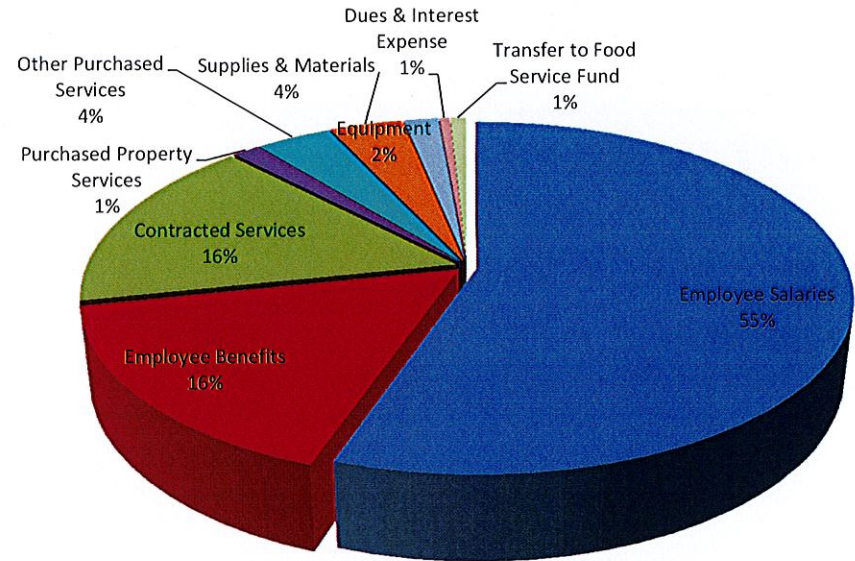


Fayston School District- Financial Status at a Glance June 30, 2017 (Pre-Audit)

**Summary Of FY2017 General Fund**

	2017 Budget	2017 Final	
Total General Fund Revenue	\$ 1,718,216	\$ 1,730,667	
FY2015 Fund Balance to use in FY2017	\$ 56,564	\$ 56,564	
Total General Fund Revenue & Fund Balance	\$ 1,774,780	\$ 1,787,231	0.7%
Employee Salaries	\$ 950,156	\$ 956,306	
Employee Benefits	\$ 322,406	\$ 284,811	
Contracted Services	\$ 255,400	\$ 277,330	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 51,599	\$ 23,931	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 66,528	\$ 67,013	
Supplies & Materials	\$ 83,600	\$ 64,937	
Equipment	\$ 18,791	\$ 30,861	
Dues & Interest Expense	\$ 13,800	\$ 9,451	
Transfer to Food Service Fund	\$ 12,500	\$ 14,137	
Total General Fund Expenditures	\$ 1,774,780	\$ 1,728,776	-2.6%
Pre Audit FY2017 Contribution to General Fund at June 2017		\$ 58,455	



**FY2017 General Fund Expenditures**

**Long Term Maintenance Reserve Fund**

Beginning Fund Balance, July 1, 2016	\$ 95,167
Additions to the Maintenance Reserve	
Interest Income	\$ 181
Maintenance Reserve Expense	\$ (13,100)
Maintenance Reserve Fund Balance June 30, 2017	\$ 82,248
Comitted to STEM Room Project Summer 2017	

**Food Service Program**

	FY2016	FY2017
Total Revenues	\$ 133,722	\$ 137,005
Total Expenses	\$ 144,835	\$ 151,142
Transfer from the General Fund	\$ (11,113)	\$ (14,137)
Budgeted Transfer from the General Fund	\$ 12,500	\$ 12,500
Average Daily Breakfast Sales-Fayston	27.84	21.10
Average Daily Lunch Sales-Fayston	72.68	70.30
Average Daily Breakfast Sales-Waitsfield	28.24	32.80
Average Daily Lunch Sales-Waitsfield	72.34	75.60

Fayston Town School District Special Revenue Funds

Fund	Description	Beginning Balance July 1, 2016	Revenue	Expenditure	Ending Balance June 30, 2017 (To be transferred to HUUSD)
039	Medicaid	\$ 4,971.83	\$ 4,776.97	\$ 6,759.47	\$ 2,989.33
045	Community Assistance	\$ 174.00			\$ 174.00
046	Book Fair	\$ 1,892.92	\$ 1,286.44	\$ 1,499.26	\$ 1,680.10
048	Winter Sports Program	\$ 2,472.87	\$ 1,925.00	\$ 2,425.04	\$ 1,972.83
052	School Garden	\$ 165.90		\$ 165.90	\$ -
061	Girls on the Run	\$ (40.00)	\$ 40.00	\$ -	\$ -
062	STEM	\$ 2,072.92	\$ 900.00	\$ 1,301.23	\$ 1,671.69
064	Vermont Rural Partnership	\$ 2,674.47	\$ 2,000.00	\$ 837.96	\$ 3,836.51
066	Playground & Landscape Improvements	\$ -	\$ 20,000.00	\$ 14,595.33	\$ 5,404.67
070	VASE Small Equipment Grant	\$ 30.76		\$ 30.76	\$ -
083	911 Compliance Grant	\$ -	\$ 1,199.00	\$ 1,199.00	\$ -
093	Student Field Trips	\$ -	\$ 1,430.75	\$ 1,430.75	\$ -
096	Boston Science Museum Trip	\$ -	\$ 800.00	\$ 800.00	\$ -
097	Montreal Trip	\$ 1,896.12	\$ 6,237.56	\$ 6,731.27	\$ 1,402.41
099	Spirit Fund	\$ 201.70	\$ 642.00	\$ 594.80	\$ 248.90
	<b>Total Special Revenue Funds</b>	<b>\$ 16,513.49</b>	<b>\$ 41,237.72</b>	<b>\$ 38,370.77</b>	<b>\$ 19,380.44</b>
063	Early Ed After School Program	\$ -	\$ 18,495.75	\$ 15,551.22	\$ 2,944.53
036	Maintenance Reserve Contingency Fund	\$ 95,167.19	\$ 180.63	\$ 13,100.31	\$ 82,247.51
037	(Used in FY2017 Budget)	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -

STEM Room  
Project Summer  
2017

Exhibit B - Fayston & Waitsfield School Districts  
 Food Services Financial Report at June 30, 2017

	FY2017	FY2017	FY2016	FY 2015	FY2014
	Actual	Budget	Final Audit	Final Audit	Final Audit
<b>Revenue</b>					
Lunch/Breakfast Sales	\$ 74,250	74,000	75,959	\$ 77,244	\$ 69,558
Contribution from WES (Agreement)	\$ 16,594	8,975	10,987	\$ 11,449	\$ 7,196
Less 5% Credit	\$ (830)	(449)	(549)	\$ (659)	\$ (360)
State Match	\$ 634	1,200	1,313	\$ 1,450	\$ 1,243
Federal/State Lunch Reimbursement	\$ 27,258	24,500	25,888	\$ 25,344	\$ 30,127
Federal/State Breakfast Reimbursement	\$ 8,026	9,300	9,647	\$ 10,804	\$ 9,470
Rebates	\$ 2,487	2,700	2,341	\$ 2,527	\$ 3,285
Miscellaneous-milk/bread/juice sales	\$ 1,030	2,000	573	\$ 1,781	\$ 4,023
<b>Commodities</b>	<b>\$ 7,556</b>	<b>6,500</b>	<b>7,565</b>	<b>\$ 5,962</b>	<b>\$ 8,108</b>
<b>Total Revenues</b>	<b>\$ 137,005</b>	<b>\$ 128,726</b>	<b>\$ 133,722</b>	<b>\$ 135,902</b>	<b>\$ 132,649</b>
<b>Expenses</b>					
Wages	\$ 61,709	\$ 62,999	60,300	\$ 59,433	\$ 57,285
Substitute Wages	\$ 2,340	\$ 700	590	\$ 1,683	\$ 354
Health Insurance*	\$ 12,424	\$ 12,450	11,668	\$ 16,811	\$ 11,714
Social Security/Mcare	\$ 4,521	\$ 4,500	4,279	\$ 4,066	\$ 4,053
Municipal Retirement	\$ 2,481	\$ 2,520	2,412	\$ 2,378	\$ 2,291
Workers Compensation	\$ 1,437	\$ 1,555	940	\$ 439	\$ 323
Employment Security	\$ 64	\$ 50	43	\$ 165	\$ 205
<b>Total Salaries &amp; Benefits</b>	<b>\$ 84,975</b>	<b>\$ 84,774</b>	<b>\$ 80,231</b>	<b>\$ 84,975</b>	<b>\$ 76,225</b>
Donated Commodities	\$ 7,913	\$ 6,500	8,003	\$ 6,236	\$ 8,108
Purchased Food	\$ 50,375	\$ 39,000	48,658	\$ 45,998	\$ 38,759
Supplies	\$ 5,530	\$ 4,200	5,238	\$ 4,215	\$ 4,794
Propane	\$ 552	\$ 300	70	\$ 762	\$ -
Travel/Training	\$ 1,122	\$ 1,900	1,256	\$ 1,881	\$ 1,780
Equipment Maintenance	\$ 675	\$ 1,500	677	\$ 1,322	\$ 1,052
Equipment Purchase	\$ -	\$ -	-	\$ 160	\$ -
Depreciation-est	0	\$ -	-	723	\$ 723
<b>Total Food Service Expenses</b>	<b>\$ 151,142</b>	<b>\$ 138,174</b>	<b>\$ 144,135</b>	<b>\$ 146,270</b>	<b>\$ 131,441</b>
<b>Net Operating (Loss)/Profit</b>	<b>\$ (14,137)</b>	<b>\$ (9,448)</b>	<b>\$ (10,413)</b>	<b>\$ (10,368)</b>	<b>\$ 1,209</b>
Fayston Transfer from General Fund Budgeted	\$ 12,500				

Number of Meals Served					
Lunches and Breakfast @ 50% equivalent	30,424	30,012	30,632	31,581	32,706
Actual Cost Per Meal	\$ 4.58	\$ 4.19	\$ 4.32	\$ 4.29	\$ 3.63

## Fayston Town School District

### General Ledger - General Fund Operating Statement

Fiscal Year: 2016-2017 From Date: 7/1/2016 To Date: 6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 BUDGET	Year To Date
<b>4 - REVENUE</b>		
00 - Undesignated		
000 - Revenue		
0000 - REVENUE	(\$1,718,216.00)	(\$1,730,667.11)
<b>00 - Undesignated Total:</b>	(\$1,718,216.00)	(\$1,730,667.11)
<b>4 - REVENUE Total:</b>	(\$1,718,216.00)	(\$1,730,667.11)
<b>5 - EXPENDITURE</b>		
10 - Grade K-6		
100 - Regular Education		
1100 - REGULAR EDUCATION	\$718,804.25	\$682,355.36
1101 - ESL	\$6,600.00	\$0.00
1102 - ART	\$22,754.13	\$20,622.72
1106 - FOREIGN LANGUAGE	\$26,930.53	\$26,689.53
1108 - PHYSICAL EDUCATION	\$18,993.43	\$18,792.07
1112 - MUSIC	\$37,133.63	\$35,145.06
2120 - GUIDANCE	\$27,358.12	\$27,019.31
2130 - SCHOOL NURSE	\$33,719.44	\$22,035.61
2135 - HEALTH EDUCATION	\$7,601.09	\$5,144.04
2210 - INSERVICE	\$750.00	\$376.50
2220 - LIBRARY MEDIA	\$31,110.10	\$26,923.40
2223 - AV TECHNOLOGY	\$37,629.00	\$42,786.22
2229 - TECHNOLOGY INTEGRATION	\$19,859.99	\$18,470.85
2310 - SCHOOL BOARD	\$12,052.00	\$10,136.37
2313 - SCHOOL DISTRICT TREASURER	\$538.00	\$541.42
2321 - WASHINGTON WEST S.U. ASSESSMENT	\$47,824.00	\$47,527.24
2400 - ADMINISTRATION	\$163,684.74	\$160,389.81
2525 - WASHINGTON WEST FISCAL SERVICES	\$24,886.00	\$24,731.16
2526 - AUDIT SERVICES	\$4,350.00	\$4,800.00
2527 - FISCAL SERVICES	\$900.00	\$510.00
2600 - OPERATIONS & MAINTENANCE	\$179,735.19	\$147,080.47
2710 - TRANSPORTATION	\$50,665.00	\$45,647.17
2720 - TRANSPORTATION	\$500.00	\$2,687.66
5100 - DEBT	\$9,000.00	\$6,731.25
5300 - TRANS TO FOOD SERVICE PROGRAM	\$12,500.00	\$14,137.35
211 - Special Education		
1200 - SPECIAL EDUCATION	\$214,514.17	\$211,934.17
212 - Special Education Ineligible		

## Fayston Town School District

### General Ledger - General Fund Operating Statement

Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

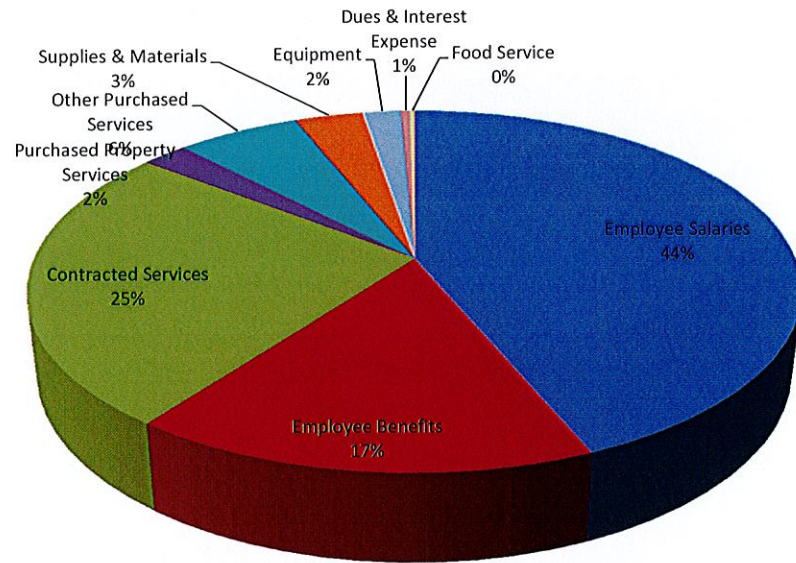
ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 BUDGET	Year To Date
1200 - SPECIAL EDUCATION	\$10,005.68	\$27,717.79
<b>10 - Grade K-6 Total:</b>	<b>\$1,720,398.49</b>	<b>\$1,630,932.53</b>
11 - Pre-K		
100 - Regular Education		
1100 - REGULAR EDUCATION	\$47,030.32	\$68,991.20
211 - Special Education		
1200 - SPECIAL EDUCATION	\$7,351.00	\$24,881.80
212 - Special Education Ineligible		
1200 - SPECIAL EDUCATION	\$0.00	\$3,970.73
<b>11 - Pre-K Total:</b>	<b>\$54,381.32</b>	<b>\$97,843.73</b>
<b>5 - EXPENDITURE Total:</b>	<b>\$1,774,779.81</b>	<b>\$1,728,776.26</b>
<b>Grand Total:</b>	<b>\$56,563.81</b>	<b>(\$1,890.85)</b>

End of Report

## Harwood Union School District- Financial Status at a Glance June 30, 2017 (Pre-Audit)

### Summary Of FY2017 General Fund

	2017 Budget	2017 Final	
Total General Fund Revenue	\$ 14,219,231	\$ 14,365,232	1.0%
Total Revenues	\$ 14,219,231	\$ 14,365,232	
Employee Salaries	\$ 5,932,111	\$ 5,917,430	
Employee Benefits	\$ 2,361,087	\$ 2,228,403	
Contracted Services	\$ 3,276,867	\$ 3,434,227	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 289,625	\$ 316,239	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.-SpEd Tuition	\$ 923,866	\$ 816,199	
Supplies & Materials	\$ 597,841	\$ 468,314	
Equipment	\$ 249,407	\$ 256,814	
Dues & Interest Expense	\$ 56,883	\$ 64,881	
Transfer to Food Service Fund	\$ 30,000	\$ 26,500	
Transfer to the Maintenance Reserve Fund	\$ 145,000	\$ 145,000	
Debt Principal and Other	\$ 356,545	\$ 286,623	
Total General Fund Expenditures	\$ 14,219,231	\$ 13,960,631	-1.8%
Pre Audit FY2017 Contribution to General Fund at June 2017	\$ (0)	\$ 404,601	2.8%



**FY2017 General Fund Expenditures**

### Long Term Maintenance Reserve Fund

Beginning Fund Balance, July 1, 2016	\$ 148,336
Additions to the Maintenance Reserve	\$ 145,000
Interest Income	\$ 34
Climbing Wall	\$ (3,160)
Athletic Fields	\$ (139,043)
Building Study	\$ (417)
Gymnasium HVAC	\$ (122,435)
Bus Barn Repairs	\$ (35)
Total Expenditures paid this fiscal year	\$ (265,090)
Maintenance Reserve Fund Balance June 30, 2017	\$ 28,279

### Food Service Program

	FY2017	FY2016
Total Revenues	\$ 535,410	\$ 560,080
Total Expenses	\$ 557,880	\$ 565,057
Ending Loss in Food Service Fund before GF Transfer	\$ (22,471)	\$ (4,978)
Budgeted Transfer from the General Fund	\$ 30,000	
Average Daily Breakfast Sales-HUHS	68.14	70.96
Average Daily Lunch Sales-HUHS	328.93	347.89
Average Daily Breakfast Sales-Moretown	19.16	13.19
Average Daily Lunch Sales-Moretown	69.31	69.03

Harwood Union High School Special Revenue Funds

Fund	Description	Beginning Balance July 1, 2016	Revenue	Expenditure	Ending Balance June 30, 2017 (To be transferred to HUUSD)
026	Umatter	\$ 750.00	\$ -	\$ -	\$ 750.00
030	Child Care	\$ 2,935.34	\$ -	\$ 2,935.34	\$ -
031	Achievement Community Award	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
032	Air Quality	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
033	Next Step - Vt Student Grant	\$ 168.86	\$ -	\$ 168.86	\$ -
035	State Place Students	\$ 3,405.35	\$ -	\$ -	\$ 3,405.35
039	Medicaid	\$ 153,276.20	\$ 123,064.68	\$ 92,149.13	\$ 184,191.75
040	Burnham Trust	\$ 5,245.06	\$ 6,260.03	\$ 3,601.36	\$ 7,903.73
046	Co-Curricular Sports Camp	\$ (4,682.34)	\$ 10,857.14	\$ 5,255.36	\$ 919.44
047	Speak Out Grant - VPA	\$ (1,510.87)	\$ 1,510.87	\$ -	\$ -
048	Basketball Backboard Donation	\$ -	\$ 19,500.00	\$ 19,500.00	\$ -
049	Simpson Track and Field Fund	\$ -	\$ 765.00	\$ -	\$ 765.00
052	Food Service Equipment Grant	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -
060	SAT Continuing Ed Course	\$ 2,792.91	\$ 17,267.00	\$ 17,339.49	\$ 2,720.42
061	NEA Learning Leadership	\$ 11.38	\$ -	\$ 11.38	\$ -
062	VPA Standard Leadership Project	\$ 941.38	\$ -	\$ -	\$ 941.38
063	Ctrl Health & Learning	\$ 759.60	\$ -	\$ 759.60	\$ -
064	Greece/Italy Trip	\$ -	\$ 3,730.05	\$ 2,714.36	\$ 1,015.69
067	Music	\$ 4,536.49	\$ 4,871.00	\$ 5,885.28	\$ 3,522.21
068	Athletic Fund Raiser	\$ 17,789.37	\$ 10,986.00	\$ 8,868.88	\$ 19,906.49
070	Tech Ed Tood Sale	\$ 525.00	\$ 3,187.00	\$ 3,712.00	\$ -
073	Great Schools Partnership	\$ 11,616.21	\$ -	\$ 6,113.73	\$ 5,502.48
074	Tobacco Use Grant	\$ 1,423.87	\$ 14,624.27	\$ 16,048.14	\$ -
075	Art In Schools ( Music Grant)	\$ -	\$ 1,875.00	\$ 2,500.00	\$ (625.00)
077	Rowland Grant (JB)	\$ 2,302.97	\$ -	\$ 2,302.97	\$ -
078	Rwanda Fund	\$ 13,155.49	\$ 87,566.33	\$ 87,307.09	\$ 13,414.73
079	Tadejewski Estate Donation	\$ 496.45	\$ -	\$ 85.00	\$ 411.45
080	Track & Field	\$ 39,966.12	\$ -	\$ 8,357.45	\$ 31,608.67
081	French Trip	\$ 294.91	\$ -	\$ -	\$ 294.91
084	Rowland Grant 2014 for Ibsen/Berrings	\$ 8,712.92	\$ -	\$ 2,998.29	\$ 5,714.63
085	Rowland Grant 2017 - K. Cadwell	\$ -	\$ 100,000.00	\$ 65,177.59	\$ 34,822.41
087	Nellie Mae Ed Foundation	\$ 10,000.00	\$ -	\$ 5,001.29	\$ 4,998.71
088	Harwood Strong (2016)	\$ -	\$ 41,049.24	\$ 15,150.26	\$ 25,898.98
089	New Medallion Award - R. Potts	\$ -	\$ 5,000.00	\$ 52.97	\$ 4,947.03
090	Nellie Mae Ed Foundation Diversity	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
092	Hall of Fame	\$ 4,819.55	\$ 1,975.00	\$ 3,183.48	\$ 3,611.07
097	Jamieson Memorial	\$ 1,115.00	\$ -	\$ -	\$ 1,115.00
098	Ray Drake Scholarship Fund	\$ 325.00	\$ 250.00	\$ 575.00	\$ -
099	Great Expectation	\$ 100.00	\$ -	\$ 100.00	\$ -
	<b>Total Special Revenue Funds</b>	<b>\$ 285,772.22</b>	<b>\$ 465,838.61</b>	<b>\$ 383,354.30</b>	<b>\$ 368,256.53</b>
<b>Capital Project Funds</b>					
021	Property Acquisition-Delong Property	\$ 2,697.69	\$ -	\$ -	\$ 2,697.69
072	Wood Chip Project Construction Fund	\$ 1,759.36	\$ -	\$ -	\$ 1,759.36
082	Family Consumer Science	\$ 58.21	\$ -	\$ 58.21	\$ -
083	Maintenance Reserve	\$ 148,335.25	\$ 145,033.59	\$ 265,089.65	\$ 28,279.19
	<b>Total Capital Projects Fund</b>	<b>\$ 152,850.51</b>	<b>\$ 145,033.59</b>	<b>\$ 265,147.86</b>	<b>\$ 32,736.24</b>

Harwood Union Middle/High School  
 Food Services Financial Report FY2017 at June 30, 2017

	2017 Actual	2017 Budget	FY2016 <u>Audit</u>	FY2015 <u>Audit</u>	FY2014 <u>Audit</u>
<b>REVENUE</b>					
Lunch/Breakfast Deposits & A la Carte*	\$ 323,592	\$ 350,000	\$ 348,940	\$ 340,715	\$ 340,588
Vending Machines	\$ 2,736	\$ 5,000	\$ 5,606	\$ 3,132	\$ 4,048
Special Parties	\$ 32,652	\$ 25,000	\$ 31,335	\$ 19,462	\$ 24,597
Elementary Reimbursement	\$ 36,430	\$ 35,000	\$ 40,141	\$ 19,404	\$ 32,525
State Match	\$ 3,587	\$ 6,000	\$ 4,983	\$ 5,316	\$ 7,665
Federal Lunch Reimbursement	\$ 80,293	\$ 81,000	\$ 79,995	\$ 80,943	\$ 85,210
Federal/State Breakfast Reimbursement	\$ 20,133	\$ 18,000	\$ 18,710	\$ 18,783	\$ 14,779
Rebates	\$ 7,533	\$ 8,000	\$ 8,225	\$ 8,065	\$ 8,358
Miscellaneous	\$ 4,081	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 24,373	\$ 20,000	\$ 22,146	\$ 20,153	\$ 22,342
<b>Total Revenues</b>	<b>\$ 535,410</b>	<b>\$ 548,000</b>	<b>\$ 560,080</b>	<b>\$ 515,972</b>	<b>\$ 540,111</b>
<b>EXPENSES</b>					
Wages	\$ 212,442	\$ 225,010	\$ 210,927	\$ 216,537	\$ 209,413
Health Insurance	\$ 105,563	\$ 101,700	\$ 100,166	\$ 109,512	\$ 104,494
Social Security/Medicare	\$ 14,608	\$ 15,000	\$ 14,550	\$ 15,447	\$ 15,649
Municipal Retirement (5%)	\$ 11,077	\$ 12,000	\$ 11,161	\$ 10,850	\$ 9,487
Life/Disability Insurance	\$ 906	\$ 900	\$ 1,047	\$ 1,009	\$ 901
Dental/Vision	\$ 2,201	\$ 2,600	\$ 2,170	\$ 3,028	\$ 2,732
Unemployment Security	\$ 1,016	\$ 940	\$ 800	\$ 1,084	
Workers Compensation	\$ 5,226	\$ 5,100	\$ 5,133	\$ 1,584	\$ 1,255
<i>Total Salaries &amp; Benefits</i>	<i>\$ 353,038</i>	<i>\$ 363,250</i>	<i>\$ 345,955</i>	<i>\$ 359,051</i>	<i>\$ 343,931</i>
Donated Commodities	\$ 24,373	\$ 20,000	\$ 22,146	\$ 20,153	\$ 22,342
Purchased Food	\$ 160,860	\$ 175,000	\$ 175,466	\$ 169,823	\$ 180,881
Supplies	\$ 8,427	\$ 11,000	\$ 11,282	\$ 9,363	\$ 9,839
Propane	\$ 3,234	\$ 3,000	\$ 3,995	\$ 1,366	\$ 8,610
Travel/Training	\$ 397	\$ 750	\$ 487	\$ 454	\$ 899
Equipment Maintenance	\$ 1,026	\$ 3,000	\$ 3,405	\$ 5,287	\$ 3,408
Equipment Purchase	\$ 6,525	\$ 2,000	\$ 2,322	\$ 1,098	\$ 2,030
Depreciation -est.	\$ -	\$ -	\$ -	\$ 6,778	\$ 7,800
<b>Total Food Service Expenses</b>	<b>\$ 557,880</b>	<b>\$ 578,000</b>	<b>\$ 565,057</b>	<b>\$ 573,372</b>	<b>\$ 579,739</b>
<b>Net Operating (Loss)/Profit</b>	<b>\$ (22,470)</b>	<b>\$ (30,000)</b>	<b>\$ (4,978)</b>	<b>\$ (57,400)</b>	<b>\$ (39,628)</b>
Budgeted Food Service Subsidy	\$ 26,500	\$ 30,000	\$ 4,978	\$ 30,000	\$ 30,000
Unbudgeted Food Service Subsidy	\$ -	\$ -	\$ -	\$ 27,400	\$ 2,000
<b>Total General Fund Subsidy</b>	<b>\$ 26,500</b>	<b>\$ 30,000</b>	<b>\$ 4,978</b>	<b>\$ 51,000</b>	<b>\$ 32,000</b>

Number of Meals Served

Lunches and Breakfast @ 50% Equivalent, including Ala Carte 123,272

Actual Cost Per Meal \$ 4.53



## Harwood Union High School

### General Ledger - General Fund Operating Statement

Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / PROGRAM / FUNCTION	FY17 Budget	Year To Date
<b>4 - REVENUE</b>		
000 - UNDESIGNATED		
0000 - REVENUE	(\$12,810,275.00)	(\$12,897,748.73)
211 - Special Education		
0000 - REVENUE	(\$1,408,956.00)	(\$1,475,645.15)
<b>4 - REVENUE Total:</b>		
	(\$14,219,231.00)	(\$14,373,393.88)
<b>5 - EXPENDITURE</b>		
100 - Regular Education		
1100 - Regular Education	\$548,861.88	\$521,056.14
1101 - ESL/ELL	\$0.00	\$28,348.72
1102 - Art	\$290,333.59	\$274,762.67
1105 - English	\$802,940.90	\$850,340.62
1106 - Foreign Language	\$494,794.99	\$491,091.50
1108 - Physical Education	\$183,672.48	\$170,300.83
1109 - Health Education	\$112,439.39	\$100,642.40
1110 - Industrial Arts	\$179,343.99	\$175,647.24
1111 - Math	\$809,614.29	\$734,433.57
1112 - Music	\$294,822.03	\$288,023.46
1113 - Science	\$764,551.04	\$649,112.26
1115 - Social Studies	\$666,593.89	\$713,821.13
1150 - HUB	\$102,750.89	\$141,613.09
1151 - Community Learning Center	\$194,798.85	\$189,360.20
1400 - Athletics/Co-Curricular	\$548,661.14	\$531,928.70
2100 - Student Support Services	\$102,245.60	\$105,515.95
2120 - Guidance	\$383,035.37	\$344,828.66
2130 - School Nurse	\$106,812.94	\$96,423.65
2140 - SAP/Physchological Services	\$38,973.61	\$38,980.84
2220 - Media Center	\$130,911.30	\$122,952.71
2223 - AV/Technology	\$450,570.45	\$442,695.93
2310 - BOARD	\$52,999.00	\$28,678.80
2313 - Board Treasurer/Clerk	\$700.00	\$600.00
2317 - Board Auditor	\$180.00	\$0.00
2321 - SU General Assessment	\$357,723.00	\$357,419.80
2400 - School Administration	\$640,137.12	\$602,700.91
2525 - SU Fiscal Services Assessment	\$186,144.00	\$185,986.04
2526 - Board Audit	\$7,000.00	\$7,000.00
2600 - Operations & Maintenance	\$1,178,895.95	\$1,196,281.84

## Harwood Union High School

### General Ledger - General Fund Operating Statement

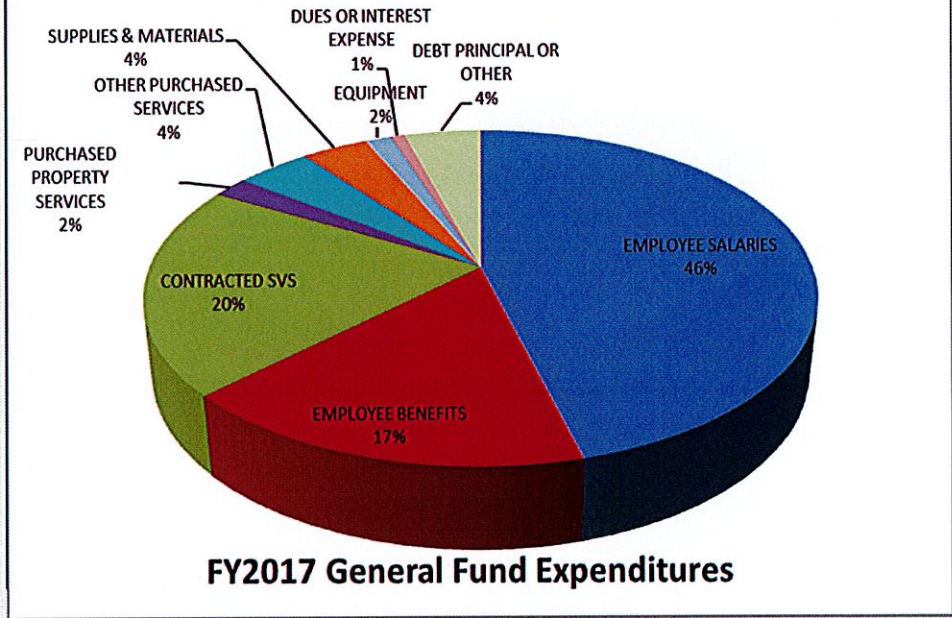
Fiscal Year: 2016-2017 From Date: 7/1/2016 To Date: 6/30/2017

ACCOUNT TYPE / PROGRAM / FUNCTION	FY17 Budget	Year To Date
2710 - Transportation	\$436,736.00	\$382,204.16
3100 - Food Service	\$30,000.00	\$26,500.00
<b>211 - Special Education</b>		
1200 - Special Education	\$3,188,522.99	\$3,174,038.28
2700 - Special Education Transportation	\$0.00	\$11,420.53
<b>212 - Special Education Eligible</b>		
1200 - Special Education	\$0.00	\$75,676.13
<b>250 - School Wide</b>		
1270 - School Wide Literacy	\$0.00	\$31,835.15
1280 - School Wide Math	\$0.00	\$51,302.68
<b>300 - Vocational Education</b>		
1300 - Vocational	\$438,314.26	\$391,994.24
<b>310 - Debt Service</b>		
5100 - Debt Service	\$280,099.48	\$307,812.41
5200 - Deficit	\$62,433.00	\$0.00
6100 - Debt Service	\$24,000.00	\$0.00
<b>400 - Drivers Education</b>		
1100 - Regular Education	\$128,616.69	\$117,299.54
<b>5 - EXPENDITURE Total:</b>	<b>\$14,219,230.11</b>	<b>\$13,960,630.78</b>
<b>Grand Total:</b>	<b>(\$0.89)</b>	<b>(\$412,763.10)</b>

End of Report

## Moretown Elementary School - Financial Status at a Glance June 30, 2017 (Pre-Audit)

<b>Summary Of FY2017 General Fund</b>			
	Budget	2017 Final	
Total General Fund Revenue	\$ 2,244,265	\$ 2,205,371	
FY15 Fund Balance (Used towards FY17)	\$ 47,792	\$ 47,792	
Total General Fund Revenue & Fund Balance	\$ 2,292,057	\$ 2,253,163	-1.7%
Employee Salaries	\$ 1,005,861	\$ 1,003,642	
Employee Benefits	\$ 391,026	\$ 373,236	
Contracted Services	\$ 530,720	\$ 443,387	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 39,500	\$ 45,766	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 96,434	\$ 91,971	
Supplies & Materials	\$ 94,700	\$ 84,097	
Equipment	\$ 18,817	\$ 31,973	
Dues & Interest Expense	\$ 20,567	\$ 18,662	
Debt Principal and Other	\$ 94,433	\$ 94,433	
Total General Fund Expenditures	\$ 2,292,057	\$ 2,187,167	-4.6%
Pre Audit General Fund Contribution to Fund Balance at June 2017	\$ (0)	\$ 65,996	



<b>Maintenance Reserve Fund</b>		
Beginning Fund Balance, July 1, 2016	\$	44,833
Additions to the Maintenance Reserve Interest Income	\$	14
Disbursements from the Maintenance Reserve Fund for Roof Project and Stormwater Engineering	\$	(22,331)
Maintenance Reserve Fund Balance June 30, 2017 Committed to Stormwater Engineering (\$6,001.77)	\$	22,517

<b>MECA (School Year and Summer Program)</b>		
Beginning Fund Balance, July 1, 2016	\$	12,385
MECA Income YTD	\$	189,755
MECA Expenditures YTD	\$	(166,028)
MECA Fund Balance June 30, 2017	\$	36,114

Moretown Special Revenue Funds

Fund Description	Beginning Balance				Ending Balance	
	1-Jul-16	Revenue	Expenditure		June 30, 2017 (To Be Transferred to HUUSD)	
031 Moretown Book Fair	\$ 6.63	\$ -	\$ 6.63	\$ -	\$ -	\$ -
036 VT Energy Grant	\$ 55.71	\$ -	\$ 55.71	\$ -	\$ -	\$ -
037 Wellness Grant	\$ 9.60	\$ -	\$ 9.60	\$ -	\$ -	\$ -
039 Medicaid	\$ 7,867.97	\$ 17,089.54	\$ 12,653.04	\$ -	\$ 12,304.47	\$ -
041 Health Grants	\$ 60.00	\$ -	\$ 60.00	\$ -	\$ -	\$ -
045 Book Fair	\$ 0.27	\$ 2,766.30	\$ 2,254.60	\$ -	\$ 511.97	\$ -
046 Girls on the Run	\$ (30.68)	\$ 30.68	\$ -	\$ -	\$ -	\$ -
047 Field Trip Grade 6	\$ -	\$ 2,212.55	\$ 2,212.55	\$ -	\$ -	\$ -
048 Field Trips Grade 3	\$ 499.50	\$ 713.00	\$ -	\$ -	\$ 1,212.50	\$ -
049 Field Trips Grades 1-2	\$ 1,126.20	\$ 178.50	\$ 1,011.69	\$ -	\$ 293.01	\$ -
051 Field Trips Grade PK	\$ -	\$ 180.00	\$ 168.00	\$ -	\$ 12.00	\$ -
052 Field Trips 5th Grade	\$ -	\$ 665.00	\$ 665.00	\$ -	\$ -	\$ -
053 Field Trip Grade 4	\$ -	\$ 510.00	\$ 510.00	\$ -	\$ -	\$ -
060 Freshies Farmers Market	\$ 7.50	\$ -	\$ 7.50	\$ -	\$ -	\$ -
061 Field Trip Fund Grade K	\$ 955.00	\$ 523.00	\$ 426.50	\$ -	\$ 1,051.50	\$ -
063 <u>Ste@m Grant</u>	\$ (225.05)	\$ 639.80	\$ 668.81	\$ -	\$ (254.06)	\$ -
064 Vermont Community Foundation	\$ 2,000.00	\$ 614.66	\$ 2,200.00	\$ -	\$ 414.66	\$ -
065 Lice Busters	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -
067 Educator Grant	\$ 140.98	\$ -	\$ 140.98	\$ -	\$ -	\$ -
068 Vt Rural Education Collaborative	\$ 2,605.24	\$ 2,000.00	\$ 4,861.62	\$ -	\$ (256.38)	\$ -
070 Tarrant Grant	\$ -	\$ 1,508.77	\$ 1,508.77	\$ -	\$ -	\$ -
071 Principals Discretionary Fund	\$ -	\$ 350.00	\$ 51.50	\$ -	\$ 298.50	\$ -
083 911 Compliance Grant	\$ -	\$ 1,199.00	\$ 1,199.00	\$ -	\$ -	\$ -
087 ECO - Ed Children Outdoor	\$ 4,856.55	\$ 807.00	\$ 2,871.98	\$ -	\$ 2,791.57	\$ -
<b>Total Special Revenue Funds</b>	<b>\$ 20,535.42</b>	<b>\$ 31,987.80</b>	<b>\$ 33,543.48</b>	<b>\$ -</b>	<b>\$ 18,979.74</b>	<b>\$ -</b>
<b>Capital Projects Funds</b>						
023 Roof Construction	\$ 940.19	\$ -	\$ -	\$ -	\$ 940.19	\$ -
032 Capital Improvements/Maintenance Reserve	\$ 44,832.90	\$ 14.43	\$ 22,330.73	\$ -	\$ 22,516.60	\$ -
072 Playground Equipment Grant Town	\$ -	\$ 24,617.00	\$ 24,617.00	\$ -	\$ -	\$ -
<b>MECA-Enterprise Fund</b>						
086 MECA	\$ 3,669.36	\$ 141,471.27	\$ 124,377.18	\$ -	\$ 20,763.45	\$ -
089 MECA ONE ON ONE	\$ 341.13	\$ -	\$ -	\$ -	\$ 341.13	\$ -
090 MECA Summer Program	\$ 8,374.48	\$ 48,284.03	\$ 41,650.42	\$ -	\$ 15,008.09	\$ -
<b>Total MECA Program</b>	<b>\$ 12,384.97</b>	<b>\$ 189,755.30</b>	<b>\$ 166,027.60</b>	<b>\$ -</b>	<b>\$ 36,112.67</b>	<b>\$ -</b>
<b>Agency Funds</b>						
088 Moretown PTN	\$ 4,113.69	\$ 9,134.83	\$ 8,270.36	\$ -	\$ 4,978.16	\$ -

**Moretown Town School District**

**General Ledger - General Fund Operating Statement**

Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
<b>4 - REVENUE</b>		
10 - Elementary (Grade K-6)		
000 - REVENUE		
0000 - REVENUE	(\$1,967,736.00)	(\$1,988,463.66)
211 - SPECIAL EDUCATION PROGRAMS		
0000 - REVENUE	(\$276,529.00)	(\$216,906.98)
<b>10 - Elementary (Grade K-6) Total:</b>	<b>(\$2,244,265.00)</b>	<b>(\$2,205,370.64)</b>
<b>4 - REVENUE Total:</b>	<b>(\$2,244,265.00)</b>	<b>(\$2,205,370.64)</b>
<b>5 - EXPENDITURE</b>		
10 - Elementary (Grade K-6)		
100 - REGULAR EDUCATION PROGRAMS		
1100 - REGULAR EDUCATION	\$671,121.15	\$677,033.34
1102 - ART	\$34,059.38	\$32,926.34
1106 - FOREIGN LANGUAGE	\$27,251.70	\$26,658.82
1108 - PHYSICAL EDUCATION	\$19,841.70	\$20,581.04
1112 - MUSIC	\$35,303.21	\$34,414.33
1123 - COMPUTER TECHNOLOGY	\$32,067.00	\$28,651.63
2120 - GUIDANCE	\$28,444.68	\$26,280.65
2130 - SCHOOL NURSE	\$56,420.43	\$26,700.78
2220 - LIBRARY/MEDIA	\$59,771.38	\$60,714.86
2310 - BOARD OF EDUCATION	\$8,324.35	\$5,917.82
2313 - SCHOOL DISTRICT TREASURER	\$2,500.00	\$2,500.00
2321 - WASHINGTON WEST S.U. ASSESSMENT	\$54,787.00	\$54,447.16
2400 - SCHOOL ADMINISTRATION SERVICES	\$207,201.43	\$209,945.00
2525 - FISCAL SERVICES ASSESSMENT	\$28,509.00	\$28,332.20
2526 - AUDIT PURCHASE SERVICES	\$4,350.00	\$4,800.00
2600 - BUILDING MAINTENANCE & OPERATIONS	\$194,806.56	\$205,362.48
2710 - CONTRACTED TRANSPORTATION	\$65,584.00	\$59,499.13
2720 - TRANSPORTATION FIELD TRIPS	\$3,500.00	\$5,392.07
2750 - FOOD SERVICE TRAVEL	\$3,854.67	\$3,378.67
3100 - HARWOOD - FOOD SERVICE	\$10,000.00	\$6,219.53
5100 - DEBT SERVICE	\$113,249.58	\$112,001.88
211 - SPECIAL EDUCATION PROGRAMS		
1200 - SPECIAL EDUCATION	\$499,979.12	\$373,274.05
2700 - SPECIAL ED TRANSPORTATION	\$0.00	\$5.96
212 - Special Education Ineligible		
1200 - SPECIAL EDUCATION	\$18,871.54	\$64,002.28

**Moretown Town School District**

**General Ledger - General Fund Operating Statement**

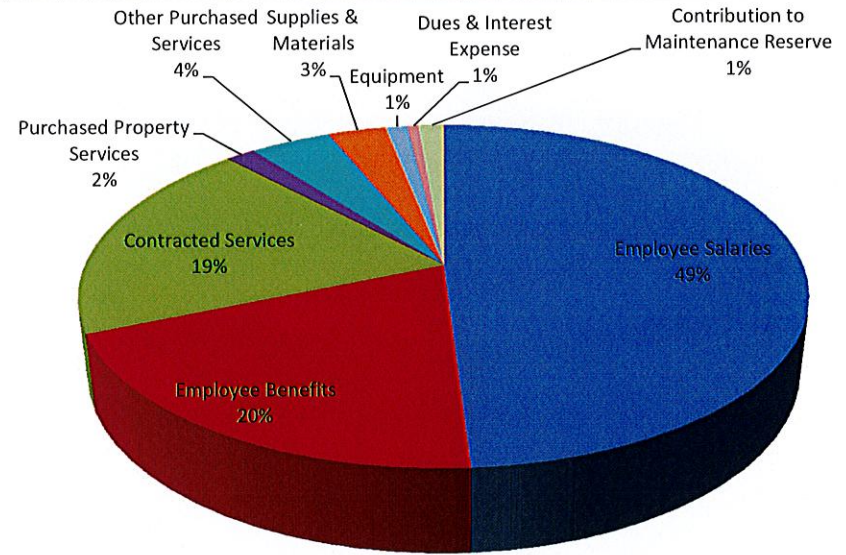
Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
<b>10 - Elementary (Grade K-6) Total:</b>	\$2,179,797.88	\$2,069,040.02
11 - Pre-Kindergarten (PK)		
100 - REGULAR EDUCATION PROGRAMS		
1100 - REGULAR EDUCATION	\$95,242.29	\$99,359.70
211 - SPECIAL EDUCATION PROGRAMS		
1200 - SPECIAL EDUCATION	\$17,017.00	\$18,767.04
<b>11 - Pre-Kindergarten (PK) Total:</b>	\$112,259.29	\$118,126.74
<b>5 - EXPENDITURE Total:</b>	\$2,292,057.17	\$2,187,166.76
<b>Grand Total:</b>	\$47,792.17	(\$18,203.88)

End of Report

## Waitsfield School District- Financial Status at a Glance June 30, 2017 (Pre-Audit)

<b>Summary Of FY2017 General Fund</b>			
	<b>FY2017 Budget</b>	<b>FY2017 Projections</b>	
Total General Fund Revenue	\$ 2,259,942	\$ 2,310,546	2.2%
Employee Salaries	\$ 1,117,065	\$ 1,115,008	
Employee Benefits	\$ 470,108	\$ 449,441	
Contracted Services	\$ 371,600	\$ 437,944	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 38,036	\$ 36,965	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 96,108	\$ 95,640	
Supplies & Materials	\$ 92,250	\$ 70,037	
Equipment	\$ 19,700	\$ 25,752	
Dues & Interest Expense	\$ 13,175	\$ 13,672	
Contribution to Maintenance Reserve Fund	\$ 29,900	\$ 29,900	
Food Service Program	\$ 12,000	\$ 12,521	
Total General Fund Expenditures	\$ 2,259,942	\$ 2,286,882	1.2%
FY2017 Est Contribution to Fund Balance at June 2017	\$ (0)	\$ 23,664	



**FY2017 General Fund Expenditures**

<b>Long Term Maintenance Reserve Fund</b>		
Beginning Fund Balance, July 1, 2016	\$	7,222
Additions to the Maintenance Reserve	\$	29,900
Interest Income and Other	\$	411
Disbursements from the Maintenance Reserve Fund	\$	25,220
Encumbrance	\$	-
Maintenance Reserve Fund Balance June 30, 2017	\$	12,313

<b>Combined Waitsfield/Fayston</b>			
<b>Food Service Program</b>		<b>FY2016</b>	<b>FY2017</b>
Total Revenues	\$	133,722	\$ 137,005
Total Expenses	\$	144,835	\$ 151,142
Payment to Fayston	\$	10,438	\$ 12,521
Budgeted Transfer from the General Fund	\$	12,500	\$ 12,000
Average Daily Breakfast Sales-Fayston		27.84	21.10
Average Daily Lunch Sales-Fayston		72.68	70.30
Average Daily Breakfast Sales-Waitsfield		28.24	32.80
Average Daily Lunch Sales-Waitsfield		72.34	75.60

## Waitsfield Town School District Special Revenue Funds

Fund	Description	Beginning Balance July 1, 2016	Revenue	Expenditure	Ending Balance June 30, 2017 (To Be Transferred to HUUSD)
035	State Placed Student	\$ (0.25)	\$ 0.25	\$ -	\$ -
039	Medicaid	\$ 29,976.30	\$ 11,078.72	\$ 3,453.73	\$ 37,601.29
042	FEED Garden	\$ 15.78	\$ -	\$ -	\$ 15.78
046	STARS Program	\$ 1,550.00	\$ -	\$ -	\$ 1,550.00
050	Food Service	\$ 49.98	\$ -	\$ -	\$ 49.98
054	Class of 2017	\$ 690.93	\$ -	\$ 690.93	\$ -
055	Class of 2016	\$ 45.95	\$ -	\$ 45.95	\$ -
057	Class of 2015	\$ 3,506.51	\$ -	\$ 3,506.51	\$ -
063	5th Grade Boston Science Museum	\$ -	\$ 1,195.93	\$ 1,227.05	\$ (31.12) GF
064	6th Grade Boston Trip	\$ -	\$ 10,958.78	\$ 13,083.52	\$ (2,124.74)
070	PTO Play Director	\$ -	\$ 1,400.00	\$ 1,516.22	\$ (116.22) GF
071	Bridge Street Art Fair	\$ 349.47	\$ 200.00	\$ 838.94	\$ (289.47)
072	Waitsfield Education Fund Reimbursement	\$ 3,077.57	\$ -	\$ -	\$ 3,077.57
083	911 Compliance Grant	\$ -	\$ 1,199.00	\$ 1,199.00	\$ -
	<b>Total Special Revenue Funds</b>	<b>\$ 39,262.24</b>	<b>\$ 26,032.68</b>	<b>\$ 25,561.85</b>	<b>\$ 39,733.07</b>
033	Maintenance Reserve	\$ 7,221.63	\$ 30,311.20	\$ 25,220.00	\$ 12,312.83



**Waitsfield Town School District**

**General Ledger - General Fund Operating Statement**

Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
<b>4 - REVENUE</b>		
00 - DISTRICTWIDE		
000 - Regular Education		
0000 - REVENUE	\$0.00	(\$4,446.88)
<b>00 - DISTRICTWIDE Total:</b>	<b>\$0.00</b>	<b>(\$4,446.88)</b>
10 - PRIMARY (K-6)		
000 - Regular Education		
0000 - REVENUE	(\$2,079,087.00)	(\$2,086,032.72)
211 - SPECIAL EDUCATION		
0000 - REVENUE	(\$180,855.00)	(\$220,066.46)
<b>10 - PRIMARY (K-6) Total:</b>	<b>(\$2,259,942.00)</b>	<b>(\$2,306,099.18)</b>
<b>4 - REVENUE Total:</b>	<b>(\$2,259,942.00)</b>	<b>(\$2,310,546.06)</b>
<b>5 - EXPENDITURE</b>		
10 - PRIMARY (K-6)		
100 - REGULAR EDUCATION		
1100 - REGULAR EDUCATION CLASSROOM	\$783,258.75	\$755,770.76
1102 - ART	\$25,594.23	\$24,253.71
1106 - FOREIGN LANGUAGE	\$26,302.94	\$25,073.60
1108 - PHYSICAL EDUCATION	\$25,402.89	\$27,577.56
1112 - MUSIC	\$52,613.37	\$51,932.40
1123 - COMPUTER TECHNOLOGY	\$69,984.47	\$68,997.02
2120 - GUIDANCE	\$51,076.54	\$52,707.58
2130 - SCHOOL NURSE	\$69,221.27	\$69,683.52
2135 - HEALTH EDUCATION	\$6,855.14	\$4,113.63
2210 - ACTION PLANNING	\$10,000.00	\$7,160.07
2220 - LIBRARY MEDIA	\$45,312.33	\$44,362.85
2310 - SCHOOL BOARD	\$8,878.00	\$8,509.49
2313 - SCHOOL BOARD TREASURER	\$1,305.00	\$1,299.71
2321 - WASHINGTON WEST SU ASSESSMENT	\$64,762.00	\$64,360.44
2400 - SCHOOL ADMINISTRATION	\$174,815.06	\$172,928.30
2525 - WASHINGTON WEST FISCAL SERVICES	\$33,700.00	\$33,490.44
2526 - AUDIT SERVICES	\$4,350.00	\$4,800.00
2527 - BANKING SERVICES	\$900.00	\$600.00
2600 - OPERATIONS & MAINTENANCE	\$209,948.97	\$196,114.57
2630 - GROUNDS MAINTENANCE	\$4,400.00	\$7,784.25
2710 - TRANSPORTATION	\$74,758.00	\$72,186.93
2720 - FIELD TRIP TRANSPORTATION	\$4,500.00	\$3,154.58

## Waitsfield Town School District

### General Ledger - General Fund Operating Statement

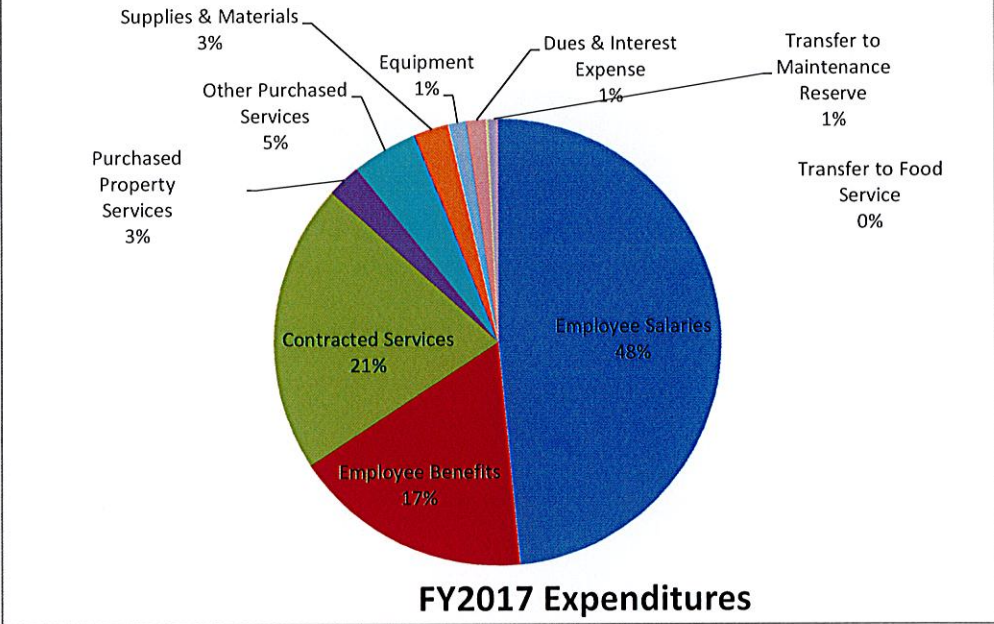
Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
5100 - DEBT	\$8,200.00	\$8,481.38
5300 - FOOD SERVICE PROGRAM	\$12,000.00	\$12,521.31
5400 - TRANSFER TO MAINTENANCE RESERVE	\$29,900.00	\$29,900.00
211 - SPECIAL EDUCATION		
1200 - SPECIAL EDUCATION	\$306,179.71	\$367,596.00
2700 - TRANSPORTATION	\$0.00	\$762.92
212 - SPECIAL ED INELIGIBLE		
1200 - SPECIAL EDUCATION	\$13,417.45	\$8,473.08
<b>10 - PRIMARY (K-6) Total:</b>	<b>\$2,117,636.12</b>	<b>\$2,124,596.10</b>
11 - PRE SCHOOL		
100 - REGULAR EDUCATION		
1100 - REGULAR EDUCATION CLASSROOM	\$132,989.20	\$144,023.31
211 - SPECIAL EDUCATION		
1200 - SPECIAL EDUCATION	\$9,317.00	\$18,262.86
<b>11 - PRE SCHOOL Total:</b>	<b>\$142,306.20</b>	<b>\$162,286.17</b>
<b>5 - EXPENDITURE Total:</b>	<b>\$2,259,942.32</b>	<b>\$2,286,882.27</b>
<b>Grand Total:</b>	<b>\$0.32</b>	<b>(\$23,663.79)</b>

End of Report

## Warren School District- Financial Status at a Glance June 30, 2017 (Pre-Audit)

<b>Summary Of FY2017 General Fund</b>			
	Budget	Projected	
Total General Fund Revenue	\$ 2,543,125	\$ 2,704,167	
	\$ 2,543,125	\$ 2,704,167	6.3%
Employee Salaries	\$ 1,233,571	\$ 1,259,593	
Employee Benefits	\$ 443,937	\$ 448,505	
Contracted Services - Included EEE contract and Truex	\$ 494,325	\$ 545,469	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 51,890	\$ 64,647	
Other Purchased Services - Bus Transportation, Insurance, Advertising, etc.	\$ 124,727	\$ 122,954	
Supplies & Materials	\$ 99,495	\$ 65,468	
Equipment	\$ 19,079	\$ 32,879	
Dues & Interest Expense	\$ 42,551	\$ 37,506	
Transfer to Food Service	\$ 16,600	\$ 4,500	
Transfer to Maintenance Reserve	\$ 16,951	\$ 16,951	
Total General Fund Expenditures	\$ 2,543,126	\$ 2,598,473	2.2%
Pre Audit FY2017 Contribution to Fund Balance at June 30, 2017		\$ 105,694	



<b>Long Term Maintenance Reserve Fund</b>		
Beginning Fund Balance, July 1, 2016	\$	-
Additions to the Maintenance Reserve per Budget Pending Interest Income	\$	16,951
	\$	15
Disbursements from the Maintenance Reserve	\$	(16,951)
Maintenance Reserve Fund Balance June 30, 2017	\$	15

	FY2016	FY2017	
<b>Food Service Program</b>			
Total Food Service Revenues	\$ 91,676	\$ 97,731	
Transfer in from General Fund Est.	\$ 8,062	\$ 4,500	
Total Income	\$ 99,738	\$ 102,231	
Expenditures	\$ 99,192	\$ 102,157	
Net Income/Loss	\$ 546	\$ 74	
Average Daily Breakfast Sales	37.00	44.00	TBD
Average Daily Lunch Sales	111.00	113.00	TBD

Warren Town School District Special Revenue Funds

Fund	Description	Beginning Balance July 1, 2016	Revenue	Expenditure	Ending Balance June 30, 2017 (To be Transferred to HUUSD)
020	Maintenance Reserve	\$ -	\$ 16,965.57	\$ 16,951.00	\$ 14.57
022	Technology Fund	\$ 1,292.18	\$ -	\$ -	\$ 1,292.18
025	School Building Improvements 2016-17	\$ -	\$ 303,704.72	\$ 303,704.72	\$ -
039	Medicaid	\$ 20,421.90	\$ 21,024.96	\$ -	\$ 41,446.86
043	Roy Foundation	\$ 3,314.47	\$ -	\$ -	\$ 3,314.47
061	Book Fair	\$ 2,668.71	\$ 2,194.89	\$ 1,773.05	\$ 3,090.55
062	Summer Learning Program	\$ 13,266.67	\$ 9,224.70	\$ 12,957.38	\$ 9,533.99
063	Teacher of the Year	\$ 2.14	\$ -	\$ 2.14	\$ -
064	Wellness Fund	\$ 26.50	\$ -	\$ 26.50	\$ -
065	Safe Routes to School	\$ 1,650.34	\$ -	\$ 43.21	\$ 1,607.13
066	Sunshine Fund	\$ (179.65)	\$ 179.65	\$ -	\$ -
067	Upper Unit Fund	\$ 15,875.64	\$ 574.50	\$ 5,838.83	\$ 10,611.31
068	Warren School Maker Space	\$ 1,295.01	\$ -	\$ 85.12	\$ 1,209.89
071	Primary Unit Field Trips	\$ -	\$ 912.00	\$ 912.00	\$ -
072	Intermediate Unit Field Trips	\$ -	\$ 1,151.00	\$ 1,151.00	\$ -
073	Upper Unit Field Trips	\$ -	\$ 2,266.50	\$ 2,266.50	\$ -
074	Piano Fund	\$ 136.74	\$ 750.00	\$ -	\$ 886.74
075	ECO Program	\$ -	\$ 15,000.00	\$ 8,338.25	\$ 6,661.75
081	Principals Discretionary Fund	\$ -	\$ 200.00	\$ -	\$ 200.00
083	E 911 Compliance Grant	\$ -	\$ 1,199.00	\$ 1,199.00	\$ -
<b>Total Special Revenue Funds</b>		<b>\$ 58,478.47</b>	<b>\$ 54,677.20</b>	<b>\$ 34,592.98</b>	<b>\$ 78,562.69</b>

Warren Town School District  
 Food Services Financial Report  
 As Projected on June 30, 2016

	FY2017	FY2017 Budget	FY2016	FY2015	FY2014
<b>Revenue</b>					
Lunch/Breakfast Deposits & A la Carte	\$ 45,782	\$ 43,228	\$ 39,961	\$ 39,008	\$ 35,834
State Match	\$ 939	\$ 900	\$ 1,599	\$ 898	\$ 1,002
Federal Lunch Reimbursement	\$ 34,097	\$ 29,612	\$ 34,748	\$ 30,717	\$ 35,877
Federal/State Breakfast Reimbursement	\$ 9,909	\$ 8,593	\$ 8,672	\$ 7,269	\$ 7,431
Commodities	\$ 6,242	\$ 6,000	\$ 5,935	\$ 5,365	\$ 6,636
Gifford Healthy Eating Grant	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Rebates	\$ 762	\$ 1,100	\$ 761	\$ 503	\$ 1,142
<b>Total Revenues</b>	<b>\$ 97,731</b>	<b>\$ 89,433</b>	<b>\$ 91,676</b>	<b>\$ 85,760</b>	<b>\$ 87,922</b>
<b>Expenses</b>					
Wages	\$ 52,085	\$ 55,000	\$ 50,496	\$ 57,096	\$ 43,614
Health Insurance	\$ 10,319	\$ 9,032	\$ 10,084	\$ 14,926	\$ 15,180
Social Security/Mcare	\$ 3,985	\$ 4,014	\$ 3,874	\$ 4,407	\$ 3,336
Municipal Retirement (5%)	\$ 2,069	\$ 1,329	\$ 1,281	\$ 2,214	\$ 1,025
Workers Compensation	\$ 1,278	\$ 1,056	\$ 911	\$ 286	\$ 252
Employment Security	\$ 116	\$ 40	\$ 175	\$ 25	\$ 30
Dental Insurance	\$ 515	\$ 468	\$ 532	\$ 429	\$ -
	\$ 70,366	\$ 70,939	\$ 67,354	\$ 79,383	\$ 63,437
Donated Commodities	\$ 6,651	\$ 6,000	\$ 6,254	\$ 5,559	\$ 6,972
Purchased Food	\$ 21,967	\$ 20,000	\$ 18,124	\$ 17,437	\$ 17,863
Professional Development	\$ 80	\$ 200	\$ 464	\$ 170	\$ 85
Supplies	\$ 2,483	\$ 1,500	\$ 2,525	\$ 1,536	\$ 1,544
Travel/Training	\$ 134	\$ 200	\$ 87	\$ -	\$ 217
Equipment Maintenance	\$ 29	\$ 1,000	\$ 1,537	\$ 1,024	\$ 1,035
Equipment Purchase	\$ 446	\$ 500	\$ 439	\$ 364	\$ 1,075
Gifford Food Exp. Paid by Grant	\$ -	\$ -	\$ 1,480	\$ 520	\$ -
depreciation-est	\$ -	\$ -	\$ -	\$ 927	\$ 927
<b>Total Food Service Expenses</b>	<b>\$ 102,157</b>	<b>\$ 100,339</b>	<b>\$ 98,265</b>	<b>\$ 106,921</b>	<b>\$ 93,155</b>
Net Loss/Profit Funded from GF	\$ (4,426)	\$ (10,906)	\$ (6,589)	\$ (21,162)	\$ (5,233)
General Fund Transfer to Food Service	\$ 4,500	\$ 21,200	\$ 8,062	\$ 20,254	\$ 5,500

**Warren Town School District**

**General Ledger - General Fund Operating Statement**

Fiscal Year: 2016-2017 From Date:7/1/2016 To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
<b>4 - REVENUE</b>		
10 - GRADE K THROUGH 6		
000 - REVENUE		
0000 - REVENUE	(\$2,313,589.00)	(\$2,405,486.82)
211 - SPECIAL EDUCATION PROGRAMS		
0000 - REVENUE	(\$195,736.00)	(\$238,941.89)
250 - SCHOOLWIDE/COMPENSATORY EDUCATION		
0000 - REVENUE	(\$33,800.00)	(\$59,737.94)
<b>10 - GRADE K THROUGH 6 Total:</b>	<b>(\$2,543,125.00)</b>	<b>(\$2,704,166.65)</b>
<b>5 - EXPENDITURES</b>		
10 - GRADE K THROUGH 6		
100 - REGULAR EDUCATION PROGRAMS		
1100 - REGULAR EDUCATION	\$859,104.13	\$838,855.78
1102 - ART	\$28,690.85	\$28,197.80
1106 - FOREIGN LANGUAGE	\$23,490.15	\$0.00
1108 - PHYSICAL EDUCATION	\$48,301.13	\$54,438.68
1112 - MUSIC	\$42,431.88	\$43,490.51
2120 - GUIDANCE	\$60,604.68	\$60,689.85
2130 - HEALTH/SCHOOL NURSE	\$29,037.24	\$21,521.74
2135 - HEALTH EDUCATION	\$0.00	\$5,250.19
2210 - INSERVICE	\$3,000.00	\$0.00
2220 - LIBRARY/MEDIA	\$99,683.23	\$94,829.78
2223 - AV/TECHNOLOGY	\$30,579.00	\$30,532.89
2310 - SCHOOL BOARD	\$14,068.00	\$10,698.64
2321 - SUPERVISORY UNION ASSESSMENT	\$75,113.00	\$74,647.40
2400 - SCHOOL ADMINISTRATION	\$167,672.40	\$170,058.68
2525 - SUPERVISORY UNION FISCAL SVS	\$39,986.00	\$39,398.32
2526 - FINANCIAL AUDIT SVS	\$4,350.00	\$4,800.00
2600 - CUSTODIAL-BUILDINGS & GROUNDS	\$207,747.25	\$201,042.01
2710 - TRANSPORTATION	\$102,049.00	\$99,935.55
2720 - TRANSPORTATION FIELD TRIPS	\$3,000.00	\$4,312.58
5100 - DEBT SERVICE	\$40,101.00	\$35,478.00
5200 - TRANSFER TO RESERVE ACCOUNT	\$16,951.00	\$16,951.00
5300 - FOOD SERVICE	\$16,600.00	\$4,500.00
211 - SPECIAL EDUCATION PROGRAMS		
1200 - SPECIAL EDUCATION	\$426,784.18	\$442,186.67
212 - SPECIAL EDUCATION INELIGIBLE		

## Warren Town School District

### General Ledger - General Fund Operating Statement

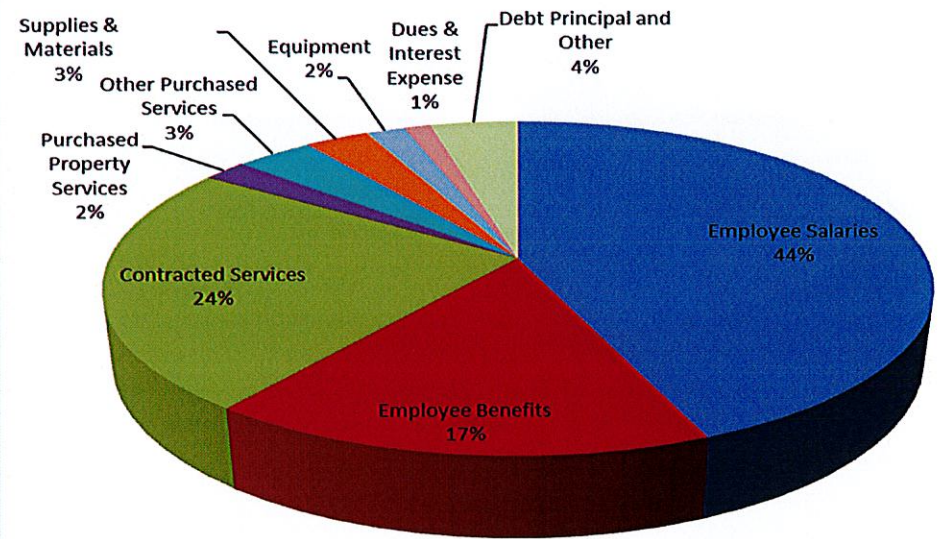
Fiscal Year: 2016-2017    From Date:7/1/2016    To Date:6/30/2017

ACCOUNT TYPE / GRADE LEVEL / PROGRAM / FUNCTION	FY17 Budget	Year To Date
1200 - SPECIAL EDUCATION	\$7,486.17	\$12,817.77
250 - SCHOOLWIDE/COMPENSATORY EDUCATION		
1270 - COMPENSATORY EDUCATION SCW	\$25,178.24	\$58,642.66
<b>10 - GRADE K THROUGH 6 Total:</b>	<b>\$2,372,008.53</b>	<b>\$2,353,276.50</b>
11 - PREKINDERGARTEN		
100 - REGULAR EDUCATION PROGRAMS		
1100 - REGULAR EDUCATION	\$156,755.40	\$183,250.39
211 - SPECIAL EDUCATION PROGRAMS		
1200 - SPECIAL EDUCATION	\$14,362.00	\$61,945.91
<b>11 - PREKINDERGARTEN Total:</b>	<b>\$171,117.40</b>	<b>\$245,196.30</b>
<b>Grand Total:</b>	<b>\$0.93</b>	<b>(\$105,693.85)</b>

End of Report

Waterbury Duxbury Union School District- Financial Status at a Glance June 30, 2017 (Pre-Audit)

Summary Of FY2017 General Fund			
	Budget	Projected	
Total General Fund Revenue	\$ 11,674,231	\$ 12,128,173	
FY2014 Fund Balance (Used Towards FY2016)	\$ 215,204	\$ 215,204	
Total General Fund Revenue & Fund Balance	\$ 11,889,435	\$ 12,343,377	3.8%
Employee Salaries	\$ 5,360,360	\$ 5,265,402	
Employee Benefits	\$ 2,231,389	\$ 2,031,273	
Contracted Services	\$ 2,262,217	\$ 2,878,600	
Purchased Property Services - Services to operate/maintain building and grounds	\$ 236,424	\$ 253,309	
Other Purchased Services - Bus Transportation, Insurance, Advertising, SpEd Out of District Tuition, etc.	\$ 487,998	\$ 430,999	
Supplies & Materials	\$ 466,202	\$ 358,533	
Equipment	\$ 176,319	\$ 214,739	
Dues & Interest Expense	\$ 183,526	\$ 151,872	
Debt Principal and Other	\$ 485,000	\$ 485,000	
Total General Fund Expenditures	\$ 11,889,435	\$ 12,069,727	1.5%
Pre Audit FY2017 Contribution to General Fund at June 2017	\$ 0	\$ 273,650	2.3%



Long Term Maintenance Reserve Fund	
Beginning Fund Balance, July 1, 2016	\$ 388,807
Additions to the Maintenance Reserve	\$ 40,000
Interest Income	\$ 857
Disbursements from the Maintenance Reserve Fund for the HVAC and Phone System Projects	\$ (135,295)
Maintenance Reserve Fund Balance June 30, 2017	\$ 294,369

Food Service Program	FY2017	FY2016
Total Revenues	\$ 304,936	\$ 304,212
Total Expenses	\$ 332,900	\$ 336,047
Actual Transfer from General Fund	\$ 27,964	\$ 31,835
Budgeted Transfer from the General Fund	\$ 30,000	\$ 30,000
Average Daily Lunch Sales TB	198	199 TBD
Average Daily Breakfast Sales TB	92	88 TBD
Average Daily Lunch Sales CB	166	153 TBD
Average Daily Breakfast Sales CB	53	45 TBD



Waterbury Duxbury Union School District Special Revenue Funds

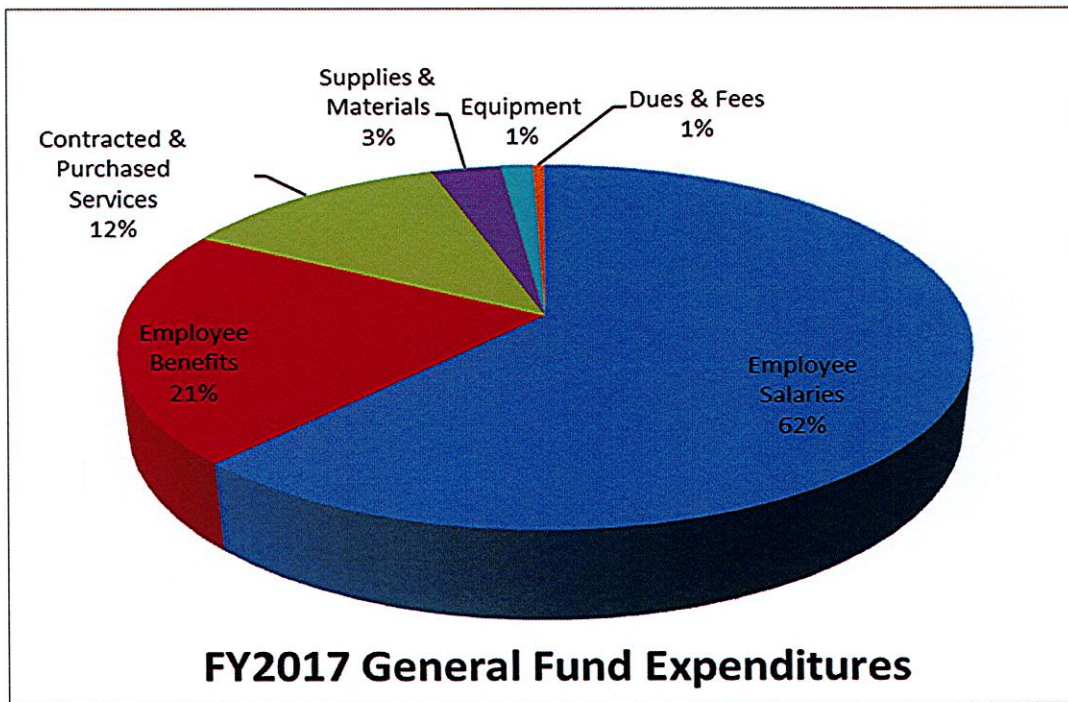
Fund	Description	Beginning Balance July 1, 2016	Revenue	Expenditure	Ending Balance June 30, 2017 (To Be Transferred to HUUSD)
020	CBMS Construction/Sidewalk Settlement	\$ 26,556.63	\$ -	\$ 12,499.76	\$ 14,056.87
038	Maintenance Reserve Fund	\$ 388,807.34	\$ 40,856.65	\$ 135,295.38	\$ 294,368.61
Total Maintenance Reserve and Special Revenue Funds for Building Repair/Improvements					\$ 308,425.48
037	State Placed Students - Sped	\$ 4,745.10	\$ -	\$ 4,745.10	\$ -
040	Tobacco Grant	\$ (1,249.70)	\$ -	\$ -	\$ (1,249.70)
041	North Star -TBPS	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
045	Safe Routes to Schools	\$ 406.40	\$ -	\$ 406.40	\$ -
047	Exxon Mobil Grant	\$ 2,466.22	\$ 500.00	\$ 2,702.53	\$ 263.69
048	IBM Grant	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
049	Lego Robotics	\$ 9.25	\$ -	\$ 9.25	\$ -
060	Tarrant Grant	\$ (4,958.36)	\$ 6,319.56	\$ 1,361.20	\$ -
061	Berlin City Kia Grant - (CBMS)	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
063	Tarrant Grant - V. Smith	\$ -	\$ 280.00	\$ 280.00	\$ -
	Tarrant Grant - D. Liptak	\$ -	\$ 175.00	\$ 175.00	\$ -
065	Tarrant Grant - T. Drake (2017)	\$ -	\$ 1,375.00	\$ 1,375.00	\$ -
068	Banners Display TB	\$ 96.76	\$ -	\$ 96.76	\$ -
067	Playground Fund	\$ -	\$ 2,846.27	\$ -	\$ 2,846.27
069	Art/Music Enrichment	\$ 71.56	\$ -	\$ 71.56	\$ -
070	WDFC-Sustainability - CBMS	\$ (697.93)	\$ 2,500.00	\$ 1,802.07	\$ -
071	YMCA School Age Programming Partnership	\$ 23,115.60	\$ 19,409.75	\$ 8,854.72	\$ 33,670.63
072	Stars Program TB	\$ 800.92	\$ 1,625.00	\$ 804.65	\$ 1,621.27
073	Girls Peak - CBMS	\$ 618.77	\$ -	\$ -	\$ 618.77
074	Ereader Grant	\$ 17.04	\$ -	\$ 17.04	\$ -
075	Taber Merchant Donation Library	\$ 1,764.22	\$ -	\$ -	\$ 1,764.22
078	Probate Funds (TBPS)	\$ -	\$ 82,463.21	\$ 11,314.74	\$ 71,148.47
080	Lantern Parade	\$ 4,537.74	\$ 9,154.33	\$ 7,353.61	\$ 6,338.46
082	Family Reads	\$ 500.00	\$ -	\$ 500.00	\$ -
083	Dairy Grant	\$ 1,250.54	\$ 800.00	\$ 1,378.25	\$ 672.29
084	Shaw's Grant - CBMS	\$ 400.00	\$ -	\$ 400.00	\$ -
085	Cultural Routes - CBMS	\$ 51.50	\$ -	\$ 51.50	\$ -
087	STEM Grant	\$ 47.70	\$ -	\$ 47.00	\$ 0.70
090	Club Cougar	\$ 32.21	\$ 90.00	\$ -	\$ 122.21
091	Garden in Every School	\$ 3.35	\$ -	\$ 3.35	\$ -
094	TBPS - WACC	\$ 250.00	\$ -	\$ 250.00	\$ -
095	CBMS Burnham Trust	\$ 4,125.81	\$ -	\$ 3,593.86	\$ 531.95
096	CBMS Ecology Week Field Trip Fund	\$ 3,834.02	\$ -	\$ 500.00	\$ 3,334.02
097	TBPS Burnham Trust	\$ 2,364.41	\$ 6,260.03	\$ 815.00	\$ 7,809.44
099	Suicide Prevention Grant	\$ 500.00	\$ -	\$ -	\$ 500.00
	Total Special Revenue Funds - Other	\$ 50,103.13	\$ 136,798.15	\$ 51,908.59	\$ 134,992.69
Agency/Fiduciary Funds					
031	Duxbury School District - Debt	\$ 4,503.14	\$ 22,775.99	\$ 22,172.32	\$ 5,106.81
032	Waterbury School District	\$ 4,164.85	\$ -	\$ -	\$ 4,164.85

**C - Waterbury-Duxbury School District**  
**Food Services Financial Report**  
*As of June 30, 2017*

	<b>FY2017 Projections</b>	<b>FY2017 Budget</b>	<b>FY2016 Audit 2016</b>	<b>FY2015 Audit 2015</b>	<b>FY2014 Audit FY2014</b>
<b>Revenue</b>					
Lunch/Breakfast Deposits	\$ 156,928	\$ 160,000	\$ 162,041	\$ 168,292	\$ 169,112
State Match	\$ 3,027	\$ 4,500	\$ 4,470	\$ 4,712	\$ 5,719
Federal Lunch Reimbursement	\$ 87,072	\$ 90,500	\$ 88,475	\$ 80,954	\$ 68,662
Federal/State Breakfast Reimbursement	\$ 26,920	\$ 23,000	\$ 21,536	\$ 19,253	\$ 21,127
Misc Revenue	\$ 1,207	\$ -	\$ -	\$ 86	\$ -
Reihhart Reimbursement	\$ 5,359	\$ 5,000	\$ 5,573	\$ 4,891	\$ 9,639
Donated Commodities	\$ 24,422	\$ 20,000	\$ 27,548	\$ 18,890	\$ 18,367
<b>Total Revenues</b>	<b>\$ 304,936</b>	<b>\$ 303,000</b>	<b>\$ 309,643</b>	<b>\$ 297,077</b>	<b>\$ 292,626</b>
<b>Expenses</b>					
Wages	\$ 108,302	\$ 116,280	\$ 115,335	\$ 112,583	\$ 107,567
Substitutes	\$ 6,150	\$ 10,000	\$ 5,520	\$ 9,160	\$ 4,620
Personal Days	\$ 35	\$ -	\$ 349	\$ 99	\$ 893
Health Insurance	\$ 52,241	\$ 52,286	\$ 51,138	\$ 44,752	\$ 45,437
Social Security/Med.	\$ 8,153	\$ 7,045	\$ 8,798	\$ 8,881	\$ 8,183
Municipal Retirement (5%)	\$ 5,475	\$ 4,554	\$ 6,363	\$ 6,063	\$ 5,521
Life/Disability Insurance	\$ 438	\$ 525	\$ 529	\$ 449	\$ 513
Workers Compensation	\$ 2,142	\$ 1,900	\$ 1,881	\$ 702	\$ 604
Employment Security	\$ 245	\$ 375	\$ 241	\$ 112	\$ 89
Contracted Services	\$ 195	\$ 195			
Professional Development	\$ 351	\$ 1,000	\$ 794	\$ 748	\$ 814
Dental	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Salaries &amp; Benefits</b>	<b>\$ 183,726</b>	<b>\$ 194,160</b>	<b>\$ 190,948</b>	<b>\$ 183,549</b>	<b>\$ 174,240</b>
Donated Commodities	\$ 23,068	\$ 20,000	\$ 30,753	\$ 18,889	\$ 18,367
Storage and Delivery Commodities	\$ -	\$ -	\$ -	\$ 1,641	\$ 989
Purchased Food	\$ 106,467	\$ 106,500	\$ 102,231	\$ 109,830	\$ 104,616
Supplies	\$ 10,488	\$ 6,500	\$ 7,499	\$ 5,928	\$ 5,875
Travel	\$ 101	\$ 340	\$ 303	\$ 190	
Gas	\$ 1,369	\$ 2,000	\$ 1,548	\$ 2,047	\$ 3,810
Equipment Maintenance/Other/Equipment	\$ 7,680	\$ 3,500	\$ 2,364	\$ 5,268	\$ 2,506
Depreciation	\$ -	\$ -	\$ -	\$ 400	\$ 400
<b>Total Food Service Expenses</b>	<b>\$ 332,900</b>	<b>\$ 333,000</b>	<b>\$ 335,646</b>	<b>\$ 327,743</b>	<b>\$ 310,803</b>
<b>Revenue Less Expenses</b>	<b>\$ (27,964)</b>	<b>\$ (30,000)</b>	<b>\$ (26,003)</b>	<b>\$ (30,665)</b>	<b>\$ (18,177)</b>
Budgeted Food Service Subsidy from Gen Fund	\$ 28,000	\$ 30,000			

## Washington West Supervisory Union - Financial Status at a Glance June 30, 2017

Summary of 2017 General Fund	FY17 Budget	FY17 Actual	
Total General Fund Revenue	\$ 1,424,049	\$ 1,421,414	
FY2014 Fund Balance allocated to FY2016	<u>\$ 10,878</u>	<u>\$ 10,878</u>	
	\$ 1,434,927	\$ 1,432,292	-0.2%
Employee Salaries	\$ 904,308	\$ 862,403	
Employee Benefits	\$ 296,991	\$ 290,580	
Contracted & Purchased Services	\$ 159,158	\$ 167,398	
Supplies & Materials	\$ 53,214	\$ 43,999	
Equipment	\$ 13,230	\$ 19,856	
Dues & Fees	<u>\$ 8,025</u>	<u>\$ 7,160</u>	
	\$ 1,434,927	\$ 1,391,397	-3.0%
Pre Audit FY2017 Contribution to General fund at June 2017	\$ 0	\$ 40,895	



See Page 2 - A Summary of WWSU Special Revenue Funds, including District Services and Pass Thru

Washington West S.U. Special Revenue Funds

Fund	Description	Beginning Balance		Ending Balance		Notes:
		July 1, 2016	Revenue	Expenditure	June 30, 2017 (to Be Transferred to HUUSD)	
<b>Billed to member districts - No time studies reflected at this time</b>						
012	Fayston School District	\$ -	\$ 160,553.26	\$ 160,553.26	\$ -	
013	Harwood Union H.S	\$ -	\$ 2,592,179.49	\$ 2,593,764.49	\$ (1,585.00)	
014	Moretown School District	\$ -	\$ 319,969.16	\$ 319,969.16	\$ -	
015	Waitsfield School District	\$ -	\$ 295,798.73	\$ 295,798.73	\$ -	
016	Warren School District	\$ -	\$ 384,745.08	\$ 384,745.08	\$ -	
017	Waterbury/Duxbury Union S.D	\$ -	\$ 2,048,393.38	\$ 2,048,393.38	\$ -	
040	State Placed Students	\$ -	\$ 537,955.11	\$ 537,955.10	\$ 0.01	<i>Pending Reimbursement from State of Vermont</i>
<b>Grants to WWSU on behalf of School Districts</b>						
025	Health Education -Subgrant to HUHS	\$ (30.24)	\$ 9,767.91	\$ 9,767.91	\$ (30.24)	
027	Safety Grant Warren	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	
029	IDEA B Proportionate Share	\$ -	\$ -	\$ -	\$ -	
032	IDEA B	\$ 229.61	\$ 610,568.40	\$ 610,568.40	\$ 229.61	
033	IDEA B - Preschool	\$ 3.00	\$ 9,280.00	\$ 9,280.00	\$ 3.00	
034	Local Standards Board	\$ 11.60	\$ 648.00	\$ 648.00	\$ 11.60	
037	Nellie Mae Fund	\$ 8,189.56	\$ 10,000.00	\$ 9,861.45	\$ 8,328.11	
038	MAC (EPSDT)	\$ 57,280.00	\$ 20,036.74	\$ 27,112.60	\$ 50,204.14	
039	Medicaid	\$ 3,096.00	\$ 325,422.15	\$ 301,758.36	\$ 26,759.79	
047	DOL - Vocational Grant - HUHS	\$ 297.59	\$ -	\$ 297.59	\$ -	
053	VEHI PATHpoints	\$ 897.28	\$ 5,850.00	\$ 6,632.35	\$ 114.93	
<i>All State and Federal monies for member School District Food Service Programs.</i>						
054	Food Service	\$ 1,760.97	\$ 306,660.05	\$ 307,011.68	\$ 1,409.34	
057	Reinhart due to Schools	\$ 1,359.69	\$ 10,539.01	\$ 9,516.10	\$ 2,382.60	
059	HUHS Food SVS Equipment	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	
062	Tobacco Grant - CBMS & HUHS	\$ (120.15)	\$ 14,624.27	\$ 14,624.27	\$ (120.15)	
066	Best	\$ -	\$ -	\$ -	\$ -	
067	Technology Reserve	\$ 13.17	\$ -	\$ 13.17	\$ -	
074	Act 230 -BEST	\$ -	\$ 1,554.00	\$ 1,554.00	\$ -	
093	Wat-Dux SES Services	\$ (4.48)	\$ 4.48	\$ -	\$ -	
095	Act 46 Activities/HUUSD	\$ (0.71)	\$ 130,000.00	\$ 29,887.93	\$ 100,111.36	
	<b>Supervisory Union Activities and Grants</b>	\$ 72,982.89	\$ 1,468,455.01	\$ 1,352,033.81	\$ 189,404.09	
092	Professional Development	\$ 9,286.53	\$ 43,950.00	\$ 35,007.56	\$ 18,228.97	
069	VTCLA	\$ 11,765.75	\$ 15,965.90	\$ 19,485.61	\$ 8,246.04	<i>WWSU is fiscal Agent</i>
055	Sunshine Fund WWSU Staff	\$ 180.02	\$ -	\$ -	\$ 180.02	
<b>Consolidated Federal Grant - Funds on behalf of WWSU Schools</b>						
035	Title IIA -	\$ -	\$ 100,524.10	\$ 100,524.10	\$ -	
036	SCW	\$ -	\$ 330,300.96	\$ 330,300.96	\$ -	
041	Title IID	\$ 175.98	\$ -	\$ 175.98	\$ -	
090	Title I	\$ -	\$ 330,646.99	\$ 330,646.99	\$ -	
058	Title I School Improvement (new in FY2016 HU & WDSD)	\$ -	\$ 81,231.79	\$ 81,231.79	\$ -	
<b>SU Services</b>						
050	Transportation	\$ 28,677.52	\$ 1,159,697.65	\$ 1,166,459.51	\$ 21,915.66	
099	Technology Co-coordinator	\$ 691.44	\$ 55,444.00	\$ 56,135.44	\$ -	
077	District Operations & Maintenance Director	\$ (3,586.34)	\$ 78,900.99	\$ 75,508.11	\$ (193.46)	
070	Criminal Record	\$ 2,075.36	\$ 2,153.50	\$ 2,148.25	\$ 2,080.61	
094	Teacher Negotiations	\$ 0.01	\$ -	\$ 15.01	\$ (15.00)	