

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

For the Month Ended: June 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	5,246,939	54,714	12,039	-	12,039
120	Teachers - Special Education	892,898	886,754	29,800	(23,656)	-	(23,656)
1201	Psychologist	177,558	177,502	-	56	-	56
1203	Counselor	49,806	51,108	-	(1,302)	-	(1,302)
	Sub-Total Certified Salaries	7,175,592	7,112,114	84,514	(21,036)	-	(21,036)
1303	Custodians	421,628	416,351	-	5,277	-	5,277
140	Nurses	153,973	152,699	-	1,274	-	1,274
150	Secretaries, Clerical	367,651	371,037	-	(3,386)	-	(3,386)
160	Paraprofessionals	371,156	245,502	-	125,654	-	125,654
1601	Special Education Paraprofess.	357,798	502,694	147	(145,043)	-	(145,043)
190	Salaries, Miscellaneous	53,728	45,113	-	8,615	-	8,615
	Sub-Total Non-Certified Salaries	1,725,934	1,733,397	147	(7,610)	-	(7,610)
	TOTAL SALARIES	8,901,526	8,845,511	84,661	(28,646)	-	(28,646)
220	FICA	241,687	238,027	-	3,660	-	3,660
230	Merf	254,134	265,808	-	(11,674)	-	(11,674)
270	Medical Insurance	2,212,543	2,216,567	-	(4,024)	-	(4,024)
280	Life Insurance	41,376	31,554	-	9,822	-	9,822
2902	Other Employee Benefits	14,300	4,481	-	9,819	-	9,819
	TOTAL BENEFITS	2,764,040	2,756,436	-	7,604	-	7,604
320	Professional Development	58,575	21,628	15,041	21,907	-	21,907
330	Legal Fees	35,550	119,734	-	(84,184)	-	(84,184)
340	Software Support	19,338	13,230	9,859	(3,752)	-	(3,752)
350	Substitutes	24,299	114,547	-	(90,248)	-	(90,248)
390/01	OT/PT/Consultant Services	113,675	71,333	45,468	(3,126)	-	(3,126)
3902	Financial Audit	19,210	23,450	-	(4,240)	-	(4,240)
390	Other Prof/Tech. Services	273,170	256,868	16,119	183	-	183
	TOTAL PROFESSIONAL SERVICES	543,817	620,789	86,488	(163,459)	-	(163,459)
410/01	Utilities - Electric and Water	193,343	162,357	23,680	7,306	-	7,306
420	Heating	66,532	72,774	-	(6,242)	-	(6,242)
430	Repairs and Maintenance	64,287	62,191	4,911	(2,815)	-	(2,815)
450	Leases and Rentals	52,668	52,311	-	357	-	357
4501	Building Improvements	10,000	9,625	383	(8)	-	(8)
490	Other Purchased Services	23,962	15,918	12,232	(4,188)	-	(4,188)
4901	Service Contracts	132,519	102,796	29,723	-	-	-
	TOTAL PROPERTY SERVICES	543,311	477,973	70,930	(5,592)	-	(5,592)

UNAUDITED

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

For the Month Ended: June 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	382,756	6,406	34,826	-	34,826
510	Pupil Transportation-Spec. Educ.	333,228	256,067	-	77,161	-	77,161
520	Insurance-General Liability	108,151	83,517	-	24,634	-	24,634
5201	Worker's Compensation	209,810	185,611	-	24,199	-	24,199
530	Telephone Services	16,926	13,579	1,713	1,635	-	1,635
535	Internet	33,000	30,480	2,160	360	-	360
537	Postage	4,650	6,485	-	(1,835)	-	(1,835)
540	Advertising	2,500	11,105	-	(8,605)	-	(8,605)
550	Interns	164,434	160,290	-	4,144	-	4,144
560	Tuition - Wintergreen	-	-	-	-	-	-
560	Tuition - Out of District	653,821	513,457	71,498	68,866	-	68,866
590	Other Purchased Services	13,900	9,500	2,014	2,386	-	2,386
TOTAL OTHER PURCH SERVICES		1,964,408	1,652,848	83,791	227,769	-	227,769
610	Instructional Supplies	123,970	80,220	2,557	41,193	-	41,193
620	Computer Software	63,952	60,886	258	2,808	-	2,808
625	Supplies Nurses	1,900	3,711	11,863	(13,675)	-	(13,675)
630	Supplies Custodial	55,773	36,549	8,716	10,508	-	10,508
635	Supplies Office	15,050	10,104	1,195	3,751	-	3,751
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	9,912	(10,204)	-	(10,204)
690	Misc. Supplies - DW Security	4,064	953	-	3,111	-	3,111
TOTAL SUPPLIES & MATERIALS		315,737	216,474	36,770	62,494	-	62,494
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	77,000	70,036	15,845	(8,881)	-	(8,881)
735	Equipment - Teaching	8,000	1,237	-	6,763	-	6,763
740	Equipment - Building	6,000	4,903	717	380	-	380
745	Furniture	4,600	-	-	4,600	-	4,600
TOTAL PROPERTY		95,600	76,176	16,562	2,862	-	2,862
810	Dues and Fees	26,600	18,067	29,000	(20,467)	-	(20,467)
825	Unemployment	6,500	454	-	6,046	-	6,046
900	Other Fees	40,415	24,197	-	16,218	-	16,218
TOTAL DUES AND FEES		73,515	42,717	29,000	1,798	-	1,798
TOTAL ADOPTED BUDGET		15,201,954	14,688,923	408,201	104,830	-	104,830

UNAUDITED

Expenditures by Object - Financial Analysis
For the Month Ended June 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 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