

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

For the Month Ended: February 28, 2020

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	741,638	542,926	206,885	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692	3,118,865	2,168,639	26,187	22,120	4,067
120	Teachers - Special Education	892,898	545,353	347,545	-	-	-
1201	Psychologist	177,558	102,382	75,121	56	-	56
1203	Counselor	49,806	29,850	21,072	(1,116)	-	(1,116)
Sub-Total Certified Salaries		7,175,592	4,339,376	2,819,262	16,954	22,120	(5,166)
1303	Custodians	421,628	300,652	103,042	17,934	17,934	-
140	Nurses	153,973	101,766	51,426	781	781	-
150	Secretaries, Clerical	367,651	281,455	89,456	(3,260)	-	(3,260)
160	Paraprofessionals	371,156	149,616	96,227	125,313	-	125,313
1601	Special Education Paraprofess.	357,798	302,293	198,293	(142,787)	20,618	(163,405)
190	Salaries, Miscellaneous	53,728	28,186	20,409	5,132	11,143	(6,011)
Sub-Total Non-Certified Salaries		1,725,934	1,163,969	558,853	3,113	50,476	(47,363)
TOTAL SALARIES		8,901,526	5,503,345	3,378,115	20,067	72,596	(52,529)
220	FICA	241,687	153,557	-	88,130	88,130	-
230	Merf	254,134	183,930	-	70,204	70,204	-
270	Medical Insurance	2,212,543	1,560,806	51,410	600,327	552,327	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	1,922,652	54,210	787,178	728,065	59,113
320	Professional Development	58,575	16,167	22,888	19,521	19,521	-
330	Legal Fees	35,550	106,526	9,877	(80,853)	-	(80,853)
340	Software Support	19,338	8,333	-	11,005	11,005	-
350	Substitutes	24,299	45,819	33,436	(54,956)	10,289	(65,245)
390/01	OT/PT/Consultant Services	113,675	58,823	26,987	27,865	27,865	-
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	253,461	19,709	-	-	-
TOTAL PROFESSIONAL SERVICES		543,817	512,579	112,896	(81,658)	68,680	(150,338)
410/01	Utilities - Electric and Water	193,343	113,753	88,334	(8,744)	-	(8,744)
420	Heating	66,532	58,127	7,673	732	732	-
430	Repairs and Maintenance	64,287	40,781	17,127	6,379	6,379	-
450	Leases and Rentals	52,668	36,702	5,617	10,350	10,350	-
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	68,858	35,844	27,817	27,817	-
TOTAL PROPERTY SERVICES		543,311	339,216	169,790	34,305	47,238	(12,933)

UNAUDITED

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

For the Month Ended: February 28, 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	253,714	127,770	42,505	23,767	18,737
510	Pupil Transportation-Spec. Educ.	333,228	171,972	98,207	63,048	-	63,048
520	Insurance-General Liability	108,151	71,048	19,077	18,025	18,025	-
5201	Worker's Compensation	209,810	149,453	35,461	24,896	24,896	-
530	Telephone Services	16,926	9,189	5,744	1,993	1,993	-
535	Internet	33,000	28,320	4,320	360	360	-
537	Postage	4,650	4,382	635	(367)	(367)	-
540	Advertising	2,500	7,203	3,862	(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	4,494	1,596	7,810	7,810	-
TOTAL OTHER PURCH SERVICES		1,964,408	1,198,675	555,984	209,749	76,485	133,264
610	Instructional Supplies	123,970	74,316	10,537	39,118	19,608	19,510
620	Computer Software	63,952	49,837	1,733	12,382	5,882	6,500
625	Supplies Nurses	1,900	1,476	3,480	(3,056)	-	(3,056)
630	Supplies Custodial	55,773	27,923	8,992	18,858	18,858	-
635	Supplies Office	15,050	6,691	4,542	3,816	1,916	1,900
640	Books and Audio Visual	17,000	-	4,392	12,608	2,500	10,108
645	Subscriptions	21,828	2,844	3,040	15,944	13,600	2,344
650	Testing	12,200	12,492	575	(866)	-	(866)
690	Misc. Supplies - DW Security	4,064	828	-	3,236	3,236	-
TOTAL SUPPLIES & MATERIALS		315,737	176,406	37,290	102,041	65,600	36,440
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	67,578	760	8,662	5,212	3,450
735	Equipment - Teaching	8,000	2,527	1,807	3,666	1,466	2,200
740	Equipment - Building	6,000	4,153	-	1,847	847	1,000
745	Furniture	4,600	-	-	4,600	500	4,100
TOTAL PROPERTY		95,600	74,258	2,567	18,775	8,025	10,750
810	Dues and Fees	26,600	7,300	1,732	17,568	12,000	5,568
825	Unemployment	6,500	454	6,000	46	-	46
900	Other Fees	40,415	24,022	2,219	14,175	-	14,175
TOTAL DUES AND FEES		73,515	31,775	9,951	31,789	12,000	19,789
TOTAL ADOPTED BUDGET		15,201,954	9,758,906	4,320,803	1,122,245	1,078,689	43,557

UNAUDITED

Expenditures by Object - Financial Analysis
For the Month Ended February 28, 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 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 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