

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED 12-31-2020**

| Object Code                             | Description                      | Adopted Budget   | Expended to Date | Encumbered to Date | Available Balance | Estimated Additional | Projected Year-End Balance |
|---|----------------------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------------|
| 110                                     | Administrators                   | 765,122          | 423,635          | 279,825            | 61,662            | 87,999               | (26,338)                   |
| 120                                     | Teachers - Regular               | 5,405,566        | 2,024,216        | 3,185,537          | 195,813           | 28,220               | 167,593                    |
| 120                                     | Teachers - Special Education     | 1,039,146        | 405,080          | 572,436            | 61,630            | 33,370               | 28,260                     |
| 1201                                    | Psychologist                     | 200,610          | 89,514           | 142,622            | (31,525)          | 0                    | (31,525)                   |
| 1203                                    | Counselor                        | 49,806           | 19,879           | 29,927             | 0                 | 0                    | 0                          |
| <b>Sub-Total Certified Salaries</b>     |                                  | <b>7,460,250</b> | <b>2,962,324</b> | <b>4,210,347</b>   | <b>287,579</b>    | <b>149,590</b>       | <b>137,989</b>             |
| 1303                                    | Custodians                       | 430,678          | 205,713          | 166,555            | 58,411            | 58,411               | 0                          |
| 140                                     | Nurses                           | 157,822          | 75,816           | 81,119             | 888               | 888                  | 0                          |
| 150                                     | Secretaries, Clerical            | 377,381          | 205,409          | 178,617            | (6,645)           | 0                    | (6,645)                    |
| 160                                     | Paraprofessionals                | 305,089          | 103,643          | 136,125            | 65,320            | 2,217                | 63,103                     |
| 1601                                    | Special Education Paraprofess.   | 437,944          | 204,324          | 264,046            | (30,425)          | 13,132               | (43,557)                   |
| 170/10                                  | Salaries OT / PT                 | 0                | 19,549           | 29,969             | (49,518)          | 0                    | (49,518)                   |
| 190                                     | Salaries, Miscellaneous          | 55,112           | 10,447           | 21,242             | 23,422            | 18,712               | 4,710                      |
| <b>Sub-Total Non-Certified Salaries</b> |                                  | <b>1,764,026</b> | <b>824,901</b>   | <b>877,673</b>     | <b>61,452</b>     | <b>93,360</b>        | <b>(31,907)</b>            |
| <b>TOTAL SALARIES</b>                   |                                  | <b>9,224,276</b> | <b>3,787,225</b> | <b>5,088,020</b>   | <b>349,032</b>    | <b>242,949</b>       | <b>106,082</b>             |
| 220                                     | FICA                             | 252,995          | 109,537          | 0                  | 143,458           | 150,726              | (7,268)                    |
| 230                                     | CMERS                            | 302,341          | 125,448          | 0                  | 176,893           | 194,943              | (18,050)                   |
| 270                                     | Medical Insurance                | 2,404,511        | 1,277,316        | 1,028,931          | 98,264            | 119,264              | (21,000)                   |
| 280                                     | Life Insurance                   | 42,162           | 15,977           | 25,675             | 510               | 0                    | 510                        |
| 2902                                    | Other Employee Benefits          | 14,300           | 4,200            | 0                  | 10,100            | 6,000                | 4,100                      |
| <b>TOTAL BENEFITS</b>                   |                                  | <b>3,016,309</b> | <b>1,532,478</b> | <b>1,054,606</b>   | <b>429,225</b>    | <b>470,933</b>       | <b>(41,708)</b>            |
| 320                                     | Professional Development         | 37,975           | 3,330            | 21,127             | 13,518            | (7,609)              | 21,127                     |
| 330                                     | Legal Fees                       | 31,600           | 28,528           | 657                | 2,415             | 2,415                | 0                          |
| 340                                     | Software Support                 | 26,338           | 15,754           | 0                  | 10,584            | 10,584               | 0                          |
| 350                                     | Substitutes                      | 24,647           | 103,092          | 193,961            | (272,405)         | 0                    | (272,405)                  |
| 390/01                                  | OT/PT/Consultant Services        | 120,363          | 1,950            | 11,038             | 107,375           | 22,012               | 85,363                     |
| 3902                                    | Financial Audit                  | 24,271           | 0                | 0                  | 24,271            | 24,271               | 0                          |
| 390                                     | Other Prof/Tech. Services        | 264,151          | 133,669          | 109,510            | 20,973            | 3,500                | 17,473                     |
| <b>TOTAL PROFESSIONAL SERVICES</b>      |                                  | <b>529,345</b>   | <b>286,322</b>   | <b>336,292</b>     | <b>(93,269)</b>   | <b>55,173</b>        | <b>(148,442)</b>           |
| 410/01                                  | Utilities - Electric and Water   | 192,278          | 86,436           | 106,082            | (240)             | 0                    | (240)                      |
| 420                                     | Heating                          | 68,386           | 25,941           | 42,446             | 0                 | 3,200                | (3,200)                    |
| 430                                     | Repairs and Maintenance          | 51,631           | 36,632           | 19,123             | (4,124)           | 0                    | (4,124)                    |
| 450                                     | Leases and Rentals               | 53,595           | 20,410           | 33,185             | 0                 | 0                    | 0                          |
| 4501                                    | Building Improvements            | 10,300           | 5,520            | 2,856              | 1,924             | 1,924                | 0                          |
| 490                                     | Other Purchased Services         | 24,520           | 10,731           | 2,065              | 11,724            | 11,724               | 0                          |
| 4901                                    | Service Contracts                | 133,192          | 66,006           | 34,181             | 33,005            | 33,005               | 0                          |
| <b>TOTAL PROPERTY SERVICES</b>          |                                  | <b>533,902</b>   | <b>251,675</b>   | <b>239,939</b>     | <b>42,288</b>     | <b>49,653</b>        | <b>(7,564)</b>             |
| 510                                     | Pupil Transportation-Regular     | 418,380          | 174,978          | 221,259            | 22,143            | 7,874                | 14,269                     |
| 510                                     | Pupil Transportation-Spec. Educ. | 215,710          | 77,930           | 125,521            | 12,258            | 0                    | 12,258                     |
| 520                                     | Insurance-General Liability      | 100,893          | 94,460           | 0                  | 6,433             | 0                    | 6,433                      |
| 5201                                    | Worker's Compensation            | 205,862          | 117,136          | 65,036             | 23,690            | 7,310                | 16,380                     |
| 530                                     | Telephone Services               | 16,928           | 6,771            | 8,404              | 1,753             | 1,753                | 0                          |
| 535                                     | Internet                         | 24,640           | 18,790           | 6,480              | (630)             | 0                    | (630)                      |
| 537                                     | Postage                          | 4,650            | 3,051            | 1,377              | 222               | 222                  | 0                          |
| 540                                     | Advertising                      | 2,500            | 11,762           | 608                | (9,870)           | 0                    | (9,870)                    |
| 550                                     | Interns                          | 171,204          | 40,000           | 40,000             | 91,204            | 83,204               | 8,000                      |
| 560                                     | Tuition - Wintergreen            | 0                | 0                | 0                  | 0                 | 0                    | 0                          |
| 560                                     | Tuition - Out of District        | 305,161          | 67,223           | 221,447            | 16,491            | 55,827               | (39,336)                   |
| 590                                     | Other Purchased Services         | 13,900           | 3,450            | 469                | 9,981             | 9,981                | 0                          |
| <b>TOTAL OTHER PURCH SERVICES</b>       |                                  | <b>1,479,828</b> | <b>615,552</b>   | <b>690,601</b>     | <b>173,676</b>    | <b>166,171</b>       | <b>7,505</b>               |

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED 12-31-2020**

| Object Code                           | Descriptions                 | Adopted Budget    | Expended to Date | Encumbered to Date | Available Balance | Estimated Additional | Projected Year-End Balance |
|---------------------------------------|------------------------------|-------------------|------------------|--------------------|-------------------|----------------------|----------------------------|
| 610                                   | Instructional Supplies       | 123,970           | 46,134           | 38,929             | 38,906            | 18,784               | 20,122                     |
| 620                                   | Computer Software            | 67,108            | 30,010           | 9,794              | 27,304            | 27,304               | 0                          |
| 625                                   | Supplies Nurses              | 4,060             | 0                | 4,004              | 56                | 56                   | 0                          |
| 630                                   | Supplies Custodial           | 56,706            | 19,348           | 15,439             | 21,918            | 21,918               | 0                          |
| 635                                   | Supplies Office              | 15,050            | 3,585            | 3,105              | 8,359             | 8,359                | 0                          |
| 640                                   | Books and Audio Visual       | 17,000            | 0                | 0                  | 17,000            | 17,000               | 0                          |
| 645                                   | Subscriptions                | 21,778            | 7,668            | 1,579              | 12,531            | 10,714               | 1,817                      |
| 650                                   | Testing                      | 13,225            | 1,638            | 2,504              | 9,083             | 9,083                | 0                          |
| 690                                   | Misc. Supplies - DW Security | 4,064             | 71               | 0                  | 3,993             | 1,493                | 2,500                      |
| <b>TOTAL SUPPLIES &amp; MATERIALS</b> |                              | <b>322,961</b>    | <b>108,455</b>   | <b>75,355</b>      | <b>139,151</b>    | <b>114,712</b>       | <b>24,439</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             | 5,678            | 2,273              | (3,951)           | 1,000                | (4,951)                    |
| 740                                   | Equipment - Building         | 3,492             | 0                | 3,492              | 0                 | 0                    | 0                          |
| 745                                   | Furniture                    | 360               | 0                | 0                  | 360               | 360                  | 0                          |
| <b>TOTAL PROPERTY</b>                 |                              | <b>28,074</b>     | <b>38,478</b>    | <b>6,584</b>       | <b>(16,987)</b>   | <b>1,360</b>         | <b>(18,347)</b>            |
| 810                                   | Dues and Fees                | 26,350            | 7,708            | 20,406             | (1,764)           | 12,336               | (14,100)                   |
| 825                                   | Unemployment                 | 1,500             | 1,716            | 0                  | (216)             | 1,600                | (1,816)                    |
| 900                                   | Other Fees                   | 39,409            | 3,212            | 36,212             | (15)              | 0                    | (15)                       |
| <b>TOTAL DUES AND FEES</b>            |                              | <b>67,259</b>     | <b>12,635</b>    | <b>56,618</b>      | <b>(1,995)</b>    | <b>13,936</b>        | <b>(15,931)</b>            |
| <b>TOTAL ADOPTED BUDGET</b>           |                              | <b>15,201,954</b> | <b>6,632,819</b> | <b>7,548,014</b>   | <b>1,021,121</b>  | <b>1,115,087</b>     | <b>(93,966)</b>            |

Expenditures by Object - Financial Analysis  
For the Month Ended December 31, 2020

**OBJECTS 110-120 – CERTIFIED SALARIES**

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

**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 deficit results from additional temporary staffing needs after budget submission.

**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 is 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

**OBJECT 270 - MEDICAL INSURANCE**

The net projected deficit results from hiring employees for services previously provided by an external vendor / subcontractor. Additionally, included in the office are the estimated costs for benefits for the long-term substitutes hired for the remainder of the school year. There is a partial offset to the overage shown in objects 390/01

**OBJECT 320 – PROFESSIONAL DEVELOPMENT**

The net projected savings results from a partial budgetary spending freeze in place.

**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 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 420 – HEATING**

The net projected deficit results from 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 one vacancy during the first semester

**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 645 – SUBSCRIPTIONS**

The net projected savings is related to a temporary reduction in level of renewals.

**OBJECT 732 – COMPUTER HARDWARE**

The net projected deficit results from additional laptops and mobile devices for remote staff and learners.

**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.