

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

For the Month Ended: April 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	659,189		594,651	81,161	103%	(16,624)	-	(16,624)
120	Teachers - Regular	4,847,650		3,568,011	1,177,190	98%	102,449	9,420	93,029
120	Teachers - Special Education	747,428		564,997	172,809	99%	9,621	-	9,621
1201	Psychologist	155,422		114,150	41,844	100%	(573)	-	(573)
1203	Counselor	44,473		32,619	11,854	100%	0	0	-
	<b>Sub-Total Certified Salaries</b>	<b>6,454,162</b>	<b>-</b>	<b>4,874,428</b>	<b>1,484,860</b>	<b>99%</b>	<b>94,874</b>	<b>9,420</b>	<b>85,454</b>
1303	Custodians	423,962		336,322	46,027	90%	41,613	22,375	19,238
140	Nurses	140,273		116,462	19,583	97%	4,228	1,600	2,628
150	Secretaries, Clerical	344,627		307,754	39,663	101%	(2,790)	-	(2,790)
160	Paraprofessionals	414,188		313,785	88,218	97%	12,185	5,100	7,085
1601	Special Education Paraprofess.	255,747		224,491	51,376	108%	(20,120)	-	(20,120)
190	Salaries, Miscellaneous	46,541		31,616	6,888	83%	8,037	5,037	3,000
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,625,338</b>	<b>-</b>	<b>1,330,429</b>	<b>251,755</b>	<b>97%</b>	<b>43,154</b>	<b>34,112</b>	<b>9,042</b>
	<b>TOTAL SALARIES</b>	<b>8,079,500</b>	<b>-</b>	<b>6,204,857</b>	<b>1,736,615</b>	<b>98%</b>	<b>138,028</b>	<b>43,532</b>	<b>94,496</b>
220	FICA	232,237		177,056	-	76%	55,181	55,181	-
230	Merf	227,242		181,737	-	80%	45,505	45,505	-
270	Medical Insurance	2,173,065		1,529,114	529,768	95%	114,184	29,584	84,600
280	Life Insurance	37,243		31,467	5,776	100%	-	-	-
2902	Other Employee Benefits	9,200		8,346	5,177	147%	(4,323)	-	(4,323)
	<b>TOTAL BENEFITS</b>	<b>2,678,987</b>	<b>-</b>	<b>1,927,720</b>	<b>540,720</b>	<b>92%</b>	<b>210,547</b>	<b>130,270</b>	<b>80,277</b>

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320	Professional Development	71,365		29,336	30,903	84%	11,126	11,126	-
330	Legal Fees	29,000		36,058	2,942	134%	(10,000)	3,000	(13,000)
340	Software Support	19,617		16,831		86%	2,786	2,786	-
350	Substitutes	28,000		41,850	9,805	184%	(23,655)	-	(23,655)
390/01	OT/PT/Consultant Services	57,600		51,714	3,061	95%	2,825	2,825	-
3902	Financial Audit	16,630		1,500	-	9%	15,130	15,130	-
390	Other Prof/Tech. Services	165,031		126,267	3,875	79%	34,889	34,889	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>387,243</b>	<b>-</b>	<b>303,556</b>	<b>50,586</b>	<b>91%</b>	<b>33,101</b>	<b>69,757</b>	<b>(36,655)</b>
410/01	Utilities - Electric and Water	238,912		117,998	87,633	86%	33,281	-	33,281
420	Heating	69,865		40,957	24,170	93%	4,738	-	4,738
430	Repairs and Maintenance	49,044		18,077	1,849	41%	29,118	21,767	7,351
450	Leases and Rentals	55,425		35,388	16,069	93%	3,968	2,658	1,310
4501	Building Improvements	35,000		16,126	-	46%	18,874	-	18,874
490	Other Purchased Services	26,554		23,452	3,102	100%	-	-	-
4901	Service Contracts	96,012		38,778	7,464	48%	49,771	34,771	15,000
	<b>TOTAL PROPERTY SERVICES</b>	<b>570,812</b>	<b>-</b>	<b>290,776</b>	<b>140,287</b>	<b>76%</b>	<b>139,749</b>	<b>59,196</b>	<b>80,553</b>
510	Pupil Transportation-Regular	481,854		360,195	66,326	89%	55,334	13,123	42,211
510	Pupil Transportation-Spec. Educ.	133,000		218,899	49,805	202%	(135,704)	-	(135,704)
520	Insurance-General Liability	114,852		80,128	-	70%	34,724	34,724	-
5201	Worker's Compensation	152,457		161,438	-	106%	(8,981)	-	(8,981)
530	Telephone Services	15,670		12,085	4,038	103%	(453)	-	(453)
535	Internet	26,293		19,000	-	72%	7,293	7,293	-
537	Postage	4,700		3,838	853	100%	9	9	-
540	Advertising	2,800		8,140	8,000	576%	(13,340)	-	(13,340)
550	Interns	142,130		106,182	35,102	99%	846	-	846
560	Tuition	253,175		360,118	131,507	194%	(238,450)	-	(238,450)
590	Other Purchased Services	13,900		13,671	-	98%	229	-	229
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,340,831</b>	<b>-</b>	<b>1,343,693</b>	<b>295,630</b>	<b>122%</b>	<b>(298,493)</b>	<b>55,149</b>	<b>(353,641)</b>

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Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	148,847		103,263	7,315	74%	38,270	38,270	-
620	Computer Software	61,937		27,020	2,210	47%	32,707	32,707	-
625	Supplies Nurses	1,842		1,836	60	103%	(54)	(54)	-
630	Supplies Custodial	52,029		32,953	7,604	78%	11,473	11,473	-
635	Supplies Office	12,300		9,229	3,071	100%	-	-	-
640	Books and Audio Visual	17,000		6,848	10,334	101%	(182)	-	(182)
645	Subscriptions	20,509		7,168	2,700	48%	10,641	10,641	-
650	Testing	9,500		4,526	191	50%	4,782	4,782	-
690	Misc. Supplies - DW Security	4,027		1,448	288	43%	2,290	2,290	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>327,991</b>	<b>-</b>	<b>194,291</b>	<b>33,773</b>	<b>70%</b>	<b>99,927</b>	<b>100,108</b>	<b>(182)</b>
732	Computer Hardware	15,300		3,745	5,335	59%	6,221	6,221	-
735	Equipment - Teaching	17,050		4,391	-	26%	12,659	12,659	-
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>13,099</b>	<b>5,335</b>	<b>48%</b>	<b>20,247</b>	<b>20,323</b>	<b>(76)</b>
810	Dues and Fees	32,604		21,374	1,400	70%	9,830	7,430	2,400
825	Unemployment	4,850		6,779	-	140%	(1,929)	-	(1,929)
900	Other Fees	33,215		37,305	-	112%	(4,090)	-	(4,090)
	<b>TOTAL DUES AND FEES</b>	<b>70,669</b>	<b>-</b>	<b>65,458</b>	<b>1,400</b>	<b>95%</b>	<b>3,811</b>	<b>7,430</b>	<b>(3,619)</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,494,713</b>	<b>-</b>	<b>10,343,450</b>	<b>2,804,345</b>	<b>97%</b>	<b>346,918</b>	<b>485,765</b>	<b>(138,847)</b>

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

Month Ended April 30, 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 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 deficit reflects costs incurred for the superintendent search consulting firm.

**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.