

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

For 2 Months Ended: August 31, 2014

| 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 | | 125,707 | 523,546 | 101% | (6,751) | | (6,751) |
| 120 | Teachers - Regular | 4,738,918 | | 193,627 | 4,496,337 | 99% | 48,955 | 30,208 | 18,747 |
| 120 | Teachers - Special Education | 750,523 | | 45,829 | 652,593 | 93% | 52,100 | 31,923 | 20,177 |
| 1201 | Psychologist | 154,339 | | 5,891 | 148,448 | 100% | - | | - |
| 1203 | Counselor | 43,532 | | 1,681 | 41,851 | 100% | - | | - |
| | | - | | | | | | | |
| | Sub-Total Certified Salaries | 6,329,814 | - | 372,735 | 5,862,776 | 99% | 94,304 | 62,131 | 32,173 |
| 1303 | Custodians | 403,492 | | 67,680 | 300,638 | 91% | 35,174 | 35,174 | - |
| 140 | Nurses | 136,551 | | 5,797 | 128,401 | 98% | 2,353 | 2,353 | - |
| 150 | Secretaries, Clerical | 336,221 | | 63,294 | 274,348 | 100% | (1,421) | (1,421) | - |
| 160 | Paraprofessionals | 376,459 | | 15,003 | 381,964 | 105% | (20,508) | - | (20,508) |
| 1601 | Special Education Paraprofess. | 226,254 | | 16,167 | 203,828 | 97% | 6,259 | 6,259 | - |
| 190 | Salaries, Miscellaneous | 39,053 | | 2,014 | 4,486 | 17% | 32,553 | 32,553 | - |
| | | | | | | | | | |
| | Sub-Total Non-Certified Salaries | 1,518,030 | - | 169,956 | 1,293,665 | 96% | 54,409 | 74,918 | (20,508) |
| | | | | | | | | | |
| | TOTAL SALARIES | 7,847,844 | - | 542,690 | 7,156,440 | 98% | 148,713 | 137,048 | 11,665 |
| 220 | FICA | 224,154 | | 20,582 | - | 9% | 203,572 | 203,572 | - |
| 230 | Merf | 200,535 | | 36,296 | - | 18% | 164,239 | 164,239 | - |
| 270 | Medical Insurance | 2,052,184 | | 269,678 | 46,093 | 15% | 1,736,413 | 1,736,413 | - |
| 280 | Life Insurance | 36,114 | | 5,160 | 25,594 | 85% | 5,360 | 5,360 | - |
| 2902 | Other Employee Benefits | 9,200 | | - | 2,229 | 24% | 6,971 | 6,971 | - |
| | | | | | | | | | |
| | TOTAL BENEFITS | 2,522,187 | - | 331,716 | 73,916 | 16% | 2,116,555 | 2,116,555 | - |

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|-------------|------------------------------------|------------------|------------------|------------------|--------------------|------------|-------------------|----------------------|----------------------------|
| 320 | Professional Development | 73,365 | | 1,753 | 8,965 | 15% | 62,646 | 62,646 | - |
| 330 | Legal Fees | 31,500 | | - | - | 0% | 31,500 | 31,500 | - |
| 340 | Software Support | 21,125 | | 2,498 | 171 | 13% | 18,456 | 18,456 | - |
| 350 | Substitutes | 28,000 | | 227 | - | 1% | 27,773 | 27,773 | - |
| 390/01 | OT/PT/Consultant Services | 59,600 | | 560 | 42,541 | 72% | 16,499 | 16,499 | - |
| 3902 | Financial Audit | 15,600 | | - | - | 0% | 15,600 | 15,600 | - |
| 390 | Other Prof/Tech. Services | 156,727 | | 341 | 108,244 | 69% | 48,141 | 48,141 | - |
| | TOTAL PROFESSIONAL SERVICES | 385,917 | - | 5,379 | 159,922 | 43% | 220,615 | 220,615 | - |
| 410/01 | Utilities - Electric and Water | 228,622 | | 130 | - | 0% | 228,492 | 228,492 | - |
| 420 | Heating | 85,824 | | - | - | 0% | 85,824 | 85,824 | - |
| 430 | Repairs and Maintenance | 49,044 | | 111 | 150 | 1% | 48,783 | 48,783 | - |
| 450 | Leases and Rentals | 53,863 | | - | - | 0% | 53,863 | 53,863 | - |
| 4501 | Building Improvements | 35,000 | | - | - | 0% | 35,000 | 35,000 | - |
| 490 | Other Purchased Services | 26,554 | | 101 | 3,198 | 12% | 23,255 | 23,255 | - |
| 4901 | Service Contracts | 58,379 | | 12,467 | 9,368 | 37% | 36,544 | 36,544 | - |
| | TOTAL PROPERTY SERVICES | 537,286 | - | 12,809 | 12,717 | 5% | 511,761 | 511,761 | - |
| 510 | Pupil Transportation-Regular | 477,926 | | 15,950 | 365,381 | 80% | 96,596 | 96,596 | - |
| 510 | Pupil Transportation-Spec. Educ. | 151,675 | | 14,180 | 48,956 | 42% | 88,539 | 88,539 | - |
| 520 | Insurance-General Liability | 109,279 | | 40,235 | 64,735 | 96% | 4,309 | 4,309 | - |
| 5201 | Worker's Compensation | 142,924 | | 69,551 | 73,373 | 100% | - | - | - |
| 530 | Telephone Services | 15,670 | | 837 | 8,574 | 60% | 6,259 | 6,259 | - |
| 535 | Internet | 9,960 | | - | - | 0% | 9,960 | 9,960 | - |
| 537 | Postage | 4,700 | | 18 | 2,166 | 46% | 2,517 | 2,517 | - |
| 540 | Advertising | 2,800 | | 130 | 1,408 | 55% | 1,262 | 1,262 | - |
| 550 | Interns | 125,645 | | 533 | - | 0% | 125,112 | 125,112 | - |
| 560 | Tuition | 249,525 | | 2,900 | 230,210 | 93% | 16,415 | 16,415 | - |
| 590 | Other Purchased Services | 13,900 | | - | - | 0% | 13,900 | 13,900 | - |
| | TOTAL OTHER PURCH SERVICES | 1,304,004 | - | 144,334 | 794,802 | 72% | 364,868 | 364,868 | - |

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|-------------|---------------------------------------|-------------------|------------------|------------------|--------------------|------------|-------------------|----------------------|----------------------------|
| 610 | Instructional Supplies | 149,635 | | 20,629 | 34,098 | 37% | 94,908 | 94,908 | - |
| 620 | Computer Software | 61,371 | | 7,432 | 5,868 | 22% | 48,070 | 48,070 | - |
| 625 | Supplies Nurses | 1,842 | | - | - | 0% | 1,842 | 1,842 | - |
| 630 | Supplies Custodial | 56,840 | | 102 | 23,411 | 41% | 33,327 | 33,327 | - |
| 635 | Supplies Office | 12,300 | | 1,502 | 3,123 | 38% | 7,675 | 7,675 | - |
| 640 | Books and Audio Visual | 18,000 | | 0 | 19 | 0% | 17,981 | 17,981 | - |
| 645 | Subscriptions | 25,586 | | - | - | 0% | 25,586 | 25,586 | - |
| 650 | Testing | 9,500 | | 154 | 251 | 4% | 9,095 | 9,095 | - |
| 690 | Misc. Supplies | 4,027 | | - | - | 0% | 4,027 | 4,027 | - |
| | TOTAL SUPPLIES & MATERIALS | 339,101 | - | 29,819 | 66,770 | 28% | 242,511 | 242,511 | - |
| 730 | Equipment - Office | - | | - | - | 0% | - | - | - |
| 732 | Computer Hardware | 15,900 | | - | - | 0% | 15,900 | 15,900 | - |
| 735 | Equipment - Teaching | 17,050 | | - | - | 0% | 17,050 | 17,050 | - |
| 740 | Equipment - Building | 4,730 | | 1,869 | 2,091 | 84% | 770 | 770 | - |
| 745 | Furniture | 1,600 | | - | - | 0% | 1,600 | 1,600 | - |
| | TOTAL PROPERTY | 39,280 | - | 1,869 | 2,091 | 10% | 35,320 | 35,320 | - |
| 810 | Dues and Fees | 32,384 | | 11,031 | 701 | 36% | 20,651 | 20,651 | - |
| 825 | Unemployment | 4,850 | | 428 | - | 9% | 4,422 | 4,422 | - |
| 900 | Other Fees | 33,215 | | 344 | - | 1% | 32,871 | 32,871 | - |
| | TOTAL DUES AND FEES | 70,449 | - | 11,804 | 701 | 18% | 57,944 | 57,944 | - |
| | | | | | | | | | |
| | TOTAL ADOPTED BUDGET | 13,046,068 | - | 1,080,421 | 8,267,359 | 72% | 3,698,287 | 3,686,622 | 11,665 |

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

Month Ended August 31, 2014

OBJECTS 110-120 – CERTIFIED STAFF

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

OBJECT 160 – PARAPROFESSIONALS

The net project deficit results from an unbudgeted new hire to support Kindergarten program.