

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

For 10 Months Ended: April 30, 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		550,292	98,961	101%	(6,751)	-	(6,751)
120	Teachers - Regular	4,738,918		3,359,730	1,338,892	99%	40,295	31,820	8,475
120	Teachers - Special Education	750,523		511,668	191,789	94%	47,066	-	47,066
1201	Psychologist	154,339		107,451	46,888	100%	-	-	-
1203	Counselor	43,532		30,251	13,281	100%	-	-	-
	Sub-Total Certified Salaries	6,329,814	-	4,559,393	1,689,811	99%	80,610	31,820	48,790
1303	Custodians	403,492		334,179	61,297	98%	8,016	17,016	(9,000)
140	Nurses	136,551		107,489	25,421	97%	3,641	1,500	2,141
150	Secretaries, Clerical	336,221		283,272	57,803	101%	(4,854)	-	(4,854)
160	Paraprofessionals	376,459		288,419	110,587	106%	(22,548)	-	(22,548)
1601	Special Education Paraprofess.	226,254		174,875	48,056	99%	3,322	-	3,322
190	Salaries, Miscellaneous	39,053		23,291	6,295	76%	9,468	9,468	-
	Sub-Total Non-Certified Salaries	1,518,030	-	1,211,525	309,459	100%	(2,954)	27,984	(30,937)
	TOTAL SALARIES	7,847,844	-	5,770,918	1,999,270	99%	77,657	59,804	17,853
220	FICA	224,154		160,902	-	72%	63,252	63,252	-
230	Merf	200,535		159,441	13,000	86%	28,094	28,094	-
270	Medical Insurance	2,052,184		1,512,648	500,766	98%	38,769	-	38,769
280	Life Insurance	36,114		26,276	4,478	85%	5,360	5,360	-
2902	Other Employee Benefits	9,200		3,395	4,200	83%	1,605	1,605	-
	TOTAL BENEFITS	2,522,187	-	1,862,662	522,444	95%	137,080	98,311	38,769

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320	Professional Development	73,365		29,798	43,567	100%	-	-	-
330	Legal Fees	31,500		4,925	20,075	79%	6,500	6,500	-
340	Software Support	21,125		5,115	972	29%	15,037	15,037	-
350	Substitutes	28,000		32,488	-	116%	(4,488)	-	(4,488)
390/01	OT/PT/Consultant Services	59,600		45,360	12,693	97%	1,547	1,547	-
3902	Financial Audit	15,600		15,100	-	97%	500	500	-
390	Other Prof/Tech. Services	156,727		124,204	14,955	89%	17,568	17,568	-
	TOTAL PROFESSIONAL SERVICES	385,917	-	256,990	92,263	90%	36,665	41,153	(4,488)
410/01	Utilities - Electric and Water	228,622		106,186	71,983	78%	50,453	-	50,453
420	Heating	85,824		38,645	18,647	67%	28,532	-	28,532
430	Repairs and Maintenance	49,044		10,178	8,675	38%	30,191	30,191	-
450	Leases and Rentals	53,863		31,909	21,954	100%	-	-	-
4501	Building Improvements	35,000		4,070	859	14%	30,071	30,071	-
490	Other Purchased Services	26,554		22,680	3,874	100%	-	-	-
4901	Service Contracts	58,379		32,850	10,207	74%	15,322	15,322	-
	TOTAL PROPERTY SERVICES	537,286	-	246,517	136,199	71%	154,569	75,584	78,985
510	Pupil Transportation-Regular	477,926		351,876	72,857	89%	53,193	7,176	46,017
510	Pupil Transportation-Spec. Educ.	151,675		113,817	46,690	106%	(8,832)	-	(8,832)
520	Insurance-General Liability	109,279		109,279	-	100%	-	-	-
5201	Worker's Compensation	142,924		142,924	-	100%	-	-	-
530	Telephone Services	15,670		11,434	4,236	100%	-	-	-
535	Internet	9,960		9,960	-	100%	-	-	-
537	Postage	4,700		3,858	737	98%	105	105	-
540	Advertising	2,800		2,478	5,974	302%	(5,653)	-	(5,653)
550	Interns	125,645		86,127	39,518	100%	-	-	-
560	Tuition	249,525		156,537	122,496	112%	(29,508)	-	(29,508)
590	Other Purchased Services	13,900		12,827	-	92%	1,073	1,073	-
	TOTAL OTHER PURCH SERVICES	1,304,004	-	1,001,118	292,508	99%	10,378	8,354	2,025

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610	Instructional Supplies	149,635		95,416	11,705	72%	42,513	42,513	-
620	Computer Software	61,371		40,051	233	66%	21,087	21,087	-
625	Supplies Nurses	1,842		1,011	97	60%	734	734	-
630	Supplies Custodial	56,840		32,265	17,282	87%	7,293	7,293	-
635	Supplies Office	12,300		6,530	2,036	70%	3,734	3,734	-
640	Books and Audio Visual	18,000		5,144	3,636	49%	9,219	9,219	-
645	Subscriptions	25,586		9,339	-	37%	16,247	16,247	-
650	Testing	9,500		3,444	20	36%	6,036	6,036	-
690	Misc. Supplies - DW Security	4,027		2,875	-	71%	1,152	1,152	-
	TOTAL SUPPLIES & MATERIALS	339,101	-	196,077	35,009	68%	108,015	108,015	-
732	Computer Hardware	15,900		2,183	50,766	333%	(37,048)	12,952	(50,000)
735	Equipment - Teaching	17,050		3,506	350	23%	13,195	13,195	-
740	Equipment - Building	4,730		3,725	660	93%	345	345	-
745	Furniture	1,600		385	-	24%	1,215	1,215	-
	TOTAL PROPERTY	39,280	-	9,798	51,775	157%	(22,293)	27,707	(50,000)
810	Dues and Fees	32,384		16,962	701	55%	14,721	14,721	-
825	Unemployment	4,850		662	-	14%	4,188	4,188	-
900	Other Fees	33,215		31,535	120	95%	1,560	1,560	-
	TOTAL DUES AND FEES	70,449	-	49,159	821	71%	20,468	20,468	-
	TOTAL ADOPTED BUDGET	13,046,068	-	9,393,239	3,130,289	96%	522,540	439,396	83,143

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2014 - 2015

Month Ended April 30, 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.