

**CONCORD SCHOOL DISTRICT-GENERAL FUND-FY2015**

**REVENUE/EXPENDITURE REPORT (Unaudited)**

|   | FY15 BUDGET                | FY15 ACTUAL                | DIFFERENCE                |
|---|----------------------------|----------------------------|---------------------------|
| <b><u>GENERAL REVENUES</u></b>          |                            |                            |                           |
| Property Taxes                          | 1,609,424.84               | 1,609,424.84               | -                         |
| Interest Income                         | 1,000.00                   | 15,014.53                  | 14,014.53                 |
| Interest Permanent Funds                | 1,891.00                   | 4,836.35                   | 2,945.35                  |
| Lease Land Rent                         | 64.00                      | 64.25                      | 0.25                      |
| Contributions/Donations                 | -                          | 1,300.00                   | 1,300.00                  |
| Misc-Other Local Revenue                | 500.00                     | 804.50                     | 304.50                    |
| Education Spending Grant                | 1,496,263.16               | 1,496,263.16               | -                         |
| Small Schools Grant                     | 92,841.00                  | 94,634.00                  | 1,793.00                  |
| State Aid-Transportation                | 54,689.00                  | 54,555.00                  | (134.00)                  |
| Investment Proceeds-Bonds               | 2,946.00                   | -                          | (2,946.00)                |
| InterFund Transfer                      | 28,316.00                  | -                          | (28,316.00)               |
| Transfer From ReserveFund               | 137,030.00                 | 137,030.92                 | 0.92                      |
| Elementary Tuition-VT LEAs              | 71,255.00                  | 53,726.27                  | (17,528.73)               |
| Secondary Tuition-VT LEAs               | 315,920.00                 | 285,764.00                 | (30,156.00)               |
| Services To VT LEA                      |                            |                            | -                         |
| Driver's Ed Reimbursement               | 750.00                     | 1,653.02                   | 903.02                    |
| Vocational Transportation               | 9,400.00                   | -                          | (9,400.00)                |
| High School Completion                  | -                          | 12,136.00                  | 12,136.00                 |
| Prior Year Adjustments                  | -                          | (26,522.34)                | (26,522.34)               |
| SpEd MainstreamBlockGrant               | 70,452.00                  | 70,452.00                  | -                         |
| SpEd Intensive Reimb                    | 309,820.00                 | 284,620.00                 | (25,200.00)               |
| SpEd Extraordinary Reimb                | 38,700.00                  | 65,453.05                  | 26,753.05                 |
| SpEd State Placed Reimb                 | -                          | 5,127.08                   | 5,127.08                  |
| Prior Year Adj-SpEd                     |                            |                            | -                         |
| Revenue-EEE SpEd Pre-K                  | 14,703.00                  | 14,703.00                  | -                         |
| ServicesTo VT LEA-Ostd SD               |                            |                            | -                         |
| Subgrant-EEI                            | 5,000.00                   | 4,507.78                   | (492.22)                  |
| Subgrant-Title I                        | 30,236.00                  | 79,250.39                  | 49,014.39                 |
|   | <u>4,291,201.00</u>        | <u>4,264,797.80</u>        | <u>(26,403.20)</u>        |
| <b><u>FOOD PROGRAM REVENUES</u></b>     |                            |                            |                           |
| Local Food Prog Revenue                 | 28,000.00                  | 19,198.09                  | (8,801.91)                |
| SubG) State-Lunch                       | 1,000.00                   | 1,390.58                   | 390.58                    |
| SubG) State-Breakfast                   | 500.00                     | 339.56                     | (160.44)                  |
| SubG) State-BreakfastAdj                | 600.00                     | 1,479.70                   | 879.70                    |
| SubG) State-Summer Food                 | -                          | -                          | -                         |
| SubG State-Lunch Adj                    |                            | 899.80                     | 899.80                    |
| SubG) Federal-Lunch                     | 50,000.00                  | 60,278.43                  | 10,278.43                 |
| SubG) Federal-Breakfast                 | 20,000.00                  | 20,012.36                  | 12.36                     |
| SubG) Federal-Summer Food               | -                          | 3,829.01                   | 3,829.01                  |
|   | <u>100,100.00</u>          | <u>107,427.53</u>          | <u>7,327.53</u>           |
| <b>TOTAL GENERAL FUND REVENUE</b>       | <b><u>4,391,301.00</u></b> | <b><u>4,372,225.33</u></b> | <b><u>(19,075.67)</u></b> |
| <b><u>GENERAL FUND EXPENDITURES</u></b> |                            |                            |                           |
| <b><u>61100-REGULAR INSTRUCTION</u></b> |                            |                            |                           |
| Teacher Salaries                        | \$920,222.00               | \$914,468.56               | 5,753.44                  |
| Para Salaries                           | \$69,261.00                | \$120,205.12               | (50,944.12)               |

|                                      |                     |                     |                  |
|--------------------------------------|---------------------|---------------------|------------------|
| Extra-Curricular Salaries            | \$0.00              | \$1,795.00          | (1,795.00)       |
| Stipends                             | \$0.00              | \$10,479.94         | (10,479.94)      |
| Substitute-RegEd                     | \$35,000.00         | \$43,570.12         | (8,570.12)       |
| Benefits Paid-In-Lieu-Of             | \$1,875.00          | \$6,660.01          | (4,785.01)       |
| Health Benefits                      | \$236,090.00        | \$211,870.11        | 24,219.89        |
| Dental Benefits                      | \$10,195.00         | \$8,509.28          | 1,685.72         |
| Social Security                      | \$63,518.00         | \$65,254.09         | (1,736.09)       |
| Medicare                             | \$14,855.00         | \$15,260.83         | (405.83)         |
| Worker's Compensation                | \$8,093.00          | \$8,667.95          | (574.95)         |
| Unemployment Compensation            | \$5,853.00          | \$4,756.60          | 1,096.40         |
| Disability Insurance                 | \$9,301.00          | \$8,808.87          | 492.13           |
| Flex Plan Fees                       | \$936.00            | \$960.87            | (24.87)          |
| Enrichment Programs                  | \$11,500.00         | \$5,821.57          | 5,678.43         |
| Professional Services                | \$40,000.00         | \$1,000.00          | 39,000.00        |
| Staff Travel                         | \$2,600.00          | \$668.21            | 1,931.79         |
| General/Office Supplies              | \$18,250.00         | \$12,982.71         | 5,267.29         |
| Copier Paper                         | \$3,200.00          | \$2,290.75          | 909.25           |
| Books & Periodicals                  | \$6,736.00          | \$2,563.84          | 4,172.16         |
| Educat. Programs/Curr/Mat            | \$2,700.00          | \$0.00              | 2,700.00         |
| Audiovisual Materials                | \$1,500.00          | \$0.00              | 1,500.00         |
| Manipulatives                        | \$2,000.00          | \$0.00              | 2,000.00         |
| Computer Software                    | \$3,800.00          | \$188.51            | 3,611.49         |
| Computer Licensing                   | \$6,500.00          | \$159.00            | 6,341.00         |
| Computer Related Hardware/Supplies   | \$6,385.00          | \$49.95             | 6,335.05         |
| Equipment                            | \$1,500.00          | \$8,653.00          | (7,153.00)       |
| Equipment > \$5,000 (Incl computers) | \$5,000.00          | \$0.00              | 5,000.00         |
| Furniture                            | \$4,500.00          | \$2,880.61          | 1,619.39         |
| Dues and Fees                        | \$1,250.00          | \$649.00            | 601.00           |
|                                      | <u>1,492,620.00</u> | <u>1,459,174.50</u> | <u>33,445.50</u> |

**61100-REGULAR INSTRUCTION-PRE K**

|                           |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|
| Teacher Salaries          | \$30,701.00      | \$23,192.02      | 7,508.98         |
| Para Salaries             | \$31,981.00      | \$5,504.52       | 26,476.48        |
| Stipends                  | \$0.00           | \$200.00         | (200.00)         |
| Benefits Paid-In-Lieu-Of  | \$0.00           | \$754.18         | (754.18)         |
| Health Benefits           | \$22,333.00      | \$0.00           | 22,333.00        |
| Dental Benefits           | \$694.00         | \$215.31         | 478.69           |
| Social Security           | \$3,886.00       | \$1,808.70       | 2,077.30         |
| Medicare                  | \$909.00         | \$423.01         | 485.99           |
| Worker's Compensation     | \$495.00         | \$234.21         | 260.79           |
| Unemployment Compensation | \$374.00         | \$153.03         | 220.97           |
| Disability Insurance      | \$589.00         | \$170.38         | 418.62           |
| Flex Plan Fees            | \$76.00          | \$19.79          | 56.21            |
| Enrichment Programs       | \$0.00           | \$0.00           | -                |
| General Supplies          | \$2,650.00       | \$1,929.36       | 720.64           |
| Books & Periodicals       | \$535.00         | \$582.06         | (47.06)          |
|                           | <u>95,223.00</u> | <u>35,186.57</u> | <u>60,036.43</u> |

**61100-REGULAR INSTRUCTION-ELEM**

|                         |             |             |             |
|-------------------------|-------------|-------------|-------------|
| Tuition Cornerstone 2-6 | \$0.00      | \$13,849.54 | (13,849.54) |
| General Supplies        | \$16,170.00 | \$6,331.90  | 9,838.10    |
| Classroom Supplies      | \$0.00      | \$1,600.58  | (1,600.58)  |

|                              |                  |                  |                    |
|------------------------------|------------------|------------------|--------------------|
| Books and Periodicals        | \$6,853.00       | \$11,362.70      | (4,509.70)         |
| A(udio) - V(isual) Materials | \$0.00           | \$0.00           | -                  |
| Computer Licensing           | \$0.00           | \$0.00           | -                  |
|                              | <u>23,023.00</u> | <u>33,144.72</u> | <u>(10,121.72)</u> |

**61100-REGULAR INSTRUCTION-SECONDARY**

|                                     |                   |                   |                  |
|-------------------------------------|-------------------|-------------------|------------------|
| Driver Education Salary             | \$5,714.00        | \$6,400.82        | (686.82)         |
| Social Security                     | \$354.00          | \$396.84          | (42.84)          |
| Medicare                            | \$83.00           | \$92.81           | (9.81)           |
| Worker's Compensation               | \$45.00           | \$50.57           | (5.57)           |
| Unemployment Compensation           | \$158.00          | \$190.10          | (32.10)          |
| Prof Services-Educational           | \$5,500.00        | \$10,232.00       | (4,732.00)       |
| Enrichment                          | \$3,000.00        | \$0.00            | 3,000.00         |
| Driver's Ed Vehicle Rental          | \$1,250.00        | \$1,907.05        | (657.05)         |
| Tuition-CorrespSchoolVT             | \$4,000.00        | \$0.00            | 4,000.00         |
| Tuition-StJ Acad 9-12 FY14 Requests | \$429,300.00      | \$299,250.00      | 130,050.00       |
| Tuition-StJ Acad 9-12 Vocat         | \$53,550.00       | \$56,700.00       | (3,150.00)       |
| Tuition-LyndonInstitute 9-12        | \$0.00            | \$95,958.00       | (95,958.00)      |
| Tuition Private VT School Vocation  | \$0.00            | \$18,232.02       | (18,232.02)      |
| Purch Service-Independ/OutOfState   | \$0.00            | \$17,550.35       | (17,550.35)      |
| General Supplies                    | \$23,633.00       | \$3,741.82        | 19,891.18        |
| Classroom Supplies                  | \$0.00            | \$0.00            | -                |
| ProgSupplies/Equip-Drivers Ed       | \$300.00          | \$0.00            | 300.00           |
| Vocational Uniforms                 | \$400.00          | \$560.00          | (160.00)         |
| Gas-Driver's Ed                     | \$300.00          | \$177.10          | 122.90           |
| Books & Periodicals                 | \$17,571.00       | \$16,748.58       | 822.42           |
| A(udio) - V(isual) Materils         | \$0.00            | \$0.00            | -                |
| Computer Software                   | \$0.00            | \$0.00            | -                |
| Computer Related Hardware/Supplies  | \$0.00            | \$0.00            | -                |
| Equip/Computers < \$5,000           | \$0.00            | \$3,919.00        | (3,919.00)       |
| Dues,Fees,Memberships               | \$200.00          | \$374.25          | (174.25)         |
|                                     | <u>545,358.00</u> | <u>532,481.31</u> | <u>12,876.69</u> |

**62120-GUIDANCE SERVICES**

|                           |                  |                  |                 |
|---------------------------|------------------|------------------|-----------------|
| Guidance Salary           | \$27,507.00      | \$28,058.00      | (551.00)        |
| Substitute-Guidance       | \$0.00           | \$0.00           | -               |
| Benefits Paid-In-Lieu-Of  | \$0.00           | \$900.00         | (900.00)        |
| Health Benefits           | \$4,153.00       | \$574.03         | 3,578.97        |
| Dental Benefits           | \$333.00         | \$301.53         | 31.47           |
| Social Security           | \$1,705.00       | \$1,777.22       | (72.22)         |
| Medicare                  | \$399.00         | \$415.58         | (16.58)         |
| Worker's Compensation     | \$217.00         | \$228.83         | (11.83)         |
| Unemployment Compensation | \$221.00         | \$231.64         | (10.64)         |
| Disability Insurance      | \$259.00         | \$0.00           | 259.00          |
| Flex Plan Fees            | \$45.00          | \$45.00          | -               |
| Field Trips               | \$1,800.00       | \$0.00           | 1,800.00        |
| Staff Travel              | \$250.00         | \$90.20          | 159.80          |
| General /Office Supplies  | \$350.00         | \$0.00           | 350.00          |
| Books & Periodicals       | \$150.00         | \$0.00           | 150.00          |
| Dues and Fees             | \$1,250.00       | \$249.23         | 1,000.77        |
|                           | <u>38,639.00</u> | <u>32,871.26</u> | <u>5,767.74</u> |

**62130-HEALTH SERVICES**

|   |                  |                  |                    |
|---|------------------|------------------|--------------------|
| Nurse's Salary                                  | \$44,537.00      | \$7,856.65       | 36,680.35          |
| Extra-Curricular Salaries                       | \$0.00           | \$0.00           | -                  |
| Substitute-Nurse                                | \$0.00           | \$116.10         | (116.10)           |
| Benefits Paid-In-Lieu-Of                        | \$1,125.00       | \$0.00           | 1,125.00           |
| Social Security                                 | \$2,761.00       | \$494.30         | 2,266.70           |
| Medicare  | \$646.00         | \$115.61         | 530.39             |
| Worker's Compensation                           | \$352.00         | \$63.00          | 289.00             |
| Unemployment Compensation                       | \$176.00         | \$3.45           | 172.55             |
| Disability Insurance                            | \$419.00         | \$130.84         | 288.16             |
| Nurse Professional Services                     | \$0.00           | \$64,924.85      | (64,924.85)        |
| Repair & Maint./Calibration                     | \$250.00         | \$0.00           | 250.00             |
| Staff Travel                                    | \$100.00         | \$43.01          | 56.99              |
| General/Office Supplies                         | \$1,250.00       | \$1,000.10       | 249.90             |
| Program Supplies-Health                         | \$3,500.00       | \$0.00           | 3,500.00           |
| Books & Periodicals                             | \$100.00         | \$178.66         | (78.66)            |
| Equipment/F&F <\$5,000                          | \$0.00           | \$0.00           | -                  |
| Dues & Fees                                     | \$250.00         | \$0.00           | 250.00             |
|   | <u>55,466.00</u> | <u>74,926.57</u> | <u>(19,460.57)</u> |
| <b><u>62140-PSYCHOLOGICAL SERVICES</u></b>      |                  |                  |                    |
| Other Professional Services                     | \$0.00           | \$11,390.00      | (11,390.00)        |
| Other Psychological Prof Services               |                  |                  | -                  |
|   | <u>-</u>         | <u>11,390.00</u> | <u>(11,390.00)</u> |
| <b><u>62160-OCCUPATIONAL THERAPY</u></b>        |                  |                  |                    |
| Purchased Service From SU-OT                    | <u>12,097.00</u> | <u>13,388.00</u> | <u>(1,291.00)</u>  |
| <b><u>62190-EXTENDED SCHOOL YEAR</u></b>        |                  |                  |                    |
| Teacher Salaries                                | \$9,800.00       | \$0.00           | 9,800.00           |
| Para Salaries                                   | \$1,920.00       | \$0.00           | 1,920.00           |
| Social Security                                 | \$727.00         | \$0.00           | 727.00             |
| Medicare  | \$170.00         | \$0.00           | 170.00             |
| Worker's Compensation                           | \$93.00          | \$0.00           | 93.00              |
| Unemployment Compensation                       | \$323.00         | \$0.00           | 323.00             |
| General/Office Supplies                         | \$0.00           | \$70.85          | (70.85)            |
| PurchasedServ-Indep/OutState                    |                  |                  | -                  |
|   | <u>13,033.00</u> | <u>70.85</u>     | <u>12,962.15</u>   |
| <b><u>62200-SUPPORT SERVICES-TECHNOLOGY</u></b> |                  |                  |                    |
| Computer Technical Support/SH                   | \$24,607.00      | \$72,156.16      | (47,549.16)        |
| Health Benefits                                 | \$5,442.00       | \$13,540.32      | (8,098.32)         |
| Social Security                                 | \$1,526.00       | \$4,213.94       | (2,687.94)         |
| Medicare  | \$357.00         | \$985.56         | (628.56)           |
| Worker's Compensation                           | \$194.00         | \$570.02         | (376.02)           |
| Unemployment Compensation                       | \$221.00         | \$180.71         | 40.29              |
| Disability Insurance                            | \$231.00         | \$0.00           | 231.00             |
| Flex Plan Fees                                  | \$45.00          | \$45.00          | -                  |
| Computer & Network Maintenance                  | \$1,900.00       | \$6,267.15       | (4,367.15)         |
| General Supplies                                | \$6,600.00       | \$10,086.61      | (3,486.61)         |
| A(udio) - V(isual) Materials                    | \$0.00           | \$0.00           | -                  |
| Computer Software                               | \$4,300.00       | \$0.00           | 4,300.00           |
| Computer Related Hardware/Supplies              | \$6,100.00       | \$1,934.12       | 4,165.88           |

|           |                  |                   |                    |
|-----------|------------------|-------------------|--------------------|
| Computers | \$24,050.00      | \$24,213.98       | (163.98)           |
|           | <u>75,573.00</u> | <u>134,193.57</u> | <u>(58,620.57)</u> |

**62213-INSTRUCTIONAL STAFF TRAINING**

|                           |                  |                  |                 |
|---------------------------|------------------|------------------|-----------------|
| Contract ProfDev-Teachers | \$15,300.00      | \$15,310.80      | (10.80)         |
| Contract ProfDev-Paras    | \$1,000.00       | \$500.00         | 500.00          |
| Trgn/ProfDev for Teachers | \$5,350.00       | \$1,730.00       | 3,620.00        |
| Trgn/ProfDev for Paras    | \$2,500.00       | \$243.28         | 2,256.72        |
| Travel-Prof Dev           | \$2,250.00       | \$736.23         | 1,513.77        |
|                           | <u>26,400.00</u> | <u>18,520.31</u> | <u>7,879.69</u> |

**62222-LIBRARY SERVICES**

|                                  |                  |                  |                   |
|----------------------------------|------------------|------------------|-------------------|
| Librarian's Salary               | \$43,226.00      | \$52,106.00      | (8,880.00)        |
| Stipends                         | \$0.00           | \$200.00         | (200.00)          |
| Substitute-Library               | \$0.00           | \$67.50          | (67.50)           |
| Health Benefitss                 | \$5,537.00       | \$9,026.90       | (3,489.90)        |
| Dental Benefits                  | \$444.00         | \$334.96         | 109.04            |
| Social Security                  | \$2,680.00       | \$2,988.13       | (308.13)          |
| Medicare                         | \$627.00         | \$698.84         | (71.84)           |
| Worker's Compensation            | \$342.00         | \$413.70         | (71.70)           |
| Unemployment Compensation        | \$221.00         | \$239.61         | (18.61)           |
| Disability Insurance             | \$406.00         | \$367.29         | 38.71             |
| Flex Plan Fees                   | \$45.00          | \$37.50          | 7.50              |
| General/Office Supplies          | \$7,500.00       | \$4,495.34       | 3,004.66          |
| Room supplies-Furniture/Fixtures | \$750.00         | \$0.00           | 750.00            |
| Books & Periodicals              | \$5,435.00       | \$5,798.08       | (363.08)          |
| Audiovisual Materials            | \$500.00         | \$187.50         | 312.50            |
| Computer Software                | \$600.00         | \$425.00         | 175.00            |
|                                  | <u>68,313.00</u> | <u>77,386.35</u> | <u>(9,073.35)</u> |

**62310-SCHOOL BOARD**

|  |                    |                    |                 |
|--|--------------------|--------------------|-----------------|
| School Director's Salaries             | \$4,000.00         | \$4,000.00         | -               |
| Clerk's Salary                         | \$1,500.00         | \$0.00             | 1,500.00        |
| Social Security                        | \$341.00           | \$248.00           | 93.00           |
| Medicare                               | \$80.00            | \$58.02            | 21.98           |
| Worker's Compensation                  | \$43.00            | \$31.62            | 11.38           |
| Unemployment Compensation              | \$152.00           | \$0.00             | 152.00          |
| Administrative Purchased Services      | \$0.00             | \$1,500.00         | (1,500.00)      |
| Reimb. Criminal Record Check           | \$1,000.00         | \$537.50           | 462.50          |
| Audit Assessment                       | \$4,800.00         | \$4,800.00         | -               |
| Training-ProfDev                       | \$2,500.00         | \$0.00             | 2,500.00        |
| Legal Services                         | \$10,000.00        | \$7,075.40         | 2,924.60        |
| Liability (Errors & Omissions)         | \$6,275.00         | \$6,104.00         | 171.00          |
| Advertising/incls. School Spring Share | \$7,000.00         | \$3,688.58         | 3,311.42        |
| Staff Travel                           | \$750.00           | \$0.00             | 750.00          |
| General/Office Supplies                | \$1,250.00         | \$2,921.48         | (1,671.48)      |
| Dues & Fees                            | \$2,300.00         | \$1,575.90         | 724.10          |
| Misc Expense                           | \$100.00           | \$2,370.62         | (2,270.62)      |
|  | <u>\$42,091.00</u> | <u>\$34,911.12</u> | <u>7,179.88</u> |

**62318-NEGOTIATION SERVICES**

|                          |                 |               |                 |
|--------------------------|-----------------|---------------|-----------------|
| Other Purchased Services | <u>5,000.00</u> | <u>481.67</u> | <u>4,518.33</u> |
|--------------------------|-----------------|---------------|-----------------|

**62321-SUPERINTENDENTS OFFICE**

## Assessment of S.U. Services

|  | 133,764.00        | 133,764.00        | -                  |
|--|-------------------|-------------------|--------------------|
| <b><u>62410-PRINCIPAL'S OFFICE</u></b> |                   |                   |                    |
| Principal's Salary                     | \$136,501.00      | \$146,000.00      | (9,499.00)         |
| Dean of Students                       | \$0.00            | \$0.00            | -                  |
| Administrative Assistant Salary        | \$25,337.00       | \$31,844.52       | (6,507.52)         |
| Substitute Coordinator                 | \$12,000.00       | \$12,000.70       | (0.70)             |
| Stipends                               | \$0.00            | \$3,000.00        | (3,000.00)         |
| Substitute-Admin                       | \$0.00            | \$0.00            | -                  |
| Overtime                               | \$0.00            | \$0.00            | -                  |
| Benefits Paid-In-Lieu-Of               | \$13,605.00       | \$0.00            | 13,605.00          |
| Health Benefits                        | \$42,495.00       | \$55,548.34       | (13,053.34)        |
| Dental Benefits                        | \$1,666.00        | \$1,004.80        | 661.20             |
| Social Security                        | \$10,778.00       | \$11,569.78       | (791.78)           |
| Medicare                               | \$2,521.00        | \$2,705.71        | (184.71)           |
| 403-B Match                            | \$0.00            | \$0.00            | -                  |
| Worker's Compensation                  | \$1,373.00        | \$1,523.49        | (150.49)           |
| Unemployment Compensation              | \$884.00          | \$635.75          | 248.25             |
| Disability Insurance                   | \$1,634.00        | \$1,521.24        | 112.76             |
| Flex Plan Fees                         | \$135.00          | \$135.00          | -                  |
| Training-ProfDev                       | \$3,600.00        | \$7,559.00        | (3,959.00)         |
| Communications                         | \$2,250.00        | \$1,808.26        | 441.74             |
| Internet Fees                          | \$0.00            | \$1,481.99        | (1,481.99)         |
| Postage                                | \$2,100.00        | \$3,010.46        | (910.46)           |
| Staff Travel                           | \$1,200.00        | \$1,604.98        | (404.98)           |
| General/Office Supplies                | \$2,200.00        | \$2,870.43        | (670.43)           |
| Program Supplies-Student Handbooks     | \$2,100.00        | \$0.00            | 2,100.00           |
| Awards & Ceremonies                    | \$2,100.00        | \$2,680.18        | (580.18)           |
| Books & Periodicals                    | \$425.00          | \$261.80          | 163.20             |
| Computer Software                      | \$600.00          | \$0.00            | 600.00             |
| Equipment < \$5,000                    | \$0.00            | \$0.00            | -                  |
| Dues & Fees                            | \$1,850.00        | \$2,245.90        | (395.90)           |
|  | <u>267,354.00</u> | <u>291,012.33</u> | <u>(23,658.33)</u> |
| <b><u>62490-TREASURER SERVICES</u></b> |                   |                   |                    |
| Treasurer Salary                       | \$3,600.00        | \$3,600.00        | -                  |
| Assistant Treasurer                    | \$500.00          | \$500.00          | -                  |
| Social Security                        | \$254.00          | \$254.09          | (0.09)             |
| Medicare                               | \$59.00           | \$59.51           | (0.51)             |
| Worker's Compensation                  | \$33.00           | \$32.29           | 0.71               |
| Unemployment Compensation              | \$113.00          | \$0.00            | 113.00             |
| Postage                                | \$750.00          | \$1,196.55        | (446.55)           |
| General Supplies                       | \$150.00          | \$0.00            | 150.00             |
|  | <u>5,459.00</u>   | <u>5,642.44</u>   | <u>(183.44)</u>    |
| <b><u>62520-FISCAL SERVICES</u></b>    |                   |                   |                    |
| Software Agreements                    | \$0.00            | \$2,225.53        | (2,225.53)         |
| Payroll/Accounts Payable Share         | \$0.00            | \$0.00            | -                  |
| Purchased Service From SU              | \$0.00            | \$0.00            | -                  |
| Audit Services                         | \$0.00            | \$0.00            | -                  |
| General/Office Supplies                | \$350.00          | \$259.92          | 90.08              |
| Bank Fees                              | -                 | 8.23              | (8.23)             |

|   |              |             |              |
|---|--------------|-------------|--------------|
|   | 350.00       | 2,493.68    | (2,143.68)   |
| <b><u>62600-BUILDING OPERATIONS &amp; MAINTENANCE</u></b> |              |             |              |
| Head Custodian/Custodial Wages                            | \$58,927.00  | \$31,743.28 | 27,183.72    |
| Summer Salaries   | \$3,942.00   | \$0.00      | 3,942.00     |
| Facilities Director                                       | \$20,602.00  | \$47,729.55 | (27,127.55)  |
| Substitute-Maintenance                                    | \$500.00     | \$11,458.47 | (10,958.47)  |
| Overtime  | \$0.00       | \$1,335.61  | (1,335.61)   |
| Benefits Paid-In-Lieu-Of                                  | \$2,250.00   | \$2,250.00  | -            |
| Health Benefits   | \$12,807.00  | \$10,037.18 | 2,769.82     |
| Dental Benefits   | \$555.00     | \$376.80    | 178.20       |
| Social Security   | \$5,188.00   | \$5,970.05  | (782.05)     |
| Medicare  | \$1,213.00   | \$1,396.22  | (183.22)     |
| Worker's Compensation                                     | \$660.00     | \$778.53    | (118.53)     |
| Unemployment Compensation                                 | \$777.00     | \$975.81    | (198.81)     |
| Disability Insurance                                      | \$748.00     | \$679.83    | 68.17        |
| Flex Plan Fees  | \$45.00      | \$33.75     | 11.25        |
| Prof Services - Security Agreement                        | \$1,800.00   | \$180.00    | 1,620.00     |
| Training - Mgmt Mandated                                  | \$750.00     | \$0.00      | 750.00       |
| Water & Sewage  | \$6,200.00   | \$3,764.90  | 2,435.10     |
| Rubbish Removal   | \$5,800.00   | \$6,892.73  | (1,092.73)   |
| Athletic Fields Maintenance                               | \$2,250.00   | \$200.00    | 2,050.00     |
| Softball Field Maintenance                                | \$2,250.00   | \$3,884.36  | (1,634.36)   |
| Lawn Care   | \$2,250.00   | \$2,315.00  | (65.00)      |
| Repairs & Maint. of Building/Cust.                        | \$37,500.00  | \$63,510.12 | (26,010.12)  |
| Repairs & Maint. of Inst. Equip.                          | \$2,200.00   | \$67.90     | 2,132.10     |
| Inspection/sprinkler, fire                                | \$2,150.00   | \$1,228.50  | 921.50       |
| Safety Inspection/gym roof                                | \$1,800.00   | \$969.00    | 831.00       |
| Copier Lease & Maintenance                                | \$7,500.00   | \$7,085.88  | 414.12       |
| Construction/Renovations                                  | \$7,500.00   | \$5,901.24  | 1,598.76     |
| Property and Boiler Insurance                             | \$6,800.00   | \$7,620.00  | (820.00)     |
| Telephone Service   | \$8,500.00   | \$4,385.69  | 4,114.31     |
| Internet Service Agreement                                | \$4,800.00   | \$3,571.20  | 1,228.80     |
| Staff Travel  | \$750.00     | \$197.14    | 552.86       |
| General/Office Supplies                                   | \$16,500.00  | \$22,790.99 | (6,290.99)   |
| Electricity   | \$31,000.00  | \$30,231.54 | 768.46       |
| Bottled Gas   | \$7,500.00   | \$13,697.53 | (6,197.53)   |
| Oil   | \$53,500.00  | \$46,176.96 | 7,323.04     |
| Gasoline  | \$0.00       | \$67.87     | (67.87)      |
| Equipment / F&F <\$5000                                   | 8,750.00     | -           | 8,750.00     |
|   | 326,264.00   | 339,503.63  | (13,239.63)  |
| <b><u>62711-STUDENT TRANSPORTATION</u></b>                |              |             |              |
| Prof Serv Educational Reimb                               | -            | 131,964.00  | (131,964.00) |
| Transportation Assessment                                 | \$131,964.00 | \$896.04    | 131,067.96   |
| Student Transportation Services                           | \$0.00       | \$391.80    | (391.80)     |
| Student Transportation/Extra Diesel                       | -            | -           | -            |
| Transportation - Elem                                     | \$0.00       | \$5,074.25  | (5,074.25)   |
| Vocational Transp.  | \$10,498.00  | \$173.40    | 10,324.60    |
|   | 142,462.00   | 138,499.49  | 3,962.51     |
| <b><u>62720-CO CURR TRANSPORTATION</u></b>                |              |             |              |
| Extra Curricular Transportation                           |              |             | -            |

|                                   |                  |                  |                   |
|-----------------------------------|------------------|------------------|-------------------|
| Enrichment Program-Transportation | \$26,250.00      | \$32,712.89      | (6,462.89)        |
|                                   | <u>26,250.00</u> | <u>32,712.89</u> | <u>(6,462.89)</u> |

**65100-DEBT SERVICES**

|                            |                  |                  |             |
|----------------------------|------------------|------------------|-------------|
| Interest: New Bond/1999    | \$784.00         | \$783.75         | 0.25        |
| Redemp. of Prin.:1999 Bond | \$30,000.00      | \$30,000.00      | -           |
|                            | <u>30,784.00</u> | <u>30,783.75</u> | <u>0.25</u> |

**61200-SPECIAL EDUCATION**

|                                    |                   |                   |                    |
|------------------------------------|-------------------|-------------------|--------------------|
| Teacher Salary                     | -                 | -                 | -                  |
| Para Salaries                      | \$176,039.00      | \$183,991.26      | (7,952.26)         |
| Stipends                           | \$0.00            | \$0.00            | -                  |
| Substitutes-SpEd                   | \$7,500.00        | \$0.00            | 7,500.00           |
| Overtime                           | \$0.00            | \$2,011.03        | (2,011.03)         |
| Benefits Paid-In-Lieu-Of           | \$0.00            | \$934.99          | (934.99)           |
| Health Benefits                    | \$58,148.00       | \$40,568.28       | 17,579.72          |
| Dental Benefits                    | \$0.00            | \$0.00            | -                  |
| Social Security                    | \$11,410.00       | \$11,043.88       | 366.12             |
| Medicare                           | \$2,669.00        | \$2,582.94        | 86.06              |
| Worker's Compensation              | \$1,454.00        | \$1,476.85        | (22.85)            |
| Unemployment Compensation          | \$2,318.00        | \$2,221.32        | 96.68              |
| Disability Insurance               | \$1,655.00        | \$1,747.49        | (92.49)            |
| Flex Plan Fees                     | \$405.00          | \$294.07          | 110.93             |
| Prof Serv Educational Reimb        | \$0.00            | \$191,009.51      | (191,009.51)       |
| Criminal Record Check              | \$800.00          | \$0.00            | 800.00             |
| Special Education Assessment       | \$141,126.00      | \$0.00            | 141,126.00         |
| Advertising                        | \$300.00          | \$0.00            | 300.00             |
| Travel                             | \$1,100.00        | \$727.54          | 372.46             |
| General/Office Supplies            | \$5,000.00        | \$1,407.48        | 3,592.52           |
| Books & Periodicals                | \$1,000.00        | \$1,046.48        | (46.48)            |
| Audiovisual Materials              | \$200.00          | \$0.00            | 200.00             |
| Manipulatives                      | \$500.00          | \$0.00            | 500.00             |
| Computer Software                  | \$450.00          | \$219.00          | 231.00             |
| Computer Related Hardware/Supplies | \$0.00            | \$219.94          | (219.94)           |
| Equipment                          | \$1,500.00        | \$609.00          | 891.00             |
|                                    | <u>413,574.00</u> | <u>442,111.06</u> | <u>(28,537.06)</u> |

**61200-SPED-ELEMENTARY**

|                                    |                  |                  |                    |
|------------------------------------|------------------|------------------|--------------------|
| Tuition To Other States            |                  |                  | -                  |
| Hunter School (NH) Elem            |                  |                  | -                  |
| Tuition Cornerstone 2-6            | \$34,178.00      | \$45,291.28      | (11,113.28)        |
| PurchServ-Indep/Private/OutOfState |                  |                  | -                  |
|                                    | <u>34,178.00</u> | <u>45,291.28</u> | <u>(11,113.28)</u> |

**61200-SPED-SECONDARY**

|                                    |                   |                   |                   |
|------------------------------------|-------------------|-------------------|-------------------|
| Other Educational Services         | \$26,000.00       | \$1,974.30        | 24,025.70         |
| Tuition To Other States            | \$130,000.00      | \$43,816.26       | 86,183.74         |
| Tuition Private VT School          | \$0.00            | \$70,643.87       | (70,643.87)       |
| Tuition-St J A I.S.                | \$46,000.00       | \$24,080.00       | 21,920.00         |
| Tuition - Caledonia 9-12           | \$0.00            | \$20,609.08       | (20,609.08)       |
| SpEd PurchServ Independ/OutOfState | \$0.00            | \$43,834.00       | (43,834.00)       |
| General Supplies                   |                   |                   | -                 |
|                                    | <u>202,000.00</u> | <u>204,957.51</u> | <u>(2,957.51)</u> |

**62132-SPED MEDICAL SERVICES**

|                                |        |   |        |
|--------------------------------|--------|---|--------|
| OtherProfServ-Hearing Services | 500.00 | - | 500.00 |
|--------------------------------|--------|---|--------|

**62133-SPED OTHER HEALTH SERVICES**

|                              |        |        |          |
|------------------------------|--------|--------|----------|
| OtherProfServ-Vision Testing | 150.00 | 375.00 | (225.00) |
|------------------------------|--------|--------|----------|

**62140-SPED PSYCHOLOGICAL SERVICES**

|                             |          |          |          |
|-----------------------------|----------|----------|----------|
| OtherProfServ-Psychological | 3,500.00 | 2,800.00 | 700.00   |
| General Supplies            | 1,000.00 | -        | 1,000.00 |
|                             | 4,500.00 | 2,800.00 | 1,700.00 |

**62144-SPED PSYCHOTHERAPY SERVICES**

|                             |          |   |          |
|-----------------------------|----------|---|----------|
| OtherProfServ-Psychotherapy | 1,000.00 | - | 1,000.00 |
|                             | 1,000.00 | - | 1,000.00 |

**62150-SPED SPEECH PATHOLOGY**

|                                    |            |             |             |
|------------------------------------|------------|-------------|-------------|
| Speech Para Salary                 | \$8,600.00 | \$0.00      | 8,600.00    |
| Social Security                    | \$533.00   | \$0.00      | 533.00      |
| Medicare                           | \$125.00   | \$0.00      | 125.00      |
| Worker's Compensation              | \$67.00    | \$0.00      | 67.00       |
| Unemployment Compensation          | \$221.00   | \$0.00      | 221.00      |
| Disability Insurance               | \$0.00     | \$141.66    | (141.66)    |
| OtherProfServ-Speech               | \$5,600.00 | \$500.00    | 5,100.00    |
| Prof Serv Educational Reimb        | \$0.00     | \$34,222.94 | (34,222.94) |
| General Supplies                   | \$750.00   | \$261.31    | 488.69      |
| Computer Equipment                 | \$0.00     | \$609.00    | (609.00)    |
| Prof Services-Speech               |            |             | -           |
| PurchServ-Indep/Private/OutOfState | -          | 6,357.00    | (6,357.00)  |
|                                    | 15,896.00  | 42,091.91   | (26,195.91) |

**62160-SPED OCCUPATIONAL THERAPY**

|  |           |           |            |
|--|-----------|-----------|------------|
| O.T. Services - Elem                   |           |           | -          |
| O.T. Services - Secondary              | 1,500.00  | -         | 1,500.00   |
| OT Assessment                          | 12,545.00 | 13,884.00 | (1,339.00) |
| SpEd PurchService-Indep/OutStateSchool | \$0.00    | \$164.80  | (164.80)   |
|  | 14,045.00 | 14,048.80 | (3.80)     |

**62161-SPED PHYSICAL THERAPY**

|                  |        |   |        |
|------------------|--------|---|--------|
| OtherProfServ-PT | 500.00 | - | 500.00 |
|                  | 500.00 | - | 500.00 |

**62190-SPED EXTENDED SCHOOL YEAR**

|                                    |            |         |          |
|------------------------------------|------------|---------|----------|
| Teacher Salary                     | \$1,440.00 | \$0.00  | 1,440.00 |
| Para Salaries                      | \$1,920.00 | \$0.00  | 1,920.00 |
| Social Security                    | \$268.00   | \$0.00  | 268.00   |
| Medicare                           | \$63.00    | \$0.00  | 63.00    |
| Worker's Compensation              | \$34.00    | \$0.00  | 34.00    |
| Unemployment Compensation          | \$119.00   | \$0.00  | 119.00   |
| PurchServ-Indep/Private/OutOfState |            |         | -        |
| OtherSupportProfServ-Secondary     | \$0.00     | \$26.25 | (26.25)  |
|                                    | 3,844.00   | 26.25   | 3,817.75 |

**62213-SPED INSTRUCTIONAL STAFF TRAINING**

|                           |            |            |            |
|---------------------------|------------|------------|------------|
| Contract ProfDev-Teachers | \$1,700.00 | \$5,041.00 | (3,341.00) |
| Contract ProfDev-Paras    | \$2,000.00 | \$0.00     | 2,000.00   |
| Trgn/ProfDev for Teachers | \$2,500.00 | \$1,795.00 | 705.00     |

|   |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| Trgn/ProfDev for Paras                        | \$2,000.00         | \$0.00             | 2,000.00           |
| Travel-Prof Dev                               | \$0.00             | \$395.47           | (395.47)           |
|   | <u>8,200.00</u>    | <u>7,231.47</u>    | <u>968.53</u>      |
| <b><u>62711-SPED TRANSPORTATION</u></b>       |                    |                    |                    |
| Transportation-Indep/NonVT Schools            | \$0.00             | \$8,425.00         | (8,425.00)         |
| Special Education Transp./Summer              | \$5,000.00         | \$6,581.10         | (1,581.10)         |
| Special Education Transp.-Secondary           | \$5,000.00         | \$19,629.44        | (14,629.44)        |
| Prior Year Special Education Transp           | -                  | 211.80             | (211.80)           |
|   | <u>10,000.00</u>   | <u>34,847.34</u>   | <u>(24,847.34)</u> |
| <b><u>62150-SPED EEE SPEECH PATHOLOGY</u></b> |                    |                    |                    |
| EEE Speech Services                           | \$1,000.00         | \$14,415.73        | (13,415.73)        |
| EEE OT Services                               | \$1,000.00         | \$0.00             | 1,000.00           |
| EEE PurchService From SU-OT                   |                    |                    | -                  |
|   | <u>2,000.00</u>    | <u>14,415.73</u>   | <u>(12,415.73)</u> |
| <b><u>62161-SPED EEE PHYSICAL THERAPY</u></b> |                    |                    |                    |
| EEE PT Services                               | \$1,900.00         | \$287.27           | 1,612.73           |
|   | <u>1,900.00</u>    | <u>287.27</u>      | <u>1,612.73</u>    |
| <b><u>EI-PRE K (SUBGRANT)</u></b>             |                    |                    |                    |
| Teacher Salary                                | \$4,395.95         | \$3,529.48         | 866.47             |
| Health Benefits                               | \$125.85           | \$150.82           | (24.97)            |
| Dental Benefits                               | \$42.15            | \$35.89            | 6.26               |
| Social Security                               | \$272.55           | \$223.25           | 49.30              |
| Medicare                                      | \$63.74            | \$52.22            | 11.52              |
| Worker's Compensation                         | \$34.73            | \$29.11            | 5.62               |
| Unemployment Compensation                     | \$41.32            | \$23.27            | 18.05              |
| Disability Insurance                          | \$19.93            | \$18.00            | 1.93               |
| Flex Plan Fees                                | \$3.78             | \$2.83             | 0.95               |
|   | <u>5,000.00</u>    | <u>4,064.87</u>    | <u>935.13</u>      |
| <b><u>TITLE I (SUBGRANT)</u></b>              |                    |                    |                    |
| Teacher Salary                                | \$18,830.00        | \$19,206.00        | (376.00)           |
| Health Benefits                               | \$9,119.00         | \$9,019.96         | 99.04              |
| Dental Benefits                               | \$278.00           | \$251.20           | 26.80              |
| Social Security                               | \$1,167.00         | \$1,026.51         | 140.49             |
| Medicare                                      | \$273.00           | \$240.15           | 32.85              |
| Worker's Compensation                         | \$149.00           | \$151.79           | (2.79)             |
| Unemployment Compensation                     | \$220.00           | \$9.92             | 210.08             |
| Disability Insurance                          | \$177.00           | \$180.51           | (3.51)             |
| Flex Plan Fees                                | \$23.00            | \$22.55            | 0.45               |
| Purchased Title I Service From SU             | \$0.00             | \$41,424.00        | (41,424.00)        |
| Training - Mgmt Mandated                      | \$0.00             | \$9,704.00         | (9,704.00)         |
|   | <u>\$30,236.00</u> | <u>\$81,236.59</u> | <u>(51,000.59)</u> |
| <b><u>61420-CO-CURR. ACTIVITIES</u></b>       |                    |                    |                    |
| Extra-Curricular Salaries                     | \$38,080.00        | \$37,421.00        | 659.00             |
| Athletic Director Salary                      | \$12,000.00        | \$18,360.00        | (6,360.00)         |
| Stipends                                      | \$0.00             | \$3,812.00         | (3,812.00)         |
| Benefits Paid-In-Lieu-Of                      | \$0.00             | \$0.00             | -                  |
| Health Benefits                               | \$12,220.00        | \$14,957.37        | (2,737.37)         |
| Dental Benefits                               | \$0.00             | \$502.40           | (502.40)           |
| Social Security                               | \$3,105.00         | \$3,644.88         | (539.88)           |
| Medicare                                      | \$726.00           | \$852.39           | (126.39)           |

|   |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| Worker's Compensation                     | \$396.00            | \$470.84            | (74.84)             |
| Unemployment Compensation                 | \$1,152.00          | \$577.18            | 574.82              |
| Disability Insurance                      | \$226.00            | \$345.12            | (119.12)            |
| Flex Plan Fees                            | \$0.00              | \$40.89             | (40.89)             |
| Extra Curricula/AfterSchool Activities    | \$0.00              | \$0.00              | -                   |
| Sports Officials                          | \$11,500.00         | \$11,415.00         | 85.00               |
| Training - Prof Dev                       | \$500.00            | \$0.00              | 500.00              |
| Internet Fees                             | \$0.00              | \$595.22            | (595.22)            |
| Mileage for Officials                     | \$2,500.00          | \$3,778.14          | (1,278.14)          |
| General/Office Supplies                   | \$8,500.00          | \$3,386.53          | 5,113.47            |
| Program Supplies-Drama                    | \$1,000.00          | \$1,405.63          | (405.63)            |
| Uniforms                                  | \$4,000.00          | \$2,235.14          | 1,764.86            |
| Equipment < \$5,000                       | \$7,500.00          | \$0.00              | 7,500.00            |
| Athletic Dues/VPA/Co-Curricular           | \$1,500.00          | \$1,120.00          | 380.00              |
|   | <u>104,905.00</u>   | <u>104,919.73</u>   | <u>(14.73)</u>      |
| <b><u>63100-FOOD PROGRAM</u></b>          |                     |                     |                     |
| Repair & Maintenance                      | \$500.00            | \$100.00            | 400.00              |
| Repair & Maintenance-Furniture            | \$500.00            | \$0.00              | 500.00              |
| Food Service Contract Fee (school yr)     | \$106,600.00        | \$110,027.16        | (3,427.16)          |
| Food Service Contract Fee (summer)        | \$0.00              | \$4,998.01          | (4,998.01)          |
| General/Office Supplies                   | \$2,500.00          | \$0.00              | 2,500.00            |
| Bottled Gas                               | \$1,500.00          | \$2,543.85          | (1,043.85)          |
| Computer Software                         | \$750.00            | \$0.00              | 750.00              |
| Equipment < \$5,000                       | \$1,000.00          | \$0.00              | 1,000.00            |
| Equipment > \$5,000                       | \$0.00              | \$0.00              | -                   |
|   | <u>113,350.00</u>   | <u>117,669.02</u>   | <u>(4,319.02)</u>   |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>    | <b>4,391,301.00</b> | <b>4,548,912.84</b> | <b>(157,611.84)</b> |
| <b>PROJECTED SURPLUS/(DEFICIT) FY2015</b> | <b>-</b>            | <b>(176,687.51)</b> |                     |

The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 14-15 Angolano & Company, Certified Public Accountants of Shelburne, VT performed the audit. A team of four to five auditors spends approximately 3-5 days on site and additional documentation is sent directly to them for review. The audit examines the evidence that supports the amounts and disclosures in the financial statements provided by ECSU and each district. It also assesses the accounting principles and procedures utilized by all entities. These audits were performed for 2015 but the results were not available by the printing deadline.