

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

For the Month Ended: February 28, 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	659,189		466,059	207,483	102%	(14,353)	-	(14,353)
120	Teachers - Regular	4,847,650		2,631,019	2,109,834	98%	106,797	9,420	97,377
120	Teachers - Special Education	747,428		422,516	316,972	99%	7,940		7,940
1201	Psychologist	155,422		84,262	71,733	100%	(573)		(573)
1203	Counselor	44,473		24,035	20,438	100%	0		0
	<b>Sub-Total Certified Salaries</b>	<b>6,454,162</b>	<b>-</b>	<b>3,627,891</b>	<b>2,726,460</b>	<b>98%</b>	<b>99,811</b>	<b>9,420</b>	<b>90,391</b>
1303	Custodians	423,962		253,619	120,767	88%	49,576	32,000	17,576
140	Nurses	140,273		85,592	51,059	97%	3,621	2,500	1,121
150	Secretaries, Clerical	344,627		237,860	110,273	101%	(3,506)	-	(3,506)
160	Paraprofessionals	414,188		231,892	170,332	97%	11,964	5,600	6,364
1601	Special Education Paraprofess.	255,747		169,109	112,566	110%	(25,927)	-	(25,927)
190	Salaries, Miscellaneous	46,541		23,906	14,052	82%	8,583	5,250	3,333
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,625,338</b>	<b>-</b>	<b>1,001,979</b>	<b>579,048</b>	<b>97%</b>	<b>44,311</b>	<b>45,350</b>	<b>(1,039)</b>
	<b>TOTAL SALARIES</b>	<b>8,079,500</b>	<b>-</b>	<b>4,629,869</b>	<b>3,305,508</b>	<b>98%</b>	<b>144,123</b>	<b>54,770</b>	<b>89,353</b>
220	FICA	232,237		141,576	-	61%	90,661	90,661	-
230	Merf	227,242		150,458		66%	76,784	76,784	-
270	Medical Insurance	2,173,065		1,264,257	835,771	97%	73,037	20,000	53,037
280	Life Insurance	37,243		25,170	12,073	100%	-	-	-
2902	Other Employee Benefits	9,200		6,310	5,558	129%	(2,668)	-	(2,668)
	<b>TOTAL BENEFITS</b>	<b>2,678,987</b>	<b>-</b>	<b>1,587,772</b>	<b>853,402</b>	<b>91%</b>	<b>237,814</b>	<b>187,445</b>	<b>50,369</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
320	Professional Development	71,365			17,926	32,605	71%	20,834	20,834	-
330	Legal Fees	29,000			30,523	3,477	117%	(5,000)	10,000	(15,000)
340	Software Support	19,617			12,280	-	63%	7,337	7,337	-
350	Substitutes	28,000			29,363	20,716	179%	(22,079)	-	(22,079)
390/01	OT/PT/Consultant Services	57,600			49,460	4,225	93%	3,915	13,815	(9,900)
3902	Financial Audit	16,630			-	-	0%	16,630	16,630	-
390	Other Prof/Tech. Services	165,031			124,652	5,000	79%	35,379	35,379	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>387,243</b>	<b>-</b>		<b>264,205</b>	<b>66,022</b>	<b>85%</b>	<b>57,016</b>	<b>103,995</b>	<b>(46,979)</b>
410/01	Utilities - Electric and Water	238,912			93,031	124,027	91%	21,854	-	21,854
420	Heating	69,865			22,036	44,003	95%	3,825	-	3,825
430	Repairs and Maintenance	49,044			5,967	11,599	36%	31,478	24,978	6,500
450	Leases and Rentals	55,425			27,746	23,711	93%	3,968	-	3,968
4501	Building Improvements	35,000			16,126	-	46%	18,874	18,874	(0)
490	Other Purchased Services	26,554			18,607	7,947	100%	-	-	-
4901	Service Contracts	96,012			33,539	12,712	48%	49,761	34,639	15,122
	<b>TOTAL PROPERTY SERVICES</b>	<b>570,812</b>	<b>-</b>		<b>217,052</b>	<b>224,000</b>	<b>77%</b>	<b>129,760</b>	<b>78,491</b>	<b>51,269</b>
510	Pupil Transportation-Regular	481,854			256,231	167,088	88%	58,535	29,373	29,163
510	Pupil Transportation-Spec. Educ.	133,000			162,844	84,135	186%	(113,979)	-	(113,979)
520	Insurance-General Liability	114,852			64,322	16,088	70%	34,442	34,442	-
5201	Worker's Compensation	152,457			132,167	29,313	106%	(9,023)	-	(9,023)
530	Telephone Services	15,670			8,312	7,811	103%	(453)	-	(453)
535	Internet	26,293			19,000	-	72%	7,293	7,293	-
537	Postage	4,700			3,122	1,457	97%	121	121	-
540	Advertising	2,800			140	-	5%	2,660	500	2,160
550	Interns	142,130			101,901	39,383	99%	846	-	846
560	Tuition	253,175			279,882	211,743	194%	(238,450)	-	(238,450)
590	Other Purchased Services	13,900			11,000	100	80%	2,800	1,900	900
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,340,831</b>	<b>-</b>		<b>1,038,920</b>	<b>557,118</b>	<b>119%</b>	<b>(255,207)</b>	<b>73,629</b>	<b>(328,836)</b>

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610	Instructional Supplies	148,847			92,694	8,501	68%	47,653	47,653	-
620	Computer Software	61,937			16,887	-	27%	45,050	45,050	-
625	Supplies Nurses	1,842			886	120	55%	836	836	-
630	Supplies Custodial	52,029			24,461	11,413	69%	16,155	16,155	-
635	Supplies Office	12,300			7,189	3,873	90%	1,237	1,237	-
640	Books and Audio Visual	17,000			3,244	6,892	60%	6,864	6,864	-
645	Subscriptions	20,509			6,031	-	29%	14,478	14,478	-
650	Testing	9,500			1,278	275	16%	7,947	7,947	-
690	Misc. Supplies - DW Security	4,027			2,290	129	60%	1,608	1,608	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>327,991</b>	<b>-</b>		<b>154,960</b>	<b>31,202</b>	<b>57%</b>	<b>141,829</b>	<b>141,829</b>	<b>-</b>
732	Computer Hardware	15,300			3,461	990	0%	10,849	10,849	-
735	Equipment - Teaching	17,050			2,484	1,592	24%	12,974	12,974	-
740	Equipment - Building	4,730			3,287	-	69%	1,443	1,443	-
745	Furniture	1,600			1,676	-	105%	(76)	(76)	-
	<b>TOTAL PROPERTY</b>	<b>38,680</b>	<b>-</b>		<b>10,908</b>	<b>2,582</b>	<b>35%</b>	<b>25,190</b>	<b>25,190</b>	<b>-</b>
810	Dues and Fees	32,604			19,386	1,800	65%	11,418	9,018	2,400
825	Unemployment	4,850			6,424	254	138%	(1,828)	3,000	(4,828)
900	Other Fees	33,215			7,547	30,915	116%	(5,247)	-	(5,247)
	<b>TOTAL DUES AND FEES</b>	<b>70,669</b>	<b>-</b>		<b>33,357</b>	<b>32,969</b>	<b>94%</b>	<b>4,343</b>	<b>12,018</b>	<b>(7,675)</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,494,713</b>	<b>-</b>		<b>7,937,044</b>	<b>5,072,803</b>	<b>96%</b>	<b>484,866</b>	<b>677,366</b>	<b>(192,500)</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2015-2016

Month Ended February 28, 2016

**OBJECTS 110-120 – CERTIFIED STAFF**

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

**OBJECT 1303 – CUSTODIANS**

The net projected surplus results from savings from a staff member currently on leave.

**OBJECT 140 – NURSES STAFF**

The net projected surplus reflects savings from anticipated coverages for staff and field trips/events.

**OBJECT 150 – SECRETARIES**

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

**OBJECT 160-1601 – PARAPROFESSIONALS**

The net projected deficit results from an unbudgeted new hires to support students' one-to-one needs.

**OBJECT 190 – SALARIES MISC**

The net projected surplus results from savings from a current vacancy.

**OBJECT 270 – MEDICAL INSURANCE**

The net projected surplus results from the combination of a staff resignation and a changes resulting in step-down coverage elections.

**OBJECT 290 – OTHER EMPLOYEE BENEFITS**

The net projected deficit results from higher than budgeted course reimbursement costs.

**OBJECT 330 – LEGAL FEES**

The net projected deficit results from higher than anticipated legal costs for general and special education matters.

**OBJECT 350 - SUBSTITUTES**

The net projected deficit results from an unbudgeted cost of coverage for faculty member on leave.

**OBJECT 390-01 – OT/PT CONSULTANTS**

The net projected deficit results from higher than anticipated student needs for services.

**OBJECT 410 – UTILITIES**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 420 – HEATING**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 430 – REPAIRS & MAINTENANCE**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 450 – LEASES & RENTALS**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 4901 – SERVICE CONTRACTS**

The net projected surplus results from timing of micro turbine installation being later than anticipated.

**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 small favorable variance from Wintergreen transportation.

**OBJECT 5201 – WORKERS COMPENSATION**

The net projected deficit results from actual claims experience exceeding anticipated claims.

**OBJECT 540 - ADVERTISING**

The net projected surplus results from favorable actual expenditures incurred to date.

**OBJECT 550 – INTERNS**

The net project surplus results from favorable renewal rates for the cost of interns.

**OBJECT 560 – TUITION**

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

**OBJECT 810 – DUES & FEES**

The net projected surplus results from favorable renewals

**OBJECT 825 – UNEMPLOYMENT**

The net projected deficit results from actual level of claims exceeded anticipated levels.

**OBJECT 900 – OTHER FEES**

The net projected deficit results from actual costs exceeding anticipated levels.