

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

**For the Month Ended: May 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	749,810	-	(8,172)	-	(8,172)
120	Teachers - Regular	5,313,692	5,246,502	-	67,190	30,000	37,190
120	Teachers - Special Education	892,898	886,754	-	6,144	-	6,144
1201	Psychologist	177,558	177,502	-	56	-	56
1203	Counselor	49,806	51,108	-	(1,302)	-	(1,302)
<b>Sub-Total Certified Salaries</b>		<b>7,175,592</b>	<b>7,111,677</b>	<b>-</b>	<b>63,915</b>	<b>30,000</b>	<b>33,915</b>
1303	Custodians	421,628	406,781	487	14,360	6,000	8,360
140	Nurses	153,973	152,699	-	1,274	-	1,274
150	Secretaries, Clerical	367,651	370,997	-	(3,346)	-	(3,346)
160	Paraprofessionals	371,156	245,502	-	125,654	-	125,654
1601	Special Education Paraprofess.	357,798	502,694	-	(144,896)	-	(144,896)
190	Salaries, Miscellaneous	53,728	53,728	-	-	-	-
<b>Sub-Total Non-Certified Salaries</b>		<b>1,725,934</b>	<b>1,732,400</b>	<b>487</b>	<b>(6,953)</b>	<b>6,000</b>	<b>(12,953)</b>
<b>TOTAL SALARIES</b>		<b>8,901,526</b>	<b>8,844,077</b>	<b>487</b>	<b>56,962</b>	<b>36,000</b>	<b>20,962</b>
220	FICA	241,687	208,364	-	33,323	21,660	11,663
230	Merf	254,134	242,674	-	11,460	7,449	4,011
270	Medical Insurance	2,212,543	2,017,705	51,410	143,427	86,877	56,550
280	Life Insurance	41,376	28,890	-	12,486	5,300	7,186
2902	Other Employee Benefits	14,300	3,080	2,800	8,420	-	8,420
<b>TOTAL BENEFITS</b>		<b>2,764,040</b>	<b>2,500,713</b>	<b>54,210</b>	<b>209,116</b>	<b>121,286</b>	<b>87,830</b>
320	Professional Development	58,575	21,810	15,091	21,674	-	21,674
330	Legal Fees	35,550	119,734	-	(84,184)	6,000	(90,184)
340	Software Support	19,338	13,230	-	6,108	6,108	-
350	Substitutes	24,299	114,547	-	(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	258,868	16,119	(1,817)	-	(1,817)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>543,817</b>	<b>615,861</b>	<b>80,887</b>	<b>(152,931)</b>	<b>12,108</b>	<b>(165,039)</b>
410/01	Utilities - Electric and Water	193,343	149,139	54,164	(9,960)	-	(9,960)
420	Heating	66,532	41,573	24,959	-	-	-
430	Repairs and Maintenance	64,287	54,431	11,465	(1,609)	-	(1,609)
450	Leases and Rentals	52,668	48,716	1,122	2,830	2,830	-
4501	Building Improvements	10,000	9,012	528	460	460	-
490	Other Purchased Services	23,962	14,480	13,670	(4,188)	-	(4,188)
4901	Service Contracts	132,519	107,513	25,006	-	-	-
<b>TOTAL PROPERTY SERVICES</b>		<b>543,311</b>	<b>424,863</b>	<b>130,914</b>	<b>(12,466)</b>	<b>3,290</b>	<b>(15,757)</b>

UNAUDITED

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

**For the Month Ended: May 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	376,813	12,349	34,826		34,826
510	Pupil Transportation-Spec. Educ.	333,228	228,746	24,212	80,270	17,120	63,150
520	Insurance-General Liability	108,151	97,990	-	10,161	-	10,161
5201	Worker's Compensation	209,810	186,157	-	23,653	-	23,653
530	Telephone Services	16,926	11,815	2,965	2,146	2,146	-
535	Internet	33,000	30,480	2,160	360	-	360
537	Postage	4,650	5,078	862	(1,290)	2,000	(3,290)
540	Advertising	2,500	10,904	161	(8,565)	-	(8,565)
550	Interns	164,434	168,090	-	(3,656)	-	(3,656)
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	401,261	189,026	63,534	-	63,534
590	Other Purchased Services	13,900	9,035	2,480	2,386	2,386	-
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,964,408</b>	<b>1,526,370</b>	<b>234,213</b>	<b>203,825</b>	<b>23,652</b>	<b>180,173</b>
610	Instructional Supplies	123,970	77,429	6,023	40,518	2,150	38,368
620	Computer Software	63,952	57,555	3,589	2,808	-	2,808
625	Supplies Nurses	1,900	3,313	5,418	(6,831)	-	(6,831)
630	Supplies Custodial	55,773	36,250	5,577	13,945	13,945	-
635	Supplies Office	15,050	8,554	2,182	4,314	4,314	-
640	Books and Audio Visual	17,000	4,634	-	12,366	-	12,366
645	Subscriptions	21,828	6,925	2,269	12,634	12,634	-
650	Testing	12,200	12,492	575	(866)	-	(866)
690	Misc. Supplies - DW Security	4,064	953	-	3,111	1,100	2,011
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>315,737</b>	<b>208,105</b>	<b>25,634</b>	<b>81,999</b>	<b>34,143</b>	<b>47,855</b>
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	70,036	4,145	2,819	2,819	-
735	Equipment - Teaching	8,000	1,237	-	6,763	3,547	3,216
740	Equipment - Building	6,000	4,153	-	1,847	1,847	-
745	Furniture	4,600	-	-	4,600	4,600	-
<b>TOTAL PROPERTY</b>		<b>95,600</b>	<b>75,426</b>	<b>4,145</b>	<b>16,029</b>	<b>12,813</b>	<b>3,216</b>
810	Dues and Fees	26,600	10,837	200	15,563	11,016	4,547
825	Unemployment	6,500	454	-	6,046	-	6,046
900	Other Fees	40,415	24,197	-	16,218	-	16,218
<b>TOTAL DUES AND FEES</b>		<b>73,515</b>	<b>35,488</b>	<b>200</b>	<b>37,828</b>	<b>11,016</b>	<b>26,812</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>15,201,954</b>	<b>14,230,903</b>	<b>530,691</b>	<b>440,360</b>	<b>254,308</b>	<b>186,052</b>

UNAUDITED

Expenditures by Object - Financial Analysis  
For the Month Ended May 31, 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 220 & 230 – FICA, MERF**

The net projected surplus results from savings due to lower salary costs.

**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