

Wayland Public Schools
Fiscal Year 2017 Quarter 2 Financial Report SUMMARY

	Original Budget	Revised Budget	Actual Expenditures	Encumbr.	Balance Surplus	Balance Deficit	Balance Quarter 2	% Expended	Projected Requirement	Projected End Year Balance	% of Projected Balance to Original Budget
Grand Total Personnel	30,882,080	30,882,080	11,527,889	-	19,481,154	(126,963)	19,354,191	37%	19,246,316	112,778	0.37%
Grand Total Non- Personnel	6,840,753	6,840,753	2,242,374	4,008,659	1,063,290	(473,570)	589,721	33%	575,266	14,455	0.21%
Grand Total Personnel and Non-Personnel	37,722,833	37,722,833	13,770,263	4,008,659	20,544,445	(600,533)	19,943,911	37%	19,821,582	127,233	0.34%

Wayland Public Schools
Fiscal 2017 Quarter 2 Financial Report for PERSONNEL
By DOE Function Code Summary

Function Category	Function Code	Description	Original Budget	Revised Budget	Actual Expenditures	Encum	Balance Surplus	Balance Deficit	Balance Quarter 2	% Expende	Remaining Projected	Projected End Year	Comments
1000	DISTRICT LEADERSHIP AND ADMINISTRATIO												
	1110	SCHOOL COMMITTEE	5,995	5,995	2,911	-	3,084	-	3,084	49%	3,084	-	
	1210	SUPERINTENDENT	270,612	270,612	132,001	-	138,611	-	138,611	49%	172,695	(34,085)	Superintendent vacation payment
	1220	ASST SUPERINTENDENT	150,962	150,962	75,117	-	75,845	-	75,845	50%	75,845	-	
	1230	OTHER DISTRICT ADMIN	(125,000)	(125,000)	-	-	(125,000)	(125,000)		0%	-	(125,000)	Budgeted Staffing Exchange
	1410	BUSINESS & FINANCE	258,278	258,278	131,332	-	126,946	-	126,946	51%	126,946	-	
	1420	HR & BENEFITS	132,853	132,853	66,101	-	66,752	-	66,752	50%	66,752	-	
	1450	DISTRICTWIDE IMS & TECH	148,249	148,249	73,485	-	74,764	-	74,764	50%	74,764	-	
		Sub-Total	841,949	841,949	480,946	-	486,003	(125,000)	361,003	57%	520,088	(159,085)	
2000	INSTRUCTIONAL SERVICES												
	2110	K-12 CURRICULUM DIRECTORS	734,296	734,296	390,432	-	343,864	-	343,864	53%	405,179	(61,315)	Budgeted portion of AD of Stud. Services to Schools
	2120	K-12 DEPARTMENT HEADS	58,381	58,381	23,822	-	34,559	-	34,559	41%	45,836	(11,277)	Budgeted DH Stipends to Salary Accounts
	2210	SCHOOL LEADERSHIP - PRINCIPALS	1,460,226	1,460,226	716,031	-	744,195	-	744,195	49%	742,319	1,876	Staffing Exchange
	2220	SCHOOL CURRICULUM LEADERSHIP	295,771	295,771	99,679	-	196,092	-	196,092	34%	205,997	(9,905)	Staff coding - actual expenses charged to leadership rather than teaching
	2305	TEACHERS, CLASSROOM	16,179,777	16,179,777	5,474,022	-	10,705,755	-	10,705,755	34%	10,279,801	425,954	Staff Exchange, Unissued Degree Changes (35K), 3 LOA's, 1 Unanticipated Retirement, Budgeted DH and CL to Salaries
	2310	TEACHERS, SPECIALISTS	3,774,896	3,774,896	1,225,492	-	2,549,404	-	2,549,404	32%	2,376,033	173,370	Staff Exchange, Budgeted DH and CL to Salaries
	2315	INSTRUCTIONAL TEAM LEADERS	366,331	366,331	151,883	-	214,448	-	214,448	41%	260,178	(45,730)	Budgeted DH Stipends to Salary Accounts
	2320	MEDICAL/THERAPEUTIC SERVICES	768,178	768,178	300,637	-	467,541	-	467,541	39%	473,431	(5,890)	Balance Deficit refers to Speech Therapist at HH - shifted services based on needs
	2325	SUBSTITUTE TEACHERS	236,200	236,200	56,689	-	179,511	-	179,511	24%	179,511	-	- Based on historic spending, could realize an estimated (\$30,000) shortfall.
	2330	PARAPROFS & TEACHING ASSTS	1,879,261	1,928,881	849,326	-	1,079,555	-	1,079,555	45%	1,221,733	(142,178)	Hired 2.0 WMS, 1.0 CPH, 1.0 LO, 2.0 Grade 4 LO, TCW
	2340	LIBRARIANS/MEDIA DIRECTORS	466,420	466,420	159,941	-	306,479	-	306,479	34%	301,513	4,966	Staffing Exchange
	2357	PROF DEV OTHER EXPENSES	77,291	77,291	58,389	-	20,000	(1,098)	18,902	76%	18,902	-	
	2440	OTHER INSTRUCTIONAL SERVICES(ELL	49,620	-	-	-	-	-	-	0%	-	-	
	2710	GUIDANCE	697,693	697,693	243,814	-	453,879	-	453,879	35%	446,408	7,471	
	2800	PSYCHOLOGICAL SERVICES	915,352	915,352	323,169	-	592,183	-	592,183	35%	620,406	(28,223)	Added .60 at WMS
		Sub-Total	27,959,693	27,959,693	10,073,327	-	17,887,464	(1,098)	17,886,366	36%	17,577,247	309,119	
3000	OTHER SCHOOL SERVICES												
	3300	TRANSPORTATION SERVICES	34,280	34,280	19,972	-	14,308	-	14,308	58%	14,308	-	
	3510	ATHLETICS	235,754	235,754	167,183	-	68,571	-	68,571	71%	117,571	(49,000)	Decrease in revenue projections
	3520	OTHER STUDENT ACTIVITIES	281,931	281,931	36,061	-	245,870	-	245,870	13%	245,870	-	
		Sub-Total	551,965	551,965	223,216	-	328,749	-	328,749	40%	377,749	(49,000)	
4000	OPERATIONS AND MAINTENANCE OF PLANT												
	4110	CUSTODIAL SERVICES	987,046	987,046	485,779	-	502,133	(866)	501,267	49%	501,267	-	
	4220	MAINTENANCE OF BUILDINGS	175,893	175,893	88,318	-	87,575	-	87,575	50%	87,575	-	
	4400	NETWORKING & TELECOMM	139,222	139,222	66,275	-	72,947	-	72,947	48%	66,618	6,330	Staffing Exchange
	4450	TECHNOLOGY MAINTENANCE	226,312	226,312	110,028	-	116,284	-	116,284	49%	110,869	5,415	Unused additional summer hours
		Sub-Total	1,528,473	1,528,473	750,400	-	778,939	(866)	778,073	49%	766,329	11,744	
Grand Total			30,882,080	30,882,080	11,527,889	-	19,481,154	(126,963)	19,354,191	37%	19,241,412	112,778	

Wayland Public Schools
Fiscal 2017 Quarter 2 Financial Report for NON-PERSONNEL
By DOE Function Code Summary

Function Category	Function Code	Description	Original Budget	Revised Budget	Actual Expenditure	Encumbr.	Balance Surplus	Balance Deficit	Balance Quarter 2	% Expended	Projected Requirement	Projected End Year Balance	Comments
1000		DISTRICT LEADERSHIP AND ADMINISTRATION											
	1110	SCHOOL COMMITTEE	13,500	13,500	5,636	17,431	5,864	(15,431)	(9,567)	42%	21,164	(30,731)	Unbudgeted expenses: NESDEC Superintendent Search, Warner Larson/TEC Bus Parking
	1210	SUPERINTENDENT	30,000	30,000	12,016	8,211	9,774	-	9,774	40%	4,774	5,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	1220	ASST SUPERINTENDENT	42,800	42,800	33,136	584	9,080	-	9,080	77%	5,080	4,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	1410	BUSINESS & FINANCE	25,700	25,700	280	9,470	15,950	-	15,950	1%	5,950	10,000	MUNIS project delayed
	1420	HR & BENEFITS	8,000	8,000	508	3,993	3,500	-	3,500	6%	-	3,500	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	1430	LEGAL SERVICES	47,600	47,600	15,233	15,272	33,588	(16,493)	17,095	32%	17,095	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending. SPED legal running over budget.
	1450	DISTRICTWIDE IMS & TECH	445,074	351,199	255,402	63,491	32,306	-	32,306	57%	32,306	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
		Sub total	612,674	518,799	322,211	118,451	110,061	(31,924)	78,137	53%	86,368	(8,231)	
2000		INSTRUCTIONAL SERVICES											
	2110	K-12 CURRICULUM DIRECTORS	7,600	7,600	2,604	2,673	2,705	(382)	2,323	34%	2,323	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2210	SCHOOL LEADERSHIP - PRINCIPALS	143,603	141,603	63,381	20,193	58,402	(373)	58,029	44%	58,029	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2320	MEDICAL/THERAPEUTIC SERVICES	247,609	247,609	66,025	143,397	38,187	-	38,187	27%	20,187	18,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2340	LIBRARIANS/MEDIA DIRECTORS	4,705	4,574	1,441	14	3,119	-	3,119	31%	2,319	800	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2357	PROF DEV OTHER EXPENSES	241,214	241,604	68,765	109,686	63,153	-	63,153	29%	28,153	35,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2410	TEXTBOOKS	142,362	128,785	50,372	6,002	72,411	-	72,411	35%	52,411	20,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2415	OTHER INSTRUCTIONAL MATERIALS	57,196	56,257	34,355	9,954	11,947	-	11,947	60%	7,947	4,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2420	INSTRUCTIONAL EQUIPMENT	117,255	112,292	32,490	34,555	45,248	-	45,248	28%	23,248	22,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2430	GENERAL SUPPLIES	248,863	258,825	141,776	38,237	78,813	-	78,813	57%	63,813	15,000	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2440	OTHER INSTRUCTIONAL SERVICES	19,000	19,000	3,071	1,798	14,130	-	14,130	16%	14,130	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2451	CLASSROOM INSTRUCT HARDWARE	45,356	47,953	23,060	18,401	6,492	-	6,492	51%	6,492	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2455	INSTRUCTIONAL SOFTWARE	72,685	78,763	48,783	24,079	5,901	-	5,901	67%	5,901	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2710	GUIDANCE	10,306	10,306	4,434	655	5,217	-	5,217	43%	5,217	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2720	TESTING AND ASSESSMENT	21,600	21,600	17,329	950	3,871	(550)	3,321	80%	3,321	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	2800	PSYCHOLOGICAL SERVICES	7,980	8,563	5,149	1,677	1,737	-	1,737	65%	1,737	-	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
		Sub total	1,387,334	1,385,334	563,035	412,271	411,333	(1,305)	410,027	41%	295,227	114,800	
3000		OTHER SCHOOL SERVICES											
	3300	TRANSPORTATION SERVICES	1,097,760	1,097,760	299,061	753,540	45,159	-	45,159	27%	20,159	25,000	SPED transportation savings
	3510	ATHLETICS	252,100	252,100	81,704	112,878	58,135	(618)	57,518	32%	57,518	-	Based on FY 16 Actuals and FY 17 trends in spending

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	3520	OTHER STUDENT ACTIVITIES	3,000	5,000	1,208	1,092	2,700	-	2,700	40%	2,700		- Based on FY 16 Actuals and FY 17 trends in spending
		Sub total	1,352,860	1,354,860	381,972	867,511	105,995	(618)	105,377	28%	80,377	25,000	
4000		OPERATIONS AND MAINTENANCE OF PLANT											
	4110	CUSTODIAL SERVICES	155,800	155,800	74,368	68,289	13,544	(400)	13,144	48%	20,144	(7,000)	Demand for supplies exceeds budget
	4120	HEATING OF BUILDINGS	344,551	344,551	27,612	178,710	138,229	-	138,229	8%	52,229	86,000	Natural Gas savings, new contract
	4130	UTILITY SERVICES	953,319	953,319	385,957	473,233	94,129	-	94,129	40%	62,129	32,000	Electricity savings offset by water treatment plant expenses
	4210	MAINTENANCE OF GROUNDS	11,000	11,000	-	-	11,000	-	11,000	0%	8,000	3,000	Postponed some work to help reduce deficit
	4220	MAINTENANCE OF BUILDINGS	258,450	258,450	162,811	66,224	52,742	(23,327)	29,415	63%	94,415	(65,000)	HVAC repairs at WMS and WHS, Plumbing and Electrical, Water Fountain replacement
	4230	MAINTENANCE OF EQUIPMENT	7,825	7,825	1,929	5,228	668	-	668	25%	7,000	(6,332)	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	4300	EXTRAORDINARY MAINTENANCE	500	500	16,248	7,841	-	(23,589)	(23,589)	3250%	21,411	(45,000)	Based on FY 16 Actuals and FY 17 projected needs and trends in spending, Alarm/Time System Repair, Coding of Carousel
	4400	NETWORKING & TELECOMM	64,700	64,700	18,838	41,213	4,649	-	4,649	29%	4,649		- Based on FY 16 Actuals and FY 17 projected needs and trends in spending
	4450	TECHNOLOGY MAINTENANCE	59,100	152,975	41,470	104,389	7,116	-	7,116	70%	2,316	4,800	Based on FY 16 Actuals and FY 17 projected needs and trends in spending
		Sub total	1,855,245	1,949,120	729,232	945,127	322,077	(47,316)	274,761	39%	272,293	2,468	
9000		TUITION											
	9100	TUITION TO MA SCHOOLS	373,117	373,117	79,598	179,695	113,825	-	113,825	21%	-	113,825	
	9300	TUITION - NON-PUBLIC SCHOOLS	948,864	948,864	85,694	1,158,890	-	(295,719)	(295,719)	9%	(159,000)	(136,719)	Reflects \$200,000 pre-pay at year end for FY 18 and balance of Circuit Breaker
	9400	TUITION - COLLABORATIVES	310,659	310,659	80,632	326,715	-	(96,687)	(96,687)	26%	-	(96,687)	
		Sub total	1,632,640	1,632,640	245,923	1,665,299	113,825	(392,407)	(278,582)	15%	(159,000)	(119,582)	
		Grand Total	6,840,753	6,840,753	2,242,374	4,008,659	1,063,290	(473,570)	589,721	33%	575,266	14,455	