

Woodbridge Board of Education BOE  
Finance Committee Meeting  
Wednesday, July 11, 2012 8:00 PM

BOE Finance Committee Meeting February 13,  
2012 7:00 PM District Office Conference Room  
40 Beecher Road South

## **Agenda**

- I. **Call to Order**
- II. **Items for Discussion**
  - A. Monthly Summary Preliminary Financial Report through June 30, 2012
  - B. Monthly Detail Preliminary Financial Report through June 30, 2012
    - 1. Superintendent Recommendations for Use of 2011/12 Surplus Update
  - C. Combining Preliminary Financial Statements through June 30, 2012
  - D. June 2012 Line Item Transfers
- III. **Adjourn**

**WOODBIDGE BOARD OF EDUCATION  
MONTHLY SUMMARY FINANCIAL REPORT  
For 12 Months Ended June 30, 2012**

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	7,221,944	1,044,526	983,430	61,096	7,221,944	7,050,519	171,425	1.
200	TOTAL BENEFITS	2,579,599	409,395	259,131	150,265	2,579,599	2,291,065	288,534	2.
300	TOTAL PROFESSIONAL SERVICES	347,946	40,747	18,696	22,051	347,946	311,334	36,612	3.
400	TOTAL PROPERTY SERVICES	595,552	46,227	28,001	18,225	595,552	540,441	55,111	4.
500	TOTAL OTHER PURCHASED SERVICES	1,200,250	130,944	63,454	67,490	1,200,250	1,153,124	47,126	5.
600	TOTAL SUPPLIES & MATERIALS	303,567	53,985	51,025	2,960	303,567	279,874	23,693	6.
700	TOTAL PROPERTY	33,000	3,294	(208)	3,502	33,000	26,334	6,666	7.
800	TOTAL DUES AND FEES	62,082	2,264	37,284	(35,020)	62,082	71,483	(9,401)	8.
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,343,940</b>	<b>1,731,382</b>	<b>1,440,813</b>	<b>290,569</b>	<b>12,343,940</b>	<b>11,724,175</b>	<b>619,765</b>	

**COMMENTS**

1. Savings realized from retirement savings and staff changes \$154,185, Timing \$17,240
2. FICA Savings \$28,371; MERF Deficit (\$40,649); Life Insurance Savings \$15,863; Other Emp Bnfts/Rtrmt Pyt \$2,855  
Health Insurance Savings \$270,001, Timing \$12,093.
3. Other Professional Services Timing - Audit \$14,016: OT/PT \$10,897: Legal \$9,018: Prof. Dvpt \$2,681
4. Repairs Timing \$29,022; Utilities Electric Savings \$3,559, Timing \$9,583: Heating Oil Savings \$3,400; Timing \$43,655  
Service Contracts Custodial (\$34,108)
5. Liability Ins. Savings \$4,085; Work Comp Ins Savings \$8,083; Interns Savings \$17,629; Tution Savings (Wintergreen) \$11,092  
Other Purch Services Savings \$6,237.
6. Computer Software (i.e. Munis) Timing \$23,693
7. Equipment Timing \$6,666
8. Unemployment Deficit (\$6,000): Dues/Fees Deficit (\$3,401)

**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	3,125	1,082	2,043	37,500	39,980	(2,480)
3901	CONSULTANTS	18,000	1,500	1,919	(419)	18,000	9,161	8,839
510	TRANSPORTATION	115,000	9,583	16,715	(7,132)	115,000	133,967	(18,967)
560	TUITION	263,000	21,917	36,915	(14,998)	263,000	285,142	(22,142)
	<b>TOTALS</b>	<b>433,500</b>	<b>36,125</b>	<b>56,631</b>	<b>(20,506)</b>	<b>433,500</b>	<b>468,250</b>	<b>(34,750)</b>

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

For 12 Months Ended: June 30, 2012

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	613,200		601,587	-	98%	11,613		11,613
120	Teachers - Regular	4,252,008		4,252,655	13,240	100%	(13,887)	4,000	(17,887)
120	Teachers - Special Education	773,051		727,381	-	94%	45,670		45,670
1201	Psychologist	156,537		156,537	-	100%	0		0
1203	Counselor	37,643		37,643	-	100%	-		-
	<b>Sub-Total Certified Salaries</b>	<b>5,832,439</b>	<b>-</b>	<b>5,775,804</b>	<b>13,240</b>	<b>99%</b>	<b>43,395</b>	<b>4,000</b>	<b>39,395</b>
1303	Custodians	355,650		252,808	-	71%	102,842		102,842
140	Nurses	124,801		108,726	-	87%	16,075		16,075
150	Secretaries, Clerical	292,729		292,176	-	100%	553		553
160	Paraprofessionals	385,172		385,771	-	100%	(599)		(599)
1601	Special Education Paraprofess.	201,945		213,034	-	105%	(11,089)		(11,089)
190	Salaries, Miscellaneous	29,208		22,201	-	76%	7,007		7,007
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,389,505</b>	<b>-</b>	<b>1,274,715</b>	<b>-</b>	<b>92%</b>	<b>114,790</b>	<b>-</b>	<b>114,790</b>
	<b>TOTAL SALARIES</b>	<b>7,221,944</b>	<b>-</b>	<b>7,050,519</b>	<b>13,240</b>	<b>98%</b>	<b>158,185</b>	<b>4,000</b>	<b>154,185</b>
1906	Retirement - Sick Pay-Out	25,000		27,013	-	108%	(2,013)		(2,013)
220	FICA	216,262		187,891	-	87%	28,371		28,371
230	Merf	130,281		170,930	-	131%	(40,649)		(40,649)
270	Medical Insurance	2,157,896		1,877,093	-	87%	280,803	10,802	270,001
280	Life Insurance	34,960		19,097	-	55%	15,863		15,863
2902	Other Employee Benefits	15,200		9,041	1,290	68%	4,868		4,868
	<b>TOTAL BENEFITS</b>	<b>2,579,599</b>	<b>-</b>	<b>2,291,065</b>	<b>1,290</b>	<b>89%</b>	<b>287,244</b>	<b>10,802</b>	<b>276,442</b>

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

For 12 Months Ended: June 30, 2012

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	67,625		57,706	12,122	103%	(2,204)		(2,204)
330	Legal Fees	35,000		26,982	9,018	103%	(1,000)		(1,000)
340	Software Support	12,828		5,843	1,500	57%	5,485		5,485
350	Substitutes	28,000		45,497	-	162%	(17,497)		(17,497)
390/01	OT/PT/Consultant Services	55,500		49,358	10,897	109%	(4,755)		(4,755)
3902	Financial Audit	14,691		675	14,016	100%	-		-
390	Other Prof/Tech. Services	134,302		125,273	1,466	94%	7,563	7,650	(87)
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>347,946</b>	<b>-</b>	<b>311,334</b>	<b>49,019</b>	<b>104%</b>	<b>(12,408)</b>	<b>7,650</b>	<b>(20,058)</b>
410/01	Utilities - Electric and Water	253,511		197,564	52,388	99%	3,559		3,559
420	Heating Oil	151,673		104,618	43,655	98%	3,400		3,400
430	Repairs and Maintenance	39,898		19,631	21,932	104%	(1,664)	7,090	(8,754)
450	Leases and Rentals	49,430		46,267	11,113	116%	(7,950)		(7,950)
4501	Building Improvements	28,500		71,915	132,976	719%	(176,391)	12,000	(188,391)
490	Other Purchased Services	22,000		19,280	7,162	120%	(4,442)	12,027	(16,469)
4901	Service Contracts	50,540		81,167	3,481	167%	(34,108)		(34,108)
	<b>TOTAL PROPERTY SERVICES</b>	<b>595,552</b>	<b>-</b>	<b>540,441</b>	<b>272,707</b>	<b>137%</b>	<b>(217,596)</b>	<b>31,117</b>	<b>(248,713)</b>
510	Pupil Transportation-Regular	434,349		432,057	150	100%	2,142	3,500	(1,358)
510	Pupil Transportation-Spec. Educ.	115,000		128,251	4,246	115%	(17,497)		(17,497)
520	Insurance-General Liability	89,926		85,841	-	95%	4,085		4,085
5201	Worker's Compensation	95,784		87,701	-	92%	8,083		8,083
530	Telephone Services	18,554		18,133	1,569	106%	(1,148)		(1,148)
535	Internet	12,100		2,656	8,836	95%	608		608
537	Postage	5,500		4,484	1,090	101%	(74)		(74)
540	Advertising	2,800		8,240	-	294%	(5,440)		(5,440)
550	Interns	127,710		110,081	-	86%	17,629		17,629
560	Tuition	282,102		269,483	25,720	105%	(13,100)		(13,100)
590	Other Purchased Services	16,425		6,198	322	40%	9,905		9,905
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,200,250</b>	<b>-</b>	<b>1,153,124</b>	<b>41,932</b>	<b>100%</b>	<b>5,193</b>	<b>3,500</b>	<b>1,693</b>

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

For 12 Months Ended: June 30, 2012

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	146,700		141,143	25,294	113%	(19,737)		(19,737)
620	Computer Software	53,580		47,010	5,904	99%	666	20,000	(19,334)
625	Supplies Nurses	1,800		1,601	13	90%	186		186
630	Supplies Custodial	45,792		41,219	5,985	103%	(1,411)		(1,411)
635	Supplies Office	12,000		13,029	1,282	119%	(2,311)		(2,311)
640	Books and Audio Visual	16,000		15,019	9,613	154%	(8,632)	1,134	(9,766)
645	Subscriptions	13,995		9,037	5,192	102%	(234)		(234)
650	Testing	10,000		8,452	631	91%	917		917
690	Misc. Supplies	3,700		3,365	450	103%	(115)		(115)
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>303,567</b>	<b>-</b>	<b>279,874</b>	<b>54,364</b>	<b>110%</b>	<b>(30,671)</b>	<b>21,134</b>	<b>(51,805)</b>
730	Equipment - Office	-		-	-	0%	-		-
732	Computer Hardware	10,600		9,319	2,192	109%	(911)		(911)
735	Equipment - Teaching	15,550		11,840	947	82%	2,762		2,762
740	Equipment - Building	4,600		4,963	-	108%	(363)	3,000	(3,363)
745	Furniture	2,250		211	-	9%	2,039		2,039
	<b>TOTAL PROPERTY</b>	<b>33,000</b>	<b>-</b>	<b>26,334</b>	<b>3,139</b>	<b>89%</b>	<b>3,527</b>	<b>3,000</b>	<b>527</b>
810	Dues and Fees	20,151		27,095	160	135%	(7,104)		(7,104)
825	Unemployment	5,835		9,705	2,130	203%	(6,000)		(6,000)
900	Other Fees	36,096		34,683	211	97%	1,202		1,202
	<b>TOTAL DUES AND FEES</b>	<b>62,082</b>	<b>-</b>	<b>71,483</b>	<b>2,501</b>	<b>119%</b>	<b>(11,902)</b>	<b>-</b>	<b>(11,902)</b>
	<b>ARRA Fund Reduction</b>								<b>0</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,343,940</b>	<b>-</b>	<b>11,724,175</b>	<b>438,193</b>	<b>99%</b>	<b>181,571</b>	<b>81,203</b>	<b>100,368</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2011 - 2012

June 2012

**OBJECTS 110-120 – CERTIFIED STAFF**

The net surplus reflects savings realized from staff retirements and the interim principal vacancy savings.

**OBJECT 1303 – CUSTODIANS**

The net surplus is a result of staffing changes and the use of a service contractor to aide in the building cleaning. The surplus includes remedies mandated by a decision rendered by the Connecticut Labor Board.

**OBJECTS 140 – NURSES SALARIES**

The surplus reflects savings realized from vacancy savings.

**OBJECT 1601 – TEACHER ASSISTANTS**

The deficit in this object is due to increased level of services, which occurred after the budget submission, obligated under the special needs students' IEP

**OBJECT 190 – SALARIES MISCELLANEOUS**

The surplus is a result of actual expenditures coming in below projection.

**OBJECT 1906 Retirement-Sick Pay-Out**

The deficit in this object is due to contractual payouts connected with a retirement announcement after the budget submission.

**OBJECT 220 - FICA**

The surplus in this object is a result of the use of a service contractor (non-employee) to aide in the building cleaning.

**OBJECT 230 MERF**

The deficit in this object is the result of the increased employer contribution charges passed through by the state of Connecticut as the pension plan administrator. The projected deficit is also a result of remedies mandated by a decision rendered by the Connecticut Labor Board.

**OBJECT 270– MEDICAL INSURANCE**

The surplus is the result of favorable premium renewal rates coupled with a favorable final enrollment census.

**OBJECT 280– LIFE INSURANCE**

The surplus is the result of favorable premium renewal rates.

**OBJECT 290 – OTHER EMPLOYEE BENEFITS**

The surplus is the result of actual expenditures coming in below projection.

**OBJECT 350 - SUBSTITUTES**

The deficit is the result of mid and end-of year leave of absences.

**OBJECT 390 – OT/PT CONSULTANT SERVICES**

The deficit in this object is due to increased level of services, which occurred after the budget submission, obligated under the special needs students' IEP

**OBJECT 410 – UTILITIES ELECTRIC AND WATER**

The surplus is a result of anticipated savings on consumption.

**OBJECT 420 – HEATING OIL**

The surplus is a result of anticipated savings on consumption.

**OBJECT 4501 – BUILDING IMPROVEMENTS**

The deficit is a result of the board's contribution for the replacement of North and South Playgrounds, as well as other year end building initiatives which include painting, fire door and lock replacements.

**OBJECT 4901 – SERVICE CONTRACTS**

The deficit is the result of using a service contractor for custodial services. The surplus in custodial salaries and benefits is greater than the deficit in this object.

**OBJECT 510 PUPIL TRANSPORTATION**

The deficit is due to amended service for outplacement transportation arrangements.

**OBJECT 520 INSURANCE GENERAL LIABILITY**

The savings is a result of favorable premium renewal.

**OBJECT 5201 INSURANCE WORKER'S COMPENSATION**

The savings is a result of favorable premium renewal.

**OBJECT 540 – ADVERTISING**

The deficit is a result of consultant fees and related services for the Principal search.

**OBJECT 550:– INTERNS**

The savings is the result of vacancies during the school year.

**OBJECT 560 – TUITION**

The deficit is a result of mandated outplacement services, offset by the surplus generated by Wintergreen Magnet School tuition costs.

**OBJECT 610 – INSTRUCTIONAL SUPPLIES**

The deficit results from the end of year purchases of classroom PLC materials as approved by the Board of Education.

**OBJECT 620 – COMPUTER SOFTWARE**

The deficit results from the end of year purchases of Pearson Inform software as approved by the Board of Education.

**OBJECT 630 & 650 – SUPPLIES CUSTODIAL & OFFICE**

The deficit results from the end of year purchases of accommodate conversion from custodial contractor to in-house custodial operations.

**OBJECT 640 – BOOKS AND AUDIO VISUAL**

The deficit results from the end of year purchases to expand library collection of classics as approved by the Board of Education.

**OBJECT 825 - UNEMPLOYMENT**

The deficit is a result of year to date claims.

PRELIMINARY

Woodbridge Board of Education  
 Combining Statement of Revenues & Expenditures  
 for the 12 Months Ended 06/30/12 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
<b>Revenues:</b>							
Charges for services	\$ 684,017	\$ 209,180	\$ 361,928	\$ 20,056	\$ 88,676	\$ 4,177	\$ -
Intergovernmental	\$ 36,022	\$ 36,022	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other income	\$ 110	\$ 110	\$ -	\$ -	\$ -	\$ -	
Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total revenues/additions</b>	<b>\$ 720,149</b>	<b>\$ 245,312</b>	<b>\$ 361,928</b>	<b>\$ 20,056</b>	<b>\$ 88,676</b>	<b>\$ 4,177</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	\$ 484,043	\$ 108,880	\$ 298,475	\$ -	\$ 73,701	\$ 2,987	
Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cost of food sold	\$ 106,528	\$ 106,528	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 60,392	\$ 449	\$ 59,943	\$ -	\$ -	\$ -	
Other Expenses	\$ 37,214	\$ 16,606	\$ 1,175	\$ 19,433	\$ -	\$ -	\$ -
Deductions	\$ 32,954	\$ -	\$ 20,000		\$ 8,205	\$ 4,749	
<b>Total expenditures/deductions</b>	<b>\$ 721,131</b>	<b>\$ 232,463</b>	<b>\$ 379,593</b>	<b>\$ 19,433</b>	<b>\$ 81,906</b>	<b>\$ 7,736</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ (982)	\$ 12,849	\$ (17,665)	\$ 623	\$ 6,770	\$ (3,559)	
Operating transfer in	\$ -	\$ -	\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ (982)	\$ 12,849	\$ (17,665)	\$ 623	\$ 6,770	\$ (3,559)	
<b>Fund Balance, ending</b>	<b>\$ 127,710</b>	<b>\$ 55,861</b>	<b>\$ 39,478</b>	<b>\$ 4,314</b>	<b>\$ 13,961</b>	<b>\$ 14,096</b>	
BOE Year to Date Cost of Health Insurance		\$ 22,936					

Woodbridge Board of Education  
Combining Balance Sheets as of 06/30/12 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 198,457	\$ 49,341	\$ 54,781	\$ 4,774	\$ 86,939	\$ 2,622
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,008	1,716	1,040	\$ 980	\$ 272	\$ -
Intergovt Receivable	5,736	5,736	-	-	-	-
Inventory	3,756	3,756	-	-	-	-
<b>Total Assets</b>	<b>211,957</b>	<b>60,549</b>	<b>55,821</b>	<b>5,754</b>	<b>87,211</b>	<b>2,622</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	-	-	-	-	-	-
Accounts payable	1,637	-	-	1,440	197	-
Deferred revenue	79,988	4,688	16,343	-	58,957	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>81,625</b>	<b>4,688</b>	<b>16,343</b>	<b>1,440</b>	<b>59,154</b>	<b>-</b>
<b>Fund Balance</b>	<b>130,332</b>	<b>55,861</b>	<b>39,478</b>	<b>4,314</b>	<b>28,057</b>	<b>2,622</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 211,957</b>	<b>\$ 60,549</b>	<b>\$ 55,821</b>	<b>\$ 5,754</b>	<b>\$ 87,211</b>	<b>\$ 2,622</b>
<b>Summary of Fund Balances</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 55,861	\$ 39,478	\$ 13,962
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 99	\$ 42	\$ 42
Fund Balance Excess				\$ 4,861	\$ -	\$ -
<b>Activity Fund:</b>						
North Playground						\$ 1,047
Drama						308
Lego						264
ODAC						459
PTO						166
Technology						\$ 378

# JUNE 2012 LINE ITEM TRANSFERS

<b>Org</b>	<b>Object</b>	<b>Description</b>	<b>From</b>	<b>To</b>
1432	62300	MERF Amortization	\$ 204.00	
1401	63400	Software Support - DW Adm	\$ 1,000.00	
1403	61904	Degree Changes	\$ 2,449.65	
1403	62902	Course Reimbursement	\$ 3,885.00	
1201	61100	South Principal Salary	\$ 4,009.37	
1432	62800	Life Insurance	\$ 4,755.00	
1401	6520	Workmans Compensation Insurance	\$ 6,000.00	
1402	64100	Electricity - DW School	\$ 7,299.12	
1432	62800	Life Insurance	\$ 9,614.44	
1403	65600	Tuition Wintergreen	\$ 11,612.00	
1401	65500	Interns	\$ 13,100.23	
1120	61200	Teacher Salaries	\$ 31,624.77	
1333	65600	Tuition SPED Summer	\$ 21,727.82	
1432	62200	FICA	\$ 28,371.39	
1402	61303	Custodian Salaries	\$ 45,104.31	
1432	62700	Medical Insurance	\$ 261,985.32	
1401	61101	Superintendent Salary		\$ 3,009.37
1401	61102	Business Manager Salary		\$ 1,000.00
1403	61201	Stipends		\$ 6,334.65
1402	61305	Custodian Overtime		\$ 6,585.05
1303	61601	Special Education Paraprofessionals		\$ 14,128.03
1403	61906	Sick Pay Out - DW		\$ 2,012.67
1432	62301	MERF Pension		\$ 40,853.24
1401	63300	Legal - DW Adm		\$ 1,000.00
1403	63500	Substitutes-DW		\$ 17,496.74
1303	63901	Consultants - Sped Loc Wi		\$ 4,755.00
1402	64101	Water & Sewer - DW School		\$ 7,299.12
1402	64300	Repairs & Maintenance DW School		\$ 1,664.31
1401	64450	Leases & Rentals DW School		\$ 7,950.13
1402	64500	Building Improvements		\$ 176,390.83
1402	64901	Service Contracts		\$ 38,519.26
1303	65100	Transportation SPED		\$ 16,084.52
1401	65300	Telephones		\$ 1,147.67
1401	65400	Advertising		\$ 5,440.00
1303	65600	Tuition SPED		\$ 46,440.05
1103	66100	Supplies - North Loc Wide		\$ 10,000.00
1203	66100	Supplies - South Loc Wide		\$ 10,000.00
1403	66200	Computer Software DW		\$ 20,000.00
1410	66400	Library Books & A/V		\$ 8,631.78
1401	68250	Unemployment Compensation		\$ 6,000.00
			<b>\$452,742.42</b>	<b>\$452,742.42</b>