

MARLBOROUGH BOARD OF EDUCATION MONTHLY FINANCIAL REPORT

ENCLOSURE # 8.3

JUN 17 2021

		JUNE	2020-21 AS OF	6/10/2021				Jun-21
UNIFUND	MUNIS		BUDGETED	EXPENDED	ENCUMBERED	BALANCE	PROJECTED	
ACCOUNT	ACCOUNT	DESCRIPTION	FY 2020-21	6/10/2021	6/10/2021	6/10/2021	6/30/2021	
111	51111	DISTRICT ADMINISTRATION	\$ 369,104.37	\$ 354,907.98	\$ 14,196.32	\$ 0.07	\$ 0.07	
111	51112	TEACHERS	\$ 3,694,763.50	\$ 3,150,681.45	\$ 617,793.85	\$ (73,711.80)	\$ 21,563.40	
111	51113	STIPENDS	\$ 5,700.00	\$ -	\$ -	\$ 5,700.00	\$ 5,700.00	
111	51114	CURRICULUM REVISION	\$ 5,000.00	\$ 160.00	\$ -	\$ 4,840.00	\$ 4,840.00	
111	51118	SUMMER SPED PROGRAMS	\$ 7,269.20	\$ 6,025.40	\$ -	\$ 1,243.80	\$ 283.80	
112	51115 29	SUBSTITUTES	\$ 60,888.80	\$ 75,763.03	\$ -	\$ (14,874.23)	\$ (23,122.43)	
112	51123 26 27	OFFICE/TECH/NURSE/OT/PT	\$ 457,977.79	\$ 430,436.54	\$ 33,157.19	\$ (5,615.94)	\$ (12,783.25)	
112	51124 28	PARAEDUCATORS	\$ 368,421.54	\$ 347,607.94	\$ 45,324.76	\$ (24,511.16)	\$ 838.48	
112	51125	CUSTODIANS	\$ 201,740.06	\$ 177,766.84	\$ 14,820.00	\$ 9,153.22	\$ 14,827.60	
		TOTAL SALARIES	\$ 5,170,865.26	\$ 4,543,349.18	\$ 725,292.12	\$ (97,776.04)	\$ 12,147.68	
200	52005	SOCIAL SECURITY	\$ 138,708.00	\$ 129,871.74	\$ -	\$ 8,836.26	\$ (6,343.74)	
200	52012	RETIREMENT CONTRIBUTION	\$ 56,225.00	\$ 47,150.50	\$ -	\$ 9,074.50	\$ 3,595.90	
200	52015-27	GROUP INSURANCE	\$ 854,595.64	\$ 827,724.39	\$ -	\$ 26,871.25	\$ 35,730.42	
200	52035	UNEMPLOYMENT	\$ 6,000.00	\$ 5,079.49	\$ 1,599.00	\$ (678.49)	\$ (678.49)	
200	52040	WORKERS' COMPENSATION	\$ 40,278.00	\$ 38,976.00	\$ -	\$ 1,302.00	\$ 1,302.00	
200	52060	TUITION REIMBURSEMENT	\$ 8,000.00	\$ 900.00	\$ -	\$ 7,100.00	\$ 6,200.00	
		TOTAL BENEFITS	\$ 1,103,806.64	\$ 1,049,702.12	\$ 1,599.00	\$ 52,505.52	\$ 39,806.09	
340	53140	AUDITING	\$ 11,525.00	\$ 11,750.00	\$ -	\$ (225.00)	\$ (225.00)	
340	53180	SCHOOL PHYSICIAN	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	
340	53190	OCCUP/PHYS THERAPY	\$ 56,225.00	\$ 5,705.00	\$ -	\$ 50,520.00	\$ 48,035.00	
340	53200	OTHER CONSULTANTS	\$ 4,200.00	\$ 15,411.30	\$ 1,960.20	\$ (13,171.50)	\$ (13,171.50)	
310	53210	BOARD LEGAL SERVICE	\$ 9,600.00	\$ 45,499.00	\$ 6,333.50	\$ (42,232.50)	\$ (42,232.50)	
340	53220	BOARD CLERK	\$ 1,500.00	\$ 995.00	\$ 250.00	\$ 255.00	\$ (80.00)	
330	53240	STAFF DEVELOPMENT	\$ 4,600.00	\$ 6,564.37	\$ 6,529.00	\$ (8,493.37)	\$ (8,493.37)	
320	53260	AHM YOUTH SERVICE	\$ 80,809.00	\$ 80,809.00	\$ -	\$ -	\$ -	
		TOTAL PROF/TECH SERVICES	\$ 169,959.00	\$ 168,233.67	\$ 15,072.70	\$ (13,347.37)	\$ (16,167.37)	
410	54160-70, 54325-40	UTILITY SERVICES	\$ 147,842.68	\$ 139,146.21	\$ 18,862.39	\$ (10,165.92)	\$ (4,165.92)	
420	54XXX	CONTRACTED REPAIR SERVICE	\$ 138,635.56	\$ 132,809.72	\$ 32,513.87	\$ (26,688.03)	\$ (8,954.03)	
		TOTAL PROPERTY SERVICES	\$ 286,478.24	\$ 271,955.93	\$ 51,376.26	\$ (36,853.95)	\$ (13,119.95)	

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UNIFUND	MUNIS		BUDGETED	EXPENDED	ENCUMBERED	BALANCE		Jun-21	
ACCOUNT	ACCOUNT	DESCRIPTION	FY 2020-21	6/10/2021	6/10/2021	6/10/2021	6/30/2021	PROJECTED	6/30/2021
590	55000	TELEPHONES	\$ 7,080.00	\$ 6,802.02	\$ 621.75	\$ (343.77)	\$ (343.77)	\$ (343.77)	\$ (343.77)
590	55005	WEBHOSTING/EMAIL SERVICE	\$ 5,900.00	\$ 5,845.80	\$ 3,232.08	\$ (3,177.88)	\$ (3,177.88)	\$ (3,177.88)	\$ (3,177.88)
590	55030	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590	55110	ADVERTISING	\$ 1,100.00	\$ 1,582.00	\$ 220.00	\$ (702.00)	\$ (702.00)	\$ (702.00)	\$ (702.00)
562	55120	OUT OF DISTRICT PLACEMENT	\$ 156,832.51	\$ 112,992.83	\$ 41,468.87	\$ 2,370.81	\$ 41,385.81	\$ 41,385.81	\$ 41,385.81
561	55125	MAGNET SCHOOL TUITION	\$ 38,600.00	\$ 26,390.00	\$ -	\$ 12,210.00	\$ 12,210.00	\$ 12,210.00	\$ 12,210.00
590	55130	POSTAGE	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
520	55140	LIABILITY/PROPERTY INS	\$ 32,000.00	\$ 33,656.91	\$ -	\$ (1,656.91)	\$ (1,656.91)	\$ (1,656.91)	\$ (1,656.91)
510	55160-70	STUDENT TRANSPORTATION	\$ 369,421.48	\$ 288,911.65	\$ 66,685.43	\$ 13,824.40	\$ 7,494.59	\$ 7,494.59	\$ 7,494.59
		TOTAL PURCHASED SERVICES	\$ 614,933.99	\$ 480,181.21	\$ 112,228.13	\$ 22,524.65	\$ 55,209.84	\$ 55,209.84	\$ 55,209.84
620	56080	HEATING OIL	\$ 56,341.00	\$ 59,249.88	\$ -	\$ (2,908.88)	\$ (2,908.88)	\$ (2,908.88)	\$ (2,908.88)
627	56090	DIESEL & GASOLINE	\$ 23,200.00	\$ 14,307.85	\$ 7,932.65	\$ 959.50	\$ 959.50	\$ 959.50	\$ 959.50
621	56095	PROPANE GAS	\$ 1,200.00	\$ 264.55	\$ 935.45	\$ -	\$ -	\$ -	\$ -
611	56111-13	INSTRUCTIONAL SUPPLY	\$ 60,750.00	\$ 96,513.69	\$ 9,433.03	\$ (45,196.72)	\$ (26,879.57)	\$ (26,879.57)	\$ (26,879.57)
612	56211	INSTRUCTIONAL TECHNOLOGY	\$ 9,515.00	\$ 7,749.70	\$ -	\$ 1,765.30	\$ 1,765.30	\$ 1,765.30	\$ 1,765.30
641	56410	TEXTBOOKS	\$ 21,344.35	\$ 25,033.12	\$ 10,792.89	\$ (14,481.66)	\$ (14,481.66)	\$ (14,481.66)	\$ (14,481.66)
642	56421	LIBRARY BOOKS	\$ 8,300.00	\$ 9,330.27	\$ 2,123.92	\$ (3,154.19)	\$ (3,154.19)	\$ (3,154.19)	\$ (3,154.19)
690	56901	ADMIN OFFICE SUPPLY	\$ 4,000.00	\$ 2,520.32	\$ 253.05	\$ 1,226.63	\$ (379.33)	\$ (379.33)	\$ (379.33)
690	56902	HEALTH ROOM SUPPLY	\$ 5,000.00	\$ 6,219.16	\$ -	\$ (1,219.16)	\$ 3,891.02	\$ 3,891.02	\$ 3,891.02
690	56903	FINANCE OFFICE SUPPLY	\$ 2,500.00	\$ 863.84	\$ -	\$ 1,636.16	\$ (290.84)	\$ (290.84)	\$ (290.84)
613	56904	MAINTENANCE SUPPLY	\$ 30,000.00	\$ 38,268.93	\$ 8,072.25	\$ (16,341.18)	\$ (372.48)	\$ (372.48)	\$ (372.48)
		TOTAL SUPPLIES/MATERIALS	\$ 222,150.35	\$ 260,321.31	\$ 39,543.24	\$ (77,714.20)	\$ (41,851.13)	\$ (41,851.13)	\$ (41,851.13)
730	57301	NEW/REP EQUIP-INSTR	\$ 11,600.00	\$ 10,286.92	\$ 24,190.04	\$ (22,876.96)	\$ (22,876.96)	\$ (22,876.96)	\$ (22,876.96)
739	57390	NEW/REPL EQUIP-NON INSTR	\$ -	\$ 2,659.65	\$ -	\$ (2,659.65)	\$ (2,659.65)	\$ (2,659.65)	\$ (2,659.65)
740	57400	CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL CAPITAL OUTLAY	\$ 11,600.00	\$ 12,946.57	\$ 24,190.04	\$ (25,536.61)	\$ (25,536.61)	\$ (25,536.61)	\$ (25,536.61)
810	58901	DISTRICT MEMBERSHIP DUES	\$ 15,845.00	\$ 17,137.00	\$ 400.00	\$ (1,692.00)	\$ (1,692.00)	\$ (1,692.00)	\$ (1,692.00)
900	59000	OTHER ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL OTHER OBJECTS	\$ 15,845.00	\$ 17,137.00	\$ 400.00	\$ (1,692.00)	\$ (1,692.00)	\$ (1,692.00)	\$ (1,692.00)
		GRAND TOTALS	\$ 7,595,638.48	\$ 6,803,826.99	\$ 969,701.49	\$ (177,890.00)	\$ 8,796.55	\$ 8,796.55	\$ 8,796.55

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UNIFUND	MUNIS			BUDGETED	EXPENDED	ENCUMBERED	BALANCE	Jun-21
ACCOUNT	ACCOUNT	DESCRIPTION		FY 2020-21	6/10/2021	6/10/2021	6/10/2021	PROJECTED
								6/30/2021
<b>BOE Report Feedback/ Questions</b>								
Why have Teacher Salaries switched from over budget to under budget(51112)?								
		We hired an additional 1.5 FTE to start the school year.						
		We have received 100% reimbursement of expanded eligible expenses from the approved BOE CRF GRANT 7/1-12/31						
		We anticipate reimbursement of 0% of eligible expenses from supplemental CRF Grants 1/1-6/30						
		We hired OT and PT contractors as staff this year						
		We are paying out severance this fiscal year						*
Why have substitute expenses (51115) increased so dramatically, pushing the account into a deficit?								
		Two of our certified substitutes have reached their 41st consecutive day of work requiring increased per diem pay rates						
Why were there funds left over in Special Education Summer School (51118) and now the forecast is fully expended?								
		We hired one fewer teacher this July to service the needs of our students.						
		Summer School 2021 will begin 6/28/21, incurring costs this fiscal year.						
Why has surplus in Paraeducator Salaries (51124) gone from a surplus to a deficit to a surplus?								
		We have hired an additional three point five (3.5) paraeducators over budget to start the school year.						
		We have received 100% reimbursement of expanded eligible expenses from the approved BOE CRF GRANT 7/1-12/31						
		We anticipate reimbursement of 0% of eligible expenses from supplemental CRF Grants 1/1-6/30						
		We have approved leaves of absences for two staff at the present time						
		We removed an encumbrance for negotiations						*
Why is there a deficit in Unemployment(52035)?								
		We have had extensive claims this year including many partial liabilities.						
Why is there a deficit in Board Legal Services (53210)?								
		We anticipate the need for ongoing negotiation and consulting services.						
Why are we expecting a surplus in Occupational Therapy/Physical Therapy (53190)?								
		We have hired our OT and PT as employees effective 7/1/20						
		One Of those employees is on leave with a contractor filling in for the balance of the year						
Why does Out Of District Tuition reflect an increased surplus in 2020-21(55120)?								
		The state has forecasted an additional 10% reimbursement in eligible costs , a positive impact of over 25K.						
Why have Student Transportation (55160/55170) estimates moved from over budget to under budget back to over budget?								
		We budgeted for 183 days of transportation but will only be transporting 175 days (177/2 Remote).						*
		Negotiations with transportation vendors are ongoing.						
		Two additional partial RHAM buses (.5 of one regular education and .5 of one special education) charged to Marlborough are NOW reflected in this forecast.						*
		Wednesday bus transportation is being disputed with DATTCO (\$55K) and is not reflected in this forecast						
		We have received reimbursement of 100% of eligible expenses from the approved BOE CRF GRANT 7/1-12/31 and/or a resolution with RHAM and DATTCO.						
		We anticipate reimbursement of 0% of eligible expenses from supplemental CRF Grants 1/1-6/30 and/or a resolution with RHAM and DATTCO.						
Why is there a deficit in Custodial Supplies (56410)?								
		We have received 100% reimbursement of expanded eligible expenses from the approved BOE CRF GRANT 7/1-12/31						
		Planned purchases for long lead time items have been forecasted in the 2020-2021 year.						
Why is there a deficit in Instructional Equipment (57302)?								
		Planned purchases for long lead time items have been forecasted in the 2020-2021 year.						
Are there any other areas of concern in the 2020-21 budget?								
		We need to continue to work closely with the Town to maximize FEMA/CRF aid for expenses ineligible under the approved BOE CRF Grant 7/1-12/31.						
		Just under 90K of transportation expenses could be shifted from RHAM to Marlborough from the CRF GRANT 7/1-12/31 and/or a resolution with RHAM and DATTCO.						
		We anticipate reimbursement of 0% of eligible expenses from supplemental CRF Grants 1/1-6/30						
Asterisk indicates the budget explanation was updated as of				6/10/2021				*