

MARLBOROUGH BOARD OF EDUCATION MONTHLY FINANCIAL REPORT

| | | May 2021-22 AS OF | | 5/20/2022 | | | | | |
|---------|--------------------|---------------------------|-----------------|-----------------|---------------|----------------|----------------|--|----------------|
| UNIFUND | MUNIS | | BUDGETED | EXPENDED | ENCUMBERED | BALANCE | | | May-22 |
| ACCOUNT | ACCOUNT | DESCRIPTION | FY 2020-21 | 5/20/2022 | 5/20/2022 | 5/20/2022 | 6/30/2022 | | PROJECTED |
| 111 | 51111 | DISTRICT ADMINISTRATION | \$ 369,254.00 | \$ 349,407.60 | \$ 29,117.30 | \$ (9,270.90) | \$ (9,270.90) | | \$ (9,270.90) |
| 111 | 51112 | TEACHERS | \$ 3,821,395.62 | \$ 2,956,251.43 | \$ 737,456.19 | \$ 127,688.00 | \$ 119,435.44 | | \$ 119,435.44 |
| 111 | 51113 | STIPENDS | \$ 5,700.00 | \$ - | \$ - | \$ 5,700.00 | \$ 5,700.00 | | \$ 5,700.00 |
| 111 | 51114 | CURRICULUM REVISION | \$ 5,000.00 | \$ 60.00 | \$ 4,940.00 | \$ - | \$ 4,940.00 | | \$ 4,940.00 |
| 111 | 51118 | SUMMER SPED PROGRAMS | \$ 7,097.12 | \$ 5,136.45 | \$ - | \$ 1,960.67 | \$ 1,960.67 | | \$ 1,960.67 |
| 112 | 51115 29 | SUBSTITUTES | \$ 60,888.80 | \$ 87,501.00 | \$ - | \$ (26,612.20) | \$ (42,612.20) | | \$ (42,612.20) |
| 112 | 51120 23 26 27 | OFFICE/TECH/NURSE/OT/PT | \$ 558,110.15 | \$ 477,453.32 | \$ 57,636.36 | \$ 23,020.47 | \$ 17,119.96 | | \$ 17,119.96 |
| 112 | 51124 28 | PARAEDUCATORS | \$ 395,102.94 | \$ 381,698.22 | \$ 67,599.75 | \$ (54,195.03) | \$ (40,675.08) | | \$ (40,675.08) |
| 112 | 51125 | CUSTODIANS | \$ 205,774.86 | \$ 192,846.42 | \$ 23,188.50 | \$ (10,260.06) | \$ (13,744.26) | | \$ (13,744.26) |
| | | TOTAL SALARIES | \$ 5,428,323.49 | \$ 4,450,354.44 | \$ 919,938.10 | \$ 58,030.95 | \$ 42,853.63 | | \$ 42,853.63 |
| 200 | 52005 | SOCIAL SECURITY | \$ 148,707.50 | \$ 169,286.25 | \$ - | \$ (20,578.75) | \$ (10,776.62) | | \$ (10,776.62) |
| 200 | 52012 | RETIREMENT CONTRIBUTION | \$ 57,350.00 | \$ 46,342.33 | \$ - | \$ 11,007.67 | \$ 4,207.67 | | \$ 4,207.67 |
| 200 | 52015-27 | GROUP INSURANCE | \$ 854,924.21 | \$ 797,999.27 | \$ 896.07 | \$ 56,028.87 | \$ (9,918.22) | | \$ (9,918.22) |
| 200 | 52035 | UNEMPLOYMENT | \$ 12,000.00 | \$ 407.55 | \$ - | \$ 11,592.45 | \$ 10,392.45 | | \$ 10,392.45 |
| 200 | 52040 | WORKERS' COMPENSATION | \$ 41,083.56 | \$ 37,049.00 | \$ - | \$ 4,034.56 | \$ 4,034.56 | | \$ 4,034.56 |
| 200 | 52060 | TUITION REIMBURSEMENT | \$ 8,000.00 | \$ 3,447.50 | \$ - | \$ 4,552.50 | \$ - | | \$ - |
| | | TOTAL BENEFITS | \$ 1,122,065.27 | \$ 1,054,531.90 | \$ 896.07 | \$ 66,637.30 | \$ (2,060.16) | | \$ (2,060.16) |
| 340 | 53140 | AUDITING | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | \$ - | | \$ - |
| 340 | 53180 | SCHOOL PHYSICIAN | \$ 1,500.00 | \$ 1,000.00 | \$ - | \$ 500.00 | \$ 500.00 | | \$ 500.00 |
| 340 | 53190 | OCCUP/PHYS THERAPY | \$ - | \$ 3,425.50 | \$ - | \$ (3,425.50) | \$ (21,827.50) | | \$ (21,827.50) |
| 340 | 53200 | OTHER CONSULTANTS | \$ 18,200.00 | \$ 5,825.63 | \$ - | \$ 12,374.37 | \$ 10,655.66 | | \$ 10,655.66 |
| 310 | 53210 | BOARD LEGAL SERVICE | \$ 14,400.00 | \$ 28,372.77 | \$ - | \$ (13,972.77) | \$ (15,472.77) | | \$ (15,472.77) |
| 340 | 53220 | BOARD CLERK | \$ 1,500.00 | \$ 1,035.00 | \$ 667.50 | \$ (202.50) | \$ (202.50) | | \$ (202.50) |
| 330 | 53240 | STAFF DEVELOPMENT | \$ 7,100.00 | \$ 1,138.85 | \$ 3,895.00 | \$ 2,066.15 | \$ (2,873.85) | | \$ (2,873.85) |
| 320 | 53260 | AHM YOUTH SERVICE | \$ 42,840.00 | \$ 42,840.00 | \$ - | \$ - | \$ - | | \$ - |
| | | TOTAL PROF/TECH SERVICES | \$ 100,540.00 | \$ 98,637.75 | \$ 4,562.50 | \$ (2,660.25) | \$ (29,220.96) | | \$ (29,220.96) |
| 410 | 54160-70, 54325-40 | UTILITY SERVICES | \$ 161,870.50 | \$ 115,138.17 | \$ 29,969.02 | \$ 16,763.31 | \$ 15,574.64 | | \$ 15,574.64 |
| 420 | 54XXX | CONTRACTED REPAIR SERVICE | \$ 135,135.56 | \$ 90,095.39 | \$ 8,601.12 | \$ 36,439.05 | \$ 2,475.98 | | \$ 2,475.98 |
| | | TOTAL PROPERTY SERVICES | \$ 297,006.06 | \$ 205,233.56 | \$ 38,570.14 | \$ 53,202.36 | \$ 18,050.62 | | \$ 18,050.62 |

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| ACCOUNT | ACCOUNT | DESCRIPTION | FY 2020-21 | 5/20/2022 | 5/20/2022 | 5/20/2022 | | 6/30/2022 | |
| 590 | 55000 | TELEPHONES | \$ 7,080.00 | \$ 6,083.99 | \$ 2,675.10 | \$ (1,679.09) | \$ (7.64) | | |
| 590 | 55005 | WEBHOSTING/EMAIL SERVICE | \$ 5,900.00 | \$ 1,980.00 | \$ - | \$ 3,920.00 | \$ - | | |
| 590 | 55030 | PRINTING & BINDING | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 590 | 55110 | ADVERTISING | \$ 1,100.00 | \$ 220.00 | \$ - | \$ 880.00 | \$ - | | |
| 562 | 55120 | OUT OF DISTRICT PLACEMENT | \$ 170,525.52 | \$ 218,123.64 | \$ 36,519.00 | \$ (84,117.12) | \$ 11,100.88 | | |
| 561 | 55125 | MAGNET SCHOOL TUITION | \$ 27,362.65 | \$ 19,158.00 | \$ - | \$ 8,204.65 | \$ 8,204.65 | | |
| 590 | 55130 | POSTAGE | \$ 4,000.00 | \$ 2,001.30 | \$ - | \$ 1,998.70 | \$ (1.30) | | |
| 520 | 55140 | LIABILITY/PROPERTY INS | \$ 32,800.00 | \$ 34,194.00 | \$ - | \$ (1,394.00) | \$ (1,394.00) | | |
| 510 | 55160-70 | STUDENT TRANSPORTATION | \$ 378,904.54 | \$ 345,673.10 | \$ 32,867.00 | \$ 364.44 | \$ 22,595.65 | | |
| | | TOTAL PURCHASED SERVICES | \$ 627,672.71 | \$ 627,434.03 | \$ 72,061.10 | \$ (71,822.42) | \$ 40,498.24 | | |
| 620 | 56080 | HEATING OIL | \$ 56,341.00 | \$ 38,147.79 | \$ - | \$ 18,193.21 | \$ 18,193.21 | | |
| 627 | 56090 | DIESEL & GASOLINE | \$ 23,200.00 | \$ 13,934.68 | \$ - | \$ 9,265.32 | \$ (0.00) | | |
| 621 | 56095 | PROPANE GAS | \$ 1,200.00 | \$ 796.68 | \$ - | \$ - | \$ 403.32 | | |
| 611 | 56111-13 | INSTRUCTIONAL SUPPLY | \$ 67,122.00 | \$ 48,834.52 | \$ 15,678.47 | \$ 2,609.01 | \$ 1,964.01 | | |
| 612 | 56211 | INSTRUCTIONAL TECHNOLOGY | \$ 9,515.00 | \$ 648.93 | \$ 600.00 | \$ 8,266.07 | \$ 8,266.07 | | |
| 641 | 56410 | TEXTBOOKS | \$ 21,344.35 | \$ 21,315.21 | \$ - | \$ 29.14 | \$ (34,970.86) | | |
| 642 | 56421 | LIBRARY BOOKS | \$ 8,300.00 | \$ 8,423.42 | \$ 814.03 | \$ (937.45) | \$ - | | |
| 690 | 56901 | ADMIN OFFICE SUPPLY | \$ 4,000.00 | \$ 3,291.13 | \$ 937.76 | \$ (228.89) | \$ (228.89) | | |
| 690 | 56902 | HEALTH ROOM SUPPLY | \$ 8,186.00 | \$ 3,540.82 | \$ - | \$ 4,645.18 | \$ 4,645.18 | | |
| 690 | 56903 | FINANCE OFFICE SUPPLY | \$ 2,500.00 | \$ 1,951.89 | \$ - | \$ 548.11 | \$ 0.11 | | |
| 613 | 56904 | MAINTENANCE SUPPLY | \$ 36,060.00 | \$ 44,073.09 | \$ 8,086.71 | \$ (16,099.80) | \$ (12,753.41) | | |
| | | TOTAL SUPPLIES/MATERIALS | \$ 237,768.35 | \$ 184,958.16 | \$ 26,116.97 | \$ 26,693.22 | \$ (14,481.26) | | |
| 730 | 57301 | NEW/REP EQUIP-INSTR | \$ - | \$ 89.96 | \$ - | \$ (89.96) | \$ (89.96) | | |
| 739 | 57390 | NEW/REPL EQUIP-NON INSTR | \$ - | \$ 3,692.00 | \$ - | \$ (3,692.00) | \$ (3,692.00) | | |
| 740 | 57400 | CAPITAL PROJECTS | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | | TOTAL CAPITAL OUTLAY | \$ - | \$ 3,781.96 | \$ - | \$ (3,781.96) | \$ (3,781.96) | | |
| 810 | 58901 | DISTRICT MEMBERSHIP DUES | \$ 15,845.00 | \$ 6,778.58 | \$ 689.00 | \$ 8,377.42 | \$ (0.00) | | |
| 900 | 59000 | OTHER ITEMS | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| | | TOTAL OTHER OBJECTS | \$ 15,845.00 | \$ 6,778.58 | \$ 689.00 | \$ 8,377.42 | \$ (0.00) | | |
| | | GRAND TOTALS | \$ 7,829,220.88 | \$ 6,631,710.38 | \$ 1,062,833.88 | \$ 134,676.62 | \$ 51,858.15 | | |

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|---|---|---|------------|-----------|------------|-----------|-----------|
| UNIFUND | MUNIS | | BUDGETED | EXPENDED | ENCUMBERED | BALANCE | PROJECTED |
| ACCOUNT | ACCOUNT | DESCRIPTION | FY 2020-21 | 5/20/2022 | 5/20/2022 | 5/20/2022 | 6/30/2022 |
| BOE Report Feedback/ Questions | | | | | | | |
| Why are Teacher Salaries under budget(51112)? | | | | | | | |
| | | The combination of ESSER II funding, ESSER III funding, and retirements has allowed us to fund a surplus. | | | | | |
| Why are Substitute Salaries over budget(51115)? | | | | | | | |
| | | We anticipate higher than average absentee rates at this time. | | | | | |
| | | We have hired two full time substitutes to ensure high coverage rates for our absences. | | | | | |
| Why has the Related Services Salary (51120) surplus narrowed this month? | | | | | | | |
| | | We were able to hire a Behavioral Support Specialist to assist with incoming students. | | | | | |
| Why are Office Support Salaries under budget(51123)? | | | | | | | |
| | | We were able to hire the Superintendent Administrative Assistant below our budgeted amount. | | | | | |
| Why are Paraeducator Salaries (51124) forecasted to finish in a deficit? | | | | | | | |
| | | We have hired an additional one point five (1.5) paraeducators over budget to start the school year. | | | | | |
| | | We recently settled a three year contract with retroactive payment. | | | | | |
| | | This deficit has narrowed as the year has progressed. | | | | | |
| Why are Custodian Salaries (51125) forecasted to finish in a deficit? | | | | | | | |
| | | We recently settled a three year contract with retroactive payment. We also have utilized substitutes. | | | | | |
| Why are Group Insurances (52015-52027) forecasted to finish in a deficit? | | | | | | | |
| | | Several employees either elected or expanded benefits during open enrollment. | | | | | |
| | | This deficit has narrowed as the year has progressed. | | | | | |
| Why is there a deficit in Occupational/Physical Therapy Services (53190)? | | | | | | | |
| | | Our Physical Therapist has recently resigned. | | | | | |
| | | We have replaced them with a contracted service for the balance of the school year. | | | | | |
| | | There are corresponding savings in the OT/PT salary line (51120). | | | | | |
| Why is there a deficit in Board Legal Services (53210)? | | | | | | | |
| | | We anticipate the need for ongoing negotiation and consulting services. This deficit has narrowed as the year has progressed. | | | | | |
| Why is there a surplus forecast in the Contracted Service - Repairs Budget (54001-54999)? | | | | | | | |
| | | We anticipate funding major repairs from our MECCA building use fund. | | | | | |
| Why are Utilities (54160-70, 54325-40) under budget at this time? | | | | | | | |
| | | Our loan payment for electricity infrastructure upgrades was paid off earlier this year. | | | | | |
| Why does Out Of District Tuition(55120) reflect a surplus rather than a deficit? | | | | | | | |
| | | While we did not budget enough for summer school placements, our SPED Excess Cost Grant came in higher than expected. | | | | | * |
| Why is Regular Education Student Transportation (55160) under budget? | | | | | | | |
| | | We had contracted for nine (9) buses, but DATTCO was only able to staff eight (8). | | | | | |
| | | Instead, DATTCO staffed a van, reflecting some savings based upon the cost per day of the vehicle. | | | | | |
| | | Transportation routes are still being changed based upon driver availability and parent drop off statistics | | | | | |
| Why is Special Education Student Transportation (55170) over budget? | | | | | | | |
| | | We did not budget enough for summer school placements. | | | | | |
| | | We will be utilizing a full Datcco SPED van rather than a half a van in the 2021-22 school year. | | | | | |
| | | We needed an additional van part way through the year to cover additional PREK enrollment. | | | | | * |
| Why has Textbooks (56410) gone into a deficit position? | | | | | | | |
| | | We have begun to purchase textbooks due to extensive lead times. | | | | | * |
| Why has Heating Oil (56080) gone into a surplus position? | | | | | | | |
| | | Our winter has been relatively mild. | | | | | |
| Why have Custodial Supplies (56904) gone over budget? | | | | | | | |
| | | We have replaced a significant amount of door hardware this month. | | | | | |
| * | Asterisk indicates the budget explanation was updated as of | | | 5/20/2022 | | | * |

