

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

For the Month Ended: June 30, 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	(6,060)	677,791	-	100%	-	-	-
120	Teachers - Regular	4,960,304	(129,620)	4,825,468	5,216	100%	-	-	-
120	Teachers - Special Education	756,642	(817)	755,825	-	100%	-	-	-
1201	Psychologist	160,828	0	160,828	-	100%	-	-	-
1203	Counselor	47,335	1,250	48,585	-	100%	-	-	-
	Sub-Total Certified Salaries	6,608,960	(135,246)	6,468,497	5,216	100%	-	-	-
1303	Custodians	449,480	(35,803)	407,397	6,280	100%	-	-	-
140	Nurses	144,060	2,753	146,813	-	100%	-	-	-
150	Secretaries, Clerical	353,899	7,560	361,459	-	100%	-	-	-
160	Paraprofessionals	436,914	(36,292)	400,622	-	100%	-	-	-
1601	Special Education Paraprofess.	249,311	51,079	300,390	-	100%	-	-	-
190	Salaries, Miscellaneous	50,253	(3,044)	38,019	9,190	100%	-	-	-
	Sub-Total Non-Certified Salaries	1,683,917	(13,747)	1,654,700	15,470	100%	-	-	-
				-					
	TOTAL SALARIES	8,292,877	(148,993)	8,123,197	20,686	100%	-	-	-
220	FICA	238,741	(11,910)	222,535	4,295	100%	-	-	-
230	Merf	235,063	(13,938)	214,015	7,110	100%	-	-	-
270	Medical Insurance	2,086,213	(75,313)	1,849,933	141,736	99%	19,231	-	19,230.78
280	Life Insurance	39,105	(1,003)	38,102	-	100%	-	-	-
2902	Other Employee Benefits	8,500	7,333	11,691	4,142	100%	-	-	-
	TOTAL BENEFITS	2,607,622	(94,831)	2,336,277	157,283	99%	19,231	-	19,230.78

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320	Professional Development	61,800	3,818	50,345	15,273	100%	-	-	-
330	Legal Fees	29,000	10,014	35,060	3,955	100%	-	-	-
340	Software Support	13,000	(354)	10,407	2,239	100%	-	-	-
350	Substitutes	23,000	(1,602)	21,398	-	100%	-	-	-
390/01	OT/PT/Consultant Services	72,600	30,997	97,674	5,923	100%	-	-	-
3902	Financial Audit	17,462	(772)	16,690	-	100%	-	-	-
390	Other Prof/Tech. Services	168,301	-	142,762	25,539	100%	-	-	-
	TOTAL PROFESSIONAL SERVICES	385,163	42,101	374,336	52,928	100%	-	-	-
410/01	Utilities - Electric and Water	179,228	(25,395)	130,312	23,522	100%	-	-	-
420	Heating	57,128	(12,976)	41,072	3,080	100%	-	-	-
430	Repairs and Maintenance	48,760	(1,078)	37,996	9,686	100%	-	-	-
450	Leases and Rentals	55,300	4,164	47,317	12,147	100%	-	-	-
4501	Building Improvements	10,000	(1,346)	8,654	-	100%	-	-	-
490	Other Purchased Services	26,554	(1,707)	21,103	3,744	100%	-	-	-
4901	Service Contracts	96,012	(2,391)	80,038	13,583	100%	-	-	-
	TOTAL PROPERTY SERVICES	472,982	(40,728)	366,492	65,762	100%	-	-	-
510	Pupil Transportation-Regular	468,494	(32,534)	435,960	-	100%	-	-	-
510	Pupil Transportation-Spec. Educ.	210,315	77,306	287,621	-	100%	-	-	-
520	Insurance-General Liability	124,040	(40,299)	83,741	-	100%	-	-	-
5201	Worker's Compensation	156,268	19,657	172,952	2,973	100%	-	-	-
530	Telephone Services	15,670	267	15,937	-	100%	-	-	-
535	Internet	19,000	3,360	22,360	-	100%	-	-	-
537	Postage	4,700	(20)	4,475	205	100%	-	-	-
540	Advertising	2,500	(503)	828	1,170	100%	-	-	-
550	Interns	142,130	(11,878)	130,252	-	100%	-	-	-
560	Tuition - Wintergreen	17,025	(17,025)	-	-	#####	-	-	-
560	Tuition - Out of District	399,157	264,393	659,065	4,485	100%	-	-	-
590	Other Purchased Services	13,700	(2,186)	2,248	9,266	100%	-	-	-
	TOTAL OTHER PURCH SERVICES	1,572,999	260,538	1,815,439	18,098	100%	-	-	-

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610	Instructional Supplies	144,530	(25,304)	108,521	10,705	100%	-	-	-
620	Computer Software	63,287	(4,515)	58,772	-	100%	-	-	-
625	Supplies Nurses	1,842	28	1,804	66	100%	-	-	-
630	Supplies Custodial	53,070	2,112	47,262	7,920	100%	-	-	-
635	Supplies Office	13,550	(563)	11,134	1,853	100%	-	-	-
640	Books and Audio Visual	17,000	2,130	15,397	3,733	100%	-	-	-
645	Subscriptions	20,664	(2,016)	16,844	1,804	100%	-	-	-
650	Testing	15,371	(34)	11,385	3,952	100%	-	-	-
690	Misc. Supplies - DW Security	3,990	4,086	412	7,664	100%	-	-	-
	TOTAL SUPPLIES & MATERIALS	333,304	(24,077)	271,531	37,696	100%	-	-	-
730	Equipment - Office	-				0%	-	-	-
732	Computer Hardware	15,300	(84)	4,943	10,273	100%	-	-	-
735	Equipment - Teaching	6,700	9,003	14,544	1,159	100%	-	-	-
740	Equipment - Building	6,000	(1,105)	4,826	68	100%	-	-	-
745	Furniture	1,100	101	828	373	100%	-	-	-
	TOTAL PROPERTY	29,100	7,914	25,141	11,873	100%	-	-	-
810	Dues and Fees	34,610	(449)	33,977	185	100%	-	-	-
825	Unemployment	5,000	(4,565)	435	-	100%	-	-	-
900	Other Fees	35,379	3,091	38,470	-	100%	-	-	-
	TOTAL DUES AND FEES	74,989	(1,923)	72,881	185	100%	-	-	-
	ARRA Fund Reduction								-
	TOTAL ADOPTED BUDGET	13,769,036	0	13,385,294	364,511	100%	19,231	-	19,230.78

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

Month Ended June 30, 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 overtime savings and a staff member on leave.

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.

OBJECTS 190 – SALARIES, MISCELLANEOUS

The net projected surplus reflects savings from a staff member on leave.

OBJECTS 220-230 FICA / MERF

The net projected surplus results in part from retiree savings on Medicare payroll taxes.

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.