

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

For the Month Ended: September 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	692,568		186,784	514,509	101%	(8,725)	-	(8,725)
120	Teachers - Regular	5,024,754		592,681	4,392,027	99%	40,046	40,046	-
120	Teachers - Special Education	763,195		106,185	647,067	99%	9,943	6,893	3,050
1201	Psychologist	167,492		19,282	148,128	100%	82	-	82
1203	Counselor	49,170		5,692	43,478	100%	-	-	-
	Sub-Total Certified Salaries	6,697,179	-	910,624	5,745,209	99%	41,346	46,939	(5,593)
1303	Custodians	439,482		88,889	240,143	75%	110,450	100,450	10,000
140	Nurses	147,304		18,111	124,138	97%	5,055	5,055	-
150	Secretaries, Clerical	374,201		99,130	273,681	100%	1,390	6,190	(4,800)
160	Paraprofessionals	390,901		47,505	355,411	103%	(12,015)	-	(12,015)
1601	Special Education Paraprofess.	300,800		42,938	257,862	100%	-	-	-
190	Salaries, Miscellaneous	51,429		2,729	33,031	70%	15,669	15,669	-
	Sub-Total Non-Certified Salaries	1,704,117	-	299,302	1,284,266	93%	120,549	127,364	(6,815)
	TOTAL SALARIES	8,401,296	-	1,209,926	7,029,475	98%	161,895	174,303	(12,408)
220	FICA	248,264		38,275	-	15%	209,989	209,989	-
230	Merf	248,571		41,863	-	17%	206,708	206,708	-
270	Medical Insurance	2,170,364		395,176	-	18%	1,775,188	1,922,188	(147,000)
280	Life Insurance	39,848		6,370	-	16%	33,478	33,478	-
2902	Other Employee Benefits	10,100		2,800	4,200	69%	3,100	3,100	-
	TOTAL BENEFITS	2,717,147	-	484,484	4,200	18%	2,228,463	2,375,463	(147,000)

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320	Professional Development	61,800		1,599	37,373	63%	22,828	22,828	-
330	Legal Fees	30,135		-	30,135	100%	-	-	-
340	Software Support	22,319		5,103	-	23%	17,216	17,216	-
350	Substitutes	23,640		772	7,423	35%	15,445	15,445	-
390/01	OT/PT/Consultant Services	72,600		8,039	127,100	186%	(62,539)	16,461	(79,000)
3902	Financial Audit	17,951		3,300	-	18%	14,651	14,651	-
390	Other Prof/Tech. Services	292,514		123,950	6,389	45%	162,175	162,175	-
	TOTAL PROFESSIONAL SERVICES	520,959	-	142,763	208,420	67%	169,776	248,776	(79,000)
410/01	Utilities - Electric and Water	216,743		31,846	181,298	98%	3,599	3,599	-
420	Heating	58,355		11,642	45,801	98%	912	912	-
430	Repairs and Maintenance	50,376		9,384	280	19%	40,712	40,712	-
450	Leases and Rentals	50,312		3,881	42,452	92%	3,979	3,979	-
4501	Building Improvements	10,000		1,250	-	13%	8,750	8,750	-
490	Other Purchased Services	22,550		8,455	14,043	100%	52	52	-
4901	Service Contracts	104,277		45,231	43,903	85%	15,143	15,143	-
	TOTAL PROPERTY SERVICES	512,613	-	111,689	327,777	86%	73,147	73,147	-
510	Pupil Transportation-Regular	444,786		44,144	347,602	88%	53,040	-	53,040
510	Pupil Transportation-Spec. Educ.	238,375		35,281	244,821	118%	(41,727)	-	(41,727)
520	Insurance-General Liability	87,509		56,105	37,408	107%	(6,004)	-	(6,004)
5201	Worker's Compensation	170,164		106,566	71,399	105%	(7,801)	-	(7,801)
530	Telephone Services	16,190		2,729	7,186	61%	6,275	6,275	-
535	Internet	29,096		19,000	-	65%	10,096	10,096	-
537	Postage	4,700		1,780	1,720	74%	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		86,807	626,701	119%	(112,023)	2,630	(114,653)
590	Other Purchased Services	13,900		-	-	0%	13,900	13,900	-
	TOTAL OTHER PURCH SERVICES	1,780,981	-	352,412	1,336,837	95%	91,732	191,627	(99,895)

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

For the Month Ended: September 30, 2017

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	116,855		33,857	16,801	43%	66,197	66,197	-
620	Computer Software	64,269		21,997	6,770	45%	35,502	35,502	-
625	Supplies Nurses	1,896		90	596	36%	1,210	1,210	-
630	Supplies Custodial	53,956		10,715	18,319	54%	24,922	24,922	-
635	Supplies Office	14,292		1,855	849	19%	11,588	11,588	-
640	Books and Audio Visual	15,000		-	-	0%	15,000	15,000	-
645	Subscriptions	20,700		367	-	2%	20,333	20,333	-
650	Testing	14,828		91	3,244	22%	11,493	11,493	-
690	Misc. Supplies	4,064		159	258	10%	3,647	3,647	-
		-					-		
	TOTAL SUPPLIES & MATERIALS	305,860	-	69,131	46,837	38%	189,892	189,892	-
732	Computer Hardware	15,300		-	-	0%	15,300	15,300	-
735	Equipment - Teaching	7,600		345	8,000	110%	(745)	(745)	-
740	Equipment - Building	6,000		3,261	2,701	99%	38	38	-
745	Furniture	3,192		-	-	0%	3,192	3,192	-
	TOTAL PROPERTY	32,092	-	3,606	10,701	45%	17,785	17,785	-
810	Dues and Fees	24,750		4,640	1,639	25%	18,471	18,471	-
825	Unemployment	6,500		1,188	5,312	100%	-	-	-
900	Other Fees	41,305		-	-	0%	41,305	41,305	-
							-		
	TOTAL DUES AND FEES	72,555	-	5,828	6,951	18%	59,776	59,776	-
	TOTAL ADOPTED BUDGET	14,343,503	-	2,379,839	8,971,198	79%	2,992,466	3,330,769	(338,303)

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

Month Ended September 30, 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.