

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

For the Month Ended: March 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	683,851		544,429	133,362	99%	6,060	-	6,060
120	Teachers - Regular	4,960,304		3,238,418	1,579,530	97%	142,356	22,870	119,486
120	Teachers - Special Education	756,642		515,395	240,431	100%	816	-	816
1201	Psychologist	160,828		105,157	55,671	100%	-	-	-
1203	Counselor	47,335		31,874	16,711	103%	(1,250)	-	(1,250)
	<b>Sub-Total Certified Salaries</b>	<b>6,608,960</b>	<b>-</b>	<b>4,435,273</b>	<b>2,025,705</b>	<b>98%</b>	<b>147,982</b>	<b>22,870</b>	<b>125,112</b>
1303	Custodians	449,480		310,860	89,769	89%	48,851	21,423	27,428
140	Nurses	144,060		111,134	32,896	100%	30	30	-
150	Secretaries, Clerical	353,899		292,382	69,447	102%	(7,930)	-	(7,930)
160	Paraprofessionals	436,914		281,810	155,104	100%	-	-	-
1601	Special Education Paraprofess.	249,311		208,219	46,993	102%	(5,901)	-	(5,901)
190	Salaries, Miscellaneous	50,253		25,507	9,031	69%	15,715	15,715	-
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,683,917</b>	<b>-</b>	<b>1,229,912</b>	<b>403,240</b>	<b>97%</b>	<b>50,765</b>	<b>37,168</b>	<b>13,597</b>
	<b>TOTAL SALARIES</b>	<b>8,292,877</b>	<b>-</b>	<b>5,665,184</b>	<b>2,428,945</b>	<b>98%</b>	<b>198,747</b>	<b>60,038</b>	<b>138,709</b>
220	FICA	238,741		169,620	-	71%	69,121	69,121	-
230	Merf	235,063		180,715	-	77%	54,348	54,348	-
270	Medical Insurance	2,086,213		1,331,667	30,000	65%	724,546	664,936	59,610
280	Life Insurance	39,105		25,524	-	65%	13,581	13,581	-
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>1,717,464</b>	<b>35,936</b>	<b>67%</b>	<b>854,222</b>	<b>801,985</b>	<b>52,237</b>

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320	Professional Development	61,800		34,516	27,284	100%	-	-	-
330	Legal Fees	29,000		16,450	12,565	100%	(15)	-	(15)
340	Software Support	13,000		9,484	532	77%	2,984	2,984	-
350	Substitutes	23,000		12,493	-	54%	10,507	10,507	-
390/01	OT/PT/Consultant Services	72,600		68,074	8,523	106%	(3,997)	-	(3,997)
3902	Financial Audit	17,462		1,600	4,386	34%	11,476	11,476	-
390	Other Prof/Tech. Services	168,301		126,136	22,729	88%	19,436	19,436	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>385,163</b>	<b>-</b>	<b>268,753</b>	<b>76,019</b>	<b>90%</b>	<b>40,391</b>	<b>44,403</b>	<b>(4,012)</b>
410/01	Utilities - Electric and Water	179,228		93,091	62,882	87%	23,255	-	23,255
420	Heating	57,128		33,035	12,486	80%	11,607	-	11,607
430	Repairs and Maintenance	48,760		29,726	3,584	68%	15,450	15,450	-
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		14,249	10,447	93%	1,858	1,858	-
4901	Service Contracts	96,012		73,745	18,940	97%	3,327	3,327	-
	<b>TOTAL PROPERTY SERVICES</b>	<b>472,982</b>	<b>-</b>	<b>279,774</b>	<b>137,005</b>	<b>88%</b>	<b>56,203</b>	<b>21,341</b>	<b>34,862</b>
510	Pupil Transportation-Regular	468,494		308,189	120,136	91%	40,169	-	40,169
510	Pupil Transportation-Spec. Educ.	210,315		189,378	91,192	133%	(70,255)	-	(70,255)
520	Insurance-General Liability	124,040		104,193	4	84%	19,843	6,500	13,343
5201	Worker's Compensation	156,268		153,295	2,973	100%	0	0	-
530	Telephone Services	15,670		11,751	3,919	100%	-	-	-
535	Internet	19,000		18,040	4,320	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		121,562	8,832	92%	11,736	5,500	6,236
560	Tuition - Wintergreen	17,025		-	-	0%	17,025	-	17,025
560	Tuition - Out of District	399,157		412,778	213,416	157%	(227,037)	29,670	(256,707)
590	Other Purchased Services	13,700		1,146	200	10%	12,354	12,354	-
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,572,999</b>	<b>-</b>	<b>1,323,782</b>	<b>446,345</b>	<b>113%</b>	<b>(197,128)</b>	<b>61,524</b>	<b>(258,652)</b>

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610	Instructional Supplies	144,530		81,555	8,871	63%	54,104	44,259	9,845
620	Computer Software	63,287		29,899	4,140	54%	29,248	29,248	-
625	Supplies Nurses	1,842		1,647	156	98%	39	39	-
630	Supplies Custodial	53,070		33,128	7,257	76%	12,685	12,685	-
635	Supplies Office	13,550		8,936	3,622	93%	992	992	-
640	Books and Audio Visual	17,000		5,543	4,415	59%	7,042	7,042	-
645	Subscriptions	20,664		8,313	-	40%	12,351	12,351	-
650	Testing	15,371		9,267	-	60%	6,104	6,104	-
690	Misc. Supplies - DW Security	3,990		322	-	8%	3,668	3,668	-
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>333,304</b>	<b>-</b>	<b>178,610</b>	<b>28,461</b>	<b>62%</b>	<b>126,233</b>	<b>116,388</b>	<b>9,845</b>
732	Computer Hardware	15,300		313	904	8%	14,083	14,083	-
735	Equipment - Teaching	6,700		11,013	203	167%	(4,516)	5,329	(9,845)
740	Equipment - Building	6,000		4,687	263	82%	1,051	1,051	-
745	Furniture	1,100		140	-	13%	960	960	-
	<b>TOTAL PROPERTY</b>	<b>29,100</b>	<b>-</b>	<b>16,153</b>	<b>1,370</b>	<b>60%</b>	<b>11,577</b>	<b>21,422</b>	<b>(9,845)</b>
810	Dues and Fees	34,610		17,759	868	54%	15,983	15,983	-
825	Unemployment	5,000		926	-	19%	4,074	1,100	2,974
900	Other Fees	35,379		35,379	-	100%	-	-	-
	<b>TOTAL DUES AND FEES</b>	<b>74,989</b>	<b>-</b>	<b>54,064</b>	<b>868</b>	<b>73%</b>	<b>20,057</b>	<b>17,083</b>	<b>2,974</b>
	<b>TOTAL ADOPTED BUDGET</b>	<b>13,769,036</b>	<b>-</b>	<b>9,503,784</b>	<b>3,154,949</b>	<b>92%</b>	<b>1,110,303</b>	<b>1,144,185</b>	<b>(33,882)</b>

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

Month Ended March 31, 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 150 – SECRETARIES**

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

**OBJECT 825 – UNEMPLOYMENT**

The net project surplus results from favorable actual expenditures as compared to budget estimates.