

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

For 8 Months Ended: February 28, 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		450,197	199,056	101%	(6,751)		(6,751)
120	Teachers - Regular	4,738,918		2,614,516	2,060,543	99%	63,859	55,270	8,589
120	Teachers - Special Education	750,523		402,180	301,255	94%	47,088		47,088
1201	Psychologist	154,339		83,974	70,365	100%	-		-
1203	Counselor	43,532		23,528	20,004	100%	-		-
	<b>Sub-Total Certified Salaries</b>	<b>6,329,814</b>	<b>-</b>	<b>3,574,396</b>	<b>2,651,222</b>	<b>98%</b>	<b>104,196</b>	<b>55,270</b>	<b>48,926</b>
1303	Custodians	403,492		273,289	116,558	97%	13,645	22,645	(9,000)
140	Nurses	136,551		84,167	49,479	98%	2,906	2,906	-
150	Secretaries, Clerical	336,221		232,552	107,134	101%	(3,465)	-	(3,465)
160	Paraprofessionals	376,459		227,498	175,361	107%	(26,401)	-	(26,401)
1601	Special Education Paraprofess.	226,254		138,850	84,906	99%	2,498	-	2,498
190	Salaries, Miscellaneous	39,053		16,349	7,422	61%	15,283	15,283	-
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,518,030</b>	<b>-</b>	<b>972,706</b>	<b>540,859</b>	<b>100%</b>	<b>4,465</b>	<b>40,833</b>	<b>(36,368)</b>
	<b>TOTAL SALARIES</b>	<b>7,847,844</b>	<b>-</b>	<b>4,547,102</b>	<b>3,192,081</b>	<b>99%</b>	<b>108,661</b>	<b>96,103</b>	<b>12,558</b>
220	FICA	224,154		130,728	-	58%	93,426	93,426	-
230	Merf	200,535		147,035	-	73%	53,500	53,500	-
270	Medical Insurance	2,052,184		1,200,988	828,572	99%	22,624	-	22,624
280	Life Insurance	36,114		20,958	9,796	85%	5,360	5,360	-
2902	Other Employee Benefits	9,200		3,395	1,400	52%	4,405	4,405	-
	<b>TOTAL BENEFITS</b>	<b>2,522,187</b>	<b>-</b>	<b>1,503,105</b>	<b>839,768</b>	<b>93%</b>	<b>179,315</b>	<b>156,691</b>	<b>22,624</b>

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320	Professional Development	73,365			17,365	45,793	86%	10,207	10,207	-
330	Legal Fees	31,500			2,380	22,620	79%	6,500	6,500	-
340	Software Support	21,125			4,548	-	22%	16,577	16,577	-
350	Substitutes	28,000			28,259	-	101%	(259)	-	(259)
390/01	OT/PT/Consultant Services	59,600			42,660	15,318	97%	1,622	1,622	-
3902	Financial Audit	15,600			1,300	-	8%	14,300	14,300	-
390	Other Prof/Tech. Services	156,727			115,786	13,970	83%	26,970	26,970	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>385,917</b>	<b>-</b>		<b>212,299</b>	<b>97,701</b>	<b>80%</b>	<b>75,917</b>	<b>76,176</b>	<b>(259)</b>
410/01	Utilities - Electric and Water	228,622			68,925	107,103	77%	52,594	-	52,594
420	Heating	85,824			24,615	44,045	80%	17,163	-	17,163
430	Repairs and Maintenance	49,044			6,343	35,192	85%	7,509	7,509	-
450	Leases and Rentals	53,863			23,936	29,927	100%	-	-	-
4501	Building Improvements	35,000			1,771	27,780	84%	5,449	5,449	-
490	Other Purchased Services	26,554			19,111	7,443	100%	-	-	-
4901	Service Contracts	58,379			28,302	12,915	71%	17,162	17,162	-
	<b>TOTAL PROPERTY SERVICES</b>	<b>537,286</b>	<b>-</b>		<b>173,003</b>	<b>264,407</b>	<b>81%</b>	<b>99,876</b>	<b>30,119</b>	<b>69,757</b>
510	Pupil Transportation-Regular	477,926			276,608	148,879	89%	52,439	7,347	45,092
510	Pupil Transportation-Spec. Educ.	151,675			94,210	61,505	103%	(4,040)	-	(4,040)
520	Insurance-General Liability	109,279			96,544	12,735	100%	-	-	-
5201	Worker's Compensation	142,924			124,270	18,654	100%	-	-	-
530	Telephone Services	15,670			8,894	6,776	100%	-	-	-
535	Internet	9,960			9,960	-	100%	-	-	-
537	Postage	4,700			3,651	871	96%	179	179	-
540	Advertising	2,800			2,478	322	100%	-	-	-
550	Interns	125,645			86,127	39,518	100%	-	-	-
560	Tuition	249,525			109,930	169,103	112%	(29,508)	-	(29,508)
590	Other Purchased Services	13,900			10,785	-	78%	3,115	3,115	-
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,304,004</b>	<b>-</b>		<b>823,458</b>	<b>458,362</b>	<b>98%</b>	<b>22,184</b>	<b>10,640</b>	<b>11,544</b>

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Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	149,635			77,201	16,961	63%	55,473	55,473	-
620	Computer Software	61,371			19,838	2,530	36%	39,003	39,003	-
625	Supplies Nurses	1,842			442	-	24%	1,400	1,400	-
630	Supplies Custodial	56,840			24,481	9,368	60%	22,991	22,991	-
635	Supplies Office	12,300			4,945	3,257	67%	4,098	4,098	-
640	Books and Audio Visual	18,000			4,253	4,547	49%	9,200	9,200	-
645	Subscriptions	25,586			9,239	-	36%	16,347	16,347	-
650	Testing	9,500			1,505	163	18%	7,832	7,832	-
690	Misc. Supplies - DW Security	4,027			3,147	309	86%	570	570	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>339,101</b>	<b>-</b>		<b>145,051</b>	<b>37,136</b>	<b>54%</b>	<b>156,914</b>	<b>156,914</b>	<b>-</b>
732	Computer Hardware	15,900			2,037	911	0%	12,952	12,952	-
735	Equipment - Teaching	17,050			3,506	-	21%	13,544	13,544	-
740	Equipment - Building	4,730			3,725	629	92%	376	376	-
745	Furniture	1,600			385	-	24%	1,215	1,215	-
	<b>TOTAL PROPERTY</b>	<b>39,280</b>	<b>-</b>		<b>9,652</b>	<b>1,540</b>	<b>28%</b>	<b>28,088</b>	<b>28,088</b>	<b>-</b>
810	Dues and Fees	32,384			15,679	-	48%	16,705	16,705	-
825	Unemployment	4,850			454	-	9%	4,396	4,396	-
900	Other Fees	33,215			29,997	989	93%	2,229	2,229	-
	<b>TOTAL DUES AND FEES</b>	<b>70,449</b>	<b>-</b>		<b>46,131</b>	<b>989</b>	<b>67%</b>	<b>23,329</b>	<b>23,329</b>	<b>-</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,046,068</b>	<b>-</b>		<b>7,459,800</b>	<b>4,891,984</b>	<b>95%</b>	<b>694,284</b>	<b>578,059</b>	<b>116,224</b>

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

Month Ended February 28, 2015

**OBJECTS 110-120 – CERTIFIED STAFF**

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

**OBJECT 130s – CUSTODIANS**

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

**OBJECT 150 – SECRETARIES**

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

**OBJECT 160 – 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 change of coverage from family to two-person.

**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 560 - TUITION**

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