

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

For the Month Ended: December 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		419,061	301,048	100%	(1,479)	-	(1,479)
120	Teachers - Regular	5,185,895		2,187,433	2,936,240	99%	62,222	22,120	40,102
120	Teachers - Special Education	807,039		373,122	433,917	100%	-	-	-
1201	Psychologist	171,229		72,443	98,786	100%	-	-	-
1203	Counselor	49,022		20,740	28,282	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	3,072,799	3,798,273	99%	60,742	22,120	38,622
1303	Custodians	407,528		227,880	158,712	95%	20,936	20,936	-
140	Nurses	150,217		74,097	74,177	99%	1,943	1,943	-
150	Secretaries, Clerical	383,776		221,410	164,157	100%	(1,791)	-	(1,791)
160	Paraprofessionals	418,789		156,069	190,742	83%	71,978	-	71,978
1601	Special Education Paraprofess.	289,172		164,495	224,027	134%	(99,350)	-	(99,350)
190	Salaries, Miscellaneous	52,563		28,595	20,123	93%	3,845	13,723	(9,878)
	Sub-Total Non-Certified Salaries	1,702,045	-	872,547	831,937	100%	(2,439)	36,602	(39,041)
	TOTAL SALARIES	8,633,860	-	3,945,346	4,630,210	99%	58,303	58,722	(419)
220	FICA	241,391		107,356	-	44%	134,035	134,035	-
230	Merf	250,014		119,791	-	48%	130,224	130,224	-
270	Medical Insurance	2,201,157		1,054,169	-	48%	1,146,988	1,115,988	31,000
280	Life Insurance	40,605		15,535	-	38%	25,070	25,070	-
2902	Other Employee Benefits	14,300		-	2,800	20%	11,500	11,500	-
	TOTAL BENEFITS	2,747,467	-	1,296,851	2,800	47%	1,447,816	1,416,816	31,000

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320	Professional Development	57,800	-		25,519	32,281	100%	-	-	-
330	Legal Fees	39,200			5,281	22,280	70%	11,639	11,639	-
340	Software Support	18,838			14,154	1,722	84%	2,962	2,962	-
350	Substitutes	23,738	-		18,131	-	76%	5,607	5,607	-
390/01	OT/PT/Consultant Services	108,500			35,071	91,942	117%	(18,513)	-	(18,513)
3902	Financial Audit	18,500			18,500	-	100%	-	-	-
390	Other Prof/Tech. Services	257,089	-		124,009	33,992	61%	99,088	99,088	-
	TOTAL PROFESSIONAL SERVICES	523,665	-		240,666	182,216	81%	100,783	119,296	(18,513)
410/01	Utilities - Electric and Water	182,828			112,475	70,353	100%	-	-	-
420	Heating	61,604			24,083	36,717	99%	804	804	-
430	Repairs and Maintenance	49,218	-		18,045	20,251	78%	10,922	10,922	-
450	Leases and Rentals	51,611			13,662	27,257	79%	10,693	10,693	-
4501	Building Improvements	10,000	-		-	7,644	76%	2,356	2,356	-
490	Other Purchased Services	22,862	-		15,505	7,357	100%	-	-	-
4901	Service Contracts	99,486	-		156,535	46,950	205%	(103,998)	25,768	(129,766)
	TOTAL PROPERTY SERVICES	477,609	-		340,305	216,528	117%	(79,224)	50,542	(129,766)
510	Pupil Transportation-Regular	412,885			165,074	230,422	96%	17,389	6,954	10,435
510	Pupil Transportation-Spec. Educ.	258,374			131,170	182,632	121%	(55,427)	-	(55,427)
520	Insurance-General Liability	97,721			81,844	19,516	104%	(3,639)	-	(3,639)
5201	Worker's Compensation	186,527	-		159,440	39,537	107%	(12,451)	-	(12,451)
530	Telephone Services	16,534			6,479	8,999	94%	1,056	1,056	-
535	Internet	30,000	-		21,160	6,480	92%	2,360	2,360	-
537	Postage	4,700			3,166	2,175	114%	(641)	-	(641)
540	Advertising	2,500	-		537	377	37%	1,586	1,586	-
550	Interns	160,085	-		65,921	45,900	70%	48,264	48,264	-
560	Tuition - Wintergreen	-			-	-	#####	-	-	-
560	Tuition - Out of District	631,959			299,429	404,618	111%	(72,087)	-	(72,087)
590	Other Purchased Services	13,900	-		7,553	1,734	67%	4,613	4,613	-
	TOTAL OTHER PURCH SERVICES	1,815,185	-		941,773	942,390	104%	(68,977)	64,833	(133,810)

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For the Month Ended: December 31, 2018

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	110,825	-		81,673	11,066	84%	18,085	18,085	-
620	Computer Software	61,002	-		2,120	15,284	29%	43,598	43,598	-
625	Supplies Nurses	1,900	-		817	180	52%	903	903	-
630	Supplies Custodial	54,857	-		12,537	9,706	41%	32,614	32,614	-
635	Supplies Office	14,650	-		3,888	2,179	41%	8,582	8,582	-
640	Books and Audio Visual	17,000	-		-	7,000	41%	10,000	10,000	-
645	Subscriptions	20,810	-		3,917	55	19%	16,838	16,838	-
650	Testing	14,375	-		4,870	1,330	43%	8,175	8,175	-
690	Misc. Supplies - DW Security	4,064	-		412	-	10%	3,652	3,652	-
	TOTAL SUPPLIES & MATERIALS	299,483	-		110,235	46,800	52%	142,447	142,447	-
732	Computer Hardware	77,500	-		65,897	-	0%	11,603	11,603	-
735	Equipment - Teaching	6,300	-		2,092	1,503	57%	2,706	2,706	-
740	Equipment - Building	6,000	-		1,629	-	27%	4,371	4,371	-
745	Furniture	7,600	-		336	-	4%	7,264	7,264	-
	TOTAL PROPERTY	97,400	-		69,954	1,503	73%	25,943	25,943	-
810	Dues and Fees	25,735	-		19,027	150	75%	6,558	6,558	-
825	Unemployment	9,750	-		1,435	-	15%	8,315	8,315	-
900	Other Fees	42,132	-		1,409	-	3%	40,723	40,723	-
	TOTAL DUES AND FEES	77,617	-		21,871	150	28%	55,596	55,596	-
	TOTAL ADOPTED BUDGET	14,672,286	-		6,967,001	6,022,597	89%	1,682,688	1,934,196	(251,509)

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

Month Ended December 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.

OBJECT 150 – SECRETARIES, CLERICAL

The net projected deficit results from contractual retirement payout.

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 270 – MEDICAL INSURANCE

The net projected surplus results from mid-year plan census changes.

OBJECT 390/01 – OT/PT/CONSULTANT SERVICES

The net projected deficit results from unanticipated increased levels of services.

OBJECT 4901 – SERVICE CONTRACTS

The net projected deficit results from Serv-Pro 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 are the JP Maguire remediation and paint costs for the boys and girls locker rooms and pool area and duct cleaning.

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.