

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

For the Month Ended: January 31, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	741,638	486,605	263,206	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692	2,698,371	2,584,068	31,253	22,131	9,122
120	Teachers - Special Education	892,898	474,907	417,991	-	-	-
1201	Psychologist	177,558	88,779	88,779	0	0	-
1203	Counselor	49,806	25,852	24,903	(949)	-	(949)
Sub-Total Certified Salaries		7,175,592	3,774,513	3,378,948	22,131	22,131	0
1303	Custodians	421,628	268,629	132,814	20,185	20,185	-
140	Nurses	153,973	87,852	61,962	4,160	4,160	-
150	Secretaries, Clerical	367,651	251,519	119,392	(3,260)	-	(3,260)
160	Paraprofessionals	371,156	130,165	115,784	125,207	-	125,207
1601	Special Education Paraprofess.	357,798	258,640	228,771	(129,614)	32,705	(162,319)
190	Salaries, Miscellaneous	53,728	23,085	24,291	6,353	12,363	(6,011)
Sub-Total Non-Certified Salaries		1,725,934	1,019,890	683,014	23,030	69,412	(46,382)
TOTAL SALARIES		8,901,526	4,794,403	4,061,962	45,161	91,544	(46,382)
220	FICA	241,687	134,542	-	107,145	107,145	-
230	Merf	254,134	162,728	-	91,406	91,406	-
270	Medical Insurance	2,212,543	1,356,364	51,410	804,768	756,768	48,000
280	Life Insurance	41,376	18,470	-	22,906	22,906	-
2902	Other Employee Benefits	14,300	3,081	1,400	9,819	9,819	-
TOTAL BENEFITS		2,764,040	1,675,185	52,810	1,036,044	988,044	48,000
320	Professional Development	58,575	8,052	30,149	20,374	20,374	-
330	Legal Fees	35,550	105,194	11,209	(80,853)	-	(80,853)
340	Software Support	19,338	7,036	1,297	11,005	11,005	-
350	Substitutes	24,299	34,418	55,171	(65,289)	-	(65,289)
390/01	OT/PT/Consultant Services	113,675	58,823	25,237	29,615	29,615	-
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	115,739	12,760	144,671	144,671	-
TOTAL PROFESSIONAL SERVICES		543,817	352,712	135,822	55,283	205,665	(150,382)
410/01	Utilities - Electric and Water	193,343	99,673	102,414	(8,744)	-	(8,744)
420	Heating	66,532	48,603	12,197	5,732	5,732	-
430	Repairs and Maintenance	64,287	39,113	16,679	8,495	8,495	-
450	Leases and Rentals	52,668	32,276	10,043	10,350	10,350	-
4501	Building Improvements	10,000	8,040	-	1,960	1,960	-
490	Other Purchased Services	23,962	12,512	15,638	(4,188)	-	(4,188)
4901	Service Contracts	132,519	64,623	39,984	27,912	27,912	-
TOTAL PROPERTY SERVICES		543,311	304,840	196,954	41,517	54,450	(12,933)

UNAUDITED

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For the Month Ended: January 31, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
510	Pupil Transportation-Regular	423,988	209,143	172,340	42,505	25,251	17,254
510	Pupil Transportation-Spec. Educ.	333,228	164,908	99,753	68,567	-	68,567
520	Insurance-General Liability	108,151	72,253	19,077	16,821	16,821	-
5201	Worker's Compensation	209,810	149,726	35,461	24,623	24,623	-
530	Telephone Services	16,926	7,984	6,949	1,993	1,993	-
535	Internet	33,000	28,320	4,320	360	-	360
537	Postage	4,650	3,996	858	(203)	-	(203)
540	Advertising	2,500	7,203	3,862	(8,565)	-	(8,565)
550	Interns	164,434	79,400	71,400	13,634	13,634	-
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	277,688	313,724	62,410	-	62,410
590	Other Purchased Services	13,900	4,141	1,949	7,810	7,810	-
TOTAL OTHER PURCH SERVICES		1,964,408	1,004,761	729,693	229,954	90,132	139,822
610	Instructional Supplies	123,970	68,589	15,654	39,727	21,055	18,672
620	Computer Software	63,952	28,371	483	35,098	28,429	6,669
625	Supplies Nurses	1,900	1,066	3,901	(3,067)	-	(3,067)
630	Supplies Custodial	55,773	26,062	13,824	15,887	15,887	-
635	Supplies Office	15,050	6,428	4,710	3,912	1,995	1,917
640	Books and Audio Visual	17,000	-	4,392	12,608	5,737	6,871
645	Subscriptions	21,828	2,844	2,550	16,434	16,434	-
650	Testing	12,200	12,188	879	(866)	-	(866)
690	Misc. Supplies - DW Security	4,064	423	-	3,641	3,641	-
TOTAL SUPPLIES & MATERIALS		315,737	145,971	46,393	123,373	93,178	30,195
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	67,183	395	9,422	6,281	3,141
735	Equipment - Teaching	8,000	1,237	1,807	4,956	2,756	2,201
740	Equipment - Building	6,000	4,153	-	1,847	1,005	842
745	Furniture	4,600	-	-	4,600	920	3,680
TOTAL PROPERTY		95,600	72,573	2,202	20,825	10,961	9,864
810	Dues and Fees	26,600	7,982	2,082	16,536	14,593	1,943
825	Unemployment	6,500	454	6,000	46	-	46
900	Other Fees	40,415	3,122	21,224	16,069	1,554	14,515
TOTAL DUES AND FEES		73,515	11,557	29,306	32,652	16,147	16,504
TOTAL ADOPTED BUDGET		15,201,954	8,362,002	5,255,141	1,584,810	1,550,121	34,689

UNAUDITED

Expenditures by Object - Financial Analysis
For the Month Ended January 31, 2020

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 150 – SECRETARIES

The net projected deficit results from transition and training costs for new hires due to staff retirement and position reduction.

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 330 – LEGAL FEES

The net projected deficit results from matters related to special education, 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 490 – OTHER PROF/TECH PURCHASED SERVICES

The net projected deficit results from unanticipated repairs and modifications encountered during routine HVAC and controls maintenance.

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 610 - INSTRUCTIONAL SUPPLIES

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 620 - COMPUTER SOFTWARE

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 625 – NURSING SUPPLIES

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

OBJECT 635 – SUPPLIES OFFICE

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 635 – SUPPLIES OFFICE

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 640 – LIBRARY BOOKS & AUDIO VISUAL

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 650 – TESTING

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

OBJECT 732 – COMPUTER HARDWARE

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 735 – EQUIPMENT TEACHING

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 740 – EQUIPMENT BUILDING

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 745 - FURNITURE

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 810 – DUES & FEES

The net projected surplus results from budgetary spending freeze implemented in the month of January.

OBJECT 900 – OTHER FEES

The net projected surplus results from budgetary spending freeze implemented in the month of January. In addition, this category includes savings resulting from favorable allocation with Amity Region 5 for nursing services for Ezra Academy