

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

For the Month Ended: April 30, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	741,638	658,668	91,143	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692	3,945,792	1,331,582	36,319	32,120	4,199
120	Teachers - Special Education	892,898	688,542	197,913	6,444	-	6,444
1201	Psychologist	177,558	129,698	47,860	-	-	-
1203	Counselor	49,806	37,513	13,354	(1,060)	-	(1,060)
Sub-Total Certified Salaries		7,175,592	5,460,212	1,681,851	33,529	32,120	1,409
1303	Custodians	421,628	359,200	45,648	16,780	11,780	5,000
140	Nurses	153,973	130,239	22,005	1,729	-	1,729
150	Secretaries, Clerical	367,651	340,866	30,219	(3,434)	-	(3,434)
160	Paraprofessionals	371,156	188,594	57,113	125,449	-	125,449
1601	Special Education Paraprofess.	357,798	387,468	116,364	(146,034)	-	(146,034)
190	Salaries, Miscellaneous	53,728	36,165	8,949	8,615	8,615	-
Sub-Total Non-Certified Salaries		1,725,934	1,442,532	280,298	3,104	20,394	(17,291)
TOTAL SALARIES		8,901,526	6,902,744	1,962,149	36,633	52,514	(15,881)
220	FICA	241,687	190,203	-	51,484	51,484	-
230	Merf	254,134	223,815	-	30,319	30,319	-
270	Medical Insurance	2,212,543	1,686,227	51,410	474,905	418,355	56,550
280	Life Insurance	41,376	26,224	-	15,152	7,502	7,650
2902	Other Employee Benefits	14,300	3,081	2,800	8,419	5,000	3,419
TOTAL BENEFITS		2,764,040	2,129,551	54,210	580,279	512,659	67,619
320	Professional Development	58,575	19,177	17,805	21,592	-	21,592
330	Legal Fees	35,550	107,939	8,464	(80,853)	10,000	(90,853)
340	Software Support	19,338	13,230	-	6,108	6,108	-
350	Substitutes	24,299	71,491	43,056	(90,248)	-	(90,248)
390/01	OT/PT/Consultant Services	113,675	64,223	49,677	(225)	-	(225)
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	258,368	23,563	(8,761)	-	(8,761)
TOTAL PROFESSIONAL SERVICES		543,817	557,878	142,565	(156,626)	16,108	(172,733)
410/01	Utilities - Electric and Water	193,343	139,891	63,412	(9,960)	-	(9,960)
420	Heating	66,532	56,532	10,000	-	-	-
430	Repairs and Maintenance	64,287	50,255	12,781	1,251	1,251	-
450	Leases and Rentals	52,668	45,041	1,949	5,678	5,678	-
4501	Building Improvements	10,000	8,040	1,500	460	460	-
490	Other Purchased Services	23,962	14,480	13,670	(4,188)	-	(4,188)
4901	Service Contracts	132,519	92,577	29,050	10,892	10,892	-
TOTAL PROPERTY SERVICES		543,311	406,815	132,363	4,133	18,281	(14,148)

UNAUDITED

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

For the Month Ended: April 30, 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	349,411	55,840	18,737	(16,000)	34,737
510	Pupil Transportation-Spec. Educ.	333,228	208,602	44,356	80,270	17,120	63,150
520	Insurance-General Liability	108,151	87,131	-	21,020	11,162	9,858
5201	Worker's Compensation	209,810	186,430	-	23,380	12,000	11,380
530	Telephone Services	16,926	10,277	4,554	2,095	2,095	-
535	Internet	33,000	30,480	2,160	360	360	-
537	Postage	4,650	4,382	635	(367)	1,200	(1,567)
540	Advertising	2,500	10,904	161	(8,565)	-	(8,565)
550	Interns	164,434	166,800	-	(2,366)	-	(2,366)
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	388,339	201,948	63,535	-	63,535
590	Other Purchased Services	13,900	9,035	2,480	2,386	2,386	-
TOTAL OTHER PURCH SERVICES		1,964,408	1,451,791	312,134	200,484	30,322	170,161
610	Instructional Supplies	123,970	76,321	7,056	40,592	5,500	35,092
620	Computer Software	63,952	56,290	4,854	2,808	2,808	-
625	Supplies Nurses	1,900	1,677	4,950	(4,727)	-	(4,727)
630	Supplies Custodial	55,773	34,637	7,191	13,945	13,945	-
635	Supplies Office	15,050	7,787	4,032	3,232	3,232	-
640	Books and Audio Visual	17,000	4,634	-	12,366	-	12,366
645	Subscriptions	21,828	6,925	1,470	13,433	13,433	-
650	Testing	12,200	12,492	575	(866)	-	(866)
690	Misc. Supplies - DW Security	4,064	953	-	3,111	3,111	-
TOTAL SUPPLIES & MATERIALS		315,737	201,715	30,128	83,894	42,029	41,865
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	68,338	1,698	6,964	4,864	2,100
735	Equipment - Teaching	8,000	1,237	-	6,763	4,663	2,100
740	Equipment - Building	6,000	4,153	-	1,847	1,847	-
745	Furniture	4,600	-	-	4,600	-	4,600
TOTAL PROPERTY		95,600	73,728	1,698	20,174	11,374	8,800
810	Dues and Fees	26,600	10,837	200	15,563	12,137	3,426
825	Unemployment	6,500	454	1,000	5,046	-	5,046
900	Other Fees	40,415	25,245	937	14,233	-	14,233
TOTAL DUES AND FEES		73,515	36,535	2,137	34,843	12,137	22,706
TOTAL ADOPTED BUDGET		15,201,954	11,760,757	2,637,384	803,813	695,425	108,389

UNAUDITED

Expenditures by Object - Financial Analysis
For the Month Ended April 30, 2020

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected surplus results from staff leaves, partially unpaid, based on the length of absences.

OBJECT 1303 - CUSTODIANS

The net projected surplus results from lower than anticipated needs for snow removal and other overtime related costs.

OBJECT 140 - NURSES

The net projected surplus results from lower than anticipated staff coverage and field trips.

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 270 – MEDICAL INSURANCE

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

OBJECT 280 - LIFE INSURANCE

The net projected surplus results from savings due to lower than anticipated premiums.

OBJECT 2902 – OTHER EMPLOYEE BENEFITS

The net projected surplus results from savings due to lower than anticipated course reimbursements.

OBJECT 320 – PROFESSIONAL DEVELOPMENT

The net projected surplus results from savings due to cancellations of conferences and workshops as a result of the COVID-19 shutdown.

OBJECT 330 – LEGAL FEES

The net projected deficit results from matters related to COVID-19 impacts, 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 surplus 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. In addition, negotiated credits resulting from the COVID-19 shutdown are included in the projected surplus.

OBJECT 520/5201 – INSURANCE LIABILITY & WORKER COMPENSATION

The net projected surplus results from lower than anticipated premium billings

OBJECT 537 – POSTAGE

The net projected deficit results from an increased expense due to COVID-19 shutdown.

OBJECT 540 – ADVERTISING

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

OBJECT 550 – INTERNS

The net projected deficit results from use of building substitute in lieu of intern.

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 combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model. In addition, savings resulting from the COVID-19 shutdown are included in the projected surplus.

OBJECT 620 - COMPUTER SOFTWARE

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 625 – NURSING SUPPLIES

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

OBJECT 640 – LIBRARY BOOKS & AUDIO VISUAL

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 645 – SUBSCRIPTIONS

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

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 combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 735 – EQUIPMENT TEACHING

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 745 - FURNITURE

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 810 – DUES & FEES

The net projected surplus results from combination of budgetary spending freeze implemented in the month of January, and decreased needs due to distance learning model.

OBJECT 825 - UNEMPLOYMENT

The net projected surplus results from reduction in anticipated claims due to wage continuation, per executive order of Governor Lamont.

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