

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

For the Month Ended: May 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	683,851	-	647,293	30,498	99%	6,060	-	6,060
120	Teachers - Regular	4,960,304	-	4,007,917	821,003	97%	131,384	11,700	119,684
120	Teachers - Special Education	756,642	-	633,977	121,865	100%	801	-	801
1201	Psychologist	160,828	-	129,900	30,928	100%	-	-	-
1203	Counselor	47,335	-	39,374	9,211	103%	(1,250)	-	(1,250)
	Sub-Total Certified Salaries	6,608,960	-	5,458,460	1,013,505	98%	136,995	11,700	125,295
1303	Custodians	449,480	-	376,911	26,950	90%	45,619	10,619	35,000
140	Nurses	144,060	-	137,904	7,807	101%	(1,651)	-	(1,651)
150	Secretaries, Clerical	353,899	-	347,257	14,203	102%	(7,560)	-	(7,560)
160	Paraprofessionals	436,914	-	346,420	90,494	100%	(0)	-	(0)
1601	Special Education Paraprofess.	249,311	-	252,571	113	101%	(3,373)	-	(3,373)
190	Salaries, Miscellaneous	50,253	-	32,306	3,071	70%	14,876	14,876	-
	Sub-Total Non-Certified Salaries	1,683,917	-	1,493,369	142,638	97%	47,910	25,495	22,415
	TOTAL SALARIES	8,292,877	-	6,951,829	1,156,143	98%	184,905	37,195	147,710
220	FICA	238,741	-	207,741	-	87%	31,000	31,000	-
230	Merf	235,063	-	218,128	-	93%	16,935	16,935	-
270	Medical Insurance	2,086,213	-	1,591,200	45,000	78%	450,013	338,013	112,000
280	Life Insurance	39,105	-	31,894	-	82%	7,211	7,211	-
2902	Other Employee Benefits	8,500	-	10,637	5,236	187%	(7,373)	-	(7,373)
	TOTAL BENEFITS	2,607,622	-	2,059,601	50,236	81%	497,785	393,159	104,627

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320	Professional Development	61,800	-	45,827	15,806	100%	167	167	-
330	Legal Fees	29,000		33,188	5,826	135%	(10,014)	-	(10,014)
340	Software Support	13,000		9,224	3,422	97%	354	354	-
350	Substitutes	23,000	-	17,601	5,399	100%	-	4,500	(4,500)
390/01	OT/PT/Consultant Services	72,600		77,760	17,113	131%	(22,273)	-	(22,273)
3902	Financial Audit	17,462		1,600	-	9%	15,862	15,862	-
390	Other Prof/Tech. Services	168,301	-	129,912	30,673	95%	7,717	7,717	-
	TOTAL PROFESSIONAL SERVICES	385,163	-	315,112	78,238	###	(8,187)	28,600	(36,787)
410/01	Utilities - Electric and Water	179,228		106,031	48,516	86%	24,681	-	24,681
420	Heating	57,128		39,691	4,918	78%	12,520	-	12,520
430	Repairs and Maintenance	48,760	-	35,457	13,304	100%	(0.25)	-	(0)
450	Leases and Rentals	55,300		30,372	24,928	100%	-	-	-
4501	Building Improvements	10,000	-	8,654	-	87%	1,346	1,346	-
490	Other Purchased Services	26,554	-	19,126	6,147	95%	1,281	1,281	-
4901	Service Contracts	96,012	-	88,147	2,874	95%	4,991	4,991	-
	TOTAL PROPERTY SERVICES	472,982	-	327,477	100,686	91%	44,819	7,618	37,201
510	Pupil Transportation-Regular	468,494		408,334	11,709	90%	48,451	-	48,451
510	Pupil Transportation-Spec. Educ.	210,315		237,309	59,091	141%	(86,085)	7,500	(93,585)
520	Insurance-General Liability	124,040		103,663	-	84%	20,377	-	20,377
5201	Worker's Compensation	156,268	-	153,295	2,973	100%	-	-	-
530	Telephone Services	15,670		14,961	708	100%	0	-	0
535	Internet	19,000	-	22,360	-	118%	(3,360)	-	(3,360)
537	Postage	4,700		3,650	1,003	99%	47	47	-
540	Advertising	2,500	-	-	975	39%	1,525	1,525	-
550	Interns	142,130	-	126,732	3,300	91%	12,098	-	12,098
560	Tuition - Wintergreen	17,025		-	-	0%	17,025	-	17,025
560	Tuition - Out of District	399,157		500,692	140,098	161%	(241,633)	30,000	(271,633)
590	Other Purchased Services	13,700	-	1,246	6,579	57%	5,875	5,875	-
	TOTAL OTHER PURCH SERVICES	1,572,999	-	1,572,241	226,436	114%	(225,678)	44,947	(270,626)

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610	Instructional Supplies	144,530	-	96,361	22,107	82%	26,062	16,926	9,136
620	Computer Software	63,287	-	31,812	6,713	61%	24,762.25	24,762	-
625	Supplies Nurses	1,842	-	1,774	96	101%	(28)	-	(28)
630	Supplies Custodial	53,070	-	40,347	6,038	87%	6,685	6,685	-
635	Supplies Office	13,550	-	10,111	2,454	93%	986	986	-
640	Books and Audio Visual	17,000	-	10,430	6,570	100%	-	-	-
645	Subscriptions	20,664	-	14,744	6,064	101%	(143.98)	-	(144)
650	Testing	15,371	-	9,267	2,117	74%	3,986	3,986	-
690	Misc. Supplies - DW Security	3,990	-	372	24	10%	3,594	3,594	-
	TOTAL SUPPLIES & MATERIALS	333,304	-	215,218	52,182	80%	65,904	56,939	8,964
732	Computer Hardware	15,300	-	683	14,521	99%	96	96	-
735	Equipment - Teaching	6,700	-	13,139	2,697	236%	(9,136)	-	(9,136)
740	Equipment - Building	6,000	-	4,742	153	82%	1,105	1,105	-
745	Furniture	1,100	-	680	-	62%	420	420	-
	TOTAL PROPERTY	29,100	-	19,243	17,371	126%	(7,514)	1,621	(9,136)
810	Dues and Fees	34,610	-	28,678	1,303	87%	4,629	-	4,629
825	Unemployment	5,000	-	435	-	9%	4,565	2,850	1,715
900	Other Fees	35,379	-	37,715	-	107%	(2,336)	-	(2,336)
	TOTAL DUES AND FEES	74,989	-	66,827	1,303	91%	6,859	2,850	4,009
	TOTAL ADOPTED BUDGET	13,769,036	-	11,527,549	1,682,595	96%	558,892	572,929	(14,037)

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

Month Ended May 31, 2017

OBJECTS 110-120 – CERTIFIED STAFF

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

OBJECTS 1303 - CUSTODIANS

The net projected surplus reflects savings from anticipated overtime savings.

OBJECT 140 – NURSES

The net projected deficit results from staff coverages.

OBJECT 150 – SECRETARIES

The net projected deficit results from contract settlement exceeding budget estimates.

OBJECT 1601 – SPECIAL EDUCATION PARAPROFESSIONALS

The net projected deficit results from mid-year hire to accommodate mandated student need.

OBJECT 270 – MEDICAL INSURANCE

The net projected surplus results from a combination of staff retirements – (5) certified retirees, and enrollment changes / credits.

OBJECT 2902 – OTHER EMPLOYEE BENEFITS

The net projected deficit results from higher than anticipated volume of course reimbursement requests.

OBJECT 330 – LEGAL FEES

The net projected deficit results from higher than anticipated need for counsel on matters related to regular and special education

OBJECT 350 – SUBSTITUTES

The net projected deficit results from coverage costs for unanticipated staff leaves

OBJECT 390/01 – OT/PT CONSULTANT SERVICES

The net projected deficit results from increased level of service required to accommodate mandated student need.

OBJECT 410/01 – UTILITIES ELECTRIC & WATER

The net projected surplus results from favorable YTD actuals.

OBJECT 420 – HEATING

The net projected surplus results from favorable YTD actuals

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 surplus 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 surplus results from fewer interns available.

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.

OBJECT 610 – INSTRUCTIONAL SUPPLIES

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

OBJECT 735 – EQUIPMENT TEACHING

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

OBJECT 810 – DUES & FEES

The net projected surplus results from suspension of membership with Tri-State Consortium.

OBJECT 825 – UNEMPLOYMENT

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