

**MARLBOROUGH BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT**

		APRIL 2019-20 AS OF		4/16/2020			
UNIFUND	MUNIS		BUDGETED	EXPENDED	ENCUMBERED	BALANCE	PROJECTED
ACCOUNT	ACCOUNT	DESCRIPTION	FY 2019-20	4/16/2020	4/16/2020	4/16/2020	6/30/2020
111	51111	DISTRICT ADMINISTRATION	\$ 363,397.00	\$ 293,716.29	\$ 69,932.45	\$ (251.74)	\$ (251.74)
111	51112	TEACHERS	\$ 3,660,323.00	\$ 2,460,962.01	\$ 1,169,592.26	\$ 29,768.73	\$ 54,677.77
111	51113	STIPENDS	\$ 4,700.00	\$ -	\$ -	\$ 4,700.00	\$ (1,000.00)
111	51114	CURRICULUM REVISION	\$ 5,000.00	\$ 480.00	\$ -	\$ 4,520.00	\$ 4,520.00
111	51118	SUMMER SPED PROGRAMS	\$ 7,800.00	\$ 4,760.00	\$ -	\$ 3,040.00	\$ 3,040.00
112	51115 29	SUBSTITUTES	\$ 58,780.00	\$ 40,699.50	\$ -	\$ 18,080.50	\$ 18,080.50
112	51123 26 27	OFFICE/TECH/NURSE	\$ 364,407.01	\$ 365,672.82	\$ 99,668.05	\$ (100,933.86)	\$ (102,786.66)
112	51124 28	PARAEDUCATORS	\$ 370,105.00	\$ 290,519.73	\$ 94,562.55	\$ (14,977.28)	\$ (14,977.28)
112	51125	CUSTODIANS	\$ 198,203.00	\$ 164,513.39	\$ 43,380.00	\$ (9,690.39)	\$ (7,281.53)
		TOTAL SALARIES	\$ 5,032,715.01	\$ 3,621,323.74	\$ 1,477,135.31	\$ (65,744.04)	\$ (45,978.94)
200	52005	SOCIAL SECURITY	\$ 135,403.00	\$ 98,055.72	\$ -	\$ 37,347.28	\$ 876.45
200	52012	RETIREMENT CONTRIBUTION	\$ 54,854.00	\$ 41,578.15	\$ -	\$ 13,275.85	\$ (0.00)
200	52015-27	GROUP INSURANCE	\$ 854,872.00	\$ 718,397.16	\$ 164,440.06	\$ (27,965.22)	\$ 10,352.13
200	52035	UNEMPLOYMENT	\$ 3,000.00	\$ 45.00	\$ -	\$ 2,955.00	\$ 2,505.00
200	52040	WORKERS' COMPENSATION	\$ 40,278.00	\$ 40,301.69	\$ -	\$ (23.69)	\$ (23.69)
200	52060	TUITION REIMBURSEMENT	\$ 8,000.00	\$ 1,800.00	\$ -	\$ 6,200.00	\$ 1,700.00
		TOTAL BENEFITS	\$ 1,096,407.00	\$ 900,177.72	\$ 164,440.06	\$ 31,789.22	\$ 15,409.89
340	53140	AUDITING	\$ 11,525.00	\$ 11,525.00	\$ -	\$ -	\$ -
340	53180	SCHOOL PHYSICIAN	\$ 1,200.00	\$ 1,400.00	\$ -	\$ (200.00)	\$ (200.00)
340	53190	OCCUP/PHYS THERAPY	\$ 49,000.00	\$ 54,138.66	\$ -	\$ (5,138.66)	\$ (29,638.66)
340	53200	OTHER CONSULTANTS	\$ 85,574.00	\$ 6,275.10	\$ -	\$ 79,298.90	\$ 79,298.90
310	53210	BOARD LEGAL SERVICE	\$ 6,000.00	\$ 7,493.00	\$ -	\$ (1,493.00)	\$ (8,993.00)
340	53220	BOARD CLERK	\$ 1,080.00	\$ 300.00	\$ -	\$ 780.00	\$ 780.00
330	53240	STAFF DEVELOPMENT	\$ 6,600.00	\$ 1,127.19	\$ -	\$ 5,472.81	\$ 5,472.81
320	53260	AHM YOUTH SERVICE	\$ 76,961.00	\$ 41,106.04	\$ -	\$ 35,854.96	\$ (5,251.08)
		TOTAL PROF/TECH SERVICES	\$ 237,940.00	\$ 123,364.99	\$ -	\$ 114,575.01	\$ 41,468.97
410	54160-70, 54325-40	UTILITY SERVICES	\$ 168,547.00	\$ 142,905.46	\$ 24,561.13	\$ 1,080.41	\$ (1,226.63)
420	54XXX	CONTRACTED REPAIR SERVICE	\$ 131,453.00	\$ 98,296.09	\$ 5,708.80	\$ 27,448.11	\$ 11,862.28
		TOTAL PROPERTY SERVICES	\$ 300,000.00	\$ 241,201.55	\$ 30,269.93	\$ 28,528.52	\$ 10,635.65

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590	55000	TELEPHONES	\$ 8,326.00	\$ 5,301.82	\$ 1,879.93	\$ 1,144.25	\$ 0.00
590	55005	WEBHOSTING/EMAIL SERVICE	\$ 9,420.00	\$ 5,672.05	\$ -	\$ 3,747.95	\$ 3,747.95
590	55030	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -
590	55110	ADVERTISING	\$ 800.00	\$ 1,298.60	\$ -	\$ (498.60)	\$ (498.60)
562	55120	OUT OF DISTRICT PLACEMENT	\$ 88,000.00	\$ 202,060.54	\$ 90,665.34	\$ (204,725.88)	\$ (53,414.20)
561	55125	MAGNET SCHOOL TUITION	\$ 41,094.00	\$ 35,852.00	\$ -	\$ 5,242.00	\$ 5,242.00
590	55130	POSTAGE	\$ 4,000.00	\$ 2,254.97	\$ 2,000.00	\$ (254.97)	\$ (254.97)
520	55140	LIABILITY/PROPERTY INS	\$ 31,685.00	\$ 31,702.83	\$ -	\$ (17.83)	\$ (17.83)
510	55160-70	STUDENT TRANSPORTATION	\$ 313,672.00	\$ 217,695.85	\$ -	\$ 95,976.15	\$ (13,284.05)
		TOTAL PURCHASED SERVICES	\$ 496,997.00	\$ 501,838.66	\$ 94,545.27	\$ (99,386.93)	\$ (58,479.70)
620	56080	HEATING OIL	\$ 57,489.00	\$ 58,761.92	\$ -	\$ (1,272.92)	\$ (15,328.96)
627	56090	DIESEL & GASOLINE	\$ 24,886.00	\$ 14,983.79	\$ -	\$ 9,902.21	\$ 9,902.21
621	56095	PROPANE GAS	\$ 900.00	\$ -	\$ -	\$ -	\$ 900.00
611	56111-13	INSTRUCTIONAL SUPPLY	\$ 60,750.00	\$ 47,202.67	\$ 3,817.74	\$ 9,729.59	\$ 5,729.59
612	56211	INSTRUCTIONAL TECHNOLOGY	\$ 9,640.00	\$ 12,276.35	\$ -	\$ (2,636.35)	\$ (2,636.35)
641	56410	TEXTBOOKS	\$ 11,129.00	\$ 10,832.26	\$ -	\$ 296.74	\$ 296.74
642	56421	LIBRARY BOOKS	\$ 8,395.00	\$ 8,238.70	\$ -	\$ 156.30	\$ 156.30
690	56901	ADMIN OFFICE SUPPLY	\$ 4,000.00	\$ 3,398.51	\$ 304.65	\$ 296.84	\$ (988.38)
690	56902	HEALTH ROOM SUPPLY	\$ 5,000.00	\$ 1,790.27	\$ 39.50	\$ 3,170.23	\$ 3,170.23
690	56903	FINANCE OFFICE SUPPLY	\$ 2,500.00	\$ 1,811.58	\$ 462.79	\$ 225.63	\$ 225.63
613	56904	MAINTENANCE SUPPLY	\$ 30,000.00	\$ 29,231.03	\$ 624.39	\$ 144.58	\$ 144.58
		TOTAL SUPPLIES/MATERIALS	\$ 214,689.00	\$ 188,527.08	\$ 5,249.07	\$ 20,912.85	\$ 1,571.59
730	57301	NEW/REP EQUIP-INSTR	\$ 11,740.00	\$ 7,312.48	\$ -	\$ 4,427.52	\$ 4,427.52
739	57390	NEW/REPL EQUIP-NON INSTR	\$ -	\$ -	\$ -	\$ -	\$ -
740	57400	CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL CAPITAL OUTLAY	\$ 11,740.00	\$ 7,312.48	\$ -	\$ 4,427.52	\$ 4,427.52
810	58901	DISTRICT MEMBERSHIP DUES	\$ 19,891.00	\$ 16,933.75	\$ -	\$ 2,957.25	\$ 2,957.25
900	59000	OTHER ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL OTHER OBJECTS	\$ 19,891.00	\$ 16,933.75	\$ -	\$ 2,957.25	\$ 2,957.25
		GRAND TOTALS	\$ 7,410,379.01	\$ 5,600,679.97	\$ 1,771,639.64	\$ 38,059.40	\$ (27,987.77)

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BOE Report Feedback/ Questions							
		Why is there a large credit in Teacher Salaries (51112)?					
		We are expecting BCBA Reimbursement from Hebron.					
		One reading teacher has been moved to .8 FTE temporarily.					
		Why are there funds left over in Special Education Summer School (51118)?					
		We hired one fewer teacher this July to service the needs of our students.					
		Why is there a deficit in Office/Nurse/Tech Salaries (51123 51126 51127)?					
		The Finance Assistant salary was budgeted in Consulting Services (53200).					
		This is partially offset by one vacancy in the Office Salary account (51123)					
		We have begun to accrue payroll in the 2019-20 fiscal year					*
		Why is there a deficit in Paraeducator Salaries (51124)?					
		One paraeducator was budgeted under Consulting Services (C.N.A., 53200).					
		Why is there a balance in Unemployment(52035)?					
		We have conservatively estimated our liabilities in this line item.					
		Why is there a large credit in Consultants (53200)?					
		The Finance Assistant was budgeted here, but hired as an employee in the Office Support (51123) account.					
		The Certified Nurses Aid was budgeted here, but hired as a paraeducator in the Paraeducator (51124) account.					
		Why are we expecting a deficit in Occupational Therapy/Physical Therapy (53190)?					
		We have incurred significant expense training new paraeducators to work with students.					
		Why are we expecting a deficit in AHM Services (53260)?					
		The invoice presented significantly exceeds our budget. We have paid half of this bill at this time.					
		Why are we expecting a deficit in legal expenses (53210)?					
		The current budget is below the last four years of actual expenses.					
		Why are we now forecasting to be surplus in Repairs and Maintenance (54xxx)?					
		We anticipate significant plumbing and heating expenses based upon recent service experience.					*
		Our elevators continue to require extensive service this year.					
		Our oil tank pnumerator on our upper tank has stopped working (Building Use Fund).					*
		Why are Special Education Tuition Expenditures (55120) significantly over budget?					
		An additional special education student has been outplaced.					
		Why are Student Transportation (55160/55170) estimates expected to be over budget?					
		Our negotiated transportation contract was significantly higher than estimated costs in the 2019-2020 budget.					
		Not needing a mid day Special Education run (as of 11/14/19) partially compensates for that contract increase.					
		An additional special education student has been outplaced.					
		We are splitting the cost of one homeless student residing in Marlborough with their home school district .					
		Homeless transportation ceased on March 13, 2020.					*
		Why is there a deficit in Heating Oil (56080)?					
		Out forecasted usage for 2019-2020 was too low in our original estimates.					
		We are using our underutilized diesel allocation as heating oil.					*
		Why is there a deficit in Instructional Technology (56211)?					
		We did not budget for server support of \$2576.35 on our three year old servers.					
		Are there any other areas of concern in the 2019-20 budget?					
		Special Education Excess Cost reimbursement (Part of 55120) remains highly variable.					
		An additional special education student has been outplaced (55120/55170).					
*		Asterisk indicates the budget explanation was updated as of		4/16/2020			