

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

For the Month Ended: April 30, 2018

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	692,568		601,837	90,106	100%	625	-	625
120	Teachers - Regular	5,024,754		3,741,453	1,235,303	99%	47,998	28,561	19,437
120	Teachers - Special Education	763,195		573,964	179,367	99%	9,864	1,500	8,364
1201	Psychologist	167,492		122,555	44,855	100%	82	82	-
1203	Counselor	49,170		36,052	13,118	100%	-	-	-
	Sub-Total Certified Salaries	6,697,179	-	5,075,861	1,562,749	99%	58,569	30,143	28,426
1303	Custodians	439,482		314,232	56,928	84%	68,322	29,538	38,784
140	Nurses	147,304		125,822	21,266	100%	216	216	-
150	Secretaries, Clerical	374,201		328,329	43,692	99%	2,180	2,180	-
160	Paraprofessionals	390,901		321,775	88,791	105%	(19,665)	-	(19,665)
1601	Special Education Paraprofess.	300,800		236,961	63,676	100%	163	-	163
190	Salaries, Miscellaneous	51,429		33,998	7,677	81%	9,754	6,032	3,722
	Sub-Total Non-Certified Salaries	1,704,117	-	1,361,118	282,030	96%	60,970	37,966	23,003
	TOTAL SALARIES	8,401,296	-	6,436,979	1,844,778	99%	119,539	68,109	51,430
220	FICA	248,264		172,444	-	69%	75,820	75,820	-
230	Merf	248,571		189,562	-	76%	59,009	59,009	-
270	Medical Insurance	2,170,364		1,521,531	-	70%	648,833	648,833	-
280	Life Insurance	39,848		32,300	-	81%	7,548	7,548	-
2902	Other Employee Benefits	10,100		7,043	-	70%	3,057	3,057	-
	TOTAL BENEFITS	2,717,147	-	1,922,880	-	71%	794,267	794,267	-

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320	Professional Development	61,800		21,478	36,146	93%	4,176	4,176	-
330	Legal Fees	30,135		8,256	21,879	100%	-	-	-
340	Software Support	22,319		13,822	2,239	72%	6,258	6,258	-
350	Substitutes	23,640		28,915	726	125%	(6,001)	1,800	(7,801)
390/01	OT/PT/Consultant Services	72,600		61,903	31,203	128%	(20,506)	-	(20,506)
3902	Financial Audit	17,951		19,462	-	108%	(1,511)	-	(1,511)
390	Other Prof/Tech. Services	292,514		267,748	9,792	95%	14,974	14,974	-
	TOTAL PROFESSIONAL SERVICES	520,959	-	421,583	101,985	101%	(2,609)	27,208	(29,817)
410/01	Utilities - Electric and Water	216,743		136,773	55,693	89%	24,277	24,277	-
420	Heating	58,355		45,785	12,570	100%	-	-	-
430	Repairs and Maintenance	50,376		40,906	10,073	101%	(603)	8,000	(8,603)
450	Leases and Rentals	50,312		38,609	7,829	92%	3,874	3,874	-
4501	Building Improvements	10,000		1,250	6,921	82%	1,829	1,829	-
490	Other Purchased Services	22,550		23,550	7,235	137%	(8,235)	4,000	(12,235)
4901	Service Contracts	104,277		71,465	52,735	119%	(19,923)	-	(19,923)
	TOTAL PROPERTY SERVICES	512,613	-	358,338	153,056	100%	1,219	41,980	(40,761)
510	Pupil Transportation-Regular	444,786		348,312	60,058	92%	36,416	-	36,416
510	Pupil Transportation-Spec. Educ.	238,375		184,208	111,184	124%	(57,017)	-	(57,017)
520	Insurance-General Liability	87,509		98,513	-	113%	(11,004)	-	(11,004)
5201	Worker's Compensation	170,164		175,846	-	103%	(5,682)	-	(5,682)
530	Telephone Services	16,190		11,505	2,115	84%	2,570	2,570	-
535	Internet	29,096		25,480	2,160	95%	1,456	1,456	-
537	Postage	4,700		3,503	1,123	98%	74	74	-
540	Advertising	2,500		1,215	69	51%	1,216	1,216	-
550	Interns	155,026		140,907	8,228	96%	5,891	5,891	-
560	Tuition - Wintergreen	17,250		-	-	0%	17,250	-	17,250
560	Tuition - Out of District	601,485		551,187	198,403	125%	(148,105)	-	(148,105)
590	Other Purchased Services	13,900		1,988	874	21%	11,038	11,038	-
	TOTAL OTHER PURCH SERVICES	1,780,981	-	1,542,665	384,213	108%	(145,897)	22,245	(168,142)

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610	Instructional Supplies	116,855		109,049	7,806	100%	-	-	-
620	Computer Software	64,269		25,695	10,533	56%	28,042	28,042	-
625	Supplies Nurses	1,896		1,359	60	75%	477	477	-
630	Supplies Custodial	53,956		47,261	4,762	96%	1,933	1,933	-
635	Supplies Office	14,292		6,166	5,162	79%	2,964	2,964	-
640	Books and Audio Visual	15,000		6,342	8,658	100%	-	-	-
645	Subscriptions	20,700		5,775	6,859	61%	8,066	8,066	-
650	Testing	14,828		3,993	10,244	96%	591	591	-
690	Misc. Supplies - DW Security	4,064		1,751	2,313	100%	-	-	-
	TOTAL SUPPLIES & MATERIALS	305,860	-	207,391	56,396	86%	42,073	42,073	-
732	Computer Hardware	15,300		6,083	1,125	47%	8,092	8,092	-
735	Equipment - Teaching	7,600		392	-	5%	7,208	7,208	-
740	Equipment - Building	6,000		6,000	-	100%	-	-	-
745	Furniture	3,192		-	-	0%	3,192	3,192	-
	TOTAL PROPERTY	32,092	-	12,475	1,125	42%	18,492	18,492	-
810	Dues and Fees	24,750		15,028	1,647	67%	8,076	8,076	-
825	Unemployment	6,500		2,574	3,926	100%	-	-	-
900	Other Fees	41,305		37,239	290	91%	3,777	3,777	-
	TOTAL DUES AND FEES	72,555	-	54,841	5,862	84%	11,852	11,852	-
	TOTAL ADOPTED BUDGET	14,343,503	-	10,957,152	2,547,416	94%	838,935	1,026,226	(187,291)

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2017-2018

Month Ended April 30, 2018

OBJECTS 110-120 – CERTIFIED STAFF

The net projected surplus reflects savings from leaves and retirements.

OBJECT 1303 – CUSTODIANS

The net projected surplus results from temporarily unfilled vacancies.

OBJECT 160 & 1601 – PARAPROFESSIONALS

The net projected deficit results from increased levels of services to accommodate mandated student needs.

OBJECT 190 – SALARIES, MICELLANEOUS

The net projected surplus results from temporarily unfilled vacancies and unpaid leaves.

OBJECT 350 – SUBSTITUTES

The net projected deficit results from coverage for an unanticipated staffing leaves.

OBJECT 390/01 – OT/PT CONSULTANT SERVICES

The net projected deficit results from increased level of service required to accommodate mandated student needs.

OBJECT 3902 – FINANCIAL AUDIT

The net projected deficit results from higher allocation as compared to budget for additional CSDE requirements.

OBJECT 430 – REPAIRS & MAINTENANCE

The net projected deficit results from replacement cost of HVAC related equipment

OBJECT 490 – OTHER PURCHASED SERVICES

The net projected deficit results from increasing our provision for snow removal for the season.

OBJECT 4901 – SERVICE CONTRACT

The net projected deficit results from the expanded HVAC assessment in response to the classroom equipment failure in December, as well as an interim Maintenance Agreement that will cover start up of chiller.

OBJECT 510 – TRANSPORTATION

The net projected deficit results from favorable variance from Wintergreen busing netted against outplacements that were not known at the time of budget approval. In addition we have an unfavorable allocation for transportation for Ezra Academy.

OBJECT 520 & 5201 – INSURANCE GENERAL LIABILITY & WORKERS COMPENSATION

The net projected deficit results from higher actual renewal premium as compared to budget. It also includes a provision for the district's deductible regarding the December claim.

OBJECT 560 – TUITION

The net projected deficit, netted against favorable Wintergreen savings, results from outplacements that were not known at the time of budget approval.