

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

For the Month Ended: December 31, 2017

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		376,495	324,798	101%	(8,725)		(8,725)
120	Teachers - Regular	5,024,754		1,968,499	3,006,526	99%	49,729	28,011	21,718
120	Teachers - Special Education	763,195		311,644	441,608	99%	9,943	6,893	3,050
1201	Psychologist	167,492		64,464	102,946	100%	82		82
1203	Counselor	49,170		18,975	30,196	100%	-		-
	Sub-Total Certified Salaries	6,697,179	-	2,740,076	3,906,073	99%	51,029	34,904	16,125
1303	Custodians	439,482		181,532	179,757	82%	78,193	63,193	15,000
140	Nurses	147,304		66,564	76,588	97%	4,152	4,152	-
150	Secretaries, Clerical	374,201		199,235	177,566	101%	(2,600)	-	(2,600)
160	Paraprofessionals	390,901		171,198	231,553	103%	(11,850)	-	(11,850)
1601	Special Education Paraprofess.	300,800		128,962	171,838	100%	-	-	-
190	Salaries, Miscellaneous	51,429		18,129	18,832	72%	14,468	14,468	-
	Sub-Total Non-Certified Salaries	1,704,117	-	765,619	856,135	95%	82,363	81,812	550
	TOTAL SALARIES	8,401,296	-	3,505,695	4,762,208	98%	133,392	116,716	16,676
220	FICA	248,264		99,810	-	40%	148,454	148,454	-
230	Merf	248,571		109,474		44%	139,097	139,097	-
270	Medical Insurance	2,170,364		954,880		44%	1,215,484	1,215,484	-
280	Life Insurance	39,848		19,251		48%	20,597	20,597	-
2902	Other Employee Benefits	10,100		5,496	1,504	69%	3,100	3,100	-
	TOTAL BENEFITS	2,717,147	-	1,188,912	1,504	44%	1,526,731	1,526,731	-

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320	Professional Development	61,800	-		8,603	34,727	70%	18,470	18,470	-
330	Legal Fees	30,135			2,918	27,218	100%	-	-	-
340	Software Support	22,319			11,423	-	51%	10,896	10,896	-
350	Substitutes	23,640	-		19,516	1,857	90%	2,267	2,267	-
390/01	OT/PT/Consultant Services	72,600			43,581	46,505	124%	(17,486)	-	(17,486)
3902	Financial Audit	17,951			17,962	-	100%	(11)	-	(11)
390	Other Prof/Tech. Services	292,514	-		254,595	5,269	89%	32,651	32,651	-
	TOTAL PROFESSIONAL SERVICES	520,959	-		358,597	115,576	91%	46,787	64,283	(17,497)
410/01	Utilities - Electric and Water	216,743			80,065	127,134	96%	9,545	9,545	-
420	Heating	58,355			28,520	27,795	97%	2,040	2,040	-
430	Repairs and Maintenance	50,376	-		21,184	3,447	49%	25,744	25,744	-
450	Leases and Rentals	50,312			17,250	29,083	92%	3,979	3,979	-
4501	Building Improvements	10,000	-		1,250	-	13%	8,750	8,750	-
490	Other Purchased Services	22,550	-		12,668	9,910	100%	(29)	-	(29)
4901	Service Contracts	104,277	-		61,915	27,954	86%	14,408	14,408	-
	TOTAL PROPERTY SERVICES	512,613	-		222,853	225,324	87%	64,436	64,465	(29)
510	Pupil Transportation-Regular	444,786			164,368	229,465	89%	50,953	-	50,953
510	Pupil Transportation-Spec. Educ.	238,375			95,786	184,761	118%	(42,172)	-	(42,172)
520	Insurance-General Liability	87,509			56,105	37,408	107%	(6,004)	-	(6,004)
5201	Worker's Compensation	170,164	-		105,771	71,399	104%	(7,006)	-	(7,006)
530	Telephone Services	16,190			6,452	6,368	79%	3,370	3,370	-
535	Internet	29,096	-		21,160	6,480	95%	1,456	1,456	-
537	Postage	4,700			2,432	1,165	77%	1,103	1,103	-
540	Advertising	2,500	-		-	-	0%	2,500	2,500	-
550	Interns	155,026	-		78,835	70,914	97%	5,277	5,277	-
560	Tuition - Wintergreen	17,250			-	-	0%	17,250	-	17,250
560	Tuition - Out of District	601,485			305,409	408,099	119%	(112,023)	-	(112,023)
590	Other Purchased Services	13,900	-		100	50	1%	13,750	13,750	-
	TOTAL OTHER PURCH SERVICES	1,780,981	-		836,418	1,016,109	104%	(71,546)	27,456	(99,002)

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

For the Month Ended: December 31, 2017

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	-		54,915	8,339	54%	53,601	53,601	-
620	Computer Software	64,269	-		23,245	-	36%	41,024	41,024	-
625	Supplies Nurses	1,896	-		850	180	54%	866	866	-
630	Supplies Custodial	53,956	-		27,912	16,291	82%	9,753	9,753	-
635	Supplies Office	14,292	-		3,088	5,085	57%	6,119	6,119	-
640	Books and Audio Visual	15,000	-		-	14,342	96%	658	658	-
645	Subscriptions	20,700	-		367	2,281	13%	18,052	18,052	-
650	Testing	14,828	-		3,993	-	27%	10,835	10,835	-
690	Misc. Supplies - DW Security	4,064	-		289	125	10%	3,651	3,651	-
	TOTAL SUPPLIES & MATERIALS	305,860	-		114,658	46,643	53%	144,559	144,559	-
732	Computer Hardware	15,300	-		485	642	0%	14,173	14,173	-
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	-		7,106	642	24%	24,345	24,345	-
810	Dues and Fees	24,750	-		6,791	2,599	38%	15,360	15,360	-
825	Unemployment	6,500	-		2,574	3,926	100%	-	-	-
900	Other Fees	41,305	-		5,415	9,500	36%	26,390	26,390	-
	TOTAL DUES AND FEES	72,555	-		14,780	16,025	42%	41,750	41,750	-
	TOTAL ADOPTED BUDGET	14,343,503	-		6,249,018	6,184,031	87%	1,910,454	2,010,306	(99,852)

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

Month Ended December 31, 2017

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 150 – SECRETARIES

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

OBJECT 160 & 1601 – PARAPROFESSIONALS

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 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.

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.