

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

For the Month Ended: August 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	692,568		133,417	567,876		(8,725)	-	(8,725)
120	Teachers - Regular	5,024,754		197,784	4,773,229		53,742	53,742	-
120	Teachers - Special Education	763,195		47,313	711,049		4,833	1,800	3,033
1201	Psychologist	167,492		6,373	161,037		82	82	-
1203	Counselor	49,170		1,897	47,273		-	-	-
	Sub-Total Certified Salaries	6,697,179	-	386,784	6,260,464	99%	49,931	55,623	(5,692)
1303	Custodians	439,482		65,651	265,635		108,196	108,196	-
140	Nurses	147,304		5,207	135,922		6,175	6,175	-
150	Secretaries, Clerical	374,201		73,654	300,547		-	4,800	(4,800)
160	Paraprofessionals	390,901		15,753	376,095		(947)	5,698	(6,645)
1601	Special Education Paraprofess.	300,800		17,324	242,628		40,849	40,849	-
190	Salaries, Miscellaneous	51,429		1,157	31,251		19,021	19,021	-
	Sub-Total Non-Certified Salaries	1,704,117	-	178,746	1,352,078	90%	173,293	184,739	(11,445)
	TOTAL SALARIES	8,401,296	-	565,530	7,612,542	97%	223,225	240,362	(17,138)
220	FICA	248,264		20,557	-		227,707	227,707	-
230	Merf	248,571		18,961	-		229,610	229,610	-
270	Medical Insurance	2,170,364		240,621	-		1,929,743	2,076,743	(147,000)
280	Life Insurance	39,848		3,185	-		36,663	36,663	-
2902	Other Employee Benefits	10,100		2,800	2,800		4,500	4,500	-
	TOTAL BENEFITS	2,717,147	-	286,125	2,800	11%	2,428,222	2,575,222	(147,000)

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320	Professional Development	61,800		15	37,181		24,603	24,603	-
330	Legal Fees	30,135		0	29,000		1,135	1,135	-
340	Software Support	22,319		3,140	1,963		17,216	17,216	-
350	Substitutes	23,640		0	-		23,640	23,640	-
390/01	OT/PT/Consultant Services	72,600		3,750	121,600		(52,750)	27,000	(79,750)
3902	Financial Audit	17,951		3,300	-		14,651	14,651	-
390	Other Prof/Tech. Services	292,514		2,351	184,528		105,636	105,636	-
	TOTAL PROFESSIONAL SERVICES	520,959	-	12,556	374,272	74%	134,131	213,881	(79,750)
410/01	Utilities - Electric and Water	216,743		13,726	203,017		-	-	-
420	Heating	58,355		8,236	50,119		-	-	-
430	Repairs and Maintenance	50,376		9,249	27,274		13,853	13,853	-
450	Leases and Rentals	50,312		90	44,190		6,032	6,032	-
4501	Building Improvements	10,000		0	1,250		8,750	8,750	-
490	Other Purchased Services	22,550		3,271	19,227		52	52	-
4901	Service Contracts	104,277		37,084	45,370		21,823	21,823	-
	TOTAL PROPERTY SERVICES	512,613	-	71,656	390,447	90%	50,510	50,510	-
510	Pupil Transportation-Regular	444,786		14,465	377,280		53,040	-	53,040
510	Pupil Transportation-Spec. Educ.	238,375		27,526	260,784		(49,935)	-	(49,935)
520	Insurance-General Liability	87,509		37,403	56,110		(6,004)	-	(6,004)
5201	Worker's Compensation	170,164		71,397	107,098		(8,331)	-	(8,331)
530	Telephone Services	16,190		1,449	7,371		7,370	7,370	-
535	Internet	29,096		0	18,000		11,096	11,096	-
537	Postage	4,700		941	2,559		1,200	1,200	-
540	Advertising	2,500		0	-		2,500	2,500	-
550	Interns	155,026		0	-		155,026	155,026	-
560	Tuition - Wintergreen	17,250		0	-		17,250	-	17,250
560	Tuition - Out of District	601,485		59,597	656,541		(114,653)	-	(114,653)
590	Other Purchased Services	13,900		0	-		13,900	13,900	-
	TOTAL OTHER PURCH SERVICES	1,780,981	-	212,780	1,485,742	95%	82,459	191,092	(108,633)

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

For the Month Ended: August 31, 2017

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date		Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	116,855		15,714	26,785		74,356	74,356	-
620	Computer Software	64,269		21,997	450		41,822	41,822	-
625	Supplies Nurses	1,896		60	300		1,536	1,536	-
630	Supplies Custodial	53,956		4,917	21,011		28,027	28,027	-
635	Supplies Office	14,292		1,092	1,237		11,963	11,963	-
640	Books and Audio Visual	15,000		0	-		15,000	15,000	-
645	Subscriptions	20,700		0	-		20,700	20,700	-
650	Testing	14,828		91	-		14,737	14,737	-
690	Misc. Supplies	4,064		0	-		4,064	4,064	-
	TOTAL SUPPLIES & MATERIALS	305,860	-	43,871	49,784	31%	212,205	212,205	-
730	Equipment - Office	-					-	-	-
732	Computer Hardware	15,300		0	400		14,900	14,900	-
735	Equipment - Teaching	7,600		0	7,600		-	-	-
740	Equipment - Building	6,000		0	2,289		3,711	3,711	-
745	Furniture	3,192		0	-		3,192	3,192	-
	TOTAL PROPERTY	32,092	-	0	10,289	32%	21,803	21,803	-
810	Dues and Fees	24,750		3,115	1,220		20,415	20,415	-
825	Unemployment	6,500		441	6,059		-	-	-
900	Other Fees	41,305		0	-		41,305	41,305	-
	TOTAL DUES AND FEES	72,555	-	3,556	7,279	15%	61,720	61,720	-
	TOTAL ADOPTED BUDGET	14,343,503	-	1,196,073	9,933,154	78%	3,214,276	3,566,796	(352,520)

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2017-2018

Month Ended August 31, 2017

OBJECTS 110-120 – CERTIFIED STAFF

The net projected deficit reflects unbudgeted salary increases, netted against savings from retirement.

OBJECT 150 – SECRETARIES

The net projected deficit results from coverage for an unanticipated staffing leave.

OBJECT 160 & 1601 – PARAPROFESSIONALS

The net projected deficit results from coverage for an unanticipated staffing leave.

OBJECT 270 – MEDICAL INSURANCE

The net projected deficit results from a higher than budgeted premium increase for health insurance.

OBJECT 390/01 – OT/PT CONSULTANT SERVICES

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

OBJECT 510 – TRANSPORTATION

The net projected surplus results from favorable variance from Wintergreen busing netted against outplacements that were not known at the time of budget approval.

OBJECT 520 & 5201 – INSURANCE GENERAL LIABILITY & WORKERS COMPENSATION

The net projected deficit results from higher actual renewal premium as compared to budget.

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.