

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

For 12 Months Ended: June 30, 2014

| Object Code | Descriptions                            | Adopted Budget   | Budget Transfers | Expended to Date | Encumbered to Date | % Used      | Available Balance | Estimated Additional | Projected Year-End Balance |
|-------------|---|------------------|------------------|------------------|--------------------|-------------|-------------------|----------------------|----------------------------|
| 110         | Administrators                          | 629,992          | 5,295            | 635,287          | -                  | 100%        | -                 | -                    | -                          |
| 120         | Teachers - Regular                      | 4,569,431        | 37,413           | 4,555,544        | 51,300             | 100%        | -                 | -                    | -                          |
| 120         | Teachers - Special Education            | 802,441          | (90,582)         | 711,859          | -                  | 100%        | -                 | -                    | -                          |
| 1201        | Psychologist                            | 168,985          | (18,254)         | 150,731          | -                  | 100%        | -                 | -                    | -                          |
| 1203        | Counselor                               | 41,440           | -                | 41,440           | -                  | 100%        | -                 | -                    | -                          |
|             | <b>Sub-Total Certified Salaries</b>     | <b>6,212,289</b> | <b>(66,127)</b>  | <b>6,094,862</b> | <b>51,300</b>      | <b>100%</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                   |
| 1303        | Custodians                              | 369,103          | 6,334            | 373,437          | 2,000              | 100%        | -                 | -                    | -                          |
| 140         | Nurses                                  | 132,778          | (1,831)          | 130,947          | -                  | 100%        | -                 | -                    | -                          |
| 150         | Secretaries, Clerical                   | 314,253          | 6,153            | 320,406          | -                  | 100%        | -                 | -                    | -                          |
| 160         | Paraprofessionals                       | 377,025          | 17,709           | 394,734          | -                  | 100%        | -                 | -                    | -                          |
| 1601        | Special Education Paraprofess.          | 212,443          | (10,101)         | 202,342          | -                  | 100%        | -                 | -                    | -                          |
| 190         | Salaries, Miscellaneous                 | 28,815           | 1,381            | 30,196           | -                  | 100%        | -                 | -                    | -                          |
|             | <b>Sub-Total Non-Certified Salaries</b> | <b>1,434,417</b> | <b>19,645</b>    | <b>1,452,062</b> | <b>2,000</b>       | <b>100%</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                   |
|             |   |                  |                  | -                |                    |             |                   |                      |                            |
|             | <b>TOTAL SALARIES</b>                   | <b>7,646,706</b> | <b>(46,482)</b>  | <b>7,546,924</b> | <b>53,300</b>      | <b>100%</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                   |
| 220         | FICA                                    | 210,232          | (9,216)          | 201,016          | -                  | 100%        | -                 | -                    | -                          |
| 230         | Merf                                    | 197,029          | 9,695            | 206,724          | -                  | 100%        | -                 | -                    | -                          |
| 270         | Medical Insurance                       | 1,990,318        | (87,287)         | 1,733,660        | 169,371            | 100%        | -                 | -                    | -                          |
| 280         | Life Insurance                          | 24,960           | 3,427            | 28,387           | -                  | 100%        | -                 | -                    | -                          |
| 2902        | Other Employee Benefits                 | 13,200           | -                | 10,400           | 2,800              | 100%        | -                 | -                    | -                          |
|             | <b>TOTAL BENEFITS</b>                   | <b>2,435,739</b> | <b>(83,382)</b>  | <b>2,180,186</b> | <b>172,171</b>     | <b>100%</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                   |

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**For 12 Months Ended: June 30, 2014**

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|-------------|------------------------------------|------------------|------------------|------------------|--------------------|-------------|-------------------|----------------------|----------------------------|
| 320         | Professional Development           | 77,805           | (9,676)          | 36,078           | 32,050             | 100%        | -                 |                      | -                          |
| 330         | Legal Fees                         | 38,000           | (11,800)         | 10,751           | 15,449             | 100%        | -                 |                      | -                          |
| 340         | Software Support                   | 13,078           | (2,128)          | 7,985            | 2,965              | 100%        | -                 |                      | -                          |
| 350         | Substitutes                        | 28,000           | (7,833)          | 20,167           | -                  | 100%        | -                 |                      | -                          |
| 390/01      | OT/PT/Consultant Services          | 60,500           | 6,749            | 57,898           | 9,351              | 100%        | -                 |                      | -                          |
| 3902        | Financial Audit                    | 15,600           | 1,190            | 16,790           | -                  | 100%        | -                 |                      | -                          |
| 390         | Other Prof/Tech. Services          | 151,624          | 4,745            | 129,619          | 26,750             | 100%        | -                 |                      | -                          |
|             | <b>TOTAL PROFESSIONAL SERVICES</b> | <b>384,607</b>   | <b>(18,754)</b>  | <b>279,288</b>   | <b>86,565</b>      | <b>100%</b> | -                 | -                    | -                          |
| 410/01      | Utilities - Electric and Water     | 256,334          | (28,374)         | 159,950          | 68,010             | 100%        | -                 |                      | -                          |
| 420         | Heating                            | 112,200          | (49,295)         | 55,200           | 7,706              | 100%        | -                 |                      | -                          |
| 430         | Repairs and Maintenance            | 47,627           | (11,456)         | 14,021           | 22,150             | 100%        | -                 |                      | -                          |
| 450         | Leases and Rentals                 | 52,411           | 111              | 39,488           | 13,034             | 100%        | -                 |                      | -                          |
| 4501        | Building Improvements              | 30,000           | 42,534           | 8,800            | 63,734             | 100%        | -                 |                      | -                          |
| 490         | Other Purchased Services           | 25,920           | 1,402            | 23,550           | 3,772              | 100%        | -                 |                      | -                          |
| 4901        | Service Contracts                  | 55,781           | (5,562)          | 44,075           | 6,144              | 100%        | -                 |                      | -                          |
|             | <b>TOTAL PROPERTY SERVICES</b>     | <b>580,273</b>   | <b>(50,639)</b>  | <b>345,083</b>   | <b>184,551</b>     | <b>100%</b> | -                 | -                    | -                          |
| 510         | Pupil Transportation-Regular       | 474,971          | (10,717)         | 435,354          | 1,500              | 94%         | 27,399            |                      | 27,399                     |
| 510         | Pupil Transportation-Spec. Educ.   | 148,224          | (4,018)          | 144,206          | -                  | 100%        | -                 |                      | -                          |
| 520         | Insurance-General Liability        | 91,829           | 13,348           | 105,177          | -                  | 100%        | -                 |                      | -                          |
| 5201        | Worker's Compensation              | 111,821          | 22,746           | 134,567          | -                  | 100%        | -                 |                      | -                          |
| 530         | Telephone Services                 | 16,670           | 3,542            | 17,254           | 2,958              | 100%        | -                 |                      | -                          |
| 535         | Internet                           | 9,876            | 4,492            | 10,468           | 3,900              | 100%        | -                 |                      | -                          |
| 537         | Postage                            | 5,400            | 0                | 3,729            | 1,672              | 100%        | -                 |                      | -                          |
| 540         | Advertising                        | 2,800            | 11               | 249              | 2,562              | 100%        | -                 |                      | -                          |
| 550         | Interns                            | 132,257          | (13,057)         | 79,733           | 39,467             | 100%        | -                 | -                    | -                          |
| 560         | Tuition                            | 315,174          | (100,026)        | 172,345          | 42,804             | 100%        | -                 |                      | -                          |
| 590         | Other Purchased Services           | 15,350           | (323)            | 4,528            | 10,499             | 100%        | -                 | -                    | -                          |
|             | <b>TOTAL OTHER PURCH SERVICES</b>  | <b>1,324,372</b> | <b>(84,002)</b>  | <b>1,107,610</b> | <b>105,361</b>     | <b>98%</b>  | <b>27,399</b>     | -                    | <b>27,399</b>              |

**WOODBRIAGE BOARD OF EDUCATION  
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|-------------|---------------------------------------|-------------------|------------------|-------------------|--------------------|-------------|-------------------|----------------------|----------------------------|
| 610         | Instructional Supplies                | 154,558           | 55,166           | 184,884           | 24,840             | 100%        | -                 |                      | -                          |
| 620         | Computer Software                     | 62,521            | (2,673)          | 47,497            | 12,351             | 100%        | -                 |                      | -                          |
| 625         | Supplies Nurses                       | 1,800             | (102)            | 1,698             | -                  | 100%        | -                 |                      | -                          |
| 630         | Supplies Custodial                    | 52,901            | 562              | 39,418            | 14,045             | 100%        | -                 |                      | -                          |
| 635         | Supplies Office                       | 11,500            | 1,499            | 12,043            | 956                | 100%        | -                 |                      | -                          |
| 640         | Books and Audio Visual                | 18,000            | 9,860            | 13,514            | 14,346             | 100%        | -                 |                      | -                          |
| 645         | Subscriptions                         | 14,855            | 1,270            | 6,721             | 9,404              | 100%        | -                 |                      | -                          |
| 650         | Testing                               | 9,500             | 3,007            | 12,507            | -                  | 100%        | -                 |                      | -                          |
| 690         | Misc. Supplies - DW Security          | 3,800             | (2,200)          | 1,600             | -                  | 100%        | -                 |                      | -                          |
|             | <b>TOTAL SUPPLIES &amp; MATERIALS</b> | <b>329,435</b>    | <b>66,389</b>    | <b>319,881</b>    | <b>75,943</b>      | <b>100%</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                   |
| 730         | Equipment - Office                    | -                 |                  |                   |                    | 0%          | -                 |                      | -                          |
| 732         | Computer Hardware                     | 15,500            | 108,001          | 99,441            | 24,059             | 100%        | -                 |                      | -                          |
| 735         | Equipment - Teaching                  | 17,050            | 18,068           | 14,068            | 21,050             | 100%        | -                 |                      | -                          |
| 740         | Equipment - Building                  | 4,600             | 40,156           | 12,464            | 32,292             | 100%        | -                 |                      | -                          |
| 745         | Furniture                             | 2,250             | 6,563            | 7,785             | -                  | 88%         | 1,028             |                      | 1,028                      |
|             | <b>TOTAL PROPERTY</b>                 | <b>39,400</b>     | <b>172,787</b>   | <b>133,758</b>    | <b>77,401</b>      | <b>100%</b> | <b>1,028</b>      | <b>-</b>             | <b>1,028</b>               |
| 810         | Dues and Fees                         | 32,174            | 32,716           | 28,069            | 31,425             | 92%         | 5,396             |                      | 5,396                      |
| 825         | Unemployment                          | 12,596            | -                | 4,284             | 1,122              | 43%         | 7,190             |                      | 7,190                      |
| 900         | Other Fees                            | 32,696            | 11,368           | 35,875            | 275                | 82%         | 7,914             |                      | 7,914                      |
|             |                                       |                   |                  |                   |                    |             | -                 |                      |                            |
|             | <b>TOTAL DUES AND FEES</b>            | <b>77,466</b>     | <b>44,083</b>    | <b>68,228</b>     | <b>32,822</b>      | <b>83%</b>  | <b>20,500</b>     | <b>-</b>             | <b>20,500</b>              |
|             |                                       |                   |                  |                   |                    |             |                   |                      |                            |
|             | <b>ARRA Fund Reduction</b>            |                   |                  |                   |                    |             |                   |                      | <b>0</b>                   |
|             |                                       |                   |                  |                   |                    |             |                   |                      |                            |
|             | <b>TOTAL ADOPTED BUDGET</b>           | <b>12,817,998</b> | <b>0</b>         | <b>11,980,957</b> | <b>788,114</b>     | <b>100%</b> | <b>48,927</b>     | <b>-</b>             | <b>48,927</b>              |

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2013 - 2014

Month Ended June 30, 2014

**OBJECTS 110-120 – CERTIFIED STAFF**

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

**OBJECT 1303 – CUSTODIANS**

The net project deficit results from overtime costs for snow removal as well as K-wing classrooms damage from heating equipment failure.

**OBJECT 150 – SECRETARIES, CLERICAL**

The net project deficit results from contract negotiations being in process and final wage settlements obtained in June, after budget approval.

**OBJECT 160 – PARAPROFESSIONALS**

The net project deficit results from an unbudgeted new hire to support the additional Kindergarten class.

**OBJECT 1601 – SPECIAL EDUCATION PARAPROFESSIONALS**

The net project surplus results from staff changes and resignations.

**OBJECT 270 – MEDICAL INSURANCE**

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

**OBJECT 330 – LEGAL FEES**

The net projected surplus reflects favorable year-to-date actual expenses vs. budget.

**OBJECT 410/01 – UTILITIES ELECTRIC & WATER**

The net projected surplus reflects favorable year-to-date consumption vs. budget.

**OBJECT 420 – HEATING**

The net projected surplus reflects favorable year-to-date consumption vs. budget.

**OBJECT 4501 – BUILDING IMPROVEMENTS**

The net projected deficits reflects encumbrance for cost of window shades included in the Superintendent Recommendations for Use of 2013-2014 Surplus.

**OBJECT 510 - TRANSPORTATION**

The net projected surplus reflects savings from cancellation of Wintergreen bus due to current enrollment, in addition to reduction outplacement transportation costs.

**OBJECT 520 – INSURANCE – GENERAL LIABILITY**

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of carrier rate increase (i.e. Hurricane Sandy, Blizzard Nemo)

**OBJECT 5201 – WORKER'S COMPENSATION**

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of claims experience rating.

**OBJECT 550 - INTERNS**

The net projected surplus reflects vacancy of one intern.

**OBJECT 560 – TUITION**

The projected surplus is the result of lower than anticipated enrollment in the Wintergreen Magnet School, and reduction of one outplaced student.

**OBJECT 610 – INSTRUCTIONAL SUPPLIES**

The projected deficit includes the cost of math books and classroom libraries included in the Superintendent Recommendations for Use of 2013-2014 Surplus.

**OBJECT 732 – COMPUTER HARDWARE**

The projected deficit includes the cost of technology equipment included in the Superintendent Recommendations for Use of 2013-2014 Surplus.

**OBJECT 735-745 – FURNITURE & EQUIPMENT**

The net projected deficit is the result of furnishing one additional Kindergarten class and student desks and chairs included in the Superintendent Recommendations for Use of 2013-2014 Surplus.

**OBJECT 810 & 900 – DUES AND FEES**

The projected deficit is the includes the cost estimates related to relocation of Summer Programs to alternative locations

**OBJECT 825 – UNEMPLOYMENT**

The net projected surplus reflects favorable year-to-date claims paid vs. budget.