

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED 2-28-2021**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	765,122	577,675	221,171	(33,724)	0	(33,724)
120	Teachers - Regular	5,405,566	3,063,622	2,160,624	181,320	35,075	146,245
120	Teachers - Special Education	1,039,146	598,039	390,688	50,419	11,500	38,919
1201	Psychologist	200,610	134,109	98,052	(31,552)	0	(31,552)
1203	Counselor	49,806	29,837	19,969	0	0	0
<b>Sub-Total Certified Salaries</b>		<b>7,460,250</b>	<b>4,403,284</b>	<b>2,890,503</b>	<b>166,463</b>	<b>46,575</b>	<b>119,888</b>
1303	Custodians	430,678	279,784	94,542	56,352	43,592	12,760
140	Nurses	157,822	108,810	48,125	888	888	0
150	Secretaries, Clerical	377,381	281,208	106,618	(10,445)	0	(10,445)
160	Paraprofessionals	305,089	148,212	90,927	65,950	0	65,950
1601	Special Education Paraprofess.	437,944	299,009	192,978	(54,044)	5,000	(59,044)
170/10	Salaries OT / PT	0	29,078	20,604	(49,682)	0	(49,682)
190	Salaries, Miscellaneous	55,112	15,613	14,224	25,274	8,859	16,415
<b>Sub-Total Non-Certified Salaries</b>		<b>1,764,026</b>	<b>1,161,714</b>	<b>568,018</b>	<b>34,294</b>	<b>58,339</b>	<b>(24,046)</b>
<b>TOTAL SALARIES</b>		<b>9,224,276</b>	<b>5,564,998</b>	<b>3,458,521</b>	<b>200,757</b>	<b>104,914</b>	<b>95,842</b>
220	FICA	252,995	147,855	0	105,140	110,240	(5,100)
230	CMERS	302,341	184,876	0	117,465	129,465	(12,000)
270	Medical Insurance	2,404,511	1,621,897	700,551	82,062	82,062	0
280	Life Insurance	42,162	21,549	20,102	511	0	511
2902	Other Employee Benefits	14,300	4,200	0	10,100	4,500	5,600
<b>TOTAL BENEFITS</b>		<b>3,016,309</b>	<b>1,980,378</b>	<b>720,654</b>	<b>315,277</b>	<b>326,267</b>	<b>(10,989)</b>
320	Professional Development	37,975	3,410	21,482	13,083	0	13,083
330	Legal Fees	31,600	33,031	0	(1,431)	7,500	(8,931)
340	Software Support	26,338	15,754	0	10,584	10,584	0
350	Substitutes	24,647	173,053	111,107	(259,513)	0	(259,513)
390/01	OT/PT/Consultant Services	120,363	5,988	12,694	101,681	16,318	85,363
3902	Financial Audit	24,271	4,250	0	20,021	24,271	(4,250)
390	Other Prof/Tech. Services	264,151	133,669	116,939	13,543	0	13,543
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>529,345</b>	<b>369,154</b>	<b>262,222</b>	<b>(102,031)</b>	<b>58,673</b>	<b>(160,705)</b>
410/01	Utilities - Electric and Water	192,278	106,447	86,071	(240)	0	(240)
420	Heating	68,386	30,382	38,004	0	0	0
430	Repairs and Maintenance	51,631	44,381	20,163	(12,913)	4,000	(16,913)
450	Leases and Rentals	53,595	35,222	18,373	0	0	0
4501	Building Improvements	10,300	5,520	4,780	0	0	0
490	Other Purchased Services	24,520	13,479	2,318	8,724	8,724	0
4901	Service Contracts	133,192	86,467	45,765	960	960	0
<b>TOTAL PROPERTY SERVICES</b>		<b>533,902</b>	<b>321,897</b>	<b>215,473</b>	<b>(3,468)</b>	<b>13,684</b>	<b>(17,153)</b>

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510	Pupil Transportation-Regular	418,380	268,264	99,877	50,239	33,672	16,567
510	Pupil Transportation-Spec. Educ.	215,710	96,036	107,416	12,258	0	12,258
520	Insurance-General Liability	100,893	94,460	5,300	1,133	0	1,133
5201	Worker's Compensation	205,862	117,136	65,036	23,690	0	23,690
530	Telephone Services	16,928	8,191	6,984	1,753	1,753	0
535	Internet	24,640	20,950	4,320	(630)	0	(630)
537	Postage	4,650	3,782	772	96	96	0
540	Advertising	2,500	11,762	608	(9,870)	0	(9,870)
550	Interns	171,204	43,850	74,920	52,434	8,500	43,934
560	Tuition - Wintergreen	0	0	0	0	0	0
560	Tuition - Out of District	305,161	175,472	157,385	(27,696)	0	(27,696)
590	Other Purchased Services	13,900	3,919	0	9,981	9,981	0
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,479,828</b>	<b>843,823</b>	<b>522,618</b>	<b>113,388</b>	<b>54,002</b>	<b>59,386</b>
610	Instructional Supplies	123,970	48,230	42,407	33,333	12,333	21,000
620	Computer Software	67,108	36,326	4,130	26,653	26,653	0
625	Supplies Nurses	4,060	(6,156)	7,747	2,470	2,470	0
630	Supplies Custodial	56,706	25,915	9,337	21,454	21,454	0
635	Supplies Office	15,050	4,885	3,096	7,070	7,070	0
640	Books and Audio Visual	17,000	0	0	17,000	0	17,000
645	Subscriptions	21,778	11,368	5,361	5,050	5,050	0
650	Testing	13,225	4,438	1,353	7,433	7,433	0
690	Misc. Supplies - DW Security	4,064	78	2,386	1,600	0	1,600
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>322,961</b>	<b>125,083</b>	<b>75,816</b>	<b>122,062</b>	<b>82,462</b>	<b>39,600</b>
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
<b>TOTAL PROPERTY</b>		<b>28,074</b>	<b>41,249</b>	<b>991</b>	<b>(14,166)</b>	<b>2,181</b>	<b>(16,347)</b>
810	Dues and Fees	26,350	11,218	18,837	(3,705)	12,000	(15,705)
825	Unemployment	1,500	3,945	0	(2,445)	5,500	(7,945)
900	Other Fees	39,409	3,210	36,212	(13)	0	(13)
<b>TOTAL DUES AND FEES</b>		<b>67,259</b>	<b>18,373</b>	<b>55,049</b>	<b>(6,163)</b>	<b>17,500</b>	<b>(23,663)</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>15,201,954</b>	<b>9,264,955</b>	<b>5,311,344</b>	<b>625,655</b>	<b>659,683</b>	<b>(34,028)</b>

Expenditures by Object - Financial Analysis  
For the Month Ended February 28, 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

**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 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 630 – 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.

**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.