

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 1-31-2021**

Object Code	Description	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	765,122	517,659	281,187	(33,724)	0	(33,724)
120	Teachers - Regular	5,405,566	2,645,266	2,561,288	199,012	48,075	150,937
120	Teachers - Special Education	1,039,146	517,661	453,824	67,661	38,500	29,161
1201	Psychologist	200,610	116,292	115,880	(31,562)	0	(31,562)
1203	Counselor	49,806	25,809	23,997	0	0	0
Sub-Total Certified Salaries		7,460,250	3,822,687	3,436,175	201,387	86,575	114,812
1303	Custodians	430,678	250,911	121,676	58,091	51,991	6,100
140	Nurses	157,822	95,358	61,576	888	888	0
150	Secretaries, Clerical	377,381	250,888	136,938	(10,445)	0	(10,445)
160	Paraprofessionals	305,089	131,012	110,021	64,056	0	64,056
1601	Special Education Paraprofess.	437,944	259,177	233,080	(54,313)	12,414	(66,727)
170/10	Salaries OT / PT	0	25,332	24,350	(49,682)	0	(49,682)
190	Salaries, Miscellaneous	55,112	13,133	17,219	24,761	17,611	7,150
Sub-Total Non-Certified Salaries		1,764,026	1,025,811	704,860	33,355	82,903	(49,549)
TOTAL SALARIES		9,224,276	4,848,498	4,141,035	234,742	169,478	65,264
220	FICA	252,995	138,385	0	114,610	119,710	(5,100)
230	CMERS	302,341	162,072	0	140,269	152,269	(12,000)
270	Medical Insurance	2,404,511	1,491,229	765,319	147,963	168,963	(21,000)
280	Life Insurance	42,162	18,716	22,935	511	0	511
2902	Other Employee Benefits	14,300	4,200	0	10,100	5,100	5,000
TOTAL BENEFITS		3,016,309	1,814,602	788,255	413,452	446,042	(32,589)
320	Professional Development	37,975	3,330	21,237	13,408	(7,719)	21,127
330	Legal Fees	31,600	33,031	0	(1,431)	5,000	(6,431)
340	Software Support	26,338	15,754	0	10,584	10,584	0
350	Substitutes	24,647	151,059	132,151	(258,562)	0	(258,562)
390/01	OT/PT/Consultant Services	120,363	5,450	13,157	101,756	16,393	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	109,510	20,973	0	20,973
TOTAL PROFESSIONAL SERVICES		529,345	346,542	276,054	(93,250)	48,530	(141,780)
410/01	Utilities - Electric and Water	192,278	87,348	105,170	(240)	0	(240)
420	Heating	68,386	28,534	39,852	0	3,200	(3,200)
430	Repairs and Maintenance	51,631	43,721	17,987	(10,077)	0	(10,077)
450	Leases and Rentals	53,595	30,873	22,722	0	0	0
4501	Building Improvements	10,300	5,520	4,780	0	0	0
490	Other Purchased Services	24,520	12,089	708	11,724	11,724	0
4901	Service Contracts	133,192	79,942	53,198	52	52	0
TOTAL PROPERTY SERVICES		533,902	288,026	244,417	1,459	14,976	(13,517)
510	Pupil Transportation-Regular	418,380	223,070	143,170	52,141	38,096	14,045
510	Pupil Transportation-Spec. Educ.	215,710	77,412	126,095	12,203	0	12,203
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	0	23,690
530	Telephone Services	16,928	8,191	7,997	740	740	0
535	Internet	24,640	18,790	6,480	(630)	0	(630)
537	Postage	4,650	3,682	966	2	2	0
540	Advertising	2,500	11,762	608	(9,870)	0	(9,870)
550	Intems	171,204	40,770	10,560	119,874	67,440	52,434
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
TOTAL OTHER PURCH SERVICES		1,479,828	774,664	518,296	186,868	116,258	70,609

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Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	123,970	47,747	42,083	34,139	14,017	20,122
620	Computer Software	67,108	36,326	4,130	26,653	26,653	0
625	Supplies Nurses	4,060	(6,186)	10,246	0	0	0
630	Supplies Custodial	56,706	25,688	9,612	21,406	21,406	0
635	Supplies Office	15,050	3,814	3,603	7,633	7,633	0
640	Books and Audio Visual	17,000	0	0	17,000	17,000	0
645	Subscriptions	21,778	8,418	7,238	6,122	4,522	1,600
650	Testing	13,225	3,635	1,353	8,236	8,236	0
690	Misc. Supplies - DW Security	4,064	71	2,386	1,607	1,607	0
TOTAL SUPPLIES & MATERIALS		322,951	119,513	80,652	122,796	101,074	21,722
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	6,845	1,050	(3,896)	0	(3,896)
740	Equipment - Building	3,492	(750)	4,304	(62)	0	(62)
745	Furniture	360	0	0	360	360	0
TOTAL PROPERTY		28,074	38,895	6,173	(16,995)	360	(17,355)
810	Dues and Fees	26,350	8,185	21,748	(3,582)	12,490	(16,072)
825	Unemployment	1,500	2,865	0	(1,365)	4,000	(5,365)
900	Other Fees	39,409	3,210	36,212	(13)	0	(13)
TOTAL DUES AND FEES		67,259	14,260	57,960	(4,960)	16,490	(21,450)
TOTAL ADOPTED BUDGET		15,201,954	8,245,000	6,112,842	844,112	913,208	(69,096)

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

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 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 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

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 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 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 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 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.