

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

For the Month Ended: September 30, 2018

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	718,630		228,190	491,920	100%	(1,479)	-	(1,479)
120	Teachers - Regular	5,185,895		790,365	4,327,063	99%	68,467	22,120	46,347
120	Teachers - Special Education	807,039		144,673	662,366	100%	-	-	-
1201	Psychologist	171,229		26,343	144,886	100%	-	-	-
1203	Counselor	49,022		7,542	41,480	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	1,197,112	5,667,715	99%	66,988	22,120	44,868
1303	Custodians	407,528		111,816	258,299	91%	37,412	37,412	-
140	Nurses	150,217		25,837	121,288	98%	3,092	3,092	-
150	Secretaries, Clerical	383,776		116,352	266,215	100%	1,209	1,209	-
160	Paraprofessionals	418,789		57,825	291,407	83%	69,557	-	69,557
1601	Special Education Paraprofess.	289,172		62,059	310,128	129%	(83,015)	-	(83,015)
190	Salaries, Miscellaneous	52,563		14,951	30,369	86%	7,243	7,243	-
	Sub-Total Non-Certified Salaries	1,702,045	-	388,840	1,277,707	98%	35,498	48,956	(13,458)
	TOTAL SALARIES	8,633,860	-	1,585,952	6,945,422	99%	102,486	71,076	31,409
220	FICA	241,391		38,905	-	16%	202,486	202,486	-
230	Merf	250,014		62,359	-	25%	187,655	187,655	-
270	Medical Insurance	2,201,157		571,179	191,566	35%	1,438,412	1,438,412	-
280	Life Insurance	40,605		7,690	-	19%	32,915	32,915	-
2902	Other Employee Benefits	14,300		-	2,800	20%	11,500	11,500	-
	TOTAL BENEFITS	2,747,467	-	680,133	194,366	32%	1,872,968	1,872,968	-

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

For the Month Ended: September 30, 2018

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	57,800		3,291	50,954	94%	3,554	3,554	-
330	Legal Fees	39,200		-	14,400	37%	24,800	24,800	-
340	Software Support	18,838		8,819	5,335	75%	4,684	4,684	-
350	Substitutes	23,738		2,996	-	13%	20,742	20,742	-
390/01	OT/PT/Consultant Services	108,500		2,557	97,440	92%	8,503	8,503	-
3902	Financial Audit	18,500		-	-	0%	18,500	18,500	-
390	Other Prof/Tech. Services	257,089		118,451	51,440	66%	87,199	87,199	-
	TOTAL PROFESSIONAL SERVICES	523,665	-	136,113	219,569	68%	167,983	167,983	-
410/01	Utilities - Electric and Water	182,828		41,519	127,531	92%	13,779	13,779	-
420	Heating	61,604		11,835	44,905	92%	4,864	4,864	-
430	Repairs and Maintenance	49,218		10,802	4,598	31%	33,818	33,818	-
450	Leases and Rentals	51,611		3,477	34,642	74%	13,493	13,493	-
4501	Building Improvements	10,000		-	-	0%	10,000	10,000	-
490	Other Purchased Services	22,862		11,040	11,131	97%	691	691	-
4901	Service Contracts	99,486		101,223	49,242	151%	(50,979)	41,779	(92,758)
	TOTAL PROPERTY SERVICES	477,609	-	179,895	272,049	95%	25,665	118,424	(92,758)
510	Pupil Transportation-Regular	412,885		31,111	365,570	96%	16,204	5,829	10,375
510	Pupil Transportation-Spec. Educ.	258,374		52,609	221,775	106%	(16,010)	-	(16,010)
520	Insurance-General Liability	97,721		64,507	39,032	106%	(5,818)	-	(5,818)
5201	Worker's Compensation	186,527		120,449	79,075	107%	(12,997)	-	(12,997)
530	Telephone Services	16,534		2,355	13,226	94%	953	953	-
535	Internet	30,000		19,000	-	63%	11,000	11,000	-
537	Postage	4,700		2,233	2,467	100%	-	-	-
540	Advertising	2,500		160	617	31%	1,723	1,723	-
550	Interns	160,085		1,980	44,000	29%	114,105	114,105	-
560	Tuition - Wintergreen	-		-	-	#####	-	-	-
560	Tuition - Out of District	631,959		120,551	587,176	112%	(75,767)	10,529	(86,296)
590	Other Purchased Services	13,900		6,039	3,148	66%	4,713	4,713	-
	TOTAL OTHER PURCH SERVICES	1,815,185	-	420,994	1,356,084	98%	38,107	148,853	(110,746)

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

For the Month Ended: September 30, 2018

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	110,825		38,497	34,412	66%	37,917	37,917	-
620	Computer Software	61,002		1,513	-	2%	59,490	59,490	-
625	Supplies Nurses	1,900		426	501	49%	972	972	-
630	Supplies Custodial	54,857		2,162	3,376	10%	49,319	49,319	-
635	Supplies Office	14,650		2,199	1,340	24%	11,111	11,111	-
640	Books and Audio Visual	17,000		-	7,000	41%	10,000	10,000	-
645	Subscriptions	20,810		507	662	6%	19,641	19,641	-
650	Testing	14,375		2,660	3,519	43%	8,197	8,197	-
690	Misc. Supplies	4,064		144	195	8%	3,725	3,725	-
	TOTAL SUPPLIES & MATERIALS	299,483	-	48,107	51,004	33%	200,372	200,372	-
732	Computer Hardware	77,500		67,632	128	0%	9,740	9,740	-
735	Equipment - Teaching	6,300		173	2,425	41%	3,702	3,702	-
740	Equipment - Building	6,000		569	-	9%	5,431	5,431	-
745	Furniture	7,600		-	336	4%	7,264	7,264	-
	TOTAL PROPERTY	97,400	-	68,374	2,889	73%	26,137	26,137	-
810	Dues and Fees	25,735		15,605	1,240	65%	8,890	8,890	-
825	Unemployment	9,750		435	-	4%	9,315	9,315	-
900	Other Fees	42,132		573	-	1%	41,560	41,560	-
	TOTAL DUES AND FEES	77,617	-	16,613	1,240	23%	59,764	59,764	-
	TOTAL ADOPTED BUDGET	14,672,286	-	3,136,181	9,042,623	83%	2,493,483	2,665,577	(172,095)

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2018-2019

Month Ended September 30, 2018

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected surplus results from savings realized due to retirements.

OBJECTS 160 & 1601 – PARAPROFESSIONAL SALARIES

The net projected deficit results from increased special education related mandated services. These two object codes also reflect changes in paraprofessional assignments that were implemented after budget approval.

OBJECT 4901 – SERVICE CONTRACTS

The net projected deficit results from costs associated with the clean up of mold discovered prior to opening of school. In addition, it includes the cost of VanZelm engineers to conduct an assessment of the building upgrade HVAC installations and specifications.

OBJECT 510 – TRANSPORTATION

The net projected deficit results from unanticipated outplacement costs, partially netted against a favorable variance for non-public transportation (Ezra Academy).

OBJECT 520 & 5201 – INSURANCE GENERAL LIABILITY & WORKERS COMPENSATION

The net projected deficit results from higher actual renewal premium as compared to budget.

OBJECT 560 – TUITION

The net projected deficit results from as well as increased mandated student services related to outplacements. In addition, this object code includes the \$50,000 reduction to the FY2019 budget request. The reduction, made by the Board of Finance, also contains an appropriation to set aside these funds in a Town contingency fund.