

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

For 11 Months Ended: May 31, 2015

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	642,502	-	624,513	24,740	101%	(6,751)	-	(6,751)
120	Teachers - Regular	4,738,918	-	3,925,553	773,332	99%	40,033	31,645	8,388
120	Teachers - Special Education	750,523	-	593,758	109,612	94%	47,153	-	47,153
1201	Psychologist	154,339	-	125,124	29,215	100%	-	-	-
1203	Counselor	43,532	-	35,293	8,239	100%	-	-	-
	Sub-Total Certified Salaries	6,329,814	-	5,304,241	945,137	99%	80,435	31,645	48,790
1303	Custodians	403,492	-	378,728	16,562	98%	8,201	17,000	(8,799)
140	Nurses	136,551	-	126,392	7,576	98%	2,583	-	2,583
150	Secretaries, Clerical	336,221	-	322,362	17,917	101%	(4,058)	-	(4,058)
160	Paraprofessionals	376,459	-	333,778	63,358	105%	(20,676)	-	(20,676)
1601	Special Education Paraprofess.	226,254	-	201,049	19,733	98%	5,472	-	5,472
190	Salaries, Miscellaneous	39,053	-	26,860	421	70%	11,772	11,772	-
	Sub-Total Non-Certified Salaries	1,518,030	-	1,389,169	125,566	100%	3,295	28,772	(25,477)
	TOTAL SALARIES	7,847,844	-	6,693,410	1,070,704	99%	83,730	60,417	23,313
220	FICA	224,154	-	185,371	-	83%	38,783	38,783	-
230	Merf	200,535	-	192,324	-	96%	8,211	8,211	-
270	Medical Insurance	2,052,184	-	1,651,947	332,293	97%	67,944	28,000	39,944
280	Life Insurance	36,114	-	28,935	2,659	87%	4,521	4,521	-
2902	Other Employee Benefits	9,200	-	4,795	2,800	83%	1,605	1,605	-
	TOTAL BENEFITS	2,522,187	-	2,063,372	337,751	95%	121,064	81,120	39,944

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320	Professional Development	73,365	-	35,928	37,437	100%	-	-	-
330	Legal Fees	31,500		11,436	16,199	88%	3,865	3,865	-
340	Software Support	21,125		5,115	-	24%	16,010	16,010	-
350	Substitutes	28,000	-	37,368	-	133%	(9,368)	-	(9,368)
390/01	OT/PT/Consultant Services	59,600		55,733	2,320	97%	1,547	1,547	-
3902	Financial Audit	15,600		15,100	-	97%	500	500	-
390	Other Prof/Tech. Services	156,727	-	132,868	18,239	96%	5,620	5,620	-
	TOTAL PROFESSIONAL SERVICES	385,917	-	293,548	74,195	95%	18,174	27,542	(9,368)
410/01	Utilities - Electric and Water	228,622		125,829	53,626	78%	49,167	-	49,167
420	Heating	85,824		46,110	10,726	66%	28,988	-	28,988
430	Repairs and Maintenance	49,044	-	25,165	3,230	58%	20,648.51	20,649	-
450	Leases and Rentals	53,863		36,792	17,071	100%	-	-	-
4501	Building Improvements	35,000	-	4,070	9,074	38%	21,856	21,856	-
490	Other Purchased Services	26,554	-	23,368	3,186	100%	-	-	-
4901	Service Contracts	58,379	-	33,977	7,196	71%	17,206	17,206	-
	TOTAL PROPERTY SERVICES	537,286	-	295,310	104,110	74%	137,866	59,711	78,155
510	Pupil Transportation-Regular	477,926		399,584	26,040	89%	52,302	5,814	46,488
510	Pupil Transportation-Spec. Educ.	151,675		135,857	25,121	106%	(9,303)	-	(9,303)
520	Insurance-General Liability	109,279		109,279	-	100%	-	-	-
5201	Worker's Compensation	142,924	-	142,924	-	100%	-	-	-
530	Telephone Services	15,670		11,186	4,484	100%	-	-	-
535	Internet	9,960	-	9,960	-	100%	-	-	-
537	Postage	4,700		4,513	82	98%	105	105	-
540	Advertising	2,800	-	2,478	3,801	224%	(3,479)	-	(3,479)
550	Interns	125,645	-	125,645	-	100%	-	-	-
560	Tuition	249,525		201,922	77,111	112%	(29,508)	-	(29,508)
590	Other Purchased Services	13,900	-	12,827	1,073	100%	-	-	-
	TOTAL OTHER PURCH SERVICES	1,304,004	-	1,156,175	137,712	99%	10,117	5,919	4,198

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610	Instructional Supplies	149,635	-	97,744	15,838	76%	36,053	36,053	-
620	Computer Software	61,371	-	40,051	233	66%	21,087.01	21,087	-
625	Supplies Nurses	1,842	-	1,011	378	75%	453	453	-
630	Supplies Custodial	56,840	-	35,098	14,543	87%	7,200	7,200	-
635	Supplies Office	12,300	-	7,949	1,683	78%	2,668	2,668	-
640	Books and Audio Visual	18,000	-	5,510	12,490	100%	-	-	-
645	Subscriptions	25,586	-	9,986	1,789	46%	13,810.60	13,811	-
650	Testing	9,500	-	3,454	6,010	100%	36	36	-
690	Misc. Supplies - DW Security	4,027	-	2,875	-	71%	1,152	1,152	-
	TOTAL SUPPLIES & MATERIALS	339,101	-	203,680	52,963	76%	82,459	82,459	-
732	Computer Hardware	15,900	-	2,483	50,000	330%	(36,583)	13,417	(50,000)
735	Equipment - Teaching	17,050	-	5,198	6,347	68%	5,505	5,505	-
740	Equipment - Building	4,730	-	4,730	-	100%	-	-	-
745	Furniture	1,600	-	385	-	24%	1,215	1,215	-
	TOTAL PROPERTY	39,280	-	12,795	56,347	176%	(29,862)	20,138	(50,000)
810	Dues and Fees	32,384	-	27,261	5,123	100%	-	-	-
825	Unemployment	4,850	-	3,094	-	64%	1,756	1,756	-
900	Other Fees	33,215	-	33,155	60	100%	-	-	-
	TOTAL DUES AND FEES	70,449	-	63,510	5,183	98%	1,756	1,756	-
	TOTAL ADOPTED BUDGET	13,046,068	-	10,781,800	1,838,964	97%	425,304	339,061	86,243

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2014 - 2015
Month Ended May 31, 2015

OBJECTS 110-120 – CERTIFIED STAFF

The net projected surplus reflects savings from staff changes, retirements, and resignations.

OBJECT 1303 – CUSTODIANS

The net project deficit results from overtime costs, which to date, are due to the building upgrade.

OBJECT 140 – NURSES STAFF

The net projected surplus reflects savings from anticipated coverages for staff and field trips.

OBJECT 150 – SECRETARIES

The net project deficit results from coverage for a staff member on temporary personal leave.

OBJECT 160-1601 – PARAPROFESSIONALS

The net project deficit results from an unbudgeted new hire to support Kindergarten program in addition to increasing the hours of an existing paraprofessional.

OBJECT 270 – MEDICAL INSURANCE

The net project surplus results from the combination of a staff resignation and a changes resulting in step-down coverage elections.

OBJECT 410 – UTILITIES

The net project surplus is an estimate of the savings that will result from lighting upgrades (lamps and ballasts) which began late summer and is ongoing, throughout the building hallways and classrooms.

OBJECT 420 – HEATING

The net project surplus is anticipated based on the favorable actual expenditures incurred to date.

OBJECT 510 - TRANSPORTATION

The net project surplus is results from the elimination of the Wintergreen bus service for the current year. Currently there are no Woodbridge elementary age students enrolled in Wintergreen. As of this reporting, we are projecting that will not change for the remainder of the year.

OBJECT 540 - ADVERTISING

The net project deficit results from recruitment advertising expenses for staff and administrative vacancies.

OBJECT 560 - TUITION

The net projected deficit results from a special education outplacement, which is netted against a projected favorable variance from Wintergreen.

OBJECT 732 – COMPUTER HARDWARE

The projected deficit results from the allocation of 2014-15 total budget projected surplus to be used as offset to Town reduction of 2015-16 Capital Budget request for technology. BOE approved 2/16/2015.