

**THE W. L. GILBERT SCHOOL CORPORATION
SPECIAL FINANCE COMMITTEE MEETING
Wednesday, January 10, 2024
THE GILBERT SCHOOL
6:00 PM
Library**

AGENDA

1. OPENING OF MEETING

- A. Finance Committee - Ellen Marino (Chair), Scott Beecher, Astrid Robitaille, Renata Waldron
- B. Others - Greg Shugrue, Head of School, Holly Cassaday, School Corp. Chair, Diane Cook, Business Affairs Manager

2. 2024-25 BUDGET WORKSHOP

3. OTHER

4. ADJOURNMENT

Object Codes and Classification

Description	Object	Classification	Class	Description	Object	Classification	Class	Description	Object	Class
Teacher				Electricity				School Corp		5533
Administrator				Oil & gas				R & D		5538
Support Staff				Water & Sewer				Contingency		5545
Stipends				Repair & Replacement				Information & Comm		5551
Substitutes				Insurance (Property)				Dues & Fees		5552
				Maintenance				Printing		5554
FICA Taxes				Vehicle upkeep				Postage		5555
FICA Med Taxes				Telephone				Public Relations		5556
Workman's Com				Boiler Loan				Conf/Travel		5561
Med. Insurance								Conf/Travel- Admin.		5562
Dental Insurance				Game personnel, Officials				Dues & Fees		5564
Annuity				Professional Development				PD - Staff		5565
Life Insurance/L				Software				Evaluation/Reaccredi		5566
Unemployment				Testing Materials				Contracted Services		5572
								Staff Meetings		5574
								Staff Education		5575
Instructional Sup								Commencement		5577
Admin. Supplies								Prizes/Gifts/Awards		5578
General Instructi								Busing/Field Trips		5580
Nurse Supplies								Athletic Busing		5581
Custodial Suppli								Athletic Director		5584
Athletic Supplies								Programming		5800
Textbooks										
Consumable Tex								Capital Exp.		5700
								Furniture & Fixtures		5701
								Equipment (new)		5702
								Bldg & Room Repair		5703
								Tech. new		5731

Property Services

Prof. Services

Salaries

Benefits

Supplies

Other Services

Capital

Winchester Groups



Medical & Pharmacy Incurred Claims and Premium

MONTH	Headcount			Claims				Budget				Loss Ratio
	TOTAL CONTRACTS	TOTAL MEMBERS	ACS	Data Type	MEDICAL CLAIMS	PHARMACY CLAIMS	TOTAL INCURRED CLAIMS	PEPM INCURRED CLAIMS	EARNED PREMIUM	PEPM PREMIUM	Loss Ratio	
Mar-22	254	596	2.35	Incurred	\$303,900	\$133,949	\$437,849	\$1,724	\$383,211	\$1,509	114.26%	
Apr-22	254	591	2.33	Incurred	\$400,700	\$77,066	\$477,766	\$1,881	\$381,130	\$1,501	125.36%	
May-22	250	584	2.34	Incurred	\$175,198	\$183,616	\$358,814	\$1,435	\$382,417	\$1,530	93.83%	
Jun-22	249	583	2.34	Incurred	\$295,627	\$105,679	\$401,306	\$1,612	\$374,191	\$1,503	107.25%	
Jul-22	242	563	2.33	Incurred	\$134,452	\$37,660	\$172,113	\$711	\$280,803	\$1,160	61.29%	
Aug-22	235	554	2.36	Incurred	\$235,810	\$78,678	\$314,489	\$1,338	\$471,951	\$2,008	66.64%	
Sep-22	248	577	2.33	Incurred	\$128,872	\$96,792	\$225,664	\$910	\$373,391	\$1,506	60.44%	
Oct-22	244	562	2.30	Incurred	\$181,038	\$107,745	\$288,784	\$1,184	\$383,436	\$1,571	75.31%	
Nov-22	242	558	2.31	Incurred	\$344,566	\$104,497	\$449,063	\$1,856	\$364,630	\$1,507	123.16%	
Dec-22	241	563	2.34	Incurred	\$349,195	\$79,418	\$428,613	\$1,778	\$364,214	\$1,511	117.68%	
Jan-23	243	565	2.33	Incurred	\$374,129	\$155,746	\$529,874	\$2,181	\$373,779	\$1,538	141.76%	
Feb-23	239	563	2.36	Incurred	\$377,567	\$55,129	\$432,697	\$1,810	\$369,185	\$1,545	117.20%	
Mar-23	237	561	2.37	Incurred	\$403,489	\$97,558	\$501,046	\$2,114	\$372,072	\$1,570	134.66%	
Apr-23	234	555	2.37	Incurred	\$385,716	\$135,148	\$520,864	\$2,226	\$362,098	\$1,547	143.85%	
May-23	233	554	2.38	Incurred	\$495,168	\$79,888	\$575,056	\$2,468	\$361,863	\$1,553	158.92%	
Jun-23	234	557	2.38	Incurred	\$295,802	\$113,867	\$409,669	\$1,751	\$367,958	\$1,572	111.34%	
Jul-23	225	529	2.35	Incurred	\$109,124	\$88,352	\$197,476	\$878	\$361,724	\$1,608	54.59%	
Aug-23	222	522	2.35	Incurred	\$698,279	\$46,389	\$744,668	\$3,354	\$367,026	\$1,653	202.89%	
FY2017-18	3273	7565	2.31	Incurred	\$1,899,753	\$440,728	\$2,481,622	\$758	\$4,283,830	\$1,309	57.93%	
FY2018-19	3175	7440	2.34	Incurred	\$2,812,533	\$846,804	\$3,854,143	\$1,214	\$4,219,477	\$1,329	91.34%	
FY2019-20	3032	7008	2.31	Incurred	\$1,729,774	\$1,138,142	\$3,057,238	\$1,008	\$4,088,662	\$1,349	74.77%	
FY2020-21	3052	6988	2.29	Incurred	\$2,650,453	\$1,111,912	\$3,762,365	\$1,233	\$4,304,047	\$1,410	87.41%	
FY2021-22	3022	7059	2.34	Incurred	\$3,016,314	\$1,316,792	\$4,333,106	\$1,434	\$4,581,738	\$1,516	94.57%	
FY2022-23	2872	6732	2.34	Incurred	\$3,705,806	\$1,142,125	\$4,847,931	\$1,688	\$4,445,380	\$1,548	109.06%	
Prior R12	3010	7048	2.34	Incurred	\$2,869,096	\$1,243,622	\$4,112,718	\$1,366	\$4,584,547	\$1,523	89.71%	
Current R12	2842	6666	2.35	Incurred	\$4,142,946	\$1,160,527	\$5,303,473	\$1,866	\$4,421,376	\$1,556	119.95%	
Anthem	9393	21830	2.32	Incurred	\$10,179,975	\$3,705,570	\$13,885,545	\$1,478	\$14,059,916	\$1,497	98.76%	



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Winchester Groups



Current Incurred Period: September 2022 - August 2023 Paid through: October 2023

Rank	Active (Yes/No)	Age Range	Primary Health Condition Category	Primary Medical Diagnosis Contributing to High Cost	Secondary Medical Diagnosis Contributing to High Cost	Medical	Pharmacy	Total
1	Yes	Ages 55-59	Neoplasms - Malignant	MALIGNANT MELANOMA OF SKIN	ENCOUNTER FOR OTHER AFTERCARE	\$371,606	\$0	\$371,606
2	Yes	Ages 60-64	Endocrine/Metabolic	VOLUME DEPLETION	DISORDERS OF MINERAL METABOLISM	\$226,659	\$3,739	\$230,397
3	Yes	Ages 55-59	Circulatory System	CEREBRAL INFARCTION	SEQUELAE OF CEREBROVASCULAR DISEASE	\$175,919	\$4,513	\$180,432
4	Yes	Ages 45-49	Health Status	ARTIFICIAL OPENING STATUS	ENC SCREENING MALIGNANT NEOPLASMS	\$1,669	\$172,813	\$174,482
5	Yes	Ages 75+	Neoplasms - Malignant	MALIGNANT NEOPLASM OF COLON	COMPLICATIONS OF PROCEDURES NEC	\$172,578	\$1,601	\$174,179
6	No	Ages 25-29	Circulatory System	ATRIAL FIBRILLATION AND FLUTTER	PAROXYSMAL TACHYCARDIA	\$164,908	\$1,325	\$166,233
7	Yes	Ages 35-39	Nervous System	MULTIPLE SCLEROSIS	ENCOUNTER OTH PROPHYLACTIC MEASURES	\$114,566	\$23,362	\$137,947
8	Yes	Ages 60-64	Health Status	OSTEOARTHRITIS OF HIP	ARTIFICIAL OPENING STATUS	\$122,454	\$3,855	\$126,309
9	Yes	Ages 35-39	Musculoskeletal System	FEMALE INFERTILITY	OVERWEIGHT AND OBESITY	\$113,253	\$376	\$113,629
10	Yes	Ages 60-64	Genitourinary System	MULTIPLE SCLEROSIS	POLYP OF FEMALE GENITAL TRACT	\$31,803	\$73,107	\$104,909
11	Yes	Ages 60-64	Nervous System	MULTIPLE SCLEROSIS		\$367	\$100,761	\$101,127
12	Yes	Ages 40-44	Ill-Defined Conditions	ABDOMINAL AND PELVIC PAIN	OTH SX SIGNS INVLV DIGESTV SYS ABD	\$9,233	\$87,543	\$96,776
13	No	Ages 35-39	Nervous System	OTHER DISORDERS OF BRAIN	BENIGN LIPOMATOUS NEOPLASM	\$82,132	\$793	\$82,925
14	Yes	Ages 35-39	Nervous System	MULTIPLE SCLEROSIS	OTHER RESPIRATORY DISORDERS	\$2,815	\$73,833	\$76,647
15	Yes	Ages 35-39	Digestive System	CROHNS DISEASE REGIONAL ENTERITIS	ENC GEN EXAM NO COMPLAINT SUSPECT DX	\$75,925	\$527	\$76,453

Previous Incurred Period: September 2021 - August 2022 Paid through: November 2022

Rank	Active (Yes/No)	Age Range	Primary Health Condition Category	Primary Medical Diagnosis Contributing to High Cost	Secondary Medical Diagnosis Contributing to High Cost	Medical	Pharmacy	Total
1	No	Ages 45-49	Neoplasms - Malignant	ENCOUNTER FOR OTHER AFTERCARE	MALIGNANT NEOPLASM OF BREAST	\$162,226	\$51,524	\$213,750
2	Yes	Ages 45-49	Health Status	ARTIFICIAL OPENING STATUS	ENC SCREENING MALIGNANT NEOPLASMS	\$2,287	\$165,753	\$168,039
3	Yes	Ages 55-59	Ill-Defined Conditions	OTH SX SIGNS INVLV DIGESTV SYS ABD	OTHER DISEASES OF INTESTINE	\$146,601	\$2,554	\$149,155
4	No	Ages 50-54	Aftercare	ORTHOPEDIC AFTERCARE	PLEURAL EFFUSION NEC	\$140,213	\$1,063	\$141,276
5	Yes	Ages 65-74	Circulatory System	ACUTE MYOCARDIAL INFARCTION	DERMATITIS DIT SBST TAKE INTERNALLY	\$117,379	\$2,583	\$119,962
6	Yes	Ages 35-39	Nervous System	MULTIPLE SCLEROSIS	MIGRAINE	\$6,576	\$102,735	\$109,311
7	Yes	Ages 75+	Musculoskeletal System	OTHER SPONDYLOPATHIES	SCOLIOSIS	\$97,529	\$4,448	\$101,976
8	Yes	Ages 60-64	Health Status	ENC SCREENING MALIGNANT NEOPLASMS	REACTION SEVERE STRESS & ADJUST D/O	\$15,341	\$78,152	\$93,493
9	No	Ages 65-74	Musculoskeletal System	OSTEOARTHRITIS OF KNEE	CONDUCTIVE SENSORINEURAL HEAR LOSS	\$93,086	\$263	\$93,348
10	Yes	Ages 40-44	Circulatory System	ESSENTIAL PRIMARY HYPERTENSION	ENC GEN EXAM NO COMPLAINT SUSPECT DX	\$2,050	\$86,836	\$88,887
11	Yes	Ages 60-64	Health Status	PERS ENC HLTH SRVC OTH CIRCUMSTANCE	MULTIPLE SCLEROSIS	\$496	\$81,137	\$81,633
12	Yes	Ages 35-39	Genitourinary System	FEMALE INFERTILITY	ENCOUNTER PROCRATIVE MANAGEMENT	\$34,466	\$46,774	\$81,260
13	Yes	Ages 35-39	Digestive System	CROHNS DISEASE REGIONAL ENTERITIS	PERSONAL HISTORY OTH DISEASES&COND	\$78,400	\$400	\$78,800



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2023-2024		2024-2025			
EXPENSES	Classification \$+/-	%+/-	EXPENSES	Classification \$+/-	%+/-
Benefits	\$1,506,581	1.14%	Benefits	\$1,687,625	12.02%
Capital	\$359,034	-5.75%	Capital		
Other Services	\$634,358	-10.10%	Other Services		
Professional Services	\$145,514	3.93%	Professional Services		
Property Services	\$517,489	9.80%	Property Services		
Salaries	\$5,673,026	4.57%	Salaries	\$5,918,833	4.33%
Supplies	\$141,783	-1.38%	Supplies		
Sub Total	\$8,977,785	2.53%	Sub Total		
ESSER	\$139,416	-57.94%	SW Grant	\$119,160	-14.53%
COVID	\$138,560	22.58%	COVID	\$130,000	-6.18%
Total	\$8,699,809	4.67%	Total		
Grand Total	\$8,699,809	5.98%	Grand Total		
Revenue	\$98,750	-26.28%	Revenue	\$94,750	-4.05%
	\$8,601,059	5.18%			
Tuition 431	\$19,956		Tuition (465)		
WPS 416	\$8,301,718	5.71%	WPS (450)		
Int'l 15	\$299,341	35.13%	Int'l (15)		