

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

**For the Month Ended: January 31, 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		426,039	275,254	101%	(8,725)	-	(8,725)
120	Teachers - Regular	5,024,754		2,367,259	2,609,105	99%	48,390	26,561	21,829
120	Teachers - Special Education	763,195		369,919	383,333	99%	9,943	6,100	3,843
1201	Psychologist	167,492		77,373	90,037	100%	82	-	82
1203	Counselor	49,170		22,769	26,401	100%	-	-	-
	<b>Sub-Total Certified Salaries</b>	<b>6,697,179</b>	<b>-</b>	<b>3,263,360</b>	<b>3,384,130</b>	<b>99%</b>	<b>49,689</b>	<b>32,661</b>	<b>17,028</b>
1303	Custodians	439,482		207,953	146,219	81%	85,309	66,309	19,000
140	Nurses	147,304		78,329	66,776	99%	2,199	2,199	-
150	Secretaries, Clerical	374,201		228,046	144,206	99%	1,949	1,949	-
160	Paraprofessionals	390,901		203,797	198,662	103%	(11,558)	-	(11,558)
1601	Special Education Paraprofess.	300,800		151,541	149,259	100%	-	-	-
190	Salaries, Miscellaneous	51,429		20,575	18,584	76%	12,270	12,270	-
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,704,117</b>	<b>-</b>	<b>890,241</b>	<b>723,707</b>	<b>95%</b>	<b>90,169</b>	<b>82,727</b>	<b>7,442</b>
	<b>TOTAL SALARIES</b>	<b>8,401,296</b>	<b>-</b>	<b>4,153,601</b>	<b>4,107,837</b>	<b>98%</b>	<b>139,859</b>	<b>115,389</b>	<b>24,470</b>
220	FICA	248,264		118,574	-	48%	129,690	129,690	-
230	Merf	248,571		128,194	-	52%	120,377	120,377	-
270	Medical Insurance	2,170,364		1,132,116	-	52%	1,038,248	1,038,248	-
280	Life Insurance	39,848		22,514	-	56%	17,334	17,334	-
2902	Other Employee Benefits	10,100		6,940	1,504	84%	1,657	1,657	-
	<b>TOTAL BENEFITS</b>	<b>2,717,147</b>	<b>-</b>	<b>1,408,337</b>	<b>1,504</b>	<b>52%</b>	<b>1,307,306</b>	<b>1,307,306</b>	<b>-</b>

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320	Professional Development	61,800	13,993	29,404	70%	18,403	18,403	-
330	Legal Fees	30,135	4,739	25,397	100%	-	-	-
340	Software Support	22,319	11,423	-	51%	10,896	10,896	-
350	Substitutes	23,640	24,195	726	105%	(1,281)	-	(1,281)
390/01	OT/PT/Consultant Services	72,600	46,789	43,468	124%	(17,656)	-	(17,656)
3902	Financial Audit	17,951	19,462	-	108%	(1,511)	-	(1,511)
390	Other Prof/Tech. Services	292,514	256,830	3,075	89%	32,610	32,610	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>520,959</b>	<b>-</b>	<b>377,430</b>	<b>92%</b>	<b>41,460</b>	<b>61,908</b>	<b>(20,448)</b>
410/01	Utilities - Electric and Water	216,743	95,818	112,507	96%	8,419	8,419	-
420	Heating	58,355	45,086	12,227	98%	1,041	1,041	-
430	Repairs and Maintenance	50,376	24,127	17,717	83%	8,532	17,132	(8,600)
450	Leases and Rentals	50,312	25,514	20,820	92%	3,979	3,979	-
4501	Building Improvements	10,000	1,250	-	13%	8,750	8,750	-
490	Other Purchased Services	22,550	18,729	10,850	131%	(7,029)	-	(7,029)
4901	Service Contracts	104,277	63,078	41,781	101%	(582)	18,000	(18,582)
	<b>TOTAL PROPERTY SERVICES</b>	<b>512,613</b>	<b>-</b>	<b>273,602</b>	<b>95%</b>	<b>23,110</b>	<b>57,320</b>	<b>(34,211)</b>
510	Pupil Transportation-Regular	444,786	217,194	178,139	89%	49,453	-	49,453
510	Pupil Transportation-Spec. Educ.	238,375	127,579	152,969	118%	(42,172)	-	(42,172)
520	Insurance-General Liability	87,509	74,807	18,706	107%	(6,004)	5,000	(11,004)
5201	Worker's Compensation	170,164	141,470	35,700	104%	(7,006)	-	(7,006)
530	Telephone Services	16,190	8,659	4,361	80%	3,170	3,170	-
535	Internet	29,096	23,320	4,320	95%	1,456	1,456	-
537	Postage	4,700	2,432	1,165	77%	1,103	1,103	-
540	Advertising	2,500	271	-	11%	2,229	2,229	-
550	Interns	155,026	82,245	60,794	92%	11,987	11,987	-
560	Tuition - Wintergreen	17,250	-	-	0%	17,250	-	17,250
560	Tuition - Out of District	601,485	371,084	342,424	119%	(112,023)	-	(112,023)
590	Other Purchased Services	13,900	150	1,174	10%	12,576	12,576	-
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,780,981</b>	<b>-</b>	<b>1,049,210</b>	<b>104%</b>	<b>(67,981)</b>	<b>37,522</b>	<b>(105,502)</b>

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For the Month Ended: January 31, 2018

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	116,855			59,634	4,345	55%	52,876	52,876	-
620	Computer Software	64,269			23,245	-	36%	41,024	41,024	-
625	Supplies Nurses	1,896			1,085	150	65%	661	661	-
630	Supplies Custodial	53,956			34,598	9,875	82%	9,483	9,483	-
635	Supplies Office	14,292			4,236	5,818	70%	4,238	4,238	-
640	Books and Audio Visual	15,000			-	14,342	96%	658	658	-
645	Subscriptions	20,700			5,175	125	26%	15,400	15,400	-
650	Testing	14,828			3,993	-	27%	10,835	10,835	-
690	Misc. Supplies - DW Security	4,064			939	3,704	114%	(578)	-	(578)
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>305,860</b>	<b>-</b>		<b>132,904</b>	<b>38,359</b>	<b>56%</b>	<b>134,597</b>	<b>135,175</b>	<b>(578)</b>
732	Computer Hardware	15,300			1,052	-	0%	14,248	14,248	-
735	Equipment - Teaching	7,600			392	-	5%	7,208	7,208	-
740	Equipment - Building	6,000			6,229	-	104%	(229)	(229)	-
745	Furniture	3,192			-	-	0%	3,192	3,192	-
	<b>TOTAL PROPERTY</b>	<b>32,092</b>	<b>-</b>		<b>7,672</b>	<b>-</b>	<b>24%</b>	<b>24,420</b>	<b>24,420</b>	<b>-</b>
810	Dues and Fees	24,750			11,896	1,238	53%	11,617	11,617	-
825	Unemployment	6,500			2,574	3,926	100%	-	-	-
900	Other Fees	41,305			35,561	-	86%	5,744	5,744	-
	<b>TOTAL DUES AND FEES</b>	<b>72,555</b>	<b>-</b>		<b>50,031</b>	<b>5,164</b>	<b>76%</b>	<b>17,360</b>	<b>17,360</b>	<b>-</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>14,343,503</b>	<b>-</b>		<b>7,452,787</b>	<b>5,270,585</b>	<b>89%</b>	<b>1,620,131</b>	<b>1,756,400</b>	<b>(136,270)</b>

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

Month Ended January 31, 2018

**OBJECTS 110-120 – CERTIFIED STAFF**

The net projected surplus reflects savings from retirement.

**OBJECT 1303 – CUSTODIANS**

The net projected surplus results from unfilled vacancies.

**OBJECT 160 & 1601 – PARAPROFESSIONALS**

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

**OBJECT 350 – SUBSTITUTES**

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

**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 remainder of 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.

**OBJECT 510 – TRANSPORTATION**

The net projected surplus results from favorable variance from Wintergreen busing netted against outplacements that were not known at the time of budget approval.

**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.