

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

For the Month Ended: March 31, 2019

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		582,665	137,444	100%	(1,480)	-	(1,480)
120	Teachers - Regular	5,185,895		3,398,000	1,720,433	99%	67,462	25,908	41,554
120	Teachers - Special Education	807,039		564,849	242,190	100%	-	-	-
1201	Psychologist	171,229		111,957	59,272	100%	-	-	-
1203	Counselor	49,022		32,053	16,969	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	4,689,525	2,176,308	99%	65,982	25,908	40,074
1303	Custodians	407,528		315,989	71,930	95%	19,609	19,609	-
140	Nurses	150,217		113,448	35,372	99%	1,396	1,396	-
150	Secretaries, Clerical	383,776		307,315	77,585	100%	(1,125)	-	(1,125)
160	Paraprofessionals	418,789		237,451	105,175	82%	76,163	-	76,163
1601	Special Education Paraprofess.	289,172		262,410	128,267	135%	(101,505)	-	(101,505)
190	Salaries, Miscellaneous	52,563		39,929	10,531	96%	2,102	11,980	(9,878)
	Sub-Total Non-Certified Salaries	1,702,045	-	1,276,542	428,862	100%	(3,360)	32,985	(36,345)
	TOTAL SALARIES	8,633,860	-	5,966,067	2,605,171	99%	62,622	58,893	3,729
220	FICA	241,391		166,779	-	69%	74,612	74,612	-
230	Merf	250,014		172,615	-	69%	77,399	77,399	-
270	Medical Insurance	2,201,157		1,529,739	54,480	72%	616,938	578,938	38,000
280	Life Insurance	40,605		23,380	-	58%	17,225	17,225	-
2902	Other Employee Benefits	14,300		2,800	3,919	47%	7,581	7,581	-
	TOTAL BENEFITS	2,747,467	-	1,895,313	58,399	71%	793,755	755,755	38,000

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320	Professional Development	57,800		46,979	10,821	100%	-	-	-
330	Legal Fees	39,200		23,229	11,212	88%	4,759	4,759	-
340	Software Support	18,838		15,876	-	84%	2,962	2,962	-
350	Substitutes	23,738		21,301	-	90%	2,437	2,437	-
390/01	OT/PT/Consultant Services	108,500		64,406	67,527	122%	(23,433)	-	(23,433)
3902	Financial Audit	18,500		18,500	-	100%	-	-	-
390	Other Prof/Tech. Services	257,089		145,063	30,289	68%	81,737	81,737	-
	TOTAL PROFESSIONAL SERVICES	523,665	-	335,355	119,849	87%	68,462	91,895	(23,433)
410/01	Utilities - Electric and Water	182,828		154,047	28,781	100%	-	-	-
420	Heating	61,604		58,102	3,502	100%	-	-	-
430	Repairs and Maintenance	49,218		39,915	9,303	100%	-	-	-
450	Leases and Rentals	51,611		28,444	20,125	94%	3,041	3,041	-
4501	Building Improvements	10,000		5,264	9,863	151%	(5,128)	-	(5,128)
490	Other Purchased Services	22,862		19,386	3,476	100%	-	-	-
4901	Service Contracts	99,486		180,017	41,963	223%	(122,494)	7,272	(129,766)
	TOTAL PROPERTY SERVICES	477,609	-	485,176	117,014	126%	(124,580)	10,313	(134,894)
510	Pupil Transportation-Regular	412,885		284,561	114,380	97%	13,944	3,369	10,575
510	Pupil Transportation-Spec. Educ.	258,374		212,681	101,332	122%	(55,639)	-	(55,639)
520	Insurance-General Liability	97,721		95,707	-	98%	2,014	-	2,014
5201	Worker's Compensation	186,527		197,887	-	106%	(11,360)	-	(11,360)
530	Telephone Services	16,534		9,746	5,528	92%	1,260	1,260	-
535	Internet	30,000		23,320	4,320	92%	2,360	2,360	-
537	Postage	4,700		4,271	1,104	114%	(674)	-	(674)
540	Advertising	2,500		537	525	42%	1,438	1,438	-
550	Interns	160,085		147,311	-	92%	12,774	12,774	-
560	Tuition - Wintergreen	-		-	-	#####	-	-	-
560	Tuition - Out of District	631,959		464,043	299,028	121%	(131,112)	-	(131,112)
590	Other Purchased Services	13,900		9,211	2,526	84%	2,163	2,163	-
	TOTAL OTHER PURCH SERVICES	1,815,185	-	1,449,273	528,744	109%	(162,832)	23,364	(186,196)

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610	Instructional Supplies	110,825		91,177	8,068	90%	11,581	11,581	-
620	Computer Software	61,002		4,432	345	8%	56,226	56,226	-
625	Supplies Nurses	1,900		1,267	90	71%	543	543	-
630	Supplies Custodial	54,857		22,587	4,923	50%	27,347	27,347	-
635	Supplies Office	14,650		6,297	1,067	50%	7,287	7,287	-
640	Books and Audio Visual	17,000		1,282	12,462	81%	3,256	3,256	-
645	Subscriptions	20,810		8,529	-	41%	12,281	12,281	-
650	Testing	14,375		6,467	395	48%	7,513	7,513	-
690	Misc. Supplies - DW Security	4,064		737	-	18%	3,327	3,327	-
	TOTAL SUPPLIES & MATERIALS	299,483	-	142,775	27,348	57%	129,360	129,360	-
732	Computer Hardware	77,500		62,653	-	81%	14,847	14,847	-
735	Equipment - Teaching	6,300		2,289	1,317	57%	2,694	2,694	-
740	Equipment - Building	6,000		1,629	105	29%	4,266	4,266	-
745	Furniture	7,600		336	-	4%	7,264	7,264	-
	TOTAL PROPERTY	97,400	-	66,906	1,422	70%	29,072	29,072	-
810	Dues and Fees	25,735		22,258	-	86%	3,477	3,477	-
825	Unemployment	9,750		435	-	4%	9,315	9,315	-
900	Other Fees	42,132		5,680	-	13%	36,452	36,452	-
	TOTAL DUES AND FEES	77,617	-	28,372	-	37%	49,245	49,245	-
	TOTAL ADOPTED BUDGET	14,672,286	-	10,369,237	3,457,946	94%	845,103	1,147,897	(302,794)

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

Month Ended March 31, 2019

OBJECTS 110-120 – CERTIFIED SALARIES

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

OBJECT 150 – SECRETARIES, CLERICAL

The net projected deficit results from contractual retirement payout.

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. There is a partial offset of a savings due to a mid-year retirement.

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 4501 – BUILDING IMPROVEMENTS

The net projected deficit results from refurbishment of cafeteria exterior doors.

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 Van Zelm 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.