

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

For the Month Ended: March 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	602,347	147,464	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692	3,530,750	1,774,968	7,974	3,907	4,067
120	Teachers - Special Education	892,898	618,754	274,144	-	-	-
1201	Psychologist	177,558	115,984	61,462	112	-	112
1203	Counselor	49,806	33,737	17,241	(1,172)	-	(1,172)
Sub-Total Certified Salaries		7,175,592	4,901,572	2,275,279	(1,259)	3,907	(5,166)
1303	Custodians	421,628	332,100	73,064	16,463	11,463	5,000
140	Nurses	153,973	116,842	33,471	3,660	1,560	2,100
150	Secretaries, Clerical	367,651	310,602	60,277	(3,228)	-	(3,228)
160	Paraprofessionals	371,156	169,105	76,670	125,381	-	125,381
1601	Special Education Paraprofess.	357,798	345,268	162,936	(150,407)	-	(150,407)
190	Salaries, Miscellaneous	53,728	32,939	16,248	4,541	10,552	(6,011)
Sub-Total Non-Certified Salaries		1,725,934	1,306,857	422,667	(3,590)	23,575	(27,165)
TOTAL SALARIES		8,901,526	6,208,429	2,697,946	(4,849)	27,482	(32,331)
220	FICA	241,687	162,047	-	79,640	79,640	-
230	Merf	254,134	180,870	-	73,264	73,264	-
270	Medical Insurance	2,212,543	1,535,225	51,410	625,907	577,907	48,000
280	Life Insurance	41,376	21,279	-	20,097	12,484	7,613
2902	Other Employee Benefits	14,300	3,081	2,800	8,419	4,919	3,500
TOTAL BENEFITS		2,764,040	1,902,502	54,210	807,328	748,215	59,113
320	Professional Development	58,575	16,749	22,786	19,040	6,423	12,617
330	Legal Fees	35,550	106,526	9,877	(80,853)	10,000	(90,853)
340	Software Support	19,338	8,333	4,897	6,108	6,108	-
350	Substitutes	24,299	56,690	42,139	(74,530)	-	(74,530)
390/01	OT/PT/Consultant Services	113,675	58,823	30,737	24,115	24,115	-
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	258,311	23,119	(8,261)	-	(8,261)
TOTAL PROFESSIONAL SERVICES		543,817	528,882	133,557	(118,622)	46,645	(165,267)
410/01	Utilities - Electric and Water	193,343	114,969	87,118	(8,744)	-	(8,744)
420	Heating	66,532	60,881	4,919	732	732	-
430	Repairs and Maintenance	64,287	48,386	10,741	5,160	5,160	-
450	Leases and Rentals	52,668	36,702	6,832	9,134	9,134	-
4501	Building Improvements	10,000	8,040	-	1,960	1,960	-
490	Other Purchased Services	23,962	12,955	15,195	(4,188)	-	(4,188)
4901	Service Contracts	132,519	71,378	35,122	26,019	26,019	-
TOTAL PROPERTY SERVICES		543,311	353,310	159,927	30,074	43,006	(12,932)
510	Pupil Transportation-Regular	423,988	254,612	124,181	45,195	26,458	18,737
510	Pupil Transportation-Spec. Educ.	333,228	172,987	115,884	44,357	-	44,357
520	Insurance-General Liability	108,151	88,336	-	19,815	12,175	7,640
5201	Worker's Compensation	209,810	186,703	-	23,107	14,937	8,170
530	Telephone Services	16,926	9,441	5,492	1,993	1,993	-
535	Internet	33,000	28,320	4,320	360	360	-
537	Postage	4,650	4,382	-	268	268	-
540	Advertising	2,500	10,703	362	(8,565)	-	(8,565)
550	Interns	164,434	166,800	-	(2,366)	-	(2,366)
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	332,100	259,311	62,410	-	62,410
590	Other Purchased Services	13,900	8,417	1,696	3,787	3,787	-
TOTAL OTHER PURCH SERVICES		1,964,408	1,262,801	511,247	190,360	59,978	130,382

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For the Month Ended: March 31, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	123,970	74,468	12,888	36,614	14,646	21,968
620	Computer Software	63,952	49,837	6,771	7,344	844	6,500
625	Supplies Nurses	1,900	1,476	3,710	(3,286)	-	(3,286)
630	Supplies Custodial	55,773	31,066	11,097	13,610	13,610	-
635	Supplies Office	15,050	7,057	4,877	3,116	3,116	-
640	Books and Audio Visual	17,000	3,247	1,128	12,626	-	12,626
645	Subscriptions	21,828	5,394	3,001	13,433	10,933	2,500
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	185,989	44,046	85,703	46,260	39,442
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	68,338	-	8,662	5,212	3,450
735	Equipment - Teaching	8,000	1,237	1,807	4,956	2,756	2,200
740	Equipment - Building	6,000	4,153	-	1,847	847	1,000
745	Furniture	4,600	-	-	4,600	-	4,600
TOTAL PROPERTY		95,600	73,728	1,807	20,065	8,815	11,250
810	Dues and Fees	26,600	7,918	1,627	17,055	11,455	5,600
825	Unemployment	6,500	454	1,000	5,046	-	5,046
900	Other Fees	40,415	25,360	4,354	10,701	-	10,701
TOTAL DUES AND FEES		73,515	33,732	6,981	32,802	11,455	21,347
TOTAL ADOPTED BUDGET		15,201,954	10,549,373	3,609,720	1,042,861	991,856	51,005

Expenditures by Object - Financial Analysis
For the Month Ended March 30, 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 1303 - CUSTODIANS

The net projected surplus results from lower than anticipated needs for snow removal and staff coverage.

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 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 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 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.

OBJECT 520/5201 – INSURANCE LIABILITY & WORKER COMPENSATION

The net projected surplus results from lower than anticipated premium billings

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.

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 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 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 740 – EQUIPMENT BUILDING

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