

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

For the Month Ended: February 28, 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		491,875	209,418	101%	(8,725)	-	(8,725)
120	Teachers - Regular	5,024,754		2,960,450	2,015,866	99%	48,438	26,561	21,877
120	Teachers - Special Education	763,195		457,412	295,919	99%	9,864	6,100	3,764
1201	Psychologist	167,492		96,737	70,673	100%	82	-	82
1203	Counselor	49,170		28,462	20,708	100%	-	-	-
	Sub-Total Certified Salaries	6,697,179	-	4,034,936	2,612,584	99%	49,659	32,661	16,998
1303	Custodians	439,482		253,738	111,399	83%	74,345	47,345	27,000
140	Nurses	147,304		100,016	47,248	100%	39	39	-
150	Secretaries, Clerical	374,201		272,291	100,014	99%	1,896	1,896	-
160	Paraprofessionals	390,901		254,820	148,861	103%	(12,780)	-	(12,780)
1601	Special Education Paraprofess.	300,800		186,515	114,285	100%	-	-	-
190	Salaries, Miscellaneous	51,429		26,491	13,827	78%	11,111	11,111	-
	Sub-Total Non-Certified Salaries	1,704,117	-	1,093,871	535,634	96%	74,611	60,391	14,220
	TOTAL SALARIES	8,401,296	-	5,128,807	3,148,218	99%	124,270	93,052	31,218
220	FICA	248,264		145,894	-	59%	102,370	102,370	-
230	Merf	248,571		145,585	-	59%	102,986	102,986	-
270	Medical Insurance	2,170,364		1,226,949	-	57%	943,415	943,415	-
280	Life Insurance	39,848		25,776	-	65%	14,072	14,072	-
2902	Other Employee Benefits	10,100		6,940	1,504	84%	1,657	1,657	-
	TOTAL BENEFITS	2,717,147	-	1,551,143	1,504	57%	1,164,500	1,164,500	-

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320	Professional Development	61,800	16,136	36,291	85%	9,373	9,373	-
330	Legal Fees	30,135	5,972	24,163	100%	-	-	-
340	Software Support	22,319	11,423	-	51%	10,896	10,896	-
350	Substitutes	23,640	25,013	726	109%	(2,099)	-	(2,099)
390/01	OT/PT/Consultant Services	72,600	46,789	46,468	128%	(20,657)	-	(20,657)
3902	Financial Audit	17,951	19,462	-	108%	(1,511)	-	(1,511)
390	Other Prof/Tech. Services	292,514	256,895	7,450	90%	28,169	28,169	-
	TOTAL PROFESSIONAL SERVICES	520,959	-	381,690	95%	24,171	48,438	(24,267)
410/01	Utilities - Electric and Water	216,743	119,861	95,556	99%	1,326	1,326	-
420	Heating	58,355	57,503	852	100%	0	0	-
430	Repairs and Maintenance	50,376	24,964	10,833	71%	14,579	23,179	(8,600)
450	Leases and Rentals	50,312	30,295	15,048	90%	4,969	4,969	-
4501	Building Improvements	10,000	1,250	-	13%	8,750	8,750	-
490	Other Purchased Services	22,550	21,023	14,115	156%	(12,588)	-	(12,588)
4901	Service Contracts	104,277	64,345	42,532	102%	(2,600)	18,000	(20,600)
	TOTAL PROPERTY SERVICES	512,613	-	319,241	97%	14,436	56,224	(41,788)
510	Pupil Transportation-Regular	444,786	255,877	152,493	92%	36,416	-	36,416
510	Pupil Transportation-Spec. Educ.	238,375	143,962	150,644	124%	(56,231)	-	(56,231)
520	Insurance-General Liability	87,509	74,807	18,706	107%	(6,004)	5,000	(11,004)
5201	Worker's Compensation	170,164	141,205	35,700	104%	(6,741)	-	(6,741)
530	Telephone Services	16,190	9,876	3,144	80%	3,170	3,170	-
535	Internet	29,096	23,320	4,320	95%	1,456	1,456	-
537	Postage	4,700	2,832	765	77%	1,103	1,103	-
540	Advertising	2,500	389	-	16%	2,111	2,111	-
550	Interns	155,026	128,105	21,010	96%	5,911	5,911	-
560	Tuition - Wintergreen	17,250	-	-	0%	17,250	-	17,250
560	Tuition - Out of District	601,485	425,354	288,154	119%	(112,023)	-	(112,023)
590	Other Purchased Services	13,900	150	1,174	10%	12,576	12,576	-
	TOTAL OTHER PURCH SERVICES	1,780,981	-	1,205,877	106%	(101,006)	31,327	(132,333)

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610	Instructional Supplies	116,855			62,639	3,751	57%	50,465		50,465	-
620	Computer Software	64,269			23,245	4,274	43%	36,750		36,750	-
625	Supplies Nurses	1,896			1,115	270	73%	511		511	-
630	Supplies Custodial	53,956			37,509	8,015	84%	8,432		8,432	-
635	Supplies Office	14,292			4,659	5,658	72%	3,975		3,975	-
640	Books and Audio Visual	15,000			5,649	4,791	70%	4,561		4,561	-
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	-	23%	3,125		3,125	-
	TOTAL SUPPLIES & MATERIALS	305,860	-		144,922	26,884	56%	134,054		134,054	-
732	Computer Hardware	15,300			2,481	1,076	0%	11,743		11,743	-
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	-
	TOTAL PROPERTY	32,092	-		9,101	1,076	32%	21,914		22,143	(229)
810	Dues and Fees	24,750			12,452	1,278	55%	11,020		11,020	-
825	Unemployment	6,500			2,574	3,926	100%	-		-	-
900	Other Fees	41,305			35,508	-	86%	5,797		5,797	-
	TOTAL DUES AND FEES	72,555	-		50,534	5,204	77%	16,817		16,817	-
	TOTAL ADOPTED BUDGET	14,343,503	-		8,791,315	4,153,030	90%	1,399,157		1,566,556	(167,399)

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

Month Ended February 28, 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. 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.