

**WESTPORT PUBLIC SCHOOLS**  
**Quarterly Financial Report - 4Q & FISCAL YEAR END (UNAUDITED)**  
**June 30, 2021**  
 Theoretical Expenditure Rate: 100%

2017-2018 Year-End Expense	2018-2019 Year-End Expense	2019-2020 Year-End Expense	Object Code	Descriptions	2020-2021 ADOPTED BUDGET	2020-2021 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2020-2021 ENCUMBERED TO DATE	2020-2021 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
5,317,348	5,403,166	5,323,764	100	Certified Administrators	5,511,769	5,511,769			5,590,982	101%		5,590,982	(79,213)	-1.4%
1,875,276	2,076,448	2,055,637	101	Directors	2,147,323	2,147,323			2,182,792	102%		2,182,792	(35,469)	-1.7%
22,846,979	23,188,723	23,180,329	102	Reg Ed Teachers	23,549,231	23,549,231			24,083,223	102%		24,083,223	(533,992)	-2.3%
11,628,676	11,778,849	11,847,837	103	Special Area Teachers	12,290,564	12,290,564			12,009,702	98%		12,009,702	280,862	2.3%
4,293,239	4,246,724	4,444,203	104	Support Teachers	4,464,618	4,464,618			4,465,194	100%		4,465,194	(576)	0.0%
79,535	104,021	114,424	105	Curr/Instr Resource	82,358	82,358			54,191	66%		54,191	28,168	34.2%
910,798	930,297	804,517	107	Library/Media Teachers	898,143	898,143			846,541	94%		846,541	51,602	5.7%
1,463,683	1,500,395	1,467,460	108	Guidance	1,529,846	1,529,846			1,416,076	93%		1,416,076	113,770	7.4%
4,554,832	4,695,295	4,732,128	109	Special Ed Teachers	5,067,980	5,067,980			4,848,325	96%		4,848,325	219,655	4.3%
1,613,902	1,614,249	1,678,766	110	Psychologists	1,747,876	1,747,876			1,742,037	100%		1,742,037	5,839	0.3%
226,362	237,067	323,943	113	Social Workers	262,166	262,166			255,798	98%		255,798	6,368	2.4%
1,307,615	1,412,585	1,489,732	114	Speech/Hearing Therapists	1,497,531	1,497,531			1,605,864	107%		1,605,864	(108,333)	-7.2%
143,903	115,609	116,768	115	Staff Dev/Leadership	117,929	117,929			117,929	100%		117,929	-	0.0%
661,124	686,315	671,535	116	Extra-Curricular	748,447	748,447			548,118	73%		548,118	200,329	26.8%
612,237	629,105	624,598	118	Coaches-Intrmral/Intrschstic	651,257	651,257			606,783	93%		606,783	44,474	6.8%
112,507	122,098	102,768	119	Curriculum Work/Other	115,000	115,000			141,990	123%		141,990	(26,990)	-23.5%
\$ 57,648,017	\$ 58,740,945	\$ 58,978,409		Sub-Total Certified Salaries	\$ 60,682,038	\$ 60,682,038	\$ -	\$ -	\$ 60,515,543	100%	\$ -	\$ 60,515,543	166,495	0.3%
100.0%	1.9%	0.4%			2.9%	2.9%		0.0%	99.7%		0.0%	99.7%	0.3%	
1,254,533	1,254,230	1,267,806	120	Support Supervisors	1,263,301	1,263,301			1,267,354	100%		1,267,354	(4,053)	-0.3%
2,535,495	2,514,948	2,531,919	121	Secretaries	2,677,853	2,677,853			2,556,368	95%		2,556,368	121,485	4.5%
1,789,074	1,859,305	1,780,276	122	Paraprofessionals	1,909,915	1,909,915			1,836,013	96%		1,836,013	73,902	3.9%
2,750,902	2,952,375	3,374,723	123	Sped Paraprofessionals	3,258,860	3,258,860			3,224,924	99%		3,224,924	33,936	1.0%
2,687,981	2,670,997	2,523,226	124	Custodians	2,764,828	2,764,828			2,955,717	107%		2,955,717	(190,889)	-6.9%
594,233	615,592	607,512	125	Maintainers	633,541	633,541			633,764	100%		633,764	(223)	0.0%
893,629	899,444	894,330	126	Nurses	926,636	926,636			930,843	100%		930,843	(4,207)	-0.5%
260,967	244,894	239,771	127	Nurses Aides	278,008	278,008			252,820	91%		252,820	25,188	9.1%
566,911	565,164	603,220	128	Technology Assistants	617,904	617,904			616,951	100%		616,951	953	0.2%
296,453	308,685	344,467	129	Security Aides	344,179	344,179			315,704	92%		315,704	28,475	8.3%
246,584	267,840	201,756	130	Bus Monitors	260,000	170,000	(90,000)		86,823	51%		86,823	83,177	48.9%
240,183	240,703	215,044	131	Athletics	246,000	246,000			210,585	86%		210,585	35,415	14.4%
145,777	138,945	135,724	133	Other	149,289	149,289			145,620	98%		145,620	3,669	2.5%
612,129	679,019	739,121	135	Occupational Therapists	769,253	769,253			800,867	104%		800,867	(31,614)	-4.1%
180,001	182,087	185,053	136	Physical Therapists	186,589	186,589			189,247	101%		189,247	(2,658)	-1.4%
22,071	21,992	21,375	140	Adult Ed Mandated	23,000	23,000			21,375	93%		21,375	1,625	7.1%
\$ 15,076,923	\$ 15,416,219	\$ 15,665,323		Sub-Total Non-Certified Salaries	\$ 16,309,156	\$ 16,219,156	\$ (90,000)	\$ -	\$ 16,044,976	100%	\$ -	\$ 16,044,976	174,180	1.1%
100.0%	2.3%	1.6%			4.1%	3.5%		0.0%	98.9%		0.0%	98.9%	1.1%	
266,732	292,731	267,768	150	Perm Cert Subs	327,600	327,600			352,170	108%		352,170	(24,570)	-7.5%
174,810	151,712	105,245	151	Daily Cert Subs	177,400	177,400			81,523	46%		81,523	95,877	54.0%
35,945	36,150	23,050	152	Staff Training Cert Subs	40,000	40,000			5,925	15%		5,925	34,075	85.2%
55,757	56,600	26,638	153	PPT Cert Subs	57,000	57,000			27,864	49%		27,864	29,136	51.1%
854,334	782,155	837,185	154	Long Term Subs	780,000	780,000			722,147	93%		722,147	57,853	7.4%
245,870	276,387	202,012	155	Non-Cert Subs	270,000	270,000			279,249	103%		279,249	(9,249)	-3.4%

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June 30, 2021

Theoretical Expenditure Rate: 100%

2017-2018 Year-End Expense	2018-2019 Year-End Expense	2019-2020 Year-End Expense	Object Code	Descriptions	2020-2021 ADOPTED BUDGET	2020-2021 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2020-2021 ENCUMBERED TO-DATE	2020-2021 EXPENDED TO-DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
480,645	633,328	553,260	156	Overtime	520,000	520,000			750,817	144%		750,817	(230,817)	-44.4%
\$ 2,114,093	\$ 2,229,063	\$ 2,015,158		Sub-Total Other Salaries	\$ 2,172,000	\$ 2,172,000	\$ -	\$ 0.0%	\$ 2,219,694		\$ 0.0%	\$ 2,219,694	(47,694)	-2.2%
100.0%	5.4%	-9.6%			7.8%	7.8%		0.0%	102.2%		0.0%	102.2%	-2.2%	
\$ 74,839,033	\$ 76,386,228	\$ 76,658,890		<b>TOTAL SALARIES</b>	\$ 79,163,194	\$ 79,073,194	\$ (90,000)	\$ -	\$ 78,780,213		\$ -	\$ 78,780,213	292,981	0.4%
100.0%	2.1%	0.4%			3.3%	3.1%		0.0%	99.6%		0.0%	99.6%	0.4%	
14,145,247	15,415,241	15,431,120	210	Health Insurance	16,406,438	16,406,438			16,406,438	100%		16,406,438	-	0.0%
336,046	341,468	357,089	211	Group Life Insurance	351,712	351,712			261,737	74%		261,737	89,975	25.6%
45,730	44,556	35,310	212	Teacher Child Care (WEA)	43,000	43,000			36,875	86%		36,875	6,125	14.2%
42,335	30,602	21,552	213	Health Insurance Waiver	35,000	35,000			25,155	72%		25,155	9,845	28.1%
2,081,337	2,173,235	2,136,239	220	FICA/Medicare	2,217,330	2,217,330			2,184,387	99%		2,184,387	32,943	1.5%
20,316	18,736	18,559	240	Course Reimbursement	50,000	50,000			20,049	40%		20,049	29,951	59.9%
42,623	38,764	94,997	250	Unemployment Compensation	50,000	50,000			86,090	172%		86,090	(36,090)	-72.2%
444,343	374,654	368,687	260	Workers Compensation	450,000	450,000		12,000	383,669	85%		395,669	54,331	12.1%
36,697	35,703	32,918	287	Uniform Allowance	45,000	45,000			31,434	70%		31,434	13,566	30.1%
35,165	34,543	37,014	290	Other Employee Benefits	38,000	38,000			34,543	91%		34,543	3,457	9.1%
\$ 17,229,838	\$ 18,507,501	\$ 18,533,486		<b>TOTAL BENEFITS</b>	\$ 19,686,480	\$ 19,686,480	\$ -	\$ 12,000	\$ 19,470,377		\$ -	\$ 19,482,377	204,103	1.0%
100.0%	7.4%	0.1%			6.2%	6.2%		0.1%	98.9%		0.0%	99.0%	1.0%	
71,652	103,391	83,894	320	HomeBound	90,000	90,000			135,542	151%		135,542	(45,542)	-50.6%
6,188	6,809	9,341	321	Gifted Activities	15,000	15,000			3,481	23%		3,481	11,519	76.8%
-	-	-	322	Educational Interns	120,000	120,000			102,000	85%		102,000	18,000	15.0%
622,986	438,823	332,436	323	Instr Program Improvements	381,010	364,137	(16,873)	15,016	188,099	52%		203,115	161,022	44.2%
6,827	12,350	7,622	324	Pupil Services	11,000	8,270	(2,730)	2,225	6,034	73%		8,259	11	0.1%
239,971	260,020	258,180	325	PPT Consultations	272,000	260,065	(11,935)	-	297,523	114%		297,523	(37,458)	-14.4%
128,481	117,292	38,707	327	Student Evaluations-Outside	120,000	120,600	600	-	116,060	96%		116,060	4,540	3.8%
19,176	19,345	9,625	328	Medical Advisors	20,000	8,000	(12,000)	-	8,000	100%		8,000	-	0.0%
516,831	674,702	511,118	330	Other Prof/Tech Services	475,260	519,198	43,938	2,532	508,111	98%		510,642	8,556	1.6%
373,441	501,302	670,267	331	Legal/Negotiations	462,000	462,000		51,216	404,783	88%		455,999	6,001	1.3%
\$ 1,985,555	\$ 2,134,035	\$ 1,921,190		<b>TOTAL PURCHASED SERVICES</b>	\$ 1,966,270	\$ 1,967,270	\$ 1,000	\$ 70,989	\$ 1,769,632		\$ -	\$ 1,840,621	126,649	6.4%
100.0%	7.5%	-10.0%			2.3%	2.4%		3.6%	90.0%		0.0%	93.6%	6.4%	
97,395	94,450	87,604	411	Water/Sewer	95,671	95,671		21,715	75,182	79%		96,897	(1,226)	-1.3%
1,702,294	1,839,161	2,022,719	413	Electricity	1,811,166	1,811,166		400,188	1,827,702	101%		2,227,890	(416,724)	-23.0%
933,868	866,075	725,514	414	Natural Gas	913,152	913,152		203,529	716,802	78%		920,331	(7,179)	-0.8%
14,374	14,094	11,461	415	Heating Oil	15,550	15,550		4,929	14,647	94%		19,576	(4,026)	-25.9%
529,616	519,970	525,178	421	Contracted Maintenance	660,560	625,936	(34,624)	-	586,868	94%		586,868	39,068	6.2%
799,952	825,625	691,665	431	Building Maintenance	472,182	587,437	115,255	-	578,915	99%		578,915	8,523	1.5%
260,050	226,030	226,851	432	Grounds Maintenance	282,387	212,598	(69,789)	-	199,693	94%		199,693	12,904	6.1%
99,235	68,637	77,148	433	Repair Equip (Instructional)	121,830	123,874	2,044	14,063	106,280	86%		120,343	3,531	2.9%
69,974	127,507	39,138	434	Repair Equip (Non-Instructional)	81,825	60,606	(21,219)	-	46,294	76%		46,294	14,312	23.6%
352,420	130,679	238,398	435	Building Projects	865,999	796,961	(69,038)	148,295	424,463	53%		572,757	224,204	28.1%

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299,055	6,988	49,252	436	Grounds Projects	130,290	103,643	(26,647)		63,760	62%		63,760	39,883	38.5%
205,670	142,110	263,335	437	Restore/Prevent Maintenance	342,592	345,000	2,408	57,360	449,128	130%		506,488	(161,488)	-46.8%
171,410	169,701	166,005	440	Equip Rentals & Copiers	174,625	174,625			151,099	87%		151,099	23,526	13.5%
45,684	47,283	48,938	441	Building Rental	51,386	51,386			50,651	99%		50,651	735	1.4%
8,238	10,558	9,000	450	Gas/Travel Maintenance	9,000	9,000			8,890	99%		8,890	110	1.2%
194,871	149,226	266,808	451	Custodial Supplies	260,000	300,000	40,000		294,970	98%		294,970	5,030	1.7%
186,451	252,835	242,032	452	Maintenance Supplies	261,000	396,717	135,717		391,962	99%		391,962	4,755	1.2%
106,362	83,746	80,548	490	School Security	180,000	106,255	(73,745)	9,801	96,132	90%		105,733	522	0.5%
<b>\$ 6,076,919</b>	<b>\$ 5,574,675</b>	<b>\$ 5,771,592</b>		<b>TOTAL PROPERTY SERVICES</b>	<b>\$ 6,729,215</b>	<b>\$ 6,729,577</b>	<b>\$ 362</b>	<b>\$ 859,680.21</b>	<b>\$ 6,083,437</b>		<b>\$ 0.0%</b>	<b>\$ 6,943,117</b>	<b>(213,540)</b>	<b>-3.2%</b>
<b>100.0%</b>	<b>-8.3%</b>	<b>3.5%</b>			<b>16.6%</b>	<b>16.6%</b>		<b>12.8%</b>	<b>90.4%</b>		<b>0.0%</b>	<b>103.2%</b>	<b>-3.2%</b>	
3,837,571	3,651,000	3,413,467	510	Transportation - Regular	3,877,290	3,967,290	90,000	6,000	4,000,047	101%		4,006,047	(38,757)	-1.0%
924,562	925,593	858,706	511	Trans-Spec Ed-Internal	1,128,761	1,128,761			945,610	84%		945,610	183,151	16.2%
106,736	69,406	56,384	512	Trans-Spec Ed-Public	177,259	177,259			170,646	96%		170,646	6,613	3.7%
304,891	405,562	489,144	513	Trans-Spec Ed-Private	341,017	341,017		6,550	311,781	91%		318,331	22,687	6.7%
39,629	44,512	19,123	516	Trans-Field Trips	70,285	67,285	(3,000)	5,773	13,201	20%		18,975	48,310	71.8%
220,077	228,674	125,394	517	Gasoline-Buses	288,888	288,888			142,913	49%		142,913	145,975	50.5%
162,255	171,541	177,474	520	Property Insurance	167,507	167,507			191,554	114%		191,554	(24,047)	-14.4%
10,405	9,889	9,313	521	Flood Insurance	10,492	10,492			9,777	93%		9,777	715	6.8%
338,796	333,866	347,707	523	Liability Insurance	345,982	345,982			345,442	100%		345,442	540	0.2%
145,483	146,121	126,000	529	Athletic Insurance	138,304	138,304			120,752	87%		120,752	17,552	12.7%
367,000	412,424	306,274	530	Communication Systems	395,476	395,476		29,568	377,137	95%		406,705	(11,229)	-2.8%
34,118	35,581	21,585	535	Postage	35,500	35,500		426	13,221	37%		13,647	21,853	61.6%
21,497	14,629	24,794	540	Advertising	18,000	18,000			18,722	104%		18,722	(722)	-4.0%
27,530	22,125	20,891	550	Printing	34,100	34,100		1,000	10,758	32%		11,758	22,342	65.5%
2,218,944	2,385,787	2,159,295	560	Tuition-Public	2,715,709	2,715,709		95,625	2,594,857	96%		2,690,481	25,228	0.9%
35,714	43,621	-	563	Tuition-Court & Agency Placed	-	-			-	0%		-	-	0.0%
633,506	675,415	1,136,743	567	Tuition-Litigation	750,000	750,000		178,000	1,146,753	153%		1,324,753	(574,753)	-76.6%
17,523	22,158	26,014	569	Tuition-Summer Programs	27,000	27,000			-	0%		-	27,000	100.0%
40,323	44,328	30,974	580	Staff Travel/Mileage	72,400	72,400		3,634	38,700	53%		42,334	30,066	41.5%
<b>\$ 9,486,559</b>	<b>\$ 9,642,231</b>	<b>\$ 9,349,282</b>		<b>TOTAL OTHER PURCH SERVICES</b>	<b>\$ 10,593,970</b>	<b>\$ 10,680,970</b>	<b>\$ 87,000</b>	<b>\$ 326,577</b>	<b>\$ 10,451,871</b>		<b>\$ 0.0%</b>	<b>\$ 10,778,447</b>	<b>(97,477)</b>	<b>-0.9%</b>
<b>100.0%</b>	<b>1.6%</b>	<b>-3.0%</b>			<b>13.3%</b>	<b>14.2%</b>		<b>3.1%</b>	<b>97.9%</b>		<b>0.0%</b>	<b>100.9%</b>	<b>-0.9%</b>	
908,826	863,292	823,349	611	Supplies-Instructional	869,080	864,266	(4,814)	38,622	759,704	88%		798,327	65,939	7.6%
867,583	773,338	772,895	612	Software	836,825	861,720	24,895	9,145	945,564	110%		954,709	(92,988)	-10.8%
155,616	135,374	171,258	613	Tech Supplies	151,925	127,030	(24,895)	4,918	166,416	131%		171,334	(44,304)	-34.9%
39,616	40,669	29,089	615	Graduation Expenses	36,800	36,800		4,387	29,748	81%		34,135	2,665	7.2%
409,360	330,517	403,108	641	Textbooks	430,115	436,950	6,835	29,821	368,840	84%		398,661	38,288	8.8%
120,037	104,791	100,703	642	Library Books & Periodicals	103,456	106,978	3,522	10,166	91,259	85%		101,425	5,553	5.2%
12,559	12,075	15,070	643	A/V Materials	14,886	11,886	(3,000)	696	8,164	69%		8,860	3,026	25.5%
165,423	139,377	152,610	690	Non Instructional Supplies	185,165	181,758	(3,407)	16,716	142,322	78%		159,039	22,719	12.5%
19,269	18,831	48,970	691	Health Supplies	19,000	19,000		6,594	36,408	192%		43,002	(24,002)	-126.3%
<b>\$ 2,698,290</b>	<b>\$ 2,418,264</b>	<b>\$ 2,517,050</b>		<b>TOTAL SUPPLIES AND MTLs.</b>	<b>\$ 2,647,252</b>	<b>\$ 2,646,387</b>	<b>\$ (865)</b>	<b>\$ 121,066</b>	<b>\$ 2,548,425</b>		<b>\$ 0.0%</b>	<b>\$ 2,669,491</b>	<b>(23,104)</b>	<b>-0.9%</b>

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June 30, 2021

Theoretical Expenditure Rate: 100%

2017-2018 Year-End Expense	2018-2019 Year-End Expense	2019-2020 Year-End Expense	Object Code	Descriptions	2020-2021 ADOPTED BUDGET	2020-2021 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2020-2021 ENCUMBERED TO DATE	2020-2021 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
100.0%	-10.4%	4.1%			5.2%	5.1%		4.6%	96.3%		0.0%	100.9%	-0.9%	
40,094	38,674	17,680	731	Equip-New Instructional	16,100	16,151	51	35	10,014	62%		10,049	6,102	37.8%
123,442	45,290	5,251	732	Equip-New Non Instructional	10,092	10,092			8,792	87%		8,792	1,300	12.9%
110,113	42,751	91,659	733	Equip-Replace Instructional	62,950	80,775	17,825	26,431	113,029	140%		139,460	(58,685)	-72.7%
39,015	2,184	(676)	734	Equip-Replace Non Instructional	69,500	47,910	(21,590)	20,550	24,914	52%		45,464	2,446	5.1%
52,546	75,017	74,827	735	Furniture	24,139	32,936	8,797	17,012	31,406	95%		48,418	(15,482)	-47.0%
751,531	692,475	966,142	736	Tech Equip-Instructional	385,144	381,814	(3,330)	49,016	259,081	68%		308,097	73,717	19.3%
44,871	27,510	28,529	737	Tech Equip-Non Instructional	16,928	20,258	3,330		21,606	107%		21,606	(1,348)	-6.7%
\$ 1,161,611	\$ 923,902	\$ 1,183,412		TOTAL EQUIPMENT	\$ 584,853	\$ 589,936	\$ 5,083	\$ 113,044	\$ 468,843		\$ -	\$ 581,887	\$ 8,049	1.4%
100.0%	-20.5%	28.1%			-50.6%	-50.1%		19.2%	79.5%		0.0%	98.6%	1.4%	
88,751	86,212	85,901	810	Dues & Fees	114,427	111,947	(2,480)		88,665	79%		88,665	23,282	20.8%
28,965	29,124	15,424	811	Student Act & Awards	35,300	35,200	(100)		26,758	76%		26,758	8,442	24.0%
380,622	401,429	406,608	812	Student Athletics	415,527	415,527		30,870	322,103	78%		352,973	62,554	15.1%
\$ 498,338	\$ 516,764	\$ 507,933		TOTAL OTHER	\$ 565,254	\$ 562,674	\$ (2,580)	\$ 30,870	\$ 437,526		\$ -	\$ 468,396	\$ 94,278	16.8%
100.0%	3.7%	-1.7%			11.3%	10.8%		5.5%	77.8%		0.0%	83.2%	16.8%	
\$ 113,976,141	\$ 116,103,600	\$ 116,442,836		GRAND TOTAL	\$ 121,936,488	\$ 121,936,488	\$ 0	\$ 1,534,226	\$ 120,010,323		\$ -	\$ 121,544,549	\$ 391,939	0.3%
100.0%	1.9%	0.3%			4.7%	4.7%		1.3%	98.4%		0.0%	99.68%	0.32%	