

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

**For the Month Ended: March 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	659,189			516,957	156,585	102%	(14,353)	-	(14,353)
120	Teachers - Regular	4,847,650			3,006,137	1,733,833	98%	107,680	9,420	98,260
120	Teachers - Special Education	747,428			479,492	258,274	99%	9,662	-	9,662
1201	Psychologist	155,422			96,217	59,778	100%	(573)	-	(573)
1203	Counselor	44,473			27,468	17,004	100%	0	0	-
	<b>Sub-Total Certified Salaries</b>	<b>6,454,162</b>	<b>-</b>		<b>4,126,271</b>	<b>2,225,474</b>	<b>98%</b>	<b>102,417</b>	<b>9,420</b>	<b>92,996</b>
1303	Custodians	423,962			292,398	88,516	90%	43,048	25,000	18,048
140	Nurses	140,273			98,129	37,999	97%	4,144	2,600	1,544
150	Secretaries, Clerical	344,627			268,584	79,369	101%	(3,326)	-	(3,326)
160	Paraprofessionals	414,188			264,559	137,293	97%	12,336	6,000	6,336
1601	Special Education Paraprofess.	255,747			191,171	90,426	110%	(25,850)	-	(25,850)
190	Salaries, Miscellaneous	46,541			26,323	12,114	83%	8,104	5,100	3,004
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,625,338</b>	<b>-</b>		<b>1,141,165</b>	<b>445,717</b>	<b>98%</b>	<b>38,456</b>	<b>38,700</b>	<b>(244)</b>
	<b>TOTAL SALARIES</b>	<b>8,079,500</b>	<b>-</b>		<b>5,267,436</b>	<b>2,671,191</b>	<b>98%</b>	<b>140,872</b>	<b>48,120</b>	<b>92,752</b>
220	FICA	232,237			161,256		69%	70,981	70,981	-
230	Merf	227,242			150,458		66%	76,784	76,784	-
270	Medical Insurance	2,173,065			1,390,329	657,355	94%	125,381	55,000	70,381
280	Life Insurance	37,243			28,319	8,924	100%	-	-	-
2902	Other Employee Benefits	9,200			7,710	4,794	136%	(3,304)	-	(3,304)
	<b>TOTAL BENEFITS</b>	<b>2,678,987</b>	<b>-</b>		<b>1,738,072</b>	<b>671,074</b>	<b>90%</b>	<b>269,841</b>	<b>202,765</b>	<b>67,076</b>

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320	Professional Development	71,365			24,885	26,958	73%	19,523	19,523	-
330	Legal Fees	29,000			30,523	3,477	117%	(5,000)	8,000	(13,000)
340	Software Support	19,617			12,280	-	63%	7,337	7,337	-
350	Substitutes	28,000			35,296	16,169	184%	(23,464)	-	(23,464)
390/01	OT/PT/Consultant Services	57,600			50,863	3,275	94%	3,463	7,463	(4,000)
3902	Financial Audit	16,630			1,500	-	9%	15,130	15,130	-
390	Other Prof/Tech. Services	165,031			124,342	5,800	79%	34,889	34,889	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>387,243</b>	<b>-</b>		<b>279,688</b>	<b>55,678</b>	<b>87%</b>	<b>51,877</b>	<b>92,341</b>	<b>(40,464)</b>
410/01	Utilities - Electric and Water	238,912			106,276	110,782	91%	21,854	-	21,854
420	Heating	69,865			30,642	35,398	95%	3,825	-	3,825
430	Repairs and Maintenance	49,044			9,044	2,649	24%	37,351	30,000	7,351
450	Leases and Rentals	55,425			31,498	19,959	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			20,583	5,971	100%	-	-	-
4901	Service Contracts	96,012			37,450	8,792	48%	49,771	34,771	15,000
	<b>TOTAL PROPERTY SERVICES</b>	<b>570,812</b>	<b>-</b>		<b>251,619</b>	<b>183,551</b>	<b>76%</b>	<b>135,642</b>	<b>86,303</b>	<b>49,340</b>
510	Pupil Transportation-Regular	481,854			292,149	131,170	88%	58,535	27,173	31,363
510	Pupil Transportation-Spec. Educ.	133,000			190,201	62,435	190%	(119,636)	-	(119,636)
520	Insurance-General Liability	114,852			80,128	-	70%	34,724	34,724	-
5201	Worker's Compensation	152,457			161,968	-	106%	(9,511)	-	(9,511)
530	Telephone Services	15,670			9,624	6,499	103%	(453)	-	(453)
535	Internet	26,293			19,000	-	72%	7,293	7,293	-
537	Postage	4,700			3,426	1,153	97%	121	121	-
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			317,338	174,287	194%	(238,450)	14,400	(252,850)
590	Other Purchased Services	13,900			11,100	1,871	93%	929	-	929
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,340,831</b>	<b>-</b>		<b>1,199,256</b>	<b>420,517</b>	<b>121%</b>	<b>(278,942)</b>	<b>83,710</b>	<b>(362,652)</b>

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610	Instructional Supplies	148,847			95,943	10,120	71%	42,783	42,783	-
620	Computer Software	61,937			16,887	1,200	29%	43,850	43,850	-
625	Supplies Nurses	1,842			1,205	619	99%	19	19	-
630	Supplies Custodial	52,029			28,483	7,391	69%	16,155	16,155	-
635	Supplies Office	12,300			7,821	4,051	97%	427	427	-
640	Books and Audio Visual	17,000			3,384	13,798	101%	(182)	-	(182)
645	Subscriptions	20,509			7,168	-	35%	13,341	13,341	-
650	Testing	9,500			1,564	-	16%	7,936	7,936	-
690	Misc. Supplies - DW Security	4,027			2,421	129	63%	1,477	1,477	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>327,991</b>	<b>-</b>		<b>164,876</b>	<b>37,308</b>	<b>62%</b>	<b>125,807</b>	<b>125,988</b>	<b>(182)</b>
732	Computer Hardware	15,300			4,446	-	29%	10,854	10,854	-
735	Equipment - Teaching	17,050			4,076	315	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>13,485</b>	<b>315</b>	<b>36%</b>	<b>24,880</b>	<b>24,956</b>	<b>(76)</b>
810	Dues and Fees	32,604			19,521	1,800	65%	11,283	8,883	2,400
825	Unemployment	4,850			6,732	46	140%	(1,928)	-	(1,928)
900	Other Fees	33,215			34,353	-	103%	(1,138)	-	(1,138)
	<b>TOTAL DUES AND FEES</b>	<b>70,669</b>	<b>-</b>		<b>60,606</b>	<b>1,846</b>	<b>88%</b>	<b>8,217</b>	<b>8,883</b>	<b>(666)</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,494,713</b>	<b>-</b>		<b>8,975,038</b>	<b>4,041,480</b>	<b>96%</b>	<b>478,195</b>	<b>673,067</b>	<b>(194,872)</b>

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

Month Ended March 31, 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.