

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 4-30-2021**

| Object Code | Descriptions | Adopted Budget | Expended to Date | Encumbered to Date | Available Balance | Estimated Additional | Projected Year-End Balance |
|---|--------------------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------------|
| 110 | Administrators | 765,122 | 701,009 | 97,837 | (33,724) | 0 | (33,724) |
| 120 | Teachers - Regular | 5,405,566 | 3,892,053 | 1,331,017 | 182,497 | 31,500 | 150,997 |
| 120 | Teachers - Special Education | 1,039,146 | 759,472 | 232,238 | 47,437 | 0 | 47,437 |
| 1201 | Psychologist | 200,610 | 169,765 | 62,397 | (31,552) | 0 | (31,552) |
| 1203 | Counselor | 49,806 | 38,083 | 11,723 | 0 | 0 | 0 |
| Sub-Total Certified Salaries | | 7,460,250 | 5,560,381 | 1,735,212 | 164,657 | 31,500 | 133,157 |
| 1303 | Custodians | 430,678 | 335,499 | 40,977 | 54,202 | 33,140 | 21,062 |
| 140 | Nurses | 157,822 | 131,984 | 25,838 | 0 | 0 | 0 |
| 150 | Secretaries, Clerical | 377,381 | 339,715 | 37,286 | 379 | 8,778 | (8,399) |
| 160 | Paraprofessionals | 305,089 | 184,650 | 54,740 | 65,699 | 0 | 65,699 |
| 1601 | Special Education Paraprofess. | 437,944 | 377,463 | 116,025 | (55,544) | 0 | (55,544) |
| 170/10 | Salaries OT / PT | 0 | 36,570 | 13,111 | (49,682) | 0 | (49,682) |
| 190 | Salaries, Miscellaneous | 55,112 | 19,475 | 6,013 | 29,624 | 22,474 | 7,150 |
| Sub-Total Non-Certified Salaries | | 1,764,026 | 1,425,356 | 293,991 | 44,679 | 64,392 | (19,713) |
| TOTAL SALARIES | | 9,224,276 | 6,985,736 | 2,029,203 | 209,337 | 95,892 | 113,444 |
| 220 | FICA | 252,995 | 177,192 | 0 | 75,803 | 80,903 | (5,100) |
| 230 | CMERS | 302,341 | 231,274 | 0 | 71,067 | 100,791 | (29,724) |
| 270 | Medical Insurance | 2,404,511 | 2,041,902 | 263,036 | 99,573 | 82,141 | 17,432 |
| 280 | Life Insurance | 42,162 | 27,070 | 6,581 | 8,511 | 0 | 8,511 |
| 2902 | Other Employee Benefits | 14,300 | 5,600 | 0 | 8,700 | 0 | 8,700 |
| TOTAL BENEFITS | | 3,016,309 | 2,483,038 | 269,617 | 263,654 | 263,836 | (181) |
| 320 | Professional Development | 37,975 | 4,495 | 335 | 33,145 | 1,500 | 31,645 |
| 330 | Legal Fees | 31,600 | 36,908 | 0 | (5,308) | 3,500 | (8,808) |
| 340 | Software Support | 26,338 | 15,754 | 0 | 10,584 | 10,584 | 0 |
| 350 | Substitutes | 24,647 | 227,083 | 82,637 | (285,073) | 0 | (285,073) |
| 390/01 | OT/PT/Consultant Services | 120,363 | 17,582 | 7,663 | 95,119 | 9,518 | 85,601 |
| 3902 | Financial Audit | 24,271 | 4,250 | 0 | 20,021 | 24,271 | (4,250) |
| 390 | Other Prof/Tech. Services | 264,151 | 210,947 | 41,701 | 11,502 | 0 | 11,502 |
| TOTAL PROFESSIONAL SERVICES | | 529,345 | 517,019 | 132,336 | (120,010) | 49,373 | (169,384) |
| 410/01 | Utilities - Electric and Water | 192,278 | 133,170 | 59,348 | (240) | 0 | (240) |
| 420 | Heating | 68,386 | 62,465 | 5,821 | 100 | 100 | 0 |
| 430 | Repairs and Maintenance | 51,631 | 54,062 | 19,427 | (21,858) | 3,500 | (25,358) |
| 450 | Leases and Rentals | 53,595 | 44,038 | 9,557 | 0 | 0 | 0 |
| 4501 | Building Improvements | 10,300 | 6,717 | 3,583 | 0 | 0 | 0 |
| 490 | Other Purchased Services | 24,520 | 15,497 | 299 | 8,724 | 8,724 | 0 |
| 4901 | Service Contracts | 133,192 | 104,453 | 28,739 | 0 | 0 | 0 |
| TOTAL PROPERTY SERVICES | | 533,902 | 420,401 | 126,775 | (13,274) | 12,324 | (25,598) |

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 4-30-2021**

| Object Code | Descriptions | Adopted Budget | Expended to Date | Encumbered to Date | Available Balance | Estimated Additional | Projected Year-End Balance |
|---------------------------------------|----------------------------------|-------------------|-------------------|--------------------|-------------------|----------------------|----------------------------|
| 510 | Pupil Transportation-Regular | 418,380 | 324,849 | 43,292 | 50,239 | 33,672 | 16,567 |
| 510 | Pupil Transportation-Spec. Educ. | 215,710 | 135,935 | 67,517 | 12,258 | 0 | 12,258 |
| 520 | Insurance-General Liability | 100,893 | 99,760 | 0 | 1,133 | 0 | 1,133 |
| 5201 | Worker's Compensation | 205,862 | 178,947 | 3,224 | 23,690 | 0 | 23,690 |
| 530 | Telephone Services | 16,928 | 11,840 | 3,335 | 1,753 | 1,753 | 0 |
| 535 | Internet | 24,640 | 23,110 | 2,160 | (630) | 0 | (630) |
| 537 | Postage | 4,650 | 4,665 | 446 | (461) | 0 | (461) |
| 540 | Advertising | 2,500 | 11,762 | 0 | (9,262) | 0 | (9,262) |
| 550 | Interns | 171,204 | 93,478 | 25,293 | 52,434 | 0 | 52,434 |
| 560 | Tuition - Wintergreen | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | Tuition - Out of District | 305,161 | 238,215 | 94,642 | (27,696) | 0 | (27,696) |
| 590 | Other Purchased Services | 13,900 | 4,388 | 1,446 | 8,066 | 8,066 | 0 |
| TOTAL OTHER PURCH SERVICES | | 1,479,828 | 1,126,950 | 241,355 | 111,523 | 43,490 | 68,033 |
| 610 | Instructional Supplies | 123,970 | 59,884 | 13,332 | 50,754 | 14,754 | 36,000 |
| 620 | Computer Software | 67,108 | 36,976 | 3,479 | 26,653 | 26,653 | 0 |
| 625 | Supplies Nurses | 4,060 | (5,963) | 7,633 | 2,390 | 2,390 | 0 |
| 630 | Supplies Custodial | 56,706 | 34,074 | 5,116 | 17,515 | 13,365 | 4,150 |
| 635 | Supplies Office | 15,050 | 7,249 | 1,504 | 6,297 | 6,297 | 0 |
| 640 | Books and Audio Visual | 17,000 | 0 | 0 | 17,000 | 0 | 17,000 |
| 645 | Subscriptions | 21,778 | 16,176 | 3,388 | 2,214 | 2,214 | 0 |
| 650 | Testing | 13,225 | 5,135 | 714 | 7,375 | 7,375 | 0 |
| 690 | Misc. Supplies - DW Security | 4,064 | 2,464 | 0 | 1,600 | 0 | 1,600 |
| TOTAL SUPPLIES & MATERIALS | | 322,961 | 155,996 | 35,168 | 131,798 | 73,048 | 58,750 |
| 730 | Equipment - Office | 0 | 0 | 0 | 0 | 0 | 0 |
| 732 | Computer Hardware | 20,222 | 32,800 | 819 | (13,397) | 0 | (13,397) |
| 735 | Equipment - Teaching | 4,000 | 7,310 | 0 | (3,310) | 0 | (3,310) |
| 740 | Equipment - Building | 3,492 | 1,311 | 0 | 2,181 | 0 | 2,181 |
| 745 | Furniture | 360 | 0 | 0 | 360 | 0 | 360 |
| TOTAL PROPERTY | | 28,074 | 41,421 | 819 | (14,166) | 0 | (14,166) |
| 810 | Dues and Fees | 26,350 | 12,036 | 10,655 | 3,659 | 9,241 | (5,582) |
| 825 | Unemployment | 1,500 | 6,375 | 0 | (4,875) | 3,000 | (7,875) |
| 900 | Other Fees | 39,409 | 27,768 | 252 | 11,389 | 0 | 11,389 |
| TOTAL DUES AND FEES | | 67,259 | 46,179 | 10,907 | 10,173 | 12,241 | (2,068) |
| TOTAL ADOPTED BUDGET | | 15,201,954 | 11,776,741 | 2,846,179 | 579,035 | 550,204 | 28,830 |

Expenditures by Object - Financial Analysis
For the Month Ended April 30, 2021

OBJECTS 110-120 – CERTIFIED SALARIES

The net projected surplus results from costs related to superintendent retirement, interim costs, as well as other staff replacements, netted against savings in other staff retirements, savings in ESY program costs, leaves of absence, and those related replacements.

OBJECT 1303 CUSTODIANS

The net projected surplus results from reduced anticipated needs for weather related and staff coverage overtime events.

OBJECTS 150 – SECRETARIAL

The net projected deficit results from discontinued credits due to the temporary closure of the extended day program netted against savings due to a current vacancy.

OBJECTS 160 & 1601 – PARAPROFESSIONALS

The net projected surplus results from staffing turnover and unpaid leaves.

OBJECTS 170/10 - Salaries OT/PT

The net projected deficit from hiring employees for services previously provided by an external vendor / subcontractor. The offset to the deficit shown in objects 170/10 can be found in objects 390/01

OBJECT 190 – SALARIES MISCELLANEOUS

The net projected savings includes savings related to contractual course reimbursements, actuals lower than budget.

OBJECTS 220 & 230 - FICA / CMERS

The net projected deficit results from hiring employees for services previously provided by an external vendor / subcontractor. In addition the deficit includes an unanticipated CMERS funding obligation. The offset to the deficit shown in objects 220 & 230 can be found in objects 390/01

270 – MEDICAL INSURANCE

The net projected surplus results from mid-year favorable census changes.

280/2902 – LIFE INSURANCE & OTHER EMPLOYEE BENEFITS

The net projected surplus results from lower than anticipated usage in these areas.

OBJECT 320 – PROFESSIONAL DEVELOPMENT

The net projected savings results from a partial budgetary spending freeze in place in addition to a shift to virtual delivery of workshops due to the pandemic.

OBJECT 330 – LEGAL SERVICES

The net projected deficit results from higher than anticipated needs for these services earlier in the year during the reopening. Also included are legal fees in connection to a federal level class action.

OBJECT 350 - SUBSTITUTES

The net projected deficit results from coverage needed for leaves of absences as well as supplemental personnel, including (4) long term substitutes in response to hybrid learning models.

OBJECT 390/01 – OT/PT CONSULTANT SERVICES

The net projected surplus results from hiring employees for services previously provided by an external vendor. The cost of the services is now contained in object 170/10.

OBJECT 3902 FINANCIAL AUDIT

The net projected deficit is the result of the CSDE expanding the annual financial audit scope requiring additional billable hours for the auditors.

OBJECT 390 – OTHER PROFESSIONAL TECHNICAL SERVICES

The net projected surplus results from the SRO credit for summer services not needed due to programs cancelled, netted against discontinued credits from the temporary closure of extended day program.

OBJECT 430 – REPAIRS & MAINTENANCE

The net projected deficit results from actuals exceeding budget in the area of HVAC and Dectron related repairs.

OBJECT 510 – TRANSPORTATION

The net projected surplus results from favorable allocation for non-public transportation as well as savings in ESY transportation costs.

OBJECT 520/5201 INSURANCE LIABILITY & WORKER COMPENSATION

The net projected surplus results from favorable policies premium renewals.

OBJECT 540 – ADVERTISING

The net projected deficit results from an unanticipated search for the position of Superintendent.

OBJECT 550 – INTERNS

The projected savings results from intern / building substitute vacancies throughout the school year.

OBJECT 560 - TUITION

The net projected deficit results from an unanticipated special education outplacement related cost.

OBJECT 610 - INSTRUCTIONAL SUPPLIES

The net projected surplus results from a partial budgetary spending freeze.

OBJECT 640 – BOOKS & AUDIO VISUAL

The net projected surplus results from a partial budgetary spending freeze.

OBJECT 690 – MISC SUPPLIES DW SECURITY

The net projected surplus results from a partial budgetary spending freeze on supplies in general.

OBJECT 732 – COMPUTER HARDWARE

The net projected deficit results from additional laptops and mobile devices due to this year's instructional model.

OBJECT 735 – EQUIPMENT TEACHING

The net projected deficit results from unanticipated special education equipment needs.

OBJECT 810 – DUES & FEES

The net projected deficit results from anticipated subsidy for the school lunch program netted against some favorable memberships reductions.

OBJECT 825 – UNEMPLOYMENT

The net projected deficit results from an increase in claims, unrelated to extended day program.

OBJECT 900 – OTHER FEES

The net projected surplus results from favorable allocation for non-public nursing services.