

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

For the Month Ended: May 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	659,189	-	648,290	27,761	103%	(16,862)	-	(16,862)
120	Teachers - Regular	4,847,650	-	3,947,999	803,312	98%	96,339	4,000	92,339
120	Teachers - Special Education	747,428	-	621,973	115,285	99%	10,169	-	10,169
1201	Psychologist	155,422	-	126,106	29,889	100%	(573)	-	(573)
1203	Counselor	44,473	-	36,052	8,420	100%	0	-	0
	<b>Sub-Total Certified Salaries</b>	<b>6,454,162</b>	<b>-</b>	<b>5,380,421</b>	<b>984,667</b>	<b>99%</b>	<b>89,074</b>	<b>4,000</b>	<b>85,074</b>
1303	Custodians	423,962	-	364,629	17,653	90%	41,680	12,680	29,000
140	Nurses	140,273	-	130,738	8,785	99%	751	-	751
150	Secretaries, Clerical	344,627	-	334,444	12,970	101%	(2,786)	-	(2,786)
160	Paraprofessionals	414,188	-	346,324	55,369	97%	12,495	3,250	9,245
1601	Special Education Paraprofess.	255,747	-	247,022	28,902	108%	(20,177)	-	(20,177)
190	Salaries, Miscellaneous	46,541	-	35,342	5,301	87%	5,898	1,100	4,798
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,625,338</b>	<b>-</b>	<b>1,458,498</b>	<b>128,980</b>	<b>98%</b>	<b>37,860</b>	<b>17,030</b>	<b>20,830</b>
	<b>TOTAL SALARIES</b>	<b>8,079,500</b>	<b>-</b>	<b>6,838,919</b>	<b>1,113,647</b>	<b>98%</b>	<b>126,934</b>	<b>21,030</b>	<b>105,905</b>
220	FICA	232,237	-	185,837	-	80%	46,400	46,400	-
230	Merf	227,242	-	198,906	-	88%	28,336	28,336	-
270	Medical Insurance	2,173,065	-	1,676,065	400,060	96%	96,940	11,940	85,000
280	Life Insurance	37,243	-	34,616	2,627	100%	-	-	-
2902	Other Employee Benefits	9,200	-	8,982	5,177	154%	(4,958)	-	(4,958)
	<b>TOTAL BENEFITS</b>	<b>2,678,987</b>	<b>-</b>	<b>2,104,406</b>	<b>407,864</b>	<b>94%</b>	<b>166,718</b>	<b>86,676</b>	<b>80,042</b>

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Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	71,365	-	41,345	26,085	94%	3,936	3,936	-
330	Legal Fees	29,000		36,058	2,942	134%	(10,000)	3,000	(13,000)
340	Software Support	19,617		16,831	-	86%	2,786	2,786	-
350	Substitutes	28,000	-	47,306	5,053	187%	(24,358)	-	(24,358)
390/01	OT/PT/Consultant Services	57,600		52,014	2,761	95%	2,825	2,825	-
3902	Financial Audit	16,630		1,500	-	9%	15,130	15,130	-
390	Other Prof/Tech. Services	165,031	-	129,897	3,875	81%	31,259	31,259	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>387,243</b>	<b>-</b>	<b>324,950</b>	<b>40,716</b>	<b>94%</b>	<b>21,578</b>	<b>58,936</b>	<b>(37,358)</b>
410/01	Utilities - Electric and Water	238,912		131,673	72,744	86%	34,495	-	34,495
420	Heating	69,865		40,501	24,170	93%	5,194	-	5,194
430	Repairs and Maintenance	49,044	-	23,653	1,849	52%	23,541.91	16,000	7,542
450	Leases and Rentals	55,425		40,396	11,480	94%	3,548.57	2,200	1,349
4501	Building Improvements	35,000	-	16,126	-	46%	18,874	-	18,874
490	Other Purchased Services	26,554	-	24,592	1,962	100%	-	-	-
4901	Service Contracts	96,012	-	40,903	5,931	49%	49,179	34,179	15,000
	<b>TOTAL PROPERTY SERVICES</b>	<b>570,812</b>	<b>-</b>	<b>317,844</b>	<b>118,136</b>	<b>76%</b>	<b>134,831</b>	<b>52,379</b>	<b>82,452</b>
510	Pupil Transportation-Regular	481,854		402,456	25,125	89%	54,274	12,123	42,151
510	Pupil Transportation-Spec. Educ.	133,000		244,945	24,503	203%	(136,448)	-	(136,448)
520	Insurance-General Liability	114,852		80,128	-	70%	34,724	34,724	-
5201	Worker's Compensation	152,457	-	161,173	-	106%	(8,716)	-	(8,716)
530	Telephone Services	15,670		12,252	3,871	103%	(453)	-	(453)
535	Internet	26,293	-	19,000	-	72%	7,293	7,293	-
537	Postage	4,700		3,848	853	100%	(1)	-	(1)
540	Advertising	2,800	-	13,890	2,250	576%	(13,340)	-	(13,340)
550	Interns	142,130	-	106,182	35,102	99%	846	-	846
560	Tuition	253,175		377,918	113,707	194%	(238,450)	-	(238,450)
590	Other Purchased Services	13,900	-	13,771	-	99%	129	-	129
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,340,831</b>	<b>-</b>	<b>1,435,563</b>	<b>205,410</b>	<b>122%</b>	<b>(300,142)</b>	<b>54,140</b>	<b>(354,282)</b>

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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	148,847	-	105,932	17,990	83%	24,925	24,925	-
620	Computer Software	61,937	-	29,284	-	47%	32,653.13	32,653	-
625	Supplies Nurses	1,842	-	1,812	30	100%	-	-	-
630	Supplies Custodial	52,029	-	36,909	12,895	96%	2,225	2,225	-
635	Supplies Office	12,300	-	9,979	2,321	100%	-	-	-
640	Books and Audio Visual	17,000	-	14,443	2,738	101%	(182)	-	(182)
645	Subscriptions	20,509	-	11,439	4,685	79%	4,385.01	4,385	-
650	Testing	9,500	-	4,526	191	50%	4,782	4,782	-
690	Misc. Supplies - DW Security	4,027	-	1,753	-	44%	2,274	2,274	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>327,991</b>	<b>-</b>	<b>216,078</b>	<b>40,851</b>	<b>78%</b>	<b>71,063</b>	<b>71,244</b>	<b>(182)</b>
732	Computer Hardware	15,300	-	6,423	2,657	59%	6,221	6,221	-
735	Equipment - Teaching	17,050	-	4,391	-	26%	12,659	12,659	-
740	Equipment - Building	4,730	-	3,287	-	69%	1,443	1,443	-
745	Furniture	1,600	-	1,676	-	105%	(76)	-	(76)
	<b>TOTAL PROPERTY</b>	<b>38,680</b>	<b>-</b>	<b>15,777</b>	<b>2,657</b>	<b>48%</b>	<b>20,247</b>	<b>20,323</b>	<b>(76)</b>
810	Dues and Fees	32,604	-	21,700	1,400	71%	9,504	6,850	2,654
825	Unemployment	4,850	-	7,087	342	153%	(2,579)	-	(2,579)
900	Other Fees	33,215	-	38,482	-	116%	(5,267)	-	(5,267)
	<b>TOTAL DUES AND FEES</b>	<b>70,669</b>	<b>-</b>	<b>67,269</b>	<b>1,742</b>	<b>98%</b>	<b>1,658</b>	<b>6,850</b>	<b>(5,192)</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,494,713</b>	<b>-</b>	<b>11,320,805</b>	<b>1,931,022</b>	<b>98%</b>	<b>242,886</b>	<b>371,578</b>	<b>(128,692)</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2015-2016

Month Ended May 31, 2016

**OBJECTS 110-120 – CERTIFIED STAFF**

The net projected surplus reflects savings from staff changes, retirements, and resignations.

**OBJECT 1303 – CUSTODIANS**

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

**OBJECT 140 – NURSES STAFF**

The net projected surplus reflects savings from anticipated coverages for staff and field trips/events.

**OBJECT 150 – SECRETARIES**

The net projected deficit results from contract settlement in excess of budget estimates.

**OBJECT 160-1601 – PARAPROFESSIONALS**

The net projected deficit results from an unbudgeted new hires to support students' one-to-one needs.

**OBJECT 190 – SALARIES MISC**

The net projected surplus results from savings from a current vacancy.

**OBJECT 270 – MEDICAL INSURANCE**

The net projected surplus results from the combination of a staff resignation and a changes resulting in step-down coverage elections.

**OBJECT 290 – OTHER EMPLOYEE BENEFITS**

The net projected deficit results from higher than budgeted course reimbursement costs.

**OBJECT 330 – LEGAL FEES**

The net projected deficit results from higher than anticipated legal costs for general and special education matters.

**OBJECT 350 - SUBSTITUTES**

The net projected deficit results from an unbudgeted cost of coverage for faculty member on leave.

**OBJECT 410 – UTILITIES**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 420 – HEATING**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 430 – REPAIRS & MAINTENANCE**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 450 – LEASES & RENTALS**

The net projected surplus is anticipated based on the favorable actual expenditures incurred to date.

**OBJECT 4501 – BUILDING IMPROVEMENTS**

The net projected surplus results from being able to defer projects due to building upgrade.

**OBJECT 4901 – SERVICE CONTRACTS**

The net projected surplus results from timing of micro turbine installation being later than anticipated.

**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 small favorable variance from Wintergreen transportation.

**OBJECT 5201 – WORKERS COMPENSATION**

The net projected deficit results from actual claims experience exceeding anticipated claims.

**OBJECT 530 – TELEPHONE**

The net projected deficit results from actual costs exceeding anticipated.

**OBJECT 540 - ADVERTISING**

The net projected deficit reflects costs incurred for the superintendent search consulting firm.

**OBJECT 550 – INTERNS**

The net project surplus results from favorable renewal rates for the cost of interns.

**OBJECT 560 – TUITION**

The net project deficit results from outplacements that were not known at the time of budget approval.

**OBJECT 810 – DUES & FEES**

The net projected surplus results from favorable renewals

**OBJECT 825 – UNEMPLOYMENT**

The net projected deficit results from actual level of claims exceeded anticipated levels.

**OBJECT 900 – OTHER FEES**

The net projected deficit results from actual costs exceeding anticipated levels.