

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

For the Month Ended: February 28, 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		528,130	191,979	100%	(1,479.48)	-	(1,479)
120	Teachers - Regular	5,185,895		3,011,883	2,106,551	99%	67,461.51	25,908	41,554
120	Teachers - Special Education	807,039		487,752	319,287	100%	-	-	-
1201	Psychologist	171,229		98,786	72,443	100%	-	-	-
1203	Counselor	49,022		28,282	20,740	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	4,154,834	2,710,999	99%	65,982	25,908	40,074
1303	Custodians	407,528		284,103	101,153	95%	22,272	22,272	-
140	Nurses	150,217		99,942	49,336	99%	940	940	-
150	Secretaries, Clerical	383,776		278,364	106,953	100%	(1,541)	-	(1,541)
160	Paraprofessionals	418,789		210,245	132,871	82%	75,674	-	75,674
1601	Special Education Paraprofess.	289,172		230,425	161,800	136%	(103,053)	-	(103,053)
190	Salaries, Miscellaneous	52,563		35,871	13,985	95%	2,707	12,585	(9,878)
	Sub-Total Non-Certified Salaries	1,702,045	-	1,138,949	566,098	100%	(3,002)	35,796	(38,799)
	TOTAL SALARIES	8,633,860	-	5,293,783	3,277,097	99%	62,980	61,704	1,275
220	FICA	241,391		149,681	-	62%	91,710	91,710	-
230	Merf	250,014		157,541	-	63%	92,473	92,473	-
270	Medical Insurance	2,201,157		1,399,886	62,480	66%	738,791	707,791	31,000
280	Life Insurance	40,605		20,765	-	51%	19,840	19,840	-
2902	Other Employee Benefits	14,300		2,800	3,919	47%	7,581	7,581	-
	TOTAL BENEFITS	2,747,467	-	1,730,673	66,399	65%	950,395	919,395	31,000

**WOODBRIAGE BOARD OF EDUCATION
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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	44,155	13,645	100%	-	-	-
330	Legal Fees	39,200	9,701	23,059	84%	6,440	6,440	-
340	Software Support	18,838	15,876	-	84%	2,962	2,962	-
350	Substitutes	23,738	20,635	-	87%	3,103	3,103	-
390/01	OT/PT/Consultant Services	108,500	59,031	71,867	121%	(22,398)	-	(22,398)
3902	Financial Audit	18,500	18,500	-	100%	-	-	-
390	Other Prof/Tech. Services	257,089	146,063	11,938	61%	99,088	99,088	-
	TOTAL PROFESSIONAL SERVICES	523,665	-	313,960	83%	89,196	111,594	(22,398)
410/01	Utilities - Electric and Water	182,828	140,450	42,378	100%	-	-	-
420	Heating	61,604	50,914	9,886	99%	804	804	-
430	Repairs and Maintenance	49,218	33,223	15,995	100%	-	-	-
450	Leases and Rentals	51,611	20,202	30,638	99%	771	771	-
4501	Building Improvements	10,000	5,264	4,736	100%	-	-	-
490	Other Purchased Services	22,862	22,039	823	100%	-	-	-
4901	Service Contracts	99,486	170,503	40,624	212%	(111,641)	18,125	(129,766)
	TOTAL PROPERTY SERVICES	477,609	-	442,595	123%	(110,066)	19,700	(129,766)
510	Pupil Transportation-Regular	412,885	243,506	151,990	96%	17,389	6,814	10,575
510	Pupil Transportation-Spec. Educ.	258,374	176,729	136,828	121%	(55,183)	-	(55,183)
520	Insurance-General Liability	97,721	77,604	20,117	100%	-	2,226	(2,226)
5201	Worker's Compensation	186,527	158,622	38,936	106%	(11,031)	1,147	(12,178)
530	Telephone Services	16,534	7,807	7,518	93%	1,209	1,209	-
535	Internet	30,000	23,320	4,320	92%	2,360	2,360	-
537	Postage	4,700	3,633	1,742	114%	(675)	-	(675)
540	Advertising	2,500	537	377	37%	1,586	1,586	-
550	Interns	160,085	74,611	45,900	75%	39,574	39,574	-
560	Tuition - Wintergreen	-	-	-	#####	-	-	-
560	Tuition - Out of District	631,959	411,032	351,189	121%	(130,262)	-	(130,262)
590	Other Purchased Services	13,900	7,904	3,232	80%	2,763	2,763	-
	TOTAL OTHER PURCH SERVICES	1,815,185	-	1,185,306	107%	(132,271)	57,679	(189,950)

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For the Month Ended: February 28, 2019

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610	Instructional Supplies	110,825			86,464	8,521	86%	15,840	15,840	-
620	Computer Software	61,002			4,432	-	7%	56,570	56,570	-
625	Supplies Nurses	1,900			1,237	120	71%	543	543	-
630	Supplies Custodial	54,857			19,743	7,467	50%	27,647	27,647	-
635	Supplies Office	14,650			5,559	1,621	49%	7,470	7,470	-
640	Books and Audio Visual	17,000			-	13,764	81%	3,236	3,236	-
645	Subscriptions	20,810			8,529	-	41%	12,281	12,281	-
650	Testing	14,375			5,393	1,470	48%	7,513	7,513	-
690	Misc. Supplies - DW Security	4,064			737	-	18%	3,327	3,327	-
	TOTAL SUPPLIES & MATERIALS	299,483	-		132,094	32,963	55%	134,427	134,427	-
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	95	29%	4,276	4,276	-
745	Furniture	7,600			336	-	4%	7,264	7,264	-
	TOTAL PROPERTY	97,400	-		70,485	1,412	74%	25,503	25,503	-
810	Dues and Fees	25,735			22,112	335	87%	3,288	3,288	-
825	Unemployment	9,750			435	-	4%	9,315	9,315	-
900	Other Fees	42,132			1,409	-	3%	40,723	40,723	-
	TOTAL DUES AND FEES	77,617	-		23,955	335	31%	53,327	53,327	-
	TOTAL ADOPTED BUDGET	14,672,286	-		9,192,851	4,405,945	93%	1,073,490	1,383,328	(309,838)

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

Month Ended February 28, 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 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.