

**WOODBIDGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For the Month Ended: December 31, 2019

Obj	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	741,638	430,283	319,527	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692	2,285,641	2,996,398	31,653	25,120	6,533
120	Teachers - Special Education	892,898	404,145	477,975	10,778	29,154	(18,377)
1201	Psychologist	177,558	75,121	102,437	0	0	-
1203	Counselor	49,806	22,020	27,786	-	-	-
Sub-Total Certified Salaries		7,175,592	3,217,211	3,924,124	34,258	54,274	(20,017)
1303	Custodians	421,628	238,942	163,952	18,734	28,949	(10,215)
140	Nurses	153,973	74,613	75,034	4,326	4,326	-
150	Secretaries, Clerical	367,651	222,826	144,825	-	-	-
160	Paraprofessionals	371,156	110,676	135,375	125,105	-	125,105
1601	Special Education Paraprofess.	357,798	220,592	257,129	(119,924)	36,326	(156,250)
190	Salaries, Miscellaneous	53,728	19,067	27,837	6,825	12,835	(6,011)
Sub-Total Non-Certified Salaries		1,725,934	886,716	804,152	35,066	82,437	(47,371)
TOTAL SALARIES		8,901,526	4,103,927	4,728,276	69,324	136,711	(67,388)
220	FICA	241,687	116,258	-	125,429	125,429	-
230	Merf	254,134	131,498	-	122,636	122,636	-
270	Medical Insurance	2,212,543	1,196,146	-	1,016,397	968,397	48,000
280	Life Insurance	41,376	15,818	-	25,558	25,558	-
2902	Other Employee Benefits	14,300	1,681	-	12,619	12,619	-
TOTAL BENEFITS		2,764,040	1,461,401	-	1,302,639	1,254,639	48,000
320	Professional Development	58,575	10,471	28,635	19,468	19,468	-
330	Legal Fees	35,550	95,717	7,005	(67,172)	-	(67,172)
340	Software Support	19,338	7,036	-	12,302	12,302	-
350	Substitutes	24,299	21,791	17,552	(15,044)	-	(15,044)
390/01	OT/PT/Consultant Services	113,675	31,456	52,604	29,615	29,615	-
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	109,494	14,518	149,158	149,158	-
TOTAL PROFESSIONAL SERVICES		543,817	299,415	120,314	124,088	210,544	(86,456)
410/01	Utilities - Electric and Water	193,343	86,733	115,355	(8,744)	-	(8,744)
420	Heating	66,532	28,746	32,054	5,732	5,732	-
430	Repairs and Maintenance	64,287	34,747	11,815	17,725	17,725	-
450	Leases and Rentals	52,668	22,586	19,721	10,361	10,361	-
4501	Building Improvements	10,000	8,040	-	1,960	1,960	-
490	Other Purchased Services	23,962	9,168	14,794	-	-	-
4901	Service Contracts	132,519	58,081	46,526	27,912	27,912	-
TOTAL PROPERTY SERVICES		543,311	248,099	240,265	54,947	63,691	(8,744)

UNAUDITED

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510	Pupil Transportation-Regular	423,988	161,830	213,940	48,218	31,004	17,214
510	Pupil Transportation-Spec. Educ.	333,228	128,024	136,998	68,206	-	68,206
520	Insurance-General Liability	108,151	57,375	36,365	14,411	14,411	-
5201	Worker's Compensation	209,810	113,021	72,711	24,078	24,078	-
530	Telephone Services	16,926	5,823	6,213	4,890	4,890	-
535	Internet	33,000	26,160	6,480	360	360	-
537	Postage	4,650	3,713	1,130	(192)	-	(192)
540	Advertising	2,500	3,500	7,754	(8,754)	-	(8,754)
550	Interns	164,434	80,690	71,400	12,344	12,344	-
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	204,885	386,526	62,410	-	62,410
590	Other Purchased Services	13,900	2,911	2,657	8,333	8,333	-
TOTAL OTHER PURCH SERVICES		1,964,408	787,932	942,172	234,303	95,420	138,883
610	Instructional Supplies	123,970	63,626	12,718	47,626	47,626	-
620	Computer Software	63,952	26,524	2,183	35,245	35,245	-
625	Supplies Nurses	1,900	899	3,743	(2,741)	-	(2,741)
630	Supplies Custodial	55,773	21,035	7,687	27,051	27,051	-
635	Supplies Office	15,050	11,120	2,354	1,576	1,576	-
640	Books and Audio Visual	17,000	-	1,128	15,872	15,872	-
645	Subscriptions	21,828	196	3,025	18,607	18,607	-
650	Testing	12,200	11,785	1,279	(863)	-	(863)
690	Misc. Supplies - DW Security	4,064	423	-	3,641	3,641	-
TOTAL SUPPLIES & MATERIALS		315,737	135,607	34,116	146,015	149,619	(3,604)
732	Computer Hardware	77,000	67,482	-	9,518	9,518	-
735	Equipment - Teaching	8,000	899	340	6,761	6,761	-
740	Equipment - Building	6,000	4,153	-	1,847	1,847	-
745	Furniture	4,600	-	-	4,600	4,600	-
TOTAL PROPERTY		95,600	72,535	340	22,725	22,725	-
810	Dues and Fees	26,600	5,148	3,334	18,118	18,118	-
825	Unemployment	6,500	454	6,000	46	46	-
900	Other Fees	40,415	3,003	3,123	34,289	34,289	-
TOTAL DUES AND FEES		73,515	8,604	12,457	52,454	52,454	-
TOTAL ADOPTED BUDGET		15,201,954	7,117,519	6,077,940	2,006,495	1,985,804	20,691

UNAUDITED

Expenditures by Object - Financial Analysis
For the Month Ended December 31, 2019

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected deficit results from contractual payouts due to unanticipated staff resignation, staff leaves, as well as a mid-year hire of a temporary resource room teacher in response to student needs.

OBJECT 1303 – CUSTODIANS

The net projected deficit results from coverage costs for two unanticipated staff leaves, one of which is expected to continue through end of year.

OBJECTS 160 & 1601 – PARAPROFESSIONALS

The net projected deficit results from the unanticipated need to hire additional special education teacher assistants, as determined by student needs.

OBJECT 190 – SALARIES MISCELLANEOUS

The net projected deficit results from certified staff salary lane changes resulting from coursework completion, unanticipated at time of budget submission.

OBJECT 270 – MEDICAL INSURANCE

The net projected surplus results from savings due to retirements and census changes.

OBJECT 331 – LEGAL FEES

The net projected deficit results from teacher contract negotiations, in addition to the mandatory employer portion of the arbitration officials' fees.

OBJECT 350 - SUBSTITUTES

The net projected deficit results from coverage needed for unanticipated staff leaves of absence.

OBJECT 3902 – FINANCIAL AUDIT

The net projected deficit results from expanded scope of audit engagement as a result of CSDE revised financial reporting platform conversion from ED001 to EFS financials.

OBJECT 410/01 – UTILITIES ELECTRIC & WATER

The net projected deficit results from Measurement & Verification analysis for year #3 not included at time of budget submission.

OBJECT 510 – TRANSPORTATION

The net projected results from favorable allocation of Ezra transportation costs shared with Amity Region 5 district. In addition, special education transportation contains favorable projection due to enrollment decrease occurring after budget submission.

OBJECT 540 – ADVERTISING

The net projected deficit results from an unanticipated search for the position of Principal.

OBJECT 560 – TUITION OUT OF DISTRICT

The net projected surplus results from actual outplacement(s) being lower than budget, due to enrollment change in this area occurring after budget submission to Town. As a reminder, Special Education is an area that remains fluid in nature as are the impacts to budget.

OBJECT 625 – NURSING SUPPLIES

The projected deficit results from mandated medical supplies protocol that was unknown at the time of budget submission.

OBJECT 650 – TESTING

The net projected deficit results from actuals for Renaissance Learning coming in higher than original budget estimate.