

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

For the Month Ended: September 30, 2016

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	683,851		210,119	467,672	99%	6,060	-	6,060
120	Teachers - Regular	4,960,304		758,902	4,043,658	97%	157,744	30,570	127,174
120	Teachers - Special Education	756,642		134,649	628,787	101%	(6,794)	-	(6,794)
1201	Psychologist	160,828		24,743	136,085	100%	-	-	-
1203	Counselor	47,335		7,500	41,085	103%	(1,250)	-	(1,250)
	Sub-Total Certified Salaries	6,608,960	-	1,135,912	5,317,287	98%	155,760	30,570	125,190
1303	Custodians	449,480		100,965	239,298	76%	109,218	109,218	-
140	Nurses	144,060		26,778	114,209	98%	3,073	3,073	-
150	Secretaries, Clerical	353,899		110,504	251,894	102%	(8,499)	-	(8,499)
160	Paraprofessionals	436,914		66,218	370,696	100%	-	-	-
1601	Special Education Paraprofess.	249,311		51,570	197,741	100%	-	-	-
190	Salaries, Miscellaneous	50,253		4,140	38,327	85%	7,786	7,786	-
	Sub-Total Non-Certified Salaries	1,683,917	-	360,175	1,212,164	93%	111,578	120,076	(8,499)
	TOTAL SALARIES	8,292,877	-	1,496,087	6,529,452	97%	267,338	150,646	116,692
220	FICA	238,741		39,268	-	16%	199,473	199,473	-
230	Merf	235,063		51,061	-	22%	184,002	184,002	-
270	Medical Insurance	2,086,213		597,863	-	29%	1,488,350	1,438,350	50,000
280	Life Insurance	39,105		6,297	-	16%	32,808	32,808	-
2902	Other Employee Benefits	8,500		382	8,848	109%	(730)	-	(730)
	TOTAL BENEFITS	2,607,622	-	694,871	8,848	27%	1,903,903	1,854,633	49,271

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320	Professional Development	61,800		5,089	42,087	76%	14,624	14,624	-
330	Legal Fees	29,000		1,320	27,681	100%	-	-	-
340	Software Support	13,000		4,869	1,400	48%	6,731	6,731	-
350	Substitutes	23,000		1,542	-	7%	21,458	21,458	-
390/01	OT/PT/Consultant Services	72,600		6,900	40,300	65%	25,400	25,400	-
3902	Financial Audit	17,462		-	-	0%	17,462	17,462	-
390	Other Prof/Tech. Services	168,301		116,061	23,746	83%	28,494	28,494	-
	TOTAL PROFESSIONAL SERVICES	385,163	-	135,780	135,214	70%	114,169	114,169	-
410/01	Utilities - Electric and Water	179,228		5,563	39,045	25%	134,619	134,619	-
420	Heating	57,128		-	57,128	100%	-	-	-
430	Repairs and Maintenance	48,760		18,026	1,823	41%	28,911	28,911	-
450	Leases and Rentals	55,300		3,139	47,663	92%	4,499	4,499	-
4501	Building Improvements	10,000		-	-	0%	10,000	10,000	-
490	Other Purchased Services	26,554		2,862	21,678	92%	2,014	2,014	-
4901	Service Contracts	96,012		36,661	48,714	89%	10,637	10,637	-
	TOTAL PROPERTY SERVICES	472,982	-	66,251	216,050	60%	190,681	190,681	-
510	Pupil Transportation-Regular	468,494		70,544	345,727	89%	52,224	-	52,224
510	Pupil Transportation-Spec. Educ.	210,315		34,050	209,221	116%	(32,956)	27,116	(60,072)
520	Insurance-General Liability	124,040		50,244	68,742	96%	5,054	5,054	-
5201	Worker's Compensation	156,268		108,148	48,120	100%	-	-	-
530	Telephone Services	15,670		3,748	11,922	100%	-	-	-
535	Internet	19,000		-	27,640	145%	(8,640)	-	(8,640)
537	Postage	4,700		1,771	2,953	101%	(24)	-	(24)
540	Advertising	2,500		-	-	0%	2,500	2,500	-
550	Interns	142,130		-	28,600	20%	113,530	133,530	(20,000)
560	Tuition	416,182		88,750	431,220	125%	(103,788)	47,000	(150,788)
590	Other Purchased Services	13,700		-	100	1%	13,600	13,600	-
	TOTAL OTHER PURCH SERVICES	1,572,999	-	357,255	1,174,245	97%	41,499	228,800	(187,301)

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610	Instructional Supplies	144,530		51,481	15,372	46%	77,677	77,677	-
620	Computer Software	63,287		17,033	5,502	36%	40,752	40,752	-
625	Supplies Nurses	1,842		90	270	20%	1,482	1,482	-
630	Supplies Custodial	53,070		7,270	25,665	62%	20,135	20,135	-
635	Supplies Office	13,550		4,210	6,186	77%	3,153	3,153	-
640	Books and Audio Visual	17,000		1,245	7,992	54%	7,763	7,763	-
645	Subscriptions	20,664		6,978	740	37%	12,946	12,946	-
650	Testing	15,371		-	-	0%	15,371	15,371	-
690	Misc. Supplies	3,990		48	193	6%	3,749	3,749	-
		-		-	-		-	-	-
	TOTAL SUPPLIES & MATERIALS	333,304	-	88,356	61,921	45%	183,027	183,027	-
732	Computer Hardware	15,300		70	120	0%	15,110	15,110	-
735	Equipment - Teaching	6,700		942	1,276	33%	4,481	4,481	-
740	Equipment - Building	6,000		1,012	4,988	100%	-	-	-
745	Furniture	1,100		-	-	0%	1,100	1,100	-
	TOTAL PROPERTY	29,100	-	2,024	6,385	29%	20,691	20,691	-
810	Dues and Fees	34,610		14,535	315	43%	19,760	19,760	-
825	Unemployment	5,000		435	-	9%	4,565	4,565	-
900	Other Fees	35,379		2,472	-	7%	32,907	32,907	-
	TOTAL DUES AND FEES	74,989	-	17,441	315	24%	57,233	57,233	-
	TOTAL ADOPTED BUDGET	13,769,036	-	2,858,065	8,132,429	80%	2,778,542	2,799,880	(21,339)

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2016-2017

Month Ended September 30, 2016

OBJECTS 110-120 – CERTIFIED STAFF

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

OBJECT 150 – SECRETARIES

The net projected deficit results from contract settlement in excess of budget estimates.

OBJECT 270 – MEDICAL INSURANCE

The net projected surplus results from staff retirements – (5) certified retirees.

OBJECT 510 – TRANSPORTATION

The net projected deficit results from outplacements that were not known at the time of budget approval. It is netted against a favorable variance from Wintergreen transportation.

OBJECT 535 – INTERNET

The net projected deficit results from the CSDE elimination of funding for districts' internet communications costs.

OBJECT 550 – INTERNS

The net projected deficit results from having to change from our traditional intern model in response to UNH cancelling its program.

OBJECT 560 – TUITION

The net project deficit results from outplacements that were not known at the time of budget approval.