

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED 5-31-2021**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	765,122	798,846		(33,724)	0	(33,724)
120	Teachers - Regular	5,405,566	5,197,534	41,645	166,386	19,500	146,886
120	Teachers - Special Education	1,039,146	1,004,552	13,894	20,700	0	20,700
1201	Psychologist	200,610	232,162	0	(31,552)	0	(31,552)
1203	Counselor	49,806	49,806	0	0	0	0
Sub-Total Certified Salaries		7,460,250	7,282,900	55,539	121,811	19,500	102,311
1303	Custodians	430,678	379,790	16,313	34,575	9,800	24,775
140	Nurses	157,822	157,753	1,061	(992)	0	(992)
150	Administrative Assistants	377,381	382,954	2,067	(7,640)	0	(7,640)
160	Paraprofessionals	305,089	239,554	0	65,535	0	65,535
1601	Special Education Paraprofess.	437,944	493,519	0	(55,575)	0	(55,575)
170/10	Salaries OT / PT	0	49,703	0	(49,703)	0	(49,703)
190	Salaries, Miscellaneous	55,112	22,239	1,326	31,547	0	31,547
Sub-Total Non-Certified Salaries		1,764,026	1,725,511	20,767	17,748	9,800	7,948
TOTAL SALARIES		9,224,276	9,008,411	76,306	139,559	29,300	110,259
220	FICA	252,995	229,710	400	22,885	0	22,885
230	CMERS	302,341	305,549	31,500	(34,708)	0	(34,708)
270	Medical Insurance	2,404,511	2,178,204	215,495	10,812	0	10,812
280	Life Insurance	42,162	29,698	2,758	9,706	0	9,706
2902	Other Employee Benefits	14,300	5,600	0	8,700	0	8,700
TOTAL BENEFITS		3,016,309	2,748,762	250,152	17,395	0	17,395
320	Professional Development	37,975	4,495	20,434	13,046	0	13,046
330	Legal Fees	31,600	37,438	0	(5,838)	0	(5,838)
340	Software Support	26,338	15,754	7,725	2,859	0	2,859
350	Substitutes	24,647	308,722	6,250	(290,325)	0	(290,325)
390/01	OT/PT/Consultant Services	120,363	0	0	120,363	0	120,363
3902	Financial Audit	24,271	23,255	0	1,016	0	1,016
390	Other Prof/Tech. Services	264,151	213,116	39,661	11,375	0	11,375
TOTAL PROFESSIONAL SERVICES		529,345	602,780	74,070	(147,505)	0	(147,505)
410/01	Utilities - Electric and Water	192,278	148,118	44,400	(240)	0	(240)
420	Heating	68,386	71,014	7,273	(9,901)	0	(9,901)
430	Repairs and Maintenance	51,631	69,761	6,622	(24,752)	0	(24,752)
450	Leases and Rentals	53,595	48,356	9,147	(3,907)	0	(3,907)
4501	Building Improvements	10,300	10,300	0	0	0	0
490	Other Purchased Services	24,520	18,117	255	6,148	0	6,148
4901	Service Contracts	133,192	118,996	22,190	(7,994)	0	(7,994)
TOTAL PROPERTY SERVICES		533,902	484,662	89,887	(40,647)	0	(40,647)

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510	Pupil Transportation-Regular	418,380	396,261	0	22,119	7,650	14,469
510	Pupil Transportation-Spec. Educ.	215,710	155,082	43,516	17,112	0	17,112
520	Insurance-General Liability	100,893	99,760	0	1,133	0	1,133
5201	Worker's Compensation	205,862	178,947	17,224	9,690	0	9,690
530	Telephone Services	16,928	12,259	2,916	1,754	1,754	0
535	Internet	24,640	25,270	0	(630)	0	(630)
537	Postage	4,650	5,033	252	(634)	0	(634)
540	Advertising	2,500	11,762	0	(9,262)	0	(9,262)
550	Interns	171,204	103,044	43,000	25,160	0	25,160
560	Tuition - Wintergreen	0	0	0	0	0	0
560	Tuition - Out of District	305,161	278,221	54,637	(27,696)	0	(27,696)
590	Other Purchased Services	13,900	5,072	538	8,291	0	8,291
TOTAL OTHER PURCH SERVICES		1,479,828	1,270,710	162,082	47,036	9,404	37,633
610	Instructional Supplies	123,970	62,156	36,336	25,479	14,000	11,479
620	Computer Software	67,108	58,442	5,017	3,649	0	3,649
625	Supplies Nurses	4,060	(5,933)	7,603	2,390	0	2,390
630	Supplies Custodial	56,706	37,380	3,021	16,305	0	16,305
635	Supplies Office	15,050	8,100	2,949	4,001	0	4,001
640	Books and Audio Visual	17,000	0	0	17,000	0	17,000
645	Subscriptions	21,778	16,176	9,343	(3,741)	0	(3,741)
650	Testing	13,225	5,135	714	7,375	0	7,375
690	Misc. Supplies - DW Security	4,064	2,464	0	1,600	0	1,600
TOTAL SUPPLIES & MATERIALS		322,961	183,921	64,984	74,057	14,000	60,057
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	12,337	10,791	3,223	0	3,223
825	Unemployment	1,500	7,455	0	(5,955)	2,850	(8,805)
900	Other Fees	39,409	28,007	0	11,402	0	11,402
TOTAL DUES AND FEES		67,259	47,798	10,791	8,670	2,850	5,820
TOTAL ADOPTED BUDGET		15,201,954	14,388,465	729,090	84,399	55,554	28,845

Expenditures by Object - Financial Analysis
For the Month Ended May 31, 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.

OBJECT 140 – NURSES

The net projected deficit results from additional labor hours due to contact tracing.

OBJECTS 150 – ADMINISTRATIVE ASSISTANTS

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. A partial 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 surplus reflects savings in final billing lower than anticipated.

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 higher than anticipated actuals v estimates.

OBJECT 430 – REPAIRS & MAINTENANCE

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

OBJECT 450 – LEASES & RENTALS

The net projected deficit results from surcharges for supplies (staples, color copies) exceeding contractual allowance.

OBJECT 490/01 – PURCHASED SERVICES / SERVICE CONTRACTS

The net projected deficit results from surcharges for supplies (i.e. MERV13 filters).

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 OUT OF DISTRICT

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 630 – SUPPLIES CUSTODIAL

The net projected surplus results from lower than anticipated usage.

OBJECT 635 – SUPPLIES OFFICE

The net projected surplus results from lower than anticipated usage.

OBJECT 640 – BOOKS & AUDIO VISUAL

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

OBJECT 650 – TESTING

The net projected surplus results from lower than anticipated service fees.

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 740 – EQUIPMENT BUILDING

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

OBJECT 810 – DUES & FEES

The net projected surplus results from various association reductions due to COVID.

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.