

Woodbridge Board of Education
Woodbridge Board of Education Special
Meeting
Monday, February 7, 2011 7:00 PM

Woodbridge BOE Special Meeting Committee
of the Whole Library Media Center Beecher
Road School

Agenda

- I. **Preliminary Business**
 - A. Public Comment
- II. **Call to Order**
- III. **Call to Order**
- IV. **Public Comment**
- V. **Reports**
 - A. Superintendent's Report
 - B. Facility Update
- VI. **Finance**
 - A. Approval of Financial Reports
 - 1. Monthly Summary Financial Report Ending January 31, 2011
 - 2. Monthly Detail Financial Report Ending January 31, 2011
 - 3. Combining Financial Statements Ending January 31, 2011
- VII. **Executive Session, in accordance with Connecticut State Statute**
 - A. Administrative Personnel Discussion
- VIII. **Adjournment**

**WOODBIDGE SCHOOL DISTRICT
2010/11 STUDENT CALENDAR**

JULY				
Mon	Tue	Wed	Thu	Fri
			1	2
X5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

AUGUST (2)				
Mon	Tue	Wed	Thu	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24*	25*	26*	27
(30)	31			

SEPTEMBER (20)				
Mon	Tue	Wed	Thu	Fri
		1	2	3
X6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

OCTOBER (20)				
Mon	Tue	Wed	Thu	Fri
				1
4	5	6	7	8
X11	(12)	13	(14)	15
18	19	20	21	22
25	26	27	28	29

NOVEMBER (18)				
Mon	Tue	Wed	Thu	Fri
1	2*	3	4	5
8	9	10	X11	12
15	16	17	18	19
22	23	(24)	X25	X26
29	30			

DECEMBER (17)				
Mon	Tue	Wed	Thu	Fri
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	(23)	X24
X27	28	29	30	X31

JANUARY (19)				
Mon	Tue	Wed	Thu	Fri
3	4	5	6	7
10	11	12	13	14
X17	18*	19	20	21
24	25	26	27	28
31				

FEBRUARY (14)				
Mon	Tue	Wed	Thu	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
X21	22	23	24	25
28				

MARCH (23)				
Mon	Tue	Wed	Thu	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

APRIL (16)				
Mon	Tue	Wed	Thu	Fri
				1
(4)	5	(6)	7	8
11	12	13	14	15
18	19	20	21	X22
25	26	27	28	29

MAY (21)				
Mon	Tue	Wed	Thu	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
X30	31			

JUNE (12)				
Mon	Tue	Wed	Thu	Fri
		1	2	3
6	7	8	9	10
13	14	15	(16)	17
20	21	22	23	24
27	28	29	30	

NO SCHOOL/ BUILDING CLOSED	X
Jul. 5 Independence Day	X
Sep. 6 Labor Day	X
Sep. 9 Rosh Hashanah	
Oct. 11 Columbus Day	X
Nov. 2 Teacher Workshop	
Nov. 11 Veteran's Day	X
Nov. 24-26 Thanksgiving Holiday	X
Dec. 23-Jan. 1 Holiday Recess	
Jan. 17 Martin Luther King Day	X
Jan. 18 Teacher Workshop	
Feb. 14-18 Winter Vacation	X
Feb. 21 Presidents' Day	X
Apr. 22 Good Friday	X
Apr. 18-22 Spring Vacation	
May 30 Memorial Day	X

ABBREVIATED DAYS ()
Aug. 30 First Day for Students
Oct. 12 Parent/Teacher Conference
Oct. 14 Parent/Teacher Conference
Nov. 24 Thanksgiving Recess
Dec. 23 Holiday Recess
Apr. 4 Parent/Teacher Conference
Apr. 6 Parent/Teacher Conference
Jun. 16 Last Day for Students
Dismissal Time 1:10 PM

SNOW DAYS MAKE-UP
June 17-30 Additional Days Starting April 18

WORKSHOP DAYS (*)
Aug. 24, 25, 26, Nov. 2 Jan. 18

BOARD OF ED. MEETINGS	
July 19	Jan. 18
Aug. 16	Feb. 28
Sep. 20	Mar. 21
Oct. 18	Apr. 25
Nov. 15	May 17
Dec. 20	June 20

OPEN HOUSES	
Sep. 2	Grade 5 and 6
Sep. 14	Grade 3, 4, MAG
Sep. 21	Grade K, 1, 2

Kdg. Bus Ride/Safety Demo	Aug. 19
Kindergarten Visitation	Aug. 30

Report Card Distribution	Dec. 10, Mar. 25 and June 16
--------------------------	------------------------------

New Staff Orientation Aug. 19

 Closure

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY SUMMARY FINANCIAL REPORT
For 7 Months Ended January 31, 2011**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under
100	TOTAL SALARIES	7,191,995	574,618	548,578	26,040	3,619,509	3,513,120	106,390
200	TOTAL BENEFITS	2,351,276	180,470	193,400	(12,930)	1,296,450	1,329,562	(33,112)
300	TOTAL PROFESSIONAL SERVICES	359,549	65,905	10,740	55,165	226,930	200,001	26,929
400	TOTAL PROPERTY SERVICES	572,314	60,218	8,816	51,403	307,979	250,857	57,121
500	TOTAL OTHER PURCHASED SERVICES	1,070,340	74,325	84,505	(10,180)	620,873	634,125	(13,252)
600	TOTAL SUPPLIES & MATERIALS	331,215	22,834	11,170	11,664	217,053	156,420	60,633
700	TOTAL PROPERTY	47,440	3,050	1,164	1,886	36,480	7,419	29,061
800	TOTAL DUES AND FEES	68,663	9,913	507	9,406	53,649	17,876	35,773
	TOTAL ADOPTED BUDGET	11,992,792	991,334	858,880	132,454	6,378,922	6,109,380	269,542

1.
2.
3.
4.
5.
6.
7.
8.

COMMENTS

1. Savings realized from retirement savings and staff infrastructure changes \$106,390
2. Health Insurance cost share reimbursements not yet received (\$19,817), MERF timing diff (\$13,295).
3. OT/PT & SpEd Consultants timing \$26,939
4. Repairs & Maintenance timing 38,061, Leases & Rentals (Copiers) \$19,060.
5. Transportation timing (\$4,569) Fuel for buses (\$1,347) Postage (\$4,536) Advertising (\$2,800)
6. Custodial & Maintenance Supplies timing \$19,879, Books & AV timing \$7,864 Instructional \$32,890
7. Equipment Computers timing \$14,279 Equipment Teaching timing \$14,782
8. Dues & Fees timing \$5,486 Non-Public timing \$30,287

SPECIAL EDUCATION BREAKOUT

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	37,500	3,750	0	3,750	18,750	2,500	16,250
3901	CONSULTANTS	18,000	1,800	0	1,800	9,000	0	9,000
510	TRANSPORTATION	67,200	5,840	27,924	(22,084)	68,550	77,441	(8,891)
560	TUITION	116,800	11,000	2,358	8,642	61,800	125,229	(63,429)
	TOTALS	239,500	22,390	30,282	(7,892)	158,100	205,170	(47,070)

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

For 7 Months Ended: January 31, 2011

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	599,085	-	367,784	231,539	100%	(238)	-	(238)
120	Teachers - Regular	4,118,388	-	1,972,828	2,085,854	99%	59,706	14,986	44,720
120	Teachers - Special Education	820,356	-	381,252	391,270	94%	47,834	-	47,834
1201	Psychologist	149,727	-	77,173	72,554	100%	0	-	0
1203	Counselor	34,877	-	16,173	18,704	100%	-	-	-
	Sub-Total Certified Salaries	5,722,433	-	2,815,210	2,799,922	98%	107,302	14,986	92,316
1303	Custodians	349,071	-	104,962	56,660	46%	187,449	-	187,449
140	Nurses	121,856	-	56,322	62,008	97%	3,526	2,560	966
150	Secretaries, Clerical	317,124	-	186,005	126,606	99%	4,514	-	4,514
160	Paraprofessionals	402,690	-	203,252	187,597	97%	11,841	11,700	141
1601	Special Education Paraprofess.	250,288	-	112,277	118,857	92%	19,154	16,350	2,804
190	Salaries, Miscellaneous	28,533	-	35,093	20,619	195%	(27,179)	-	(27,179)
	Sub-Total Non-Certified Salaries	1,469,562	-	697,910	572,347	86%	199,305	30,610	168,695
	TOTAL SALARIES	7,191,995	-	3,513,120	3,372,268	96%	306,607	45,596	261,011
1906	Retirement - Sick Pay-Out	40,755	-	2,000	-	5%	38,755	-	38,755
220	FICA	194,271	-	94,072	-	48%	100,199	90,000	10,199
230	Merf	129,073	-	78,155	-	61%	50,918	45,000	5,918
270	Medical Insurance	1,939,486	-	1,140,609	680,543	94%	118,334	118,334	0
280	Life Insurance	32,491	-	12,356	20,135	100%	-	-	-
2902	Other Employee Benefits	15,200	-	2,369	6,068	56%	6,763	6,100	663
	TOTAL BENEFITS	2,351,276	-	1,329,562	706,745	87%	314,969	259,434	55,535

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

For 7 Months Ended: January 31, 2011

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	87,500	-		32,756	35,546	78%	19,198	19,198	-
330	Legal Fees	33,800			28,311	4,421	97%	1,068	1,068	-
340	Software Support	10,680			6,941	-	65%	3,739	3,739	-
350	Substitutes	28,000	-		22,293	1,633	85%	4,073	4,073	-
390/01	OT/PT/Consultant Services	55,500			2,500	40,890	78%	12,110	12,110	-
3902	Financial Audit	14,691			-	14,691	100%	-	-	-
390	Other Prof/Tech. Services	129,378	-		107,200	1,500	84%	20,678	20,678	-
	TOTAL PROFESSIONAL SERVICES	359,549	-		200,001	98,681	83%	60,867	60,867	-
410/01	Utilities - Electric and Water	248,051			110,802	126,297	96%	10,952	-	10,952
420	Heating Oil	134,685			5,711	125,870	98%	3,104	-	3,104
430	Repairs and Maintenance	39,100	-		17,416	3,218	53%	18,466	18,466	-
450	Leases and Rentals	48,211			13,560	32,492	96%	2,159	2,159	-
4501	Building Improvements	28,500	-		3,238	5,567	31%	19,695	19,695	-
490	Other Purchased Services	24,000	-		12,505	6,116	78%	5,380	5,380	-
4901	Service Contracts	49,767	-		87,625	43,488	263%	(81,346)	20,000	(101,346)
	TOTAL PROPERTY SERVICES	572,314	-		250,857	343,048	104%	(21,591)	65,699	(87,291)
510	Pupil Transportation-Regular	423,400			200,920	181,250	90%	41,230	41,230	0
510	Pupil Transportation-Spec. Educ.	128,300			77,441	48,576	98%	2,283	2,283	(0)
520	Insurance-General Liability	94,574			84,836	-	90%	9,738	-	9,738
5201	Worker's Compensation	90,860	-		88,933	-	98%	1,927	-	1,927
530	Telephone Services	18,735			6,574	9,309	85%	2,852	2,100	752
535	Internet	10,900	-		1,395	9,205	97%	300	-	300
537	Postage	6,600			434	1,630	31%	4,536	4,536	0
540	Advertising	2,800	-		-	-	0%	2,800	-	2,800
550	Interns	116,764	-		37,606	79,144	100%	14	-	14
560	Tuition	160,682			125,229	130,249	159%	(94,796)	8,100	(102,896)
590	Other Purchased Services	16,725	-		10,757	996	70%	4,971	4,971	0
	TOTAL OTHER PURCH SERVICES	1,070,340	-		634,125	460,359	102%	(24,144)	63,220	(87,364)

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

For 7 Months Ended: January 31, 2011

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	180,450	-		104,576	12,256	65%	63,618	63,618	-
620	Computer Software	55,220	-		21,020	1,057	40%	33,143	33,143	-
625	Supplies Nurses	1,800	-		597	290	49%	914	914	-
630	Supplies Custodial	44,000	-		15,162	2,703	41%	26,135	26,135	-
635	Supplies Office	14,100	-		4,441	733	37%	8,926	8,926	-
640	Books and Audio Visual	15,000	-		2,958	4,178	48%	7,864	7,864	-
645	Subscriptions	8,945	-		2,903	-	32%	6,042	6,042	-
650	Testing	8,000	-		4,762	-	60%	3,238	3,238	-
690	Misc. Supplies	3,700	-		-	3,275	89%	425	425	-
	TOTAL SUPPLIES & MATERIALS	331,215	-		156,420	24,491	55%	150,304	150,304	-
730	Equipment - Office	-	-		-	-	0%	-	-	-
732	Computer Hardware	16,940	-		1,863	798	0%	14,279	14,279	-
735	Equipment - Teaching	18,100	-		3,856	6,330	56%	7,914	7,914	-
740	Equipment - Building	4,600	-		898	-	20%	3,702	3,702	-
745	Furniture	7,800	-		801	2,752	46%	4,247	4,247	-
	TOTAL PROPERTY	47,440	-		7,419	9,879	36%	30,141	30,141	-
810	Dues and Fees	20,151	-		15,910	25	79%	4,216	4,216	-
825	Unemployment	13,025	-		-	2,150	17%	10,875	-	10,875
900	Other Fees	35,487	-		1,967	31,012	93%	2,509	2,509	-
	TOTAL DUES AND FEES	68,663	-		17,876	33,187	74%	17,600	6,725	10,875
	TOTAL ADOPTED BUDGET	11,992,792	-		6,109,380	5,048,659	93%	834,753	681,987	152,766

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2010-2011

January 2011

OBJECT 120 – TEACHERS

The projected surplus reflects savings realized from certified staff retirements and staffing changes after budget was finalized.

OBJECT 1303 – CUSTODIANS

We are projecting a surplus as a result of staffing changes and the use of a service contractor to aide in the building cleaning. The savings projected in Object 1303 will offset the projected deficit in Object 4901 which reflects payments to the outside custodial contractor.

OBJECT 150 SECRETARIES, CLERICAL

The projected surplus reflects savings realized from secretarial staff retirement.

OBJECT 190- SALARIES, MISCELLANEOUS

The deficit in object 190 includes a contractual payment of a non-certified staff member retirement after budget was finalized. The payments under this object code are offset from the surplus in object #1906 Retirement & Sick Payout. The net remaining surplus of \$11,576 is after all contractual retirement payments have been made.

OBJECT 220 – FICA

The projected surplus is a result of custodial staffing changes and the use of a service contractor to aide in the building cleaning.

OBJECT 230 – MERF

The projected surplus is a result of custodial staffing changes and the use of a service contractor to aide in the building cleaning.

OBJECT 410 – UTILITIES- ELECTRIC & WATER

We are projecting a savings in this area from the year to date billing actuals.

OBJECT 420 HEATING OIL

We are projecting a savings in this area from the year to date billing actuals.

OBJECT 4901 – SERVICE CONTRACTS

The projected deficit is the result of using a service contractor for custodial services. The anticipated surplus in custodial salaries is greater than the anticipated deficit in this account. Included in the "Estimated Additional" column are the expense estimates of the snow removal from the building's roof.

OBJECT 520 - INSURANCE-GENERAL LIABILITY

We are currently projecting a surplus in this account due to lower than anticipated policy premium billing.

OBJECT 5201 – WORKER’S COMPENSATION

We are currently projecting a surplus in this account due to lower than anticipated policy premium billing under a new carrier. The previous month end surplus has been reduced by the payment to MIRMA of an unanticipated premium billing to both the Town and District.

OBJECT 540 – ADVERTISING

We are projecting a savings in this line item based on year to date actuals.

OBJECT 560 - TUITION

We are currently projecting a deficit in this account due to increased level of services, since the budget submission, obligated under the special needs students' IEP.

OBJECT 825 - UNEMPLOYMENT

We are currently projecting a surplus in this account due to no expenses being incurred year to date. We have reduced the encumbrance to \$2,150 to reserve for potential claims. We will liquidate any remaining encumbrance at year end.

Woodbridge Board of Education
Combining Balance Sheets as of 01/31/11 (Unaudited)

	Total	Special Revenue				Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 110,748	\$ 18,106	\$ 60,428	\$ 4,225	\$ 26,242	\$ 1,747
Prepaid expenses	-					
Accounts receivable	5,497	2,834	735	\$ 1,656	\$ 272	
Intergovt Receivable	12,546	12,546		-		
Inventory	5,072	5,072				
Total Assets	133,864	38,558	61,163	5,882	26,514	1,747
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	4,133	4,133			-	-
Accounts payable	5,622	1,965	1,053	2,499	105	-
Deferred revenue	10,285		10,285			
Wages payable	-					
Total Liabilities	20,040	6,098	11,338	2,499	105	-
Fund Balance	113,823	32,460	49,825	3,382	26,409	1,747
Total Liabilities and Fund Balance	\$ 133,864	\$ 38,558	\$ 61,163	\$ 5,882	\$ 26,514	\$ 1,747
Activity Fund:						
Administrative Fund						\$ -
Drama						744
ODAC						459
PTO						166
Technology						\$ 378
Total						\$ 1,747

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 7 Months Ended 01/31/11 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 412,738	\$ 109,620	\$ 192,540	\$ 20,288	\$ 81,160	\$ 9,130	\$ -
Intergovernmental	12,398	12,398					
Donations	-						
Other income	3	3					-
Additions	-						-
Total revenues/additions	425,139	122,021	192,540	20,288	81,160	9,130	-
Expenditures:							
Wages, FICA, MERF	267,617	51,017	152,299		64,301		
Medical Insurance	-	-					
Cost of food sold	47,021	47,021					
Equipment	646	646		-			
Other Expenses	58,124	3,739	27,122	18,686	6,045	2,532	-
Deductions	-						
Total expenditures/deductions	373,408	102,423	179,421	18,686	70,346	2,532	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	51,731	19,598	13,119	1,602	10,814	6,598	
Operating transfer in	-	-	-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	51,731	19,598	13,119	1,602	10,814	6,598	
Fund Balance, ending	\$ 112,076	\$ 32,460	\$ 49,825	\$ 3,382	\$ 17,367	\$ 9,042	