,144	\$1,829	(\$2,496)	\$178,973	0.0%	(\$4,731)	\$103,962	\$79,742	\$ 0
	6131 Custodial Materials	\$77,000	\$0	\$0	\$77,000		\$33,781	\$31,033	\$12,186	\$ -
	6132 Security Materials	\$10,000	\$6,100	\$0	\$16,100	0.0%	\$10,782	\$5,000	\$318	\$ 0
	6140 Software	\$361,812	\$16,265	\$3,315	\$378,077	4.5%	\$321,146	\$30,287	\$26,644	\$ 0
	6270 Diesel Fuel	\$86,350	\$0	\$0	\$86,350		\$10,794	\$75,556	\$0	\$ -
	6410 Books	\$169,683	(\$17,951)	(\$17,950)	\$151,732	-10.6%	\$84,967	\$15,236	\$51,529	\$ 0
	6510 Heating Oil	\$394,630	(\$1,086)	(\$1,086)	\$393,544	-0.3%	\$38,496	\$355,048	\$0	\$ (0)
	6520 Electricity	\$818,717	\$0	\$0	\$818,717		\$255,197	\$559,819	\$3,701	\$ 0

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
	6530 Propane gas	\$5,000	\$0	\$0	\$5,000		\$342	\$4,658	\$0	\$ -
	<i>Group \$ transfer in/(transfer out):</i>	\$2,598,953	(\$31,263)	(\$49,697)	\$2,567,690		\$950,456	\$ 1,258,659	\$ 358,575	\$ 1
	<i>Group change %:</i>				(\$31,263)					
					-1.2%					
Equipment (7000's)										
	7300 Equipment	\$242,874	\$14,492	(\$3,419)	\$257,366	6.0%	\$228,453	\$26,392	\$2,520	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>	\$242,874	\$14,492	(\$3,419)	\$257,366		\$228,453	\$ 26,392	\$ 2,520	\$ 0
	<i>Group change %:</i>				\$14,492					
					6%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$95,688	(\$4,882)	(\$5,053)	\$90,806	-5.1%	\$61,238	\$8,096	\$21,473	\$ (1)
	8900 Other Objects	\$5,395	(\$2,765)	(\$1,045)	\$2,630	-51.3%	\$6,879	\$13,596	(\$17,845)	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>	\$101,083	(\$7,647)	(\$6,098)	\$93,436		\$68,117	\$ 21,692	\$ 3,628	\$ (1)
	<i>Group change %:</i>				(\$7,647)					
					-7.6%					
Revenues (9000's)										
	9200 Technology Revenue	(\$61,556)	\$0	\$0	(\$61,556)		(\$26,439)	\$0	(\$35,117)	\$ -
	9201 Participation Fees, Athletics	(\$65,918)	\$0	\$0	(\$65,918)		\$0	\$0	(\$65,918)	\$ -
	9202 Gate Receipts, Athletics	(\$14,000)	\$0	\$0	(\$14,000)		\$0	\$0	(\$14,000)	\$ -
	9205 Excess Cost SPED	(\$558,087)	\$0	\$0	(\$558,087)		\$0	\$0	(\$725,410)	\$ 167,323
	9206 Pre School Tuition SPED	(\$82,500)	\$0	\$0	(\$82,500)		(\$49,700)	\$0	(\$32,800)	\$ -
	9207 Regular Ed. Tuition	(\$35,000)	(\$8,584)	\$0	(\$43,584)	0.0%	(\$17,060)	(\$26,524)	\$0	\$ 0
	9208 Revenue from Town for Fields	(\$38,350)	\$0	\$0	(\$38,350)		\$0	\$0	(\$38,350)	\$ -
	9209 Parking Fees	(\$30,000)	\$0	\$0	(\$30,000)		(\$30,000)	\$0	\$0	\$ -
	9212 Facility Use Rental	(\$17,500)	\$0	\$0	(\$17,500)		\$0	\$0	(\$17,500)	\$ -
	<i>Group \$ transfer in/(transfer out):</i>	\$ (902,911)	\$ (8,584)	\$ -	\$ (911,495)		\$ (123,199)	\$ (26,524)	\$ (929,095)	\$ 167,323
	<i>Group change %:</i>				\$ (8,584)					
					1%					
Total:		\$49,907,522	\$0.00	\$0.00	\$49,907,522		\$14,641,956	\$ 27,820,615	\$ 8,251,646	\$ (806,696)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Hurlbutt Elementary										
Salaries & Wages (1000s)										
	Certified Staff	\$3,002,018	(\$6,056)	\$0	\$2,995,962	-0.2%	\$601,602	\$ 2,350,403	\$ 43,957	\$ (0)
	Non Certified Staff	\$328,136	(\$6,171)	\$7,369	\$321,965	-1.9%	\$91,154	\$ 230,811	\$ -	\$ 0
	Overtime	\$1,500	(\$219)	\$0	\$1,281	-14.6%	\$193	\$ -	\$ 1,088	\$ -
	Certified Stipends	\$18,831	\$0	\$0	\$18,831		\$3,082	\$ 12,944	\$ 2,805	\$ -
		\$3,350,485	(\$12,446)	\$7,369	\$3,338,039		\$696,030	\$ 2,594,158	\$ 47,850	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$12,446)</i>					
	<i>Group change %:</i>				<i>-0.4%</i>					
Professional & Technical Services (3000s)										
	3308 Police/Fire	\$250	\$0	\$0	\$250		\$0	\$ -	\$ 250	\$ -
	3309 Professional Technical Services	\$500	(\$500)	(\$500)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
		\$750	(\$500)	(\$500)	\$250		\$0	\$ -	\$ 250	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$500)</i>					
	<i>Group change %:</i>				<i>-66.7%</i>					
Property Services (4000s)										
	4302 Equipment Repairs	\$1,590	(\$590)	(\$590)	\$1,000	-37.1%	\$507	\$ -	\$ 493	\$ -
		\$1,590	(\$590)	(\$590)	\$1,000		\$507	\$ -	\$ 493	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$590)</i>					
	<i>Group change %:</i>				<i>-37.1%</i>					
Other Services (5000s)										
	5105 Extra Curricular Transportation	\$350	\$0	\$0	\$350		\$0	\$ -	\$ 350	\$ -
	5400 Postage	\$150	\$0	\$0	\$150		\$0	\$ -	\$ 150	\$ -
	5501 Printing	\$500	\$0	\$0	\$500		\$0	\$ -	\$ 500	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
5800,5802-5880	Travel & Conference	\$750	\$0	\$0	\$750		\$0	\$ -	\$ 750	\$ -
	5801 Mileage Reimbursement	\$300	\$0	\$0	\$300		\$0	\$ -	\$ 300	\$ -
		<u>\$2,050</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,050</u>		<u>\$0</u>	<u>\$ -</u>	<u>\$ 2,050</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$0</i>					
	<i>Group change %:</i>				<i>0.0%</i>					
Supplies & Materials (6000's)										
	6110 Materials	\$54,018	(\$1,546)	(\$1,546)	\$52,472	-2.9%	\$38,057	\$ 3,809	\$ 10,607	\$ -
	6120 Office Materials	\$2,000	\$0	\$0	\$2,000		\$788	\$ 207	\$ 1,004	\$ -
	6410 Books	\$17,700	(\$2,622)	(\$2,622)	\$15,078	-14.8%	\$7,959	\$ -	\$ 7,119	\$ (0)
		<u>\$73,718</u>	<u>(\$4,168)</u>	<u>(\$4,167)</u>	<u>\$69,550</u>		<u>\$46,804</u>	<u>\$ 4,016</u>	<u>\$ 18,730</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$4,168)</i>					
	<i>Group change %:</i>				<i>-5.7%</i>					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$1,401	(\$1,102)	(\$1,102)	\$299	-78.7%	\$79	\$ -	\$ 220	\$ -
		<u>\$1,401</u>	<u>(\$1,102)</u>	<u>(\$1,102)</u>	<u>\$299</u>		<u>\$79</u>	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$1,102)</i>					
	<i>Group change %:</i>				<i>-78.7%</i>					
	Total:	\$3,429,994	(\$18,806)	\$1,012	\$3,411,188		\$743,421	\$ 2,598,174	\$ 69,593	\$ (0)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Weston Intermediate School										
Salaries & Wages (1000s)										
	Certified Staff	\$3,540,893	\$25,444	\$0	\$3,566,337	0.7%	\$758,129	\$ 2,773,906	\$ 34,301	\$ (0)
	Non Certified Staff	\$232,909	\$1,432	\$2,030	\$234,341	0.6%	\$57,980	\$ 176,361	\$ -	\$ -
	Overtime	\$750	\$0	\$0	\$750		\$263	\$ -	\$ 487	\$ -
	Certified Stipends	\$36,781	(\$4,257)	(\$4,257)	\$32,524	-11.6%	\$3,269	\$ 12,757	\$ 16,498	\$ -
		\$3,811,333	\$22,619	(\$2,227)	\$3,833,952		\$819,641	\$ 2,963,024	\$ 51,286	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				\$22,619					
	<i>Group change %:</i>				0.6%					
Professional & Technical Services (3000s)										
	3308 Police/Fire	\$210	\$0	\$0	\$210	100.0%	\$0	\$ -	\$ 210	\$ -
	3309 Professional Technical Services	\$900	\$0	\$0	\$900	100.0%	\$0	\$ -	\$ 900	\$ -
		\$1,110	\$0	\$0	\$1,110		\$0	\$ -	\$ 1,110	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				100.0%					
Property Services (4000s)										
	4302 Equipment Repairs	\$1,695	(\$300)	(\$300)	\$1,395	-17.7%	\$0	\$ -	\$ 1,395	\$ -
		\$1,695	(\$300)	(\$300)	\$1,395		\$0	\$ -	\$ 1,395	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$300)					
	<i>Group change %:</i>				-17.7%					
Other Services (5000s)										
	5501 Printing	\$1,000	\$0	\$0	\$1,000		\$163	\$ -	\$ 837	\$ -
	5800,5802-5880 Travel & Conference	\$500	\$0	\$0	\$500		\$0	\$ -	\$ 500	\$ -
	5801 Mileage Reimbursement	\$250	\$0	\$0	\$250		\$0	\$ -	\$ 250	\$ -
		\$1,750	\$0	\$0	\$1,750		\$163	\$ -	\$ 1,587	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Supplies & Materials (6000's)										
6110	Materials	\$40,676	(\$1,197)	(\$1,197)	\$39,479	-2.9%	\$17,248	\$ 4,605	\$ 17,626	\$ 0
6120	Office Materials	\$2,000	(\$408)	(\$408)	\$1,592	-20.4%	\$510	\$ 325	\$ 757	\$ (0)
6410	Books	\$36,314	(\$4,112)	(\$4,112)	\$32,202	-11.3%	\$13,273	\$ 10,969	\$ 7,959	\$ 1
		\$78,990	(\$5,717)	(\$5,716)	\$73,273		\$31,032	\$ 15,899	\$ 26,342	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>				(\$5,717)					
	<i>Group change %:</i>				-7.2%					
Other Objects (8000's)										
8100	Dues, Fees and Memberships	\$1,324	(\$100)	(\$100)	\$1,224	-7.6%	\$218	\$ -	\$ 1,006	\$ -
		\$1,324	(\$100)	(\$100)	\$1,224		\$218	\$ -	\$ 1,006	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$100)					
	<i>Group change %:</i>				-7.6%					
Total:		\$3,896,202	\$16,502	(\$8,343)	\$3,912,704		\$851,054	\$ 2,978,923	\$ 82,726	\$ 0

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Weston Middle School										
Salaries & Wages (1000s)										
	Certified Staff	\$4,376,427	\$93,699	\$0	\$4,470,125	2.1%	\$938,497	\$ 3,491,518	\$ 40,110	\$ 0
	Non Certified Staff	\$197,284	\$8,824	\$8,823	\$206,108	4.5%	\$50,487	\$ 155,620	\$ -	\$ 1
	Overtime	\$0	\$0	\$0	\$0	0.0%	\$0	\$ -	\$ -	\$ -
	Certified Stipends	\$139,955	\$0	\$0	\$139,955		\$20,775	\$ 21,796	\$ 97,385	\$ (0)
		\$4,713,666	\$102,523	\$8,823	\$4,816,188		\$1,009,758	\$ 3,668,934	\$ 137,495	\$ 1
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$102,523</i>					
	<i>Group change %:</i>				<i>2.2%</i>					
Professional & Technical Services (3000s)										
	3308 Police/Fire	\$1,610	\$0	\$0	\$1,610		\$105	\$ -	\$ 1,505	\$ -
	3309 Professional Technical Services	\$3,920	\$0	\$0	\$3,920		\$895	\$ 400	\$ 2,625	\$ -
		\$5,530	\$0	\$0	\$5,530		\$1,000	\$ 400	\$ 4,130	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$0</i>					
	<i>Group change %:</i>				<i>0.0%</i>					
Property Services (4000s)										
	4302 Equipment Repairs	\$6,220	(\$2,035)	(\$2,035)	\$4,185	-32.7%	\$1,492	\$ 630	\$ 2,063	\$ -
		\$6,220	(\$2,035)	(\$2,035)	\$4,185		\$1,492	\$ 630	\$ 2,063	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$2,035)</i>					
	<i>Group change %:</i>				<i>-32.7%</i>					
Other Services (5000s)										
	5105 Extra Curricular Transporation	\$8,115	(\$811)	(\$812)	\$7,304	-10.0%	\$0	\$ -	\$ 7,304	\$ 1
	5400 Postage	\$297	\$0	\$0	\$297		\$0	\$ -	\$ 297	\$ -
	5501 Printing	\$3,213	(\$484)	(\$484)	\$2,729	-15.1%	\$0	\$ -	\$ 2,729	\$ 0
	5600 Tuition	\$2,755	\$0	\$0	\$2,755		\$0	\$ 935	\$ 1,821	\$ -
	5800,5802-5880 Travel & Conference	\$1,020	(\$1,020)	(\$1,020)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
5801	Mileage Reimbursement	\$555	\$0	\$0	\$555		\$0	\$ -	\$ 555	\$ -
		\$15,955	(\$2,315)	(\$2,316)	\$13,640		\$0	\$ 935	\$ 12,705	\$ 1
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,315)					
	<i>Group change %:</i>				-14.5%					
Supplies & Materials (6000's)										
6110	Materials	\$73,239	(\$8,229)	(\$7,607)	\$65,010	-11.2%	\$22,241	\$ 12,254	\$ 30,515	\$ -
6120	Office Materials	\$3,633	(\$798)	\$0	\$2,835	-22.0%	\$767	\$ 576	\$ 1,492	\$ (0)
6410	Books	\$26,174	(\$4,395)	(\$4,395)	\$21,779	-16.8%	\$8,809	\$ 1,001	\$ 11,969	\$ (0)
		\$103,046	(\$13,422)	(\$12,001)	\$89,624		\$31,817	\$ 13,831	\$ 43,977	\$ (1)
	<i>Group \$ transfer in/(transfer out):</i>				(\$13,422)					
	<i>Group change %:</i>				-13.0%					
Equipment (7000's)										
7300	Equipment	\$3,050	\$1,417	(\$3)	\$4,467	46.5%	\$2,234	\$ 2,234	\$ -	\$ -
		\$3,050	\$1,417	(\$3)	\$4,467		\$2,234	\$ 2,234	\$ -	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$1,417					
	<i>Group change %:</i>				46%					
Other Objects (8000's)										
8100	Dues, Fees and Memberships	\$9,027	(\$823)	(\$823)	\$8,204	-9.1%	\$2,354	\$ 259	\$ 5,591	\$ -
		\$9,027	(\$823)	(\$823)	\$8,204		\$2,354	\$ 259	\$ 5,591	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$823)					
	<i>Group change %:</i>				-9.1%					
Total:		\$4,856,494	\$85,345	(\$8,354)	\$4,941,838		\$1,048,655	\$ 3,687,222	\$ 205,960	\$ 0

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Weston High School										
Salaries & Wages (1000s)										
	Certified Staff	\$5,961,972	(\$133,177)	\$0	\$5,828,795	-2.2%	\$1,218,667	\$ 4,575,409	\$ 34,719	\$ (0)
	Non Certified Staff	\$265,449	\$6,959	\$6,010	\$272,408	2.6%	\$72,208	\$ 158,880	\$ 41,321	\$ (0)
	Overtime	\$250	\$0	\$0	\$250		\$65	\$ -	\$ 185	\$ -
	Certified Stipends	\$139,499	\$1,200	\$0	\$140,699	0.9%	\$0	\$ -	\$ 140,699	\$ (0)
		<u>\$6,367,170</u>	<u>(\$125,018)</u>	<u>\$6,010</u>	<u>\$6,242,152</u>		<u>\$1,290,940</u>	<u>\$ 4,734,289</u>	<u>\$ 216,925</u>	<u>\$ (1)</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$125,018)</i>					
	<i>Group change %:</i>				<i>-2.0%</i>					
Professional & Technical Services (3000s)										
	3308 Police/Fire	\$2,050	(\$200)	(\$200)	\$1,850	-9.8%	\$715	\$ -	\$ 1,135	\$ -
	3309 Professional Technical Services	\$8,925	(\$200)	(\$200)	\$8,725	-2.2%	\$3,006	\$ -	\$ 5,719	\$ -
		<u>\$10,975</u>	<u>(\$400)</u>	<u>(\$399)</u>	<u>\$10,575</u>		<u>\$3,721</u>	<u>\$ -</u>	<u>\$ 6,854</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$400)</i>					
	<i>Group change %:</i>				<i>-3.6%</i>					
Property Services (4000s)										
	4302 Equipment Repairs	\$9,305	(\$1,801)	(\$1,976)	\$7,504	-19.4%	\$3,204	\$ -	\$ 4,301	\$ (0)
	4400 Equipment Rental	\$3,590	\$0	\$0	\$3,590		\$0	\$ -	\$ 3,590	\$ -
		<u>\$12,895</u>	<u>(\$1,801)</u>	<u>(\$1,976)</u>	<u>\$11,094</u>		<u>\$3,204</u>	<u>\$ -</u>	<u>\$ 7,891</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$1,801)</i>					
	<i>Group change %:</i>				<i>-14.0%</i>					
Other Services (5000s)										
	5100 Regular Transportation	\$3,813	(\$554)	(\$554)	\$3,259	-14.5%	\$121	\$ -	\$ 3,138	\$ (0)
	5400 Postage	\$89	(\$89)	(\$89)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
	5501 Printing	\$13,999	(\$709)	(\$709)	\$13,290	-5.1%	\$7,793	\$ -	\$ 5,497	\$ 0
	5600 Tuition	\$0	\$0	\$0	\$0		\$0	\$ -	\$ -	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
5800,5802-5880	Travel & Conference	\$2,000	\$0	\$0	\$2,000		\$0	\$ -	\$ 2,000	\$ -
	5801 Mileage Reimbursement	\$2,750	\$0	\$0	\$2,750		\$394	\$ -	\$ 2,356	\$ -
	5900 Other Purchased Services	\$1,200	\$0	\$0	\$1,200		\$111	\$ -	\$ 1,089	\$ -
		\$23,851	(\$1,352)	(\$1,352)	\$22,499		\$8,419	\$ -	\$ 14,080	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				(\$1,352)					
	<i>Group change %:</i>				-5.7%					
Supplies & Materials (6000's)										
	6110 Materials	\$136,921	(\$5,276)	(\$5,101)	\$131,645	-3.9%	\$65,932	\$ 19,952	\$ 45,761	\$ -
	6120 Office Materials	\$7,101	(\$2,377)	(\$1,177)	\$4,724	-33.5%	\$2,494	\$ 45	\$ 2,186	\$ -
	6410 Books	\$33,021	(\$2,822)	(\$2,822)	\$30,199	-8.5%	\$22,425	\$ 3,266	\$ 4,508	\$ -
		\$177,043	(\$10,475)	(\$9,099)	\$166,568		\$90,850	\$ 23,263	\$ 52,455	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$10,475)					
	<i>Group change %:</i>				-5.9%					
Equipment (7000's)										
	7300 Equipment	\$750	(\$750)	(\$750)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
		\$750	(\$750)	(\$750)	\$0		\$0	\$ -	\$ -	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$750)					
	<i>Group change %:</i>				-100%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$14,687	(\$1,079)	(\$1,079)	\$13,608	-7.3%	\$10,534	\$ -	\$ 3,075	\$ (1)
	8900 Other Objects	\$0	\$0	\$0	\$0		\$0	\$ -	\$ -	\$ -
		\$14,687	(\$1,079)	(\$1,079)	\$13,608		\$10,534	\$ -	\$ 3,075	\$ (1)
	<i>Group \$ transfer in/(transfer out):</i>				(\$1,079)					
	<i>Group change %:</i>				-7.3%					
Revenues (9000's)										
	9209 Parking Fees	\$ (30,000)	\$ -	\$0	(\$30,000)		(\$30,000)	\$ -	\$ -	\$ -
		\$ (30,000)	\$0	\$0	(\$30,000)		\$ (30,000)	\$ -	\$ -	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0%					

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Total:		\$6,577,371	(\$140,875)	(\$8,642)	\$6,436,496		\$1,377,668	\$ 4,757,552	\$ 301,278	\$ (2)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Athletics										
Salaries & Wages (1000s)										
	Certified Staff	\$154,248	\$0	\$0	\$154,248		\$53,393	\$ 100,854	\$ -	\$ 1
	Non Certified Staff	\$51,992	\$1,090	\$1,290	\$53,082	2.1%	\$15,720	\$ 37,361	\$ -	\$ (0)
	Certified Stipends	\$375,096	(\$5,501)	(\$5,500)	\$369,596	-1.5%	\$62,278	\$ -	\$ 307,318	\$ (1)
	Non Certified Stipends	\$78,853	(\$2,971)	(\$2,970)	\$75,883	-3.8%	\$15,618	\$ -	\$ 60,265	\$ (1)
		\$660,189	(\$7,382)	(\$7,180)	\$652,808		\$147,009	\$ 138,215	\$ 367,584	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				(\$7,382)					
	<i>Group change %:</i>				-1.1%					
Professional & Technical Services (3000s)										
	3239 Other Pupil Services	\$3,500	(\$220)	(\$220)	\$3,280	-6.3%	\$3,280	\$ -	\$ -	\$ -
	3308 Police/Fire	\$5,150	\$0	\$0	\$5,150		\$253	\$ 1,122	\$ 3,775	\$ -
	3310 Sports Officials	\$47,439	\$0	\$0	\$47,439		\$47,439	\$ -	\$ -	\$ -
		\$56,089	(\$220)	(\$220)	\$55,869		\$50,972	\$ 1,122	\$ 3,775	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$220)					
	<i>Group change %:</i>				-0.4%					
Property Services (4000s)										
	4302 Equipment Repairs	\$20,000	(\$2,117)	(\$2,116)	\$17,884	-10.6%	\$380	\$ 11,155	\$ 6,349	\$ (0)
		\$20,000	(\$2,117)	(\$2,116)	\$17,884		\$380	\$ 11,155	\$ 6,349	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,117)					
	<i>Group change %:</i>				-10.6%					
Other Services (5000s)										
	5104 Athletic Transportation	\$84,853	\$0	\$0	\$84,853		\$14,314	\$ 67,039	\$ 3,500	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
5202	Athletic Insurance	\$29,939	(\$5,617)	\$0	\$24,322	-18.8%	\$24,322	\$ -	\$ -	\$ -
5800,5802-5880	Travel & Conference	\$5,100	\$0	\$0	\$5,100		\$2,100	\$ -	\$ 3,000	\$ -
		\$119,892	(\$5,617)	\$0	\$114,275		\$40,736	\$ 67,039	\$ 6,500	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$5,617)					
	<i>Group change %:</i>				-4.7%					
Supplies & Materials (6000's)										
6110	Materials	\$57,750	\$0	\$0	\$57,750		\$9,802	\$ 12,589	\$ 35,360	\$ -
		\$57,750	\$0	\$0	\$57,750		\$9,802	\$ 12,589	\$ 35,360	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Other Objects (8000's)										
8100	Dues, Fees and Memberships	\$17,385	\$0	\$0	\$17,385		\$16,135	\$ -	\$ 1,250	\$ -
8900	Other Objects	(\$21,000)	\$0	\$0	(\$21,000)		\$0	\$ -	\$ (21,000)	\$ -
		(\$3,615)	\$0	\$0	(\$3,615)		\$16,135	\$ -	\$ (19,750)	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Revenues (9000's)										
9201	Participation Fees, Athletics	\$ (65,918)	\$0	\$0	(\$65,918)		\$0	\$ -	\$ (65,918)	\$ -
9202	Gate Receipts, Athletics	\$ (14,000)	\$0	\$0	(\$14,000)		\$0	\$ -	\$ (14,000)	\$ -
9212	Facility Use Rental	\$ (17,500)	\$0	\$0	(\$17,500)		\$0	\$ -	\$ (17,500)	\$ -
		\$ (97,418)	\$0	\$0	(\$97,418)		\$ -	\$ -	\$ (97,418)	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0%					
Total:		\$812,887	(\$15,335)	(\$9,516)	\$797,552		\$265,034	\$ 230,119	\$ 302,399	\$ (0)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Copy Center										
Salaries & Wages (1000s)										
	Non Certified Staff	\$45,362	\$5,935	\$2,935	\$51,297	13.1%	\$12,672	\$ 33,306	\$ 5,319	\$ (0)
		\$45,362	\$5,935	\$2,935	\$51,297		\$12,672	\$ 33,306	\$ 5,319	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				\$5,935					
	<i>Group change %:</i>				13.1%					
Property Services (4000s)										
	4400 Equipment Rental	\$130,452	\$2,853	\$0	\$133,305	2.2%	\$42,384	\$ 90,921	\$ -	\$ (0)
		\$130,452	\$2,853	\$0	\$133,305		\$42,384	\$ 90,921	\$ -	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				\$2,853					
	<i>Group change %:</i>				2.2%					
Other Services (5000s)										
	5400 Postage	\$18,650	\$2,331	\$3,311	\$20,981	12.5%	\$8,735	\$ 12,241	\$ 5	\$ (0)
		\$18,650	\$2,331	\$3,311	\$20,981		\$8,735	\$ 12,241	\$ 5	\$ (0)
	<i>Group \$ transfer in/(transfer out):</i>				\$2,331					
	<i>Group change %:</i>				12.5%					
Supplies & Materials (6000's)										
	6110 Materials	\$14,450	(\$2,076)	(\$1,076)	\$12,374	-14.4%	\$4,239	\$ 7,761	\$ 374	\$ 0
		\$14,450	(\$2,076)	(\$1,076)	\$12,374		\$4,239	\$ 7,761	\$ 374	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,076)					
	<i>Group change %:</i>				-14.4%					
	Total:	\$208,914	\$9,043	\$5,170	\$217,957		\$68,030	\$ 144,230	\$ 5,698	\$ (0)

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Object	Account	FY Adopted Budget	Cumulative Budget	Current Report Budget	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Adjustments	Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Curriculum & Instruction										
Salaries & Wages (1000s)										
	Certified Staff	\$827,017	\$5,095	\$0	\$832,112	0.6%	\$219,557	\$ 581,947	\$ 30,609	\$ (0)
	Non Certified Staff	\$63,500	\$1,271	\$0	\$64,771	2.0%	\$22,421	\$ -	\$ 42,350	\$ -
	Certified Stipends	\$82,051	(\$140)	\$0	\$81,911	-0.2%	\$16,487	\$ 65,424	\$ -	\$ -
		<u>\$972,568</u>	<u>\$6,227</u>	<u>\$0</u>	<u>\$978,795</u>		<u>\$258,465</u>	<u>\$ 647,371</u>	<u>\$ 72,959</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$6,227					
	<i>Group change %:</i>				0.6%					
Professional & Technical Services (3000s)										
3220/3221	Consulting Services	\$67,900	\$587	\$0	\$68,487	0.9%	\$51,737	\$ -	\$ 16,750	\$ -
3235	Testing	\$31,600	(\$1,598)	(\$1,598)	\$30,002	-5.1%	\$19,933	\$ 6,342	\$ 3,728	\$ -
		<u>\$99,500</u>	<u>(\$1,011)</u>	<u>(\$1,598)</u>	<u>\$98,489</u>		<u>\$71,670</u>	<u>\$ 6,342</u>	<u>\$ 20,478</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$1,011)					
	<i>Group change %:</i>				-1.0%					
Property Services (4000s)										
Other Services (5000s)										
5800,5802-5880	Travel & Conference	\$46,480	(\$10,009)	(\$7,000)	\$36,471	-21.5%	\$14,368	\$ 3,434	\$ 18,668	\$ -
5801	Mileage Reimbursement	\$6,000	\$0	\$0	\$6,000		\$2,000	\$ -	\$ 4,000	\$ -
5900	Other Purchased Services	\$5,600	\$422	\$0	\$6,022	7.5%	\$3,131	\$ 2,892	\$ -	\$ -
		<u>\$58,080</u>	<u>(\$9,587)</u>	<u>(\$7,000)</u>	<u>\$48,493</u>		<u>\$19,499</u>	<u>\$ 6,326</u>	<u>\$ 22,668</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$9,587)					
	<i>Group change %:</i>				-16.5%					
Supplies & Materials (6000's)										

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Object	Account	FY Adopted Budget	Cumulative Budget	Current Report Budget	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Adjustments	Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
	6110 Materials	\$4,600	\$0	\$0	\$4,600		\$1,835	\$ 970	\$ 1,794	\$ -
	6120 Office Materials	\$5,825	(\$814)	(\$814)	\$5,011	-14.0%	\$1,562	\$ 1,049	\$ 2,400	\$ -
	6410 Books	\$49,974	\$0	\$0	\$49,974		\$32,500	\$ -	\$ 17,473	\$ 0
		<u>\$60,399</u>	<u>(\$814)</u>	<u>(\$814)</u>	<u>\$59,585</u>		<u>\$35,898</u>	<u>\$ 2,019</u>	<u>\$ 21,668</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$814)					
	<i>Group change %:</i>				-1.3%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$19,810	\$0	\$0	\$19,810		\$11,914	\$ 1,650	\$ 6,246	\$ -
		<u>\$19,810</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,810</u>		<u>\$11,914</u>	<u>\$ 1,650</u>	<u>\$ 6,246</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
	Total:	<u><u>\$1,210,357</u></u>	<u><u>(\$5,185)</u></u>	<u><u>(\$9,412)</u></u>	<u><u>\$1,205,172</u></u>		<u><u>\$397,445</u></u>	<u><u>\$ 663,707</u></u>	<u><u>\$ 144,019</u></u>	<u><u>\$ 0</u></u>

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
District Wide										
Salaries & Wages (1000s)										
	Certified Staff	\$63,520	(\$63,520)	(\$63,520)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
	Turnover Savings	(\$189,200)	\$189,200	\$65,550	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
	Salary Differential	\$200,425	(\$180,915)	(\$124,822)	\$19,510	-90.3%	\$0	\$ -	\$ 9,573	\$ 9,937
		<u>\$74,745</u>	<u>(\$55,235)</u>	<u>(\$122,792)</u>	<u>\$19,510</u>		<u>\$0</u>	<u>\$ -</u>	<u>\$ 9,573</u>	<u>\$ 9,937</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$55,235)</i>					
	<i>Group change %:</i>				<i>-73.9%</i>					
Other Services (5000s)										
	5200 General Liability Insurance	\$91,100	\$17,440	\$0	\$108,540	19.1%	\$108,540	\$ -	\$ -	\$ (0)
		<u>\$91,100</u>	<u>\$17,440</u>	<u>\$0</u>	<u>\$108,540</u>		<u>\$108,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$17,440</i>					
	<i>Group change %:</i>				<i>19.1%</i>					
Revenues (9000's)										
	9207 Regular Ed. Tuition	\$ (35,000)	(\$8,584)	\$0	(\$43,584)		(\$17,060)	\$ (26,524)	\$ -	\$ 0
	9990 Unallocated	\$ -	\$0	\$0	\$0		\$0	\$ -	\$ -	\$ -
		<u>\$ (35,000)</u>	<u>\$ (8,584)</u>	<u>\$ -</u>	<u>\$ (43,584)</u>		<u>\$ (17,060)</u>	<u>\$ (26,524)</u>	<u>\$ -</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$8,584)</i>					
	<i>Group change %:</i>				<i>0.0%</i>					
	Total:	\$130,845	(\$46,379)	(\$122,792)	\$84,466		\$91,480	\$ (26,524)	\$ 9,573	\$ 9,937

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Repor Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
District Administration										
Salaries & Wages (1000s)										
	Certified Staff	\$621,975	\$13,769	\$0	\$635,744	2.2%	\$220,065	\$ 415,679	\$ -	\$ (0.00)
	Non Certified Staff	\$394,853	\$13,127	\$0	\$407,980	3.3%	\$148,570	\$ -	\$ 259,410	\$ -
	Overtime	\$1,000	\$0	\$0	\$1,000		\$103	\$ -	\$ 897	\$ -
	Non Certified Stipends	\$6,000	\$0	\$0	\$6,000		\$2,000	\$ -	\$ 4,000	\$ -
		<u>\$1,023,828</u>	<u>\$26,896</u>	<u>\$0</u>	<u>\$1,050,724</u>		<u>\$370,738</u>	<u>\$ 415,679</u>	<u>\$ 264,307</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$26,896					
	<i>Group change %:</i>				2.6%					
Professional & Technical Services (3000s)										
	3303 Management Services	\$15,000	(\$1,135)	(\$285)	\$13,865	-7.6%	\$5,339	\$ 7,005	\$ 1,521	\$ 0
	3306 Legal Fees	\$50,000	\$0	\$0	\$50,000		\$19,588	\$ 30,413	\$ -	\$ -
	3309 Professional Technical Services	\$16,000	(\$2,500)	\$0	\$13,500	-15.6%	\$3,690	\$ 6,760	\$ 3,050	\$ -
		<u>\$81,000</u>	<u>(\$3,635)</u>	<u>(\$285)</u>	<u>\$77,365</u>		<u>\$28,617</u>	<u>\$ 44,178</u>	<u>\$ 4,571</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$3,635)					
	<i>Group change %:</i>				-4.5%					
Property Services (4000s)										
	4302 Equipment Repairs	\$750	(\$106)	\$0	\$644	-14.1%	\$0	\$ -	\$ 644	\$ -
		<u>\$750</u>	<u>(\$106)</u>	<u>\$0</u>	<u>\$644</u>		<u>\$0</u>	<u>\$ -</u>	<u>\$ 644</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$106)					
	<i>Group change %:</i>				-14.1%					
Other Services (5000s)										
	5400 Postage	\$2,500	(\$246)	(\$246)	\$2,254	-9.8%	\$848	\$ 1,401	\$ 5	\$ 0
	5500 Advertising	\$8,000	(\$1,500)	(\$1,500)	\$6,500	-18.8%	\$137	\$ -	\$ 6,363	\$ -
	5501 Printing	\$1,250	(\$1,208)	(\$500)	\$42	-96.6%	\$0	\$ -	\$ 42	\$ -
	5801 Mileage Reimbursement	\$12,500	\$109	\$0	\$12,609	0.9%	\$4,109	\$ -	\$ 8,500	\$ -
		<u>\$24,250</u>	<u>(\$2,845)</u>	<u>(\$2,246)</u>	<u>\$21,405</u>		<u>\$5,094</u>	<u>\$ 1,401</u>	<u>\$ 14,910</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,845)					24

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Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Repor Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
	<i>Group change %:</i>				-11.7%					
Supplies & Materials (6000's)										
	6120 Office Materials	\$16,185	(\$835)	\$0	\$15,350	-5.2%	\$3,806	\$ 1,149	\$ 10,394	\$ 0
		<u>\$16,185</u>	<u>(\$835)</u>	<u>\$0</u>	<u>\$15,350</u>		<u>\$3,806</u>	<u>\$ 1,149</u>	<u>\$ 10,394</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$835)					
	<i>Group change %:</i>				-5.2%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$24,554	\$222	\$50	\$24,776	0.9%	\$17,944	\$ 5,832	\$ 1,000	\$ -
	8900 <i>Other Objects</i>	\$12,395	\$378	(\$50)	\$12,773	3.0%	\$3,643	\$ 8,196	\$ 935	\$ -
		<u>\$36,949</u>	<u>\$600</u>	<u>\$0</u>	<u>\$37,549</u>		<u>\$21,587</u>	<u>\$ 14,028</u>	<u>\$ 1,935</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$600					
	<i>Group change %:</i>				1.6%					
	Total:	<u><u>\$1,182,962</u></u>	<u><u>\$20,075</u></u>	<u><u>(\$2,531)</u></u>	<u><u>\$1,203,037</u></u>		<u><u>\$429,842</u></u>	<u><u>\$ 476,434</u></u>	<u><u>\$ 296,760</u></u>	<u><u>\$ 1</u></u>

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Employee Benefits										
Benefits (2000's)										
	2000 Health Insurance	\$6,801,846	\$0	\$0	\$6,801,846		\$2,267,282	\$ -	\$ 4,534,564	\$ -
	2001 Social Security	\$547,021	\$6,459	\$6,459	\$553,480	1.2%	\$144,473	\$ -	\$ 409,007	\$ 0
	2002 Medicare	\$454,317	\$0	\$0	\$454,317		\$101,123	\$ -	\$ 353,194	\$ -
	2003 Workers Compensation	\$230,275	(\$20,800)	\$0	\$209,475	-9.0%	\$209,475	\$ -	\$ -	\$ -
	2004 Unemployment Compensation	\$46,332	(\$15,568)	(\$2,836)	\$30,764	-33.6%	\$2,764	\$ 28,000	\$ -	\$ -
	2005 Early Retirement Incentive	\$138,527	\$28,820	\$0	\$167,347	20.8%	\$167,347	\$ -	\$ -	\$ (0)
	2007 Pension Contributions	\$888,163	\$13,614	\$13,614	\$901,777	1.5%	\$248,228	\$ -	\$ 653,549	\$ 0
	2010 Tuition Reimbursement	\$75,000	(\$20,000)	(\$20,000)	\$55,000	-26.7%	\$1,717	\$ -	\$ 53,283	\$ 0
	2011 Life Insurance	\$92,700	(\$2,000)	(\$2,000)	\$90,700	-2.2%	\$29,734	\$ 60,966	\$ -	\$ -
	2012 Disability Insurance	\$18,928	\$640	\$640	\$19,568	3.4%	\$6,424	\$ 13,144	\$ -	\$ -
	2014 Sick Bank	\$45,000	\$0	\$0	\$45,000		\$0	\$ -	\$ 45,000	\$ -
		<u>\$9,338,109</u>	<u>(\$8,835)</u>	<u>(\$4,122)</u>	<u>\$9,329,274</u>		<u>\$3,178,567</u>	<u>\$ 102,110</u>	<u>\$ 6,048,597</u>	<u>\$ 1</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$8,835)</i>					
	<i>Group change %:</i>				<i>-0.1%</i>					
Professional & Technical Services (3000s)										
	3303 Management Services	\$7,500	(\$1,117)	\$285	\$6,383	-14.9%	\$6,097	\$ 285	\$ 1	\$ 0
		<u>\$7,500</u>	<u>(\$1,117)</u>	<u>\$285</u>	<u>\$6,383</u>		<u>\$6,097</u>	<u>\$ 285</u>	<u>\$ 1</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$1,117)</i>					
	<i>Group change %:</i>				<i>-14.9%</i>					
Property Services (4000s)										
	Total:	<u>\$9,345,609</u>	<u>(\$9,952)</u>	<u>(\$3,837)</u>	<u>\$9,335,657</u>		<u>\$3,184,664</u>	<u>\$ 102,395</u>	<u>\$ 6,048,597</u>	<u>\$ 1</u>

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Facilities										
Salaries & Wages (1000s)										
	Non Certified Staff	\$1,260,767	(\$18,611)	\$21,113	\$1,242,156	-1.5%	\$379,306	\$ 791,431	\$ 71,418	\$ 0
	Overtime	\$134,376	\$15,055	\$0	\$149,431	11.2%	\$51,144	\$ -	\$ 98,286	\$ 0
	Non Certified Stipends	\$68,530	(\$2,601)	\$1,181	\$65,929	-3.8%	\$18,649	\$ 43,867	\$ 3,413	\$ (0)
		<u>\$1,463,673</u>	<u>(\$6,157)</u>	<u>\$22,295</u>	<u>\$1,457,516</u>		<u>\$449,100</u>	<u>\$ 835,298</u>	<u>\$ 173,118</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$6,157)</i>					
	<i>Group change %:</i>				<i>-0.4%</i>					
Professional & Technical Services (3000s)										
	3304 License Fees-Facilities	\$3,500	\$0	\$0	\$3,500		\$20	\$ -	\$ 3,480	\$ -
	3309 Professional Technical Services	\$4,250	\$0	\$0	\$4,250		\$770	\$ 2,310	\$ 1,170	\$ -
		<u>\$7,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,750</u>		<u>\$790</u>	<u>\$ 2,310</u>	<u>\$ 4,650</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>\$0</i>					
	<i>Group change %:</i>				<i>0.0%</i>					
Property Services (4000s)										
	4200 Cleaning Services	\$597,008	(\$5,152)	(\$444)	\$591,856	-0.9%	\$193,285	\$ 398,571	\$ -	\$ (0)
	4202 Rubbish Removal	\$78,245	(\$13,280)	(\$5,955)	\$64,965	-17.0%	\$16,995	\$ 47,970	\$ -	\$ -
	4203 Mop & Mat Service	\$5,250	\$0	\$0	\$5,250		\$1,000	\$ 3,900	\$ 350	\$ -
	4204 Exterminator	\$8,000	\$0	\$0	\$8,000		\$2,725	\$ 3,275	\$ 2,000	\$ -
	4302 Equipment Repairs	\$65,728	(\$5,476)	(\$5,476)	\$60,252	-8.3%	\$21,446	\$ 6,018	\$ 32,788	\$ -
	4400 Equipment Rental	\$21,110	\$0	\$0	\$21,110		\$8,153	\$ 8,633	\$ 4,325	\$ -
	4401 Rental of Facilities	\$20,575	\$0	\$0	\$20,575		\$1,524	\$ 2,251	\$ -	\$ 16,800
	4500 Repair Allowance	\$127,000	\$579	\$5,379	\$127,579	0.5%	\$75,095	\$ 15,092	\$ 37,392	\$ -
	4508 Generator Repairs	\$3,420	\$0	\$0	\$3,420		\$2,424	\$ 996	\$ -	\$ (0)
	4509 Septic Cleaning	\$7,511	\$0	\$0	\$7,511		\$6,183	\$ 1,317	\$ 11	\$ -
	4510 Asbestos Abatement	\$5,000	\$0	\$0	\$5,000		\$0	\$ -	\$ 5,000	\$ -
	4511 Elevator Contract	\$14,350	\$0	\$0	\$14,350		\$8,830	\$ 5,520	\$ -	\$ (0)
	4512 Emergency Lights	\$11,570	(\$4,628)	(\$4,628)	\$6,942	-40.0%	\$0	\$ -	\$ 6,942	\$ -
	4513 Generator Contract	\$7,430	\$0	\$0	\$7,430		\$780	\$ 6,650	\$ -	\$ -
	4514 Fire Alarm System	\$30,000	(\$2,883)	(\$2,883)	\$27,117	-9.6%	\$0	\$ 16,270	\$ 10,848	\$ (1)
	4515 Fire Protection System	\$9,025	\$0	\$0	\$9,025		\$479	\$ 3,071	\$ 5,475	\$ -
	4516 UST Testing	\$6,896	(\$696)	(\$696)	\$6,200	-10.1%	\$0	\$ 6,200	\$ -	\$ -

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
	4517 Sprinkler System	\$4,858	\$0	\$0	\$4,858		\$1,197	\$ 3,661	\$ -	\$ 0
	4518 Sewer System Plant Maintenance	\$127,769	\$0	\$0	\$127,769		\$41,755	\$ 86,014	\$ -	\$ -
	4530 Parks & Recreation	\$63,806	\$0	\$0	\$63,806		\$9,238	\$ 54,568	\$ -	\$ -
	4531 Drain System	\$5,575	\$0	\$0	\$5,575		\$753	\$ 420	\$ 4,403	\$ -
	4533 Glass Replacement	\$5,000	\$0	\$0	\$5,000		\$0	\$ 4,000	\$ 1,000	\$ -
	4534 Roof Repair	\$6,500	\$0	\$0	\$6,500		\$5,613	\$ -	\$ 887	\$ -
	4535 Window Treatments	\$3,000	(\$900)	(\$900)	\$2,100	-30.0%	\$0	\$ -	\$ 2,100	\$ -
	4536 Air Filter HVAC System	\$4,500	\$0	\$0	\$4,500		\$0	\$ -	\$ 4,500	\$ -
	4538 Chiller Contract	\$12,000	\$0	\$0	\$12,000		\$7,328	\$ -	\$ 4,672	\$ -
	4539 Energy Management System	\$20,310	\$0	\$0	\$20,310		\$20,310	\$ -	\$ -	\$ -
	4540 Athletic Facilities Repairs	\$8,000	\$0	\$0	\$8,000		\$0	\$ -	\$ 8,000	\$ -
	4542 Contracted Services	\$22,850	\$6,000	\$3,000	\$28,850	26.3%	\$28,851	\$ -	\$ -	\$ (1)
	4543 Paving	\$6,500	\$4,800	\$0	\$11,300	73.8%	\$11,300	\$ -	\$ -	\$ -
	4600 Special Projects	\$24,500	(\$549)	(\$549)	\$23,951	-2.2%	\$12,077	\$ (2,955)	\$ 14,829	\$ 0
	4602 Tree Service	\$11,000	\$0	\$0	\$11,000		\$5,500	\$ -	\$ 5,500	\$ -
	4603 Exterior Lighting	\$2,800	(\$2,800)	(\$2,800)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
	4604 Snow Plowing	\$12,500	\$0	\$0	\$12,500		\$0	\$ -	\$ 12,500	\$ -
	4605 Signage	\$2,500	\$0	\$0	\$2,500		\$270	\$ -	\$ 2,230	\$ -
	4606 Sprinkler Repairs	\$3,000	\$0	\$0	\$3,000		\$0	\$ -	\$ 3,000	\$ -
	4610 Playground Repairs	\$5,000	\$0	\$0	\$5,000		\$1,840	\$ -	\$ 3,160	\$ -
	4702 Locks/Keys	\$8,500	\$0	\$0	\$8,500		\$976	\$ 5,024	\$ 2,500	\$ -
	4705 United Alarm	\$650	\$0	\$0	\$650		\$0	\$ -	\$ 650	\$ -
		\$1,379,236	(\$24,985)	(\$15,950)	\$1,354,251		\$485,925	\$ 676,467	\$ 175,060	\$ 16,798
	<i>Group \$ transfer in/(transfer out):</i>				(\$24,985)					
	<i>Group change %:</i>				-1.8%					
Other Services (5000s)										
	5205 Property Insurance	\$109,405	(\$15,333)	\$0	\$94,072	-14.0%	\$94,072	\$ -	\$ -	\$ -
	5801 Mileage Reimbursement	\$3,000	\$0	\$0	\$3,000		\$1,000	\$ -	\$ 2,000	\$ -
	5900 Other Purchased Services	\$15,585	\$0	\$0	\$15,585		\$15,586	\$ -	\$ -	\$ (1)
		\$127,990	(\$15,333)	\$0	\$112,657		\$110,658	\$ -	\$ 2,000	\$ (1)
	<i>Group \$ transfer in/(transfer out):</i>				(\$15,333)					
	<i>Group change %:</i>				-12.0%					
Supplies & Materials (6000's)										
	6130 Maintenance Materials	\$177,144	\$1,829	(\$2,496)	\$178,973	1.0%	(\$4,731)	\$ 103,962	\$ 79,742	\$ 0
	6131 Custodial Materials	\$77,000	\$0	\$0	\$77,000		\$33,781	\$ 31,033	\$ 12,186	\$ -
	6510 Heating	\$394,630	(\$1,086)	(\$1,086)	\$393,544	-0.3%	\$38,496	\$ 355,048	\$ -	\$ (0)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
	6520 Electricity	\$818,717	\$0	\$0	\$818,717		\$255,197	\$ 559,819	\$ 3,701	\$ 0
	6530 Propane gas	\$5,000	\$0	\$0	\$5,000		\$342	\$ 4,658	\$ -	\$ -
		<u>\$1,472,491</u>	<u>\$743</u>	<u>(\$3,582)</u>	<u>\$1,473,234</u>		<u>\$323,085</u>	<u>\$ 1,054,520</u>	<u>\$ 95,628</u>	<u>\$ 0</u>
	Group \$ transfer in/(transfer out):				\$743					
	Group change %:				0.1%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$1,480	\$0	\$0	\$1,480		\$730	\$ -	\$ 750	\$ -
	8900 Other Objects	\$14,000	(\$3,143)	(\$995)	\$10,857	-22.5%	\$3,236	\$ 5,401	\$ 2,221	\$ (0)
		<u>\$15,480</u>	<u>(\$3,143)</u>	<u>(\$995)</u>	<u>\$12,337</u>		<u>\$3,966</u>	<u>\$ 5,401</u>	<u>\$ 2,971</u>	<u>\$ (0)</u>
	Group \$ transfer in/(transfer out):				(\$3,143)					
	Group change %:				-20.3%					
Revenues (9000's)										
	9208 Revenue from Town for Fields	\$ (38,350)	\$0	\$0	(\$38,350)		\$ -	\$ -	\$ (38,350)	\$ -
		<u>\$ (38,350)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ (38,350)</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,350)</u>	<u>\$ -</u>
	Group \$ transfer in/(transfer out):				\$0					
	Group change %:				0%					
	Total:	<u>\$4,428,270</u>	<u>(\$48,875)</u>	<u>\$1,767</u>	<u>\$4,379,395</u>		<u>\$1,373,523</u>	<u>\$ 2,573,997</u>	<u>\$ 415,077</u>	<u>\$ 16,798</u>

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Object	Account	FY Adopted Budget	Cumulative Budget	Current Report Budget	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Adjustments	Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Special Education										
Salaries & Wages (1000s)										
	Certified Staff	\$3,827,398	(\$47,535)	(\$44,300)	\$3,779,863	-1.2%	\$853,210	\$ 2,667,297	\$ 259,356	\$ (0.00)
	Non Certified Staff	\$1,461,728	\$28,050	\$12,266	\$1,489,778	1.9%	\$404,704	\$ 848,156	\$ 236,918	\$ -
	Overtime	\$250	\$0	\$0	\$250	0.0%	\$0	\$ -	\$ 250	\$ -
	Non Certified Stipends	\$31,900	\$0	\$0	\$31,900		\$0	\$ -	\$ 31,900	\$ -
		<u>\$5,321,276</u>	<u>(\$19,485)</u>	<u>(\$32,033)</u>	<u>\$5,301,791</u>		<u>\$1,257,915</u>	<u>\$ 3,515,453</u>	<u>\$ 528,423</u>	<u>\$ (0)</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$19,485)</i>					
	<i>Group change %:</i>				<i>-0.4%</i>					
Professional & Technical Services (3000s)										
3220/3221	3210 Contracted Services Educational	\$422,470	(\$53,205)	\$0	\$369,265	-12.6%	\$75,614	\$ 278,846	\$ 14,805	\$ -
	Consulting Services	\$82,800	(\$12,800)	(\$12,800)	\$70,000	-15.5%	\$18,987	\$ 39,971	\$ 11,042	\$ -
	3235 Testing	\$53,000	(\$3,315)	(\$3,315)	\$49,685	-6.3%	\$31,650	\$ 3,500	\$ 14,535	\$ -
	3306 Legal Fees	\$40,000	\$0	\$0	\$40,000		\$5,304	\$ 34,697	\$ -	\$ -
		<u>\$598,270</u>	<u>(\$69,320)</u>	<u>(\$16,115)</u>	<u>\$528,950</u>		<u>\$131,555</u>	<u>\$ 357,013</u>	<u>\$ 40,382</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$69,320)</i>					
	<i>Group change %:</i>				<i>-11.6%</i>					
Property Services (4000s)										
	4302 Equipment Repairs	\$1,250	(\$1,250)	(\$529)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
	4400 Equipment Rental	\$1,250	(\$250)	(\$250)	\$1,000	-20.0%	\$0	\$ -	\$ 1,000	\$ -
		<u>\$2,500</u>	<u>(\$1,500)</u>	<u>(\$779)</u>	<u>\$1,000</u>		<u>\$0</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$1,500)</i>					
	<i>Group change %:</i>				<i>-60.0%</i>					
Other Services (5000s)										
	5600 Tuition	\$1,476,009	\$306,035	\$252,830	\$1,782,044	20.7%	\$1,015,321	\$ 1,767,477	\$ -	\$ (1,000,754)
	5605 Tuition-ESS	\$275,400	(\$400)	(\$400)	\$275,000		\$55,000	\$ 220,000	\$ -	\$ -
	5801 Mileage Reimbursement	\$3,000	(\$3,000)	(\$3,000)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -

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Object	Account	FY Adopted Budget	Cumulative Budget	Current Report Budget	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Adjustments	Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
		\$1,754,409	\$302,635	\$249,430	\$2,057,044		\$1,070,321	\$ 1,987,477	\$ -	\$ (1,000,754)
	<i>Group \$ transfer in/(transfer out):</i>				\$302,635					
	<i>Group change %:</i>				17.2%					
Supplies & Materials (6000's)										
	6110 Materials	\$37,350	(\$13,779)	(\$13,474)	\$23,571	-36.9%	\$8,741	\$ 2,764	\$ 12,066	\$ -
	6120 Office Materials	\$719	(\$319)	(\$319)	\$400	-44.4%	\$165	\$ -	\$ 235	\$ -
	6410 Books	\$6,500	(\$4,000)	(\$4,000)	\$2,500	-61.5%	\$0	\$ -	\$ 2,500	\$ -
		\$44,569	(\$18,098)	(\$17,792)	\$26,471		\$8,906	\$ 2,764	\$ 14,801	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$18,098)					
	<i>Group change %:</i>				-40.6%					
Equipment (7000's)										
	7300 Equipment	\$15,000	(\$2,666)	(\$2,666)	\$12,334	-17.8%	\$9,558	\$ 256	\$ 2,520	\$ 0
		\$15,000	(\$2,666)	(\$2,666)	\$12,334		\$9,558	\$ 256	\$ 2,520	\$ 0
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,666)					
	<i>Group change %:</i>				-18%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$2,000	(\$2,000)	(\$2,000)	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
		\$2,000	(\$2,000)	(\$2,000)	\$0		\$0	\$ -	\$ -	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				(\$2,000)					
	<i>Group change %:</i>				-100.0%					
Revenues (9000's)										
	9205 Excess Cost SPED	\$ (558,087)	\$0	\$0	(\$558,087)		\$0	\$ -	\$ (725,410)	\$ 167,323
	9206 Pre School Tuition SPED	\$ (82,500)	\$0	\$0	(\$82,500)		(\$49,700)	\$ -	\$ (32,800)	\$ -
		\$ (640,587)	\$0	\$0	\$ (640,587)		\$ (49,700)	\$ -	\$ (758,210)	\$ 167,323
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0%					
Total:		\$7,097,437	\$189,566	\$178,044	\$7,287,003		\$2,428,555	\$ 5,862,963	\$ (171,084)	\$ (833,430)

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Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Pupil Services										
Salaries & Wages (1000s)										
	Certified Staff	\$1,647,903	\$2,379	\$0	\$1,650,282	0.1%	\$343,142	\$ 1,297,544	\$ 9,596	\$ 0
	Non Certified Staff	\$785,640	(\$62,813)	(\$45)	\$722,827	-8.0%	\$169,017	\$ 553,261	\$ 549	\$ 0
	Overtime	\$0	\$0	\$0	\$0	0.0%	\$0	\$ -	\$ -	\$ -
	Certified Stipends	\$29,442	\$5,800	\$3,500	\$35,242	19.7%	\$9,644	\$ 23,747	\$ 1,850	\$ 1
	Non Certified Stipends	\$40,985	\$458	\$458	\$41,443	1.1%	\$8,695	\$ 32,749	\$ -	\$ (0)
		<u>\$2,503,970</u>	<u>(\$54,176)</u>	<u>\$3,913</u>	<u>\$2,449,794</u>		<u>\$530,499</u>	<u>\$ 1,907,300</u>	<u>\$ 11,994</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$54,176)</i>					
	<i>Group change %:</i>				<i>-2.2%</i>					
Professional & Technical Services (3000s)										
	3239 Other Pupil Services	\$201,740	(\$30,800)	(\$28,500)	\$170,940	-15.3%	\$29,953	\$ 120,632	\$ 20,355	\$ -
		<u>\$201,740</u>	<u>(\$30,800)</u>	<u>(\$28,500)</u>	<u>\$170,940</u>		<u>\$29,953</u>	<u>\$ 120,632</u>	<u>\$ 20,355</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$30,800)</i>					
	<i>Group change %:</i>				<i>-15.3%</i>					
Property Services (4000s)										
	4302 Equipment Repairs	\$1,075	(\$550)	(\$550)	\$525	-51.2%	\$359	\$ -	\$ 166	\$ -
		<u>\$1,075</u>	<u>(\$550)</u>	<u>(\$550)</u>	<u>\$525</u>		<u>\$359</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				<i>(\$550)</i>					
	<i>Group change %:</i>				<i>-51.2%</i>					
Other Services (5000s)										
	5400 Postage	\$0	\$864	\$864	\$864	100.0%	\$216	\$ 648	\$ -	\$ -
	5501 Printing	\$2,800	\$0	\$0	\$2,800		\$364	\$ -	\$ 2,436	\$ -

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Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
	5801 Mileage Reimbursement	\$1,000	\$0	\$0	\$1,000		\$1,000	\$ -	\$ -	\$ -
		\$3,800	\$864	\$864	\$4,664		\$1,580	\$ 648	\$ 2,436	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$864					
	<i>Group change %:</i>				22.7%					
Supplies & Materials (6000's)										
	6110 Materials	\$14,900	\$0	\$0	\$14,900		\$4,394	\$ 231	\$ 10,274	\$ -
		\$14,900	\$0	\$0	\$14,900		\$4,394	\$ 231	\$ 10,274	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$510	\$0	\$0	\$510		\$0	\$ -	\$ 510	\$ -
		\$510	\$0	\$0	\$510		\$0	\$ -	\$ 510	\$ -
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
	Total:	\$2,725,995	(\$84,662)	(\$24,272)	\$2,641,333		\$566,785	\$ 2,028,811	\$ 45,736	\$ 0

**WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Oct-17
Period: 4 of 12**

Object Series	Account	FY Adopted Budget Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Revised Budget	Line Variance %	FY 2018 \$ Expended	FY 2018 Encumbered	FY 2018 Anticipated	FY 2018 Balance
Transportation										
Salaries & Wages (1000s)										
	Non Certified Staff	\$237,331	\$887	\$0	\$238,218	0.4%	\$71,775	\$ 14,851	\$ 151,592	\$ 0
		\$237,331	\$887	\$0	\$238,218		\$71,775	\$ 14,851	\$ 151,592	\$ 0
	Group \$ transfer in/(transfer out):				\$887					
	Group change %:				0.4%					
Professional & Technical Services (3000s)										
	3303 Management Services	\$1,500	(\$702)	(\$250)	\$798	-46.8%	\$0	\$ -	\$ 798	\$ (0)
		\$1,500	(\$702)	(\$250)	\$798		\$0	\$ -	\$ 798	\$ (0)
	Group \$ transfer in/(transfer out):				(\$702)					
	Group change %:				-46.8%					
Property Services (4000s)										
	4302 Equipment Repairs	\$25,000	\$2,250	\$1,750	\$27,250	9.0%	\$22,596	\$ 4,654	\$ -	\$ (0)
		\$25,000	\$2,250	\$1,750	\$27,250		\$22,596	\$ 4,654	\$ -	\$ (0)
	Group \$ transfer in/(transfer out):				\$2,250					
	Group change %:				9.0%					
Other Services (5000s)										
	5100 Regular Transportation	\$1,265,064	(\$6,480)	(\$730)	\$1,258,584	-0.5%	\$624,327	\$ 634,239	\$ 18	\$ 0
	5101 SPED Transportation	\$46,714	\$29,608	\$0	\$76,322	63.4%	\$26,329	\$ 47,265	\$ 2,728	\$ (0)
	5205 Property Insurance	\$9,322	\$224	\$0	\$9,546	2.4%	\$9,546	\$ -	\$ -	\$ -
		\$1,321,100	\$23,352	(\$730)	\$1,344,452		\$660,203	\$ 681,504	\$ 2,745	\$ 0
	Group \$ transfer in/(transfer out):				\$23,352					
	Group change %:				1.8%					
Supplies & Materials (6000's)										
	6270 Diesel Fuel	\$86,350	\$0	\$0	\$86,350		\$10,794	\$ 75,556	\$ -	\$ -
		\$86,350	\$0	\$0	\$86,350		\$10,794	\$ 75,556	\$ -	\$ -
	Group \$ transfer in/(transfer out):				\$0					
	Group change %:				0.0%					
	Total:	\$1,671,281	\$25,787	\$771	\$1,697,068		\$765,368	\$ 776,564	\$ 155,136	\$ (0)

**WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Oct-17
Period: 4 of 12**

Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Technology										
Salaries & Wages (1000s)										
	Non Certified Staff	\$630,156	\$14,071	\$0	\$644,227	2.2%	\$214,601	\$ 229,057	\$ 200,568	\$ -
	Overtime	\$3,000	\$3,000	\$3,000	\$6,000	100.0%	\$1,931	\$ -	\$ 4,069	\$ -
		<u>\$633,156</u>	<u>\$17,071</u>	<u>\$3,000</u>	<u>\$650,227</u>		<u>\$216,533</u>	<u>\$ 229,057</u>	<u>\$ 204,637</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$17,071					
	<i>Group change %:</i>				2.7%					
Professional & Technical Services (3000s)										
	3220/3221 Consulting Services	\$25,000	(\$3,640)	\$0	\$21,360	-14.6%	\$17,500	\$ 300	\$ 3,560	\$ -
	3309 Professional Technical Services	\$67,119	(\$4,234)	(\$4,234)	\$62,885	-6.3%	\$29,738	\$ 3,696	\$ 29,451	\$ 0
		<u>\$92,119</u>	<u>(\$7,874)</u>	<u>(\$4,234)</u>	<u>\$84,245</u>		<u>\$47,238</u>	<u>\$ 3,996</u>	<u>\$ 33,011</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$7,874)					
	<i>Group change %:</i>				-8.5%					
Property Services (4000s)										
	4302 Equipment Repairs	\$21,300	\$0	\$0	\$21,300		\$1,632	\$ 11,932	\$ 7,736	\$ -
	4400 Equipment Rental	\$374,246	\$0	\$0	\$374,246		\$91,896	\$ 227,585	\$ 54,766	\$ -
		<u>\$395,546</u>	<u>\$0</u>	<u>\$0</u>	<u>\$395,546</u>		<u>\$93,528</u>	<u>\$ 239,516</u>	<u>\$ 62,502</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Other Services (5000s)										
	5300 Communications	\$170,220	(\$1,855)	\$0	\$168,365	-1.1%	\$52,146	\$ 116,219	\$ -	\$ -
5800,5802-5880	Travel & Conference	\$6,800	\$0	\$0	\$6,800		\$2,416	\$ 2,674	\$ 1,710	\$ -
	5801 Mileage Reimbursement	\$3,000	\$0	\$0	\$3,000		\$1,000	\$ -	\$ 2,000	\$ -
		<u>\$180,020</u>	<u>(\$1,855)</u>	<u>\$0</u>	<u>\$178,165</u>		<u>\$55,562</u>	<u>\$ 118,893</u>	<u>\$ 3,710</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				(\$1,855)					
	<i>Group change %:</i>				-1.0%					

**WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Oct-17
Period: 4 of 12**

Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Supplies & Materials (6000's)										
	6110 Materials	\$27,250	\$1,234	\$1,234	\$28,484	4.5%	\$17,101	\$ 9,775	\$ 1,609	\$ (0)
	6140 Software	\$361,812	\$16,265	\$3,315	\$378,077	4.5%	\$321,146	\$ 30,287	\$ 26,644	\$ 0
		<u>\$389,062</u>	<u>\$17,499</u>	<u>\$4,550</u>	<u>\$406,561</u>		<u>\$338,247</u>	<u>\$ 40,061</u>	<u>\$ 28,253</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$17,499					
	<i>Group change %:</i>				4.5%					
Equipment (7000's)										
	7300 Equipment	\$224,074	\$16,491	\$0	\$240,565	100.0%	\$216,661	\$ 23,903	\$ -	\$ 0
		<u>\$224,074</u>	<u>\$16,491</u>	<u>\$0</u>	<u>\$240,565</u>		<u>\$216,661</u>	<u>\$ 23,903</u>	<u>\$ -</u>	<u>\$ 0</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$16,491					
	<i>Group change %:</i>				100%					
Other Objects (8000's)										
	8100 Dues, Fees and Memberships	\$3,510	\$0	\$0	\$3,510		\$1,330	\$ 355	\$ 1,825	\$ -
		<u>\$3,510</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,510</u>		<u>\$1,330</u>	<u>\$ 355</u>	<u>\$ 1,825</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0.0%					
Revenues (9000's)										
	9200 Technology Revenue	\$ (61,556)	\$0	\$0	(\$61,556)		(\$26,439)	\$ -	\$ (35,117)	\$ -
		<u>\$ (61,556)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$61,556)</u>		<u>\$ (26,439)</u>	<u>\$ -</u>	<u>\$ (35,117)</u>	<u>\$ -</u>
	<i>Group \$ transfer in/(transfer out):</i>				\$0					
	<i>Group change %:</i>				0%					
	Total:	\$1,855,931	\$41,331	\$3,317	\$1,897,262		\$942,660	\$ 655,782	\$ 298,820	\$ 0

**WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Oct-17
Period: 4 of 12**

Object	Account	FY Adopted Budget	Cumulative	Current Report	Revised	Line	FY 2018	FY 2018	FY 2018	FY 2018
Series		Budget	Budget Adjustments	Budget Adjustments	Budget	Variance %	\$ Expended	Encumbered	Anticipated	Balance
Security										
Salaries & Wages (1000s)										
	Non Certified Staff	\$315,020	\$6,067	\$7,617	\$321,087	1.9%	\$75,016	\$ 246,072	\$ -	\$ (1)
	Overtime	\$20,500	\$0	\$0	\$20,500		\$3,784	\$ -	\$ 16,716	\$ -
	Non Certified Stipends	\$27,225	(\$2,165)	\$0	\$25,060	-8.0%	\$738	\$ -	\$ 24,322	\$ -
		\$362,745	\$3,902	\$7,617	\$366,647		\$79,538	\$ 246,072	\$ 41,038	\$ (1)
	Group \$ transfer in/(transfer out):				\$3,902					
	Group change %:				1.1%					
Professional & Technical Services (3000s)										
	3308 Police/Fire	\$80,789	(\$24,278)	\$0	\$56,511	-30.1%	\$6,753	\$ 49,758	\$ -	\$ 0
		\$80,789	(\$24,278)	\$0	\$56,511		\$6,753	\$ 49,758	\$ -	\$ 0
	Group \$ transfer in/(transfer out):				(\$24,278)					
	Group change %:				-30.1%					
Property Services (4000s)										
	4701 Security System Monitoring	\$20,940	(\$804)	\$0	\$20,136	-3.8%	\$10,700	\$ 9,436	\$ -	\$ -
		\$20,940	(\$804)	\$0	\$20,136		\$10,700	\$ 9,436	\$ -	\$ -
	Group \$ transfer in/(transfer out):				(\$804)					
	Group change %:				-3.8%					
Other Services (5000s)										
5800,5802-5880	Travel & Conference	\$2,500	(\$2,500)	\$0	\$0	-100.0%	\$0	\$ -	\$ -	\$ -
		\$2,500	(\$2,500)	\$0	\$0		\$0	\$ -	\$ -	\$ -
	Group \$ transfer in/(transfer out):				(\$2,500)					
	Group change %:				-100.0%					
Supplies & Materials (6000's)										
	6132 Security Materials	\$10,000	\$6,100	\$0	\$16,100	61.0%	\$10,782	\$ 5,000	\$ 318	\$ 0
		\$10,000	\$6,100	\$0	\$16,100		\$10,782	\$ 5,000	\$ 318	\$ 0
	Group \$ transfer in/(transfer out):				\$6,100					
	Group change %:				61.0%					
	Total:	\$476,974	(\$17,580)	\$7,617	\$459,394		\$107,772	\$ 310,265	\$ 41,357	\$ (0)

**WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended	Actual 2018
STATEMENT OF REVENUES AND EXPENDITURES	
Fund Balance -July 1, 2017	\$ 2,305,331
Revenues:	
General Fund Appropriation (July-June)	\$ 2,267,282
Contributions:	
Employee Cost Sharing	\$ 227,283
Retiree/COBRA Contributions	\$ 114,310
State Teachers Retirement Reimbursement (TRB)	\$ 11,680
Reimbursements	\$ -
Total Contributions	\$ 353,272
Total Revenues (A)	\$ 2,620,554
Expenditures	
Aetna Medical & RX:	
Claims	\$ 2,088,241
Administrative Fees	\$ 42,596
Stop Loss	\$ 223,948
District Portion of H.S.A. Deductible	\$ 558,325
Delta Dental:	
Claims	\$ 102,705
Administrative Fees	\$ 5,773
Affordable Care Act Taxes	\$ 3,325
EAP	\$ 2,092
HRA Admin Fees	\$ 21,375
Benefit Advisory	\$ 9,875
Medical Supplement	\$ 6,497
OPEB	\$ -
Total Health Plan Costs (B)	\$ 3,064,752
Net Change (A-B)	\$ (444,198)
Net Change in IBNR:	
June 30th, 2017 IBNR	\$ 845,625
June 30th, 2018 IBNR	\$ (845,625)
	\$ -
Net Change	\$ (444,198)
Fund balance June 30, 2018	\$ 1,861,133

Balance Sheet:	
Assets:	
Fund Balance (Opening Fund Balance + Prior Year IBNR)	\$ 3,150,956
Year End Accounts Payable	\$ -
Net Change	\$ (444,198)
Total Assets	\$ 2,706,758
Liabilities:	
Accrued FY 2017 IBNR	\$ 845,625
Year End Accounts Payable	\$ -
Total Liabilities	\$ 845,625
Beg Year Fund Balance	\$ 2,305,331
End of Year Net Change	\$ (444,198)
Total Fund Balance	\$ 1,861,133
Total Liabilities + Fund Balance	\$ 2,706,758

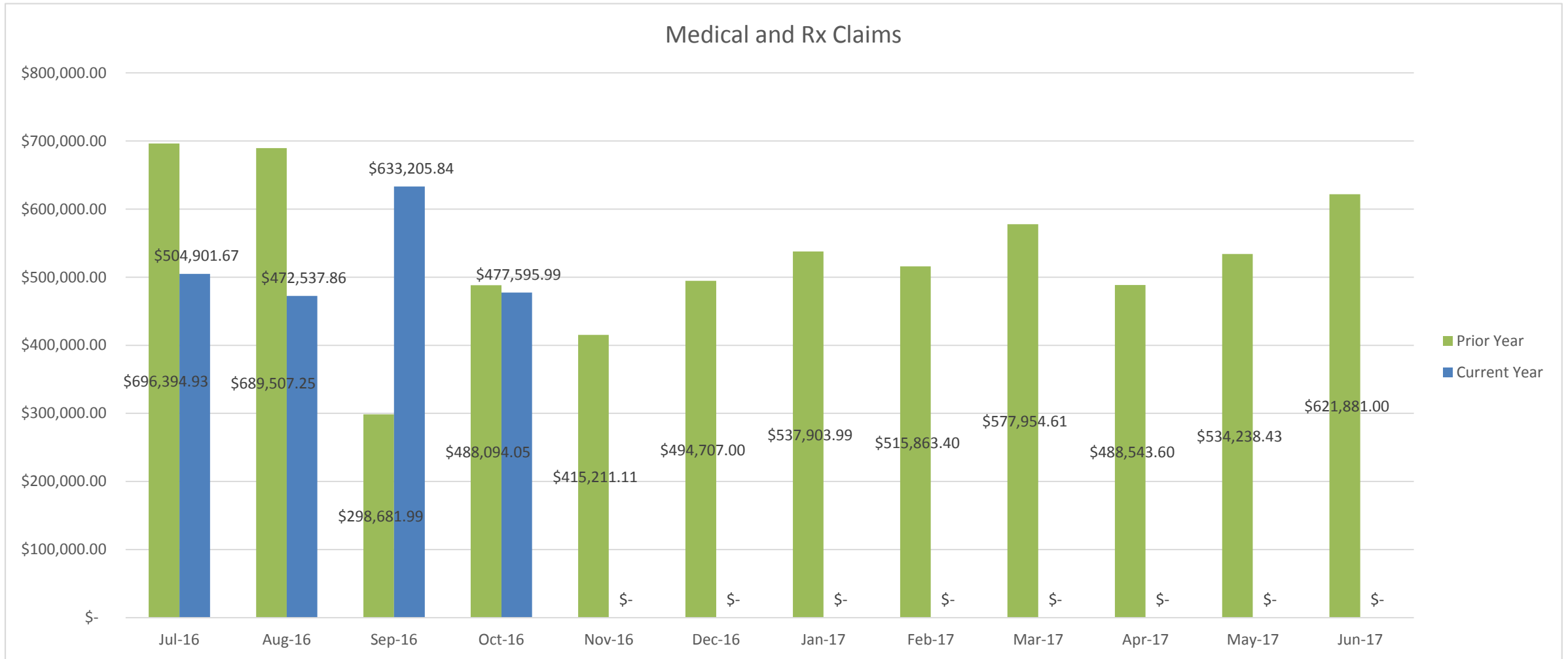
**WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended	Actual 2018	Pro-Forma*
STATEMENT OF REVENUES AND EXPENDITURES		
Fund Balance -July 1, 2017	\$ 2,305,331	\$ 2,305,331
Revenues:		
General Fund Appropriation (July-June)	\$ 2,267,282	\$ 6,801,846
Contributions:		
Employee Cost Sharing	\$ 227,283	\$ 1,136,759
Retiree/COBRA Contributions	\$ 114,310	\$ 278,000
State Teachers Retirement Reimbursement (TRB)	\$ 11,680	\$ 55,000
Reimbursements	\$ -	\$ -
Total Contributions	\$ 353,272	\$ 1,469,759
Total Revenues (A)	\$ 2,620,554	\$ 8,271,605
Expenditures		
Aetna Medical & RX:		
Claims	\$ 2,088,241	\$ 6,618,998
Administrative Fees	\$ 42,596	\$ 106,842
Stop Loss	\$ 223,948	\$ 664,150
District Portion of H.S.A. Deductible	\$ 558,325	\$ 558,325
Delta Dental:		
Claims	\$ 102,705	\$ 355,928
Administrative Fees	\$ 5,773	\$ 22,308
Affordable Care Act Taxes	\$ 3,325	\$ 6,924.70
EAP	\$ 2,092	\$ 8,370
HRA Admin Fees	\$ 21,375	\$ 23,120
Benefit Advisory	\$ 9,875	\$ 39,500
Medical Supplement	\$ 6,497	\$ 24,200
OPEB	\$ -	\$ -
Total Health Plan Costs (B)	\$ 3,064,752	\$ 8,428,665
Net Change (A-B)	\$ (444,198)	\$ (157,061)
Net Change in IBNR:		
June 30th, 2017 IBNR	\$ 845,625	\$ 845,625
June 30th, 2018 IBNR	\$ (845,625)	\$ (845,625)
	\$ -	\$ -
Net Change	\$ (444,198)	\$ (157,061)
Fund balance June 30, 2018	\$ 1,861,133	\$ 2,148,270
Fund Balance as % of Claims		32.46%

*Pro Forma Financial Statement is based on certain assumptions and projections including medical and dental claims meet anticipated claims. As the year progresses actual claim information will replace projected claim information above.

**WESTON PUBLIC SCHOOLS
INSURANCE FUNDS**

Month	Medical and RX				Delta Dental			
	Expected Claims	Actual Claims	% of Total Actuals Claims	Variance	Expected Claims	Actual Claims	% of Total	Variance
Jul-17	\$ 566,345	\$ 504,902	24%	\$ 61,443	\$ 31,653	\$ 32,571	32%	\$ (918)
Aug-17	\$ 566,345	\$ 472,538	23%	\$ 93,807	\$ 31,653	\$ 27,103	26%	\$ 4,550
Sep-17	\$ 566,345	\$ 633,206	30%	\$ (66,861)	\$ 31,653	\$ 25,361	25%	\$ 6,292
Oct-17	\$ 566,345	\$ 477,596	23%	\$ 88,749	\$ 31,653	\$ 17,670	17%	\$ 13,983
Nov-17	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Dec-17	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Jan-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Feb-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Mar-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Apr-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
May-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Jun-18	\$ 566,345		0%	\$ 566,345	\$ 31,653		0%	\$ 31,653
Total	\$ 6,796,136	\$ 2,088,241	100%	\$ 4,707,895	\$ 379,834	\$ 102,705	100%	\$ 277,129



**WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Reserve Model: Market Standard Target Values	
Medical IBNR:	12.50% Approx 1.5 Months.
ASO Claim Corridor:	12.50% 1/2 Full Corridor
Budget Stabilization:	<u>5.00%</u>
	30.00%
Fund balance June 30, 2018	\$ 1,861,133
Fiscal Year End June 30th, 2018	
Projected Claims	\$ 6,640,886
Reserve Targets:	
ASO Corridor:	\$ 830,111
IBNR	\$ 830,111
Stabilization:	<u>\$ 332,044</u>
Combined Reserve:	\$ 1,992,266
Excess in Fund Balance	\$ (131,133)

Fund Balance as of 6/30/17	\$ 2,305,331
Actual Claims FY 2017	\$ 6,358,981
ASO Corridor	\$ 794,873
IBNR	\$ 845,625
Stablization	<u>\$ 317,949</u>
Total	\$ 1,958,447
Excess in Fund Balance	\$ 346,884

WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Period 4 of 12
July 2017- October 2017

Shortfall:

Out of District Tuition	\$ (1,000,754)
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Total Shortfall Area's Identified	\$ (1,000,754)
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Surplus Areas:

Excess Cost*	\$ 167,323
Salary Differential	\$ 9,937
Graduation Tent	\$ 16,800

Total Surplus Area's Identified	\$ 194,059
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Projected Year End Balance:	\$ (806,696)
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**Excess Cost is not submitted to the State of CT until December. The anticipated surplus excess cost is based on a preliminary excess cost submission calculation with a 74% entitlement cap by the State. Excess Cost will be known in February.*

Weston Public Schools



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November 6, 2017

To: Dr. William McKersie, Superintendent of Schools

From: Richard Rudl, Director of Finance and Operations

Subject: Special Education Transfers November Finance Committee

Background

At the October 2017 Finance Committee, we discussed at length the shortfall in the Out-of-District Tuition line in Special Education. We had recommended transferring \$133,254 (which was recommendation 1) from Special Education and Pupil Services budgets to address in part the tuition shortfall. Those recommendations are included in the Financial Report through October. We also had discussed covering \$205,283 plus any unanticipated unilateral placements through a spending freeze if at all possible.

New Voluntary Reductions

Since the October Finance Committee Meeting, you agreed to have me work with administrators to identify voluntary reductions ahead of a spending freeze. I met with each Principal, Athletic Director, Director of Facilities and Security, and Assistant Superintendent for Curriculum and Instruction. We reviewed the current year expenditures vs. budget, anticipated expenditures for the remainder of the year, and the current available balance. We identified voluntary reductions each administrator felt they could absorb within their budget while still providing all the necessary resources for the school year. These transfers otherwise would have been reflected in a spending freeze at the point of implementation.

We are recommending transferring at this point in time \$119,576 of the \$205,283 that we anticipated covering through a spending freeze. As the year progresses, we will make additional recommendations should items become identified as potential sources of funds.

Total Potential Reductions

We have flagged three other items that can potentially cover additional tuition liabilities. These items include the Graduation Tent (\$16,800), Salary Differential (\$9,937), and Excess Cost (\$167,323). These three items would total \$194,059.

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Adding the \$194,059 figure to the two other sources noted here (\$133,254 SPED/PPS Reductions; \$119,576 Voluntary Administrator Reductions), the total amount covered is now \$446,889 or just slightly under 1% of our operating budget.

We will discuss these recommended reductions and their implications for addressing the SPED Out-of-District Tuition shortfall at the November 2017 BOE Finance Committee Meeting. Besides seeking approval for these transfers, we will want to discuss implications for the next steps regarding a possible budget freeze and a request for a Special Allocation from the Town of Weston.

Details on Voluntary Administrator Reductions

I present here explanations of the amounts identified by each administrator for voluntary reductions. Besides listing dollar totals, I provide narrative on the rationale and implications for programing.

Hurlbutt: Laura Kaddis agreed to reduce her non personnel expenditures for FY 18 by \$6,359. With enrollment less than anticipated, the quantity of grade level materials, consumables and books was able to be reduced without impact to the classroom. Additionally, memberships in PE, Art, Music and Language Arts were either reduced from two memberships to one or came in under budget. We also elected to reduce the equipment repair line item by \$590 for music and art equipment repairs. These funds have only been used sporadically in the past. Should a need arise during the year we will revisit this account, however these two accounts have typically trended under budget for the past three fiscal years.

Weston Intermediate School: Patti Falber agreed to reduce library books for FY 18 and independent reading texts. Based on existing purchases/encumbrances Patti felt there was enough reference books purchased, or planned purchases available, to not cause any disruption this year. Additionally, a \$52 per classroom reduction in supplies was deemed acceptable to still provide necessary classroom materials. A new laminator was also purchased, which took the need away for repairs and service calls to the existing laminator allowing for the \$300 equipment repair reduction. Finally only one NAEA membership was purchased for Art instead of two. Certified Stipends will be under budget this year based on Stipends for the Musical, Math Olympiad and Enrichment. No programs are being recommended for reduction but savings are available based the current list of programs.

Weston Middle School: Dan Doak agreed to reduce materials for social studies, science, Tech Ed and the library based on current purchases made as well as anticipated future purchases. The reductions come from classroom supplies reduction of approximately \$32 per section for social studies and \$18 per section for Science. Additionally, Tech Ed supplies were reduced by \$71 per section. Lower than anticipated enrollment in Math, World Languages, and Tech Ed allowed for modest reductions to each area's book budget. While equipment repair accounts fluctuate based on need, this line item has trended under budget each of the last three years allowing for a recommended budget reduction of \$2,035. Dan Doak also

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agreed to defer any future conferences for the remainder of the year to allow for a reduction of \$1,020 in the travel and conference line item. Dues were reduced for an anticipated conference for math teachers. Also reduced was printing by \$484. This reduction is based on reduction in quantity of needed referral forms and hallway passes.

Weston High School: Lisa Deorio agreed to reduce her materials accounts in Music, Art, Tech Ed, School Wide by \$5,101. This represents approximately 3.7% of her materials budget. The largest part of the savings comes from the school wide account, which supports the general operations of the school. This account has trended below budget for the past three fiscal years. Also reduced are the book accounts totaling \$2,822 with reductions to Math, Social Studies and Science. The books needed for the school year have been purchased and due to a lower price point than expected for math books, social studies books and science books accrued savings was available. Dues, Fees and Memberships were also reduced by \$1,079 in the areas of Social Studies, Math, World Languages, PE and Library. Reductions included \$400 for World Language Professional Development, which can be handled through the Curriculum budget, one less membership to Shape America will be purchased, NCTM Conference will be handled through Curriculum if necessary and the Library dues came in under budget. Another reduction is recommended to Equipment Repairs for \$1,976. As with the other equipment repair reductions this account fluctuates based on need, however repairs to Music and Science have trended lower in the past. If needs arise we would re-visit on a case by case basis. Other reductions taken include Office Materials and Printing both of which have trended lower to start the year and the school felt they could manage with less purchases for items such as planners, letterhead, accountability forms and passes. Equipment was reduced by \$750, which was intended for replacement equipment for PE and Health which can be deferred. Finally, small reductions to Transportation and Postage were also recommended.

Athletics: After reviewing with Mark Berkowitz the Fall Coaches, there were salary savings against the budget based on the Step placement of the coaches hired. This allowed for a budget reduction of \$5,500. Additionally, based on the fall sports season there was additional savings of \$2,970 that were available. Based on the fall season trend we also felt confident to reduce 25% of the equipment repair budget.

Facilities: We have currently withheld funds from Shamrock invoices for services not performed. Heating expenditures are currently under projection by \$1,086. The Hurlbutt Security Office has come in under budget by \$549. We have currently used our in-house general maintenance mechanic, Jason Quick to address exterior lighting projects, which will no longer require an outside contractor this year, saving \$2,800. Oil tank testing has come in under budget by \$696. Rubbish Removal has come in under budget by \$5,955. Based on current needs of the district we believe we can make reductions of \$900 to window treatments. We are recommending a reduction of \$2,476 to equipment repair. While this reduction is based on need we feel comfortable taking this reduction which represents approximately 3.75% of the account. Finally a reduction of \$4,628 to emergency lighting. We have left enough funds to cover

Weston Public Schools



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inspection and testing of our lights. We have been using our in-house maintenance staff to address repairs as needed and feel the funds left to cover our inspection and testing will be adequate for this fiscal year.

Curriculum: Dr. Ken Craw agreed to a 30% reduction of his available balance for office supplies as this account has typically ranged anywhere from 20% to 40% under budget once the year is closed out. Additionally, professional development funds have been reduced by \$7,000. The funds were primarily reduced from the business office, facilities, pupil services and special education. These four areas have typically come in under budget. Finally, the testing line item was reduced by \$1,598 as the NWEA came in under budget.

Employee Benefits/District Wide: We have recommended to reduce the tuition reimbursement line item by \$20,000. Based on the submissions by the WTA and WAA we will have savings within this account. Additionally, we have reduced the degree level changes by \$7,061 as all degree level changes have been processed and these funds are available to be used elsewhere. Also, we are recommending reducing unemployment by \$2,836 as the first two months of unemployment bills have been paid and are under anticipated budget. Should the trend for unemployment bills continue to decline we will revisit the possibility of additional transfers from this account. Finally, we are recommending \$1,360 from Life Insurance as this renewal is less than anticipated.

PRE-K PROGRAMS			
WESTON	Mon - Fri.	8:15-1:15	\$ 5,500.00
WILTON	Mon-Fri.	9:00-1:15	\$ 7,000.00
Extended - 4's only	Tues & Thurs	3:30	\$ 1,000.00
WESTPORT	Mon - Fri. 3's	3 Hours	\$ 6,529.00
	4's	4.74 Hrs.	\$ 10,071.00
NEW CANAAN	3's Tues - Fri.	9:00-12:15	\$4,500
	4's Mon-Fri.	12:15- 1 :15	\$5,200
	1 Extended Day	2:15 - 3	
RIDGEFIELD	AM Mon - Thurs	9:15-11:45	\$ 6,000.00
	PM Session	1:30 - 4:00	
REGION 9:			
EASTON	4 day	9:00-2:00	\$ 4,530.00
	5 Day		\$ 5,660.00
REDDING	3'S, 5 Day	8:30-1:20	\$ 5,810.00
	4's, 5's Mon.	8:00-1:00	\$ 6,220.00
	Tues. - Fri.	8:00-2:50	
DARIEN	Mon. - Fri.	8:30-1:30	\$ 6,000.00

PRIVATE PRE-SCHOOLS

ST. FRANCIS CHURCH	3's Mon - Wed.	9:00-12:00	\$ 5,300.00
Weston, CT	3's 5 Day	9:00-1:55	\$ 6,800.00
	4's Mon - Wed.	9:00-12:00	\$ 6,800.00
	4's 5 Day	9:00-1:55	\$ 8,400.00
NORFIELD CHILDREN'S CENTER	3's 5 Day	9:00-12:00	\$5,850.00
Weston, CT	4's 5 Day	9:00-12:00	\$5,850.00
ST. PAUL'S PRE-SCHOOL	2's 5 Day	9:00-1:00	\$ 8,995.00
WESTPORT, CT	3's 5 Day	9:00-1:00	\$ 9,960.00
	4's 5 Day	9:00-1:00	\$ 10,060.00
	5's 5 Day	9:00-1:00	\$ 10,080.00

State of Connecticut Budget

<u>Educational Aid</u>	<u>Governor's Recommendation</u>	<u>State Approved Budget</u>
Educational Cost Sharing	\$ -	\$ 250,259
Excess Cost	\$ 150,203	\$ 725,410 *
Adult Education	\$ 80	\$ 80
Total	\$ 150,283	\$ 975,749

*Excess Cost is determined by the Excess Cost submission in December. This number won't be fully known until February when the State announces distributions. This figure is based on projections of students who exceed the 4.5 multiple of expenses with a 74% entitlement cap.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>
PILOT			
Mashantucket and Mohegan Fund	\$ 9,059	\$ 8,893	\$ -
Town Road Aid	\$ 251,771	\$ 251,771	\$ 251,771
LOCIP	\$ -	\$ 119,606	\$ 76,113
Adult Education	\$ 80	\$ 80	\$ 80
Education Cost Sharing	\$ 263,431	\$ 250,259	\$ 263,782
Grants for Municipal Projects	\$ 453	\$ 453	\$ 453
Municipal Revenue Sharing	\$ 211,384	\$ -	\$ -
Municipal Stabilization Grant	\$ -	\$ 68,306	\$ 94,927
	\$ 736,178	\$ 699,368	\$ 687,126
Net Loss to Town of Weston \$ (36,810)			

Mandate "relief". Key items include

- Allows BOE that meet certain "small town" criteria to receive direction from another BOE's superintendent, rather than employ their own local superintendent
- Allow BOE and municipality to enter into cooperative arrangements, upon joint approval, for administrative and central office duties.
- Allows a regional board of education to establish a finance committee.
- Requires local and regional boards of education to file their administrative personnel contracts with their town clerks and the clerks to post copies of the contracts online.
- Requires BOEs to notify municipal of the hiring of certain administrative personnel by local boards of education absent a budgeted appropriation or budget proposal.
- Requires municipalities, when possible, to consult with their local boards of education about jointly purchasing property, casualty, and workers' compensation insurance
- Requires school boards, after going out to bid, to consider lower cost municipal goods and services contracts
- Requires a local board of education to consult with its municipal legislative body prior to purchasing payroll software
- Local volunteers may now provide services to towns.

Other Key Decisions:

- Active Teachers will pay an additional 1% for TRB Pension Contributions beginning on January 1, 2018.
- ECS Task Force to be formed
- Municipal Spending Cap Repealed

FY 20 Projected Biannual Budget Deficit is \$4.6 Billion or 31% more than the budget that just passed.

**Weston Public Schools
Non Resident Tuition**

Currently Enrolled

Staff	Tuition	Grade
1 student in HES	\$ 4,651.76	2
2 student in WIS	\$ 9,303.52	4 & 5
1 student in WMS	\$ 4,812.39	8
1 student in WHS	\$ 4,963.29	12
	<u>\$ 23,730.96</u>	

Non Resident/Non Staff

1 High School	\$ 19,853.17	12
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Total Revenue to collect \$ 43,584.13

**WESTON PUBLIC SCHOOLS
2017-2018 TUITION RATES**

NEW NON-RESIDENT PUPILS

<u>ELEMENTARY GRADES K-5</u>	<u>Total</u>	<u>Semester</u>
KINDERGARTEN	\$18,607.02	\$9,303.51
REGULAR	\$18,607.02	\$9,303.51
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	
<u>MIDDLE SCHOOL GRADES 6-8</u>		
REGULAR	\$19,249.55	\$9,624.78
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	
<u>HIGH SCHOOL GRADES 9-12</u>		
REGULAR	\$19,853.17	\$9,926.59
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	

CERTIFIED STAFF NON-RESIDENT PUPILS

<u>ELEMENTARY GRADES K-5</u>	<u>Total</u>	<u>Semester</u>
KINDERGARTEN	\$4,651.76	\$2,325.88
REGULAR	\$4,651.76	\$2,325.88
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	
<u>MIDDLE SCHOOL GRADES 6-8</u>		
REGULAR	\$4,812.39	\$2,406.19
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	
<u>HIGH SCHOOL GRADES 9-12</u>		
REGULAR	\$4,963.29	\$2,481.65
GIFTED	Actual Cost	
SPECIAL EDUCATION	Actual Cost	

For approval by Weston Board of Education at the June BOE Meeting.

Weston Board of Education Policy 5118

Finance and Operations Organizational Update for 2016-17 School Year

September 20, 2017

Background:

This document summarizes work priorities, accomplishments and challenges for the Finance and Operations Departments during the 2016-17 School Year. The purpose is to provide the Board of Education and Leadership Team (Administration) a more in-depth understanding of the Finance and Operations Departments. A report such as this has not been prepared in recent memory; if well received, we would continue this practice on an annual basis.

Facilities:

1. **Summary of the Year:** At the beginning of fiscal year 2017, the Director of Facilities and Security and the Director of Finance and Operations reviewed the organizational structure of the facilities staff, the operational needs of the district as well as the safety needs of the district. At that point, our goal was to make a recommendation to the Superintendent on staffing and reporting change that would help improve efficiency, yield financial savings, improve productivity and begin to implement school safety recommendations. We made the following recommendations:

- Eliminate 1.0 FTE Vacant Custodial Position
- Eliminate 1.0 FTE Vacant HVAC Position
- Create 2.0 FTE General Maintenance Mechanic Positions

This recommendation was made to address the back log of maintenance work orders within the system and provide more expertise in the maintenance staff in order to address projects that have been outstanding that would have otherwise required additional financial resources to hire contractors. This change in structure saved the district \$1,592 in personnel costs and an additional \$251,475 in costs by allowing projects to be completed by our existing staff rather than contractors. Additionally, effective 9/1/17, we have appointed a new Lead Maintenance employee, Mr. Mike DeMastro. We believe this leadership change within the Maintenance Staff will further improve productivity.

The reduction in Custodial FTE allowed the Middle School to mirror the High School in Custodial Staff per sq. foot. Prior to the change the Middle School, Custodial FTE per sq. foot was one custodian for every 48,000 sq. ft. The High School was one custodian per 74,000 sq. feet. After the change the Middle School became one Custodial FTE per 73,000 sq. feet.

	High School	Middle School
Sq. Foot Per Custodial Before	74,513	48,659
Sq. Foot Per Custodial After	74,513	72,989

Additionally, we changed the lead evaluator of the custodial staff from the Principals to the Director of Facilities and Security to further enhance and enforce the expectations among our custodial staff. Evaluations still are done in consultation with each principal.

Impact: During the year, we began utilizing the reporting feature of School Dude (which is our work order system for custodial and maintenance staff) to review the productivity of our staff. This allowed us to see the time frame in which work orders were still outstanding. The change in the department and the review of our metrics allowed for a 39% increase in completed work orders this past school year by our maintenance staff. This 39% increase resulted in 280 additional requests to be addressed and completed over the prior year.

Accomplishments: The following charts list many of the projects completed over the past 15 months.

Hurlbutt Elementary School

Project Description	Amount Saved
Repaired east house refrigerator	\$4,800
Removed and replaced bad kitchen exhaust fan in South House	\$1,300
Repaired electrical problem on vacuum	\$600
Removed/replaced failing pumps in elementary school boiler room	\$1,400
Installed new service for ice maker in East House	\$800
Removed all old wiring in security area	\$600
Replaced heat valves on baseboard heat in office and exercise room at senior center	\$13,500
Rebuilt toilets and faucets in main office and craft room at senior center	\$1,800
Installed outside faucet for planting at senior center	\$600
Installed new thermostats in senior center	\$1,700
Replaced on demand hot water boiler in South House	\$3,500
Rebuilt boiler condensate tank in South House boiler room	\$2,500
Replaced boiler two condensate return piping in South House	\$1,900
Replaced compressor for pneumatic heating thermostats in South House	\$900
Rebuilt make-up water valves in South House boiler room	\$1,200
Installed new heater and pipe into pneumatic piping in South House	\$1,600
Construction of new security office at main entrance to correct fire violation	\$17,000
Total Saved	\$55,700

Weston Intermediate School

Project Description	Amount Saved
Installed two LED outside fixtures	\$1,200
Installed new service for kitchen pasta cooker	\$800
Rebuilt eight lights in gymnasium	\$2,600
Retro-fitted 12 outside wall fixtures to LED	\$3,600

Retro-fitted 35 toilets/urinal flushometers from sensor flush to handle flushing after major power outage	\$18,000
Removed 15 urinals and cleared blockage inside urinals and piping into wall	\$6,000
Hung smart projector in library	\$600
Repaired outdoor PA speaker system	\$800
Total Saved	\$33,600

Weston Middle School

Project Description	Amount Saved
Replaced drain pan on refrigerator	\$1,200
Removed/replaced failing pumps in boiler room	\$1,200
Installed communications cable to Dectron unit at pool to control system operation	\$2,000
Replaced lights in pool ceiling with LED units	\$8,800
Retrofitted 12 bollards to LED	\$5,600
Repaired wiring in drink cooler	\$600
Installed outside LED wall fixture where Board member fell	\$800
Rebuilt and replaced two boiler room pumps for pool	\$2,500
Installed new 200 gallon hot water heater	\$2,800
Repaired toilet floor flanges for women's and men's gym hall toilets	\$3,900
Installed two student bottle filler stations in H wing and F wings	\$4,200
Piping in of heat exchanger in pool area	\$2,500
Installed water station on penthouse roof	\$1,500
Replaced two back flow preventers	\$3,500
Installed smart projector in G-4	\$600
Total Saved	\$41,700

Weston High School

Project Description	Amount Saved
Replaced burnt motor on EF 3	\$800
Replaced bad compressor on refrigerator	\$3,600
Installed new service for kitchen warming table	\$800
Repaired and replaced 3" copper mixing valve leaks on cold water and hot water sides	\$4,500
Installed new student bottle filling station in D wing	\$1,900
Installed new ice maker in training room	\$3,900
Rebuilt 12 showers in new gym area due to no hot water	\$5,500
Changed 10 bathroom faucets from battery to handle after major power failure	\$3,500
Repaired E-10 baseboard heat leak	\$2,500

Installed smart projector in C-9	\$600
Moved cameras in cafeteria	\$800
Total Saved	\$28,400

Central Office/Bus Garage

Project Description	Amount Saved
Installed new thermostats in administration building	\$800
Installed new outside outlet for bus garage	\$375
Performed maintenance on all snow plows for winter	\$2,500
Replaced failed boiler section on bus garage boiler and installed mixing valve on HW coil	\$15,000
Installed data, cable TV, and power source, and hung LED TV in Asst. Superintendent's office	\$2,500
Installed temporary hot water heater after boiler cracked in bus garage	\$11,000
Replaced entire boiler at central office due to cracked sections, also extended concrete pad	\$40,000
Changed all 25 failing air vents for heat coils in central office	\$1,800
Total Saved	\$73,975

District-Wide

Project Description	Amount Saved
Installed 32 smart projectors throughout all District schools	\$10,000
Repaired damaged sheet rock in all schools	\$4,000
Installed LED bulbs in all kitchen hoods throughout the District	\$2,400
Assisted IT department with fiber run	\$500
Repaired 4" PVC piping on Revson Field	\$1,200
Total	\$18,100

Total Saved

\$251,475

2. Upcoming Priorities:

There are a number of priorities that the Facilities Department has outlined for the upcoming school year.

- 1) Silver Petrucelli and Associates Master Plan and Utilization Study (Anticipated Release Nov. Facilities and Nov. BOE Meeting)
- 2) Knee wall engineering study
- 3) Middle school cafeteria renovation
- 4) High school cafeteria light conversion and renovation
- 5) High school gym floor
- 6) Turf field and track replacement
- 7) North House playground (in collaboration with Hurlbutt PTO)
- 8) Review and recommendation of contracted cleaning services
- 9) Review of energy management program

3. Financial Review of Facilities:

As we made the recommendation for the change in staffing between custodial and maintenance, we also reviewed the financial efficiency of the Facilities Department. In comparison to other DRG A districts, the Facilities Department in Weston spends the least amount per sq. foot to maintain their schools. It is approximately 8% less than our peers.

District	Facilities Budget Cost Per Sq. Foot
Weston	\$7.69
New Canaan	\$7.80
Westport	\$8.22
Darien	\$8.72
Ridgefield	\$9.29
Wilton	\$8.05
Average	\$8.29

Additionally the Zenon Plant adds another 22 cents per sq. foot to Weston's cost, which is unique to Weston unlike other districts.

Security:

- 1) **Summary of the Year:** At the beginning of FY 17 the Director of Finance and Operations and Director of Facilities and Security made the recommendation to the Superintendent to have Security fall under the Director of Facilities. This is a structure that mirrors many of our surrounding Towns, such as Darien, Westport, Ridgefield and New Canaan and at one point was the structure in Weston. This

recommendation was made to improve the communication between the Security Specialists at the Schools and Central Office, and to begin implementation of the Security recommendations that were previously identified. This change also came with a financial savings to the district of \$21,942 as we removed the Security Supervisor position.

Accomplishments: Over the past 15 months, accomplishments in implementing Security changes throughout the district include:

- 1) Security coverage plan during times of absenteeism. (We are no longer using Weston Police Department Officers to cover Security Guards when absent).
- 2) Regular meetings with Security Guards to discuss and update issues that arise.
- 3) Training for Security Specialists
- 4) School Safety Committee Meetings
- 5) Securing a Security Grant from the State of Connecticut.
- 6) Currently working on securing a potential 2nd Security Grant from the State of Connecticut.
- 7) Reduced the "donut hole" in Mile of Safety.
- 8) Implementation of new Avigilon interior Security Cameras in all four schools
- 9) Mass notification to be installed during fiscal year 2018.
- 10) New RFID cards issued in the Business Office to provide entry into buildings (replacement of fobs)

2) **Upcoming Priorities:** There are a number of priorities that the Security department has outlined for the upcoming school year.

- 1) Complete installation of Mass Notification System
- 2) Continue to work towards securing a 2nd State grant for Security infrastructure projects. (Funds to be used for Exterior Camera's or Phone System if awarded).

Finance:

1. Summary of the Year: This was a challenging year in terms of managing and monitoring the districts financials. Obstacles that occurred this year included two additional teachers added at HES due to enrollment, significant special education out of district placements with late notification made by Special Education, added an FTE at the HS due to emergency leaves of absences, additional FTE for lunch monitors at WIS, additional hours for a physical therapist. However, given the changes that were made to the Finance Department two years ago, we were able to manage these unexpected events while closing out FY 17 within budget. We also made modifications to the budget book and budget presentation to the BOE and Community.

During the year, the Director of Finances & Operations identified a number of items that needed to be addressed to better manage the District's financial operations. After discussing them with the Superintendent. we implemented the following changes:

- 1) There was approximately \$47,000 of uncashed checks that were issued to vendors dating back as far as 2004 through 2014. Working with June Zapherson in the Finance Office we have cleared and resolved all but \$4,023.

- 2) Reconfigured the bank reconciliation process for all bank accounts. These reconciliations are now centralized with June Zapherson in the Business Office with review and signature by the Director of Finance & Operations.
- 3) Previously, the BOE did not utilize balance sheet accounts within MUNIS. As a result the balance sheet was not accurate within the internal accounting system used by the BOE. We have now instituted the balance sheet within MUNIS and utilize all due to/due from accounts within MUNIS.
- 4) Working with June Zapherson we have instituted a weekly review of all open purchase orders throughout the year and as the year comes closer to finalization that review is done daily to allow for a year end close with little to no remaining open encumbrances.
- 5) Previously, payments to Chartwells for the Food Service Operation was done through a manual written check from our School Lunch Account. Starting FY 18, we have migrated the School Lunch account to MUNIS. All payments to Chartwells will be issued through MUNIS via Accounts Payable.
- 6) Our Payroll Coordinator has seen a significant increase in her workload due to changes by the Federal and State Governments. This has resulted in an increase in work load to accommodate the 1095 A Tax Forms for the Affordable Care Act that must be issued each year along with the monthly tracking of health insurance offered and accepted to each employee. Additionally the State of CT has now shifted the burden of maintaining Core-CT which is the module used to track, report and enter all pension data related to non-certified staff. This shift in workflow from the State to the Municipality has created a significant increase in workload within the Business Office, specifically payroll. This change is effective 7/1/2017.
- 7) This past year we have also begun working with the Town's Finance Director to help improve the reconciliation process between the BOE and the Town.

Upcoming Priorities:

- 1) Look at the possibility of digitizing historical invoices and payroll records for record keeping. (Electronic Storage).
- 2) Review the impact of the change in CMERS data entry and reporting shifted from the State to municipality and the impact on workflow.
- 3) Transition requisition entry and encumbrance for Special Education Tuition students from Special Education to Business Office (requires all special education documents relating to tuition students to be provided in a timely manner to the business office).
- 4) FY 2019 Budget Development.

**Minutes
Finance Committee
October 13, 2017**

Present:

Denise Harvey, Committee Chair
Jacqueline Blechinger, Committee Member
Dan McNeill, Committee Member
Dr. William McKersie, Superintendent of Schools
Richard Rudl, Director of Finance and Operations

Guests:

Lois Pernice, Director of Pupil Services
Craig Tunks, Director of Digital Learning and Innovation

Public:

Ellen Uzenoff, Weston Resident
Gina Albert, Weston Resident
Sara Spaulding, Weston Resident
Elise Major, Weston Resident

The meeting was called to order by Ms. Harvey at 8:16 a.m.

The Committee discussed the following items regarding the FY 2018 financial update for the period of July 2017– September 2017:

- Mr. Rudl reported that the projected current fund balance for the FY 2018 budget is negative \$1,217,262 and encumbrances total \$26,591,051. The FY 2018 YTD actual budget is \$49,907,522.
- Mr. Rudl informed the Committee that the report reflects transfers totaling \$267,573. Of those transfers which are in excess of \$5,000, \$100,118 is to cover a portion of the staff turnover deficit, \$53,205 is to cover the cost of a student who is now being outplaced but who was previously supported with contracted services, \$27,300 to cover a portion of the staff turnover deficit, \$15,321 to cover the cost of a certified staff member hired to cover a long-term absence, \$15,055 for additional overtime to cover the frozen groundskeeper position, \$12,224 for 30 additional Chromebooks at the middle school, and \$10,750 to reclassify a split building substitute between the elementary and intermediate schools.

- Regarding the Internal Services Fund, Mr. Rudl reported that the current fund balance is \$1,746,362, and the negative net change is now \$558,968. The HSA employee contribution occurred in September which represents a full year expense, which contributed to the large negative net change. However, as the year progresses this should improve. Additionally, claims did spike a little in September, with a total of \$633,206 in total claims, which was \$66,861 over the expected amount.

- Mr. Rudl reported that the projected year-end balance is negative \$1,217,262. Of that amount, \$1,178,851 of the deficit is due to out-of-district tuition, and \$65,549 is due to an increase in cost of new teachers and a staff deficit turnover. Surplus areas identified at this point in the aggregate amount of \$27,137 include savings from the ESS contract renewal and salary differentials, and potential savings for the graduation tent.

The Committee discussed the following items regarding special education out-of-district tuition:

- Dr. McKersie reported that the District, as well as many other districts in Fairfield County, are experiencing budget challenges in regards to out-of-district tuition for Special Education. Many of the variables affecting these challenges are beyond the District's control. Dr. McKersie added that he, Mr. Rudl, and Ms. Pernice, the District's Director of Pupil Personnel Services, have been reviewing and modifying budget management practices to better deal with these challenges. Dr. McKersie shared with the Committee a memo which detailed the changes/adjustments currently underway. The adjustments will take place in both the Pupil Services Department and the Business Office and entail both a modification of responsibilities as well as a change in the management of Special Education tuition.

- Mr. Rudl reported that the current projected deficit in the Special Education out-of-district tuition account is at nearly \$1.2 million, but if potential unilateral placements go through, the deficit could reach \$1.5 million. Mr. Rudl suggested some recommendations that would help cover part of the deficit, including implementing a spending freeze, requesting a supplemental appropriation from the Boards of Finance and Selectmen, and transfers recommended in the October Financial Report. Ms. Pernice added that the deficit could go even higher than \$1.5 million, but was unable to give further details as these situations have not yet been resolved. Additionally, she reported that Brookfield and Ridgefield, who are in a similar situation, have already instituted full budget freezes, and other districts are considering similar measures.

- The Committee agreed that now is not the time to request a supplemental appropriation from the Town, but that the Board of Finance should be made aware of the situation.

- Dr. McKersie informed the Committee that the District will continue to monitor the situation closely and update the Committee at the November meeting. And while the District will hold on implementing a freeze at the current time, the Committee will be provided with a list of items that might be affected by such a freeze. Additionally, the

District will apprise the Board of Finance, and Board of Selectmen if necessary, of the current situation.

The Committee discussed the following items regarding the FY19 budget calendar and assumptions:

- The Committee approved both the FY19 budget calendar and assumptions with changes, and agreed to have them approved at the October Board of Education meeting.

The Committee discussed the following items regarding the FY19 Pro Forma Statement:

- Mr. Rudl informed the Committee that taking into account known increases and reductions, the District is looking at a 1.71% increase to its FY19 budget over the FY18 budget. This translates into an \$851,476 increase. However, the impact of increases in Special Education (excluding the potential unilateral placements) could result in an additional \$1.1 million to the budget, yielding a 3.95% increase in the FY19 budget. Additionally, if the District loses excess cost entirely due to actions at the State level, the budget increase could be 5.07% in FY19.

The Committee discussed the following items regarding non-resident tuition rates:

- The Committee agreed to postpone discussion of this item until their November meeting.

The Committee discussed the following items regarding the Finance and Operations update:

- The Committee agreed to postpone discussion of this item until their November meeting.

The Committee discussed the following items regarding the IT MOU with the Town:

- Dr. McKersie reported that the District currently has a shared services relationship with the Town regarding IT needs, which it plans to continue, but stressed that it needs to be organized in a way that works best for students, District staff, and the Town, and possibly have the Town pay for a portion of the services. District IT personnel are currently stretched to their limit. Dr. McKersie would like to begin discussions with the Town as soon as possible.
- Dr. Tunks shared with the Committee a draft copy of an MOU which will solidify the agreement which is currently in place between the District and Town regarding IT, and recommend changes going forward.

- The Committee agreed to move this forward to the entire Board of Education for discussion and approval to pursue further discussions with the Town.

The Committee discussed the following regarding approval of the September minutes:

- The Committee approved the September minutes.

There being no further business to discuss, the meeting adjourned at 10:45 a.m.

The next meeting will be held on November 10.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations