

**SCHOOL ADMINISTRATIVE UNIT #70**  
Dresden, Hanover, and Norwich School Districts

Memorandum

**To:** Norwich School Board  
Jay Badams, PhD, Superintendent  
William Hammond, Principal

**From:** Jamie Teague, Business Administrator

**Re:** Financial Report

**Date:** April 4, 2018

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This narrative speaks to the district's expenditure report for the period July 1, 2017 through March 31, 2018. The updated report is attached. The expanded report has been emailed to you and can be viewed on the district's website.

**General Fund:**

The first page is a Revenue Report. We will not meet our budgeted local revenue for Tuition in the amounts of \$12,800. Our cash accounts are producing higher than expected earnings and we expect to end with \$8,869 more than budgeted for interest checking and \$8,818 for the construction funds currently invested. We have received \$609 more than expected in the rental, prior year expenditure refunds and miscellaneous accounts. All of the other state monies have been accounted for and are on target, other than the Special Ed Expense Reimbursements and Extraordinary, which are based on actual expenditures for the time periods we are in. As of this date and the 2<sup>nd</sup> quarter SEER report (Feb), we are trending at \$351,888 for reimbursable expenditures, which is \$58,287 below budgeted revenue estimate. We are still being audited by the VT AOE and have already made some adjustments, which are reflected in the prior mentioned trend. At the current time, we are not sure the extraordinary reimbursable will materialize in the amount of \$38,457. We have received unanticipated funds for a state placed student in the amount of \$9,195.

To recap, we have budgeted revenues at \$12,383,768 net of \$37,025 state withholding, we have received \$10,042,637 and expect to receive another \$2,258,078, which bring our total receipts to \$12,300,715. We have a potential variable deficit of \$83,053, which is dependent upon the final SEER report and approvable FTE's which will be determined once that part of the audit is complete.

The next three pages are a consolidated line item Expenditure Report for the general fund budget. The line items have been consolidated by Object codes: "100" Salaries, "200" Benefits, "300" Contracted Professional Services, "400" Purchased/Contracted Property or Maintenance Services, "500" Tuition/Travel/Comm/Insur, "600" Supplies, "700" Equipment, "800" Dues/debt, and "900" Transfers. This report subtotals expenditures by Function area, such as "1100" Regular Instructional, "1120" Technology, "1200" Special Education, etc. As you can see, many of the line items show variances. At this point in time, I am going to

discuss the larger sections of variances by the Object designation. The more expanded report is also available which shows every line item included in the budget.

In the Salary sections ("100"), we are presently trending a deficit of \$115,516, this is after all available grant fund offsets have been applied other than potential Medicaid funding which may still come in. The most note worthy overspent line sections are:

"1100" Regular Ed: Teachers & Assistants – \$56,946 and \$31,520

"1200" Special Ed: Specialists & Assistants – \$44,306 and \$14,302

We still have other liabilities within the salary section including Substitute wages with \$10,486 in remaining funds and Tutor wages with \$5,851 in remaining funds; both are not encumbered ahead. Many of the other salary lines have small deficits due to the union agreements being settled after the budget was finalized. There are a few that are under budget such as Triple EEE, \$7,092 and Custodial, \$15,799.

In the Benefit sections ("200"), we are presently trending a surplus of \$94,879. There is also \$37,125 remaining in funding for Staff Development, which will be spent down. The balance remaining above already recognizes HRA spending in the amount of \$43,988 of which \$28,280 is a prefunded reserve that will remain on the balance sheet. Claims cost for January and February is \$15,708; projecting based on 2 months would imply more HRA expenditures in the potential amount of \$31,416.

In the Professional Services sections ("300"), we currently have 7 expenditure lines overspent in the amount of \$83,440, which include:

1200.390	Occupat. Therapy K-6	\$16,548
1220.320	Triple EEE Cont. Ed Services	\$4,611
.390	Speech Services	\$26,060
.391	Physical Therapy	\$3,201
.392	Occupat. Therapy	\$1,890
1240.390	ESY Speech Services	\$1,800
2310.390	Negotiation Expense	\$29,330

Other budgeted lines with discretionary money remaining in this expense realm total \$45,195.

In the Contracted Services sections ("400"), we currently have 2 lines overspent in the amount of \$25,426, which include:

1100.441	Contracted Services 504	\$8,868
1200.441	Contracted Services SpecEd	\$16,558

Other budgeted lines with discretionary money remaining in this expense realm total \$18,405 and include normal maintenance costs including phone, trash removal, copier expense and more which will be expensed over the next 3 months.

In the Other Purchased Services sections ("500") – Tuition/Travel/Comm & Insurance, we are presently trending a surplus of \$87,059 although there are 5 expense lines which are currently overspent. Most notable variances include PreK Tuition over by \$11,967 and SpecEd Transport K-6 \$8,104. There are 3 lines, which should remain in surplus including Tuition for 9-12, General student transportation and Special Ed Transportation for a total of

\$91,976. Other budgeted lines with discretionary money remaining in this expense realm total \$17,331 and most of this may be expensed over the next 3 months.

In the Supplies/Textbook sections ("600") we are presently trending a surplus of \$26,707; most all of this section remaining is discretionary and may be spent over the next 3 months for classroom instruction.

In the Equipment sections ("700") we are presently trending a surplus of \$6,724, again most of this may be spent.

In the Dues and Debt service sections ("800") we are trending a surplus of \$2,209, we may see some small savings in these lines.

In the Food Service transfer section ("900") we are trending a surplus of \$6,312, which will most probably be spent down over the next 3 months.

To recap all sections:

Salaries "100"	Over budget by <b>\$115,516</b> ; discretionary remaining \$16,337
Benefits "200"	Under budget by \$94,879; potential SDC \$37,125/health \$31,416+
Professional "300"	Over budget by <b>\$38,245</b> ; discretionary remaining \$45,195
Contracted "400"	Over budget by <b>\$7,156</b> ; discretionary remaining \$18,405
Other Services "500"	Under budget by \$87,059; discretionary remaining \$17,331
Supplies/Textbook "600"	Under budget by \$26,707; discretionary remaining \$26,707
Equipment "700"	Under budget by \$6,724; discretionary remaining \$6,724
Dues/Debt "800"	Under budget by \$2,209; discretionary remaining \$2,209
Food Transfer "900"	Under budget by \$6,312; potential \$6,312

Over budget	<b>\$160,917</b>
Under budget	223,890
Potential discretionary	<b><u>207,761</u></b>

**\$144,788 potential deficit projection due to over-expenditures and if we continue spending discretionary balances remaining**

### **Other Funds:**

- Page 5 shows revenues and expenses for the federal projects fund. To date the district has been awarded federal grants totaling \$205,679. We have expended or encumbered to date \$74,239. Much of the federal grant revenue is used to offset salary and benefit cost. Federal regulations prohibit us from recognizing accrued salary and benefit cost until the expense is actually incurred. Nearly all the federal grant monies are designated for specific activities.
- Page 6 shows income and expense for the food service fund through March. To date the food service contractor has recorded \$27,342 in income, against \$24,738 in expense, for an favorable balance of \$2,604.

- Page 7 is a revenue and expense report for the Medicaid fund. Income received year to date totals \$13,759. The beginning balance was \$16,850 We have transferred \$20,000 to offset general fund salary expense and paid the Medicaid Billing Service \$447 in fees for processing.
- Page 8 is an expense report for the VEHI Path Points program with activity of \$760.

**Norwich School District**

**Rev Rpt 01 Gen Fnd For the Period 07/01/2017 through 03/31/2018**

Fiscal Year: 2017-2018

	<u>07/01/2017 - 03/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>INCOME</b>					
<b>GENERAL FUND</b>					
Local Revenue (+)	\$33,445.66	\$33,445.66	\$31,450.00	(\$1,995.66)	106.3%
01.302.1311.000.0.00.0000.0 Tuition - Patron	\$0.00	\$0.00	\$12,800.00	\$12,800.00	
01.302.1510.000.0.00.0000.0 Interest Checking/Investments	\$11,369.06	\$11,369.06	\$4,000.00	(\$7,369.06)	
01.302.1510.010.0.00.0000.0 Construction Funds Interest Earned	\$6,817.64	\$6,817.64	\$0.00	(\$6,817.64)	
01.302.1910.000.0.00.0000.0 Rental	\$13,710.00	\$13,710.00	\$13,500.00	(\$210.00)	
01.302.1980.000.0.00.0000.0 Prior Year's Expenditure Refunds	\$1,385.44	\$1,385.44	\$1,000.00	(\$385.44)	
01.302.1990.000.0.00.0000.0 Miscellaneous	\$163.52	\$163.52	\$150.00	(\$13.52)	
<b>Sub-total : GENERAL FUND</b>	<b>\$33,445.66</b>	<b>\$33,445.66</b>	<b>\$31,450.00</b>	<b>(\$1,995.66)</b>	<b>106.3%</b>
<b>State Revenues</b>					
State Revenue (+)	\$10,009,191.25	\$10,009,191.25	\$12,121,866.00	\$2,112,674.75	82.6%
01.302.3109.000.0.00.0000.0 Homestead Tax Liability	\$9,500,000.00	\$9,500,000.00	\$11,255,889.00	\$1,755,889.00	
01.302.3109.001.0.00.0000.0 Act 85 Health Recapture	\$0.00	\$0.00	(\$37,025.00)	(\$37,025.00)	
01.302.3113.000.0.00.0000.0 Vocational Tuition Grant	\$0.00	\$0.00	\$25,777.00	\$25,777.00	
01.302.3150.000.0.00.0000.0 State Aid for Transportation	\$0.00	\$0.00	\$111,073.00	\$111,073.00	
01.302.3201.000.0.00.0000.0 Block Grant	\$273,331.00	\$273,331.00	\$273,331.00	\$0.00	
01.302.3202.000.0.00.0000.0 Special Ed Expense Reimbursement	\$182,476.00	\$182,476.00	\$410,175.00	\$227,699.00	
01.302.3203.000.0.00.0000.0 Extraordinary	\$0.00	\$0.00	\$38,457.00	\$38,457.00	
01.302.3204.000.0.00.0000.0 Essential Early Education	\$44,189.00	\$44,189.00	\$44,189.00	\$0.00	
01.302.3205.000.0.00.0000.0 State Placed Student - Special Reimb	\$9,195.25	\$9,195.25	\$0.00	(\$9,195.25)	
<b>Sub-total : State Revenues</b>	<b>\$10,009,191.25</b>	<b>\$10,009,191.25</b>	<b>\$12,121,866.00</b>	<b>\$2,112,674.75</b>	<b>82.6%</b>
<b>Other Revenue</b>					
Other Revenue (+)	\$0.00	\$0.00	\$230,452.00	\$230,452.00	0.0%
01.302.5230.000.0.00.0000.0 Transfer from VT Const Aid Fund	\$0.00	\$0.00	\$230,452.00	\$230,452.00	
<b>Sub-total : Other Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$230,452.00</b>	<b>\$230,452.00</b>	<b>0.0%</b>
<b>Total : INCOME</b>	<b>\$10,042,636.91</b>	<b>\$10,042,636.91</b>	<b>\$12,383,768.00</b>	<b>\$2,341,131.09</b>	<b>81.1%</b>
<b>NET ADDITION/(DEFICIT)</b>	<b>\$10,042,636.91</b>	<b>\$10,042,636.91</b>	<b>\$12,383,768.00</b>	<b>\$2,341,131.09</b>	<b>81.1%</b>

End of Report

Operating Statement with Budget

# Norwich School District

## NOR Exp Report - Consolidated

From Date: 7/1/2017

To Date: 3/31/2018

Fiscal Year: 2017-2018

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.602.1000.3XX.3.XX.XXXX.X	Professional Educational Servi	\$6,847,499.00	\$4,026,398.00	\$4,026,398.00	\$2,821,101.00	\$2,821,101.00	\$0.00	0.00%
	Func: PAYMENTS TO DRESDEN - 1000	\$6,847,499.00	\$4,026,398.00	\$4,026,398.00	\$2,821,101.00	\$2,821,101.00	\$0.00	0.00%
01.602.1100.1XX.1.XX.XXXX.X	Salaries	\$1,725,709.00	\$1,127,646.28	\$1,127,646.28	\$598,062.72	\$670,191.78	(\$72,129.06)	-4.18%
01.602.1100.2XX.1.XX.XXXX.X	Benefits	\$569,564.00	\$375,683.26	\$375,683.26	\$193,880.74	\$129,727.41	\$64,153.33	11.26%
01.602.1100.3XX.1.XX.XXXX.X	Professional Educational Servi	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
01.602.1100.3XX.3.XX.XXXX.X	Professional Educational Servi	\$10,100.00	\$8,032.50	\$8,032.50	\$2,067.50	\$0.00	\$2,067.50	20.47%
01.602.1100.4XX.1.XX.XXXX.X	Purchased Property Services	\$19,700.00	\$19,223.70	\$19,223.70	\$476.30	\$6,145.05	(\$5,668.75)	-28.78%
01.602.1100.5XX.1.XX.XXXX.X	Other Purchased Services	\$114,696.00	\$95,849.40	\$95,849.40	\$18,846.60	\$30,814.08	(\$11,967.48)	-10.43%
01.602.1100.5XX.3.XX.XXXX.X	Other Purchased Services	\$26,510.00	\$0.00	\$0.00	\$26,510.00	\$25,510.00	\$1,000.00	3.77%
01.602.1100.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$44,225.00	\$24,570.49	\$24,570.49	\$19,654.51	\$3,321.52	\$16,332.99	36.93%
01.602.1100.7XX.1.XX.XXXX.X	Equipment	\$4,300.00	\$2,517.93	\$2,517.93	\$1,782.07	\$19.25	\$1,762.82	41.00%
	Func: REGULAR INSTRUCTIONAL PROGRAMS - 1100	\$2,518,304.00	\$1,653,523.56	\$1,653,523.56	\$864,780.44	\$865,729.09	(\$948.65)	-0.04%
01.602.1120.1XX.1.XX.XXXX.X	Salaries	\$79,644.00	\$50,605.73	\$50,605.73	\$29,038.27	\$30,213.07	(\$1,174.80)	-1.48%
01.602.1120.2XX.1.XX.XXXX.X	Benefits	\$28,198.00	\$17,839.48	\$17,839.48	\$10,358.52	\$4,799.75	\$5,558.77	19.71%
01.602.1120.3XX.1.XX.XXXX.X	Professional Educational Servi	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
01.602.1120.4XX.1.XX.XXXX.X	Purchased Property Services	\$1,500.00	\$788.42	\$788.42	\$711.58	\$0.00	\$711.58	47.44%
01.602.1120.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$15,000.00	\$9,328.52	\$9,328.52	\$5,671.48	\$498.98	\$5,172.50	34.48%
01.602.1120.7XX.1.XX.XXXX.X	Equipment	\$38,000.00	\$35,856.71	\$35,856.71	\$2,143.29	\$0.00	\$2,143.29	5.64%
	Func: Technology - 1120	\$163,842.00	\$114,418.86	\$114,418.86	\$49,423.14	\$35,511.80	\$13,911.34	8.49%
01.602.1200.1XX.1.XX.XXXX.X	Salaries	\$528,697.00	\$363,303.42	\$363,303.42	\$165,393.58	\$216,430.70	(\$51,037.12)	-9.65%
01.602.1200.2XX.1.XX.XXXX.X	Benefits	\$267,453.00	\$203,771.16	\$203,771.16	\$63,681.84	\$62,514.00	\$1,167.84	0.44%
01.602.1200.3XX.1.XX.XXXX.X	Professional Educational Servi	\$71,600.00	\$48,550.65	\$48,550.65	\$23,049.35	\$18,013.00	\$5,036.35	7.03%
01.602.1200.4XX.1.XX.XXXX.X	Purchased Property Services	\$14,500.00	\$18,373.00	\$18,373.00	(\$3,873.00)	\$12,685.00	(\$16,558.00)	-114.19%
01.602.1200.5XX.1.XX.XXXX.X	Other Purchased Services	\$66,400.00	\$31,820.27	\$31,820.27	\$34,579.73	\$34,579.73	\$0.00	0.00%
01.602.1200.5XX.3.XX.XXXX.X	Other Purchased Services	\$98,201.00	\$40,528.59	\$40,528.59	\$57,672.41	\$29,790.91	\$27,881.50	28.39%
01.602.1200.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$5,650.00	\$1,611.59	\$1,611.59	\$4,038.41	\$103.90	\$3,934.51	69.64%
01.602.1200.7XX.1.XX.XXXX.X	Equipment	\$901.00	\$993.98	\$993.98	(\$92.98)	\$0.00	(\$92.98)	-10.32%
	Func: SPECIAL EDUCATION - 1200	\$1,053,402.00	\$708,952.66	\$708,952.66	\$344,449.34	\$374,117.24	(\$29,667.90)	-2.82%
01.602.1220.1XX.1.XX.XXXX.X	Salaries	\$34,716.00	\$20,089.91	\$20,089.91	\$14,626.09	\$7,533.69	\$7,092.40	20.43%
01.602.1220.2XX.1.XX.XXXX.X	Benefits	\$7,763.00	\$6,565.06	\$6,565.06	\$1,197.94	\$2,364.62	(\$1,166.68)	-15.03%
01.602.1220.3XX.1.XX.XXXX.X	Professional Educational Servi	\$19,350.00	\$31,492.90	\$31,492.90	(\$12,142.90)	\$23,619.25	(\$35,762.15)	-184.82%
01.602.1220.5XX.1.XX.XXXX.X	Other Purchased Services	\$12,950.00	\$10,001.16	\$10,001.16	\$2,948.84	\$1,466.25	\$1,482.59	11.45%
01.602.1220.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$900.00	\$158.17	\$158.17	\$741.83	\$460.53	\$281.30	31.26%
	Func: Early Essential Education - 1220	\$75,679.00	\$68,307.20	\$68,307.20	\$7,371.80	\$35,444.34	(\$28,072.54)	-37.09%
01.602.1240.1XX.1.XX.XXXX.X	Salaries	\$9,600.00	\$8,302.50	\$8,302.50	\$1,297.50	\$0.00	\$1,297.50	13.52%
01.602.1240.2XX.1.XX.XXXX.X	Benefits	\$826.00	\$771.20	\$771.20	\$54.80	\$0.00	\$54.80	6.63%
01.602.1240.3XX.1.XX.XXXX.X	Professional Educational Servi	\$5,500.00	\$5,364.00	\$5,364.00	\$136.00	\$0.00	\$136.00	2.47%
01.602.1240.5XX.1.XX.XXXX.X	Other Purchased Services	\$8,000.00	\$8,225.34	\$8,225.34	(\$225.34)	\$0.00	(\$225.34)	-2.82%
	Func: Extended Year Program SpEd - 1240	\$23,926.00	\$22,663.04	\$22,663.04	\$1,262.96	\$0.00	\$1,262.96	5.28%
01.602.2120.1XX.1.XX.XXXX.X	Salaries	\$69,525.00	\$44,107.18	\$44,107.18	\$25,417.82	\$26,395.00	(\$977.18)	-1.41%
01.602.2120.2XX.1.XX.XXXX.X	Benefits	\$29,240.00	\$16,874.47	\$16,874.47	\$12,365.53	\$6,669.69	\$5,695.84	19.48%
01.602.2120.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Func: GUIDANCE - 2120	\$99,265.00	\$60,981.65	\$60,981.65	\$38,283.35	\$33,064.69	\$5,218.66	5.26%
01.602.2134.1XX.1.XX.XXXX.X	Salaries	\$71,745.00	\$44,500.06	\$44,500.06	\$27,244.94	\$28,011.94	(\$767.00)	-1.07%

Norwich School District

NOR Exp Report - Consolidated

Fiscal Year: 2017-2018

From Date: 7/1/2017

To Date: 3/31/2018

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.602.2134.2XX.1.XX.XXXX.X	Benefits	\$27,763.00	\$18,345.40	\$18,345.40	\$9,417.60	\$6,755.89	\$2,661.71	9.59%
01.602.2134.3XX.1.XX.XXXX.X	Professional Educational Servi	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
01.602.2134.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$2,500.00	\$1,696.30	\$1,696.30	\$803.70	\$0.00	\$803.70	32.15%
01.602.2134.7XX.1.XX.XXXX.X	Equipment	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Func: HEALTH PROGRAM - 2134	\$102,858.00	\$64,541.76	\$64,541.76	\$38,316.24	\$34,767.83	\$3,548.41	3.45%
01.602.2213.2XX.1.XX.XXXX.X	Benefits	\$76,500.00	\$44,033.07	\$44,033.07	\$32,466.93	\$1,141.99	\$31,324.94	40.95%
01.602.2213.3XX.1.XX.XXXX.X	Professional Educational Servi	\$4,800.00	\$0.00	\$0.00	\$4,800.00	\$0.00	\$4,800.00	100.00%
01.602.2213.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Func: STAFF DEVELOPMENT - 2213	\$82,300.00	\$44,033.07	\$44,033.07	\$38,266.93	\$1,141.99	\$37,124.94	45.11%
01.602.2221.1XX.1.XX.XXXX.X	Salaries	\$77,432.00	\$48,340.93	\$48,340.93	\$29,091.07	\$30,213.07	(\$1,122.00)	-1.45%
01.602.2221.2XX.1.XX.XXXX.X	Benefits	\$23,892.00	\$16,846.10	\$16,846.10	\$7,045.90	\$5,707.29	\$1,338.61	5.60%
01.602.2221.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$8,900.00	\$6,559.25	\$6,559.25	\$2,340.75	\$1,036.98	\$1,303.77	14.65%
01.602.2221.7XX.1.XX.XXXX.X	Equipment	\$800.00	\$502.26	\$502.26	\$297.74	\$113.46	\$184.28	23.04%
	Func: MEDIA ADMINISTRATION - 2221	\$111,024.00	\$72,248.54	\$72,248.54	\$38,775.46	\$37,070.80	\$1,704.66	1.54%
01.602.2310.1XX.0.XX.XXXX.X	Salaries	\$5,576.00	\$4,503.50	\$4,503.50	\$1,072.50	\$831.00	\$241.50	4.33%
01.602.2310.2XX.1.XX.XXXX.X	Benefits	\$540.00	\$380.09	\$380.09	\$159.91	\$163.19	(\$3.28)	-0.61%
01.602.2310.3XX.0.XX.XXXX.X	Professional Educational Servi	\$15,500.00	\$34,524.25	\$34,524.25	(\$19,024.25)	\$5,655.75	(\$24,680.00)	-159.23%
01.602.2310.5XX.0.XX.XXXX.X	Other Purchased Services	\$1,500.00	\$238.54	\$238.54	\$1,261.46	\$1,714.08	(\$452.62)	-30.17%
01.602.2310.5XX.1.XX.XXXX.X	Other Purchased Services	\$500.00	\$55.00	\$55.00	\$445.00	\$0.00	\$445.00	89.00%
01.602.2310.8XX.0.XX.XXXX.X	Dues & Fees	\$5,700.00	\$4,239.42	\$4,239.42	\$1,460.58	\$605.81	\$854.77	15.00%
	Func: SCHOOL BOARD SERVICES - 2310	\$29,316.00	\$43,940.80	\$43,940.80	(\$14,624.80)	\$8,969.83	(\$23,594.63)	-80.48%
01.602.2320.3XX.0.XX.XXXX.X	Professional Educational Servi	\$229,504.00	\$229,504.00	\$229,504.00	\$0.00	\$0.00	\$0.00	0.00%
	Func: OFFICE OF THE SUPERINTENDENT - 2320	\$229,504.00	\$229,504.00	\$229,504.00	\$0.00	\$0.00	\$0.00	0.00%
01.602.2410.1XX.1.XX.XXXX.X	Salaries	\$176,322.00	\$146,426.02	\$146,426.02	\$29,895.98	\$42,635.28	(\$12,739.30)	-7.23%
01.602.2410.2XX.1.XX.XXXX.X	Benefits	\$99,350.00	\$108,754.71	\$108,754.71	(\$9,404.71)	\$23,550.53	(\$32,955.24)	-33.17%
01.602.2410.3XX.1.XX.XXXX.X	Professional Educational Servi	\$5,600.00	\$750.00	\$750.00	\$4,850.00	\$0.00	\$4,850.00	86.61%
01.602.2410.4XX.1.XX.XXXX.X	Purchased Property Services	\$1,988.00	\$1,203.36	\$1,203.36	\$784.64	\$783.84	\$0.80	0.04%
01.602.2410.5XX.1.XX.XXXX.X	Other Purchased Services	\$10,725.00	\$4,106.93	\$4,106.93	\$6,618.07	\$2,369.59	\$4,248.48	39.61%
01.602.2410.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$1,700.00	\$958.12	\$958.12	\$741.88	\$0.00	\$741.88	43.64%
01.602.2410.7XX.1.XX.XXXX.X	Equipment	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
01.602.2410.8XX.1.XX.XXXX.X	Dues & Fees	\$1,500.00	\$615.00	\$615.00	\$885.00	\$0.00	\$885.00	59.00%
	Func: SCHOOL ADMIN. & FRINGES - 2410	\$298,085.00	\$262,814.14	\$262,814.14	\$35,270.86	\$69,339.24	(\$34,068.38)	-11.43%
01.602.2610.4XX.1.XX.XXXX.X	Purchased Property Services	\$41,000.00	\$32,316.44	\$32,316.44	\$8,683.56	\$6,090.00	\$2,593.56	6.33%
01.602.2610.5XX.1.XX.XXXX.X	Other Purchased Services	\$900.00	\$570.89	\$570.89	\$329.11	\$279.91	\$49.20	5.47%
01.602.2610.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$12,000.00	\$4,817.26	\$4,817.26	\$7,182.74	\$6,306.28	\$876.46	7.30%
	Func: BUILDING MAINTENANCE - 2610	\$53,900.00	\$37,704.59	\$37,704.59	\$16,195.41	\$12,676.19	\$3,519.22	6.53%
01.602.2620.1XX.1.XX.XXXX.X	Salaries	\$123,402.00	\$81,061.28	\$81,061.28	\$42,340.72	\$26,541.60	\$15,799.12	12.80%
01.602.2620.2XX.1.XX.XXXX.X	Benefits	\$54,132.00	\$25,049.25	\$25,049.25	\$29,082.75	\$8,616.02	\$20,466.73	37.81%
01.602.2620.4XX.1.XX.XXXX.X	Purchased Property Services	\$32,650.00	\$28,646.80	\$28,646.80	\$4,003.20	\$1,474.20	\$2,529.00	7.75%
01.602.2620.5XX.0.XX.XXXX.X	Other Purchased Services	\$26,000.00	\$25,385.00	\$25,385.00	\$615.00	\$0.00	\$615.00	2.37%
01.602.2620.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$66,500.00	\$41,197.96	\$41,197.96	\$25,302.04	\$25,945.73	(\$643.69)	-0.97%
01.602.2620.7XX.1.XX.XXXX.X	Equipment	\$2,500.00	\$933.58	\$933.58	\$1,566.42	\$22.10	\$1,544.32	61.77%
	Func: CUSTODIAL SERVICES - 2620	\$305,184.00	\$202,273.87	\$202,273.87	\$102,910.13	\$62,599.65	\$40,310.48	13.21%

## Norwich School District

### NOR Exp Report - Consolidated

From Date: 7/1/2017

To Date: 3/31/2018

Fiscal Year: 2017-2018

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
01.602.2630.4XX.1.XX.XXXX.X	Purchased Property Services	\$16,400.00	\$11,051.48	\$11,051.48	\$5,348.52	\$4,448.52	\$900.00	5.49%
01.602.2630.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$800.00	\$290.02	\$290.02	\$509.98	\$0.00	\$509.98	63.75%
	Func: GROUNDS MAINTENANCE - 2630	\$17,200.00	\$11,341.50	\$11,341.50	\$5,858.50	\$4,448.52	\$1,409.98	8.20%
01.602.2711.5XX.1.XX.XXXX.X	Other Purchased Services	\$280,832.00	\$158,925.41	\$158,925.41	\$121,906.59	\$68,110.89	\$53,795.70	19.16%
01.602.2711.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$14,000.00	\$8,957.82	\$8,957.82	\$5,042.18	\$5,042.18	\$0.00	0.00%
	Func: STUDENT TRANSPORTATION - 2711	\$294,832.00	\$167,883.23	\$167,883.23	\$126,948.77	\$73,153.07	\$53,795.70	18.25%
01.602.2722.5XX.1.XX.XXXX.X	Other Purchased Services	\$8,900.00	\$12,665.71	\$12,665.71	(\$3,765.71)	\$4,338.13	(\$8,103.84)	-91.05%
01.602.2722.5XX.3.XX.XXXX.X	Other Purchased Services	\$13,300.00	\$60.00	\$60.00	\$13,240.00	\$2,940.00	\$10,300.00	77.44%
	Func: SpEd Transportation - 2722	\$22,200.00	\$12,725.71	\$12,725.71	\$9,474.29	\$7,278.13	\$2,196.16	9.89%
01.602.2725.5XX.1.XX.XXXX.X	Other Purchased Services	\$14,000.00	\$2,653.55	\$2,653.55	\$11,346.45	\$855.44	\$10,491.01	74.94%
	Func: FIELD TRIPS - 2725	\$14,000.00	\$2,653.55	\$2,653.55	\$11,346.45	\$855.44	\$10,491.01	74.94%
01.602.3100.6XX.1.XX.XXXX.X	Supplies/Textbooks	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
	Func: FOOD SERVICE OPERATIONS - 3100	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
01.602.4200.4XX.1.XX.XXXX.X	Purchased Property Services	\$13,500.00	\$6,415.00	\$6,415.00	\$7,085.00	\$0.00	\$7,085.00	52.48%
	Func: SITE IMPROVEMENTS - 4200	\$13,500.00	\$6,415.00	\$6,415.00	\$7,085.00	\$0.00	\$7,085.00	52.48%
01.602.4600.4XX.1.XX.XXXX.X	Purchased Property Services	\$2,450.00	\$0.00	\$0.00	\$2,450.00	\$1,200.00	\$1,250.00	51.02%
	Func: BUILDING IMPROVEMENT - 4600	\$2,450.00	\$0.00	\$0.00	\$2,450.00	\$1,200.00	\$1,250.00	51.02%
01.602.5100.8XX.0.XX.XXXX.X	Dues & Fees	\$49,000.00	\$48,394.20	\$48,394.20	\$605.80	\$0.00	\$605.80	1.24%
	Func: DEBT SERVICE - 5100	\$49,000.00	\$48,394.20	\$48,394.20	\$605.80	\$0.00	\$605.80	1.24%
01.602.5220.9XX.0.XX.XXXX.X	Interdistrict Receivable	\$12,000.00	\$5,688.00	\$5,688.00	\$6,312.00	\$0.00	\$6,312.00	52.60%
	Func: ADJUSTMENTS TO STATE - 5220	\$12,000.00	\$5,688.00	\$5,688.00	\$6,312.00	\$0.00	\$6,312.00	52.60%
<b>Grand Total:</b>		\$12,420,870.00	\$7,867,406.93	\$7,867,406.93	\$4,553,463.07	\$4,478,468.85	\$74,994.22	0.60%

End of Report



**Norwich School District**

**Rev & Exp 02 Fed Projs Fnd For the Period 07/01/2017 through 03/31/2018**

Fiscal Year: 2017-2018

	<u>07/01/2017 - 03/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>INCOME</b>					
Federal Projects Revenue					
Federal Projects Revenue (+)	\$158,317.03	\$158,317.03	\$205,679.95	\$47,362.92	77.0%
02.302.4226.018.0.00.0000.0	IDEA-B FY18 - FAIN #H027A170098 \$112,838.10	\$112,838.10	\$145,651.10	\$32,813.00	
02.302.4250.018.0.00.0000.0	Title IA FY18 - FAIN #S010A170045 \$42,420.43	\$42,420.43	\$55,689.85	\$13,269.42	
02.302.4651.018.0.00.0000.0	Title IIA FY18 - FAIN #S367A170043 \$2,500.00	\$2,500.00	\$2,500.00	\$0.00	
02.302.5765.018.0.00.0000.0	FY18 Nellie Mae Grant \$157.50	\$157.50	\$1,050.00	\$692.50	
02.302.5840.017.0.00.0000.0	Local Standards Board FY17 \$401.00	\$401.00	\$0.00	(\$401.00)	
02.302.5840.018.0.00.0000.0	Local Standards Board FY18 \$0.00	\$0.00	\$789.00	\$789.00	
Sub-total : Federal Projects Revenue	\$158,317.03	\$158,317.03	\$205,679.95	\$47,362.92	77.0%
<b>Total : INCOME</b>	<b>\$158,317.03</b>	<b>\$158,317.03</b>	<b>\$205,679.95</b>	<b>\$47,362.92</b>	<b>77.0%</b>
<b>EXPENSES</b>					
Federal Projects Expense					
IDEA B Grant Expense (-)	\$73,851.44	\$73,851.44	\$145,651.10	\$71,799.66	50.7%
02.602.1200.110.1.18.4226.0	IDEA-B FY18 - Salaries \$56,055.99	\$56,055.99	\$111,807.90	\$55,751.91	
02.602.1200.221.1.18.4226.0	IDEA-B FY18 - Required Retirement \$11,642.02	\$11,642.02	\$15,183.50	\$3,541.48	
02.602.1200.230.1.18.4226.0	IDEA-B FY18 - FICA \$6,153.43	\$6,153.43	\$18,659.70	\$12,506.27	
Title IIA Grant Expense (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
02.602.1110.390.1.18.4651.0	Title IIA FY18 - Shelburne Farms \$0.00	\$0.00	\$2,500.00	\$2,500.00	
Local Standards Board Grant Expense (-)	\$388.00	\$388.00	\$789.00	\$401.00	49.2%
02.602.1140.110.1.17.5840.0	LSB Salaries FY17 \$388.00	\$388.00	\$0.00	(\$388.00)	
02.602.1140.110.1.18.5840.0	LSB Salaries - FY18 \$0.00	\$0.00	\$789.00	\$789.00	
Sub-total : Federal Projects Expense	(\$74,239.44)	(\$74,239.44)	(\$148,940.10)	(\$74,700.66)	49.8%
<b>Total : EXPENSES</b>	<b>(\$74,239.44)</b>	<b>(\$74,239.44)</b>	<b>(\$148,940.10)</b>	<b>(\$74,700.66)</b>	<b>49.8%</b>
<b>NET ADDITION/(DEFICIT)</b>	<b>\$84,077.59</b>	<b>\$84,077.59</b>	<b>\$56,739.85</b>	<b>(\$27,337.74)</b>	<b>148.2%</b>

End of Report

Operating Statement with Budget

**Norwich School District**

**Rev & Exp 04 Food Svce Norw For the Period 07/01/2017 through 03/31/2018**

Fiscal Year: 2017-2018

	<u>07/01/2017 - 03/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>INCOME</b>					
Food Service Revenue					
Food Service Revenues (+)	\$27,342.66	\$27,342.66	\$0.00	(\$27,342.66)	0.0%
04.302.1610.000.0.00.0000.0 Food Service Revenue	\$12,360.00	\$12,360.00	\$0.00	(\$12,360.00)	
04.302.1610.010.0.00.0000.0 From General Fund - Free Lunches	\$5,688.00	\$5,688.00	\$0.00	(\$5,688.00)	
04.302.1610.020.0.00.0000.0 Milk Money Student Receipts	\$4,867.23	\$4,867.23	\$0.00	(\$4,867.23)	
04.302.4451.000.0.00.0000.0 Child Nutrition	\$4,427.43	\$4,427.43	\$0.00	(\$4,427.43)	
<b>Sub-total : Food Service Revenue</b>	<b>\$27,342.66</b>	<b>\$27,342.66</b>	<b>\$0.00</b>	<b>(\$27,342.66)</b>	<b>0.0%</b>
<b>Total : INCOME</b>	<b>\$27,342.66</b>	<b>\$27,342.66</b>	<b>\$0.00</b>	<b>(\$27,342.66)</b>	<b>0.0%</b>
<b>EXPENSES</b>					
Food Service Expense					
Food Service Expense (-)	\$24,738.42	\$24,738.42	\$0.00	(\$24,738.42)	0.0%
04.602.3100.351.0.00.0000.0 Online Service Charges	\$765.01	\$765.01	\$0.00	(\$765.01)	
04.602.3100.441.1.05.0000.0 Contracted Services Lunch Program	\$14,404.52	\$14,404.52	\$0.00	(\$14,404.52)	
04.602.3100.452.1.05.0000.0 Meal Run Bus Expense	\$3,477.60	\$3,477.60	\$0.00	(\$3,477.60)	
04.602.3100.610.0.00.0100.0 Milk Purchases	\$6,091.29	\$6,091.29	\$0.00	(\$6,091.29)	
<b>Sub-total : Food Service Expense</b>	<b>(\$24,738.42)</b>	<b>(\$24,738.42)</b>	<b>\$0.00</b>	<b>\$24,738.42</b>	<b>0.0%</b>
<b>Total : EXPENSES</b>	<b>(\$24,738.42)</b>	<b>(\$24,738.42)</b>	<b>\$0.00</b>	<b>\$24,738.42</b>	<b>0.0%</b>
<b>NET ADDITION/(DEFICIT)</b>	<b>\$2,604.24</b>	<b>\$2,604.24</b>	<b>\$0.00</b>	<b>(\$2,604.24)</b>	<b>0.0%</b>

End of Report

Operating Statement with Budget

**Norwich School District**

**Rev & Exp 05 Medicaid Fund Norw For the Period 07/01/2017 through 03/31/2018**

Fiscal Year: 2017-2018

	<u>07/01/2017 - 03/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>INCOME</b>					
Medicaid Fund					
Beginning Year Balance (+)	\$0.00	\$16,849.86	\$0.00	(\$16,849.86)	0.0%
05.770.0000.000.0.00.0000.0 Unreserved Fund Balance	\$0.00	\$16,849.86	\$0.00	(\$16,849.86)	
Medicaid Fund Revenue (+)	\$13,759.64	\$13,759.64	\$0.00	(\$13,759.64)	0.0%
05.302.5481.000.0.00.0000.0 Medicaid	\$13,759.64	\$13,759.64	\$0.00	(\$13,759.64)	
<b>Sub-total : Medicaid Fund</b>	<b>\$13,759.64</b>	<b>\$30,609.50</b>	<b>\$0.00</b>	<b>(\$30,609.50)</b>	<b>0.0%</b>
<b>Total : INCOME</b>	<b>\$13,759.64</b>	<b>\$30,609.50</b>	<b>\$0.00</b>	<b>(\$30,609.50)</b>	<b>0.0%</b>
<b>EXPENSES</b>					
Medicaid Fund Expense					
Medicaid Fund Expense (-)	\$20,446.62	\$20,446.62	\$0.00	(\$20,446.62)	0.0%
05.602.1100.110.1.00.0000.0 Salary Wages	\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)	
05.602.1100.390.1.00.0000.0 Medicaid Billing Service	\$446.62	\$446.62	\$0.00	(\$446.62)	
<b>Sub-total : Medicaid Fund Expense</b>	<b>(\$20,446.62)</b>	<b>(\$20,446.62)</b>	<b>\$0.00</b>	<b>\$20,446.62</b>	<b>0.0%</b>
<b>Total : EXPENSES</b>	<b>(\$20,446.62)</b>	<b>(\$20,446.62)</b>	<b>\$0.00</b>	<b>\$20,446.62</b>	<b>0.0%</b>
<b>NET ADDITION(DEFICIT)</b>	<b>(\$6,686.98)</b>	<b>\$10,162.88</b>	<b>\$0.00</b>	<b>(\$10,162.88)</b>	<b>0.0%</b>

End of Report

**Norwich School District**

**Rev & Exp 20 VEHI PathPoints For the Period 07/01/2017 through 03/31/2018**

Fiscal Year: 2017-2018

	<u>07/01/2017 - 03/31/2018</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>EXPENSES</b>					
VEHI Expenses					
Supplies (-)	\$760.00	\$760.00	\$0.00	(\$760.00)	0.0%
20.602.1100.610.1.05.5720.0      VEHI PathPoints - Supplies	\$760.00	\$760.00	\$0.00	(\$760.00)	
Sub-total : VEHI Expenses	(\$760.00)	(\$760.00)	\$0.00	\$760.00	0.0%
<b>Total : EXPENSES</b>	(\$760.00)	(\$760.00)	\$0.00	\$760.00	0.0%
<b>NET ADDITION/(DEFICIT)</b>	(\$760.00)	(\$760.00)	\$0.00	\$760.00	0.0%

End of Report