

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

For the Month Ended: October 31, 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		282,724	437,385	100%	(1,479)	-	(1,479)
120	Teachers - Regular	5,185,895		1,192,059	3,930,256	99%	63,580	22,120	41,460
120	Teachers - Special Education	807,039		208,575	598,464	100%	-	-	-
1201	Psychologist	171,229		39,514	131,715	100%	-	-	-
1203	Counselor	49,022		11,313	37,709	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	1,734,185	5,135,529	99%	62,101	22,120	39,981
1303	Custodians	407,528	-	141,373	232,669	92%	33,486	33,486	-
140	Nurses	150,217	-	39,974	107,390	98%	2,853	2,853	-
150	Secretaries, Clerical	383,776	-	146,524	236,813	100%	438	438	-
160	Paraprofessionals	418,789	-	84,931	263,966	83%	69,893	-	69,893
1601	Special Education Paraprofess.	289,172	-	91,400	277,537	128%	(79,765)	-	(79,765)
190	Salaries, Miscellaneous	52,563	-	19,627	24,422	84%	8,514	18,392	(9,878)
	Sub-Total Non-Certified Salaries	1,702,045	-	523,829	1,142,797	98%	35,419	55,169	(19,750)
	TOTAL SALARIES	8,633,860	-	2,258,015	6,278,326	99%	97,519	77,289	20,230
220	FICA	241,391		67,565	-	28%	173,826	173,826	-
230	Merf	250,014		80,529	-	32%	169,485	169,485	-
270	Medical Insurance	2,201,157		718,337	19,670	34%	1,463,150	1,463,150	-
280	Life Insurance	40,605		10,224	-	25%	30,381	30,381	-
2902	Other Employee Benefits	14,300		-	2,800	20%	11,500	11,500	-
	TOTAL BENEFITS	2,747,467	-	876,655	22,470	33%	1,848,343	1,848,343	-

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320	Professional Development	57,800	-	5,439	50,320	96%	2,040	2,040	-
330	Legal Fees	39,200	-	3,321	11,079	37%	24,800	24,800	-
340	Software Support	18,838	-	14,154	-	75%	4,684	4,684	-
350	Substitutes	23,738	-	10,479	2,161	53%	11,098	11,098	-
390/01	OT/PT/Consultant Services	108,500	-	6,267	102,075	100%	158	158	-
3902	Financial Audit	18,500	-	18,500	-	100%	-	-	-
390	Other Prof/Tech. Services	257,089	-	106,590	45,981	59%	104,518	104,518	-
	TOTAL PROFESSIONAL SERVICES	523,665	-	164,749	211,617	72%	147,299	147,299	-
410/01	Utilities - Electric and Water	182,828	-	69,563	113,265	100%	-	-	-
420	Heating	61,604	-	14,841	45,960	99%	804	804	-
430	Repairs and Maintenance	49,218	-	17,223	11,641	59%	20,354	20,354	-
450	Leases and Rentals	51,611	-	7,037	31,082	74%	13,493	13,493	-
4501	Building Improvements	10,000	-	-	-	0%	10,000	10,000	-
490	Other Purchased Services	22,862	-	13,599	9,263	100%	-	-	-
4901	Service Contracts	99,486	-	118,337	53,167	172%	(72,017)	43,480	(115,497)
	TOTAL PROPERTY SERVICES	477,609	-	240,599	264,377	106%	(27,367)	88,131	(115,497)
510	Pupil Transportation-Regular	412,885	-	62,408	333,088	96%	17,389	7,014	10,375
510	Pupil Transportation-Spec. Educ.	258,374	-	58,462	227,389	111%	(27,476)	-	(27,476)
520	Insurance-General Liability	97,721	-	63,094	39,032	105%	(4,405)	-	(4,405)
5201	Worker's Compensation	186,527	-	120,176	79,075	107%	(12,724)	-	(12,724)
530	Telephone Services	16,534	-	4,310	11,271	94%	953	953	-
535	Internet	30,000	-	21,160	6,480	92%	2,360	2,360	-
537	Postage	4,700	-	2,604	2,096	100%	-	-	-
540	Advertising	2,500	-	160	1,395	62%	945	945	-
550	Interns	160,085	-	7,183	-	4%	152,902	152,902	-
560	Tuition - Wintergreen	-	-	-	-	#####	-	-	-
560	Tuition - Out of District	631,959	-	182,783	524,768	112%	(75,592)	-	(75,592)
590	Other Purchased Services	13,900	-	6,393	2,894	67%	4,613	4,613	-
	TOTAL OTHER PURCH SERVICES	1,815,185	-	528,732	1,227,487	97%	58,965	168,787	(109,822)

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

For the Month Ended: October 31, 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	-	58,935	19,991	71%	31,899	31,899	-
620	Computer Software	61,002	-	1,513	408	3%	59,082	59,082	-
625	Supplies Nurses	1,900	-	757	240	52%	903	903	-
630	Supplies Custodial	54,857	-	4,923	9,840	27%	40,094	40,094	-
635	Supplies Office	14,650	-	2,601	1,347	27%	10,701	10,701	-
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	-	4,290	1,815	42%	8,271	8,271	-
690	Misc. Supplies	4,064	-	339	-	8%	3,725	3,725	-
	TOTAL SUPPLIES & MATERIALS	299,483	-	73,864	41,303	38%	184,315	184,315	-
732	Computer Hardware	77,500	-	67,755	449	0%	9,296	9,296	-
735	Equipment - Teaching	6,300	-	1,120	1,503	42%	3,678	3,678	-
740	Equipment - Building	6,000	-	569	1,097	28%	4,334	4,334	-
745	Furniture	7,600	-	336	-	4%	7,264	7,264	-
	TOTAL PROPERTY	97,400	-	69,780	3,048	75%	24,572	24,572	-
810	Dues and Fees	25,735	-	15,927	1,494	68%	8,314	8,314	-
825	Unemployment	9,750	-	435	-	4%	9,315	9,315	-
900	Other Fees	42,132	-	563	-	1%	41,570	41,570	-
	TOTAL DUES AND FEES	77,617	-	16,924	1,494	24%	59,199	59,199	-
	TOTAL ADOPTED BUDGET	14,672,286	-	4,229,318	8,050,123	84%	2,392,845	2,597,934	(205,089)

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

Month Ended October 31, 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.

OBJECTS 190 – SALARIES MISCELLANEOUS

The net projected deficit results from contractual increases for teachers who complete coursework (i.e. advanced degrees) and qualify for salary increase

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. Also included is the remediation and paint costs for the boys and girls locker rooms and pool area.

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.