

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

For the Month Ended: December 31, 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 | | 364,416 | 313,375 | 99% | 6,060 | | 6,060 |
| 120 | Teachers - Regular | 4,960,304 | | 1,902,269 | 2,905,207 | 97% | 152,828 | 31,220 | 121,608 |
| 120 | Teachers - Special Education | 756,642 | | 307,277 | 450,341 | 100% | (976) | | (976) |
| 1201 | Psychologist | 160,828 | | 61,857 | 98,971 | 100% | - | | - |
| 1203 | Counselor | 47,335 | | 18,750 | 29,836 | 103% | (1,250) | | (1,250) |
| | Sub-Total Certified Salaries | 6,608,960 | - | 2,654,569 | 3,797,730 | 98% | 156,662 | 31,220 | 125,442 |
| 1303 | Custodians | 449,480 | | 194,376 | 194,687 | 87% | 60,417 | 60,417 | - |
| 140 | Nurses | 144,060 | | 66,564 | 76,588 | 99% | 908 | 908 | - |
| 150 | Secretaries, Clerical | 353,899 | | 195,399 | 167,079 | 102% | (8,579) | - | (8,579) |
| 160 | Paraprofessionals | 436,914 | | 171,198 | 265,716 | 100% | - | - | - |
| 1601 | Special Education Paraprofess. | 249,311 | | 122,949 | 126,362 | 100% | - | - | - |
| 190 | Salaries, Miscellaneous | 50,253 | | 13,148 | 28,919 | 84% | 8,186 | 8,186 | - |
| | Sub-Total Non-Certified Salaries | 1,683,917 | - | 763,633 | 859,352 | 96% | 60,931 | 69,511 | (8,579) |
| | TOTAL SALARIES | 8,292,877 | - | 3,418,202 | 4,657,082 | 97% | 217,593 | 100,731 | 116,863 |
| 220 | FICA | 238,741 | | 94,968 | - | 40% | 143,773 | 143,773 | - |
| 230 | Merf | 235,063 | | 117,285 | | 50% | 117,778 | 117,778 | - |
| 270 | Medical Insurance | 2,086,213 | | 955,806 | | 46% | 1,130,407 | 1,080,407 | 50,000 |
| 280 | Life Insurance | 39,105 | | 15,951 | | 41% | 23,154 | 23,154 | - |
| 2902 | Other Employee Benefits | 8,500 | | 4,516 | 4,735 | 109% | (751) | - | (751) |
| | TOTAL BENEFITS | 2,607,622 | - | 1,188,526 | 4,735 | 46% | 1,414,361 | 1,365,112 | 49,249 |

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|-------------|------------------------------------|------------------|------------------|--------------------|-------------|-------------------|----------------------|----------------------------|
| 320 | Professional Development | - | 13,799 | 39,112 | 86% | 8,888 | 8,888 | - |
| 330 | Legal Fees | - | 12,277 | 16,737 | 100% | (14) | - | (14) |
| 340 | Software Support | - | 6,269 | - | 48% | 6,731 | 6,731 | - |
| 350 | Substitutes | - | 7,013 | - | 30% | 15,987 | 15,987 | - |
| 390/01 | OT/PT/Consultant Services | - | 54,482 | 14,614 | 95% | 3,505 | 3,505 | - |
| 3902 | Financial Audit | - | - | - | 0% | 17,462 | 17,462 | - |
| 390 | Other Prof/Tech. Services | - | 120,976 | 20,491 | 84% | 26,835 | 26,835 | - |
| | TOTAL PROFESSIONAL SERVICES | - | 214,816 | 90,954 | 79% | 79,393 | 79,407 | (14) |
| 410/01 | Utilities - Electric and Water | - | 29,896 | 129,142 | 89% | 20,190 | 20,190 | - |
| 420 | Heating | - | 10,514 | 46,158 | 99% | 456 | 456 | - |
| 430 | Repairs and Maintenance | - | 21,379 | 5,492 | 55% | 21,889 | 21,889 | - |
| 450 | Leases and Rentals | - | 17,516 | 521 | 33% | 37,263 | 37,263 | - |
| 4501 | Building Improvements | - | 100 | - | 1% | 9,900 | 9,900 | - |
| 490 | Other Purchased Services | - | 9,647 | 14,893 | 92% | 2,014 | 2,014 | - |
| 4901 | Service Contracts | - | 57,500 | 32,034 | 93% | 6,478 | 6,478 | - |
| | TOTAL PROPERTY SERVICES | - | 146,552 | 228,240 | 79% | 98,191 | 98,191 | - |
| 510 | Pupil Transportation-Regular | - | 180,670 | 246,556 | 91% | 41,268 | - | 41,268 |
| 510 | Pupil Transportation-Spec. Educ. | - | 112,486 | 169,581 | 134% | (71,751) | 21,000 | (92,751) |
| 520 | Insurance-General Liability | - | 66,993 | 43,141 | 89% | 13,906 | 5,000 | 8,906 |
| 5201 | Worker's Compensation | - | 141,212 | 15,056 | 100% | - | - | - |
| 530 | Telephone Services | - | 7,865 | 7,805 | 100% | - | - | - |
| 535 | Internet | - | 2,160 | 25,480 | 145% | (8,640) | - | (8,640) |
| 537 | Postage | - | 2,671 | 2,153 | 103% | (124) | - | (124) |
| 540 | Advertising | - | - | - | 0% | 2,500 | 2,500 | - |
| 550 | Interns | - | 9,737 | 18,863 | 20% | 113,530 | 122,770 | (9,240) |
| 560 | Tuition | - | 245,848 | 338,122 | 140% | (167,788) | 5,000 | (172,788) |
| 590 | Other Purchased Services | - | 320 | - | 2% | 13,380 | 13,380 | - |
| | TOTAL OTHER PURCH SERVICES | - | 769,962 | 866,757 | 104% | (63,720) | 169,650 | (233,369) |

**WOODBRIAGE BOARD OF EDUCATION
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For the Month Ended: December 31, 2016

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|-------------|---------------------------------------|-------------------|------------------|--|------------------|--------------------|------------|-------------------|----------------------|----------------------------|
| 610 | Instructional Supplies | 144,530 | - | | 65,642 | 9,488 | 52% | 69,400 | 59,555 | 9,845 |
| 620 | Computer Software | 63,287 | - | | 22,684 | 950 | 37% | 39,653 | 39,653 | - |
| 625 | Supplies Nurses | 1,842 | - | | 1,315 | 180 | 81% | 347 | 347 | - |
| 630 | Supplies Custodial | 53,070 | - | | 20,784 | 8,501 | 55% | 23,785 | 23,785 | - |
| 635 | Supplies Office | 13,550 | - | | 6,745 | 5,408 | 90% | 1,397 | 1,397 | - |
| 640 | Books and Audio Visual | 17,000 | - | | 3,119 | 6,117 | 54% | 7,764 | 7,764 | - |
| 645 | Subscriptions | 20,664 | - | | 7,718 | - | 37% | 12,946 | 12,946 | - |
| 650 | Testing | 15,371 | - | | - | - | 0% | 15,371 | 15,371 | - |
| 690 | Misc. Supplies - DW Security | 3,990 | - | | 282 | - | 7% | 3,708 | 3,708 | - |
| | TOTAL SUPPLIES & MATERIALS | 333,304 | - | | 128,289 | 30,643 | 48% | 174,371 | 164,526 | 9,845 |
| 732 | Computer Hardware | 15,300 | - | | 313 | - | 0% | 14,987 | 14,987 | - |
| 735 | Equipment - Teaching | 6,700 | - | | 11,013 | 203 | 167% | (4,515) | 5,330 | (9,845) |
| 740 | Equipment - Building | 6,000 | - | | 4,144 | 4,287 | 141% | (2,431) | (2,431) | - |
| 745 | Furniture | 1,100 | - | | - | - | 0% | 1,100 | 1,100 | - |
| | TOTAL PROPERTY | 29,100 | - | | 15,470 | 4,490 | 69% | 9,140 | 18,985 | (9,845) |
| 810 | Dues and Fees | 34,610 | - | | 15,352 | 504 | 46% | 18,754 | 18,754 | - |
| 825 | Unemployment | 5,000 | - | | 435 | - | 9% | 4,565 | 2,465 | 2,100 |
| 900 | Other Fees | 35,379 | - | | 5,542 | - | 16% | 29,837 | 29,837 | - |
| | TOTAL DUES AND FEES | 74,989 | - | | 21,329 | 504 | 29% | 53,156 | 51,056 | 2,100 |
| | | | | | | | | | | |
| | TOTAL ADOPTED BUDGET | 13,769,036 | - | | 5,903,145 | 5,883,404 | 86% | 1,982,487 | 2,047,658 | (65,172) |

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

Month Ended December 31, 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 520 – INSURANCE GENERAL LIABILITY

The net projected deficit results from favorable renewal premium as compared to budget.

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.

OBJECT 610 – INSTRUCTIONAL SUPPLIES

The net project surplus results from redirecting funds of several accounts for the purchase of (5) Kindergarten classroom smartboards.

OBJECT 735 – EQUIPMENT TEACHING

The net project deficit results from purchasing (5) Kindergarten classroom smartboards funded by the redirecting of a variety of instructional supply accounts.

OBJECT 825 – UNEMPLOYMENT

The net project surplus results from favorable actual expenditures as compared to budget estimates.