

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

For the Month Ended: April 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          |                  |  | 595,861          | 81,930             | 99%        | 6,060             | -                    | 6,060                      |
| 120         | Teachers - Regular                      | 4,960,304        |                  |  | 3,617,973        | 1,200,074          | 97%        | 142,257           | 22,870               | 119,387                    |
| 120         | Teachers - Special Education            | 756,642          |                  |  | 574,686          | 181,140            | 100%       | 816               | -                    | 816                        |
| 1201        | Psychologist                            | 160,828          |                  |  | 117,528          | 43,300             | 100%       | -                 | -                    | -                          |
| 1203        | Counselor                               | 47,335           |                  |  | 35,624           | 12,961             | 103%       | (1,250)           | -                    | (1,250)                    |
|             | <b>Sub-Total Certified Salaries</b>     | <b>6,608,960</b> | <b>-</b>         |  | <b>4,941,672</b> | <b>1,519,405</b>   | <b>98%</b> | <b>147,883</b>    | <b>22,870</b>        | <b>125,013</b>             |
| 1303        | Custodians                              | 449,480          |                  |  | 343,912          | 58,927             | 90%        | 46,640            | 12,137               | 34,503                     |
| 140         | Nurses                                  | 144,060          |                  |  | 124,281          | 20,666             | 101%       | (888)             | -                    | (888)                      |
| 150         | Secretaries, Clerical                   | 353,899          |                  |  | 320,052          | 41,407             | 102%       | (7,560)           | -                    | (7,560)                    |
| 160         | Paraprofessionals                       | 436,914          |                  |  | 313,707          | 123,206            | 100%       | 0                 | -                    | 0                          |
| 1601        | Special Education Paraprofess.          | 249,311          |                  |  | 230,991          | 21,687             | 101%       | (3,367)           | -                    | (3,367)                    |
| 190         | Salaries, Miscellaneous                 | 50,253           |                  |  | 28,808           | 6,366              | 70%        | 15,079            | 15,079               | 0                          |
|             | <b>Sub-Total Non-Certified Salaries</b> | <b>1,683,917</b> | <b>-</b>         |  | <b>1,361,751</b> | <b>272,260</b>     | <b>97%</b> | <b>49,905</b>     | <b>27,216</b>        | <b>22,689</b>              |
|             |                                         |                  |                  |  |                  |                    |            |                   |                      |                            |
|             | <b>TOTAL SALARIES</b>                   | <b>8,292,877</b> | <b>-</b>         |  | <b>6,303,423</b> | <b>1,791,666</b>   | <b>98%</b> | <b>197,788</b>    | <b>50,086</b>        | <b>147,702</b>             |
| 220         | FICA                                    | 238,741          |                  |  | 179,283          | -                  | 75%        | 59,458            | 59,458               | -                          |
| 230         | Merf                                    | 235,063          |                  |  | 199,492          | -                  | 85%        | 35,571            | 35,571               | -                          |
| 270         | Medical Insurance                       | 2,086,213        |                  |  | 1,459,621        | 30,000             | 71%        | 596,592           | 536,982              | 59,610                     |
| 280         | Life Insurance                          | 39,105           |                  |  | 28,709           | -                  | 73%        | 10,396            | 10,396               | -                          |
| 2902        | Other Employee Benefits                 | 8,500            |                  |  | 9,938            | 5,936              | 187%       | (7,373)           |                      | (7,373)                    |
|             | <b>TOTAL BENEFITS</b>                   | <b>2,607,622</b> | <b>-</b>         |  | <b>1,877,043</b> | <b>35,936</b>      | <b>73%</b> | <b>694,644</b>    | <b>642,407</b>       | <b>52,237</b>              |

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

For the Month Ended: April 30, 2017

| 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           | 61,800           |                  |  | 37,030           | 24,770             | 100%        | -                 | -                    | -                          |
| 330         | Legal Fees                         | 29,000           |                  |  | 20,892           | 8,122              | 100%        | (14)              | -                    | (14)                       |
| 340         | Software Support                   | 13,000           |                  |  | 10,017           | 2,984              | 100%        | -                 | -                    | -                          |
| 350         | Substitutes                        | 23,000           |                  |  | 13,562           | -                  | 59%         | 9,438             | 9,438                | -                          |
| 390/01      | OT/PT/Consultant Services          | 72,600           |                  |  | 69,768           | 7,105              | 106%        | (4,273)           | -                    | (4,273)                    |
| 3902        | Financial Audit                    | 17,462           |                  |  | 11,600           | -                  | 66%         | 5,862             | 5,862                | -                          |
| 390         | Other Prof/Tech. Services          | 168,301          |                  |  | 126,136          | 35,685             | 96%         | 6,480             | 6,480                | -                          |
|             | <b>TOTAL PROFESSIONAL SERVICES</b> | <b>385,163</b>   | <b>-</b>         |  | <b>289,004</b>   | <b>78,665</b>      | <b>95%</b>  | <b>17,493</b>     | <b>21,780</b>        | <b>(4,287)</b>             |
| 410/01      | Utilities - Electric and Water     | 179,228          |                  |  | 105,230          | 50,744             | 87%         | 23,254            | -                    | 23,254                     |
| 420         | Heating                            | 57,128           |                  |  | 33,035           | 12,486             | 80%         | 11,607            | -                    | 11,607                     |
| 430         | Repairs and Maintenance            | 48,760           |                  |  | 30,045           | 10,442             | 83%         | 8,273             | 8,273                | -                          |
| 450         | Leases and Rentals                 | 55,300           |                  |  | 30,128           | 25,172             | 100%        | -                 | -                    | -                          |
| 4501        | Building Improvements              | 10,000           |                  |  | 5,800            | 3,494              | 93%         | 706               | 706                  | -                          |
| 490         | Other Purchased Services           | 26,554           |                  |  | 15,731           | 8,912              | 93%         | 1,911             | 1,911                | -                          |
| 4901        | Service Contracts                  | 96,012           |                  |  | 85,405           | 5,262              | 94%         | 5,345             | 5,345                | -                          |
|             | <b>TOTAL PROPERTY SERVICES</b>     | <b>472,982</b>   | <b>-</b>         |  | <b>305,374</b>   | <b>116,511</b>     | <b>89%</b>  | <b>51,096</b>     | <b>16,235</b>        | <b>34,861</b>              |
| 510         | Pupil Transportation-Regular       | 468,494          |                  |  | 365,341          | 62,963             | 91%         | 40,190            | -                    | 40,190                     |
| 510         | Pupil Transportation-Spec. Educ.   | 210,315          |                  |  | 215,674          | 64,896             | 133%        | (70,255)          | 7,500                | (77,755)                   |
| 520         | Insurance-General Liability        | 124,040          |                  |  | 104,193          | -                  | 84%         | 19,847            | 6,504                | 13,343                     |
| 5201        | Worker's Compensation              | 156,268          |                  |  | 153,295          | 2,973              | 100%        | -                 | -                    | -                          |
| 530         | Telephone Services                 | 15,670           |                  |  | 12,970           | 2,700              | 100%        | 0                 | 0                    | -                          |
| 535         | Internet                           | 19,000           |                  |  | 22,360           | -                  | 118%        | (3,360)           | 5,000                | (8,360)                    |
| 537         | Postage                            | 4,700            |                  |  | 3,450            | 1,353              | 102%        | (103)             | -                    | (103)                      |
| 540         | Advertising                        | 2,500            |                  |  | -                | -                  | 0%          | 2,500             | 2,500                | -                          |
| 550         | Interns                            | 142,130          |                  |  | 124,096          | 6,302              | 92%         | 11,732            | 5,500                | 6,232                      |
| 560         | Tuition - Wintergreen              | 17,025           |                  |  | -                | -                  | 0%          | 17,025            | -                    | 17,025                     |
| 560         | Tuition - Out of District          | 399,157          |                  |  | 463,507          | 193,332            | 165%        | (257,682)         | 30,000               | (287,682)                  |
| 590         | Other Purchased Services           | 13,700           |                  |  | 1,246            | 6,400              | 56%         | 6,054             | 6,054                | -                          |
|             | <b>TOTAL OTHER PURCH SERVICES</b>  | <b>1,572,999</b> | <b>-</b>         |  | <b>1,466,132</b> | <b>340,919</b>     | <b>115%</b> | <b>(234,051)</b>  | <b>63,058</b>        | <b>(297,109)</b>           |

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

For the Month Ended: April 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                | 144,530           |                  |  | 84,628            | 23,494             | 75%         | 36,407            | 26,562               | 9,845                      |
| 620         | Computer Software                     | 63,287            |                  |  | 31,812            | 6,713              | 61%         | 24,762            | 24,762               | -                          |
| 625         | Supplies Nurses                       | 1,842             |                  |  | 1,677             | 126                | 98%         | 39                | 39                   | -                          |
| 630         | Supplies Custodial                    | 53,070            |                  |  | 36,100            | 5,285              | 78%         | 11,685            | 11,685               | -                          |
| 635         | Supplies Office                       | 13,550            |                  |  | 9,278             | 3,281              | 93%         | 991               | 991                  | -                          |
| 640         | Books and Audio Visual                | 17,000            |                  |  | 6,136             | 10,864             | 100%        | -                 | -                    | -                          |
| 645         | Subscriptions                         | 20,664            |                  |  | 8,313             | 7,241              | 75%         | 5,110             | 5,110                | -                          |
| 650         | Testing                               | 15,371            |                  |  | 9,267             | -                  | 60%         | 6,104             | 6,104                | -                          |
| 690         | Misc. Supplies - DW Security          | 3,990             |                  |  | 1,764             | 2,185              | 99%         | 40                | 40                   | -                          |
|             | <b>TOTAL SUPPLIES &amp; MATERIALS</b> | <b>333,304</b>    | <b>-</b>         |  | <b>188,976</b>    | <b>59,189</b>      | <b>74%</b>  | <b>85,139</b>     | <b>75,294</b>        | <b>9,845</b>               |
| 732         | Computer Hardware                     | 15,300            |                  |  | 416               | 14,521             | 98%         | 363               | 363                  | -                          |
| 735         | Equipment - Teaching                  | 6,700             |                  |  | 11,013            | 4,423              | 230%        | (8,736)           | 1,109                | (9,845)                    |
| 740         | Equipment - Building                  | 6,000             |                  |  | 4,742             | 208                | 82%         | 1,051             | 1,051                | -                          |
| 745         | Furniture                             | 1,100             |                  |  | 140               | 540                | 62%         | 420               | 420                  | -                          |
|             | <b>TOTAL PROPERTY</b>                 | <b>29,100</b>     | <b>-</b>         |  | <b>16,310</b>     | <b>19,692</b>      | <b>124%</b> | <b>(6,902)</b>    | <b>2,943</b>         | <b>(9,845)</b>             |
| 810         | Dues and Fees                         | 34,610            |                  |  | 20,018            | 2,549              | 65%         | 12,044            | 4,944                | 7,100                      |
| 825         | Unemployment                          | 5,000             |                  |  | 435               | 3,258              | 74%         | 1,307             | -                    | 1,307                      |
| 900         | Other Fees                            | 35,379            |                  |  | 35,379            | -                  | 100%        | -                 | -                    | -                          |
|             | <b>TOTAL DUES AND FEES</b>            | <b>74,989</b>     | <b>-</b>         |  | <b>55,831</b>     | <b>5,807</b>       | <b>82%</b>  | <b>13,351</b>     | <b>4,944</b>         | <b>8,407</b>               |
|             |                                       |                   |                  |  |                   |                    |             |                   |                      |                            |
|             | <b>TOTAL ADOPTED BUDGET</b>           | <b>13,769,036</b> | <b>-</b>         |  | <b>10,502,094</b> | <b>2,448,384</b>   | <b>94%</b>  | <b>818,558</b>    | <b>876,747</b>       | <b>(58,188)</b>            |

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

Month Ended April 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 anticipated overtime savings.

**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.

**OBJECT 270 – MEDICAL INSURANCE**

The net projected surplus results from staff retirements – (5) certified retirees.

**OBJECT 2902 – OTHER EMPLOYEE BENEFITS**

The net projected deficit results from higher than anticipated volume of course reimbursement requests.

**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 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.