

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

For the Month Ended: May 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	-	720,110	-	100%	(1,480.36)	-	(1,480)
120	Teachers - Regular	5,185,895	-	5,089,345	27,467	99%	69,082.79	13,610	55,473
120	Teachers - Special Education	807,039	-	807,039	-	100%	-	-	-
1201	Psychologist	171,229	-	171,229	-	100%	-	-	-
1203	Counselor	49,022	-	49,022	-	100%	-	-	-
	Sub-Total Certified Salaries	6,931,815	-	6,836,745	27,467	99%	67,602.43	13,610	53,992
1303	Custodians	407,528	-	395,769	1,288	97%	10,471.02	5,471	5,000
140	Nurses	150,217	-	147,360	1,515	99%	1,342.11	-	1,342
150	Secretaries, Clerical	383,776	-	376,052	4,168	99%	3,556.35	-	3,556
160	Paraprofessionals	418,789	-	340,555	1,200	82%	77,034.28	-	77,034
1601	Special Education Paraprofess.	289,172	-	377,277	2,280	131%	(90,385.18)	-	(90,385)
190	Salaries, Miscellaneous	52,563	-	49,394	1,701	97%	1,468.40	1,468	-
	Sub-Total Non-Certified Salaries	1,702,045	-	1,686,407	12,151	100%	3,486.98	6,939	(3,452)
	TOTAL SALARIES	8,633,860	-	8,523,152	39,619	99%	71,089.41	20,549	50,540
220	FICA	241,391	-	229,983	-	95%	11,408.45	11,408	-
230	Merf	250,014	-	224,043	-	90%	#####	25,971	-
270	Medical Insurance	2,201,157	-	1,855,754	169,336	92%	176,066.81	130,067	46,000
280	Life Insurance	40,605	-	28,609	-	70%	11,995.65	4,850	7,146
2902	Other Employee Benefits	14,300	-	3,856	3,139	49%	7,305.15	-	7,305
	TOTAL BENEFITS	2,747,467	-	2,342,245	172,475	92%	232,747.53	172,297	60,451

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320	Professional Development	57,800	-	41,241	17,133	101%	(574.18)	-	(574)
330	Legal Fees	39,200		35,052	8,389	111%	(4,240.94)	-	(4,241)
340	Software Support	18,838		15,664	3,049	99%	125.05	-	125
350	Substitutes	23,738	-	25,744		108%	(2,006.11)	-	(2,006)
390/01	OT/PT/Consultant Services	108,500		102,245	34,677	126%	(28,422.00)	-	(28,422)
3902	Financial Audit	18,500		17,490	-	95%	1,010.00	-	1,010
390	Other Prof/Tech. Services	257,089	-	244,224	11,365	99%	1,500.00	1,500	0
	TOTAL PROFESSIONAL SERVICES	523,665	-	481,660	74,613	####	(32,608.18)	1,500	(34,108)
410/01	Utilities - Electric and Water	182,828		152,837	36,405	104%	(6,413.96)	-	(6,414)
420	Heating	61,604		61,649	-	100%	(44.92)	-	(45)
430	Repairs and Maintenance	49,218	-	36,626	12,592	100%	-	-	-
450	Leases and Rentals	51,611		35,380	16,231	100%	-	-	-
4501	Building Improvements	10,000	-	15,128	-	151%	(5,127.98)	-	(5,128)
490	Other Purchased Services	22,862	-	10,175	12,688	100%	-	-	-
4901	Service Contracts	99,486	-	229,258	8,096	239%	(137,868.05)	-	(137,868)
	TOTAL PROPERTY SERVICES	477,609	-	541,053	86,011	131%	(149,454.91)	-	(149,455)
510	Pupil Transportation-Regular	412,885		382,677	20,396	98%	9,811.52	-	9,812
510	Pupil Transportation-Spec. Educ.	258,374		253,160	71,800	126%	(66,585.55)	-	(66,586)
520	Insurance-General Liability	97,721		95,467		98%	2,254.20	-	2,254
5201	Worker's Compensation	186,527	-	197,068		106%	(10,541.04)	-	(10,541)
530	Telephone Services	16,534		12,017	3,206	92%	1,311.00	-	1,311
535	Internet	30,000	-	32,975	-	110%	(2,975.00)	-	(2,975)
537	Postage	4,700		4,562	823	115%	(684.19)	-	(684)
540	Advertising	2,500	-	883	242	45%	1,374.77	-	1,375
550	Interns	160,085	-	150,771	-	94%	9,313.68	-	9,314
560	Tuition - Wintergreen	-		-	-	####	-	-	-
560	Tuition - Out of District	631,959		580,335	200,999	124%	(149,374.52)	-	(149,375)
590	Other Purchased Services	13,900	-	11,411	550	86%	1,938.07	-	1,938
	TOTAL OTHER PURCH SERVICES	1,815,185	-	1,721,327	298,015	111%	(204,157.06)	-	(204,157)

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For the Month Ended: May 31, 2019

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610	Instructional Supplies	110,825	-	99,509	14,443	103%	(3,126.01)	-	(3,126)
620	Computer Software	61,002	-	56,172	4,830	100%	-	-	-
625	Supplies Nurses	1,900	-	1,496	296	94%	108.08	-	108
630	Supplies Custodial	54,857	-	50,286	3,834	99%	737.71	738	-
635	Supplies Office	14,650	-	7,621	1,838	65%	5,191.11	5,191	-
640	Books and Audio Visual	17,000	-	4,655	11,004	92%	1,340.42	-	1,340
645	Subscriptions	20,810	-	18,171	3,242	103%	(602.91)	-	(603)
650	Testing	14,375	-	13,138	1,237	100%	-	-	-
690	Misc. Supplies - DW Security	4,064	-	737	3,327	100%	-	-	-
	TOTAL SUPPLIES & MATERIALS	299,483	-	251,784	44,050	99%	3,648.40	5,929	(2,280)
732	Computer Hardware	77,500	-	69,925	7,134	99%	441.10	-	441
735	Equipment - Teaching	6,300	-	6,300	-	100%	-	-	-
740	Equipment - Building	6,000	-	5,905	95	100%	-	-	-
745	Furniture	7,600	-	7,600	-	100%	-	-	-
	TOTAL PROPERTY	97,400	-	89,730	7,229	100%	441.10	-	441
810	Dues and Fees	25,735	-	29,954	2,448	126%	(6,667.47)	-	(6,667)
825	Unemployment	9,750	-	435	-	4%	9,315.30	-	9,315
900	Other Fees	42,132	-	26,792	600	65%	14,740.03	-	14,740
	TOTAL DUES AND FEES	77,617	-	57,181	3,048	78%	17,387.86	-	17,388
	TOTAL ADOPTED BUDGET	14,672,286	-	14,008,132	725,060	100%	(60,905.85)	200,275	(261,181)

Woodbridge Board of Education
Expenditures by Object
Month Ended May 31, 2019 (FY2019)

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 census changes.

OBJECTS 280 & 2902 – LIFE INSURANCE & OTHER EMPLOYEE BENEFITS

The net projected surplus results from lower than anticipated costs

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 550 - INTERNS

The net projected surplus results from mid-semester absences.

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.

OBJECT 825 & 900 – UNEMPLOYMENT & OTHER FEES

The net projected surplus results from favorable unemployment claims trend and lower than anticipated misc. dues and fees.