



Woodbridge School District

11 Meetinghouse Lane
Woodbridge, CT 06525

Jonathan S. Budd, Ph.D. - Superintendent
Cheryl Kiesel – Director of Special Services
Alfred Pullo, Jr. – Director of Business Services & Operations

TO: Jonathan S. Budd, Ph.D., Superintendent of Schools
FROM: Al Pullo, Jr., Director of Business Services & Operations
DATE: May 5, 2021
SUBJECT: FY 20-21 Financial Report for Month Ended April 30, 2021

General Budget:

FY2021:

We are currently projecting a surplus of \$28,830 through the month ended April 30th. This represents an overall favorable swing of \$18,108 when compared to the prior month. Key drivers for this month's results include:

- Savings from the full release of instructional supplies and professional development budget freeze encumbrances totaling \$40,316
- Savings from the partial release of \$8,000 for anticipated funding of school lunch program loss.
- Savings from certified and non-certified staff leaves of absences and vacancies \$4,166
- Unfavorable costs due to a Connecticut Municipal Employee Retirement System related funding obligation totaling \$29,724.
- Unfavorable costs due to repairs and maintenance related spending for the month in two areas. The roof thermal scan related to the anticipated roof refurbishment project totaled \$2,250. In addition, HVAC related repairs to our Dectron unit servicing the pool area totaled \$2,400 for parts and labor.

We continue ongoing review of remaining encumbrances and will release items as we are able. One example of this is the remaining encumbrance of \$10,000 for the anticipated school lunch program funding. Any funds released will be used to either offset unfavorable variances yet to be identified, or added to our projected year end surplus. Available funds may also be used to purchase needed supplies such as the Grade 6 Pre-Algebra text discussed on the April 2021 Curriculum Committee meeting.

COVID Related Expenditures:

This month's report includes the addition of the CARES ESSER II anticipated grant funds in the amount of \$205,549. The district is awaiting approval of the application submitted earlier in April.

A final award for the American Rescue Plan (aka: ESSER III) is not known at the time of this writing. Therefore we have not provided any information in that regard. The Finance subcommittee agenda includes this item for further discussion and planning.

Special Funds:

School Lunch Program: The School Lunch program year to date net loss is \$4,729, which equates to a net income of \$12,277 for the month of April. Additional revenue from increased student participation as well as expense savings from staff vacancies, continue to be the primary drivers for the program's operating results. In addition, this month we received our annual payment for Healthy Foods program participation in the amount of \$5,707 which represents 46% of total net income for the month. If participation remains consistent over the remaining weeks of the current school year, we anticipate ending the year with a small net income from operations. If this were to occur, we would be able to release the remaining \$10,000 set aside from the Board operating budget to fund operating losses.

We are pleased to include the following press release excerpt extending the Seamless Summer Meals Option program (SSO) through the 2021-2022 school year. The SSO program offers unprecedented free meals to household members under the age of 18.

The U.S. Department of Agriculture (USDA) issued a broad range of flexibilities to allow school meal programs and childcare institutions across the country to return to serving healthy meals in fall 2021 as part of the Biden-Harris Administration's commitment to reopen schools safely. Several meal service flexibilities that enable social distancing are now extended through June 30, 2022. The waivers continue the Administration's commitment to provide safe, healthy meals free of charge to children as the pandemic continues to threaten the food and nutrition security of our most vulnerable. (<https://snact.org/news/561434/USDA-Issues-Pandemic-Flexibilities-for-Schools-and-Day-Care-Facilities-through-June-2022-to-Support-.htm>)

To help illustrate the financial benefit to the program, we offer the following. Year to date, we have served 36,029 meals. Prior to SSO, lunch price was \$3.00 per meal and we received an additional \$.33 from the USDA. Currently the SSO rate is \$3.51 per meal, or an additional \$.18 per meal. Applied to the FY2021 year to date meal count results in additional program revenue of \$6,485, through April, fully attributable to the SSO program. The program offers both a nutritional benefit to Woodbridge children, as well as a financial benefit to the community at large.

Extended Day: The Extended Day program is running an operating loss of \$90,061, which represents \$3,086 net loss for the month of March. Expenses for the month were primarily unemployment related, and total \$37,455 year to date. Year to date unemployment expenses are based on 31 total claimants, of which 7 remain currently open and active claims. Projected additional expenses given the current 7 claimants totals \$9,917. This data reflects claims paid through the month of February. The program fund balance is currently \$21,042. Assuming continued federal subsidy, and no additional claimants, the current \$21,042 program fund balance is expected to sufficiently support the \$9,917 remaining runout of unemployment expenses.

Field Trips: No new activity to report.

Summer Enrichment Program: No new activity to report.

Expendable Trust: No new activity to report.

Student Activity: No new activity to report.