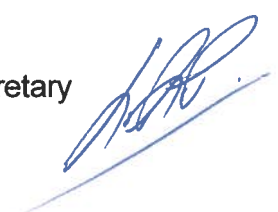




Memo

To: Board Members
From: L. Douglas Pechanec, Business Administrator / Board Secretary
CC: M. Ben-David
Date: December 12, 2016
Re: Per Pupil Expenses



There are two reports attached, one for the full year FY 2015-16 and one for the current year to date for 2016-17 through November. The current report is subject to the timing of bill payment at each school and therefore not as reliable as a full year of information. There are a lot of numbers to digest but they do provide a good perspective of how our dollars are utilized at each school.

Report layout:

- Page 1 of each report reflects district expenditures per pupil
- Page 2 reflects the WMC per pupil and
- Page 3 reflects the WMM per pupil expense.
- Page 4 provides three levels of analysis.
 - 1) The Per Pupil Differential between schools;
 - 2) District Total and cost per student at the district level;
 - 3) The Expenditure Variance between WMC and WMM on a monthly basis by category such as Salaries, Benefits, Tuition, etc.

Overall the per pupil spending is higher at WMC. The primary source of the variance can be assessed by looking at the YTD Exp'd column on Page 4.

There are a number of things to keep in mind in looking at the variances.

- Student-teacher ratios are nearly equal at both schools (WMM - 11:4:1 | WMC - 11:8:1).
- WMC has a more teachers and staff on the higher end of the salary guide, resulting in a higher salary and benefits expense at WMC.
- Transportation costs at WMC are higher because the population is dispersed over a larger area and fewer students live near the school, meaning fewer are ineligible for courtesy busing.
- WMC is 10% larger, single story and has more of its maintenance staff on the high end of salary guide, all of which contribute higher operations (heating) and maintenance costs.

The Board Secretary Report is an interim financial report that provides the BOE & district admin with a snapshot of the financial status of the district. (balance sheet, revenues & expenses) N.J.S.A. 18A:17-9 requires the Board Secretary to present a financial statement to the BOE. Source Documents for Board Secretary Report (BSR): Internal Documents & Voter Approved Budget Statement.

WEST MORRIS REGIONAL HIGH SCHOOL DISTRICT

BOARD SECRETARY REPORT SUMMARY

FUND: 11 - CURRENT EXPENSES;12 - CAPITAL OUTLAY

Fiscal Year: 2015-16

10 - WMR-ADMINISTRATION

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$2,106,174.12	\$285,081.21	\$188,682.96	\$161,034.41	\$165,890.57	\$164,729.78	\$174,602.86	\$165,731.89	\$199,082.35	\$165,962.31	\$166,801.49	\$215,890.62	\$2,053,490.45
Benefits	\$884,592.28	\$216,489.37	\$41,852.08	\$36,406.97	\$39,803.24	\$58,298.31	\$58,528.43	\$22,373.29	\$84,586.50	\$26,704.13	\$45,397.01	\$75,902.29	\$706,341.62
Tuition	\$35,200.00											\$35,200.00	\$35,200.00
Attendance/Health Svcs.													
Guidance													
Special Services	\$6,250.00	\$176.60	\$494.90	\$262.17	\$437.60	\$53.32	\$473.91		\$567.60	\$1,391.35	\$329.58	\$318.00	\$4,470.03
Imprv of Instr/Staff Dev.	\$295,594.39	\$58,207.34	\$7,264.47	\$1,464.07	\$31,504.88	\$77,421.08	\$66,497.70	\$7,623.54	\$2,033.73	\$3,277.40	\$1,694.89	\$4,997.07	\$262,021.17
Media Services													
General Admin.	\$269,245.52	\$69,063.35	\$58,367.47	\$13,466.03	\$12,968.58	\$18,759.99	\$10,095.79	\$15,325.48	\$10,953.30	\$6,431.85	\$4,096.88	\$37,177.39	\$256,706.11
School Admin.	\$2,835.33	\$13.95	\$33.17	\$264.91	\$181.60	\$189.04	\$227.22	\$39.37	\$455.30	\$82.89	\$108.50	\$739.38	\$2,335.33
Central & Tech Svcs.	\$453,708.56	\$103,497.11	\$18,165.36	\$4,743.76	\$26,074.53	\$48,330.94	\$10,028.86	\$5,015.18	\$12,849.16	\$8,069.79	\$5,615.87	\$84,495.54	\$326,886.10
Ops & Maint.	\$210,024.11	\$50,726.55	\$2,296.62	\$1,075.49	\$217.00	\$1,544.35	\$4,148.94	\$2,697.92	\$3,815.25	\$2,482.33	\$893.43	\$104,477.13	\$174,375.01
Transportation	\$32,848.07	\$5,663.42	\$277.62	\$7,860.78	\$1,963.05	\$5,114.43	\$1,857.97	\$1,118.44	\$5,773.74	\$1,000.58	\$311.71	\$1,906.33	\$32,848.07
Regular Ed.	\$240,305.00	\$41,657.16	\$16,072.29	\$16,750.03	\$545.77	\$56,726.62	\$24,319.35	\$16,622.18	\$16,540.20	\$17,812.75	\$16,310.31	\$16,644.82	\$240,001.48
Athletic/Co-Curricular													
All Other													
Cost Per Payroll Expenses	\$1,123.08	\$188.35	\$86.57	\$74.14	\$77.24	\$83.75	\$87.54	\$70.64	\$106.52	\$72.35	\$79.68	\$109.57	\$1,036.36
Cost Per Non-Payroll Expenses	\$589.54	\$128.76	\$38.67	\$17.23	\$31.52	\$78.16	\$44.18	\$18.19	\$19.90	\$15.23	\$11.03	\$107.38	\$510.24
Cost per pupil for 10 - WMR-ADMINISTRATION Student Count: 2,663	\$1,712.63	\$317.11	\$125.24	\$91.37	\$108.76	\$161.91	\$131.72	\$88.83	\$126.42	\$87.58	\$90.71	\$216.95	\$1,546.60
TOTAL FOR 10 - WMR-ADMINISTRATION	\$4,560,721.50	\$844,454.92	\$333,506.94	\$243,328.62	\$289,620.69	\$431,167.86	\$350,781.03	\$236,547.29	\$336,657.13	\$233,215.38	\$241,559.67	\$577,748.57	\$4,118,588.10

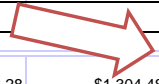
WEST MORRIS REGIONAL HIGH SCHOOL DISTRICT

BOARD SECRETARY REPORT SUMMARY

FUND: 11 - CURRENT EXPENSES;12 - CAPITAL OUTLAY Fiscal Year: 2015-16

30 - WMC HIGH SCHOOL

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$13,301,978.20	\$373,782.37	\$1,115,907.34	\$1,217,745.75	\$1,281,272.33	\$1,123,135.32	\$1,279,829.46	\$1,525,174.76	\$1,448,980.12	\$1,264,377.64	\$1,352,413.38	\$1,138,459.66	\$13,121,078.13
Benefits	\$3,514,144.44	\$606,707.41	\$286,025.91	\$304,435.10	\$301,735.98	\$336,101.46	\$325,177.38	\$76,814.05	\$28,166.02	\$204,688.82	\$285,772.99	\$562,581.41	\$3,318,206.53
Tuition	\$1,685,741.58	\$183,174.57	\$164,553.73	\$215,244.35	\$81,167.08	\$182,311.06	\$207,751.93	\$139,418.39	\$111,618.11	\$150,252.35	79285.18	\$83,439.27	\$1,598,216.02
Attendance/Health Svcs.	\$21,228.02	\$1,849.86	\$4,001.38	\$1,581.00	\$1,619.54	\$1,581.00	\$1,581.00	\$4,506.24	\$158.46	\$1,581.00	\$1,581.00	\$67.70	\$20,108.18
Guidance	\$17,149.00	\$6,222.90	\$89.10	\$1,320.99		\$679.00	\$1,094.89	\$24.14	\$1,170.60	\$4,624.86	\$45.66	\$146.16	\$15,418.30
Special Services	\$115,223.68	\$8,245.44	\$4,364.93	\$3,278.18	\$10,947.51	\$10,961.33	\$11,939.57	\$8,479.83	\$11,646.90	\$10,896.99	\$9,726.77	\$17,374.05	\$107,861.50
Imprv of Instr/Staff Dev.	\$46,000.00	\$11,078.28	\$2,209.72	\$2,643.47	\$1,010.08	\$1,301.39	\$2,968.79	\$1,113.00	\$5,660.43	\$4,711.49	\$3,011.52	\$3,477.36	\$39,185.53
Media Services	\$42,346.37	\$20,865.87	\$1,061.00	\$6,597.58	\$2,976.08	\$585.65	\$1,023.89		\$541.13	\$161.17	\$322.97	\$1,014.21	\$35,149.55
General Admin.	\$112,415.03	\$94,507.14	\$3,664.12	\$1,477.48		\$738.61	\$1,480.13	\$1,000.00	\$1,018.42	\$743.42	\$742.90	\$1,486.06	\$106,858.28
School Admin.	\$21,118.13	\$5,608.10	\$2,736.24	\$173.00	\$0.00	\$236.00	\$161.73		\$60.74	\$241.00	\$216.47	\$11,371.95	\$20,805.23
Central & Tech Svcs.	\$104,253.76	\$41,389.63	\$811.83	\$2,635.03		\$1,668.25	\$35,561.28	\$2,558.11	\$1,117.53	\$14,309.98	\$1,223.32	\$81.60	\$101,356.56
Ops & Maint.	\$909,588.82	\$156,584.08	\$64,500.40	\$62,289.23	\$19,672.21	\$52,766.58	\$97,014.91	\$59,690.22	\$52,720.04	\$65,856.06	\$52,687.18	\$92,641.06	\$773,233.97
Transportation	\$1,773,292.21	\$49,958.15	\$190,390.24	\$214,923.28	\$141,051.68	\$151,976.51	\$196,144.27	\$202,461.54	\$81,582.11	\$249,114.26	\$49,437.77	\$246,908.40	\$1,773,292.21
Regular Ed.	\$347,818.33	\$56,498.18	\$27,059.96	\$29,459.18	\$13,467.16	\$24,294.36	\$25,554.26	\$18,380.66	\$27,931.13	\$28,255.29	\$14,941.88	\$36,389.19	\$302,231.25
Athletic/Co-Curricular	\$191,476.37	\$15,399.63	\$28,766.83	\$24,480.78	\$10,556.88	\$28,900.43	\$14,129.67	\$7,908.19	\$7,417.70	\$27,718.93	\$12,460.22	\$6,279.17	\$184,018.43
All Other													
Cost Per Payroll Benefit Expenses	\$12,895.80	\$751.91	\$1,075.10	\$1,167.32	\$1,213.96	\$1,119.05	\$1,230.83	\$1,228.52	\$1,132.78	\$1,126.58	\$1,256.28	\$1,304.48	\$12,606.81
Cost Per Non-Payroll Expenses	\$4,155.60	\$518.04	\$379.00	\$434.13	\$216.62	\$351.23	\$457.37	\$341.67	\$232.09	\$428.27	\$173.07	\$383.95	\$3,915.43
Cost per pupil for 30 - WMC HIGH SCHOOL Student Count: 1,304	\$17,051.40	\$1,269.95	\$1,454.10	\$1,601.45	\$1,430.58	\$1,470.27	\$1,688.20	\$1,570.19	\$1,364.87	\$1,554.86	\$1,429.35	\$1,688.43	\$16,522.25
TOTAL FOR 30 - WMC HIGH SCHOOL	\$22,235,023.94	\$1,656,016.10	\$1,896,142.73	\$2,088,284.40	\$1,865,476.53	\$1,917,236.95	\$2,201,413.16	\$2,047,529.13	\$1,779,789.44	\$2,027,533.60	\$1,863,869.21	\$2,201,717.25	\$21,545,008.50



WEST MORRIS REGIONAL HIGH SCHOOL DISTRICT

BOARD SECRETARY REPORT SUMMARY

FUND: 11 - CURRENT EXPENSES;12 - CAPITAL OUTLAY Fiscal Year: 2015-16

40 - WMM HIGH SCHOOL

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$13,297,179.56	\$364,239.29	\$1,091,242.22	\$1,194,338.06	\$1,255,377.67	\$1,092,781.10	\$1,279,889.71	\$1,598,403.38	\$1,486,481.16	\$1,252,770.24	\$1,352,494.05	\$1,127,377.27	\$13,095,394.15
Benefits	\$3,339,203.78	\$605,168.44	\$283,889.18	\$303,215.03	\$302,070.66	\$336,143.99	\$325,488.65	\$74,580.80	\$11,350.75	\$206,124.85	\$287,676.86	\$566,707.23	\$3,302,416.44
Tuition	\$1,981,532.20	\$215,724.76	\$158,454.42	\$213,741.21	\$132,620.33	\$234,773.10	\$180,902.89	\$146,756.75	\$142,188.98	\$162,308.47	107503.66	\$111,785.28	\$1,806,759.85
Attendance/Health Svcs.	\$23,256.51	\$4,928.46	\$2,087.97	\$2,138.16	\$1,805.20	\$1,632.23	\$2,951.98	\$3,162.00	\$47.32	\$2,805.10	\$1,581.00		\$23,139.42
Guidance	\$20,276.00	\$9,710.74	\$468.79	\$459.24	\$72.89	\$1,117.25	\$956.01	\$286.67	\$218.84	\$4,804.21	\$120.87	\$187.32	\$18,402.83
Special Services	\$178,819.21	\$8,407.80	\$9,206.85	\$20,814.31	\$11,999.49	\$18,253.70	\$12,401.95	\$11,666.56	\$18,344.23	\$13,259.71	\$4,911.22	\$21,665.33	\$150,931.15
Imprv of Instr/Staff Dev.	\$52,823.00	\$15,915.59	\$6,608.62	\$6,148.81	\$2,701.07	\$3,005.91	\$766.05	\$469.50	\$2,510.19	\$1,344.49	\$2,139.06	\$2,017.72	\$43,627.01
Media Services	\$41,977.76	\$23,020.29	\$423.12	\$6,301.27	\$814.91	\$300.00	\$347.98	\$546.66	\$2,066.12	\$1,938.84	\$330.34	\$1,865.02	\$37,954.55
General Admin.	\$108,439.00	\$96,139.00	\$225.00			\$4,000.00		\$1,000.00	\$6,275.00				\$107,639.00
School Admin.	\$33,419.65	\$9,123.94	\$28.95	\$1,261.60	\$948.89	\$1,136.75	\$1,419.87	\$221.40	\$1,074.43	\$1,466.89	\$352.95	\$11,864.14	\$28,899.81
Central & Tech Svcs.	\$137,720.56	\$56,064.81	\$6,580.00	\$1,285.07	\$199.50	\$9,208.57	\$37,102.73	\$421.02	\$1,117.53	\$3,819.45	\$1,223.31	\$16,172.37	\$133,194.36
Ops & Maint.	\$1,012,189.58	\$150,848.51	\$63,696.36	\$80,685.69	\$34,343.01	\$72,907.84	\$65,806.72	\$58,872.60	\$49,148.69	\$48,706.74	\$73,826.37	\$117,970.18	\$816,812.71
Transportation	\$1,211,771.32	\$52,203.90	\$62,662.54	\$66,050.31	\$191,286.15	\$104,846.37	\$87,310.56	\$161,041.07	\$57,976.50	\$154,573.83	\$87,798.48	\$186,021.61	\$1,211,771.32
Regular Ed.	\$329,676.99	\$67,773.17	\$37,925.83	\$30,876.64	\$6,883.30	\$17,563.72	\$33,673.57	\$14,364.26	\$12,125.51	\$36,440.42	\$17,401.50	\$16,531.37	\$291,559.29
Athletic/Co-Curricular	\$198,220.01	\$23,250.58	\$15,597.44	\$19,711.96	\$22,618.78	\$11,241.95	\$18,521.90	\$14,755.19	\$10,703.36	\$25,004.54	\$15,749.18	\$17,059.09	\$194,213.97
All Other									\$1,801,628.61	\$1,915,367.78			

Cost Per Payroll Expenses	\$12,241.64	\$713.32	\$1,011.87	\$1,101.95	\$1,146.03	\$1,051.45	\$1,181.29	\$1,231.04	\$1,102.16	\$1,073.51	\$1,206.90	\$1,246.57	\$12,066.09
Cost Per Non-Payroll Expenses	\$3,945.09	\$557.22	\$267.82	\$330.74	\$298.97	\$353.19	\$325.36	\$304.31	\$223.54	\$335.89	\$230.27	\$370.23	\$3,597.53
Cost per pupil for 40 - WMM HIGH SCHOOL Student Count: 1,359	\$16,186.72	\$1,270.54	\$1,279.69	\$1,432.69	\$1,444.99	\$1,404.64	\$1,506.65	\$1,535.36	\$1,325.70	\$1,409.39	\$1,437.17	\$1,616.79	\$15,663.62

TOTAL FOR 40 - WMM HIGH SCHOOL	\$21,997,755.13	\$1,726,663.77	\$1,739,097.29	\$1,947,027.36	\$1,963,741.85	\$1,908,912.48	\$2,047,540.57	\$2,086,547.86	\$1,801,628.61	\$1,915,367.78	\$1,953,108.85	\$2,197,223.93	\$21,286,860.35
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WEST MORRIS REGIONAL HIGH SCHOOL DISTRICT

BOARD SECRETARY REPORT SUMMARY

FUND: 11 - CURRENT EXPENSES;12 - CAPITAL OUTLAY														Fiscal Year: 2015-16	
Per Pupil Differential WMC-WMM															
Cost Per Payroll Expense Difference	\$654.16	\$38.59	\$63.23	\$65.36	\$67.94	\$67.59	\$49.54	(\$2.52)	\$30.62	\$53.08	\$49.38	\$57.91	\$540.73		
Cost Per Non-Payroll Expense Difference	\$210.51	(\$39.17)	\$111.18	\$103.39	(\$82.35)	(\$1.96)	\$132.01	\$37.36	\$8.54	\$92.38	(\$57.20)	\$13.73	\$317.90		
Total per pupil spending difference	\$864.68	(\$0.59)	\$174.41	\$168.75	(\$14.41)	\$65.63	\$181.55	\$34.84	\$39.17	\$145.46	(\$7.82)	\$71.64	\$858.63		
DISTRICT TOTALS	\$48,793,501	\$4,227,135	\$3,968,747	\$4,278,640	\$4,118,839	\$4,257,317	\$4,599,735	\$4,370,624	\$3,918,075	\$4,176,117	\$4,058,538	\$4,976,690	\$46,950,457		
Cost Per Pupil Student Count: 2,663	\$18,323	\$1,587	\$1,490	\$1,607	\$1,547	\$1,599	\$1,727	\$1,641	\$1,471	\$1,568	\$1,524	\$1,869	\$17,631		

EXPENDITURE VARIANCE BETWEEN WMC and WMM on a month to month basis (a negative amount indicates greater expenditure at WMM)

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$4,799	\$9,543	\$24,665	\$23,408	\$25,895	\$30,354	(\$60)	(\$73,229)	(\$37,501)	\$11,607	(\$81)	\$11,082	\$25,684
Benefits	\$174,941	\$1,539	\$2,137	\$1,220	(\$335)	(\$43)	(\$311)	\$2,233	\$16,815	(\$1,436)	(\$1,904)	(\$4,126)	\$15,790
Tuition	(\$295,791)	(\$32,550)	\$6,099	\$1,503	(\$51,453)	(\$52,462)	\$26,849	(\$7,338)	(\$30,571)	(\$12,056)	(\$28,218)	(\$28,346)	(\$208,544)
Attendance/Health Svcs.	(\$2,028)	(\$3,079)	\$1,913	(\$557)	(\$186)	(\$51)	(\$1,371)	\$1,344	\$111	(\$1,224)	\$0	\$68	(\$3,031)
Guidance	(\$3,127)	(\$3,488)	(\$380)	\$862	(\$73)	(\$438)	\$139	(\$263)	\$952	(\$179)	(\$75)	(\$41)	(\$2,985)
Special Services	(\$63,596)	(\$162)	(\$4,842)	(\$17,536)	(\$1,052)	(\$7,292)	(\$462)	(\$3,187)	(\$6,697)	(\$2,363)	\$4,816	(\$4,291)	(\$43,070)
Imprv of Instr/Staff Dev.	(\$6,823)	(\$4,837)	(\$4,399)	(\$3,505)	(\$1,691)	(\$1,705)	\$2,203	\$644	\$3,150	\$3,367	\$872	\$1,460	(\$4,441)
Media Services	\$369	(\$2,154)	\$638	\$296	\$2,161	\$286	\$676	(\$547)	(\$1,525)	(\$1,778)	(\$7)	(\$851)	(\$2,805)
General Admin.	\$3,976	(\$1,632)	\$3,439	\$1,477	\$0	(\$3,261)	\$1,480	\$0	(\$5,257)	\$743	\$743	\$1,486	(\$781)
School Admin.	(\$12,302)	(\$3,516)	\$2,707	(\$1,089)	(\$949)	(\$901)	(\$1,258)	(\$221)	(\$1,014)	(\$1,226)	(\$136)	(\$492)	(\$8,095)
Central & Tech Svcs.	(\$33,467)	(\$14,675)	(\$5,768)	\$1,350	(\$200)	(\$7,540)	(\$1,541)	\$2,137	\$0	\$10,491	\$0	(\$16,091)	(\$31,838)
Ops & Maint.	(\$102,601)	\$5,736	\$804	(\$18,396)	(\$14,671)	(\$20,141)	\$31,208	\$818	\$3,571	\$17,149	(\$21,139)	(\$25,329)	(\$40,391)
Transportation	\$561,521	(\$2,246)	\$127,728	\$148,873	(\$50,234)	\$47,130	\$108,834	\$41,420	\$23,606	\$94,540	(\$38,361)	\$60,887	\$562,177
Regular Ed.	\$18,141	(\$11,275)	(\$10,866)	(\$1,417)	\$6,584	\$6,731	(\$8,119)	\$4,016	\$15,806	(\$8,185)	(\$2,460)	\$19,858	\$10,672
Athletic/Co-Curricular	(\$6,744)	(\$7,851)	\$13,169	\$4,769	(\$12,062)	\$17,658	(\$4,392)	(\$6,847)	(\$3,286)	\$2,714	(\$3,289)	(\$10,780)	(\$10,196)
Total	\$237,269	(\$70,648)	\$157,045	\$141,257	(\$98,265)	\$8,324	\$153,873	(\$39,019)	(\$21,839)	\$112,165	(\$89,240)	\$4,493	\$258,148

The Board Secretary Report is an interim financial report that provides the BOE & district admin with a snapshot of the financial status of the district. (balance sheet, revenues & expenses) N.J.S.A. 18A:17-9 requires the Board Secretary to present a financial statement to the BOE. Source Documents for Board Secretary Report (BSR): Internal Documents & Voter Approved Budget Statement.

**WEST MORRIS REGIONAL HIGH SCHOOL DISTRICT
BOARD SECRETARY REPORT SUMMARY**

FUND: 11 - CURRENT EXPENSES;12 - CAPITAL OUTLAY **Fiscal Year: 2016-17**

10 - WMR-ADMINISTRATION

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$2,056,595	\$288,983	\$179,845	\$174,469	\$170,318								\$813,614
Benefits	\$1,074,540	\$346,187	\$76,174	\$43,532	\$38,877								\$504,770
Tuition													
Attendance/Health Svcs.													
Guidance													
Special Services	\$6,400	\$17	\$454	\$154	\$151								\$776
Imprv of Instr/Staff Dev.	\$378,648	\$101,548	\$1,604	\$616	\$12,623								\$116,391
Media Services													
General Admin.	\$280,549	\$68,770	\$61,884	\$14,577	\$21,152								\$166,383
School Admin.	\$6,925		\$76	\$72	\$284								\$432
Central & Tech Svcs.	\$306,675	\$118,647	\$5,028	\$8,791	\$5,811								\$138,277
Ops & Maint.	\$224,125	\$44,943	\$2,575	\$2,702	\$1,321								\$51,541
Transportation	\$39,434	\$3,896	\$160	\$623	\$7,736								\$12,415
Regular Ed.	\$239,356	\$36,812	\$19,879	\$18,850	\$15,390								\$90,931
Athletic/Co-Curricular													
All Other													
Cost Per Payroll Expenses	\$1,202	\$244	\$98	\$84	\$80								\$506
Cost Per Non-Payroll Expenses	\$574	\$146	\$35	\$21	\$25								\$227
Cost per pupil for 10 - WMR-ADMINISTRATION Student Count: 2,605	\$1,776	\$390	\$133	\$105	\$105								\$733
TOTAL FOR 10 - WMR-ADMINISTRATION	\$4,627,247	\$1,014,687	\$347,678	\$273,395	\$273,664								\$1,909,424

30 - WMC HIGH SCHOOL

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$13,331,693	\$377,202	\$1,160,001	\$1,264,713	\$1,304,651								\$4,106,568
Benefits	\$3,724,709	\$650,389	\$277,480	\$332,231	\$323,606								\$1,583,705
Tuition	\$1,830,159	\$161,969	\$70,601	\$111,646	\$142,991								\$487,206
Attendance/Health Svcs.	\$25,635	\$1,861	\$3,286	\$1,936	\$1,680								\$8,763
Guidance	\$11,559	\$4,801	\$3,541	\$506	\$137								\$8,984
Special Services	\$188,702	\$3,994	\$3,092	\$5,845	\$3,286								\$16,218
Imprv of Instr/Staff Dev.	\$55,420	\$7,771	\$1,678	\$3,011	\$825								\$13,285
Media Services	\$53,317	\$21,148	\$11,430	\$762	\$308								\$33,648
General Admin.	\$117,910	\$100,803	\$3,673	\$757	\$758								\$105,990
School Admin.	\$27,547	\$3,706	\$937		\$1,132								\$5,774
Central & Tech Svcs.	\$87,806	\$46,308	\$2,788	\$2,827	\$1,366								\$53,288
Ops & Maint.	\$1,327,072	\$175,597	\$54,018	\$146,089	\$52,116								\$427,819
Transportation	\$1,758,825	\$163,669	\$140,718	\$231,241	\$131,024								\$666,652
Regular Ed.	\$280,747	\$41,490	\$28,636	\$19,604	\$21,317								\$111,047
Athletic/Co-Curricular	\$206,734	\$23,298	\$17,458	\$22,359	\$16,418								\$79,533
All Other													
Cost Per Payroll Expenses	\$13,080	\$788	\$1,102	\$1,225	\$1,249								\$4,364
Cost Per Non-Payroll Expenses	\$4,603	\$599	\$262	\$419	\$286								\$1,566
Cost per pupil for 30 - WMC HIGH SCHOOL Student Count: 1,304	\$17,683	\$1,387	\$1,365	\$1,644	\$1,535								\$5,930
TOTAL FOR 30 - WMC HIGH SCHOOL	\$23,059,084	\$1,808,151	\$1,779,334	\$2,143,526	\$2,001,614								\$7,732,625



40 - WMM HIGH SCHOOL

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$13,175,374	\$361,022	\$1,145,903	\$1,216,559	\$1,283,690								\$4,007,174
Benefits	\$3,469,726	\$651,832	\$276,184	\$329,384	\$323,003								\$1,580,402
Tuition	\$2,511,161	\$258,274	\$96,671	\$200,610	\$188,064								\$743,619
Attendance/Health Svcs.	\$26,121	\$3,113	\$3,448	\$1,615	\$2,050								\$10,227
Guidance	\$21,670	\$10,729	\$1,305	\$840	\$563								\$13,437
Special Services	\$188,628	\$11,433	\$7,312	\$7,926	\$13,957								\$40,628
Imprv of Instr/Staff Dev.	\$54,700	\$3,073	\$3,386	\$5,096	\$2,743								\$14,298
Media Services	\$44,110	\$24,500	\$2,905		\$4,438								\$31,844
General Admin.	\$121,296	\$106,796	\$215										\$107,011
School Admin.	\$38,540	\$7,844	\$2,756	\$1,891	\$1,607								\$14,098
Central & Tech Svcs.	\$97,086	\$35,083	\$6,182	\$4,316	\$4,539								\$50,120
Ops & Maint.	\$1,138,722	\$168,251	\$49,328	\$94,323	\$47,790								\$359,693
Transportation	\$1,439,406	\$129,136	\$11,807	\$103,891	\$195,112								\$439,946
Regular Ed.	\$309,408	\$58,057	\$31,144	\$29,703	\$13,275								\$132,179
Athletic/Co-Curricular	\$204,782	\$13,130	\$25,235	\$30,545	\$10,359								\$79,270
All Other													
Cost Per Payroll Expenses	\$12,794	\$779	\$1,093	\$1,188	\$1,235								\$4,295
Cost Per Non-Payroll Expenses	\$4,786	\$656	\$186	\$370	\$372								\$1,584
Cost per pupil for 40 - WMM HIGH SCHOOL Student Count: 1,301	\$17,580	\$1,435	\$1,279	\$1,558	\$1,607								\$5,879
TOTAL FOR 40 - WMM HIGH SCHOOL	\$22,871,980	\$1,866,417	\$1,663,781	\$2,026,698	\$2,091,191								\$7,648,087



Per Pupil Differential													
Cost Per Payroll Expenses	\$286	\$10	\$9	\$36	\$14								\$69
Cost Per Non-Payroll Expenses	(\$183)	(\$57)	\$76	\$50	(\$86)								(\$18)
WMC-WMM per pupil difference	\$103	(\$48)	\$86	\$86	(\$72)								\$51

DISTRICT TOTALS	\$50,558,311	\$4,689,255	\$3,790,793	\$4,443,619	\$4,366,468								\$17,290,136
Cost Per Pupil Student Count: 2,605	\$19,408	\$1,800	\$1,455	\$1,706	\$1,676								\$6,637

EXPENDITURE VARIANCE BETWEEN WMC and WMM on a month to month basis (a negative amount indicates greater expenditure at WMM)

	Current Budget	Expended July - Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	YTD Exp'd
Salaries	\$156,319	\$16,180	\$14,098	\$48,154	\$20,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,394
Benefits	\$254,983	(\$1,443)	\$1,296	\$2,847	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,303
Tuition	(\$681,002)	(\$96,305)	(\$26,070)	(\$88,965)	(\$45,073)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$256,413)
Attendance/Health Svcs.	(\$486)	(\$1,252)	(\$162)	\$320	(\$370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,464)
Guidance	(\$10,111)	(\$5,928)	\$2,235	(\$334)	(\$426)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,452)
Special Services	\$74	(\$7,439)	(\$4,220)	(\$2,080)	(\$10,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,410)
Imprv of Instr/Staff Dev.	\$720	\$4,698	(\$1,708)	(\$2,085)	(\$1,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,013)
Media Services	\$9,207	(\$3,352)	\$8,524	\$762	(\$4,131)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,804
General Admin.	(\$3,386)	(\$5,993)	\$3,458	\$757	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,021)
School Admin.	(\$10,993)	(\$4,139)	(\$1,819)	(\$1,891)	(\$475)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,324)
Central & Tech Svcs.	(\$9,280)	\$11,225	(\$3,394)	(\$1,489)	(\$3,173)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,169
Ops & Maint.	\$188,349	\$7,346	\$4,689	\$51,766	\$4,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,127
Transportation	\$319,419	\$34,533	\$128,911	\$127,349	(\$64,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226,705
Regular Ed.	(\$28,661)	(\$16,567)	(\$2,508)	(\$10,100)	\$8,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,133)
Athletic/Co-Curricular	\$1,952	\$10,168	(\$7,778)	(\$8,186)	\$6,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263
Total	\$187,104	(\$58,267)	\$115,553	\$116,827	(\$89,576)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,538