

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

For the Month Ended: January 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		415,848	261,943	99%	6,060	-	6,060
120	Teachers - Regular	4,960,304		2,282,228	2,525,449	97%	152,628	31,434	121,194
120	Teachers - Special Education	756,642		364,179	393,375	100%	(911)	-	(911)
1201	Psychologist	160,828		74,228	86,600	100%	-	-	-
1203	Counselor	47,335		22,499	26,086	103%	(1,250)	-	(1,250)
	Sub-Total Certified Salaries	6,608,960	-	3,158,982	3,293,452	98%	156,526	31,434	125,092
1303	Custodians	449,480		227,982	176,187	90%	45,311	33,343	11,968
140	Nurses	144,060		79,275	64,369	100%	415	415	-
150	Secretaries, Clerical	353,899		223,554	138,924	102%	(8,579)	-	(8,579)
160	Paraprofessionals	436,914		204,289	232,625	100%	-	-	-
1601	Special Education Paraprofess.	249,311		146,242	103,069	100%	-	-	-
190	Salaries, Miscellaneous	50,253		15,578	20,553	72%	14,123	14,123	-
	Sub-Total Non-Certified Salaries	1,683,917	-	896,920	735,727	97%	51,269	47,881	3,389
	TOTAL SALARIES	8,292,877	-	4,055,902	4,029,179	97%	207,796	79,315	128,481
220	FICA	238,741		123,098	-	52%	115,643	115,643	-
230	Merf	235,063		135,694	-	58%	99,369	99,369	-
270	Medical Insurance	2,086,213		1,078,955	30,000	53%	977,258	927,258	50,000
280	Life Insurance	39,105		19,124	-	49%	19,981	19,981	-
2902	Other Employee Benefits	8,500		9,215	3,137	145%	(3,853)	-	(3,853)
	TOTAL BENEFITS	2,607,622	-	1,366,087	33,137	54%	1,208,398	1,162,250	46,147

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320	Professional Development	61,800	14,855	45,331	97%	1,614	1,614	-
330	Legal Fees	29,000	12,277	16,737	100%	(14)	-	(14)
340	Software Support	13,000	6,269	-	48%	6,731	6,731	-
350	Substitutes	23,000	9,161	-	40%	13,839	13,839	-
390/01	OT/PT/Consultant Services	72,600	62,790	7,056	96%	2,753	2,753	-
3902	Financial Audit	17,462	-	-	0%	17,462	17,462	-
390	Other Prof/Tech. Services	168,301	120,976	25,016	87%	22,309	22,309	-
	TOTAL PROFESSIONAL SERVICES	385,163	226,328	94,140	83%	64,694	64,708	(14)
410/01	Utilities - Electric and Water	179,228	64,092	94,022	88%	21,114	-	21,114
420	Heating	57,128	13,736	40,654	95%	2,738	-	2,738
430	Repairs and Maintenance	48,760	26,871	5,328	66%	16,561	16,561	-
450	Leases and Rentals	55,300	17,516	37,784	100%	-	-	-
4501	Building Improvements	10,000	100	-	1%	9,900	9,900	-
490	Other Purchased Services	26,554	11,142	13,398	92%	2,014	2,014	-
4901	Service Contracts	96,012	69,049	23,038	96%	3,925	3,925	-
	TOTAL PROPERTY SERVICES	472,982	202,506	214,225	88%	56,252	32,400	23,852
510	Pupil Transportation-Regular	468,494	217,661	204,563	90%	46,270	-	46,270
510	Pupil Transportation-Spec. Educ.	210,315	136,404	143,754	133%	(69,843)	21,000	(90,843)
520	Insurance-General Liability	124,040	66,993	44,095	90%	12,952	4,046	8,906
5201	Worker's Compensation	156,268	140,948	15,320	100%	-	-	-
530	Telephone Services	15,670	8,363	7,307	100%	-	-	-
535	Internet	19,000	2,160	25,480	145%	(8,640)	-	(8,640)
537	Postage	4,700	2,671	2,153	103%	(124)	-	(124)
540	Advertising	2,500	-	-	0%	2,500	2,500	-
550	Interns	142,130	62,997	20,289	59%	58,844	58,844	-
560	Tuition - Wintergreen	17,025	-	-	0%	17,025	-	17,025
560	Tuition - Out of District	399,157	301,435	288,795	148%	(191,073)	-	(191,073)
590	Other Purchased Services	13,700	320	50	3%	13,330	13,330	-
	TOTAL OTHER PURCH SERVICES	1,572,999	939,953	751,805	108%	(118,759)	99,721	(218,479)

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610	Instructional Supplies	144,530		68,882	13,617	57%	62,032	52,187	9,845
620	Computer Software	63,287		28,634	630	46%	34,023	34,023	-
625	Supplies Nurses	1,842		1,345	150	81%	347	347	-
630	Supplies Custodial	53,070		23,482	15,803	74%	13,785	13,785	-
635	Supplies Office	13,550		7,395	4,840	90%	1,315	1,315	-
640	Books and Audio Visual	17,000		4,518	4,717	54%	7,764	7,764	-
645	Subscriptions	20,664		7,718	-	37%	12,946	12,946	-
650	Testing	15,371		-	325	2%	15,046	15,046	-
690	Misc. Supplies - DW Security	3,990		282	32	8%	3,676	3,676	-
	TOTAL SUPPLIES & MATERIALS	333,304	-	142,256	40,114	55%	150,934	141,089	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		4,199	372	76%	1,429	1,429	-
745	Furniture	1,100		-	-	0%	1,100	1,100	-
	TOTAL PROPERTY	29,100	-	15,525	575	55%	13,000	22,845	(9,845)
810	Dues and Fees	34,610		15,762	1,219	49%	17,629	17,629	-
825	Unemployment	5,000		435	-	9%	4,565	1,600	2,965
900	Other Fees	35,379		5,537	-	16%	29,842	29,842	-
	TOTAL DUES AND FEES	74,989	-	21,734	1,219	31%	52,036	49,071	2,965
	TOTAL ADOPTED BUDGET	13,769,036	-	6,970,291	5,164,393	88%	1,634,351	1,651,399	(17,048)

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

Month Ended January 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 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 2902 – OTHER EMPLOYEE BENEFITS

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

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 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.