

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

For the Month Ended: January 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		473,596	246,514	100%	(1,479)	-	(1,479)
120	Teachers - Regular	5,185,895		2,592,747	2,524,475	99%	68,673	27,120	41,553
120	Teachers - Special Education	807,039		437,031	370,008	100%	0	0	-
1201	Psychologist	171,229		85,615	85,615	100%	(0)	(0)	-
1203	Counselor	49,022		24,511	24,511	100%	-	-	-
	<b>Sub-Total Certified Salaries</b>	<b>6,931,815</b>	<b>-</b>	<b>3,613,499</b>	<b>3,251,122</b>	<b>99%</b>	<b>67,194</b>	<b>27,120</b>	<b>40,074</b>
1303	Custodians	407,528		252,771	129,875	94%	24,883	24,883	-
140	Nurses	150,217		87,073	61,653	99%	1,491	1,491	-
150	Secretaries, Clerical	383,776		250,428	134,889	100%	(1,541)	-	(1,541)
160	Paraprofessionals	418,789		182,943	159,581	82%	76,266	-	76,266
1601	Special Education Paraprofess.	289,172		195,706	197,298	136%	(103,832)	-	(103,832)
190	Salaries, Miscellaneous	52,563		32,057	17,379	94%	3,127	13,005	(9,878)
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,702,045</b>	<b>-</b>	<b>1,000,978</b>	<b>700,674</b>	<b>100%</b>	<b>394</b>	<b>39,379</b>	<b>(38,985)</b>
	<b>TOTAL SALARIES</b>	<b>8,633,860</b>	<b>-</b>	<b>4,614,477</b>	<b>3,951,796</b>	<b>99%</b>	<b>67,588</b>	<b>66,499</b>	<b>1,089</b>
220	FICA	241,391		132,546	-	55%	108,845	108,845	-
230	Merf	250,014		142,355	-	57%	107,659	107,659	-
270	Medical Insurance	2,201,157		1,203,497	-	55%	997,660	966,660	31,000
280	Life Insurance	40,605		18,150	-	45%	22,455	22,455	-
2902	Other Employee Benefits	14,300		2,800	3,546	44%	7,954	7,954	-
	<b>TOTAL BENEFITS</b>	<b>2,747,467</b>	<b>-</b>	<b>1,499,348</b>	<b>3,546</b>	<b>55%</b>	<b>1,244,573</b>	<b>1,213,573</b>	<b>31,000</b>

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

For the Month Ended: January 31, 2019

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	17,382	40,418	100%	-	-	-
330	Legal Fees	39,200	20,814	12,755	86%	5,631	5,631	-
340	Software Support	18,838	14,154	1,722	84%	2,962	2,962	-
350	Substitutes	23,738	19,624	-	83%	4,114	4,114	-
390/01	OT/PT/Consultant Services	108,500	53,125	72,237	116%	(16,862)	-	(16,862)
3902	Financial Audit	18,500	18,500	-	100%	-	-	-
390	Other Prof/Tech. Services	257,089	139,696	24,533	64%	92,860	92,860	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>523,665</b>	<b>-</b>	<b>283,294</b>	<b>83%</b>	<b>88,705</b>	<b>105,567</b>	<b>(16,862)</b>
410/01	Utilities - Electric and Water	182,828	125,224	57,456	100%	148	148	-
420	Heating	61,604	41,591	19,209	99%	804	804	-
430	Repairs and Maintenance	49,218	27,499	14,775	86%	6,944	6,944	-
450	Leases and Rentals	51,611	16,958	23,961	79%	10,693	10,693	-
4501	Building Improvements	10,000	5,054	-	51%	4,946	4,946	-
490	Other Purchased Services	22,862	20,482	2,380	100%	-	-	-
4901	Service Contracts	99,486	171,393	25,279	198%	(97,186)	32,580	(129,766)
	<b>TOTAL PROPERTY SERVICES</b>	<b>477,609</b>	<b>-</b>	<b>408,200</b>	<b>115%</b>	<b>(73,651)</b>	<b>56,115</b>	<b>(129,766)</b>
510	Pupil Transportation-Regular	412,885	206,256	189,600	96%	17,029	6,454	10,575
510	Pupil Transportation-Spec. Educ.	258,374	136,848	176,953	121%	(55,427)	-	(55,427)
520	Insurance-General Liability	97,721	80,431	19,516	102%	(2,226)	-	(2,226)
5201	Worker's Compensation	186,527	159,168	39,537	107%	(12,178)	-	(12,178)
530	Telephone Services	16,534	6,781	8,647	93%	1,107	1,107	-
535	Internet	30,000	23,320	4,320	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	70,101	45,900	72%	44,084	44,084	-
560	Tuition - Wintergreen	-	-	-	#####	-	-	-
560	Tuition - Out of District	631,959	347,790	414,432	121%	(130,262)	-	(130,262)
590	Other Purchased Services	13,900	7,553	1,734	67%	4,613	4,613	-
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,815,185</b>	<b>-</b>	<b>1,041,950</b>	<b>107%</b>	<b>(129,955)</b>	<b>60,204</b>	<b>(190,159)</b>

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

For the Month Ended: January 31, 2019

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		82,729	12,589	86%	15,507	15,507	-
620	Computer Software	61,002		4,432	-	7%	56,570	56,570	-
625	Supplies Nurses	1,900		847	477	70%	576	576	-
630	Supplies Custodial	54,857		15,414	6,891	41%	32,552	32,552	-
635	Supplies Office	14,650		4,411	2,056	44%	8,183	8,183	-
640	Books and Audio Visual	17,000		-	13,764	81%	3,236	3,236	-
645	Subscriptions	20,810		8,463	67	41%	12,281	12,281	-
650	Testing	14,375		4,870	1,330	43%	8,175	8,175	-
690	Misc. Supplies - DW Security	4,064		737	-	18%	3,327	3,327	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>299,483</b>	<b>-</b>	<b>121,902</b>	<b>37,174</b>	<b>53%</b>	<b>140,407</b>	<b>140,407</b>	<b>-</b>
732	Computer Hardware	77,500		66,231	-	0%	11,269	11,269	-
735	Equipment - Teaching	6,300		2,289	1,317	57%	2,694	2,694	-
740	Equipment - Building	6,000		1,629	-	27%	4,371	4,371	-
745	Furniture	7,600		336	-	4%	7,264	7,264	-
	<b>TOTAL PROPERTY</b>	<b>97,400</b>	<b>-</b>	<b>70,485</b>	<b>1,317</b>	<b>74%</b>	<b>25,598</b>	<b>25,598</b>	<b>-</b>
810	Dues and Fees	25,735		22,548	150	88%	3,037	3,037	-
825	Unemployment	9,750		435	-	4%	9,315	9,315	-
900	Other Fees	42,132		1,409	-	3%	40,723	40,723	-
	<b>TOTAL DUES AND FEES</b>	<b>77,617</b>	<b>-</b>	<b>24,392</b>	<b>150</b>	<b>32%</b>	<b>53,075</b>	<b>53,075</b>	<b>-</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>14,672,286</b>	<b>-</b>	<b>8,064,047</b>	<b>5,191,899</b>	<b>90%</b>	<b>1,416,339</b>	<b>1,721,038</b>	<b>(304,698)</b>

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

Month Ended January 31, 2019

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

**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.