

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

For the Month Ended: November 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		337,259	382,850	100%	(1,479)	-	(1,479)
120	Teachers - Regular	5,185,895		1,599,987	3,518,652	99%	67,256	25,820	41,436
120	Teachers - Special Education	807,039		272,484	534,555	100%	-	-	0
1201	Psychologist	171,229		52,686	118,543	100%	(0)	(0)	0
1203	Counselor	49,022		15,084	33,938	100%	-	-	0
	<b>Sub-Total Certified Salaries</b>	<b>6,931,815</b>	<b>-</b>	<b>2,277,500</b>	<b>4,588,539</b>	<b>99%</b>	<b>65,777</b>	<b>25,820</b>	<b>39,957</b>
1303	Custodians	407,528		173,265	203,105	92%	31,158	31,158	0
140	Nurses	150,217		54,065	93,999	99%	2,153	2,153	0
150	Secretaries, Clerical	383,776		175,609	209,747	100%	(1,581)	-	(1,581)
160	Paraprofessionals	418,789		111,339	235,682	83%	71,768	-	71,768
1601	Special Education Paraprofess.	289,172		116,997	243,213	125%	(71,038)	27,196	(98,234)
190	Salaries, Miscellaneous	52,563		23,607	25,172	93%	3,784	13,662	(9,878)
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,702,045</b>	<b>-</b>	<b>654,882</b>	<b>1,010,919</b>	<b>98%</b>	<b>36,244</b>	<b>74,169</b>	<b>(37,925)</b>
	<b>TOTAL SALARIES</b>	<b>8,633,860</b>	<b>-</b>	<b>2,932,382</b>	<b>5,599,457</b>	<b>99%</b>	<b>102,021</b>	<b>99,989</b>	<b>2,032</b>
220	FICA	241,391		87,090	-	36%	154,301	154,301	0
230	Merf	250,014		99,372	-	40%	150,642	150,642	0
270	Medical Insurance	2,201,157		885,736	-	40%	1,315,421	1,315,421	0
280	Life Insurance	40,605		12,920	-	32%	27,685	27,685	0
2902	Other Employee Benefits	14,300		-	2,800	20%	11,500	11,500	0
	<b>TOTAL BENEFITS</b>	<b>2,747,467</b>	<b>-</b>	<b>1,085,118</b>	<b>2,800</b>	<b>40%</b>	<b>1,659,549</b>	<b>1,659,549</b>	<b>0</b>

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Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance		Estimated Additional	Projected Year-End Balance
320	Professional Development	57,800			11,233	46,567	100%	-		-	0
330	Legal Fees	39,200			4,105	13,380	45%	21,715		21,715	0
340	Software Support	18,838			14,154	-	75%	4,684		4,684	0
350	Substitutes	23,738			16,253	-	68%	7,485		7,485	0
390/01	OT/PT/Consultant Services	108,500			13,432	95,068	100%	-		-	0
3902	Financial Audit	18,500			18,500	-	100%	-		-	0
390	Other Prof/Tech. Services	257,089			106,077	65,793	67%	85,218		85,218	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>523,665</b>	<b>-</b>		<b>183,754</b>	<b>220,809</b>	<b>77%</b>	<b>119,102</b>		<b>119,102</b>	<b>0</b>
410/01	Utilities - Electric and Water	182,828			87,976	97,014	101%	(2,161)		(2,161.36)	0
420	Heating	61,604			18,715	42,085	99%	804		804	0
430	Repairs and Maintenance	49,218			17,983	12,671	62%	18,564		18,564	0
450	Leases and Rentals	51,611			10,387	27,731	74%	13,493		13,493	0
4501	Building Improvements	10,000			-	-	0%	10,000		10,000	0
490	Other Purchased Services	22,862			15,425	11,027	116%	(3,590)		(3,590)	0
4901	Service Contracts	99,486			119,586	70,298	191%	(90,398)		25,099	(115,497)
	<b>TOTAL PROPERTY SERVICES</b>	<b>477,609</b>	<b>-</b>		<b>270,072</b>	<b>260,827</b>	<b>111%</b>	<b>(53,289)</b>		<b>62,208</b>	<b>(115,497)</b>
510	Pupil Transportation-Regular	412,885			96,836	298,660	96%	17,389		7,014	10,375
510	Pupil Transportation-Spec. Educ.	258,374			84,211	201,231	110%	(27,068)		-	(27,068)
520	Insurance-General Liability	97,721			61,681	39,032	103%	(2,992)		-	(2,992)
5201	Worker's Compensation	186,527			119,903	79,075	107%	(12,451)		-	(12,451)
530	Telephone Services	16,534			5,329	10,252	94%	953		953	0
535	Internet	30,000			21,160	6,480	92%	2,360		2,360	0
537	Postage	4,700			2,804	2,538	114%	(641)		(641)	0
540	Advertising	2,500			348	565	37%	1,586		1,586	0
550	Interns	160,085			57,263	-	36%	102,822		102,822	0
560	Tuition - Wintergreen	-			-	-	#DIV/0!	-		-	0
560	Tuition - Out of District	631,959			221,777	482,270	111%	(72,087)		-	(72,087)
590	Other Purchased Services	13,900			6,846	2,440	67%	4,613		4,613	0
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,815,185</b>	<b>-</b>		<b>678,158</b>	<b>1,122,543</b>	<b>99%</b>	<b>14,484</b>		<b>118,708</b>	<b>(104,223)</b>

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610	Instructional Supplies	110,825			66,282	15,054	73%	29,489		29,489	0
620	Computer Software	61,002			1,513	408	3%	59,082		59,082	0
625	Supplies Nurses	1,900			787	210	52%	903		903	0
630	Supplies Custodial	54,857			8,893	8,287	31%	37,677		37,677	0
635	Supplies Office	14,650			3,733	2,203	41%	8,714		8,714	0
640	Books and Audio Visual	17,000			-	7,000	41%	10,000		10,000	0
645	Subscriptions	20,810			1,169	55	6%	19,586		19,586	0
650	Testing	14,375			4,793	1,406	43%	8,176		8,176	0
690	Misc. Supplies	4,064			343	58	10%	3,663		3,663	0
		-						-			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>299,483</b>	<b>-</b>		<b>87,511</b>	<b>34,681</b>	<b>41%</b>	<b>177,290</b>		<b>177,290</b>	<b>0</b>
730	Equipment - Office	-			-	-	0%	-		-	0
732	Computer Hardware	77,500			65,076	822	0%	11,603		11,603	0
735	Equipment - Teaching	6,300			1,120	2,442	57%	2,739		2,739	0
740	Equipment - Building	6,000			1,629	-	27%	4,371		4,371	0
745	Furniture	7,600			336	-	4%	7,264		7,264	0
		-						-			
	<b>TOTAL PROPERTY</b>	<b>97,400</b>	<b>-</b>		<b>68,161</b>	<b>3,263</b>	<b>73%</b>	<b>25,976</b>		<b>25,976</b>	<b>0</b>
810	Dues and Fees	25,735			17,033	1,550	72%	7,152	-	7,152	0
825	Unemployment	9,750			435	-	4%	9,315		9,315	0
900	Other Fees	42,132			1,330	133	3%	40,669		40,669	0
		-						-			
	<b>TOTAL DUES AND FEES</b>	<b>77,617</b>	<b>-</b>		<b>18,798</b>	<b>1,683</b>	<b>26%</b>	<b>57,136</b>		<b>57,136</b>	<b>0</b>
		-									
		-									
	<b>TOTAL ADOPTED BUDGET</b>	<b>14,672,286</b>	<b>-</b>		<b>5,323,954</b>	<b>7,246,063</b>	<b>86%</b>	<b>2,102,269</b>		<b>2,319,958</b>	<b>(217,689)</b>

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

Month Ended November 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.

**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.