

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

For the Month Ended: October 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	741,638		285,779	464,031	101%	(8,173)	-	(8,173)
120	Teachers - Regular	5,313,692		1,243,423	4,039,607	99%	30,663	24,120	6,543
120	Teachers - Special Education	892,898		229,679	649,641	98%	13,578	-	13,578
1201	Psychologist	177,558		40,975	136,583	100%	-	-	-
1203	Counselor	49,806		11,642	38,164	100%	-	-	-
	Sub-Total Certified Salaries	7,175,592	-	1,811,498	5,328,026	99%	36,068	24,120	11,948
1303	Custodians	421,628	-	159,569	238,103	94%	23,956	41,956	(18,000)
140	Nurses	153,973	-	39,810	109,075	97%	5,088	5,088	-
150	Secretaries, Clerical	367,651	-	146,937	213,893	98%	6,821	6,821	-
160	Paraprofessionals	371,156	-	58,408	187,404	66%	125,344	-	125,344
1601	Special Education Paraprofess.	357,798	-	121,040	354,411	133%	(117,653)	22,331	(139,984)
190	Salaries, Miscellaneous	53,728	-	9,246	34,493	81%	9,989	13,394	(3,405)
	Sub-Total Non-Certified Salaries	1,725,934	-	535,011	1,137,378	97%	53,545	89,590	(36,046)
	TOTAL SALARIES	8,901,526	-	2,346,509	6,465,404	99%	89,613	113,710	(24,098)
220	FICA	241,687		69,877	-	29%	171,810	171,810	-
230	Merf	254,134		91,164	-	36%	162,970	162,970	-
270	Medical Insurance	2,212,543		817,120	-	37%	1,395,423	1,353,423	42,000
280	Life Insurance	41,376		10,505		25%	30,871	30,871	-
2902	Other Employee Benefits	14,300		281	4,200	31%	9,819	9,819	-
	TOTAL BENEFITS	2,764,040	-	988,946	4,200	36%	1,770,894	1,728,894	42,000

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320	Professional Development	58,575	-		4,971	33,663	66%	19,940		19,940	-
330	Legal Fees	35,550			69,219	26,703	270%	(60,372)		-	(60,372)
340	Software Support	19,338			4,578	495	26%	14,265		14,265	-
350	Substitutes	24,299	-		11,174	4,922	66%	8,203		8,203	-
390/01	OT/PT/Consultant Services	113,675			5,689	68,014	65%	39,972		39,972	-
3902	Financial Audit	19,210			23,450		122%	(4,240)		-	(4,240)
390	Other Prof/Tech. Services	273,170	-		103,497	46,940	55%	122,733		122,733	-
	TOTAL PROFESSIONAL SERVICES	543,817	-		222,578	180,737	74%	140,502		205,113	(64,612)
410/01	Utilities - Electric and Water	193,343			39,865	164,085	105%	(10,607)		-	(10,607)
420	Heating	66,532			21,859	38,941	91%	5,732		5,732	-
430	Repairs and Maintenance	64,287	-		21,476	22,004	68%	20,808		20,808	-
450	Leases and Rentals	52,668			13,022	25,096	72%	14,550		14,550	-
4501	Building Improvements	10,000	-		8,040	-	80%	1,960		1,960	-
490	Other Purchased Services	23,962	-		7,460	20,690	117%	(4,188)		-	(4,188)
4901	Service Contracts	132,519	-		45,891	61,297	81%	25,331		25,331	-
	TOTAL PROPERTY SERVICES	543,311	-		157,613	332,112	90%	53,586		68,381	(14,795)
510	Pupil Transportation-Regular	423,988			104,740	271,030	89%	48,218		48,218	-
510	Pupil Transportation-Spec. Educ.	333,228			79,656	184,747	79%	68,825		-	68,825
520	Insurance-General Liability	108,151			58,580	36,365	88%	13,206		13,206	-
5201	Worker's Compensation	209,810	-		113,294	72,711	89%	23,805		23,805	-
530	Telephone Services	16,926			3,529	6,987	62%	6,410		6,410	-
535	Internet	33,000	-		24,000	-	73%	9,000		9,000	-
537	Postage	4,650			2,330	2,844	111%	(524)		-	(524)
540	Advertising	2,500	-		3,500	7,754	450%	(8,754)		-	(8,754)
550	Interns	164,434	-		56,000	94,800	92%	13,634		13,634	-
560	Tuition - Wintergreen	-			-	-	#####	-		-	-
560	Tuition - Out of District	653,821			121,188	460,246	89%	72,387		-	72,387
590	Other Purchased Services	13,900	-		2,200	3,368	40%	8,333		8,333	-
	TOTAL OTHER PURCH SERVICES	1,964,408	-		569,017	1,140,851	87%	254,540		122,606	131,934

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

For the Month Ended: October 31, 2019

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	123,970	-	49,280	24,450	59%	50,240	50,240	-
620	Computer Software	63,952	-	25,780	2,657	44%	35,515	35,515	-
625	Supplies Nurses	1,900	-	764	511	67%	625	625	-
630	Supplies Custodial	55,773	-	12,190	16,532	51%	27,051	27,051	-
635	Supplies Office	15,050	-	9,287	3,225	83%	2,538	2,538	-
640	Books and Audio Visual	17,000	-	-	-	0%	17,000	17,000	-
645	Subscriptions	21,828	-	56	-	0%	21,772	21,772	-
650	Testing	12,200	-	9,666	3,352	107%	(818)	-	(818)
690	Misc. Supplies	4,064	-	-	423	10%	3,641	3,641	-
	TOTAL SUPPLIES & MATERIALS	315,737	-	107,023	51,150	50%	157,564	158,382	(818)
732	Computer Hardware	77,000	-	66,385	1,082	0%	9,533	9,533	-
735	Equipment - Teaching	8,000	-	772	340	14%	6,888	6,888	-
740	Equipment - Building	6,000	-	2,175	1,857	67%	1,967	1,967	-
745	Furniture	4,600	-	-	-	0%	4,600	4,600	-
	TOTAL PROPERTY	95,600	-	69,332	3,279	76%	22,989	22,989	-
810	Dues and Fees	26,600	-	5,575	2,853	32%	18,172	18,172	-
825	Unemployment	6,500	-	454	-	7%	6,046	6,046	-
900	Other Fees	40,415	-	2,063	891	7%	37,461	37,461	-
	TOTAL DUES AND FEES	73,515	-	8,092	3,744	16%	61,679	61,679	-
	TOTAL ADOPTED BUDGET	15,201,954	-	4,469,112	8,181,476	83%	2,551,366	2,481,754	69,612

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

Month Ended October 31, 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 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 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 favorable variance results from actual outplacement(s) being lower than budget, enrollment change in this area occurring as budget submission to Town. As stated on multiple occasions, 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.