

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 3-31-2021**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	765,122	640,993	157,853	(33,724)	0	(33,724)
120	Teachers - Regular	5,405,566	3,476,503	1,747,050	182,012	37,870	144,142
120	Teachers - Special Education	1,039,146	680,749	308,056	50,341	3,600	46,741
1201	Psychologist	200,610	151,937	80,225	(31,552)	0	(31,552)
1203	Counselor	49,806	32,355	17,451	0	0	0
Sub-Total Certified Salaries		7,460,250	4,982,537	2,310,635	167,078	41,470	125,608
1303	Custodians	430,678	308,140	67,388	55,150	35,360	19,790
140	Nurses	157,822	121,075	36,549	198	198	0
150	Secretaries, Clerical	377,381	311,527	76,299	(10,445)	0	(10,445)
160	Paraprofessionals	305,089	166,390	72,831	65,868	0	65,868
1601	Special Education Paraprofess.	437,944	338,611	154,877	(55,544)	0	(55,544)
170/10	Salaries OT / PT	0	32,824	16,858	(49,682)	0	(49,682)
190	Salaries, Miscellaneous	55,112	17,828	8,266	29,018	14,009	15,009
Sub-Total Non-Certified Salaries		1,764,026	1,296,395	433,066	34,564	49,567	(15,003)
TOTAL SALARIES		9,224,276	6,278,933	2,743,701	201,642	91,037	110,605
220	FICA	252,995	167,282	0	85,713	90,813	(5,100)
230	CMERS	302,341	208,086	0	94,255	106,255	(12,000)
270	Medical Insurance	2,404,511	1,841,202	495,686	67,623	50,191	17,432
280	Life Insurance	42,162	24,319	8,333	9,511	0	9,511
2902	Other Employee Benefits	14,300	4,200	0	10,100	2,500	7,600
TOTAL BENEFITS		3,016,309	2,245,089	504,019	267,202	249,759	17,443
320	Professional Development	37,975	3,865	21,637	12,473	0	12,473
330	Legal Fees	31,600	36,287	0	(4,687)	4,000	(8,687)
340	Software Support	26,338	15,754	0	10,584	10,584	0
350	Substitutes	24,647	195,881	90,064	(261,297)	13,600	(274,897)
390/01	OT/PT/Consultant Services	120,363	9,182	10,600	100,581	15,218	85,363
3902	Financial Audit	24,271	4,250	0	20,021	24,271	(4,250)
390	Other Prof/Tech. Services	264,151	141,099	109,510	13,543	0	13,543
TOTAL PROFESSIONAL SERVICES		529,345	406,317	231,810	(108,782)	67,673	(176,455)
410/01	Utilities - Electric and Water	192,278	120,421	72,097	(240)	0	(240)
420	Heating	68,386	43,335	25,051	0	0	0
430	Repairs and Maintenance	51,631	51,905	13,209	(13,483)	4,000	(17,483)
450	Leases and Rentals	53,595	39,711	13,884	0	0	0
4501	Building Improvements	10,300	6,717	3,583	0	0	0
490	Other Purchased Services	24,520	15,047	2,522	6,951	6,951	0
4901	Service Contracts	133,192	89,233	43,959	0	0	0
TOTAL PROPERTY SERVICES		533,902	366,368	174,306	(6,772)	10,951	(17,723)

**WOODBIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 3-31-2021**

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	294,375	73,766	50,239	33,672	16,567
510	Pupil Transportation-Spec. Educ.	215,710	114,855	88,682	12,174	0	12,174
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	9,569	5,606	1,753	1,753	0
535	Internet	24,640	20,950	4,320	(630)	0	(630)
537	Postage	4,650	4,055	652	(57)	0	(57)
540	Advertising	2,500	11,762	0	(9,262)	0	(9,262)
550	Interns	171,204	89,570	31,950	49,684	0	49,684
560	Tuition - Wintergreen	0	0	0	0	0	0
560	Tuition - Out of District	305,161	211,853	121,004	(27,696)	0	(27,696)
590	Other Purchased Services	13,900	4,120	0	9,780	9,780	0
TOTAL OTHER PURCH SERVICES		1,479,828	1,039,816	329,204	110,808	45,205	65,603
610	Instructional Supplies	123,970	55,515	35,871	32,584	11,584	21,000
620	Computer Software	67,108	36,976	3,479	26,653	26,653	0
625	Supplies Nurses	4,060	(6,050)	7,635	2,475	2,475	0
630	Supplies Custodial	56,706	30,015	5,448	21,243	21,243	0
635	Supplies Office	15,050	6,638	1,488	6,924	6,924	0
640	Books and Audio Visual	17,000	0	0	17,000	0	17,000
645	Subscriptions	21,778	16,163	3,388	2,227	2,227	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	146,856	58,023	118,081	78,482	39,600
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	7,137	173	(3,310)	0	(3,310)
740	Equipment - Building	3,492	1,311	0	2,181	2,181	0
745	Furniture	360	0	0	360	0	360
TOTAL PROPERTY		28,074	41,249	991	(14,166)	2,181	(16,347)
810	Dues and Fees	26,350	11,648	18,570	(3,868)	12,000	(15,868)
825	Unemployment	1,500	6,375	0	(4,875)	3,000	(7,875)
900	Other Fees	39,409	27,120	549	11,740	0	11,740
TOTAL DUES AND FEES		67,259	45,143	19,119	2,997	15,000	(12,003)
TOTAL ADOPTED BUDGET		15,201,954	10,569,771	4,061,174	571,009	560,287	10,722

Expenditures by Object - Financial Analysis
For the Month Ended March 31, 2021
REVISED 4-5-2021

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.

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 overage 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. The offset to the overage 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. Also included are legal fees for 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 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.