

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

For the Month Ended: October 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		261,551	416,240	99%	6,060		6,060
120	Teachers - Regular	4,960,304		1,138,374	3,668,707	97%	153,223	31,220	122,003
120	Teachers - Special Education	756,642		190,332	567,482	100%	(1,172)		(1,172)
1201	Psychologist	160,828		37,114	123,714	100%	-		-
1203	Counselor	47,335		11,250	37,335	103%	(1,250)		(1,250)
	Sub-Total Certified Salaries	6,608,960	-	1,638,621	4,813,478	98%	156,860	31,220	125,640
1303	Custodians	449,480	-	131,591	225,305	79%	92,584	92,584	-
140	Nurses	144,060	-	40,348	101,020	98%	2,692	2,692	-
150	Secretaries, Clerical	353,899	-	139,089	223,308	102%	(8,499)	-	(8,499)
160	Paraprofessionals	436,914	-	99,712	337,203	100%	(0)	(0)	-
1601	Special Education Paraprofess.	249,311	-	74,797	174,513	100%	0	0	-
190	Salaries, Miscellaneous	50,253	-	7,111	35,310	84%	7,832	7,832	-
	Sub-Total Non-Certified Salaries	1,683,917	-	492,649	1,096,659	94%	94,609	103,107	(8,499)
	TOTAL SALARIES	8,292,877	-	2,131,270	5,910,138	97%	251,469	134,327	117,142
220	FICA	238,741		57,154	-	24%	181,587	181,587	-
230	Merf	235,063		79,831	-	34%	155,232	155,232	-
270	Medical Insurance	2,086,213		700,608	-	34%	1,385,605	1,335,605	50,000
280	Life Insurance	39,105		9,700	-	25%	29,405	29,405	-
2902	Other Employee Benefits	8,500		552	8,678	109%	(730)	-	(730)
	TOTAL BENEFITS	2,607,622	-	847,844	8,678	33%	1,751,100	1,701,830	49,271

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320	Professional Development	61,800	-	5,703	43,124	79%	12,974	12,974	-
330	Legal Fees	29,000	-	5,990	23,010	100%	-	-	-
340	Software Support	13,000	-	6,269	-	48%	6,731	6,731	-
350	Substitutes	23,000	-	2,443	-	11%	20,557	20,557	-
390/01	OT/PT/Consultant Services	72,600	-	8,898	46,806	77%	16,895	16,895	-
3902	Financial Audit	17,462	-	-	-	0%	17,462	17,462	-
390	Other Prof/Tech. Services	168,301	-	116,237	23,704	83%	28,360	28,360	-
	TOTAL PROFESSIONAL SERVICES	385,163	-	145,540	136,644	73%	102,979	102,979	-
410/01	Utilities - Electric and Water	179,228	-	20,730	134,335	87%	24,163	24,163	-
420	Heating	57,128	-	1,364	55,308	99%	456	456	-
430	Repairs and Maintenance	48,760	-	18,320	1,823	41%	28,617	28,617	-
450	Leases and Rentals	55,300	-	7,801	43,000	92%	4,499	4,499	-
4501	Building Improvements	10,000	-	100	-	1%	9,900	9,900	-
490	Other Purchased Services	26,554	-	5,205	19,335	92%	2,014	2,014	-
4901	Service Contracts	96,012	-	48,975	36,649	89%	10,387	10,387	-
	TOTAL PROPERTY SERVICES	472,982	-	102,495	290,450	83%	80,037	80,037	-
510	Pupil Transportation-Regular	468,494	-	103,635	321,636	91%	43,224	-	43,224
510	Pupil Transportation-Spec. Educ.	210,315	-	60,295	221,369	134%	(71,349)	-	(71,349)
520	Insurance-General Liability	124,040	-	50,244	55,538	85%	18,258	9,650	8,608
5201	Worker's Compensation	156,268	-	108,148	48,120	100%	-	-	-
530	Telephone Services	15,670	-	5,367	10,303	100%	-	-	-
535	Internet	19,000	-	-	27,640	145%	(8,640)	-	(8,640)
537	Postage	4,700	-	1,803	2,953	101%	(56)	-	(56)
540	Advertising	2,500	-	-	3,784	151%	(1,284)	(1,284)	-
550	Interns	142,130	-	3,273	25,328	20%	113,530	133,530	(20,000)
560	Tuition	416,182	-	140,150	379,820	125%	(103,788)	37,000	(140,788)
590	Other Purchased Services	13,700	-	200	-	1%	13,500	13,500	-
	TOTAL OTHER PURCH SERVICES	1,572,999	-	473,115	1,096,490	100%	3,394	192,396	(189,002)

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610	Instructional Supplies	144,530	-	57,725	14,790	50%	72,015	62,170	9,845
620	Computer Software	63,287	-	17,033	5,532	36%	40,722	40,722	-
625	Supplies Nurses	1,842	-	1,248	240	81%	354	354	-
630	Supplies Custodial	53,070	-	11,304	21,631	62%	20,135	20,135	-
635	Supplies Office	13,550	-	4,910	5,627	78%	3,013	3,013	-
640	Books and Audio Visual	17,000	-	2,276	6,961	54%	7,763	7,763	-
645	Subscriptions	20,664	-	7,718	-	37%	12,946	12,946	-
650	Testing	15,371	-	-	-	0%	15,371	15,371	-
690	Misc. Supplies	3,990	-	236	5	6%	3,749	3,749	-
	TOTAL SUPPLIES & MATERIALS	333,304	-	102,451	54,786	47%	176,067	166,222	9,845
732	Computer Hardware	15,300	-	190	-	0%	15,110	15,110	-
735	Equipment - Teaching	6,700	-	1,196	10,025	167%	(4,520)	5,325	(9,845)
740	Equipment - Building	6,000	-	1,876	4,124	100%	-	-	-
745	Furniture	1,100	-	-	1,702	155%	(602)	(602)	-
	TOTAL PROPERTY	29,100	-	3,262	15,851	66%	9,987	19,832	(9,845)
810	Dues and Fees	34,610	-	14,631	719	44%	19,260	19,260	-
825	Unemployment	5,000	-	435	-	9%	4,565	4,565	-
900	Other Fees	35,379	-	4,067	-	11%	31,312	31,312	-
	TOTAL DUES AND FEES	74,989	-	19,132	719	26%	55,138	55,138	-
	TOTAL ADOPTED BUDGET	13,769,036	-	3,825,109	7,513,756	82%	2,430,171	2,452,762	(22,590)

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

Month Ended October 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.