

WCSD COST ANALYSIS

2011-2012 BUDGET YEAR

DRAFT

WCSD FINANCIAL DATA						
	07	50	00	35	55	DISTRICT
	WCCC	LEC	DISTRICT	CO	ITINERANT	TOTAL
WAGES & BENEFITS	\$ 1,586,861	\$ 441,480	\$ -	\$ -	\$ -	\$ 2,028,341
UTILITIES	\$ 31,998	\$ -	\$ -	\$ -	\$ -	\$ 31,998
OTHER	\$ 191,663	\$ -	\$ 22,985,993	\$ 4,531,383	\$ 1,664,405	\$ 29,373,444
TOTAL INDIRECT EXPENSES	\$ 1,810,522	\$ 441,480	\$ 22,985,993	\$ 4,531,383	\$ 1,664,405	\$ 31,433,783.40

DETAIL OF INDIRECT EXPENSES			
SERVICE	EXPENSES	ALLOCABLE	NON-ALLOCABLE
WCCC	\$ 1,810,522	\$ -	\$ 1,810,522
LEC	\$ 441,480	\$ -	\$ 441,480
Charter/Cyber	\$ 3,330,000	\$ -	\$ 3,330,000
Retiree Benefits	\$ 1,664,966	\$ -	\$ 1,664,966
Technology	\$ 1,329,159	\$ -	\$ 1,329,159
Debt Service	\$ 3,280,043	\$ -	\$ 3,280,043
Transportation	\$ 5,565,785	\$ -	\$ 5,565,785
Contingency	\$ 1,180,000	\$ -	\$ 1,180,000
Facilities/Maintenance & Repair	\$ 3,099,267	\$ -	\$ 3,099,267
Capital Reserve	\$ 1,000,000	\$ 1,000,000	\$ -
Student Services	\$ 1,664,405	\$ 1,664,405	\$ -
Substitutes	\$ 715,000	\$ 715,000	\$ -
Other	\$ 6,353,156	\$ -	\$ 6,353,156
	\$ 31,433,783	\$ 3,379,405	\$ 28,054,379

ALLOCABLE EXPENSES APPLIED TO EMHS	
Allocable \$'s	\$ 3,379,405
Total Enrollment WCSD	4,794
Allocable Cost/Student	\$ 704.92
Allocable Cost/Student	\$ 704.92
EHS Enrollment	555
Total Allocatable to EMHS	\$ 391,233

WCCC Funds allocated to the WCSD vocational / technical school. • Salaries & Benefits • Other • Utilities	LEC Funds allocated to the WCSD run gifted program located at the Learning Enrichment Center on the State Hospital Grounds. • Salaries & Benefits • Utilities • Other	Charter / Cyber Dollars allocated for tuition associated with the Tidioute Community Charter School, the WCSD Cyber Program, and other Cyber Programs that the district is obligated to fund. • Tidioute • WCSD Cyber Program • Other Cyber Programs	Retiree Benefits Includes funding for benefits of retirees that are required by contractual obligations. • Benefits	Technology Supports district technology staff, repairs, maintenance of software / hardware, software / hardware contracts, Internet and WAN. • Salaries & Benefits • Supplies • Maintenance Contracts • Internet / WAN	Debt Service Obligations of the district from past building projects such as Youngsville Elementary Middle School, Russell Elementary School and Warren Area Elementary Center.	Transportation Includes cost of transporting public, private and charter school students to and from school. • Salaries & Benefits • Contracted Carriers • Fuel
Contingency Includes dollars set aside for unanticipated staffing needs, gas heating costs, fuel costs, Board goals and salaries of teachers reinstated with the Governor's final budget. • Salaries & Benefits for emergencies • Gas / Heat • Fuel • Board Goals • Salaries for "Put Backs"	Capital Reserve Cost for emergency or otherwise not budgeted expenses for building and grounds repairs.	Student Services Funding for district assigned professional staff that serve all students of the district on an as needed basis. • Speech • Autistic Support • Social Worker • Psychologists • Academic Coaches • Elementary Guidance • Nurses • Medical Assistant Aides • ESL • Secondary Title Program • Cyber Learning Coordinator	Facilities Maintenance and Repair Budget supporting custodial management contract, CO utilities / rent, district facilities maintenance and repairs, insurance costs, supplies, equipment, vehicle expenses, snow removal, salaries and benefits for maintenance staff, grounds staff and administration. • Contracted Services • Utilities • Repairs / Maintenance • Insurance • Supplies • Equipment • Vehicle Costs • Snow Removal • Salaries & Benefits	Substitutes Supports cost of substitute teaching staff. • Day to Day Substitutes	Other Includes district expenses and / or services for the entire district. A significant portion of these expenses are not allocatable to the buildings. Some examples of non-allocatable expenses includes: Unemployment Expenses, Board Services, CO Administration, IU Contracts, etc.... • Unemployment / Workers Compensation • Tax Collection • Beacon Light • Board Services / Legal • Tuition Reimbursement • CO Administration / Staff • Homebound • IU Contracts • Textbooks • School to Work • Special Education • Summer School	