

**IA 14-01 Audit of Capital Projects
November 14, 2014**

Finding	Description	Agree/Disagree	Est. Date of Implementation	Implemented? (if No, please comment)
1a.	TWO FUNDING SOURCES FOR CAPITAL PROJECTS	Agree.	October 6, 2014	Yes.
<p>LS: Capital projects should be accounted for within one financial system.</p> <p>EL: Tracking to include Town Capital and BOE expenditures. BOE Policy P3400; Regulations R3400(a) and R3400(b)</p> <p><i>GC/KA: All Current Appropriated Capital Projects are accounted for in Munis.</i></p>				
1b.	MID-YEAR TRANSFERS	Agree	December, 2014	Yes.
<p>LS: Reconciliation between approved budget and adjusted budget line items should be included in BOE quarterly reports.</p> <p><i>GC/KA: GF & BOE operating capital are reported separately. Town transfers are dictated by established policy approved by BOF & RTM.</i></p>				
1c.	BUDGETING FOR UTILITIES	Agree	January 2015	Yes.
<p>LS: A closer look at utility spending is warranted.</p> <p>EL: Superintendent's FY16 Recommended Budget.</p>				
1d.	COMPLETENESS OF INFO PROVIDED TO FUNDING BODIES	Agree.	October 6, 2014	Yes.
<p>LS: Estimates should address the existence and extent of hazardous materials on a job site.</p> <p>EL: BOE Policy P3400; Regulations R3400(a) and R3400(b)</p>				
1e.	LEAD ABATEMENT NOT BID	Agree.	October 6, 2014	Yes.
<p>LS: Create a report demonstrating compliance with bid policy.</p> <p>EL: BOE Policy P3400; Regulations R3400(a) and R3400(b)</p> <p><i>GC/KA: Town' Purchasing Officer oversees all purchasing for compliance.</i></p>				

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Finding	Description	Agree/Disagree	Est. Date of Implementation	Implemented? (if No, please comment)
2a.	ROLE OF PUBLIC SITE & BUILDING COMMISSION	Agree	Ongoing	Yes.
<p>LS: Consideration of a policy regarding when PSBC is to be assigned oversight and scope of its responsibilities.</p> <p>EL: Will continue to maintain a consulting role with PSBC.</p> <p><i>GC/KA: Determined by the First Selectman</i></p>				
2b.	PRESENTATION TO FUNDING BODIES	Agree.	October 2014 (WPS), July 2015 (Town)	Yes/In Process
<p>LS: Uniformity in a project timeline and budget.</p> <p><i>GC/KA: Timeline set by Dept. Head or Project Manager/Committee. Reported at the end of each quarter to the BOF.</i></p>				
3a.	PROJECT UPDATES TO FUNDING BODIES	Agree.	January 2015 (WPS) July 2015 (Town)	Yes/In Process
<p>LS: Quarterly budget status reports to Board of Finance.</p> <p><i>GC/KA: Most are DPW and are reported to the BOF at monthly meetings.</i></p>				
4a.	PROJECT CLOSE-OUTS	Agree.	October 6, 2014 (WPS) July 2015 (Town)	Yes/In Process
<p>LS: Policies and procedures regarding project close-outs.</p> <p>EL: BOE Policy P3400; Regulations R3400(a) and R3400(b)</p> <p><i>GC/KA: Most are DPW and are reported to the BOF at monthly meetings. As soon as the retainage is paid and the final punch list is completed the project is considered closed.</i></p>				

Business and Non-Instructional Operations

Capital Projects

Purpose

The Westport Board of Education recognizes the importance of the need for sound business practices in spending public funds for required capital projects. To ensure that capital projects are completed in a timely fashion within approved financial guidelines as determined by the Board of Education, the Board of Finance and the RTM without sacrificing quality or educational purpose, all capital projects undertaken must comply with federal, state, town, and Westport Public Schools requirements, as well as generally accepted business practices.

Definition

Capital projects are those necessitated by a need for the improvement or purchase of a fixed asset classified as property, plant or equipment for which the Board of Education has been granted a special appropriation by the Board of Finance and the Representative Town Meeting (RTM) in an amount of \$100,000 or more.

Authority

The expenditure of funds for capital projects shall be centralized under the Director of School Business Operations who shall be responsible for all capital projects for the district. In accordance with the Westport Town Charter, the Director of School Business Operations is the designated representative of the Board of Education to act with the Finance Director of the Town in accounting for all capital project expenditures.

Bidding

For capital projects meeting the definitional threshold, formal bid(s) must be sought. The Director of School Business Operations will provide a Bid Report annually for all capital projects eligible for bid as defined in Policy 3320, including any explanation for those capital projects eligible for bid that did not go out for bid. Bids for capital projects should include information regarding the possible existence of hazardous materials.

Reference: Connecticut General Statutes

10-220 Duties of boards of education

Policy adopted: October 6, 2014

Business and Non-Instructional Operations Capital Projects

Purpose

To ensure that capital projects are completed in a timely fashion within approved financial guidelines as determined by the Board of Education, the Board of Finance and the RTM without sacrificing quality or educational purpose and comply with federal, state, town, and Westport Public Schools requirements, as well as generally accepted business practices.

Procedures

With the initiation of an approved capital project as defined in Policy P3400, the Director of School Business Operations shall initiate the following:

1. Issue to the Board of Education monthly tracking reports with project timelines that include:
 - 1.a. Town Capital Budget, Actual to Date, Balance and Variances
 - 1.b. Board of Education Operating Budget Expenditures
 - 1.b.i. Operating Budget Total
 - 1.b.ii. Actual to Date
 - 1.b.iii. Encumbrances to Date
 - 1.b.iv. Object Codes
 - 1.b.v. Operating Budget Balances, both Positive and Negative
 - 1.c. Town Capital Budget/Board of Education Operating Budget Expenditures Combined Budget, Actual to Date, and Balance
2. Town Purchase Order Number, Vendor Name, Fiscal Year, Purchase Order Amount, and Item Description
 - 2.a. Sample item descriptions to include: Construction documents, Prequalify bidders, Bid and Negotiation, Construction administration, Reimbursable expenses, and Change Orders
 - 2.b. Date, Invoice Number, and Payment
3. Short Narrative Pertaining to Project Status

R3400(b)

Where it may be necessary to supplement funds designated for capital expenditures with budgeted operating funds, the Superintendent is authorized to apply funds from the operating budget to a capital project in an amount not to exceed \$10,000 under normal conditions and in an amount not to exceed \$25,000 in emergency situations. Prior approval from the Board of Education is required in excess of these amounts. If the urgent need for the application of such funds prevents the Board from meeting in a timely fashion to consider such application, all applications made in such instances shall be announced at the next regularly scheduled meeting of the Board.

All capital projects are to include a sum for contingency overruns in the range of 10% - 15%.

Reporting

During the project, the Superintendent of Schools shall, on a monthly basis, proactively alert the Board of Education if projected expenses of the project are anticipated to exceed the approved amount. The Board of Education will make a determination as to whether to seek a supplemental appropriation from the Town of Westport or utilize its operating budget to fund unanticipated overruns in expenditures.

Should the Board determine that it cannot fund the capital project with a supplemental appropriation from its operating budget, the chairperson of the Board shall notify the Board of Finance and shall submit a request for additional funds in the same manner as is provided for departments, boards or agencies of the Town of Westport and no additional funds shall be expended unless such supplemental appropriation shall be granted. No supplemental expenditures shall be made in excess of those granted through the appropriating authority that cannot be accommodated through the Board of Education's operating budget and the capital appropriation.

Upon completion of the project, the Director of School Business Operations shall prepare an end-of-project report similar to the required monthly reports.

Legal Reference: Connecticut General Statutes
§10-222. Appropriations and Budget

Regulation adopted: October 6, 2014

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 1Q
September 30, 2014
 Theoretical Expenditure Rate: 25%

2011-2012 Year-End Expense	2012-2013 Year-End Expense	2013-2014 Year-End Expense	Object Code	Descriptions	2014-2015 ADOPTED BUDGET	2014-2015 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2014-2015 ENCUMBERED TO DATE	2014-2015 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
4,715,778	4,825,475	4,791,627	100	Certified Administrators	4,965,977	4,965,977	-	3,690,050	1,177,942	24%	-	4,867,993	97,984	2.0%
1,588,688	1,619,710	1,669,694	101	Directors	1,703,364	1,703,364	-	1,286,761	384,862	23%	-	1,671,622	31,742	1.9%
20,554,344	21,324,451	21,921,640	102	Reg Ed Teachers	22,778,263	22,778,263	-	19,017,223	2,942,000	13%	-	21,959,223	819,040	3.6%
10,625,691	10,894,081	11,210,927	103	Special Area Teachers	11,595,160	11,595,160	-	9,716,402	1,488,137	13%	-	11,204,539	390,621	3.4%
2,802,386	3,143,981	3,226,379	104	Support Teachers	3,298,943	3,298,943	-	2,904,219	431,096	13%	-	3,335,315	(26,372)	-1.1%
266,096	165,289	161,305	105	Curr/Instr Resource	167,411	167,411	-	186,447	27,326	16%	-	219,772	(46,361)	-27.7%
869,793	895,681	885,438	107	Library/Media Teachers	907,428	907,428	-	788,389	113,165	12%	-	901,555	5,873	0.6%
1,345,175	1,367,787	1,371,496	108	Guidance	1,384,956	1,384,956	-	1,177,138	202,105	15%	-	1,379,243	5,713	0.4%
3,926,457	4,050,464	4,281,417	109	Special Ed Teachers	4,332,686	4,332,686	-	3,680,341	647,136	14%	-	4,327,477	5,209	0.1%
1,505,565	1,573,222	1,631,047	110	Psychologists	1,673,166	1,673,166	-	1,377,657	290,599	15%	-	1,608,256	64,910	3.9%
284,481	289,777	294,526	113	Social Workers	301,515	301,515	-	237,975	41,880	14%	-	279,855	21,660	7.2%
1,049,355	1,086,749	1,127,650	114	Speech/Hearing Therapists	1,301,660	1,301,660	-	1,013,034	186,306	14%	64,898	1,264,238	37,422	2.9%
126,764	141,085	161,221	115	Staff Dev/Leadership	160,661	160,661	-	115,197	24,059	15%	21,405	160,661	(0)	0.0%
502,603	688,790	599,801	116	Extra-Curricular	672,825	672,825	-	-	1,349	0%	671,476	672,825	(0)	0.0%
509,385	384,453	524,303	118	Coaches-Intmr/Intrschlstic	584,727	584,727	-	-	-	0%	584,727	584,727	0	0.0%
244,160	199,936	242,598	119	Curriculum Work/Other	234,030	234,030	-	-	88,171	38%	145,859	234,030	0	0.0%
\$ 50,916,721	\$ 52,650,930	\$ 54,101,069		Sub-Total Certified Salaries	\$ 56,062,772	\$ 56,062,772	\$ -	\$ 45,190,633	\$ 7,986,133		\$ 1,488,365	\$ 54,665,331	\$ 1,397,441	2.5%
	103.4%	102.8%			103.6%	103.6%		80.6%	14.2%		2.7%	97.5%	2.5%	
933,247	1,014,408	1,223,432	120	Support Supervisors	1,270,247	1,270,247	-	926,206	319,189	25%	-	1,245,395	24,852	2.0%
2,433,399	2,256,460	2,338,218	121	Secretaries	2,393,784	2,393,784	-	1,736,221	641,041	27%	-	2,377,262	16,522	0.7%
1,655,029	1,702,659	1,717,600	122	Paraprofessionals	1,939,844	1,939,844	-	1,692,016	274,778	14%	-	1,966,795	(26,951)	-1.4%
1,969,724	2,040,958	2,176,860	123	Sped Paraprofessionals	2,387,924	2,387,924	-	1,872,252	359,161	15%	195,460	2,376,873	11,051	0.5%
2,454,511	2,515,919	2,601,703	124	Custodians	2,690,692	2,690,692	-	1,926,597	713,274	27%	-	2,639,871	50,821	1.9%
510,149	530,818	497,400	125	Maintainers	559,188	559,188	-	412,639	139,473	25%	-	552,112	7,076	1.3%
775,844	794,630	814,303	126	Nurses	849,258	849,258	-	712,423	124,759	15%	-	837,181	12,077	1.4%
189,186	198,508	215,813	127	Nurses Aides	237,497	237,497	-	200,223	30,429	13%	-	230,652	6,845	2.9%
480,622	515,588	530,220	128	Technology Assistants	546,895	546,895	-	396,073	137,515	25%	-	533,588	13,307	2.4%
57,876	61,779	63,591	129	Security Aides	65,499	65,499	-	55,929	9,322	14%	-	65,251	248	0.4%
201,468	245,838	248,856	130	Bus Monitors	250,000	250,000	-	-	21,993	9%	228,007	250,000	0	0.0%
183,197	196,032	202,414	131	Athletics	200,000	200,000	-	148,945	20,537	10%	30,518	200,000	0	0.0%
125,233	110,196	109,196	133	Other	120,000	120,000	-	65,181	15,369	13%	19,449	120,000	0	0.0%
374,386	404,898	464,635	135	Occupational Therapists	496,606	496,606	-	401,209	78,299	16%	-	479,507	17,099	3.4%
148,266	157,240	160,465	136	Physical Therapists	164,727	164,727	-	135,447	26,604	16%	-	162,051	2,676	1.6%
\$ 12,492,137	\$ 12,746,330	\$ 13,364,679		Sub-Total Non-Certified Salaries	\$ 14,172,161	\$ 14,172,161	\$ -	\$ 10,701,361	\$ 2,921,744		\$ 413,434	\$ 14,036,538	\$ 135,623	1.0%
	102.0%	104.5%			106.0%	106.0%		75.5%	20.6%		2.9%	99.0%	1.0%	
333,800	352,588	318,710	150	Perm Cert Subs	357,400	357,400	-	235,750	20,550	6%	101,100	357,400	0	0.0%
238,776	187,452	227,631	151	Daily Cert Subs	220,000	220,000	-	-	6,880	3%	213,120	220,000	0	0.0%
39,154	44,700	37,195	152	Staff Training Cert Subs	50,000	50,000	-	-	560	1%	49,440	50,000	0	0.0%
40,990	33,293	39,360	153	PPT Cert Subs	40,000	40,000	-	-	1,469	4%	38,531	40,000	0	0.0%

WESTPORT PUBLIC SCHOOLS
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452,797	527,074	523,798	154	Long Term Subs	520,000	520,000	-	6,653	29,055	6%	484,292	520,000	(0)	0.0%
110,672	158,022	198,785	155	Non-Cert Subs	130,000	130,000	-	14,949	39,954	31%	75,096	130,000	0	0.0%
323,519	302,079	325,326	156	Overtime	300,000	300,000	-	-	116,717	39%	183,283	300,000	0	0.0%
\$ 1,539,708	\$ 1,605,208	\$ 1,670,805		Sub-Total Other Salaries	\$ 1,617,400	\$ 1,617,400	\$ -	\$ 257,353	\$ 215,185		\$ 1,144,862	\$ 1,617,399	\$ 1	0.0%
100.0%	104.3%	104.1%			96.8%	96.8%		15.9%	13.3%		70.8%	100.0%	0.0%	
\$ 64,948,566	\$ 67,002,468	\$ 69,136,553		TOTAL SALARIES	\$ 71,852,333	\$ 71,852,333	\$ -	\$ 56,149,546	\$ 11,129,062		\$ 3,046,661	\$ 70,319,269	\$ 1,533,064	2.1%
100.0%	103.2%	103.2%			103.9%	103.9%		78.1%	15.5%		4.2%	97.9%	2.1%	
12,573,168	12,622,436	13,382,672	210	Health Insurance	14,501,700	14,501,700	-	1,466,145	4,410,751	30%	8,624,804	14,501,700	0	0.0%
284,462	278,727	266,146	211	Group Life Insurance	273,900	273,900	-	218,074	49,926	18%	-	268,000	5,900	2.2%
29,500	42,000.0	41,260	212	Teacher Child Care (WEA)	40,000	40,000	-	-	-	0%	40,000	40,000	0	0.0%
44,725	45,206	38,000	213	Health Insurance Waiver	39,000	39,000	-	38,000	-	0%	-	38,000	1,000	2.6%
1,731,120	1,795,398	1,842,180	220	FICA/Medicare	1,930,715	1,930,715	-	1,461,131	339,987	18%	100,000	1,901,119	29,596	1.5%
32,228	28,217	26,208	240	Course Reimbursement	50,000	50,000	-	2,140	3,398	7%	44,463	50,001	(1)	0.0%
145,488	220,523	77,488	250	Unemployment Compensation	150,000	150,000	-	66,000	3,697	2%	80,303	150,000	0	0.0%
316,027	351,610	444,010	260	Workers Compensation	575,178	575,178	-	281,506	270,006	47%	23,666	575,178	0	0.0%
32,923	33,644	33,208	287	Uniform Allowance	35,000	35,000	-	10,082	23,118	66%	1,800	35,000	0	0.0%
27,751	31,112	28,091	290	Other Employee Benefits	30,000	30,000	-	8,769	19,844	66%	-	28,613	1,387	4.6%
\$ 15,217,392	\$ 15,448,872	\$ 16,179,263		TOTAL BENEFITS	\$ 17,625,493	\$ 17,625,493	\$ -	\$ 3,551,848	\$ 5,120,725		\$ 8,915,036	\$ 17,587,610	\$ 37,883	0.2%
100.0%	101.5%	104.7%			108.9%	108.9%		20.2%	29.1%		50.6%	99.8%	0.2%	
100,162	137,408	59,634	320	HomeBound	100,000	96,000	(4,000)	-	7,525	8%	88,475	96,000	0	0.0%
24,956	27,692	37,717	321	Gifted Activities	50,000	50,000	-	918	300	1%	48,782	50,000	0	0.0%
20,295	-	-	322	Interns	-	-	-	-	-	0%	-	-	0	0.0%
225,653	297,444	294,737	323	Instr Program Improvements	335,956	335,956	-	150,990	8,045	2%	176,920	335,956	0	0.0%
8,015	8,017	14,454	324	Pupil Services	15,000	19,000	4,000	1,982	10,648	56%	5,361	19,001	(1)	0.0%
115,509	104,127	135,951	325	PPT Consultations	139,000	139,000	-	81,751	36,047	26%	21,202	139,000	0	0.0%
78,295	102,822	102,213	327	Student Evaluations-Outside	88,000	88,000	-	57,856	21,344	24%	8,800	88,000	0	0.0%
25,435	20,763	20,000	328	Medical Advisors	20,000	20,000	-	14,702	2,298	11%	3,000	20,000	0	0.0%
298,497	199,235	217,148	330	Other Prof/Tech Services	207,966	207,966	-	40,845	11,599	6%	155,522	207,966	0	0.0%
264,514	486,273	299,975	331	Legal/Negotiations	300,000	300,000	-	259,325	84,064	28%	-	343,389	(43,389)	-14.5%
42,046	33,952	29,823	332	Licenses & Fees	35,000	35,000	-	-	-	0%	35,000	35,000	0	0.0%
\$ 1,149,377	\$ 1,857,734	\$ 1,211,652		TOTAL PURCHASED SERVICES	\$ 1,250,922	\$ 1,250,922	\$ -	\$ 608,380	\$ 181,863		\$ 544,062	\$ 1,334,311	\$ (43,389)	-3.4%
100.0%	118.7%	89.2%			106.5%	106.5%		47.1%	14.1%		42.1%	103.4%	-3.4%	
84,181	87,195	89,008	411	Water/Sewer	89,825	89,825	-	65,285	25,180	28%	-	90,465	(639)	-0.7%
1,774,810	1,649,123	1,716,656	413	Electricity	1,834,569	1,834,569	-	1,253,851	485,011	26%	278,209.00	2,017,071	(182,502)	-9.9%
817,686	829,247	1,097,791	414	Natural Gas	926,300	926,300	-	1,038,174	70,748	8%	-	1,108,922	(182,622)	-19.7%
20,188	22,691	158,481	415	Heating Oil	25,900	25,900	-	46,920	559	2%	-	47,479	(21,579)	-83.3%
440,929	398,640	469,814	421	Contracted Maintenance	524,850	524,850	-	292,167	220,907	42%	11,776	524,850	(0)	0.0%

WESTPORT PUBLIC SCHOOLS
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450,718	418,011	489,161	431	Building Maintenance	369,500	369,500	-	\$ 31,369	\$ 57,096	15%	281,035	369,500	0	0.0%	
229,639	197,421	183,161	432	Grounds Maintenance	220,000	220,000	-	\$ 70,583	\$ 68,273	31%	81,144	220,000	0	0.0%	
86,790	64,585	75,092	433	Repair Equip (Instructional)	83,200	83,200	-	\$ 16,376	\$ 25,881	31%	40,942	83,200	0	0.0%	
49,606	56,248	49,977	434	Repair Equip (Non-Instructional)	59,700	59,700	-	\$ 7,767	\$ 2,639	4%	49,294	59,700	(0)	0.0%	
543,673	558,567	235,897	435	Building Projects	282,709	282,412	(297)	\$ 157,514	\$ 119,668	42%	5,229	282,412	(0)	0.0%	
30,260	30,946	125,536	436	Grounds Projects	36,585	40,350	3,765	\$ 6,963	\$ 93,387	83%	-	40,350	0	0.0%	
80,961	202,628	298,968	437	Restore/Prevent Maintenance	182,748	179,280	(3,468)	\$ 70,110	\$ 108,160	60%	1,010	179,280	0	0.0%	
184,438	184,124	184,309	440	Equip Rentals & Copiers	204,000	204,000	-	\$ 122,596	\$ 66,349	33%	-	188,945	15,055	7.4%	
-	-	-	441	Building Rental	-	-	-	\$ 30,933	\$ 3,424	-	-	-	34,357	(34,357)	-
14,405	14,599	13,089	450	Gas/Travel Maintenance	15,400	15,400	-	\$ 12,011	\$ 2,120	14%	1,269	15,400	0	0.0%	
226,357	185,203	202,784	451	Custodial Supplies	240,000	240,000	-	\$ 140,000	\$ 81,194	34%	18,788	239,982	18	0.0%	
262,176	241,880	204,982	452	Maintenance Supplies	250,000	250,000	-	-	\$ 53,188	21%	196,812	250,000	0	0.0%	
79,970	71,125	63,948	490	School Security	75,000	75,000	-	\$ 314	\$ 55,984	75%	18,702	75,000	0	0.0%	
\$ 5,376,787	\$ 5,212,229	\$ 5,652,648		TOTAL PROPERTY SERVICES	\$ 5,420,287	\$ 5,420,287	\$ -	\$ 3,362,934	\$ 1,479,767		\$ 984,210	\$ 5,826,511	\$ (406,624)	-7.5%	
100.0%	96.9%	108.4%			95.9%	95.9%		62.0%	27.5%		18.2%	107.5%	(7.5%)		
2,604,142	2,692,629	2,754,137	510	Transportation - Regular	3,024,579	3,024,579	-	\$ 1,510,360	\$ 1,510,360	50%	3,859	3,024,579	0	0.0%	
520,358	566,676	570,540	511	Trans-Spec Ed-Internal	664,355	664,355	-	\$ 334,516	\$ 329,838	50%	1	664,355	(0)	0.0%	
116,564	94,284	138,121	512	Trans-Spec Ed-Public	119,700	119,700	-	\$ 72,966	\$ 5,083	4%	41,651	119,700	0	0.0%	
184,914	210,945	244,973	513	Trans-Spec Ed-Private	273,000	273,000	-	\$ 255,045	\$ 22,045	8%	-	277,080	(4,090)	-1.5%	
24,939	24,994	29,166	516	Trans-Field Trips	38,270	38,270	-	\$ 11,811	\$ 1,845	5%	24,614	38,270	0	0.0%	
338,953	282,115	296,058	517	Gasoline-Buses	313,950	313,950	-	\$ 180,000	\$ -	0%	139,950	313,950	0	0.0%	
920	-	-	518	Trans-Alternative Ed	2,000	2,000	-	\$ -	\$ -	0%	-	-	2,000	100.0%	
162,490	155,426	169,788	520	Property Insurance	197,135	197,135	-	\$ 87,476	\$ 87,378	44%	22,281	197,135	0	0.0%	
13,385	14,366	11,372	521	Flood Insurance	14,665	14,665	-	\$ 11,372	\$ -	0%	3,293	14,665	0	0.0%	
256,455	303,335	279,792	523	Liability Insurance	325,000	325,000	-	\$ 107,491	\$ 190,591	59%	7,000	305,082	19,918	6.1%	
93,639	48,500	60,625	529	Athletic Insurance	61,000	61,000	-	\$ -	\$ 75,781	124%	-	75,781	(14,781)	-24.2%	
445,256	476,555	666,792	530	Communication Systems	560,958	560,958	-	\$ 133,749	\$ 277,799	50%	149,410	560,958	(0)	0.0%	
55,028	30,410	45,252	535	Postage	45,000	45,000	-	\$ 36,126	\$ 11,033	25%	-	47,159	(2,159)	-4.8%	
86,677	106,194	73,102	540	Advertising	115,000	115,000	-	\$ 79,890	\$ 1,000	1%	34,110	115,000	0	0.0%	
30,855	46,070	27,900	550	Printing	38,040	38,040	-	\$ 9,294	\$ 5,230	14%	23,516	38,040	0	0.0%	
1,959,196	1,729,412	1,648,262	560	Tuition-Public	2,050,000	2,050,000	-	\$ 988,579	\$ 617,507	30%	449,914	2,050,000	0	0.0%	
41,163	37,719	37,827	563	Tuition-Court & Agency Placed	100,000	100,000	-	\$ 77,885	\$ 14,712	15%	7,402	100,000	0	0.0%	
52,282	52,282	51,480	565	Tuition-Alternative Ed	59,500	59,500	-	\$ 44,290	\$ -	0%	15,210	59,500	0	0.0%	
493,191	353,500	467,750	567	Tuition-Litigation	400,000	400,000	-	\$ 168,000	\$ 25,200	6%	206,800	400,000	0	0.0%	
16,679	22,150	20,799	569	Tuition-Summer Programs	25,000	25,000	-	\$ -	\$ 12,055	48%	-	12,055	12,945	51.6%	
50,502	32,073	38,247	580	Staff Travel/Mileage	50,320	50,320	-	\$ 21,847	\$ 4,062	8%	24,412	50,320	(0)	0.0%	
\$ 7,487,583	\$ 7,278,634	\$ 7,631,983		TOTAL OTHER PURCH SERVICES	\$ 8,477,472	\$ 8,477,472	\$ -	\$ 4,130,897	\$ 3,191,520		\$ 1,141,423	\$ 8,463,640	\$ 13,832	0.2%	
100.0%	97.2%	104.9%			111.1%	111.1%		48.7%	37.6%		19.5%	99.8%	0.2%		
823,406	814,905	897,043	611	Supplies-Instructional	982,863	999,083	16,220	197,312	416,414	42%	385,348	999,083	(0)	0.0%	

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 1Q
September 30, 2014
 Theoretical Expenditure Rates: 25%

2011-2012 Year-End Expense	2012-2013 Year-End Expense	2013-2014 Year-End Expense	Object Code	Descriptions	2014-2015 ADOPTED BUDGET	2014-2015 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2014-2015 ENCUMBERED TO DATE	2014-2015 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
540,230	527,755	590,697	612	Software	651,422	650,622	(800)	76,976	469,505	72%	104,142	650,622	(0)	0.0%
153,302	122,397	129,224	613	Tech Supplies	119,975	119,975	-	9,995	52,142	43%	57,898	119,975	(0)	0.0%
31,966	30,715	34,654	615	Graduation Expenses	36,856	36,856	-	750	-	0%	36,106	36,856	0	0.0%
447,010	440,072	614,422	641	Textbooks	669,224	657,134	(12,090)	122,553	230,290	35%	304,351	657,134	0	0.0%
141,920	131,530	133,910	642	Library Books & Periodicals	125,682	125,682	-	37,866	35,911	29%	51,905	125,682	(0)	0.0%
10,417	9,870	19,924	643	A/V Materials	19,401	19,401	-	223	1,720	9%	17,458	19,401	(0)	0.0%
149,596	151,863	165,537	690	Non Instructional Supplies	174,720	171,390	(3,330)	49,219	43,412	25%	78,759	171,390	(0)	0.0%
25,471	18,212	22,300	691	Health Supplies	30,000	30,000	-	1,714	1,426	5%	26,860	30,000	0	0.0%
\$ 2,323,318	\$ 2,247,319	\$ 2,607,711		TOTAL SUPPLIES AND MTLs.	\$ 2,810,143	\$ 2,810,143	\$ -	\$ 496,557	\$ 1,250,760		\$ 1,062,827	\$ 2,810,144	\$ (1)	0.0%
100.0%	96.7%	116.0%			107.8%	107.8%		17.7%	44.5%		37.8%	100.0%	\$ 0.0%	0.0%
57,313	54,028	76,315	731	Equip-New Instructional	51,605	49,874	(1,731)	244	14,905	30%	34,726	49,874	(0)	0.0%
18,769	36,968	27,289	732	Equip-New Non Instructional	11,714	11,995	281	882	8,316	69%	2,797	11,995	0	0.0%
14,673	10,064	16,846	733	Equip-Replace Instructional	21,527	23,285	1,758	18,754	2,576	11%	1,955	23,285	0	0.0%
18,429	29,078	21,135	734	Equip-Replace Non Instructional	8,345	7,276	(1,069)	-	2,700	37%	4,576	7,276	0	0.0%
36,295	35,763	71,922	735	Furniture	77,253	78,014	761	27,949	18,539	24%	31,525	78,014	0	0.0%
946,575	994,903	1,027,620	736	Tech Equip-Instructional	1,041,311	1,039,558	(1,753)	188,171	752,110	72%	99,277	1,039,558	0	0.0%
39,689	56,948	37,787	737	Tech Equip-Non Instructional	24,413	26,166	1,753	-	26,165	100%	1	26,166	(0)	0.0%
\$ 1,131,743	\$ 1,217,753	\$ 1,278,914		TOTAL EQUIPMENT	\$ 1,236,168	\$ 1,236,168	\$ -	\$ 236,000	\$ 825,311		\$ 174,857	\$ 1,236,168	\$ 0	0.0%
100.0%	107.6%	105.0%			96.7%	96.7%		19.1%	66.8%		14.1%	100.0%	\$ 0.0%	0.0%
81,535	75,492	73,367	810	Dues & Fees	86,700	86,700	-	3,253	60,515	70%	22,932	86,700	0	0.0%
22,308	21,517	26,737	811	Student Act & Awards	30,628	30,628	-	12,301	1,464	5%	16,864	30,629	(1)	0.0%
362,511	366,537	378,798	812	Student Athletics	372,838	372,838	-	281,521	39,224	11%	52,093	372,838	0	0.0%
\$ 466,354	\$ 463,546	\$ 478,897		TOTAL OTHER	\$ 490,166	\$ 490,166	\$ -	\$ 297,074	\$ 101,203		\$ 81,889	\$ 490,166	\$ (0)	0.0%
100.0%	99.4%	103.3%			102.4%	102.4%		60.6%	20.6%		18.7%	100.0%	\$ 0.0%	0.0%
\$ 98,095,120	\$ 100,226,554	\$ 104,177,616		GRAND TOTAL	\$ 109,202,984	\$ 109,202,984	\$ -	\$ 68,833,036	\$ 23,274,218		\$ 15,960,965	\$ 108,068,219	\$ 1,134,765	1.0%
100.0%	102.2%	103.9%			104.8%	104.8%		63.0%	21.3%		14.6%	99.0%	\$ 1.0%	1.0%

WINDOW FILM SECURITY PROJECT
Project ID: 10106650-578001-10003

TOWN CAPITAL			BOE OPERATING				TOTAL		
Budget	Actual to Date	Balance	Budget	Actual to Date	FY/ Object Code	Balance	Budget	Actual to Date	Balance
\$ 500,000.00	\$ 441,395.00	\$ 58,605.00				\$ -	\$ 500,000.00	\$ 441,395.00	\$ 58,605.00
100%	88%	12%					100%	88%	12%

Town PO #: 20150332
Vendor: Mozzicato Enterprises
Fiscal Year: 2014/2015
PO Amount: \$ 435,895.00

Item #	Item description	Budget	Actual to Date	Balance	Budget	Actual to Date	Balance	Budget	Actual to Date	Balance
1	Furnish/Instal Window Film all schools	\$ 435,895.00	\$ 435,895.00	\$ -	\$ -	\$ -	\$ -	\$ 435,895.00	\$ 435,895.00	\$ -
		\$ 435,895.00	\$ 435,895.00	\$ -	\$ -	\$ -	\$ -	\$ 435,895.00	\$ 435,895.00	\$ -
		100%	100%	0%				100%	100%	0%

	Date	Invoice #	Payment
1	7/24/2014	695-1	\$ 67,194.00
2	7/31/2014	695-2	\$ 50,379.00
3	8/7/2014	695-3	\$ 70,000.00
4	9/9/2014	695-4	\$ 248,322.00
			\$ 435,895.00

Town PO #: 20151301
Vendor: Builders Hardware
Fiscal Year: 2014/2015
PO Amount: \$ 5,500.00

Item #	Item description	Budget	Actual to Date	Balance	Budget	Actual to Date	Balance	Budget	Actual to Date	Balance
1	Furnish and replace plexiglass w/glass	\$ -	\$ 5,500.00	\$ (5,500.00)	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ (5,500.00)
		\$ -	\$ 5,500.00	\$ (5,500.00)	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ (6,500.00)

	Date	Invoice #	Payment
1	7/21/2014	07212014	\$ 5,500.00
			\$ 5,500.00

Contingency:	\$ 64,105.00	13%
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NET POSITION: \$ (5,500.00)
\$ 58,605.00

NARRATIVE:

The original project scope was completed on time and well within appropriation. To date, \$5,500 of the original \$64,105 contingency has been spent. Contingency funds were used to replace first floor plexiglass-equipped windows found at a few schools) with glass. Safety film cannot be applied to plexiglass. The Net Contingency amount at this time is \$58,605. The project account remains open at this time. We await recommendations from the school-based safety committees that may include firm applications to areas not included in the original scope.