

**CONCORD SCHOOL DISTRICT-GENERAL FUND-FY2017
REVENUE/EXPENDITURE REPORT (Unaudited)**

	FY17 BUDGET	FY17 ACTUAL	DIFFERENCE
<u>GENERAL REVENUES</u>			
Property Taxes	1,586,555.82	1,553,716.82	(32,839.00)
Interest Income	1,000.00	360.53	(639.47)
Interest Permanent Funds	1,500.00	1,955.03	455.03
Lease Land Rent	64.00	-	(64.00)
Contributions/Donations	-	-	-
Misc-Other Local Revenue	500.00	9,429.68	8,929.68
Education Spending Grant	2,221,016.18	2,221,016.18	-
Small Schools Grant	97,987.00	22,114.00	(75,873.00)
State Aid-Transportation	52,764.00	56,296.58	3,532.58
Pre K Tuition-VT LEAs		1,546.00	1,546.00
Elementary Tuition-VT LEAs	13,000.00	27,000.00	14,000.00
Secondary Tuition-VT LEAs	-	13,500.00	13,500.00
Services To VT LEA	29,032.00	-	(29,032.00)
High School Completion	-	400.00	400.00
Prior Year Adjustments	-	4,430.16	4,430.16
Regular Ed State Placed Reimbursement	-	-	-
SpEd MainstreamBlockGrant	80,253.00	85,001.00	4,748.00
SpEd Intensive Reimb	436,993.00	275,660.14	(161,332.86)
SpEd Extraordinary Reimb	74,419.00	68,613.83	(5,805.17)
SpEd State Placed Reimb	-	5,254.77	5,254.77
Prior Year Adj-SpEd	-	-	-
Revenue-EEE SpEd Pre-K	16,377.00	16,649.00	272.00
Subgrant-EEI	-	-	-
Subgrant-Title I	-	-	-
	4,611,461.00	4,362,943.72	(248,517.28)
<u>FOOD PROGRAM REVENUES</u>			
Local Food Prog Revenue	28,000.00	1,280.30	(26,719.70)
SubG) State-Lunch	1,000.00	-	(1,000.00)
SubG) State-Breakfast	500.00	-	(500.00)
SubG) State-BreakfastAdj	600.00	-	(600.00)
SubG) State-Summer Food	-	-	-
SubG State-Lunch Adj	-	-	-
SubG) Federal-Lunch	50,000.00	47,735.80	(2,264.20)
SubG) Federal-Breakfast	20,000.00	25,469.47	5,469.47
SubG) Federal-Summer Food	-	-	-
	100,100.00	74,485.57	(25,614.43)
TOTAL GENERAL FUND REVENUE	4,711,561.00	4,437,429.29	(274,131.71)
<u>GENERAL FUND EXPENDITURES</u>			
<u>61100-REGULAR INSTRUCTION</u>			
Teacher Salaries	616,183.00	654,284.94	(38,101.94)
Para Salaries	11,249.00	71,276.83	(60,027.83)
Extra-Curricular Salaries	-	-	-

Stipends	-	4,050.00	(4,050.00)
Substitute-RegEd	27,000.00	48,642.47	(21,642.47)
Benefits Paid-In-Lieu-Of	7,767.00	1,295.76	6,471.24
Health Benefits	155,896.68	206,172.72	(50,276.04)
Dental Benefits	5,708.88	6,054.43	(345.55)
Social Security	40,574.77	52,083.20	(11,508.43)
Medicare	9,489.28	12,180.80	(2,691.52)
VSTRS OPEB	9,200.00	2,194.00	7,006.00
Worker's Compensation	5,170.05	6,989.95	(1,819.90)
Unemployment Compensation	2,380.80	3,988.71	(1,607.91)
Disability Insurance	5,897.86	6,357.68	(459.82)
Flex Plan Fees	607.50	547.19	60.31
Enrichment Programs	14,100.00	12,108.99	1,991.01
Professional Services	20,000.00	-	20,000.00
Staff Travel	1,800.00	7,197.52	(5,397.52)
General/Office Supplies	16,000.00	14,037.05	1,962.95
Copier Paper	2,800.00	36.85	2,763.15
Books & Periodicals	16,500.00	7,583.95	8,916.05
Educat. Programs/Curr/Mat	2,500.00	6,162.20	(3,662.20)
Audiovisual Materials	1,000.00	12.24	987.76
Manipulatives	1,250.00	421.30	828.70
Computer Software	2,350.00	3,019.12	(669.12)
Computer Licensing	3,500.00	4,068.95	(568.95)
Computer Related Hardware/Supplies	2,750.00	4,398.06	(1,648.06)
Equipment	6,000.00	-	6,000.00
Equipment > \$5,000 (Incl computers)	-	-	-
Furniture	750.00	185.83	564.17
Dues and Fees	750.00	2,239.00	(1,489.00)
	<u>989,174.82</u>	<u>1,137,589.74</u>	<u>(148,414.92)</u>

61100-REGULAR INSTRUCTION-PRE K

Teacher Salaries	42,317.00	42,317.00	-
Para Salaries	-	-	-
Stipends	-	-	-
Benefits Paid-In-Lieu-Of	1,125.00	1,125.00	-
Health Benefits	-	-	-
Dental Benefits	-	-	-
Social Security	2,623.65	2,693.39	(69.74)
Medicare	613.60	629.92	(16.32)
Worker's Compensation	334.30	343.23	(8.93)
Unemployment Compensation	115.20	1.90	113.30
Disability Insurance	397.78	436.48	(38.70)
Flex Plan Fees	33.75	37.50	(3.75)
Purch Service-Independ/OutOfState	-	8,811.00	(8,811.00)
Enrichment Programs	-	-	-
General Supplies	1,245.00	1,533.80	(288.80)
General Supplies - PreK STARS	-	-	-
Books & Periodicals	500.00	-	500.00

	49,305.28	57,929.22	(8,623.94)
<u>61100-REGULAR INSTRUCTION-ELEM</u>			
Tuition Cornerstone 2-6	-	30,800.00	(30,800.00)
General Supplies	5,099.00	1,209.33	3,889.67
Classroom Supplies	7,874.41	-	7,874.41
Books and Periodicals	3,250.00	280.20	2,969.80
A(udio) - V(visual) Materials	-	-	-
Computer Licensing	-	-	-
	16,223.41	32,289.53	(16,066.12)
<u>61100-REGULAR INSTRUCTION-SECONDARY</u>			
Prof Services-Educational	-	-	-
Enrichment	-	-	-
Tuition-CorrespSchoolVT	76,239.24	-	76,239.24
Tuition-Danville 7-12	89,145.00	101,395.00	(12,250.00)
Tuition-Littleton Regional HS	-	10,654.19	(10,654.19)
Tuition-NC Charter Academy	-	-	-
Tuition-Profile 7-12	-	17,183.95	(17,183.95)
Tuition Private VT School	-	14,773.00	(14,773.00)
Tuition-StJ Acad 9-12	342,634.32	523,039.97	(180,405.65)
Tuition-StJ Acad 9-12 Vocat	-	-	-
Tuition-LyndonInstitute 9-12	755,835.38	423,577.95	332,257.43
Tuition Private VT School Vocation	-	-	-
Tuition-Cornerstone 7-12	-	-	-
Tuition - Arlington School 9-12	-	49,889.34	(49,889.34)
Purch Service-Independ/OutOfState	-	9,450.00	(9,450.00)
	1,263,853.94	1,149,963.40	113,890.54
<u>62120-GUIDANCE SERVICES</u>			
Guidance Salary	21,158.40	19,438.52	1,719.88
Stipends	-	40.00	(40.00)
Substitute-Guidance	-	-	-
Benefits Paid-In-Lieu-Of	-	-	-
Health Benefits	4,660.20	4,223.55	436.65
Dental Benefits	-	168.79	(168.79)
Social Security	1,311.82	1,161.42	150.40
Medicare	306.80	271.59	35.21
Worker's Compensation	167.15	153.92	13.23
Unemployment Compensation	153.60	18.86	134.74
Disability Insurance	198.89	-	198.89
Flex Plan Fees	45.00	-	45.00
Field Trips	-	-	-
Staff Travel	100.00	136.62	(36.62)
General /Office Supplies	150.00	385.74	(235.74)
Books & Periodicals	100.00	90.26	9.74
Computer Software	100.00	-	100.00
Dues and Fees	250.00	-	250.00
	28,701.86	26,089.27	2,612.59

62130-HEALTH SERVICES

Nurse's Salary	55,681.80	54,899.00	782.80
Extra-Curricular Salaries	-	-	-
Substitute-Nurse	-	-	-
Benefits Paid-In-Lieu-Of	-	-	-
Health Benefits	22,381.00	21,174.81	1,206.19
Dental Benefits	515.00	476.76	38.24
Social Security	3,321.00	3,530.68	(209.68)
Medicare	777.00	825.68	(48.68)
Worker's Compensation	424.00	481.44	(57.44)
Unemployment Compensation	176.00	20.80	155.20
Disability Insurance	263.00	296.52	(33.52)
Flex Plan Fees	-	45.00	(45.00)
Nurse Professional Services	-	-	-
Health Services Assessment	-	-	-
Repair & Maint./Calibration	250.00	-	250.00
Staff Travel	100.00	201.43	(101.43)
General/Office Supplies	1,000.00	922.07	77.93
Program Supplies-Health	-	-	-
Books & Periodicals	300.00	30.85	269.15
Equipment/F&F <\$5,000	-	-	-
Dues & Fees	150.00	-	150.00
	<u>85,338.80</u>	<u>82,905.04</u>	<u>2,433.76</u>

62140-PSYCHOLOGICAL SERVICES

Other Professional Services	-	11,732.01	(11,732.01)
Other Psychological Prof Services	-	-	-
	<u>-</u>	<u>11,732.01</u>	<u>(11,732.01)</u>

62160-OCCUPATIONAL THERAPY

Purchased Service From SU-OT	<u>18,900.00</u>	<u>-</u>	<u>18,900.00</u>
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62190-EXTENDED SCHOOL YEAR

Teacher Salaries	-	-	-
Para Salaries	-	-	-
Social Security	-	-	-
Medicare	-	-	-
Worker's Compensation	-	-	-
Unemployment Compensation	-	-	-
General/Office Supplies	250.00	-	250.00
PurchasedServ-Indep/OutState	-	-	-
	<u>250.00</u>	<u>-</u>	<u>250.00</u>

62200-SUPPORT SERVICES-TECHNOLOGY

Computer Technical Support	57,510.00	35,860.03	21,649.97
Computer Tech Support Reimbursement	-	-	-
Health Benefits	12,213.98	7,326.31	4,887.67
Social Security	3,410.62	1,608.59	1,802.03
Medicare	797.65	376.18	421.47

Worker's Compensation	434.58	241.76	192.82
Unemployment Compensation	153.60	(27.22)	180.82
Disability Insurance	517.09	-	517.09
Flex Plan Fees	45.00	22.50	22.50
Computer & Network Maintenance	1,900.00	5,302.37	(3,402.37)
Staff Travel	-	32.40	(32.40)
General Supplies	2,500.00	-	2,500.00
A(udio) - V(visual) Materials	-	-	-
Computer Software	1,500.00	3,948.25	(2,448.25)
Computer Related Hardware/Supplies	2,500.00	2,231.37	268.63
Computers	23,000.00	15,240.00	7,760.00
	<u>106,482.52</u>	<u>72,162.54</u>	<u>34,319.98</u>

62213-INSTRUCTIONAL STAFF TRAINING

Contract ProfDev-Teachers	17,000.00	16,863.77	136.23
Contract ProfDev-Paras	3,000.00	390.00	2,610.00
Trgn/ProfDev for Teachers	3,500.00	4,060.00	(560.00)
Trgn/ProfDev for Paras	1,800.00	3,180.00	(1,380.00)
Travel-Prof Dev	2,000.00	-	2,000.00
	<u>27,300.00</u>	<u>24,493.77</u>	<u>2,806.23</u>

62222-LIBRARY SERVICES

Librarian's Salary	58,186.00	40,553.00	17,633.00
Stipends	-	200.00	(200.00)
Substitute-Library	-	45.37	(45.37)
Health Benefits	15,267.48	5,823.65	9,443.83
Dental Benefits	500.64	397.30	103.34
Social Security	3,607.53	2,470.63	1,136.90
Medicare	843.70	577.86	265.84
VSTRS OPEB	-	1,097.00	(1,097.00)
Worker's Compensation	459.67	322.27	137.40
Unemployment Compensation	153.60	154.47	(0.87)
Disability Insurance	546.95	319.32	227.63
Flex Plan Fees	45.00	-	45.00
General/Office Supplies	4,500.00	39.00	4,461.00
Room supplies-Furniture/Fixtures	750.00	-	750.00
Books & Periodicals	9,850.00	3,528.33	6,321.67
Audiovisual Materials	500.00	-	500.00
Computer Software	1,000.00	439.00	561.00
	<u>96,210.57</u>	<u>55,967.20</u>	<u>40,243.37</u>

62310-SCHOOL BOARD

School Director's Salaries	4,000.00	4,000.00	-
Clerk's Salary	1,500.00	288.75	1,211.25
Social Security	341.00	265.92	75.08
Medicare	79.75	62.22	17.53
Worker's Compensation	43.45	33.93	9.52
Unemployment Compensation	105.60	19.93	85.67
Administrative Purchased Services	-	-	-
Reimb. Criminal Record Check	1,000.00	327.25	672.75

Audit Assessment	4,800.00	2,575.00	2,225.00
Training-ProfDev	1,500.00	245.00	1,255.00
Legal Services	3,000.00	45.00	2,955.00
Liability (Errors & Omissions)	6,275.00	7,070.00	(795.00)
Advertising/incls. School Spring Share	5,500.00	994.83	4,505.17
Staff Travel	750.00	-	750.00
General/Office Supplies	850.00	50.96	799.04
Dues & Fees	2,450.00	1,530.23	919.77
Misc Expense	-	1,258.45	(1,258.45)
	<u>32,194.80</u>	<u>18,767.47</u>	<u>13,427.33</u>

62318-NEGOTIATION SERVICES

Other Purchased Services	3,000.00	-	3,000.00
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62321-SUPERINTENDENTS OFFICE

Assessment of S.U. Services	178,712.00	167,950.00	10,762.00
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62410-PRINCIPAL'S OFFICE

Principal's Salary	77,070.00	78,570.00	(1,500.00)
Dean of Students	-	-	-
Administrative Assistant Salary	28,479.00	31,999.77	(3,520.77)
Substitute Coordinator	3,000.00	3,000.00	-
Stipends	-	1,500.00	(1,500.00)
Substitute-Admin	-	5,250.40	(5,250.40)
Overtime	-	1,460.86	(1,460.86)
Benefits Paid-In-Lieu-Of	-	-	-
Health Benefits	24,722.63	24,715.56	7.07
Dental Benefits	500.64	476.76	23.88
Social Security	6,544.04	7,366.31	(822.27)
Medicare	1,530.47	1,722.79	(192.32)
VSTRS OPEB	1,150.00	-	1,150.00
Worker's Compensation	833.83	962.07	(128.24)
Unemployment Compensation	307.20	407.47	(100.27)
Disability Insurance	992.16	1,305.21	(313.05)
Flex Plan Fees	90.00	78.75	11.25
Training-ProfDev	1,800.00	3,132.94	(1,332.94)
Communications	2,000.00	1,730.54	269.46
Internet Fees	-	-	-
Postage	1,700.00	1,242.80	457.20
Staff Travel	1,000.00	737.87	262.13
General/Office Supplies	1,000.00	2,243.38	(1,243.38)
Program Supplies-Student Handbooks	750.00	-	750.00
Awards & Ceremonies	500.00	1,040.00	(540.00)
Books & Periodicals	250.00	40.98	209.02
Computer Software	500.00	110.95	389.05
Equipment < \$5,000	-	-	-
Dues & Fees	1,100.00	580.45	519.55
	<u>155,819.97</u>	<u>169,675.86</u>	<u>(13,855.89)</u>

62490-TREASURER SERVICES

Treasurer Salary	3,600.00	3,600.00	-
Assistant Treasurer	500.00	500.00	-
Social Security	254.20	254.29	(0.09)
Medicare	59.45	59.36	0.09
Worker's Compensation	32.39	32.30	0.09
Unemployment Compensation	78.72	-	78.72
Postage	750.00	302.50	447.50
General Supplies	200.00	-	200.00
	<u>5,474.76</u>	<u>4,748.45</u>	<u>726.31</u>

62520-FISCAL SERVICES

Software Agreements	-	752.70	(752.70)
General/Office Supplies	500.00	-	500.00
Short Term Interest	-	1,645.50	(1,645.50)
	<u>500.00</u>	<u>2,398.20</u>	<u>(1,898.20)</u>

62600-BUILDING OPERATIONS & MAINTENANCE

Head Custodian/Custodial Wages	30,015.00	40,977.28	(10,962.28)
Summer Salaries	3,912.00	-	3,912.00
Facilities Director	44,369.00	44,537.04	(168.04)
Substitute-Maintenance	500.00	7,131.27	(6,631.27)
Overtime	-	837.92	(837.92)
Benefits Paid-In-Lieu-Of	3,000.00	3,000.00	-
Health Benefits	-	-	-
Dental Benefits	-	-	-
Social Security	4,866.75	5,982.00	(1,115.25)
Medicare	1,138.19	1,398.95	(260.76)
Worker's Compensation	620.12	762.19	(142.07)
Unemployment Compensation	386.15	465.76	(79.61)
Disability Insurance	699.21	770.36	(71.15)
Flex Plan Fees	90.00	-	90.00
Prof Services - Security Agreement	1,950.00	-	1,950.00
Training - Mgmt Mandated	1,200.00	250.00	950.00
Water & Sewage	6,200.00	4,121.58	2,078.42
Rubbish Removal	6,250.00	7,065.68	(815.68)
Athletic Fields Maintenance	-	-	-
Softball Field Maintenance	-	-	-
Lawn Care	2,650.00	3,110.00	(460.00)
Repairs & Maint. of Building/Cust.	50,000.00	63,917.77	(13,917.77)
Repairs & Maint. of Inst. Equip.	4,500.00	3,151.01	1,348.99
Inspection/sprinkler, fire	2,300.00	6,164.00	(3,864.00)
Safety Inspection/gym roof	2,250.00	757.35	1,492.65
Copier Lease & Maintenance	7,500.00	6,403.80	1,096.20
Construction/Renovations	6,500.00	-	6,500.00
Property and Boiler Insurance	6,950.00	7,084.00	(134.00)
Telephone Service	7,500.00	3,751.46	3,748.54

Internet Service Agreement	6,000.00	11,547.08	(5,547.08)
Staff Travel	750.00	350.68	399.32
General/Office Supplies	12,500.00	18,144.48	(5,644.48)
Electricity	32,000.00	24,411.27	7,588.73
Bottled Gas	8,000.00	-	8,000.00
Oil	47,500.00	22,685.30	24,814.70
Gasoline	-	-	-
Equipment / F&F <\$5000	5,000.00	1,795.32	3,204.68
	<u>307,096.42</u>	<u>290,573.55</u>	<u>16,522.87</u>

62711-STUDENT TRANSPORTATION

Transportation Assessment	133,750.00	97,857.23	35,892.77
Transportation - Elem	-	10,998.91	(10,998.91)
Vocational Transp.	-	4,886.98	(4,886.98)
	<u>133,750.00</u>	<u>113,743.12</u>	<u>20,006.88</u>

62720-CO CURR TRANSPORTATION

Extra Curricular Transportation	-	-	-
Enrichment Program-Transportation	10,725.00	9,802.93	922.07
	<u>10,725.00</u>	<u>9,802.93</u>	<u>922.07</u>

61200-SPECIAL EDUCATION

Teacher Salary	-	-	-
Para Salaries	136,560.00	86,945.08	49,614.92
Stipends	-	-	-
Substitutes-SpEd	7,500.00	-	7,500.00
Overtime	-	-	-
Benefits Paid-In-Lieu-Of	-	12.24	(12.24)
Health Benefits	43,715.44	33,244.94	10,470.50
Dental Benefits	-	-	-
Social Security	8,900.72	5,013.27	3,887.45
Medicare	2,081.63	1,172.44	909.19
Worker's Compensation	1,134.13	686.97	447.16
Unemployment Compensation	902.40	746.12	156.28
Disability Insurance	1,283.67	1,594.16	(310.49)
Flex Plan Fees	292.50	154.09	138.41
Prof Serv Educational Reimb	-	-	-
Criminal Record Check	350.00	-	350.00
Special Education Assessment	148,182.30	630,001.19	(481,818.89)
Advertising	300.00	-	300.00
Travel	850.00	-	850.00
General/Office Supplies	3,500.00	-	3,500.00
Books & Periodicals	850.00	-	850.00
Audiovisual Materials	200.00	-	200.00
Manipulatives	750.00	-	750.00
Computer Software	450.00	-	450.00
Computer Related Hardware/Supplies	-	-	-
Equipment	1,500.00	207.91	1,292.09
	<u>359,302.79</u>	<u>759,778.41</u>	<u>(400,475.62)</u>

61200-SPED-ELEMENTARY

Tuition To Other States	-	-	-
Tuition Cornerstone 2-6	105,720.65	-	105,720.65
PurchServ-Indep/Private/OutOfState	-	-	-
	<u>105,720.65</u>	-	<u>105,720.65</u>
<u>61200-SPED-SECONDARY</u>			
Other Educational Services	26,000.00	-	26,000.00
Tuition To Other States	-	-	-
Easter Seals	51,000.00	-	51,000.00
Tuition Private VT School	-	-	-
Tuition-St J A I.S.	-	-	-
Tuition-StJ Acad 9-12 GS Prog	-	-	-
Tuition-Lyndon Ins 9-12 Excess	27,331.00	-	27,331.00
Tuition - Cornerstone 9-12	153,774.60	-	153,774.60
Tuition - Arlington School 9-12	68,548.20	-	68,548.20
Tuition-Maplehill School 7-12	88,397.40	-	88,397.40
SpEd PurchServ Independ/OutState	-	-	-
General Supplies	-	-	-
	<u>415,051.20</u>	-	<u>415,051.20</u>
<u>62140-SPED PSYCHOLOGICAL SERVICES</u>			
OtherProfServ-Psychological	3,500.00	-	3,500.00
General Supplies	500.00	-	500.00
	<u>4,000.00</u>	-	<u>4,000.00</u>
<u>62150-SPED SPEECH PATHOLOGY</u>			
OtherProfServ-Speech	-	-	-
Speech Assessment	55,302.20	-	55,302.20
General Supplies	750.00	-	750.00
Computer Equipment	-	-	-
Prof Services-Speech	-	-	-
PurchServ-Indep/Private/OutOfState	5,600.00	-	5,600.00
	<u>61,652.20</u>	-	<u>61,652.20</u>
<u>62160-SPED OCCUPATIONAL THERAPY</u>			
O.T. Services - Elem	-	-	-
O.T. Services - Secondary	2,000.00	-	2,000.00
OT Assessment	16,415.70	-	16,415.70
SpEd PurchService-Indep/OutStateSchool	-	-	-
	<u>18,415.70</u>	-	<u>18,415.70</u>
<u>62711-SPED TRANSPORTATION</u>			
Transportation-Indep/NonVT Schools	-	-	-
Special Education Transp./Summer	-	-	-
Special Education Transp.-Secondary	34,500.00	-	34,500.00
Prior Year Special Education Transp	-	-	-
	<u>34,500.00</u>	-	<u>34,500.00</u>
<u>62150-SPED EEE SERVICES</u>			
EEE Speech Services	1,000.00	-	1,000.00
EEE OT Services	1,000.00	-	1,000.00

EEE PurchService From SU-OT	-	-	-
	2,000.00	-	2,000.00
<u>62161-SPED EEE PHYSICAL THERAPY</u>			
EEE PT Services	1,900.00	-	1,900.00
	1,900.00	-	1,900.00
<u>62480-SPED EEE ADMIN</u>			
EEE Prof Serv Educational Reimb	-	16,649.00	(16,649.00)
<u>TITLE I (SUBGRANT)</u>			
Teacher Salary	20,277.00	-	20,277.00
Health Benefits	10,233.36	-	10,233.36
Dental Benefits	250.32	-	250.32
Social Security	1,257.17	-	1,257.17
Medicare	294.02	-	294.02
VSTRS OPEB	-	-	-
Worker's Compensation	160.19	-	160.19
Unemployment Compensation	153.60	-	153.60
Disability Insurance	190.60	-	190.60
Flex Plan Fees	22.50	-	22.50
Purchased Title I Service From SU	-	-	-
Training - Mgmt Mandated	-	-	-
	32,838.76	-	32,838.76
<u>61420-CO-CURR. ACTIVITIES</u>			
Extra-Curricular Salaries	22,457.00	7,524.00	14,933.00
Athletic Director Salary	8,111.00	7,052.80	1,058.20
Stipends	-	-	-
Benefits Paid-In-Lieu-Of	-	-	-
Health Benefits	300.00	1,347.45	(1,047.45)
Dental Benefits	-	82.85	(82.85)
Social Security	1,151.00	883.18	267.82
Medicare	269.26	206.52	62.74
Worker's Compensation	146.68	115.13	31.55
Unemployment Compensation	354.37	106.65	247.72
Disability Insurance	76.24	277.74	(201.50)
Flex Plan Fees	-	-	-
Extra Curricula/AfterSchool Activities	-	-	-
Sports Officials	5,500.00	1,125.00	4,375.00
Training - Prof Dev	500.00	80.00	420.00
Internet Fees	-	-	-
Mileage for Officials	1,200.00	63.50	1,136.50
General/Office Supplies	5,500.00	3,390.38	2,109.62
General Supplies - Patridge Donation Fund	-	5,803.10	(5,803.10)
Program Supplies-Drama	1,000.00	1,196.91	(196.91)
Uniforms	1,500.00	397.40	1,102.60
Equipment < \$5,000	5,000.00	1,742.12	3,257.88
Athletic Dues/VPA/Co-Curricular	750.00	1,360.00	(610.00)
	53,815.55	32,754.73	21,060.82

63100-FOOD PROGRAM

Food Service Wages	-	48,150.94	(48,150.94)
Stipends	-	175.00	(175.00)
Substitute Salaries	-	-	-
Benefits Paid-In-Lieu-Of	-	75.00	(75.00)
Health Benefits	-	12,437.37	(12,437.37)
Dental Benefits	-	-	-
Social Security	-	2,704.96	(2,704.96)
Medicare	-	632.64	(632.64)
Worker's Compensation	-	382.46	(382.46)
Unemployment Compensation	-	326.12	(326.12)
Disability Insurance	-	451.22	(451.22)
Flex Plan Fees	-	-	-
Training - Mgmt Mandated	-	-	-
Repair & Maintenance	500.00	1,222.52	(722.52)
Repair & Maintenance-Furniture	500.00	-	500.00
Food Service Contract Fee (school yr)	106,600.00	(11.52)	106,611.52
Food Service Contract Fee (summer)	-	-	-
Staff Travel	-	21.38	(21.38)
General/Office Supplies	2,500.00	4,016.91	(1,516.91)
Bottled Gas	1,500.00	6,251.95	(4,751.95)
Food	-	33,381.55	(33,381.55)
Computer Software	750.00	1,320.00	(570.00)
Equipment < \$5,000	1,000.00	9,050.73	(8,050.73)
	113,350.00	120,589.23	(7,239.23)

TOTAL GENERAL FUND EXPENDITURES	4,711,561.00	4,358,552.67	353,008.33
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PROJECTED SURPLUS/(DEFICIT) FY2017	-	78,876.62
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The ECSU and its Districts are audited on an annual basis by an outside certified public accounting firm. For the school year 16-17 Gene A. Besaw & Associates, P.C. of Newport, VT performed the audit. A team of three to five auditors spent approximately three days per week from August to October on site and additional documentation was 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 2017 but the results were not available by the printing deadline.