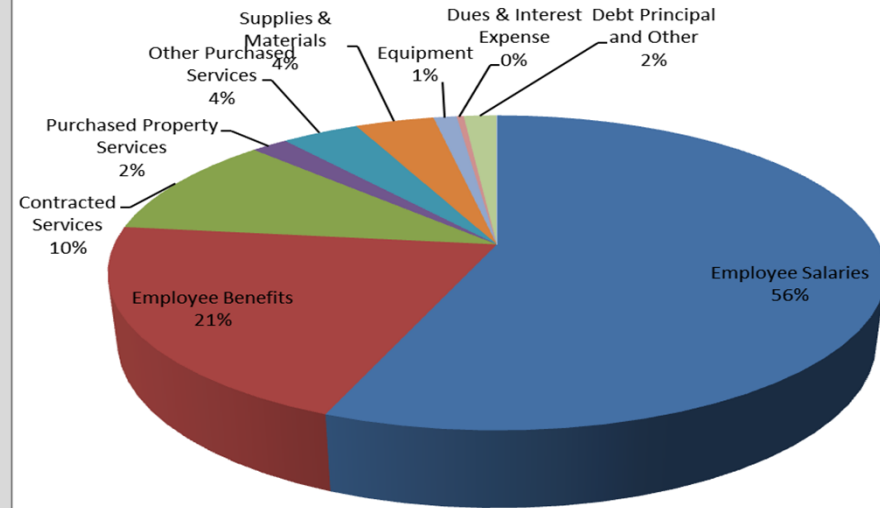


Waitsfield School District- Financial Status at a Glance May 31, 2015

Summary Of FY2015 General Fund Projections at May 31, 2015

	Budget	Projected	
Total General Fund Revenue	\$ 2,387,257	\$ 2,355,683	-1.3%
Employee Salaries	\$ 1,358,416	\$ 1,320,066	
Employee Benefits	\$ 503,105	\$ 489,293	
Contracted Services	\$ 244,689	\$ 246,307	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 38,336	\$ 42,536	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 73,323	\$ 90,486	
Supplies & Materials	\$ 95,030	\$ 91,815	
Equipment	\$ 27,330	\$ 26,875	
Dues & Interest Expense	\$ 8,575	\$ 8,261	
Debt Principal and Other	\$ 38,453	\$ 38,453	
Total General Fund Expenditures	\$ 2,387,257	\$ 2,354,093	-1.4%
Projected General Fund Balance at June 30, 2016	\$ -	\$ 1,590	



FY2015 General Fund Expenditures

Long Term Maintenance Reserve Fund

Beginning Fund Balance, July 1, 2014	\$ (2,586)
Additions to the Maintenance Reserve	\$ 21,953
Interest Income	\$ 1
Disbursements from the Maintenance Reserve Fund	\$ 15,411
Maintenance Reserve Fund Balance May 2015	\$ 3,957

Food Service Program Thru April

	Projected FY2015	FY2014
Total Revenues	\$ 133,562	\$ 132,649
Total Expenses	\$ 139,659	\$ 131,441
Anticipated Transfer from the General Fund-Waits	\$ 7,740	\$ 6,690
Budgeted Transfer from the General Fund	\$ 10,500	\$ 7,000
Average Daily Breakfast Sales-Fayston	24.95	15.30
Average Daily Lunch Sales-Fayston	72.69	75.00
Average Daily Breakfast Sales-Waitsfield	35.53	34.50
Average Daily Lunch Sales-Waitsfield	71.92	80.70



Washington
West
Supervisory
Union

340 Mad River Park, Suite 7
Waitsfield, VT 05673

Phone: (802) 496-2272
Fax: (802) 496-6515

To: Kaiya Korb, Principal
The Waitsfield School Board
Brigid Scheffert, Superintendent
From: Michelle Baker, Director of Finance & Operations
Date: June 5, 2015
RE: May 2015 Financial Report for FY2015

Attached please find the FY2015 financial reports for the period ending May 31, 2015.

General Fund

The general fund projections currently project a fund balance of \$1,590, details are attached.

Special Revenue Funds

A summary of the Special Revenue Funds is attached which includes the Maintenance Reserve Fund.

Proprietary Fund/Enterprise Fund – Food Service Program

Currently, the food service program is projecting that a transfer from the general fund will be required at year end in the amount of \$7,740. A comprehensive food service report will be issued as of June 30, 2015.

Heating Fuel Bids for FY2015

Heating Fuel bids were received on May 28, 2015. It has been the practice over the past several years to pre-purchase fuel in the June-July time frame for the upcoming year. Purchasing heating oil this way guarantees the price for the upcoming year and the experience has been that the price per gallon in June-July is generally at a lower point than in late summer/fall. Information on heating fuel costs and usage for the past four years is as below.

The recommendation for FY2016 is to pre-buy 6,000 gallons for the 2015-2016 school year from Gillespie, the lowest bidder, at a fixed, prepaid price of \$2.47/gallon. This represents a \$7,680 savings from budget.

<u>The Waitsfield School District- Information on Heating Fuel Costs and Usage</u>					
	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Gallons Pre-purchased	7,000	6,000	6,000	6,000	6,000
\$/Gallon Pre-buy	\$ 3.30	\$ 3.09	\$ 3.07	\$ 3.30	\$ 2.47
Provider	SB Collins	Gillespie	SB Collins	Gillespie	<i>Recommend Gillespie</i>
Actual Gallons Used	4,702	5,204	6,347	6,010	
Actual Total Heating Oil Cost	\$ 15,505	\$ 16,079	\$ 19,455	\$ 19,832	\$ 14,820
Original Budget	\$ 32,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 22,500

Tax Anticipation Note information and a recommendation for FY2016 will be sent under separate cover prior to your board meeting.

Should you have any questions regarding these reports please contact me at mbaker@wwsu.org or at 802-496-2272, extension 117.

Column Definitions – Accounting Reports

Budget - FY2015 Budget as adopted by voters

Adjustments – Budget adjustments made to the original budget due to employee changes, employee benefit changes, expenditure changes and/or projections. Amounts in (parenthesis) are budget savings, amount not in parenthesis are budget overages.

GL Budget is the FY15 Projection – The projected revenue/expense amount for the fiscal year for each account at this time. *This is the year end projection.*

Current – Current Month Transactions – Amount paid or received in May2015

YTD – Year to Date amount paid or received. July 1, 2014 to May 31, 2015

Balance – Balance available before any encumbrances.

Encumbrances – Obligated funds that have not yet been paid for anticipated salary, employee benefit expenses and purchase orders

Budget Balance – Funds that are not obligated or encumbered but anticipated to be spent based on the FY15 Projections or GL Budget.

Waitsfield Town School District
General Fund Financial Summary at May 31, 2015

Waitsfield Town School District

5

General Ledger - Monthly Revenue & Expense Report by Function

Fiscal Year: 2014-2015 From Date: 5/1/2015 To Date: 5/31/2015

Account Mask: 0107217????????????????

Account Type: All

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

ACCOUNT TYPE / FUNCTION

FY15 Orig Budget

Year To Date

Encumbrance

Adjusted Budget

Adjustments

4 - REVENUE

0000 - REVENUE	(\$2,387,257.00)	(\$1,618,176.17)	\$0.00	(\$2,355,682.94)	\$31,574.06
4 - REVENUE Total:	(\$2,387,257.00)	(\$1,618,176.17)	\$0.00	(\$2,355,682.94)	\$31,574.06

5 - EXPENDITURE

1100 - REGULAR EDUCATION CLASSROOM	\$890,213.00	\$682,441.26	\$151,187.69	\$843,955.76	(\$46,257.24)
1102 - ART	\$22,463.00	\$19,212.64	\$1,577.30	\$24,563.38	\$2,100.38
1106 - FOREIGN LANGUAGE	\$22,268.00	\$17,578.08	\$4,142.91	\$21,830.82	(\$437.18)
1108 - PHYSICAL EDUCATION	\$30,919.00	\$17,750.32	\$4,648.80	\$24,502.86	(\$6,416.14)
1112 - MUSIC	\$74,028.00	\$63,200.85	\$14,850.63	\$78,228.31	\$4,200.31
1123 - COMPUTER TECHNOLOGY	\$82,074.00	\$68,429.36	\$9,140.06	\$79,072.21	(\$3,001.79)
1200 - SPECIAL EDUCATION	\$365,263.00	\$314,963.13	\$32,919.58	\$348,850.91	(\$16,412.09)
1250 - COMPENSATORY EDUCATION	\$25,888.00	\$35,054.03	\$3,932.29	\$40,264.57	\$14,376.57
1270 - SCHOOLWIDE ELIGIBLE	\$17,940.00	\$9,890.09	\$2,608.22	\$12,530.31	(\$5,409.69)
1280 - SCHOOLWIDE INELIGIBLE	\$13,022.00	\$6,567.80	\$2,988.62	\$9,579.42	(\$3,442.58)
2120 - GUIDANCE	\$44,738.00	\$34,686.82	\$8,346.99	\$43,055.11	(\$1,682.89)
2130 - SCHOOL NURSE	\$55,468.00	\$51,561.08	\$11,569.46	\$63,180.41	\$7,712.41
2135 - HEALTH EDUCATION	\$0.00	\$4,888.07	\$1,147.87	\$6,035.94	\$6,035.94
2140 - CONTRACTED SERVICES	\$15,600.00	\$13,226.60	\$0.00	\$16,124.16	\$524.16
2150 - SPEECH	\$89,608.00	\$76,631.94	\$16,770.19	\$93,873.18	\$4,265.18
2160 - CONTRACTED SERVICES	\$12,400.00	\$11,900.00	\$0.00	\$13,345.00	\$945.00
2190 - CONTRACTED SERVICES	\$6,000.00	\$5,102.50	\$0.00	\$5,312.50	(\$687.50)
2210 - ACTION PLANNING	\$8,000.00	\$7,441.83	\$27.45	\$9,493.86	\$1,493.86
2220 - LIBRARY MEDIA	\$42,059.00	\$32,259.02	\$7,965.55	\$40,383.65	(\$1,675.35)
2310 - SCHOOL BOARD	\$10,665.00	\$7,228.29	\$0.00	\$8,255.73	(\$2,409.27)
2313 - WASHINGTON WEST SU ASSESSMENT	\$1,292.00	\$1,292.49	\$0.00	\$1,292.49	\$0.49
2321 - WASHINGTON WEST SU ASSESSMENT	\$56,924.00	\$56,923.72	\$0.00	\$56,923.72	(\$0.28)
2400 - ADMINISTRATION	\$162,804.00	\$148,142.75	\$12,269.44	\$161,784.69	(\$1,019.31)
2521 - WASHINGTON WEST BUSINESS MANAGER	\$9,515.00	\$9,515.44	\$0.00	\$9,515.44	\$0.44
2525 - WASHINGTON WEST FISCAL SERVICES	\$21,392.00	\$21,391.96	\$0.00	\$21,391.96	(\$0.04)
2526 - AUDIT SERVICES	\$3,700.00	\$3,700.00	\$0.00	\$3,700.00	\$0.00
2527 - FISCAL SERVICES	\$0.00	\$133.52	\$0.00	\$133.52	\$133.52
2600 - OPERATIONS & MAINTENANCE	\$196,638.00	\$166,559.91	\$15,491.00	\$192,634.64	(\$4,003.36)
2630 - GROUNDS MAINTENANCE	\$4,400.00	\$5,578.18	\$0.00	\$5,578.18	\$1,178.18
2700 - TRANSPORTATION	\$0.00	\$1,992.79	\$0.00	\$3,992.79	\$3,992.79

General Ledger - Monthly Revenue & Expense Report by Function

☐ Include PreEncumbrance

End of Report

Waitsfield Town School District
General Fund Financial Details at May 31, 2015

Waitsfield Town School District

Board Revenue Report

Fiscal Year: 2014-2015

From Date: 5/1/2015

To Date: 5/31/2015⁸

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.4.217.00.000.0000.000.000.1980	E-RATE	\$0.00	(\$984.85)	(\$984.85)	\$0.00	(\$984.85)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.000.0000.000.000.1311	TUITION-PK	\$0.00	(\$1,144.00)	(\$1,144.00)	\$0.00	\$0.00	(\$1,144.00)	\$0.00	(\$1,144.00)	100.00%
010.4.217.10.000.0000.000.000.1510	INTEREST ON INVESTMENTS	(\$9,000.00)	\$0.00	(\$9,000.00)	\$0.00	(\$2,727.48)	(\$6,272.52)	\$0.00	(\$6,272.52)	69.69%
010.4.217.10.000.0000.000.000.1900	TOWN REIMBURSEMENT	(\$56,000.00)	\$0.00	(\$56,000.00)	\$0.00	(\$56,000.00)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.000.0000.000.000.3110	EDUCATION SPENDING GRANT	(\$2,012,101.00)	\$0.00	(\$2,012,101.00)	\$0.00	(\$1,286,931.94)	(\$725,169.06)	\$0.00	(\$725,169.06)	36.04%
010.4.217.10.000.0000.000.000.3150	TRANSPORTATION AID	(\$22,634.00)	\$40.00	(\$22,594.00)	\$0.00	\$0.00	(\$22,594.00)	\$0.00	(\$22,594.00)	100.00%
010.4.217.10.000.0000.000.000.5000	MISCELLANEOUS INCOME	\$0.00	(\$1,649.99)	(\$1,649.99)	\$0.00	(\$1,649.99)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.211.0000.000.000.3201	SPECIAL ED MAINSTREAM BLOCK GRANT	(\$46,684.00)	\$0.00	(\$46,684.00)	\$0.00	(\$46,684.00)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.211.0000.000.000.3202	SPECIAL ED EXPENDITURE REIMBURSEMENT	(\$177,663.00)	\$33,697.06	(\$143,965.94)	\$0.00	(\$190,347.00)	\$46,381.06	\$0.00	\$46,381.06	-32.22%
010.4.217.10.211.0000.000.000.3204	EARLY ESSENTIAL EDUCATION (EEE)	(\$16,267.00)	(\$488.00)	(\$16,755.00)	\$0.00	(\$16,755.00)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.211.0000.032.000.2226	IDEA B SUBGRANT	(\$27,000.00)	(\$2,000.00)	(\$29,000.00)	\$0.00	(\$10,643.98)	(\$18,356.02)	\$0.00	(\$18,356.02)	63.30%
010.4.217.10.211.0000.032.000.2228	IDEA-B PRESCHOOL SUBGRANT	(\$2,000.00)	(\$124.16)	(\$2,124.16)	\$0.00	\$0.00	(\$2,124.16)	\$0.00	(\$2,124.16)	100.00%
010.4.217.10.250.0000.000.000.2250	SCW SUBGRANT	(\$17,908.00)	\$4,208.00	(\$13,700.00)	\$0.00	(\$5,471.93)	(\$8,228.07)	\$0.00	(\$8,228.07)	60.06%
Grand Total:		(\$2,387,257.00)	\$31,574.06	(\$2,355,682.94)	\$0.00	(\$1,618,176.17)	(\$737,506.77)	\$0.00	(\$737,506.77)	31.31%

End of Report

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 5/1/2015

To Date: 5/31/2015⁹

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.10.100.1100.100.000.0000	EMPLOYEE SALARIES	\$542,027.00	(\$25,447.12)	\$516,579.88	\$44,306.91	\$417,597.57	\$98,982.31	\$97,667.31	\$1,315.00	0.25%
010.5.217.10.100.1100.200.000.0000	EMPLOYEE BENEFITS	\$220,184.00	(\$21,289.01)	\$198,894.99	\$15,386.58	\$159,573.01	\$39,321.98	\$36,197.70	\$3,124.28	1.57%
010.5.217.10.100.1100.300.000.0000	CONTRACTED SVS	\$4,000.00	\$0.00	\$4,000.00	\$200.00	\$1,948.39	\$2,051.61	\$0.00	\$2,051.61	51.29%
010.5.217.10.100.1100.400.000.0000	PURCHASES PROPERTY SVS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$3,819.61	\$180.39	\$0.00	\$180.39	4.51%
010.5.217.10.100.1100.600.000.0000	SUPPLIES & MATERIALS	\$25,000.00	\$610.83	\$25,610.83	\$111.62	\$23,179.84	\$2,430.99	\$726.09	\$1,704.90	6.66%
010.5.217.10.100.1100.700.000.0000	EQUIPMENT	\$3,000.00	(\$1,000.00)	\$2,000.00	\$0.00	\$1,478.96	\$521.04	\$0.00	\$521.04	26.05%
010.5.217.10.100.1100.800.000.0000	DUES OR INTEREST EXPENSE	\$2,000.00	(\$1,000.00)	\$1,000.00	(\$335.51)	(\$65.33)	\$1,065.33	\$0.00	\$1,065.33	106.53%
FUNCTION: REGULAR EDUCATION CLASSROOM - 1100		\$800,211.00	(\$48,125.30)	\$752,085.70	\$59,669.60	\$607,532.05	\$144,553.65	\$134,591.10	\$9,962.55	1.32%
010.5.217.10.100.1102.100.000.0000	EMPLOYEE SALARIES	\$19,098.00	\$2,633.17	\$21,731.17	\$2,187.46	\$17,027.26	\$4,703.91	\$3,851.19	\$852.72	3.92%
010.5.217.10.100.1102.200.000.0000	EMPLOYEE BENEFITS	\$2,085.00	(\$232.79)	\$1,852.21	\$166.40	\$1,718.34	\$133.87	\$133.87	\$0.00	0.00%
010.5.217.10.100.1102.600.000.0000	SUPPLIES & MATERIALS	\$1,200.00	(\$300.00)	\$900.00	\$0.00	\$467.04	\$432.96	\$18.40	\$414.56	46.06%
010.5.217.10.100.1102.700.000.0000	EQUIPMENT	\$80.00	\$0.00	\$80.00	\$0.00	\$0.00	\$80.00	\$0.00	\$80.00	100.00%
FUNCTION: ART - 1102		\$22,463.00	\$2,100.38	\$24,563.38	\$2,353.86	\$19,212.64	\$5,350.74	\$4,003.46	\$1,347.28	5.48%
010.5.217.10.100.1106.100.000.0000	EMPLOYEE SALARIES	\$19,866.00	(\$0.40)	\$19,865.60	\$1,524.72	\$16,009.76	\$3,855.84	\$3,811.84	\$44.00	0.22%
010.5.217.10.100.1106.200.000.0000	EMPLOYEE BENEFITS	\$2,152.00	(\$436.78)	\$1,715.22	\$118.67	\$1,384.15	\$331.07	\$331.07	\$0.00	0.00%
010.5.217.10.100.1106.600.000.0000	SUPPLIES & MATERIALS	\$250.00	\$0.00	\$250.00	\$0.00	\$184.17	\$65.83	\$0.00	\$65.83	26.33%
FUNCTION: FOREIGN LANGUAGE - 1106		\$22,268.00	(\$437.18)	\$21,830.82	\$1,643.39	\$17,578.08	\$4,252.74	\$4,142.91	\$109.83	0.50%
010.5.217.10.100.1108.100.000.0000	EMPLOYEE SALARIES	\$26,698.00	(\$7,158.86)	\$19,539.14	\$1,868.70	\$15,697.74	\$3,841.40	\$3,841.40	\$0.00	0.00%
010.5.217.10.100.1108.200.000.0000	EMPLOYEE BENEFITS	\$3,421.00	(\$1,352.67)	\$2,068.33	\$146.06	\$1,720.89	\$347.44	\$333.51	\$13.93	0.67%
010.5.217.10.100.1108.600.000.0000	SUPPLIES & MATERIALS	\$800.00	\$2,095.39	\$2,895.39	\$606.69	\$331.69	\$2,563.70	\$473.89	\$2,089.81	72.18%
FUNCTION: PHYSICAL EDUCATION - 1108		\$30,919.00	(\$6,416.14)	\$24,502.86	\$2,621.45	\$17,750.32	\$6,752.54	\$4,648.80	\$2,103.74	8.59%
010.5.217.10.100.1112.100.000.0000	EMPLOYEE SALARIES	\$53,396.00	\$0.00	\$53,396.00	\$4,107.38	\$43,127.49	\$10,268.51	\$10,268.51	\$0.00	0.00%
010.5.217.10.100.1112.200.000.0000	EMPLOYEE BENEFITS	\$19,732.00	\$4,100.31	\$23,832.31	\$1,795.79	\$19,250.19	\$4,582.12	\$4,582.12	\$0.00	0.00%
010.5.217.10.100.1112.600.000.0000	SUPPLIES & MATERIALS	\$900.00	\$100.00	\$1,000.00	\$52.97	\$823.17	\$176.83	\$0.00	\$176.83	17.68%
FUNCTION: MUSIC - 1112		\$74,028.00	\$4,200.31	\$78,228.31	\$5,956.14	\$63,200.85	\$15,027.46	\$14,850.63	\$176.83	0.23%
010.5.217.10.100.1123.100.000.0000	EMPLOYEE SALARIES	\$21,896.00	\$0.00	\$21,896.00	\$1,684.30	\$17,685.25	\$4,210.75	\$4,210.75	\$0.00	0.00%
010.5.217.10.100.1123.200.000.0000	EMPLOYEE BENEFITS	\$9,304.00	(\$562.87)	\$8,741.13	\$678.39	\$7,007.27	\$1,733.86	\$1,733.86	\$0.00	0.00%
010.5.217.10.100.1123.300.000.0000	CONTRACTED SVS	\$23,374.00	(\$1,484.00)	\$21,890.00	\$0.00	\$21,804.75	\$85.25	\$0.00	\$85.25	0.39%
010.5.217.10.100.1123.400.000.0000	PURCHASES PROPERTY SVS	\$2,000.00	(\$1,500.00)	\$500.00	(\$50.00)	\$15.00	\$485.00	\$0.00	\$485.00	97.00%
010.5.217.10.100.1123.600.000.0000	SUPPLIES & MATERIALS	\$4,000.00	(\$1,000.00)	\$3,000.00	\$0.00	\$1,934.12	\$1,065.88	\$133.34	\$932.54	31.08%
010.5.217.10.100.1123.700.000.0000	EQUIPMENT	\$21,500.00	\$1,545.08	\$23,045.08	\$0.00	\$19,982.97	\$3,062.11	\$3,062.11	\$0.00	0.00%
FUNCTION: COMPUTER TECHNOLOGY - 1123		\$82,074.00	(\$3,001.79)	\$79,072.21	\$2,312.69	\$68,429.36	\$10,642.85	\$9,140.06	\$1,502.79	1.90%
010.5.217.10.100.2120.100.000.0000	EMPLOYEE SALARIES	\$29,732.00	\$0.42	\$29,732.42	\$2,287.12	\$24,014.56	\$5,717.86	\$5,717.86	\$0.00	0.00%

Waitsfield Town School District

Board Expenditure Report by Object

From Date: 5/1/2015

 To Date: 5/31/2015¹⁰

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.10.100.2120.200.000.0000	EMPLOYEE BENEFITS	\$14,476.00	(\$1,683.31)	\$12,792.69	\$1,000.19	\$10,240.68	\$2,552.01	\$2,829.13	(\$77.12)	-0.60%
010.5.217.10.100.2120.600.000.0000	SUPPLIES & MATERIALS	\$205.00	\$226.58	\$431.58	\$0.00	\$431.58	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2120.700.000.0000	EQUIPMENT	\$200.00	(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2120.800.000.0000	DUES OR INTEREST EXPENSE	\$125.00	(\$26.58)	\$98.42	\$0.00	\$0.00	\$98.42	\$0.00	\$98.42	100.00%
	FUNCTION: GUIDANCE - 2120	\$44,738.00	(\$1,682.89)	\$43,055.11	\$3,287.31	\$34,686.82	\$8,368.29	\$8,346.99	\$21.30	0.05%
010.5.217.10.100.2130.100.000.0000	EMPLOYEE SALARIES	\$50,092.00	(\$5,773.50)	\$44,318.50	\$3,437.96	\$36,192.33	\$8,126.17	\$8,126.17	\$0.00	0.00%
010.5.217.10.100.2130.200.000.0000	EMPLOYEE BENEFITS	\$5,376.00	\$12,119.55	\$17,495.55	\$1,359.91	\$14,052.26	\$3,443.29	\$3,443.29	\$0.00	0.00%
010.5.217.10.100.2130.400.000.0000	PURCHASES PROPERTY SVS	\$0.00	\$132.16	\$132.16	\$0.00	\$132.16	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2130.600.000.0000	SUPPLIES & MATERIALS	\$0.00	\$1,234.20	\$1,234.20	\$83.99	\$1,184.33	\$49.87	\$0.00	\$49.87	4.04%
	FUNCTION: SCHOOL NURSE - 2130	\$55,468.00	\$7,712.41	\$63,180.41	\$4,881.86	\$51,561.08	\$11,619.33	\$11,569.46	\$49.87	0.08%
010.5.217.10.100.2135.100.000.0000	EMPLOYEE SALARIES	\$0.00	\$5,601.70	\$5,601.70	\$425.50	\$4,537.95	\$1,063.75	\$1,063.75	\$0.00	0.00%
010.5.217.10.100.2135.200.000.0000	EMPLOYEE BENEFITS	\$0.00	\$434.24	\$434.24	\$30.58	\$350.12	\$84.12	\$84.12	\$0.00	0.00%
	FUNCTION: HEALTH EDUCATION - 2135	\$0.00	\$6,035.94	\$6,035.94	\$456.08	\$4,888.07	\$1,147.87	\$1,147.87	\$0.00	0.00%
010.5.217.10.100.2210.200.000.0000	EMPLOYEE BENEFITS	\$8,000.00	\$1,493.86	\$9,493.86	\$377.00	\$7,441.83	\$2,052.03	\$27.45	\$2,024.58	21.33%
	FUNCTION: ACTION PLANNING - 2210	\$8,000.00	\$1,493.86	\$9,493.86	\$377.00	\$7,441.83	\$2,052.03	\$27.45	\$2,024.58	21.33%
010.5.217.10.100.2220.100.000.0000	EMPLOYEE SALARIES	\$24,628.00	\$28.52	\$24,656.52	\$1,935.26	\$20,194.75	\$4,461.77	\$4,461.77	\$0.00	0.00%
010.5.217.10.100.2220.200.000.0000	EMPLOYEE BENEFITS	\$11,131.00	(\$903.87)	\$10,227.13	\$819.51	\$8,349.87	\$1,877.26	\$1,877.26	\$0.00	0.00%
010.5.217.10.100.2220.300.000.0000	CONTRACTED SVS	\$250.00	\$0.00	\$250.00	\$0.00	\$182.50	\$87.50	\$0.00	\$87.50	35.00%
010.5.217.10.100.2220.600.000.0000	SUPPLIES & MATERIALS	\$5,250.00	\$0.00	\$5,250.00	(\$1,049.29)	\$3,551.90	\$1,698.10	\$1,626.52	\$71.58	1.36%
010.5.217.10.100.2220.700.000.0000	EQUIPMENT	\$800.00	(\$800.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: LIBRARY MEDIA - 2220	\$42,059.00	(\$1,675.35)	\$40,383.65	\$1,705.48	\$32,259.02	\$8,124.63	\$7,965.55	\$159.08	0.39%
010.5.217.10.100.2310.100.000.0000	EMPLOYEE SALARIES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,200.00	\$300.00	\$0.00	\$300.00	20.00%
010.5.217.10.100.2310.200.000.0000	EMPLOYEE BENEFITS	\$115.00	\$3.12	\$118.12	(\$1.74)	\$93.18	\$24.94	\$0.00	\$24.94	21.11%
010.5.217.10.100.2310.300.000.0000	CONTRACTED SVS	\$4,000.00	(\$3,000.00)	\$1,000.00	\$0.00	\$297.50	\$702.50	\$0.00	\$702.50	70.25%
010.5.217.10.100.2310.500.000.0000	OTHER PURCHASES SVS	\$3,650.00	\$578.06	\$4,228.06	\$535.72	\$4,228.06	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2310.800.000.0000	DUES OR INTEREST EXPENSE	\$1,400.00	\$9.55	\$1,409.55	\$0.00	\$1,409.55	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: SCHOOL BOARD - 2310	\$10,665.00	(\$2,409.27)	\$8,255.73	\$533.98	\$7,228.29	\$1,027.44	\$0.00	\$1,027.44	12.45%
010.5.217.10.100.2313.100.000.0000	EMPLOYEE SALARIES	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2313.200.000.0000	EMPLOYEE BENEFITS	\$92.00	\$0.49	\$92.49	(\$0.87)	\$92.49	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: WASHINGTON WEST SU ASSESSMENT - 2313	\$1,292.00	\$0.49	\$1,292.49	(\$0.87)	\$1,292.49	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2321.300.000.0000	CONTRACTED SVS	\$56,924.00	(\$0.28)	\$56,923.72	\$0.00	\$56,923.72	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: WASHINGTON WEST SU ASSESSMENT - 2321	\$56,924.00	(\$0.28)	\$56,923.72	\$0.00	\$56,923.72	\$0.00	\$0.00	\$0.00	0.00%

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 5/1/2015

To Date: 5/31/2015¹¹

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.10.100.2400.100.000.0000	EMPLOYEE SALARIES	\$123,460.00	(\$494.01)	\$122,965.99	\$9,439.24	\$113,373.25	\$9,592.74	\$9,445.24	\$147.50	0.12%
010.5.217.10.100.2400.200.000.0000	EMPLOYEE BENEFITS	\$35,794.00	(\$571.48)	\$35,222.52	\$2,428.50	\$31,708.78	\$3,513.74	\$2,513.74	\$1,000.00	2.84%
010.5.217.10.100.2400.500.000.0000	OTHER PURCHASES SVS	\$1,000.00	\$426.55	\$1,426.55	\$0.00	\$1,071.09	\$355.46	\$310.46	\$45.00	3.15%
010.5.217.10.100.2400.600.000.0000	SUPPLIES & MATERIALS	\$1,500.00	\$119.63	\$1,619.63	\$37.74	\$1,619.63	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2400.700.000.0000	EQUIPMENT	\$500.00	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2400.800.000.0000	DUES OR INTEREST EXPENSE	\$550.00	\$0.00	\$550.00	\$0.00	\$370.00	\$180.00	\$0.00	\$180.00	32.73%
	FUNCTION: ADMINISTRATION - 2400	\$162,804.00	(\$1,019.31)	\$161,784.69	\$11,905.48	\$148,142.75	\$13,641.94	\$12,269.44	\$1,372.50	0.85%
010.5.217.10.100.2521.300.000.0000	CONTRACTED SVS	\$9,515.00	\$0.44	\$9,515.44	\$0.00	\$9,515.44	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: WASHINGTON WEST BUSINESS MANAGER - 2521	\$9,515.00	\$0.44	\$9,515.44	\$0.00	\$9,515.44	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2525.300.000.0000	CONTRACTED SVS	\$21,392.00	(\$0.04)	\$21,391.96	\$0.00	\$21,391.96	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: WASHINGTON WEST FISCAL SERVICES - 2525	\$21,392.00	(\$0.04)	\$21,391.96	\$0.00	\$21,391.96	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2526.300.000.0000	CONTRACTED SVS	\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: AUDIT SERVICES - 2526	\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2527.800.000.0000	DUES OR INTEREST EXPENSE	\$0.00	\$133.52	\$133.52	\$0.00	\$133.52	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: FISCAL SERVICES - 2527	\$0.00	\$133.52	\$133.52	\$0.00	\$133.52	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2600.100.000.0000	EMPLOYEE SALARIES	\$75,226.00	\$612.79	\$75,840.79	\$6,008.93	\$70,339.64	\$5,501.15	\$5,235.65	\$265.50	0.35%
010.5.217.10.100.2600.200.000.0000	EMPLOYEE BENEFITS	\$32,659.00	(\$532.14)	\$32,126.86	\$2,420.69	\$29,725.14	\$2,401.72	\$2,401.72	\$0.00	0.00%
010.5.217.10.100.2600.400.000.0000	PURCHASES PROPERTY SVS	\$27,936.00	\$4,389.93	\$32,325.93	\$165.25	\$22,821.47	\$9,504.46	\$1,782.03	\$7,722.43	23.89%
010.5.217.10.100.2600.500.000.0000	OTHER PURCHASES SVS	\$9,650.00	(\$473.94)	\$9,176.06	\$325.38	\$8,985.94	\$210.12	\$210.12	\$0.00	0.00%
010.5.217.10.100.2600.600.000.0000	SUPPLIES & MATERIALS	\$50,665.00	(\$8,695.30)	\$41,969.70	\$357.20	\$33,512.42	\$8,457.28	\$5,895.32	\$2,561.96	6.10%
010.5.217.10.100.2600.700.000.0000	EQUIPMENT	\$500.00	\$695.30	\$1,195.30	\$0.00	\$1,195.30	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: OPERATIONS & MAINTENANCE - 2600	\$196,638.00	(\$4,003.38)	\$192,634.64	\$9,277.45	\$166,559.91	\$26,074.73	\$15,524.84	\$10,549.89	5.48%
010.5.217.10.100.2630.400.000.0000	PURCHASES PROPERTY SVS	\$4,400.00	\$1,178.18	\$5,578.18	\$630.00	\$5,578.18	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: GROUNDS MAINTENANCE - 2630	\$4,400.00	\$1,178.18	\$5,578.18	\$630.00	\$5,578.18	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2710.500.000.0000	OTHER PURCHASES SVS	\$56,523.00	\$12,161.65	\$68,684.65	\$0.00	\$68,684.65	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: TRANSPORTATION - 2710	\$56,523.00	\$12,161.65	\$68,684.65	\$0.00	\$68,684.65	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2720.500.000.0000	OTHER PURCHASES SVS	\$2,500.00	\$0.00	\$2,500.00	\$346.10	\$1,698.28	\$801.72	\$0.00	\$801.72	32.07%
	FUNCTION: TRANSPORTATION - 2720	\$2,500.00	\$0.00	\$2,500.00	\$346.10	\$1,698.28	\$801.72	\$0.00	\$801.72	32.07%
010.5.217.10.100.5100.800.000.0000	DUES OR INTEREST EXPENSE	\$4,500.00	\$570.00	\$5,070.00	\$0.00	\$0.00	\$5,070.00	\$5,070.00	\$0.00	0.00%
	FUNCTION: DEBT - 5100	\$4,500.00	\$570.00	\$5,070.00	\$0.00	\$0.00	\$5,070.00	\$5,070.00	\$0.00	0.00%
010.5.217.10.100.5200.900.000.0000	DEBT PRINCIPAL OR OTHER	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
	FUNCTION: DEFICIT - 5200	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%

Waitsfield Town School District

Board Expenditure Report by Object

From Date: 5/1/2015

 To Date: 5/31/2015¹²

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.10.100.5300.900.000.0000	FOOD SERVICE	\$10,500.00	\$0.00	\$10,500.00	\$3,348.45	\$5,633.07	\$4,866.93	\$0.00	\$4,866.93	46.35%
	FUNCTION: FOOD SERVICE PROGRAM - 5300	\$10,500.00	\$0.00	\$10,500.00	\$3,348.45	\$5,633.07	\$4,866.93	\$0.00	\$4,866.93	46.35%
010.5.217.10.100.5400.900.000.0000	DEBT PRINCIPAL OR OTHER	\$21,953.00	\$0.00	\$21,953.00	\$0.00	\$21,953.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: TRANSFER TO MAINTENANCE RESERVE - 5400	\$21,953.00	\$0.00	\$21,953.00	\$0.00	\$21,953.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.211.1200.100.000.0000	EMPLOYEE SALARIES	\$190,825.00	(\$40,384.19)	\$150,440.81	\$12,026.29	\$128,587.48	\$21,853.33	\$20,883.72	\$969.61	0.64%
010.5.217.10.211.1200.200.000.0000	EMPLOYEE BENEFITS	\$67,041.00	(\$17,984.26)	\$49,056.74	\$4,018.40	\$41,545.16	\$7,511.58	\$7,792.31	(\$280.73)	-0.57%
010.5.217.10.211.1200.300.000.0000	CONTRACTED SVS	\$75,814.00	(\$3,561.72)	\$72,252.28	\$0.00	\$72,252.28	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.211.1200.600.000.0000	SUPPLIES & MATERIALS	\$2,750.00	\$86.50	\$2,816.50	\$0.00	\$2,585.38	\$231.12	\$55.72	\$175.40	6.23%
010.5.217.10.211.1200.700.000.0000	EQUIPMENT	\$300.00	\$254.99	\$554.99	\$0.00	\$554.99	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: SPECIAL EDUCATION - 1200	\$336,730.00	(\$61,608.68)	\$275,121.32	\$16,044.69	\$245,525.29	\$29,596.03	\$28,731.75	\$864.28	0.31%
010.5.217.10.211.2140.300.000.0000	SPECIAL ED PSYCH SVS/EVALUATIONS	\$12,000.00	\$2,000.00	\$14,000.00	\$0.00	\$13,226.60	\$773.40	\$0.00	\$773.40	5.52%
	FUNCTION: CONTRACTED SERVICES - 2140	\$12,000.00	\$2,000.00	\$14,000.00	\$0.00	\$13,226.60	\$773.40	\$0.00	\$773.40	5.52%
010.5.217.10.211.2150.100.000.0000	EMPLOYEE SALARIES	\$60,157.00	(\$0.06)	\$60,156.94	\$4,827.48	\$48,588.33	\$11,568.61	\$11,568.61	\$0.00	0.00%
010.5.217.10.211.2150.200.000.0000	EMPLOYEE BENEFITS	\$18,504.00	\$273.02	\$18,777.02	\$1,336.84	\$14,855.45	\$3,921.57	\$3,450.52	\$471.05	2.51%
010.5.217.10.211.2150.300.000.0000	CONTRACTED SVS	\$1,425.00	\$1,663.75	\$3,088.75	\$0.00	\$3,088.75	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.211.2150.600.000.0000	SUPPLIES & MATERIALS	\$750.00	\$214.68	\$964.68	\$9.87	\$862.39	\$82.29	\$82.29	\$0.00	0.00%
	FUNCTION: SPEECH - 2150	\$80,836.00	\$2,151.39	\$82,987.39	\$5,974.17	\$67,414.92	\$15,572.47	\$15,101.42	\$471.05	0.57%
010.5.217.10.211.2160.300.000.0000	CONTRACTED SVS	\$9,000.00	\$945.00	\$9,945.00	\$507.50	\$9,432.50	\$512.50	\$0.00	\$512.50	5.15%
	FUNCTION: CONTRACTED SERVICES - 2160	\$9,000.00	\$945.00	\$9,945.00	\$507.50	\$9,432.50	\$512.50	\$0.00	\$512.50	5.15%
010.5.217.10.211.2190.300.000.0000	CONTRACTED SVS	\$6,000.00	(\$1,982.50)	\$4,017.50	\$402.50	\$3,807.50	\$210.00	\$0.00	\$210.00	5.23%
	FUNCTION: CONTRACTED SERVICES - 2190	\$6,000.00	(\$1,982.50)	\$4,017.50	\$402.50	\$3,807.50	\$210.00	\$0.00	\$210.00	5.23%
010.5.217.10.211.2700.500.000.0000	OTHER PURCHASES SVS	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
	FUNCTION: TRANSPORTATION - 2700	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
010.5.217.10.250.1250.100.000.0000	EMPLOYEE SALARIES	\$19,583.00	\$11,887.40	\$31,470.40	\$2,425.21	\$27,380.83	\$4,089.57	\$2,682.56	\$1,407.01	4.47%
010.5.217.10.250.1250.200.000.0000	EMPLOYEE BENEFITS	\$6,305.00	\$2,489.17	\$8,794.17	\$900.54	\$7,673.20	\$1,120.97	\$1,249.73	(\$128.76)	-1.46%
	FUNCTION: COMPENSATORY EDUCATION - 1250	\$25,888.00	\$14,376.57	\$40,264.57	\$3,325.75	\$35,054.03	\$5,210.54	\$3,932.29	\$1,278.25	3.17%
010.5.217.10.250.1270.100.000.0000	EMPLOYEE SALARIES	\$14,403.00	(\$5,639.37)	\$8,763.63	\$727.64	\$6,912.54	\$1,851.09	\$1,819.09	\$32.00	0.37%
010.5.217.10.250.1270.200.000.0000	EMPLOYEE BENEFITS	\$3,537.00	\$229.88	\$3,766.88	\$257.40	\$2,977.55	\$789.13	\$789.13	\$0.00	0.00%
	FUNCTION: SCHOOLWIDE ELIGIBLE - 1270	\$17,940.00	(\$5,409.69)	\$12,530.31	\$985.04	\$9,890.09	\$2,640.22	\$2,608.22	\$32.00	0.26%
010.5.217.10.250.1280.100.000.0000	EMPLOYEE SALARIES	\$10,429.00	(\$2,415.79)	\$8,013.21	\$998.78	\$5,493.29	\$2,519.92	\$2,496.92	\$23.00	0.29%
010.5.217.10.250.1280.200.000.0000	EMPLOYEE BENEFITS	\$2,593.00	(\$1,026.79)	\$1,566.21	\$189.45	\$1,074.51	\$491.70	\$491.70	\$0.00	0.00%
	FUNCTION: SCHOOLWIDE INELIGIBLE - 1280	\$13,022.00	(\$3,442.58)	\$9,579.42	\$1,188.23	\$6,567.80	\$3,011.62	\$2,988.62	\$23.00	0.24%

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 5/1/2015

To Date: 5/31/2015¹³

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
GRADE LEVEL: PRIMARY (K-6) - 10		\$2,252,950.00	(\$84,154.22)	\$2,168,795.78	\$139,733.33	\$1,833,894.11	\$334,901.67	\$286,660.86	\$48,240.81	2.22%
010.5.217.11.100.1100.100.000.0000	EMPLOYEE SALARIES	\$48,190.00	\$3,487.95	\$51,677.95	\$6,075.00	\$41,407.62	\$10,270.33	\$9,986.97	\$283.36	0.55%
010.5.217.11.100.1100.200.000.0000	EMPLOYEE BENEFITS	\$29,457.00	(\$2,199.60)	\$27,257.40	\$4,166.20	\$21,528.88	\$5,728.52	\$6,609.62	(\$881.10)	-3.23%
010.5.217.11.100.1100.300.000.0000	CONTRACTED SVS	\$10,295.00	\$0.00	\$10,295.00	\$0.00	\$9,333.00	\$962.00	\$0.00	\$962.00	9.34%
010.5.217.11.100.1100.600.000.0000	SUPPLIES & MATERIALS	\$1,610.00	\$1,029.71	\$2,639.71	\$0.00	\$2,639.71	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.11.100.1100.700.000.0000	EQUIPMENT	\$450.00	(\$450.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: REGULAR EDUCATION CLASSROOM - 1100		\$90,002.00	\$1,868.06	\$91,870.06	\$10,261.20	\$74,909.21	\$16,960.85	\$16,598.59	\$364.26	0.40%
010.5.217.11.211.1200.100.000.0000	EMPLOYEE SALARIES	\$19,324.00	\$24,710.87	\$44,034.87	\$2,298.20	\$41,301.63	\$2,733.24	\$2,733.24	\$0.00	0.00%
010.5.217.11.211.1200.200.000.0000	EMPLOYEE BENEFITS	\$9,059.00	\$11,706.17	\$20,765.17	\$1,053.21	\$19,310.58	\$1,454.59	\$1,454.59	\$0.00	0.00%
010.5.217.11.211.1200.300.000.0000	CONTRACTED SVS	\$0.00	\$7,218.53	\$7,218.53	\$0.00	\$7,218.53	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.11.211.1200.500.000.0000	OTHER PURCHASES SVS	\$0.00	\$478.34	\$478.34	\$155.25	\$478.34	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.11.211.1200.600.000.0000	SUPPLIES & MATERIALS	\$150.00	\$1,082.68	\$1,232.68	\$0.00	\$1,128.76	\$103.92	\$0.00	\$103.92	8.43%
FUNCTION: SPECIAL EDUCATION - 1200		\$28,533.00	\$45,196.59	\$73,729.59	\$3,506.66	\$69,437.84	\$4,291.75	\$4,187.83	\$103.92	0.14%
010.5.217.11.211.2140.300.000.0000	EARLY ESSENTIAL ED - PK EVALUATIONS	\$3,600.00	(\$1,475.84)	\$2,124.16	\$0.00	\$0.00	\$2,124.16	\$0.00	\$2,124.16	100.00%
FUNCTION: CONTRACTED SERVICES - 2140		\$3,600.00	(\$1,475.84)	\$2,124.16	\$0.00	\$0.00	\$2,124.16	\$0.00	\$2,124.16	100.00%
010.5.217.11.211.2150.100.000.0000	EMPLOYEE SALARIES	\$6,684.00	\$0.00	\$6,684.00	\$514.16	\$5,398.68	\$1,285.40	\$1,285.40	\$0.00	0.00%
010.5.217.11.211.2150.200.000.0000	EMPLOYEE BENEFITS	\$2,088.00	\$2,113.71	\$4,201.71	\$148.68	\$3,818.34	\$383.37	\$383.37	\$0.00	0.00%
FUNCTION: SPEECH - 2150		\$8,772.00	\$2,113.79	\$10,885.79	\$662.84	\$9,217.02	\$1,668.77	\$1,668.77	\$0.00	0.00%
010.5.217.11.211.2160.300.000.0000	CONTRACTED SVS	\$3,400.00	\$0.00	\$3,400.00	\$367.50	\$2,467.50	\$932.50	\$0.00	\$932.50	27.43%
FUNCTION: CONTRACTED SERVICES - 2160		\$3,400.00	\$0.00	\$3,400.00	\$367.50	\$2,467.50	\$932.50	\$0.00	\$932.50	27.43%
010.5.217.11.211.2190.300.000.0000	EARLY ESSENTIAL ED PK PT	\$0.00	\$1,295.00	\$1,295.00	\$0.00	\$1,295.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: CONTRACTED SERVICES - 2190		\$0.00	\$1,295.00	\$1,295.00	\$0.00	\$1,295.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.11.211.2700.500.000.0000	OTHER PURCHASES SVS	\$0.00	\$1,992.79	\$1,992.79	\$32.78	\$1,992.79	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: TRANSPORTATION - 2700		\$0.00	\$1,992.79	\$1,992.79	\$32.78	\$1,992.79	\$0.00	\$0.00	\$0.00	0.00%
GRADE LEVEL: PRE SCHOOL - 11		\$134,307.00	\$50,990.39	\$185,297.39	\$14,830.98	\$159,319.38	\$25,978.03	\$22,453.19	\$3,524.84	1.90%
ACCOUNT TYPE: EXPENDITURE - 5		\$2,387,257.00	(\$33,163.83)	\$2,354,093.17	\$154,564.31	\$1,993,213.47	\$360,879.70	\$309,114.05	\$51,765.65	2.20%

Waitsfield Town School District

Board Expenditure Report by Object

From Date: 5/1/2015

To Date: 5/31/2015¹⁴

Fiscal Year: 2014-2015

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
Grand Total:		\$2,387,257.00	(\$33,163.83)	\$2,354,093.17	\$154,564.31	\$1,993,213.47	\$360,879.70	\$309,114.05	\$51,765.65	2.20%

End of Report

Waitsfield Town School District Special Revenue Funds

Fund	Description	Beginning Balance July 1, 2014	Revenue	Expenditure	Ending Balance May 31, 2015
033	Maintenance Reserve	\$ (2,585.91)	\$ 21,953.98	\$ 15,411.48	\$ 3,956.59
035	SpEd State Placed Students	\$ (1,872.84)	\$ -	\$ -	\$ (1,872.84)
039	Medicaid	\$ (1,092.93)	\$ 16,080.97	\$ 4,894.00	\$ 10,094.04
042	FEED Garden	\$ 120.05	\$ -	\$ -	\$ 120.05
050	Food Service	\$ 49.98	\$ -	\$ -	\$ 49.98
051	Food Service Equipment Grant	\$ -	\$ 1,409.00	\$ 1,409.00	\$ -
055	Class of 2016	\$ -	\$ 490.00	\$ 985.00	\$ (495.00)
057	Class of 2015	\$ 843.16	\$ 9,948.35	\$ 7,796.09	\$ 2,995.42
070	Class of 2014	\$ 1,162.98	\$ -	\$ 1,100.00	\$ 62.98
071	Bridge Street Art Fair	\$ 923.18	\$ -	\$ (200.00)	\$ 1,123.18