

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

For the Month Ended: November 30, 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 | 741,638 | | 345,801 | 404,009 | 101% | (8,173) | 0 | (8,173) |
| 120 | Teachers - Regular | 5,313,692 | | 1,664,754 | 3,620,276 | 99% | 28,663 | 22,120 | 6,543 |
| 120 | Teachers - Special Education | 892,898 | | 298,753 | 580,619 | 98% | 13,526 | 0 | 13,526 |
| 1201 | Psychologist | 177,558 | | 54,633 | 122,925 | 100% | - | 0 | 0 |
| 1203 | Counselor | 49,806 | | 13,818 | 36,137 | 100% | (149) | 0 | (149) |
| | Sub-Total Certified Salaries | 7,175,592 | - | 2,377,759 | 4,763,965 | 100% | 33,868 | 22,120 | 11,748 |
| 1303 | Custodians | 421,628 | | 192,509 | 229,567 | 100% | (448) | 17,552 | (18,000) |
| 140 | Nurses | 153,973 | | 54,052 | 95,166 | 97% | 4,755 | 4,755 | 0 |
| 150 | Secretaries, Clerical | 367,651 | | 178,921 | 186,502 | 99% | 2,228 | 2,228 | 0 |
| 160 | Paraprofessionals | 371,156 | | 77,925 | 168,160 | 66% | 125,071 | 0 | 125,071 |
| 1601 | Special Education Paraprofess. | 357,798 | | 160,237 | 310,118 | 131% | (112,557) | 22,000 | (134,557) |
| 190 | Salaries, Miscellaneous | 53,728 | | 13,513 | 30,645 | 82% | 9,570 | 12,975 | (3,405) |
| | | | | | | | - | | |
| | Sub-Total Non-Certified Salaries | 1,725,934 | - | 677,157 | 1,020,158 | 98% | 28,619 | 59,510 | (30,891) |
| | | | | | | | | | |
| | TOTAL SALARIES | 8,901,526 | - | 3,054,916 | 5,784,123 | 99% | 62,487 | 81,630 | (19,143) |
| 220 | FICA | 241,687 | | 88,506 | - | 37% | 153,181 | 153,181 | 0 |
| 230 | Merf | 254,134 | | 111,687 | - | 44% | 142,447 | 142,447 | 0 |
| 270 | Medical Insurance | 2,212,543 | | 989,513 | - | 45% | 1,223,030 | 1,175,030 | 48,000 |
| 280 | Life Insurance | 41,376 | | 13,172 | | 32% | 28,204 | 28,204 | 0 |
| 2902 | Other Employee Benefits | 14,300 | | 281 | 4,200 | 31% | 9,819 | 9,819 | 0 |
| | TOTAL BENEFITS | 2,764,040 | - | 1,203,158 | 4,200 | 44% | 1,556,682 | 1,508,682 | 48,000 |

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|-------------|------------------------------------|------------------|------------------|--|------------------|--------------------|------------|-------------------|--|----------------------|----------------------------|
| 320 | Professional Development | 58,575 | | | 8,065 | 32,221 | 69% | 18,289 | | 18,289 | 0 |
| 330 | Legal Fees | 35,550 | | | 88,917 | 7,005 | 270% | (60,372) | | 0 | (60,372) |
| 340 | Software Support | 19,338 | | | 7,036 | | 36% | 12,302 | | 12,302 | 0 |
| 350 | Substitutes | 24,299 | | | 13,682 | 24,236 | 156% | (13,619) | | 0 | (13,619) |
| 390/01 | OT/PT/Consultant Services | 113,675 | | | 10,786 | 73,614 | 74% | 29,275 | | 29,275 | 0 |
| 3902 | Financial Audit | 19,210 | | | 23,450 | - | 122% | (4,240) | | 0 | (4,240) |
| 390 | Other Prof/Tech. Services | 273,170 | | | 110,297 | 30,258 | 51% | 132,614 | | 132,614 | 0 |
| | TOTAL PROFESSIONAL SERVICES | 543,817 | - | | 262,234 | 167,334 | 79% | 114,249 | | 192,480 | (78,231) |
| 410/01 | Utilities - Electric and Water | 193,343 | | | 65,458 | 127,885 | 100% | - | | 10,607 | (10,607) |
| 420 | Heating | 66,532 | | | 23,168 | 37,632 | 91% | 5,732 | | 5,732 | 0 |
| 430 | Repairs and Maintenance | 64,287 | | | 27,149 | 16,652 | 68% | 20,486 | | 20,486 | 0 |
| 450 | Leases and Rentals | 52,668 | | | 16,280 | 26,026 | 80% | 10,361 | | 10,361 | 0 |
| 4501 | Building Improvements | 10,000 | | | 8,040 | - | 80% | 1,960 | | 1,960 | 0 |
| 490 | Other Purchased Services | 23,962 | | | 8,620 | 15,342 | 100% | - | | 0 | 0 |
| 4901 | Service Contracts | 132,519 | | | 52,010 | 55,178 | 81% | 25,331 | | 25,331 | 0 |
| | TOTAL PROPERTY SERVICES | 543,311 | - | | 200,725 | 278,715 | 88% | 63,871 | | 74,478 | (10,607) |
| 510 | Pupil Transportation-Regular | 423,988 | | | 129,784 | 247,986 | 89% | 46,218 | | 46,218 | 0 |
| 510 | Pupil Transportation-Spec. Educ. | 333,228 | | | 105,344 | 156,652 | 79% | 71,232 | | 2,407 | 68,825 |
| 520 | Insurance-General Liability | 108,151 | | | 58,580 | 36,365 | 88% | 13,206 | | 13,206 | 0 |
| 5201 | Worker's Compensation | 209,810 | | | 113,294 | 72,711 | 89% | 23,805 | | 23,805 | 0 |
| 530 | Telephone Services | 16,926 | | | 4,344 | 6,121 | 62% | 6,461 | | 6,461 | 0 |
| 535 | Internet | 33,000 | | | 26,160 | 6,480 | 99% | 360 | | 360 | 0 |
| 537 | Postage | 4,650 | | | 2,948 | 1,913 | 105% | (211) | | 0 | (211) |
| 540 | Advertising | 2,500 | | | 3,500 | 7,754 | 450% | (8,754) | | 0 | (8,754) |
| 550 | Interns | 164,434 | | | 80,690 | 71,400 | 92% | 12,344 | | 12,344 | 0 |
| 560 | Tuition - Wintergreen | - | | | - | - | #DIV/0! | - | | 0 | 0 |
| 560 | Tuition - Out of District | 653,821 | | | 157,998 | 423,436 | 89% | 72,387 | | 12,387 | 60,000 |
| 590 | Other Purchased Services | 13,900 | | | 2,554 | 3,013 | 40% | 8,333 | | 8,333 | 0 |
| | TOTAL OTHER PURCH SERVICES | 1,964,408 | - | | 685,196 | 1,033,830 | 88% | 245,382 | | 125,521 | 119,861 |

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|-------------|---------------------------------------|-------------------|------------------|--|------------------|--------------------|------------|-------------------|---|----------------------|----------------------------|
| 610 | Instructional Supplies | 123,970 | | | 62,203 | 13,010 | 61% | 48,757 | | 48,757 | 0 |
| 620 | Computer Software | 63,952 | | | 25,780 | 2,927 | 45% | 35,245 | | 35,245 | 0 |
| 625 | Supplies Nurses | 1,900 | | | 809 | 472 | 67% | 619 | | 619 | 0 |
| 630 | Supplies Custodial | 55,773 | | | 17,644 | 11,078 | 51% | 27,051 | | 27,051 | 0 |
| 635 | Supplies Office | 15,050 | | | 10,577 | 2,736 | 88% | 1,737 | | 1,737 | 0 |
| 640 | Books and Audio Visual | 17,000 | | | - | - | 0% | 17,000 | | 17,000 | 0 |
| 645 | Subscriptions | 21,828 | | | 56 | - | 0% | 21,772 | | 21,772 | 0 |
| 650 | Testing | 12,200 | | | 10,496 | 2,567 | 107% | (863) | | 0 | (863) |
| 690 | Misc. Supplies | 4,064 | | | - | 423 | 10% | 3,641 | | 3,641 | 0 |
| | TOTAL SUPPLIES & MATERIALS | 315,737 | - | | 127,566 | 33,212 | 51% | 154,959 | | 155,822 | (863) |
| 730 | Equipment - Office | - | | | - | - | 0% | - | | 0 | 0 |
| 732 | Computer Hardware | 77,000 | | | 67,482 | - | 0% | 9,518 | | 9,518 | 0 |
| 735 | Equipment - Teaching | 8,000 | | | 772 | 340 | 14% | 6,888 | | 6,888 | 0 |
| 740 | Equipment - Building | 6,000 | | | 3,083 | 914 | 67% | 2,003 | | 2,003 | 0 |
| 745 | Furniture | 4,600 | | | - | - | 0% | 4,600 | | 4,600 | 0 |
| | TOTAL PROPERTY | 95,600 | - | | 71,337 | 1,254 | 76% | 23,009 | | 23,009 | 0 |
| 810 | Dues and Fees | 26,600 | | | 4,527 | 2,853 | 28% | 19,220 | - | 19,220 | 0 |
| 825 | Unemployment | 6,500 | | | 454 | 150 | 9% | 5,896 | | 5,896 | 0 |
| 900 | Other Fees | 40,415 | | | 2,921 | 188 | 8% | 37,306 | | 37,306 | 0 |
| | | | | | | | | - | | | |
| | TOTAL DUES AND FEES | 73,515 | - | | 7,901 | 3,191 | 15% | 62,422 | | 62,422 | 0 |
| | | - | | | | | | | | | |
| | | - | | | | | | | | | |
| | TOTAL ADOPTED BUDGET | 15,201,954 | - | | 5,613,033 | 7,305,859 | 85% | 2,283,062 | | 2,224,045 | 59,017 |

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2019-2020

Month Ended November 30, 2019

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected surplus results from retirement savings above budget estimates, netted against unanticipated contractual payouts.

OBJECT 1303 – CUSTODIANS

The net projected deficit results from coverage costs for two unanticipated, temporary, staff leaves.

OBJECTS 160 & 1601 – PARAPROFESSIONALS

The net projected deficit results from the unanticipated need to hire an additional special education teacher assistant, based on student needs.

OBJECT 190 – SALARIES MISCELLANEOUS

The net projected deficit results from certified staff salary lane changes resulting from coursework completion, unanticipated at time of budget submission.

OBJECT 270 – MEDICAL INSURANCE

The net projected surplus results from savings due to retirements and census changes.

OBJECT 331 – LEGAL FEES

The net projected deficit results from teacher contract negotiations, in addition to the mandatory employer portion of the arbitration officials' fees.

OBJECT 350 - SUBSTITUTES

The net projected deficit results from coverage needed for unanticipated staff leaves of absence.

OBJECT 3902 – FINANCIAL AUDIT

The net projected deficit results from expanded scope of audit engagement as a result of CSDE revised financial reporting platform conversion from ED001 to EFS financials.

OBJECT 410/01 – UTILITIES ELECTRIC & WATER

The net projected deficit results from Measurement & Verification analysis for year #3 not included at time of budget submission.

OBJECT 540 – ADVERTISING

The net projected deficit results from an unanticipated search for the position of Principal.

OBJECT 510 & 560 – SPECIAL EDUCATION OUTPLACEMENTS

The net projected surplus results from actual outplacement(s) being lower than budget, due to enrollment change in this area occurring after budget submission to Town. As a reminder, Special Education is an area that remains fluid in nature as are the impacts to budget.

OBJECT 650 – TESTING

The net projected deficit results from actuals for Renaissance Learning coming in higher than original budget estimate.