



Washington
West
Supervisory
Union

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To: Kaiya Korb, Principal
The Waitsfield School Board
Brigid Nease, Superintendent
From: Michelle Baker, Director of Finance
Date: February 10, 2016
RE: FY2016 Financial Projections

General Fund

General Fund revenues were budgeted at \$2,433,540 and are projected at \$2,463,711 or 1.2% over budget. Tuition revenue is received but was not budgeted in the amount of \$13,000. Special education revenues are also estimated at \$15,000 higher than budgeted. General Fund expenditures were budgeted at \$2,433,540 and are projected at \$2,428,364, or 0.2% under budget. See attached general fund expenditure report by department for details.

The general fund contribution to fund balance for FY2016 is currently projected at \$35,348. These projections do not incorporate the special education time studies. We expect the time studies to be completed soon and they will be part of future financial projections.

The general fund is the school district primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Page 3 is a summary of Special Revenue Funds at January 31, 2016. These funds include the Maintenance Reserve Fund with a current balance of \$7,159.

Food Service Fund

A food service report and projections were provided in December. The next food service financial report will be provided in March.

School Based Activity Accounts

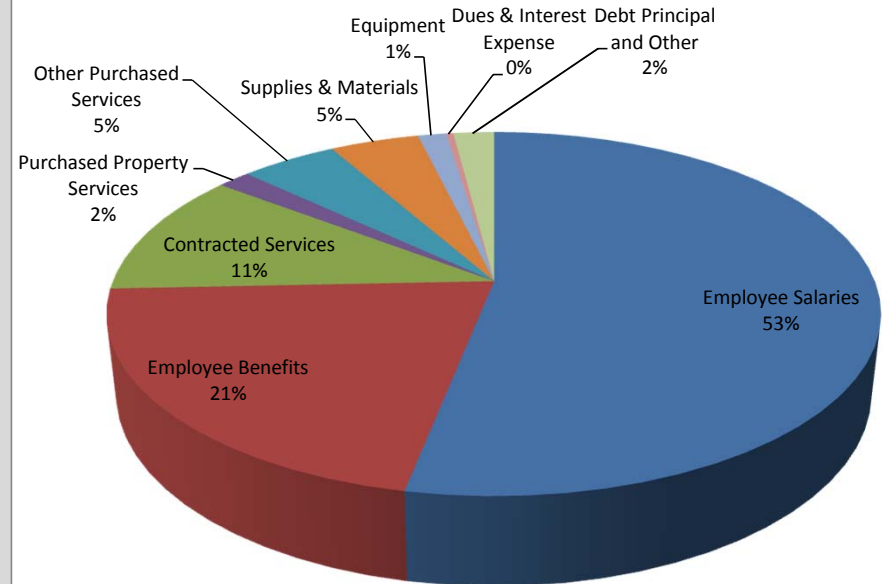
The school based Activity Account has a balance of \$750.81 at December 31, 2015. Student activity funds are to be used to account for monies earned and received by the students to be used for the benefit of the students.

If you have questions or comments on this report or any other financial matters, please contact me.

Waitsfield School District- Financial Status at a Glance January 31, 2016

Summary Of FY2016 General Fund at January 31, 2016

	FY2016 Budget	FY2016 Projections	
Total General Fund Revenue	\$ 2,433,540	\$ 2,463,712	1.2%
Employee Salaries	\$ 1,287,147	\$ 1,289,452	
Employee Benefits	\$ 536,669	\$ 515,656	
Contracted Services	\$ 268,083	\$ 267,740	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 38,036	\$ 39,901	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 108,080	\$ 116,414	
Supplies & Materials	\$ 102,200	\$ 107,335	
Equipment	\$ 33,150	\$ 34,272	
Dues & Interest Expense	\$ 11,175	\$ 8,593	
Contribution to Maintenance Reserve Fund	\$ 35,500	\$ 35,500	
Food Service Program	\$ 12,000	\$ 12,000	
Budgeted to offset Prior years Deficit	\$ 1,500	\$ 1,500	
Total General Fund Expenditures	\$ 2,433,540	\$ 2,428,364	-0.2%
General Fund Balance at June 30, 2016	\$ -	\$ 35,348	



Long Term Maintenance Reserve Fund

Beginning Fund Balance, July 1, 2015	\$ 3,963
Additions to the Maintenance Reserve	\$ 35,500
Interest Income	\$ 2
Disbursements from the Maintenance Reserve Fund	\$ 32,305
Maintenance Reserve Fund Balance January 31, 2016	\$ 7,159

Combined Fayston & Waitsfield

Food Service Program	Projected FY2016	FY2015
Total Revenues	\$ 126,155	\$ 133,508
Total Expenses	\$ 132,739	\$ 142,720
Transfer from the General Fund	\$ (6,584)	\$ (9,212)
Budgeted Transfer from the General Fund	\$ 12,500	\$ 12,500
Average Daily Breakfast Sales-Fayston	27.10	26.00
Average Daily Lunch Sales-Fayston	71.30	72.80
Average Daily Breakfast Sales-Waitsfield	27.70	36.30
Average Daily Lunch Sales-Waitsfield	69.90	71.50

Waitsfield Town School District Special Revenue Funds

Fund	Description	Beginning Balance				Ending Balance			
		July 1, 2015		Revenue	Expenditure	January 31, 2016			
039	Medicaid	\$	15,804.70	\$	2,052.26	\$	-	\$	17,856.96
042	FEED Garden	\$	72.28	\$	-	\$	-	\$	72.28
046	STARS Program	\$	1,550.00	\$	-	\$	-	\$	1,550.00
050	Food Service	\$	49.98	\$	-	\$	-	\$	49.98
054	Class of 2017	\$	-	\$	883.00	\$	192.07	\$	690.93
055	Class of 2016	\$	(3,995.00)	\$	10,118.26	\$	4,108.10	\$	2,015.16
057	Class of 2015	\$	3,506.51	\$	-	\$	3,056.51	\$	450.00
070	Class of 2014	\$	62.98	\$	-	\$	-	\$	62.98
071	Bridge Street Art Fair	\$	885.13					\$	885.13
	Total Special Revenue Funds	\$	17,936.58	\$	13,053.52	\$	7,356.68	\$	23,633.42
033	Maintenance Reserve	\$	3,962.73	\$	35,501.56	\$	32,305.49	\$	7,158.80

Waitsfield Elementary School

General Fund Revenues & Expenses at January 31, 2016

Waitsfield Town School District

Board Revenue Report

Fiscal Year: 2015-2016

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 1/1/2016

To Date: 1/31/2016

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	(\$2,370.38)	(\$2,370.38)	\$0.00	(\$2,370.38)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.000.0000.000.000.1310	TUITION	\$0.00	(\$13,000.00)	(\$13,000.00)	(\$3,250.00)	(\$9,750.00)	(\$3,250.00)	\$0.00	(\$3,250.00)	25.00%
010.4.217.10.000.0000.000.000.1510	INTEREST ON INVESTMENTS	(\$9,000.00)	\$0.00	(\$9,000.00)	\$0.00	(\$2,183.50)	(\$6,816.50)	\$0.00	(\$6,816.50)	75.74%
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	(\$2,050,052.00)	\$0.00	(\$2,050,052.00)	\$0.00	(\$715,092.54)	(\$1,334,959.46)	\$0.00	(\$1,334,959.46)	65.12%
010.4.217.10.000.0000.000.000.3150	TRANSPORTATION AID	(\$21,343.00)	(\$1,337.00)	(\$22,680.00)	\$0.00	\$0.00	(\$22,680.00)	\$0.00	(\$22,680.00)	100.00%
010.4.217.10.211.0000.000.000.3201	SPECIAL ED MAINSTREAM BLOCK GRANT	(\$52,867.00)	\$0.00	(\$52,867.00)	\$0.00	(\$52,867.00)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.211.0000.000.000.3202	SPECIAL ED EXPENDIURE REIMBURSEMENT	(\$194,182.00)	(\$17,193.60)	(\$211,375.60)	\$0.00	(\$119,018.00)	(\$92,357.60)	\$0.00	(\$92,357.60)	43.69%
010.4.217.10.211.0000.000.000.3204	EARLY ESSENTIAL EDUCATION (EEE)	(\$18,096.00)	\$0.00	(\$18,096.00)	\$0.00	(\$18,096.00)	\$0.00	\$0.00	\$0.00	0.00%
010.4.217.10.211.0000.032.000.2226	IDEA B SUBGRANT	(\$30,000.00)	\$3,000.00	(\$27,000.00)	(\$11,520.00)	(\$11,520.00)	(\$15,480.00)	\$0.00	(\$15,480.00)	57.33%
010.4.217.11.211.0000.033.000.2228	IDEA B PRESCHOOL SUBGRANT	(\$2,000.00)	\$729.00	(\$1,271.00)	\$0.00	\$0.00	(\$1,271.00)	\$0.00	(\$1,271.00)	100.00%
Grand Total:		(\$2,433,540.00)	(\$30,171.98)	(\$2,463,711.98)	(\$14,770.00)	(\$986,897.42)	(\$1,476,814.56)	\$0.00	(\$1,476,814.56)	59.94%

End of Report

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2015-2016

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 1/1/2016

To Date: 1/31/2016

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	\$482,068.00	\$10,956.72	\$493,024.72	\$36,510.38	\$226,038.10	\$266,986.62	\$256,255.70	\$10,730.92	2.18%
010.5.217.10.100.1100.200.000.0000	EMPLOYEE BENEFITS	\$213,920.00	(\$8,409.25)	\$205,510.75	\$14,705.26	\$88,936.13	\$116,574.62	\$101,822.16	\$14,752.46	7.18%
010.5.217.10.100.1100.300.000.0000	CONTRACTED SVS	\$2,500.00	(\$91.00)	\$2,409.00	\$38.02	\$1,774.53	\$634.47	\$0.00	\$634.47	26.34%
010.5.217.10.100.1100.400.000.0000	PURCHASES PROPERTY SVS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$3,752.68	\$247.32	\$0.00	\$247.32	6.18%
010.5.217.10.100.1100.500.000.0000	OTHER PURCHASES SVS	\$4,000.00	\$885.70	\$4,885.70	\$0.00	\$4,885.70	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.1100.600.000.0000	SUPPLIES & MATERIALS	\$27,200.00	\$10,840.42	\$38,040.42	\$269.97	\$18,333.90	\$19,706.52	\$1,064.90	\$18,641.62	49.00%
010.5.217.10.100.1100.700.000.0000	EQUIPMENT	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
010.5.217.10.100.1100.800.000.0000	DUES OR INTEREST EXPENSE	\$0.00	\$272.00	\$272.00	\$0.00	\$272.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: REGULAR EDUCATION CLASSROOM - 1100		\$735,688.00	\$14,454.59	\$750,142.59	\$51,523.63	\$343,993.04	\$406,149.55	\$359,142.76	\$47,006.79	6.27%
010.5.217.10.100.1102.100.000.0000	EMPLOYEE SALARIES	\$19,631.00	\$1,083.97	\$20,714.97	\$1,583.84	\$9,584.03	\$11,130.94	\$11,086.94	\$44.00	0.21%
010.5.217.10.100.1102.200.000.0000	EMPLOYEE BENEFITS	\$2,335.00	(\$538.27)	\$1,796.73	\$137.56	\$833.80	\$962.93	\$962.93	\$0.00	0.00%
010.5.217.10.100.1102.600.000.0000	SUPPLIES & MATERIALS	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$422.73	\$777.27	\$0.00	\$777.27	64.77%
FUNCTION: ART - 1102		\$23,166.00	\$545.70	\$23,711.70	\$1,721.40	\$10,840.56	\$12,871.14	\$12,049.87	\$821.27	3.46%
010.5.217.10.100.1106.100.000.0000	EMPLOYEE SALARIES	\$20,421.00	(\$2,010.83)	\$18,410.17	\$1,406.56	\$8,520.33	\$9,889.84	\$9,845.84	\$44.00	0.24%
010.5.217.10.100.1106.200.000.0000	EMPLOYEE BENEFITS	\$2,415.00	\$3,247.53	\$5,662.53	\$746.57	\$4,438.09	\$1,224.44	\$5,593.87	(\$4,369.43)	-77.16%
010.5.217.10.100.1106.600.000.0000	SUPPLIES & MATERIALS	\$500.00	\$0.00	\$500.00	\$0.00	\$224.44	\$275.56	\$0.00	\$275.56	55.11%
FUNCTION: FOREIGN LANGUAGE - 1106		\$23,336.00	\$1,236.70	\$24,572.70	\$2,153.13	\$13,182.86	\$11,389.84	\$15,439.71	(\$4,049.87)	-16.48%
010.5.217.10.100.1108.100.000.0000	EMPLOYEE SALARIES	\$19,745.00	\$1,097.59	\$20,842.59	\$1,770.22	\$9,873.69	\$10,968.90	\$10,968.90	\$0.00	0.00%
010.5.217.10.100.1108.200.000.0000	EMPLOYEE BENEFITS	\$2,429.00	(\$124.95)	\$2,304.05	\$161.20	\$1,286.85	\$1,017.20	\$1,017.20	\$0.00	0.00%
010.5.217.10.100.1108.600.000.0000	SUPPLIES & MATERIALS	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$1,116.45	\$283.55	\$0.00	\$283.55	20.25%
FUNCTION: PHYSICAL EDUCATION - 1108		\$23,574.00	\$972.64	\$24,546.64	\$1,931.42	\$12,276.99	\$12,269.65	\$11,986.10	\$283.55	1.16%
010.5.217.10.100.1112.100.000.0000	EMPLOYEE SALARIES	\$54,891.00	(\$21,579.34)	\$33,311.66	\$2,553.10	\$15,440.06	\$17,871.60	\$17,871.60	\$0.00	0.00%
010.5.217.10.100.1112.200.000.0000	EMPLOYEE BENEFITS	\$26,209.00	(\$10,739.72)	\$15,469.28	\$1,779.98	\$10,681.84	\$4,787.44	\$12,463.08	(\$7,675.64)	-49.62%
010.5.217.10.100.1112.600.000.0000	SUPPLIES & MATERIALS	\$900.00	\$0.00	\$900.00	\$0.00	\$488.48	\$411.52	\$12.99	\$398.53	44.28%
FUNCTION: MUSIC - 1112		\$82,000.00	(\$32,319.06)	\$49,680.94	\$4,333.08	\$26,610.38	\$23,070.56	\$30,347.67	(\$7,277.11)	-14.65%
010.5.217.10.100.1123.100.000.0000	EMPLOYEE SALARIES	\$22,564.00	\$603.71	\$23,167.71	\$1,758.20	\$10,727.91	\$12,439.80	\$12,384.80	\$55.00	0.24%
010.5.217.10.100.1123.200.000.0000	EMPLOYEE BENEFITS	\$9,954.00	(\$415.37)	\$9,538.63	\$733.12	\$4,400.42	\$5,138.21	\$5,138.21	\$0.00	0.00%
010.5.217.10.100.1123.300.000.0000	CONTRACTED SVS	\$23,374.00	(\$10,442.00)	\$12,932.00	\$0.00	\$9,572.33	\$3,359.67	\$3,108.00	\$251.67	1.95%
010.5.217.10.100.1123.400.000.0000	PURCHASES PROPERTY SVS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$18.39	\$981.61	98.16%
010.5.217.10.100.1123.600.000.0000	SUPPLIES & MATERIALS	\$9,600.00	\$478.29	\$10,078.29	\$1,052.42	\$10,066.47	\$11.82	\$11.82	\$0.00	0.00%
010.5.217.10.100.1123.700.000.0000	EQUIPMENT	\$28,000.00	\$0.00	\$28,000.00	(\$226.90)	\$24,832.78	\$3,167.22	\$0.00	\$3,167.22	11.31%
FUNCTION: COMPUTER TECHNOLOGY - 1123		\$94,492.00	(\$9,775.37)	\$84,716.63	\$3,316.84	\$59,599.91	\$25,116.72	\$20,661.22	\$4,455.50	5.26%
010.5.217.10.100.2120.100.000.0000	EMPLOYEE SALARIES	\$30,631.00	\$1,594.06	\$32,225.06	\$2,464.42	\$14,908.03	\$17,317.03	\$17,251.03	\$66.00	0.20%

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2015-2016

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 1/1/2016

To Date: 1/31/2016

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	\$15,492.00	\$405.12	\$15,897.12	\$1,089.68	\$6,537.62	\$9,359.50	\$7,627.74	\$1,731.76	10.89%
010.5.217.10.100.2120.600.000.0000	SUPPLIES & MATERIALS	\$350.00	\$0.00	\$350.00	\$55.82	\$55.82	\$294.18	\$0.00	\$294.18	84.05%
010.5.217.10.100.2120.800.000.0000	DUES OR INTEREST EXPENSE	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
	FUNCTION: GUIDANCE - 2120	\$46,598.00	\$1,999.18	\$48,597.18	\$3,609.92	\$21,501.47	\$27,095.71	\$24,878.77	\$2,216.94	4.56%
010.5.217.10.100.2130.100.000.0000	EMPLOYEE SALARIES	\$43,439.00	\$2,376.93	\$45,815.93	\$3,398.16	\$22,028.89	\$23,787.04	\$23,787.04	\$0.00	0.00%
010.5.217.10.100.2130.200.000.0000	EMPLOYEE BENEFITS	\$19,726.00	(\$691.27)	\$19,034.73	\$1,455.66	\$8,845.10	\$10,189.63	\$10,189.63	\$0.00	0.00%
010.5.217.10.100.2130.400.000.0000	PURCHASES PROPERTY SVS	\$0.00	\$40.67	\$40.67	\$0.00	\$40.67	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2130.600.000.0000	SUPPLIES & MATERIALS	\$750.00	\$0.00	\$750.00	\$0.00	\$157.45	\$592.55	\$0.00	\$592.55	79.01%
	FUNCTION: SCHOOL NURSE - 2130	\$63,915.00	\$1,726.33	\$65,641.33	\$4,853.82	\$31,072.11	\$34,569.22	\$33,976.67	\$592.55	0.90%
010.5.217.10.100.2135.100.000.0000	EMPLOYEE SALARIES	\$5,687.00	\$56.94	\$5,743.94	\$440.28	\$2,661.92	\$3,082.02	\$3,082.02	\$0.00	0.00%
010.5.217.10.100.2135.200.000.0000	EMPLOYEE BENEFITS	\$673.00	(\$68.15)	\$604.85	\$38.52	\$335.19	\$269.66	\$269.66	\$0.00	0.00%
010.5.217.10.100.2135.600.000.0000	SUPPLIES & MATERIALS	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	FUNCTION: HEALTH EDUCATION - 2135	\$6,560.00	(\$11.21)	\$6,548.79	\$478.80	\$2,997.11	\$3,551.68	\$3,351.68	\$200.00	3.05%
010.5.217.10.100.2210.200.000.0000	EMPLOYEE BENEFITS	\$7,000.00	\$265.53	\$7,265.53	\$0.00	\$1,049.66	\$6,215.87	\$0.00	\$6,215.87	85.55%
010.5.217.10.100.2210.300.000.0000	CONTRACTED SVS	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$148.00	\$2,852.00	\$0.00	\$2,852.00	95.07%
	FUNCTION: ACTION PLANNING - 2210	\$10,000.00	\$265.53	\$10,265.53	\$0.00	\$1,197.66	\$9,067.87	\$0.00	\$9,067.87	88.33%
010.5.217.10.100.2220.100.000.0000	EMPLOYEE SALARIES	\$25,406.00	(\$884.57)	\$24,521.43	\$1,886.40	\$11,453.93	\$13,067.50	\$13,012.50	\$55.00	0.22%
010.5.217.10.100.2220.200.000.0000	EMPLOYEE BENEFITS	\$13,571.00	(\$3,280.95)	\$10,290.05	\$801.30	\$4,783.13	\$5,506.92	\$5,506.92	\$0.00	0.00%
010.5.217.10.100.2220.300.000.0000	CONTRACTED SVS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
010.5.217.10.100.2220.600.000.0000	SUPPLIES & MATERIALS	\$6,250.00	\$385.00	\$6,635.00	\$49.00	\$3,573.99	\$3,061.01	\$1,290.59	\$1,770.42	26.68%
010.5.217.10.100.2220.700.000.0000	EQUIPMENT	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	FUNCTION: LIBRARY MEDIA - 2220	\$46,977.00	(\$3,780.52)	\$43,196.48	\$2,736.70	\$19,811.05	\$23,385.43	\$19,810.01	\$3,575.42	8.28%
010.5.217.10.100.2310.100.000.0000	EMPLOYEE SALARIES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
010.5.217.10.100.2310.200.000.0000	EMPLOYEE BENEFITS	\$115.00	\$0.00	\$115.00	\$0.00	\$0.00	\$115.00	\$0.00	\$115.00	100.00%
010.5.217.10.100.2310.300.000.0000	CONTRACTED SVS	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
010.5.217.10.100.2310.500.000.0000	OTHER PURCHASES SVS	\$15,650.00	\$0.00	\$15,650.00	\$0.00	\$3,065.08	\$12,584.92	\$0.00	\$12,584.92	80.41%
010.5.217.10.100.2310.800.000.0000	DUES OR INTEREST EXPENSE	\$1,400.00	\$103.02	\$1,503.02	\$0.00	\$1,503.02	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: SCHOOL BOARD - 2310	\$21,165.00	\$103.02	\$21,268.02	\$0.00	\$4,568.10	\$16,699.92	\$0.00	\$16,699.92	78.52%
010.5.217.10.100.2313.100.000.0000	EMPLOYEE SALARIES	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
010.5.217.10.100.2313.200.000.0000	EMPLOYEE BENEFITS	\$72.00	\$27.96	\$99.96	\$0.00	\$47.46	\$52.50	\$52.50	\$0.00	0.00%
	FUNCTION: SCHOOL BOARD TREASURER - 2313	\$1,272.00	\$27.96	\$1,299.96	\$0.00	\$647.46	\$652.50	\$652.50	\$0.00	0.00%
010.5.217.10.100.2321.300.000.0000	CONTRACTED SVS	\$58,882.00	\$0.48	\$58,882.48	\$0.00	\$44,161.86	\$14,720.62	\$14,720.62	\$0.00	0.00%
	FUNCTION: WASHINGTON WEST SU ASSESSMENT - 2321	\$58,882.00	\$0.48	\$58,882.48	\$0.00	\$44,161.86	\$14,720.62	\$14,720.62	\$0.00	0.00%

Waitsfield Town School District

Board Expenditure Report by Object

Fiscal Year: 2015-2016

☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 1/1/2016

To Date: 1/31/2016

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	\$127,619.00	(\$832.00)	\$126,787.00	\$9,750.32	\$73,127.33	\$53,659.67	\$53,659.67	\$0.00	0.00%
010.5.217.10.100.2400.200.000.0000	EMPLOYEE BENEFITS	\$38,039.00	(\$1,548.87)	\$36,490.13	\$2,662.30	\$21,262.49	\$15,227.64	\$14,642.64	\$585.00	1.60%
010.5.217.10.100.2400.500.000.0000	OTHER PURCHASES SVS	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$645.00	\$555.00	\$555.00	\$0.00	0.00%
010.5.217.10.100.2400.600.000.0000	SUPPLIES & MATERIALS	\$1,800.00	\$154.63	\$1,954.63	\$375.13	\$1,954.63	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2400.700.000.0000	EQUIPMENT	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
010.5.217.10.100.2400.800.000.0000	DUES OR INTEREST EXPENSE	\$550.00	\$0.00	\$550.00	\$0.00	\$185.00	\$365.00	\$0.00	\$365.00	66.36%
FUNCTION: SCHOOL ADMINISTRATION - 2400		\$169,458.00	(\$2,226.24)	\$167,231.76	\$12,787.75	\$97,174.45	\$70,057.31	\$68,857.31	\$1,200.00	0.72%
010.5.217.10.100.2525.300.000.0000	CONTRACTED SVS	\$35,007.00	(\$0.20)	\$35,006.80	\$0.00	\$26,255.10	\$8,751.70	\$8,751.70	\$0.00	0.00%
FUNCTION: WASHINGTON WEST FISCAL SERVICES - 2525		\$35,007.00	(\$0.20)	\$35,006.80	\$0.00	\$26,255.10	\$8,751.70	\$8,751.70	\$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	\$1,850.00	\$1,850.00	\$1,850.00	\$0.00	0.00%
FUNCTION: AUDIT SERVICES - 2526		\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00	\$0.00	0.00%
010.5.217.10.100.2527.800.000.0000	DUES OR INTEREST EXPENSE	\$900.00	(\$690.00)	\$210.00	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: BANKING SERVICES - 2527		\$900.00	(\$690.00)	\$210.00	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.100.2600.100.000.0000	EMPLOYEE SALARIES	\$78,290.00	\$1,336.94	\$79,626.94	\$6,021.06	\$44,959.46	\$34,667.48	\$33,917.48	\$750.00	0.94%
010.5.217.10.100.2600.200.000.0000	EMPLOYEE BENEFITS	\$40,061.00	(\$2,666.74)	\$37,394.26	\$2,955.54	\$21,027.71	\$16,366.55	\$16,366.55	\$0.00	0.00%
010.5.217.10.100.2600.400.000.0000	PURCHASES PROPERTY SVS	\$28,636.00	\$0.00	\$28,636.00	\$3,125.25	\$21,239.25	\$7,396.75	\$4,880.75	\$2,516.00	8.79%
010.5.217.10.100.2600.500.000.0000	OTHER PURCHASES SVS	\$12,000.00	\$1,024.67	\$13,024.67	\$622.58	\$10,111.39	\$2,913.28	\$2,913.28	\$0.00	0.00%
010.5.217.10.100.2600.600.000.0000	SUPPLIES & MATERIALS	\$46,000.00	(\$7,680.00)	\$38,320.00	\$1,999.87	\$22,790.74	\$15,529.26	\$9,053.01	\$6,476.25	16.90%
010.5.217.10.100.2600.700.000.0000	EQUIPMENT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
FUNCTION: OPERATIONS & MAINTENANCE - 2600		\$205,487.00	(\$7,985.13)	\$197,501.87	\$14,724.30	\$120,128.55	\$77,373.32	\$67,131.07	\$10,242.25	5.19%
010.5.217.10.100.2630.400.000.0000	PURCHASES PROPERTY SVS	\$4,400.00	\$1,824.53	\$6,224.53	\$0.00	\$5,411.53	\$813.00	\$813.00	\$0.00	0.00%
FUNCTION: GROUNDS MAINTENANCE - 2630		\$4,400.00	\$1,824.53	\$6,224.53	\$0.00	\$5,411.53	\$813.00	\$813.00	\$0.00	0.00%
010.5.217.10.100.2710.500.000.0000	OTHER PURCHASES SVS	\$72,230.00	\$6,368.00	\$78,598.00	\$0.00	\$39,300.00	\$39,298.00	\$33,268.00	\$6,030.00	7.67%
FUNCTION: TRANSPORTATION - 2710		\$72,230.00	\$6,368.00	\$78,598.00	\$0.00	\$39,300.00	\$39,298.00	\$33,268.00	\$6,030.00	7.67%
010.5.217.10.100.2720.500.000.0000	OTHER PURCHASES SVS	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,075.07	\$924.93	\$294.35	\$630.58	21.02%
FUNCTION: TRANSPORTATION - 2720		\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,075.07	\$924.93	\$294.35	\$630.58	21.02%
010.5.217.10.100.5100.800.000.0000	DUES OR INTEREST EXPENSE	\$8,200.00	(\$2,267.01)	\$5,932.99	\$0.00	\$0.00	\$5,932.99	\$0.00	\$5,932.99	100.00%
FUNCTION: DEBT - 5100		\$8,200.00	(\$2,267.01)	\$5,932.99	\$0.00	\$0.00	\$5,932.99	\$0.00	\$5,932.99	100.00%
010.5.217.10.100.5200.900.000.0000	DEBT PRINCIPAL OR OTHER	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
FUNCTION: DEFICIT - 5200		\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
010.5.217.10.100.5300.900.000.0000	FOOD SERVICE	\$12,000.00	\$0.00	\$12,000.00	\$2,684.72	\$2,684.72	\$9,315.28	\$0.00	\$9,315.28	77.63%
FUNCTION: FOOD SERVICE PROGRAM - 5300		\$12,000.00	\$0.00	\$12,000.00	\$2,684.72	\$2,684.72	\$9,315.28	\$0.00	\$9,315.28	77.63%

Waitsfield Town School District

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☒ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

From Date: 1/1/2016

To Date: 1/31/2016

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.10.100.5400.900.000.0000	DEBT PRINCIPAL OR OTHER	\$35,500.00	\$0.00	\$35,500.00	\$0.00	\$35,100.00	\$400.00	\$0.00	\$400.00	1.13%
FUNCTION: TRANSFER TO MAINTENANCE RESERVE - 5400		\$35,500.00	\$0.00	\$35,500.00	\$0.00	\$35,100.00	\$400.00	\$0.00	\$400.00	1.13%
010.5.217.10.211.1200.100.000.0000	EMPLOYEE SALARIES	\$178,613.00	(\$5,426.73)	\$173,186.27	\$12,688.08	\$92,227.75	\$80,958.52	\$80,493.52	\$465.00	0.27%
010.5.217.10.211.1200.200.000.0000	EMPLOYEE BENEFITS	\$67,874.00	\$2,728.68	\$70,602.68	\$5,297.13	\$37,083.57	\$33,519.11	\$33,519.11	\$0.00	0.00%
010.5.217.10.211.1200.300.000.0000	CONTRACTED SVS	\$93,000.00	(\$1,196.00)	\$91,804.00	\$18,839.58	\$42,919.16	\$48,884.84	\$18,839.58	\$30,045.26	32.73%
010.5.217.10.211.1200.600.000.0000	SUPPLIES & MATERIALS	\$2,750.00	\$403.99	\$3,153.99	\$1,023.39	\$2,734.19	\$419.80	\$46.26	\$373.54	11.84%
010.5.217.10.211.1200.700.000.0000	EQUIPMENT	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
FUNCTION: SPECIAL EDUCATION - 1200		\$342,687.00	(\$3,490.06)	\$339,196.94	\$37,848.18	\$174,964.67	\$164,232.27	\$132,898.47	\$31,333.80	9.24%
010.5.217.10.211.2140.300.000.0000	SPECIAL ED PSYCH SVS/EVALUATIONS	\$19,500.00	\$1,500.00	\$21,000.00	\$3,040.00	\$8,000.00	\$13,000.00	\$0.00	\$13,000.00	61.90%
FUNCTION: CONTRACTED SERVICES - 2140		\$19,500.00	\$1,500.00	\$21,000.00	\$3,040.00	\$8,000.00	\$13,000.00	\$0.00	\$13,000.00	61.90%
010.5.217.10.211.2150.100.000.0000	EMPLOYEE SALARIES	\$61,841.00	\$7,477.78	\$69,318.78	\$4,760.44	\$30,594.48	\$38,724.30	\$33,323.14	\$5,401.16	7.79%
010.5.217.10.211.2150.200.000.0000	EMPLOYEE BENEFITS	\$20,076.00	\$1,063.46	\$21,139.46	\$1,460.60	\$10,914.53	\$10,224.93	\$10,224.93	\$0.00	0.00%
010.5.217.10.211.2150.300.000.0000	CONTRACTED SVS	\$1,020.00	\$1,406.35	\$2,426.35	\$585.00	\$1,406.35	\$1,020.00	\$0.00	\$1,020.00	42.04%
010.5.217.10.211.2150.600.000.0000	SUPPLIES & MATERIALS	\$750.00	\$212.76	\$962.76	\$442.74	\$762.76	\$200.00	\$0.00	\$200.00	20.77%
FUNCTION: SPEECH - 2150		\$83,687.00	\$10,160.35	\$93,847.35	\$7,248.78	\$43,678.12	\$50,169.23	\$43,548.07	\$6,621.16	7.06%
010.5.217.10.211.2160.300.000.0000	CONTRACTED SVS	\$6,460.00	\$2,540.00	\$9,000.00	\$573.50	\$5,366.00	\$3,634.00	\$0.00	\$3,634.00	40.38%
FUNCTION: CONTRACTED SERVICES - 2160		\$6,460.00	\$2,540.00	\$9,000.00	\$573.50	\$5,366.00	\$3,634.00	\$0.00	\$3,634.00	40.38%
010.5.217.10.211.2190.300.000.0000	CONTRACTED SVS	\$10,030.00	\$0.00	\$10,030.00	\$525.00	\$2,292.50	\$7,737.50	\$0.00	\$7,737.50	77.14%
FUNCTION: CONTRACTED SERVICES - 2190		\$10,030.00	\$0.00	\$10,030.00	\$525.00	\$2,292.50	\$7,737.50	\$0.00	\$7,737.50	77.14%
010.5.217.10.211.2700.200.000.0000	EMPLOYEE BENEFITS	\$0.00	\$123.85	\$123.85	\$0.00	\$123.85	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.10.211.2700.300.000.0000	SPEC ED TRANSPORTATION	\$2,500.00	\$5,939.65	\$8,439.65	\$2,496.00	\$5,943.65	\$2,496.00	\$2,496.00	\$0.00	0.00%
FUNCTION: TRANSPORTATION - 2700		\$2,500.00	\$6,063.50	\$8,563.50	\$2,496.00	\$6,067.50	\$2,496.00	\$2,496.00	\$0.00	0.00%
010.5.217.10.212.1200.100.000.0000	EMPLOYEE SALARIES	\$33,470.00	(\$633.30)	\$32,836.70	\$2,436.24	\$16,037.92	\$16,798.78	\$16,798.78	\$0.00	0.00%
010.5.217.10.212.1200.200.000.0000	EMPLOYEE BENEFITS	\$14,972.00	(\$3,632.29)	\$11,339.71	\$910.79	\$5,479.45	\$5,860.26	\$5,860.26	\$0.00	0.00%
FUNCTION: SPECIAL EDUCATION - 1200		\$48,442.00	(\$4,265.59)	\$44,176.41	\$3,347.03	\$21,517.37	\$22,659.04	\$22,659.04	\$0.00	0.00%
GRADE LEVEL: PRIMARY (K-6) - 10		\$2,302,313.00	(\$17,021.88)	\$2,285,291.12	\$161,934.00	\$1,184,536.14	\$1,100,754.98	\$929,584.59	\$171,170.39	7.49%
010.5.217.11.100.1100.100.000.0000	EMPLOYEE SALARIES	\$61,887.00	\$7,715.45	\$69,602.45	\$5,719.30	\$33,356.11	\$36,246.34	\$36,154.34	\$92.00	0.13%
010.5.217.11.100.1100.200.000.0000	EMPLOYEE BENEFITS	\$34,191.00	\$3,697.06	\$37,888.06	\$3,027.15	\$18,319.16	\$19,568.90	\$19,213.90	\$355.00	0.94%
010.5.217.11.100.1100.600.000.0000	SUPPLIES & MATERIALS	\$2,300.00	\$339.45	\$2,639.45	\$217.93	\$1,785.94	\$853.51	\$0.00	\$853.51	32.34%
010.5.217.11.100.1100.700.000.0000	EQUIPMENT	\$450.00	\$1,122.44	\$1,572.44	\$0.00	\$1,572.44	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: REGULAR EDUCATION CLASSROOM - 1100		\$98,828.00	\$12,874.40	\$111,702.40	\$8,964.38	\$55,033.65	\$56,668.75	\$55,368.24	\$1,300.51	1.16%
010.5.217.11.211.1200.100.000.0000	EMPLOYEE SALARIES	\$11,373.00	(\$653.40)	\$10,719.60	\$799.70	\$5,121.70	\$5,597.90	\$5,597.90	\$0.00	0.00%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
010.5.217.11.211.1200.200.000.0000	EMPLOYEE BENEFITS	\$5,299.00	(\$317.80)	\$4,981.20	\$381.56	\$2,310.28	\$2,670.92	\$2,670.92	\$0.00	0.00%
010.5.217.11.211.1200.500.000.0000	OTHER PURCHASES SVS	\$0.00	\$56.06	\$56.06	\$0.00	\$56.06	\$0.00	\$0.00	\$0.00	0.00%
010.5.217.11.211.1200.600.000.0000	SUPPLIES & MATERIALS	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	FUNCTION: SPECIAL EDUCATION - 1200	\$16,922.00	(\$915.14)	\$16,006.86	\$1,181.26	\$7,488.04	\$8,518.82	\$8,268.82	\$250.00	1.56%
010.5.217.11.211.2140.300.000.0000	EARLY ESSENTIAL ED - PK EVALUATIONS	\$3,360.00	\$0.00	\$3,360.00	\$0.00	\$0.00	\$3,360.00	\$0.00	\$3,360.00	100.00%
	FUNCTION: CONTRACTED SERVICES - 2140	\$3,360.00	\$0.00	\$3,360.00	\$0.00	\$0.00	\$3,360.00	\$0.00	\$3,360.00	100.00%
010.5.217.11.211.2150.100.000.0000	EMPLOYEE SALARIES	\$6,871.00	\$25.46	\$6,896.46	\$528.94	\$3,193.88	\$3,702.58	\$3,702.58	\$0.00	0.00%
010.5.217.11.211.2150.200.000.0000	EMPLOYEE BENEFITS	\$2,246.00	(\$138.87)	\$2,107.13	\$162.30	\$970.98	\$1,136.15	\$1,136.15	\$0.00	0.00%
	FUNCTION: SPEECH - 2150	\$9,117.00	(\$113.41)	\$9,003.59	\$691.24	\$4,164.86	\$4,838.73	\$4,838.73	\$0.00	0.00%
010.5.217.11.211.2160.300.000.0000	CONTRACTED SVS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	FUNCTION: CONTRACTED SERVICES - 2160	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
010.5.217.11.211.2190.300.000.0000	EARLY ESSENTIAL ED PK PT	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	FUNCTION: CONTRACTED SERVICES - 2190	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	GRADE LEVEL: PRE SCHOOL - 11	\$131,227.00	\$11,845.85	\$143,072.85	\$10,836.88	\$66,686.55	\$76,386.30	\$68,475.79	\$7,910.51	5.53%
	ACCOUNT TYPE: EXPENDITURE - 5	\$2,433,540.00	(\$5,176.03)	\$2,428,363.97	\$172,770.88	\$1,251,222.69	\$1,177,141.28	\$998,060.38	\$179,080.90	7.37%