

**SPAULDING HIGH SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING**

**SHS Library
January 3, 2019
6:00 p.m.
Regular Meeting**

AGENDA

1. Call to Order
2. Additions or Deletions to the Agenda
3. Visitors and Communication
4. Consent Agenda
 - 4.1. December 6, 2018 Regular School Board Meeting Minutes
5. New Business
 - 5.1. Resign/Retire/New Hire
 - 5.2. Audit Presentation
 - 5.3. Announced Tuition
 - 5.4. Community Service
 - 5.5. Winooski Valley High School Choice
6. Old Business
 - 6.1. Act 46
 - 6.2. Budget FY20 Update
 - 6.3. Athletic Program Update
7. Other Business
8. Reports to the Board
 - 8.1. Student Representatives
 - 8.2. Superintendent
 - 8.3. Principal
 - 8.4. CVCC Director
 - 8.5. Committee Reports
 - 8.5.1. Finance: Meeting Minutes November 28, 2018; No December meeting
Next Meeting: January 23, 2019, 4:00 p.m., SHS Library
 - 8.5.2. Facilities: December meeting cancelled
Next Meeting: January 9, 2019, 3:30 p.m., SHS Library
 - 8.5.3. Verbal Report of BSU Committees
 - 8.6. Financials
9. Future Agenda Items
10. Executive Session
 - 10.1. Administrator Evaluations
 - 10.2. Superintendent Evaluation
 - 10.3. Attorney-Client Communication
11. Adjourn

Reminders:

Next Spaulding High School Union District Meeting
Next Barre Town School District Meeting
Next Barre City School District Meeting
Next Barre Supervisory Union Board Meeting

February 7, 2019
February 6, 2019
January 14, 2019
January 17, 2019

BOARD MEETING NORMS

- Keep the best interest of the school and children in mind, while balancing the needs of the taxpayers
- Make decisions based on clear information
- Honor the board's decisions
- Keep meetings short and on time
- Stick to the agenda
- Keep remarks short and to the point
- Everyone gets a chance to talk before people take a second turn
- Respect others and their ideas

DRAFT
SPAULDING HIGH SCHOOL
REGULAR BOARD MEETING
Spaulding High School – Library
December 6, 2018 - 5:00 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Paul Malone - Chair
David LaCroix – Vice Chair
Joe Blakely - Clerk
Tim Boltin
Anthony Folland
J. Guy Isabelle
Ed Rousse

BOARD MEMBERS ABSENT:

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Brenda Waterhouse, Principal
Luke Aither, Assistant Principal – departed at 5:50 p.m.
Penny Chamberlin, Director Central Vermont Career Center
Lisa Perrault, Business Manager – arrived at 6:00 p.m., departed at 8:27 p.m.
Jacquelyn Ramsey-Tolman, Director of Curriculum, Instruction, and Assessment, departed at 7:32 p.m.

GUESTS PRESENT:

Video Vision Tech Ezra Bernier Ralph Gerrish Natalie Taylor

1. Call to Order

The Chair, Mr. Malone, called the Thursday, December 6, 2018, Regular meeting to order at 5:00 p.m., which was held at the Spaulding High School Library.

2. Additions and/or Deletions to the Agenda

Agenda Items 10.1 and 10.2 will be discussed out of order (immediately after Agenda Item 2).
Agenda Item 8.5.1: Change next meeting date to January 2, 2019

Employment of Employees and a Student Matter were proposed for discussion in Executive Session.

On a motion by Mr. Isabelle, seconded by Mr. LaCroix, the Board unanimously voted to enter into Executive Session, with Mr. Pandolfo, Mrs. Waterhouse, and Mr. Aither in attendance, at 5:01 p.m. under the provisions of 1 VSA section 313 to discuss the items proposed for discussion.

The remaining information was provided by the Board Clerk.

On a motion by Mr. Isabelle, seconded by Mr. Boltin, the Board unanimously voted to exit Executive Session at 5:52 p.m.

3. Visitors and Communication

Mr. Gerrish addressed the Board conveying that the 8th grade girls were disappointed with the outcome of their request to play hockey on the SHS team. Mr. Gerrish believes the girls were ‘mistreated’, advising that they attended every practice even though they were not eligible to practice with the team. Mr. Gerrish was advised that VPA rules do not allow 8th grade players to move up to a high school team unless two conditions are met; 1. There are not enough high school players on the team, and 2. There is no other team on which the 8th graders can play. The conditions have been clearly explained to the 8th grade girls and their parents. It was not until recently that it was announced that there was a BYSA U14 team on which the 8th grade girls could play. The formation of a U14 team makes the girls ineligible to play for SHS. Mrs. Waterhouse has documentation to support that the decision was made in accordance with the VPA rules which SHS must abide by. Mr. Gerrish was advised that should he have concerns relating to the rules, his concerns should be addressed with the VPA, (Vermont Principals Association).

DRAFT

4. Approval of Minutes

4.1 Approval of Minutes – November 1, 2018 Regular Meeting

On a motion by Mr. Isabelle, seconded by Mr. Folland, the Board unanimously voted to approve as amended, the Minutes of the November 1, 2018 Regular Meeting.

4.2. Approval of Minutes – November 15, 2018 Tri-Board Meeting

On a motion by Mr. Isabelle, seconded by Mr. Boltin, the Board unanimously voted to approve as amended, the Minutes of the November 15, 2018 Tri-Board Meeting.

5. New Business

5.1 Resignations/Retires/New Hires

A letter of resignation from Marie Ritzo was distributed. Mr. Pandolfo advised that action has already been taken to accept Mrs. Ritzo's resignation. No action is necessary.

The resume and BSU Notification of Employment Status Form for Samantha Loesch was distributed. Mr. Pandolfo and Mrs. Waterhouse provided an overview of the candidate's education and experience. The candidate is being presented for hire to fill the position vacated by Mrs. Ritzo.

On a motion by Mr. Isabelle, seconded by Mr. LaCroix, the Board unanimously voted to approve the hiring of Samantha Loesch.

5.2 SBAC Assessment Review Results

An updated copy of the document titled 'Annual Snapshot Update' (SHS 12/2018) was distributed. Two additional documents were also distributed; 'State Accountability: All Measures' and 'English and Mathematics – 2017 – 18 Spaulding – All Students'. It was noted that the English/Mathematics document contains data for 9th grade students, not all SHS students.

Mrs. Tolman advised that her presentation includes Agenda Items 5.2 and 5.3. The Annual Snapshot is an online tool used to review quantitative performance data of students in the school and statewide. The Annual Snapshot includes an equity gap metric to assist with addressing performance gaps. Areas measured under the Annual Snapshot include; Academic Proficiency, Personalization, High Quality Staffing, Safe, Healthy Schools, and Investment Priorities. The Annual Snapshot is one way to assess success in meeting Education Quality Standards and assists with updating the Continuous Improvement Plan. The AOE has advised that due to not receiving all census data, the availability of the Annual Snapshot has been delayed. The presentation included links to websites that provide additional information. Mrs. Tolman provided a brief overview of the roll out schedule for the various components of the Annual Snapshot. Mrs. Tolman provided an overview of Integrated Field Reviews, which will first occur in academic year 2019-2020, and advised regarding 'next steps'. Mrs. Tolman provided an overview of SBAC results for English and Mathematics for 9th graders for academic year 2017 – 2018. It was noted that the percentage of students proficient in Math is very low (35% statewide, 39% at SHS).

5.3 Education Quality Review

Documentation was distributed under Agenda Item 5.2. Discussion was held under Agenda Item 5.2.

5.4 SHS Foundation Update

Mr. Rousse advised that the SHS Foundation has a point person to head up Foundation projects and do administrative work. An SHS Foundation meeting will be held soon after 01/08/19. The SHS Foundation is a 501(c) 3 organization that raises funds for projects that are outside of the school budget. The SHS Foundation assisted with the project to install outdoor lights on the football field.

6. Old Business

6.1 Act 46

Seven documents were distributed; an e-mail from Mr. Pandolfo to all Board Members (dated 12/05/18), 'Barre Act 46 Information', a letter from the AOE dated 12/03/18, a 38 page document titled 'Final Report of Decision and Order on Statewide School District Merger Decisions Pursuant to Act 46, Sections 8(b) and 10', a 12 page document titled 'The Barre Unified Union School District Articles of Agreement', a 5 page document titled 'Articles of Agreement Barre Unified Union District' and a document from the AOE titled 'SBE Final Order' (November 28, 2018).

Mr. Pandolfo advised that a recent change allows for Boards to appoint 2 members to the Transitional Board. Mr. Pandolfo recommends appointing the Board Chair and the Board Vice-Chair. Mr. LaCroix advised that he will not be available during the period when the Transitional Board meets. After brief discussion, Mr. Boltin agreed to serve on the Transitional Board.

On a motion by Mr. Folland, seconded by Mr. Blakely, the Board unanimously voted to appoint Mr. Malone and Mr. Boltin to the Transitional Board.

DRAFT

Mr. Pandolfo advised that 1404 positive votes will be necessary to overturn the previous 'no' vote in Barre Town. A positive (yes) vote will allow tax payers to receive the tax incentive and \$150,000 implementation grant, as well as use the Articles of Agreement crafted by the Study Committee. If the vote is 'no', the forced merger still stands, but there will be no tax incentives or incentive grant, and the district will operate under the Default Articles of Agreement (without the protections built into those written by the Study Committee).

Mr. Pandolfo queried the Board regarding their approach to and involvement in the upcoming vote (01/08/19), advising that the BTMES Board was split regarding support for the vote and for the possibility of joining a class-action lawsuit. Mr. Malone advised that a 'yes' vote results in one additional vote, while a 'no' vote results in a minimum of 3 additional votes. Mr. Malone reiterated that with a 'no' vote, tax incentives and the implementation grant are lost. The SHS Board overwhelmingly supports a 'yes' vote and agreed to make an official Board statement. There is concern that a four member board, as dictated by the Default Articles of Agreement, is not large enough to run a consolidated district.

On a motion by Mr. Rousse, seconded by Mr. Isabelle, the Board unanimously voted to support Article 1 on the vote to be held in Barre Town on 01/08/19.

The Board asked that the record reflect that the decision to support a 'yes' vote on Article 1 was unanimously passed by all Barre Town and Barre City Members of the SHS Board.

Mr. Pandolfo reminded the Board that the sitting SHS Board needs to remain operational until 06/30/19, and encouraged those whose terms expire, to submit petitions for re-election. Mr. Malone reiterated that the upcoming vote is not whether or not to merge (the State has mandated a merger), but that this vote is to gain the tax incentives, implementation grant, and use the Articles of Agreement crafted by the Study Committee. Mr. Pandolfo provided a comprehensive overview of the 'e-mail' document, advising of what will result from both 'yes' and 'no' votes, including timeframe requirements. Mr. Pandolfo recommends that the organizational meeting of the Board occur on 01/10/19. Mr. Pandolfo provided a brief overview of the 'map' document advising that currently approximately 80% of the state is 'merged'. Mr. Isabelle thanked and commended Mr. Pandolfo for all of his efforts relating to Act 46, advising that the Barre Supervisory Union is very fortunate to have Mr. Pandolfo as Superintendent. It was noted that a significant amount of the Superintendent's time has been spent on Act 46 related activities.

6.2 Budget FY20

Budget documents were distributed by Mrs. Perreault. Mrs. Perreault advised that she feels the budget looks good at this point. Mrs. Perreault provided an overview of the SHS and CVCC budget considerations outlined on page 2 of the 'Considerations' document. The SHS budget draft reflects an increase of 5.54%. Mrs. Perreault provided an overview of the per-pupil spending document, advising that under the BUUSD budget, the FY20 per-pupil spending is \$14,124.22, 8.7% higher than in FY19. Mrs. Perreault provided a brief overview of the BUUSD FY20 Budget document, noting that the report does break out some expenses 'by building'. Ms. Chamberlin advised that the RAB Board recommends that the CVCC budget increase be no more than 4%.. To reach a 4% increase will require cutting \$340,000 from the budget. Ms. Chamberlin advised that to eliminate \$340,000 from the budget would require that 3 programs be cut (not an option), and/or a reduction in support staff. It will be very challenging to identify cuts that can be made without harming programs. Additionally, Ms. Chamberlin queried regarding how the merger (forced or voluntary) will impact CVCC. Mrs. Perreault advised of the announced tax yield for FY20. It was agreed that the budget discussion will need to be continued at a future meeting.

6.3 Athletic Program Update

The Athletic Director's Report (for the December 6, 2018 Board Meeting) was distributed. Results from the Fall 2018 SHS Student Athlete Survey were also distributed. Mrs. Waterhouse advised that she may try to review survey data from previous years. The goal this year is to have 100% student participation in surveys. Some work will need to be performed to encourage participation. The Board reviewed the Fall 2018 SHS Student Athlete Survey results which were very positive. Data distributed was graphed data. Written comments were not included in the distributed report. Coach evaluations for the Fall Season have been completed and distributed to coaches. Evaluations must be returned by 12/07/18. Mr. Boltin queried regarding the possibility of including parents in the survey. It was reiterated that parents need to follow the chain of command when issues arise. Hiring for the Spring Season will begin with interviews in mid-January. Practice starts in mid-March. Mr. Folland advised that there was no team/family meeting for girls' basketball. Mr. Merriam will be in attendance at the next Board Meeting.

7. Other Business

None.

DRAFT

8. Reports to the Board

8.1 Student Representatives

Mr. Bernier reported on; winter sports (have begun), the Fall play (was good, but didn't have record breaking attendance), the 3 on 3 basketball fundraiser (was a success), the upcoming 'Parent Night' fundraiser (12/15/18), the upcoming Talent Show (12/14/18), the upcoming Band/Chorus concert (12/10/18), and Friday's Spirit Day (Pajama Day).

8.2 Superintendent

A copy of the Superintendent's report dated November 26, 2018 was distributed. The report included information pertaining to; Act 46, the Barre Education Coalition, Administrative Evaluations, Health Insurance, and Weather Cancellations and Delays. The Superintendent had nothing additional to convey. There were no questions from the Board.

8.3 Principal

The Principal's Report (dated 12/06/18) was distributed. The Report included information on Students & Community, Students of the Week, Athlete(s) of the Week, and Staff Person(s) of the Week. A report listing Burdett Award recipients was distributed. A list of students who made First Quarter Honor Roll was distributed. A copy of the Principal's Message (December 2018) was also distributed. Mrs. Waterhouse believes that Honor Roll is quite consistent, and highlighted the Burdett Award information that was included in the packet. Two thank you notes were circulated.

8.4 CVCC Director

The CVCC Director's Report for December 2018 was distributed. The Report contained information on; the Digital Media Arts Program, CVCC tours, the Fall Open House and Career Fair, the 5 year visit from SREB (Southern Regional Education Board), and a document written by VACTED members (Vermont Association of Career and Technical Education Directors). The document, 'Vermont CTE: A Path Forward 2.0' was distributed. Minutes from the 10/29/18 RAB (Regional Advisory Board) Board Meeting were distributed. Five additional documents were distributed; the CVCC Professional Development Plan 2018 – 2019 (updated 11/20/18), FY19 CVCC Projected Tuition, CVCC Announced Tuition Rates (dated 11/20/18), CVCC Announced Tuition Rate Comparisons, and a document titled 'September & November 2018 Work Based Learning Events'. Ms. Chamberlin advised that Mike Dewese is continuing his work on the feasibility study and needs assessment.

On a motion by Mr. Isabelle, seconded by Mr. Rousse, the Board unanimously voted to accept the RAB Board's recommendation to move presentation of the Feasibility Study and Needs Assessment to the April 2019 Meeting.

The Five-Year Curriculum and Instruction Visit by the Southern Regional Education Board is 12/04/18 -12/06/18. The Draft Report should be available for review at the January 2019 meeting. This is the first time utilizing SREB. In the past, accreditation was performed by NEASC.

8.5 Committee Reports

8.5.1 Finance

The next meeting is Wednesday, January 2, 2019 at 4:00 p.m. in the SHS Library.

8.5.2 SHS Facilities

Minutes of the November 14, 2018 meeting were distributed.
The Wednesday, December 12, 2018 meeting has been cancelled.

8.5.3 Verbal Report of BSU Committees

Minutes from all BSU Committee meetings were previously sent to all Board Members.

BSU Curriculum Committee -

The next meeting is Monday, January 28, 2019 at 5:30 p.m. in the SHS Library

BSU Policy Committee -

The next meeting is December 17, 2018 in the BSU Central Office 2nd Floor Conference Area.

BSU Finance Committee -

The Committee last met in September. The next meeting date is to be determined.

BSU Facilities Committee -

The November 20, 2018 meeting was cancelled.
The next meeting is Tuesday, December 11, 2018 at 5:30 p.m. at BCEMS (location rotates).

DRAFT

8.6 Financials

Six reports were distributed; SHS and CVCC Revenue Summary Reports (dated 11/19/18), the SHS and CVCC FY18 Expenditure/Year-end Projection Reports (dated 10/28/18), the SHS and CVCC Expenditures Reports (dated 11/20/18). SHS has an unaudited projected surplus of \$8,755. CVCC has an unaudited projected surplus of \$29,786. There was no discussion.

9. Future Agenda Items

The next meeting is Thursday, January 3, 2019 at 6:00 p.m. in the SHS Library.

Agenda Items:

Community Service Graduation Requirement Follow-up

Athletic Director Update

Winooski Valley School Choice

Audit Presentation (tentative)

Executive Session – Evaluation Surveys and the Superintendent's Evaluation

10. Executive Session as Needed

10.1 Personnel

10.2 Student Matter

Executive Session was held after Agenda Item 2. No additional Executive Session was necessary.

11. Adjournment

On a motion by Mr. Isabelle, seconded by Mr. LaCroix, the Board unanimously voted to adjourn at 9:06 p.m.

Respectfully submitted,

Andrea Poulin

December 6, 2018

DEC 07 2018

John Pandolfo, Superintendent

Barre Supervisory Union

120 Ayers Street

Barre, Vt. 05641


12/7/18

Dear John,

It appears that my medical condition has not improved since my email to you on October 8, 2018 and will not improve in the future. Therefore it is with regret that I submit my resignation as teacher of the Emergency Services Program at Central Vermont Career Center. I have had many jobs over the years, but the last 17 years a classroom teacher was the best.

The last 6 ½ years at the career center have been great. Penny is one most supportive supervisor I have ever worked for and the staff is great. All are dedicated the helping students succeed. I wish them all the best.

Respectfully,



Kim M. Richardson

Cc: Penny Chamberlin

Spaulding High School



155 Ayers Street, Suite 1
Barre, Vt 05641-4300
T: (802) 476-4811 F: (802) 479-4535

Luke Aither
ASSISTANT PRINCIPAL

Brenda Waterhouse
PRINCIPAL

Jim Ferland
ASSISTANT PRINCIPAL

12.11.18

Ad
12/11/18

Dear Superintendent Pandolfo,

This letter is to inform you of my intent to retire from teaching at Spaulding High School as of the end of this 2018-2019 school year. I will return to this intent by the due date of contracts later on in the spring to fully confirm my retirement decision with you.

Sincerely,

David H. Buzzi

DRAFT December 21, 2018

██████████, 2018

The Board of Education
Spaulding Union High School District #41 and
Central Vermont Career Center

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term "those charged with governance" means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example the Board of Education (the Board) or a designated Board officer or committee. This communication is provided in connection with our audit of the financial statements of the Spaulding Union High School District #41 and Central Vermont Career Center (the District) as of and for the year ended June 30, 2018.

These standards require us to communicate with you any matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. They also set the expectation that our communication will be two way, and that the Board or their designee will communicate with us matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures.

This letter summarizes those matters which we are required by professional standards to communicate to you in your oversight responsibility for the District's financial reporting process.

Auditor's Responsibility under Professional Standards

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated April 4, 2018. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

An Overview of the Planned Scope and Timing of the Audit

The scope of the audit was also described in our arrangement letter dated April 4, 2018. The audit was conducted from early September through late November 2018; our exit conference with management was held on ██████████, 2018. Draft copies of the financial statements and audit reports were provided to management in December 2018.

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Spaulding Union High School District #41 and
Central Vermont Career Center
██████████, 2018

Page 2

- **Adoption of, or Change in, Accounting Policies**

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. Beginning in fiscal year 2018, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

- **Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- **Management's Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the District's 2018 financial statements is depreciation expense and the State of Vermont's estimate of both net pension expense and OPEB (other post-employment employee benefits) for the State Teachers' Retirement System of Vermont.

Audit Adjustments

During the audit we proposed 12 adjustments to the original trial balance provided for audit. In addition, management provided 13 adjustments to the original trial balance provided for audit. A copy of the audit adjustments is available upon request.

Management accepted the proposed adjustments and those changes are reflected in the 2018 financial statements. The significant effects of these adjustments were to (1) adjust interdistrict accounts payable and receivable balances, (2) adjust long term liability balances, (3) adjust health insurance amounts, (4) adjust transfer balances, (5) adjust fiduciary fund balances, (6) adjust capital asset and accumulated depreciation amounts and record depreciation expense, and (7) record the State of Vermont on-behalf payment for OPEB for the State Teachers' Retirement System of Vermont.

Uncorrected Misstatements

During the course of our audit, we accumulated one uncorrected misstatement that was determined by management to be immaterial to the financial statements, and to the related disclosures. This "passed adjustment" was to reduce Grant Fund expenditures by \$4,519 relating to unrecorded accrued payroll at June 30, 2017 that was paid by the District and recorded as an expenditure during the year ended June 30, 2018.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Spaulding Union High School District #41 and
Central Vermont Career Center
[REDACTED], 2018
Page 3

Consultations with Other Accountants

We are not aware of any consultations that management may have had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

We have discussed accounting matters relating to the District's accounting of estimates and audit adjustments. We have also discussed with management an instance of employee theft during the year ended June 30, 2018 and subsequent repayment of the amount which totaled \$1,323.

Significant Difficulties Encountered in Performing the Audit

Significant time was required to reconcile the District's interdistrict accounts receivable and payable balances.

Material Weaknesses

We identified no material weaknesses in the District's system of internal control over financial reporting during our audit of the financial statements.

Certain Written Communications between Management and Our Firm

Management provided written representations in connection with the audit in a letter to our firm dated [REDACTED], 2018. A copy of this letter is available upon your request.

This report is intended solely for the information and use of the Board of Education and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to be of service to the District.

Very truly yours,
Mudgett, Jennett & Krogh-Wisner, P.C.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
BARRE, VERMONT**

**FINANCIAL STATEMENTS
JUNE 30, 2018
AND
INDEPENDENT AUDITOR'S REPORTS**

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER**

JUNE 30, 2018

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditor's Report.....	1 - 2
Management's Discussion and Analysis.....	3 - 9
Basic Financial Statements:	
Government-wide Financial Statements -	
Government-wide Statement of Net Position.....	10
Government-wide Statement of Activities	11
Fund Financial Statements -	
Balance Sheet - Governmental Funds	12 - 13
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	14 - 16
Statement of Revenues and Expenditures - Budget and Actual - General Fund	17
Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund	18
Statement of Revenues and Expenditures - Budget and Actual - Grants Fund	19
Statement of Net Position - Proprietary Funds.....	20
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....	21
Statement of Cash Flows - Proprietary Funds	22
Statement of Net Position - Fiduciary Funds	23
Notes to Financial Statements.....	24 - 35
Compliance:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	36 - 37

INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education
Spaulding Union High School District #41 and
Central Vermont Career Center

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Spaulding Union High School District #41 and Central Vermont Career Center (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Spaulding Union High School

District #41 and Central Vermont Career Center as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General Fund, Central Vermont Career Center Fund, and Grants Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2018, on our consideration of the District's internal control over financial reporting, on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont
[REDACTED], 2018

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Our discussion and analysis of Spaulding Union High School District #41 and Central Vermont Career Center's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the District's financial statements.

Financial Highlights

- The District's net position decreased by \$122,693, or approximately 2.4%, as a result of this year's operations compared to a decrease of \$614,656 in the prior year.
- The total cost of all of the District's programs was \$15,765,141 in 2018 compared to \$19,837,063 in 2017.
- The General Fund reported a decrease in fund balance this year of \$284,358 compared to a decrease of \$654,282 last year.
- The total combined fund balance for the General Fund and Central Vermont Career Center Fund was a deficit of \$308,857 as of June 30, 2018. This total fund balance is comprised of a deficit of \$535,620 in the General Fund and a surplus of \$226,763 in the Central Vermont Career Center Fund.
- The Grant Funds reported a decrease of \$3,086 for the 2018 fiscal year, decreasing fund balance from \$19,985 to \$16,899.
- The Food Service Fund reported a decrease of \$112,874 for the 2018 fiscal year, decreasing the fund balance from \$122,857 to \$9,983.
- The Capital Reserve Fund reported an increase of \$3,705, increasing the fund balance from \$100,467 to \$104,172.
- The Tax Stabilization Fund reported an increase of \$18,466, increasing the fund balance from \$527,626 to \$546,092.

Using This Annual Report

This annual report consists of a series of financial statements. The Government-wide Statement of Net Position and the Government-wide Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The governmental fund financial statements, the Balance Sheet - Governmental Funds, the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, and the Statements of Revenues and Expenditures - Budget and Actual, provide information about the District's governmental funds. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The Statement of Net Position - Proprietary Funds, the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds and the Statement of Cash Flows - Proprietary Funds report the District's operations in more detail than the government-wide statements by providing information about the District's two proprietary funds. The remaining statements, the Statement of Net Position - Fiduciary Funds and the Statement of Change in Net Position - Fiduciary Funds, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the District as a Whole

The financial statements of the District as a whole are provided in the Government-wide Statement of Net Position and the Government-wide Statement of Activities. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?"

The Government-wide Statement of Net Position and the Government-wide Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and change in net position. You can think of the District's net position, the difference between assets and liabilities, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base and the condition of the District's capital assets, to assess the overall health of the District.

The District's primary services are reported in the governmental activities. They include regular and special education for Spaulding High School and Central Vermont Career Center, support services, administrative services, buildings and grounds, transportation, food services, interest on long-term debt and other activities. The education spending grant, charges for services and grants finance most of these activities.

The District has identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Component units are legally separate entities that are included in the District's financial statements due to fiscal dependency or common management. In the case of the SHS Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

Reporting the District's Most Significant Funds

The financial statements of the District's major governmental funds are reflected in the fund financial statements. The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money [like grants received from the State of Vermont Agency of Education (AOE)].

Governmental Funds

All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (as reported in the Government-wide Statement of Net Position and the Government-wide Statement of Activities) and governmental funds (as reported in the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds) in reconciliations for each governmental fund financial statement.

Proprietary Funds

Proprietary funds are used to account for business-type activities in the government-wide financial statements. The District's proprietary funds are the Adult Education Fund and the Building Trades Fund.

The District as Agent

The District is responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The District is also the fiscal agent for funds held for various District related activities. All of the District's fiduciary activities are reported in separate statements, the Statement of Net Position - Fiduciary Funds and the Statement of Change in Net Position - Fiduciary Funds. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The District as a Whole

The District's net position decreased by \$122,693 from a year ago, decreasing from \$5,062,796 to \$4,940,103.

Our analysis below focuses on the change in the components of net position (Table 1) and changes in net position (Table 2) of the District's activities.

Table 1
Net Position

	<u>2018</u>	<u>2017</u>	<u>Net Change</u>
Current assets	\$ 1,269,859	\$ 1,557,041	\$ (287,182)
Capital assets	<u>7,224,534</u>	<u>7,211,494</u>	<u>13,040</u>
Total assets	<u>8,494,393</u>	<u>8,768,535</u>	<u>(274,142)</u>
Long-term debt outstanding	<u>2,510,175</u>	<u>2,729,825</u>	<u>(219,650)</u>
Other liabilities	<u>1,044,115</u>	<u>975,914</u>	<u>68,201</u>
Total liabilities	<u>3,554,290</u>	<u>3,705,739</u>	<u>(151,449)</u>
Net position:			
Net investment in capital assets	<u>4,714,359</u>	<u>4,449,353</u>	<u>265,006</u>
Restricted	<u>902,609</u>	<u>959,584</u>	<u>(56,975)</u>
Unrestricted	<u>(676,865)</u>	<u>(346,141)</u>	<u>(330,724)</u>
Total net position	<u>\$ 4,940,103</u>	<u>\$ 5,062,796</u>	<u>\$ (122,693)</u>
Total net position	<u>\$ 4,940,103</u>	<u>\$ 5,062,796</u>	<u>\$ (122,693)</u>

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased from a deficit \$346,141 at June 30, 2017 to a deficit of \$676,865, an increase of \$330,724.

Table 2
Changes in Net Position

	<u>2018</u>	<u>2017</u>	<u>Net Change</u>
REVENUES			
Program revenues:			
Grants and contributions	\$3,468,693	\$6,844,126	\$ (3,375,433)
Charges for services	1,185,916	1,459,412	(273,496)
Other sources	204,123	59,748	144,375
General revenues:			
Education Spending Grant	10,742,829	10,814,620	(71,791)
Interest earned	40,887	44,501	(3,614)
Total revenues	<u>15,642,448</u>	<u>19,222,407</u>	<u>(3,579,959)</u>
PROGRAM EXPENSES			
Education	15,003,304	18,045,675	(3,042,371)
State, federal and local programs	468,677	394,186	74,491
Child Nutrition	112,874	1,175,899	(1,063,025)
Adult education	42,985	59,393	(16,408)
Building trades program	38,084	57,182	(19,098)
Interest on long-term debt	99,217	104,728	(5,511)
Total program expenses	<u>15,765,141</u>	<u>19,837,063</u>	<u>(4,071,922)</u>
Increase (decrease) in net position	<u>\$ (122,693)</u>	<u>\$ (614,656)</u>	<u>\$ 491,963</u>

The major change in revenues from 2017 to 2018 was a decrease in grants and contributions of \$3,375,433, which was offset by a decrease in the Education program expense of \$3,042,371.

Government-wide Activities

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the state's taxpayers by each of these functions.

Table 3

	<u>2018</u>		<u>2017</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Education	\$ 15,003,304	\$ 10,772,200	\$ 18,045,675	\$ 11,429,850
State, federal and local programs	468,677	(55,078)	394,186	(27,668)
Child Nutrition	112,874	112,874	1,175,899	(16,302)
Adult education	42,985	(15,138)	59,393	(14,205)
Building trades program	38,084	(7,666)	57,182	(2,626)
Interest on long-term debt	99,217	99,217	104,728	104,728
Totals	<u>\$ 15,765,141</u>	<u>\$ 10,906,409</u>	<u>\$ 19,837,063</u>	<u>\$ 11,473,777</u>

The District's Funds

As the District completed the year, its governmental funds (as presented in the Balance Sheet - Governmental Funds) reported a combined fund balance of \$368,289, which is a decrease of \$359,134 from last year's total balance of \$727,423. Total fund balance is comprised of a deficit \$535,620 in the District's General Fund, surplus \$226,763 in the Central Vermont Career Center Fund, surplus \$16,899 in the Grant Funds, surplus \$9,983 in the Food Service Fund, surplus \$104,172 in the Capital Reserve Fund, and surplus \$546,092 in the Tax Stabilization Fund.

Over the course of the year, the District's administrators monitor actual results compared to budget. Monthly financial reports reviewed by the School Board served as the vehicle for monitoring the budget for the fiscal year.

General Fund Budgetary Highlights

Please see the Statement of Revenues and Expenditures - Budget and Actual - General Fund which shows where variances arose during the year. General Fund revenues were less than expenditures by \$284,358 for the year. Budget to actual variances in shared services wage reimbursements revenue and shared services wages expenditure are directly related to each other and offsetting. In addition, paraeducators were budgeted in the Barre Supervisory Union but charged to the District. Other variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

Central Vermont Career Center Fund Budgetary Highlights

Please see the Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund which shows where variances arose during the year. Central Vermont Career Center Fund revenues were more than expenditures by \$19,013 for the year. Variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2018, the District had \$7,164,189 invested in a broad range of governmental activities capital assets that include land, school buildings and improvements, and equipment and vehicles, net of accumulated depreciation (see Table 4 below). This amount represents a net decrease of \$14,531 from last year.

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Land	\$ 16,122	\$ 16,122	\$ -
Buildings and improvements	6,688,705	6,775,697	(86,992)
Equipment and vehicles	459,362	386,901	72,461
Totals	<u>\$7,164,189</u>	<u>\$7,178,720</u>	<u>\$ (14,531)</u>

Current year additions consisted of the following:

Buildings and improvements	\$ 358,387
Equipment and vehicles	<u>222,500</u>
Totals	<u>\$ 580,887</u>

At year end the District also had \$60,345 invested in business-type activities capital assets, consisting of the in process FY18 house construction.

Debt

At year-end, the District had \$2,510,175 in governmental activities long-term debt outstanding versus \$2,729,825 last year, a net decrease of \$219,650, as shown in Table 5.

Table 5
Outstanding Debt at Year-End

	2018	2017	Increase (Decrease)
Vermont Municipal Bond Bank -			
2002 Series 1 (December 2019)	\$ 10,000	\$ 15,000	\$ (5,000)
2001 Series 1 (December 2021)	80,000	105,000	(25,000)
Capital improvement note	2,420,175	2,609,825	(189,650)
	<u>\$2,510,175</u>	<u>\$2,729,825</u>	<u>\$ (219,650)</u>

Budget Highlights and Looking Ahead

The Barre Supervisory Union business office transitioned in an entirely new team in FY18 with the exception of the Business Manager. These experienced, ambitious, hardworking staff accountants, senior accountant, and Medicaid clerk settled in quickly.

The State of Vermont legislators, Governor, and Agency of Education continue to stress the need for property tax relief and have directed school boards to consider cost containment solutions. In addition Act 46 requirements and unsuccessful votes in Barre Town have presented challenges and unfavorable division in our school community. Mandates from the legislature and Agency of Education have impacted the current FY18 and FY19 budgets and the FY20 budget development process.

The recapture (H542), an outcome of the new health insurance plans, reduced the amount of education spending funds the school districts received in FY18 and FY19. Also, as a result of the new health insurance plans, the majority of Vermont school districts, including this District, entered into a contract with a Third Party Administrator (TPA) to administer FSAs, HRAs, and HSA plans. This company proved to be incompetent and unable to fulfill their contract, and abruptly terminated their contract with the Barre Supervisory Union, this District, and other member districts in April, 2018. This required the Barre Supervisory Union, this District, and other member districts to enter into a new contract mid-year with more confusion, erroneous claims, and reimbursement issues which have caused undue stress to employees as well as unexpected additional expenses to the districts. On January 1, 2019 the Barre Supervisory Union, this District, and other member districts will enter into a contract with a third TPA hopefully beginning the new year with a clean slate.

For many years the Vermont Association of School Business Officials (VASBO) has been working with the Vermont Agency of Education to develop a Uniform Chart of Accounts (UCOA). This ongoing work resulted in the legislature mandating all districts/supervisory unions be fully implementing the new UCOA by July 1, 2019. In addition, the Vermont Agency of Education has contracted with Powerschool, a financial management company, to require the use of eFinance software to be used in all districts/supervisory unions in the State of Vermont no later than July 1, 2020.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the Barre Supervisory Union at 120 Ayers Street, Barre, VT 05641.

DRAFT

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental</u>	<u>Business-type</u>	<u>Totals</u>	<u>Spaulding</u>
	<u>Activities</u>	<u>Activities</u>		<u>High School</u>
				<u>Foundation, LTD.</u>
ASSETS:				
Current assets -				
Cash and cash equivalents	\$ 1,232,889	\$ -	\$ 1,232,889	\$ 13,482
Accounts receivable	32,007	-	32,007	-
Prepaid expenses	4,963	-	4,963	-
Due from (to) other activities	30,316	(30,316)	-	-
Total current assets	<u>1,300,175</u>	<u>(30,316)</u>	<u>1,269,859</u>	<u>13,482</u>
Noncurrent assets -				
Capital assets	17,212,276	60,345	17,272,621	-
less - accumulated depreciation	(10,048,087)	-	(10,048,087)	-
Total noncurrent assets	<u>7,164,189</u>	<u>60,345</u>	<u>7,224,534</u>	<u>-</u>
Total assets	<u>8,464,364</u>	<u>30,029</u>	<u>8,494,393</u>	<u>13,482</u>
LIABILITIES:				
Current liabilities -				
Accounts payable	76,687	140	76,827	-
Accrued expenses	655,706	-	655,706	-
Due to other districts	199,493	-	199,493	-
Current portion of long-term debt	219,401	-	219,401	-
Accrued interest	54,258	-	54,258	-
Total current liabilities	<u>1,205,545</u>	<u>140</u>	<u>1,205,685</u>	<u>-</u>
Noncurrent liabilities -				
Accrued compensated absences	57,831	-	57,831	-
Long-term debt	2,290,774	-	2,290,774	-
Total noncurrent liabilities	<u>2,348,605</u>	<u>-</u>	<u>2,348,605</u>	<u>-</u>
Total liabilities	<u>3,554,150</u>	<u>140</u>	<u>3,554,290</u>	<u>-</u>
NET POSITION:				
Net investment in capital assets	4,654,014	60,345	4,714,359	-
Restricted	902,609	-	902,609	13,482
Unrestricted	(646,409)	(30,456)	(676,865)	-
Total net position	<u>\$ 4,910,214</u>	<u>\$ 29,889</u>	<u>\$ 4,940,103</u>	<u>\$ 13,482</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>			
	<u>Expenses</u>	<u>Grants and Contributions</u>	<u>Charges for Services</u>	<u>Other</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>	<u>Component Unit Spaulding High School Foundation, LTD.</u>
FUNCTIONS/PROGRAMS:								
Governmental activities -								
Education - High School	\$ 12,398,594	\$ 2,244,782	\$ 232,144	\$ 171,685	\$ (9,749,983)	\$ -	\$ (9,749,983)	\$ -
Education - Career Center	2,604,710	680,941	869,114	32,438	(1,022,217)	-	(1,022,217)	-
State, federal and local programs	468,677	523,755	-	-	55,078	-	55,078	-
Child Nutrition	112,874	-	-	-	(112,874)	-	(112,874)	-
Interest expense	99,217	-	-	-	(99,217)	-	(99,217)	-
Total governmental activities	<u>15,684,072</u>	<u>3,449,478</u>	<u>1,101,258</u>	<u>204,123</u>	<u>(10,929,213)</u>	<u>-</u>	<u>(10,929,213)</u>	<u>-</u>
Business-type activities -								
Adult education	42,985	19,215	38,908	-	-	15,138	15,138	-
Building trades	38,084	-	45,750	-	-	7,666	7,666	-
Total business-type activities	<u>81,069</u>	<u>19,215</u>	<u>84,658</u>	<u>-</u>	<u>-</u>	<u>22,804</u>	<u>22,804</u>	<u>-</u>
Total primary government	<u>15,765,141</u>	<u>3,468,693</u>	<u>1,185,916</u>	<u>204,123</u>	<u>(10,929,213)</u>	<u>22,804</u>	<u>(10,906,409)</u>	<u>-</u>
Component unit	\$ -	\$ 1,065	\$ -	\$ -	-	-	-	1,065
GENERAL REVENUES - EDUCATION SPENDING GRANT					10,742,829	-	10,742,829	-
- INVESTMENT INCOME					40,887	-	40,887	-
					<u>10,783,716</u>	<u>-</u>	<u>10,783,716</u>	<u>-</u>
CHANGE IN NET POSITION					(145,497)	22,804	(122,693)	1,065
NET POSITION, July 1, 2017					<u>5,055,711</u>	<u>7,085</u>	<u>5,062,796</u>	<u>12,417</u>
NET POSITION, June 30, 2018					\$ <u>4,910,214</u>	\$ <u>29,889</u>	\$ <u>4,940,103</u>	\$ <u>13,482</u>

DRAFT December 26, 2018

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2018

(Page 1 of 2)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Capital Reserve Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
ASSETS							
Cash and cash equivalents	\$ 1,232,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,232,889
Accounts receivable	31,207	800	-	-	-	-	32,007
Prepaid expenditures	3,663	1,300	-	-	-	-	4,963
Due from other funds	-	235,312	30,882	-	104,172	546,092	916,458
Due from other districts	-	-	39,929	252,649	-	-	292,578
Total assets	\$ 1,267,759	\$ 237,412	\$ 70,811	\$ 252,649	\$ 104,172	\$ 546,092	\$ 2,478,895
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ 20,743	\$ 2,032	\$ 53,912	\$ -	\$ -	\$ -	\$ 76,687
Accrued expenditures	647,089	8,617	-	-	-	-	655,706
Due to other funds	643,476	-	-	242,666	-	-	886,142
Due to other districts	492,071	-	-	-	-	-	492,071
Total liabilities	1,803,379	10,649	53,912	242,666	-	-	2,110,606
FUND EQUITY:							
Fund balances -							
Nonspendable	3,663	1,300	-	-	-	-	4,963
Restricted	-	225,463	16,899	-	-	-	242,362
Committed	-	-	-	9,983	104,172	546,092	660,247
Unassigned	(539,283)	-	-	-	-	-	(539,283)
Total fund balances (deficit)	(535,620)	226,763	16,899	9,983	104,172	546,092	368,289
Total liabilities and fund equity	\$ 1,267,759	\$ 237,412	\$ 70,811	\$ 252,649	\$ 104,172	\$ 546,092	\$ 2,478,895

DRAFT December 26, 2018

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018
(Page 2 of 2)**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 368,289
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	17,212,276
Accumulated depreciation	(10,048,087)
Long-term liabilities not due and payable in the current period are not reported in the funds.	
Accrued compensated absences	(57,831)
Long-term debt	(2,510,175)
Accrued interest on long-term debt	(54,258)
Net position of governmental activities - Government-wide Statement of Net Position	<u>\$ 4,910,214</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 1 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Capital Reserve Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
REVENUES:							
Education spending grant	\$ 9,400,814	\$ 1,342,015	\$ -	\$ -	\$ -	\$ -	\$ 10,742,829
Intergovernmental - State	2,167,726	680,941	27,647	-	-	-	2,876,314
- Federal	77,056	-	493,164	-	-	-	570,220
Tuition	232,144	836,522	-	-	-	-	1,068,666
Facility rental	19,195	-	-	-	-	-	19,195
Local grants and contributions	-	-	2,944	-	-	-	2,944
Cosmetology	-	4,856	-	-	-	-	4,856
Culinary	-	10,266	-	-	-	-	10,266
Automotive	-	17,470	-	-	-	-	17,470
Interest	18,716	-	-	-	3,705	18,466	40,887
Solar energy rebate	109,801	24,103	-	-	-	-	133,904
Miscellaneous	42,689	8,335	-	-	-	-	51,024
Total revenues	<u>12,068,141</u>	<u>2,924,508</u>	<u>523,755</u>	<u>-</u>	<u>3,705</u>	<u>18,466</u>	<u>15,538,575</u>
EXPENDITURES:							
High School instruction	6,249,449	-	-	-	-	-	6,249,449
Vocational instruction	-	1,530,255	-	-	-	-	1,530,255
Special education	1,684,314	71,540	-	-	-	-	1,755,854
Co-curricular activities	62,606	25,835	-	-	-	-	88,441
Drama	1,898	-	-	-	-	-	1,898
Athletics	532,426	-	-	-	-	-	532,426
Guidance	515,194	58,973	-	-	-	-	574,167
Health services	103,896	22,629	-	-	-	-	126,525
Junior ROTC	180,195	-	-	-	-	-	180,195
Staff support	16,023	380	-	-	-	-	16,403

DRAFT December 26, 2018

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 2 of 3)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Capital Reserve Fund	Tax Stabilization Fund	Totals Governmental Funds
EXPENDITURES (CONTINUED):							
Library services	117,394	26,938	-	-	-	-	144,332
Technology	129,783	58,568	-	-	-	-	188,351
Board of Education	25,487	5,393	-	-	-	-	30,880
Office of the Superintendent	490,367	107,641	-	-	-	-	598,008
Office of the Principal	601,375	-	-	-	-	-	601,375
Office of the Director	-	462,290	-	-	-	-	462,290
School police officer	46,235	-	-	-	-	-	46,235
Operation and maintenance	1,055,052	234,268	-	-	-	-	1,289,320
Consolidated federal programs	-	-	209,768	-	-	-	209,768
IDEA B	-	-	17,024	-	-	-	17,024
Medicaid	-	-	41,440	-	-	-	41,440
Other grants	-	-	234	990	-	-	1,224
Perkins basic grant	-	-	200,211	-	-	-	200,211
Child Nutrition	-	-	-	111,884	-	-	111,884
Capital outlay	279,334	243,389	58,164	-	-	-	580,887
Debt service - Principal	180,113	39,537	-	-	-	-	219,650
- Interest	81,358	17,859	-	-	-	-	99,217
Total expenditures	<u>12,352,499</u>	<u>2,905,495</u>	<u>526,841</u>	<u>112,874</u>	<u>-</u>	<u>-</u>	<u>15,897,709</u>
EXCESS OF REVENUES OR (EXPENDITURES)/							
NET CHANGE IN FUND BALANCES	(284,358)	19,013	(3,086)	(112,874)	3,705	18,466	(359,134)
FUND BALANCES, July 1, 2017 (DEFICIT)	<u>(251,262)</u>	<u>207,750</u>	<u>19,985</u>	<u>122,857</u>	<u>100,467</u>	<u>527,626</u>	<u>727,423</u>
FUND BALANCES, June 30, 2018 (DEFICIT)	<u>\$ (535,620)</u>	<u>\$ 226,763</u>	<u>\$ 16,899</u>	<u>\$ 9,983</u>	<u>\$ 104,172</u>	<u>\$ 546,092</u>	<u>\$ 368,289</u>

DRAFT December 26, 2018

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 3 of 3)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

Net change in fund balances - total governmental funds	\$ (359,134)
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets, net of dispositions	580,887
Depreciation	(595,418)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Debt service - principal paid on long-term debt	219,650
Decrease in accrued interest on long-term debt	4,345
Changes in accrued compensated absences accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Decrease in accrued compensated absences	<u>4,173</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>(145,497)</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Education spending grant	\$ 10,166,376	\$ 9,400,814	\$ (765,562)
Intergovernmental - State	2,279,595	801,708	(1,477,887)
- Federal	-	77,056	77,056
Tuition	185,000	165,876	(19,124)
Facility rental	10,000	19,195	9,195
Interest	25,000	18,716	(6,284)
Solar energy rebate	-	109,801	109,801
Miscellaneous	57,000	108,957	51,957
Total revenues	<u>12,722,971</u>	<u>10,702,123</u>	<u>(2,020,848)</u>
EXPENDITURES:			
Instruction	5,122,712	4,883,431	(239,281)
Special education	3,579,857	4,684,314	(1,895,543)
Co-curricular activities	56,075	62,606	6,531
Drama	-	1,898	1,898
Athletics	502,967	532,426	29,459
Guidance	554,526	515,194	(39,332)
Health services	108,289	103,896	(4,393)
Junior ROTC	120,027	180,195	60,168
Staff support	35,450	16,023	(19,427)
Library services	141,055	117,394	(23,661)
Technology	205,774	191,762	(14,012)
Board of Education	29,290	25,487	(3,803)
Office of the Superintendent	490,367	490,367	-
Office of the Principal	620,251	601,375	(18,876)
School police officer	43,050	46,235	3,185
Operation and maintenance	1,217,381	1,272,407	55,026
Debt service - Principal	204,800	174,777	(30,023)
- Interest	91,100	86,694	(4,406)
Total expenditures	<u>13,122,971</u>	<u>10,986,481</u>	<u>(2,136,490)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	(400,000)	(284,358)	(115,642)
OTHER FINANCING SOURCES (USES):			
Interfund transfers in (out), net	400,000	-	(400,000)
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>(284,358)</u>	\$ <u>284,358</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - CENTRAL VERMONT CAREER CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under)
REVENUES:			
Education spending grant	\$ 1,420,092	\$ 1,342,015	\$ (78,077)
Intergovernmental - State	693,405	680,941	(12,464)
Tuition	766,994	836,522	69,528
Solar energy rebate	-	24,103	24,103
Cosmetology	8,453	4,856	(3,597)
Culinary	17,000	10,266	(6,734)
Automotive	-	17,470	17,470
Miscellaneous	<u>20,000</u>	8,335	(11,665)
Total revenues	<u>2,925,944</u>	<u>2,924,508</u>	<u>(1,436)</u>
EXPENDITURES:			
Instruction	1,648,098	1,610,244	(37,854)
Special education	72,641	71,540	(1,101)
Co-curricular activities	18,655	25,835	7,180
Guidance	62,087	58,973	(3,114)
Health services	23,390	22,629	(761)
Staff support	4,639	380	(4,259)
Library services	31,363	26,938	(4,425)
Technology	118,512	80,936	(37,576)
Board of Education	17,836	5,393	(12,443)
Office of the Superintendent	107,641	107,641	-
Office of the Director	450,291	462,290	11,999
Operation and maintenance	287,531	375,300	87,769
Debt service - Principal	62,220	38,366	(23,854)
- Interest	21,040	19,030	(2,010)
Total expenditures	<u>2,925,944</u>	<u>2,905,495</u>	<u>(20,449)</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>19,013</u>	\$ <u>19,013</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GRANTS FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under)
REVENUES:			
Intergovernmental - State	\$ -	\$ 27,647	\$ 27,647
- Federal	250,000	493,164	243,164
Local grants and contributions	-	2,944	2,944
Total revenues	<u>250,000</u>	<u>523,755</u>	<u>273,755</u>
EXPENDITURES:			
Instruction	250,000	382,764	132,764
Special education	-	17,024	17,024
Guidance	-	43,783	43,783
Curriculum services	-	83,270	83,270
Total expenditures	<u>250,000</u>	<u>526,841</u>	<u>276,841</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCE	\$ -	\$ (3,086)	\$ <u>3,086</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2018**

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
ASSETS:			
Due from other funds	\$ 26,174	\$ -	\$ 26,174
Total current assets	<u>26,174</u>	<u>-</u>	<u>26,174</u>
Noncurrent assets:			
Capital assets, net	<u>-</u>	60,345	60,345
Total noncurrent assets	<u>-</u>	<u>60,345</u>	<u>60,345</u>
Total assets	<u>26,174</u>	<u>60,345</u>	<u>86,519</u>
LIABILITIES:			
Accounts payable	140	-	140
Due to other funds	<u>-</u>	56,490	56,490
Total liabilities	<u>140</u>	<u>56,490</u>	<u>56,630</u>
NET POSITION:			
Net investment in capital assets	-	60,345	60,345
Unrestricted	<u>26,034</u>	<u>(56,490)</u>	<u>(30,456)</u>
Total net position	<u>\$ 26,034</u>	<u>\$ 3,855</u>	<u>\$ 29,889</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
Intergovernmental - State	\$ 19,215	\$ -	\$ 19,215
Tuition	38,908	-	38,908
Building Trades house sales	-	45,750	45,750
Total operating revenues	<u>58,123</u>	<u>45,750</u>	<u>103,873</u>
OPERATING EXPENSES:			
Adult education	42,985	-	42,985
Building Trades house construction	-	38,084	38,084
Total operating expenses	<u>42,985</u>	<u>38,084</u>	<u>81,069</u>
OPERATING INCOME (LOSS)/ CHANGE IN NET POSITION	15,138	7,666	22,804
NET POSITION, July 1, 2017	<u>10,896</u>	<u>(3,811)</u>	<u>7,085</u>
NET POSITION, June 30, 2018	\$ <u>26,034</u>	\$ <u>3,855</u>	\$ <u>29,889</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Adult Education Fund	Building Trades Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 38,908	\$ 45,750	\$ 84,658
Cash provided from state grants	19,215	-	19,215
Cash paid to suppliers for goods and services	(42,845)	(65,655)	(108,500)
Net cash provided (used) by operating activities	<u>15,278</u>	<u>(19,905)</u>	<u>(4,627)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Change in due to/from other funds	(15,278)	52,221	36,943
Net cash provided (used) by noncapital financing activities	<u>(15,278)</u>	<u>52,221</u>	<u>36,943</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Principle paid on notes payable	-	(32,316)	(32,316)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(32,316)</u>	<u>(32,316)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, July 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, June 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 15,138	\$ 7,666	\$ 22,804
(Increase) decrease in construction in progress	-	(27,571)	(27,571)
Increase (decrease) in accounts payable	<u>140</u>	<u>-</u>	<u>140</u>
Net cash provided (used) by operating activities	<u>\$ 15,278</u>	<u>\$ (19,905)</u>	<u>\$ (4,627)</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018**

	<u>Agency Funds</u>
ASSETS:	
Cash	\$ <u>100,575</u>
Total assets	<u>100,575</u>
LIABILITIES:	
Due to student organizations	<u>100,575</u>
Total liabilities	\$ <u>100,575</u>

The notes to financial statements are an integral part of this statement.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies:

The Spaulding Union High School District #41 and Central Vermont Career Center (the District) is a unit of local government organized according to state law under the governance of the School Board to provide public high school education for the City and Town of Barre, Vermont. Functions of the Office of the Superintendent and central administration are provided through the Barre Supervisory Union (the Supervisory Union). As currently structured, the Supervisory Union is the administrative oversight district for Barre City Elementary and Middle School, Barre Town Middle and Elementary School, and this District.

- A. Reporting entity - The basic financial statements include all funds of the primary government, the District, as well as component units that have been determined to meet the requirements for inclusion in the District's financial reporting entity under criteria established by the Governmental Accounting Standards Board (GASB).

Spaulding High School Foundation, LTD. - The District identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit for the year ended June 30, 2016. The SHS Foundation is a legally separate nonprofit entity from the District. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements. The notes to the financial statements focus on the District as the primary government.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District and its component unit. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District is reported separately from the SHS Foundation which is a legally separate entity and a discretely presented component unit.

In the government-wide Statement of Net Position, the financial position of the District is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

B. Government-wide and fund financial statements (continued) -

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

- C. Basis of presentation - The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Central Vermont Career Center Fund - This fund is the operating fund of the Central Vermont Career Center, which provides technology programs for sending districts.

Grant Funds - The Grant Funds are used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

Food Service Fund - The Food Service Fund is used to account for the operations of the food service program. The food service program provides lunches for the students of the District and Barre City Elementary and Middle School. Effective July 1, 2017 food service activity is reported in the Barre Supervisory Union. Amounts reported in this fund at June 30, 2018 represent residual amounts committed by the voters for food service.

Capital Reserve Fund - The Capital Reserve Fund is used to account for the acquisition or construction of major capital facilities. Management currently intends to use funds set aside in this fund for future roof repairs.

Tax Stabilization Fund - The Tax Stabilization Fund was established through approval by District voters during the March 2009 School District Meeting to commit the FY08 surplus fund balance for use in future years.

The District reports two nonmajor proprietary funds, the Adult Education Fund to account for further education of adult graduates and the Building Trades Fund to account for construction and sale of homes built by students.

The District also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the District.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

- D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the ~~current~~ financial resources measurement focus and the modified accrual basis of accounting. Revenues are ~~recognized~~ as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the ~~fund~~ liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

- E. Budgets and budgetary accounting - The District ~~adopts budgets for~~ the General Fund and the Central Vermont Career Center Fund at an annual District meeting. ~~The~~ accounting method used for the budget presentation varies from U.S. GAAP as described in note 8. Formal budgetary integration is employed as a management control during the year for the General Fund, Central Vermont Career Center Fund and the Grants Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.
- F. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- G. Risk management - The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash and cash equivalents - The District considers all cash on hand and demand deposits to be cash and cash equivalents.
- I. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

- J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The District does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Buildings and improvements	5 - 50 years
Equipment and vehicles	3 - 20 years

- K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.
- L. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2018, of \$57,831 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.
- M. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.
- N. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

N. Fund equity (continued) -

Committed fund balance includes amounts that can be used only for specific purposes determined by the District's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special District Meetings.

Assigned fund balance includes amounts that are intended to be used by the District for specific purposes, as authorized by the School Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The District's policy is to apply expenditures to fund balance in the order of assigned, committed, restricted, and unassigned unless the School Board specifies otherwise.

- O. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the State Teachers' Retirement System of Vermont (VSTRS). The District recognizes these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 8 for reconciling details.

2. Deposits:

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. As of June 30, 2018, the District's depository accounts were fully insured or collateralized.

3. Capital assets:

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Increase	Decrease	Balance June 30, 2018
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 16,122	\$ -	\$ -	\$ 16,122
Total capital assets, not depreciated	16,122	-	-	16,122

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

3. Capital assets (continued):

	Balance July 1, 2017	Increase	Decrease	Balance June 30, 2018
Capital assets, depreciated:				
Buildings and improvements	14,221,057	358,387	-	14,579,444
Equipment and vehicles	2,394,210	222,500	-	2,616,710
Total capital assets, depreciated	16,615,267	580,887	-	17,196,154
Less accumulated depreciation for:				
Buildings and improvements	7,445,360	445,379	-	7,890,739
Equipment and vehicles	2,007,309	150,039	-	2,157,348
Total accumulated depreciation	9,452,669	595,418	-	10,048,087
Total capital assets, depreciated, net	7,162,598	(14,531)	-	7,148,067
Capital assets, net	\$ 7,178,720	\$ (14,531)	\$ -	\$ 7,164,189
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress	\$ 32,774	\$ 60,345	\$ 32,774	\$ 60,345
Total capital assets, not depreciated	32,774	60,345	32,774	60,345

Depreciation expense of \$595,418 in the governmental activities was fully allocated to the education function.

4. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2018 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ -	\$ 643,476
Central Vermont Career Center Fund	235,312	-
Grant Funds	30,882	-
Food Service Fund	-	242,666
Capital Reserve Fund	104,172	-
Tax Stabilization Fund	546,092	-
	916,458	886,142
Proprietary funds -		
Adult Education Fund	26,174	-
Building Trades Fund	-	56,490
	26,174	56,490
	\$ 942,632	\$ 942,632

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

5. Related parties:

The District is billed for its appropriate share of expenditures relating to administrative services provided by the Supervisory Union. The District paid an assessment of \$1,955,706 to the Supervisory Union for the year ended June 30, 2018.

The following are the amounts receivable and payable between districts at June 30, 2018:

	<u>Accounts Receivable</u>	<u>Accounts Payable</u>
Supervisory Union	\$ 3,069,988	\$ 2,703,872
Spaulding Union High School District #41 and Central Vermont Career Center	473,256	672,749
Barre City Elementary and Middle School	453,673	240,961
Barre Town Middle and Elementary School	<u>2,075,669</u>	<u>2,455,004</u>
	\$ <u>6,072,586</u>	\$ <u>6,072,586</u>

6. Debt:

Short-term - During the year, the District's General Fund borrowed and repaid \$1,395,838 on a line of credit in the form of a 2.70% revenue anticipation note which matured in June 2018. Interest expense related to this note was \$37,275.

Subsequent to year end, the District's General Fund obtained a line of credit in the form of a 2.35% revenue anticipation note in the amount of \$1,395,838, which matures June 30, 2019. As of the date of this report, the District has borrowed this note in full.

During the year, the District's Building Trades Fund repaid \$90,440 on a 4.125%, \$70,000 line of credit, to provide working capital for the program's house construction, which matured September 30, 2017. Interest expense relating to this note was \$762.

Long-term - Outstanding long-term debt as of June 30, 2018 is as follows:

Governmental activities:

Bond payable, Vermont Municipal Bond Bank - 2002 Series 1 (refunded 2011 Series 4), various interest rates. Annual principal payments of \$5,000. Matures December 2019.	\$ 10,000
Bond payable, Vermont Municipal Bond Bank - 2001 Series 1 (refunded 2010 Series 4), various interest rates. Annual principal payments ranging from \$20,000 to \$25,000. Matures December 2021.	80,000
Capital Improvement Note payable, interest at 1.45%, matures July 2028.	<u>2,420,175</u>
	\$ <u>2,510,175</u>

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

6. Debt (continued):Long-term (continued) -

Long-term debt activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Additions	Reductions	Balance June 30 2018	Due Within One Year
Governmental activities:					
Bonds payable:					
2002 Series 1 (December 2019)	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
2001 Series 1 (December 2021)	105,000	-	25,000	80,000	20,000
Capital Improvement Note (July 2028)	2,609,825	-	189,650	2,420,175	194,401
	<u>\$ 2,729,825</u>	<u>\$ -</u>	<u>\$ 219,650</u>	<u>\$ 2,510,175</u>	<u>\$ 219,401</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Governmental activities	
	Principal	Interest
2019	\$ 219,401	57,302
2020	224,163	51,123
2021	224,043	49,287
2022	229,042	44,295
2023	214,164	39,529
2024-2028	1,152,142	116,322
2029	247,220	6,574
	<u>\$ 2,510,175</u>	<u>\$ 364,432</u>

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 2002 Series 1, and the 2001 Series 1 Bonds resulting in total interest savings to the District of \$226, and \$7,197, respectively.

These savings allocations, to be received through FY22, have been reflected as a reduction of interest in the debt service requirements table.

7. Deficit fund balance:

The General Fund has a deficit fund balance of \$535,620 at year end. Management intends to recover this deficit by using tax stabilization funds.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

8. Budgetary basis of accounting:

These financial statements include totals for General Fund revenues and expenditures on the District's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund:		
U.S. GAAP basis	\$ 12,068,141	\$ 12,352,499
On-behalf payments -		
VSTRS net pension expense	(976,554)	(976,554)
VSTRS net OPEB expenditure	(389,464)	(389,464)
Budget basis	\$ <u>10,702,123</u>	\$ <u>10,986,481</u>

9. Pension plans:403(b) Non-Teaching Employees Retirement Plan -

Plan description: All employees of the District who are at least 21 years old and are not covered under the State Teachers' Retirement System of Vermont are eligible to be covered under a 403(b) pension plan administered through MassMutual. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions.

All contributions are 100% vested to each employee. At June 30, 2018, there are 19 Plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2018 were \$62,027 by employees and \$36,294 by the District.

State Teachers' Retirement System of Vermont -

Plan description: The District participates in the State Teachers' Retirement System of Vermont (the System or the plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the plan on behalf of the participating employers. The plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the state. The general administration and responsibility for the proper operation of the System is vested in a Board of Trustees consisting of eight members. The System issues annual financial information which is available and may be reviewed at the System's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

9. Pension plans (continued):

State Teachers' Retirement System of Vermont (continued) -

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the state contributes the balance of an actuarially determined rate. The state is a nonemployer contributor to the plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. The District's teachers contributed \$258,499, \$254,965 and \$297,293 to the system in 2018, 2017 and 2016, respectively.

Pension liabilities and pension expense: The District does not contribute directly to the plan; therefore, no net pension liability needs to be recorded by the District. However, the District is required to report the District's portion of the following items as calculated by the System:

District's share of	
VSTRS net pension liability	\$ 10,659,951
VSTRS net pension expense	\$ 976,554

10. Other postemployment benefits plan (OPEB):

Retired Teachers' Health and Medical Benefit Fund -

Accounting Change: Beginning in fiscal year 2018, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The adoption of GASB Statement No. 75 introduces a new actuarial cost method and discount rate as well as new disclosures and methodologies for reporting plan liabilities and OPEB expenses.

Plan description: The District participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

10. Other postemployment benefits plan (OPEB) (continued):

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for Plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the of age 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

Vesting and Disability: 5 years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$7,085,119) and OPEB expense (\$389,464) as determined by an actuarial valuation. The liability was measured as of June 30, 2017 for the reporting period of June 30, 2018.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. A decrease of 1% in the 3.58% discount rate used to calculate future costs would increase the District share of OPEB liability to \$8,140,181, while an increase of 1% would reduce the District share of OPEB liability to \$6,212,796. A decrease of 1% in the current healthcare cost trend rate would reduce the OPEB liability to \$6,079,923, while an increase of 1% would increase the OPEB liability to \$8,356,005.

Collective OPEB Plan liability and expense: The Plan consists of 266 participating employers. The Plan's collective net OPEB liability is \$932,290,475 and total OPEB expense for the year is \$51,247,326.

Actuarial assumptions and other inputs: The total OPEB liability used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increase rate	Varies by age
Discount rate	3.58%
Inflation rate	2.75%
Healthcare cost trend rates	Non-Medicare - 7.5% graded to 4.50% over 12 years. Medicare - 7.75% graded to 4.50% over 11 years
Retiree Contributions	Equal to health trend
Mortality tables	Various RP-2014 tables using Scale SSA-2017
Actuarial cost method	Entry-age normal, level percentage of pay
Asset valuation method	Market value

**SPAULDING UNION HIGH SCHOOL DISTRICT #41
AND CENTRAL VERMONT CAREER CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

11. Consolidation:

In a final report and order on Act 46, the Vermont State Board of Education ordered that the Barre City School District, the Barre Town School District, the Spaulding Union High School District, and the Barre Supervisory Union be designated as the Barre Unified Union School District (BUUSD) effective July 1, 2019. A draft BUUSD budget was presented to each district board in December 2018.

A third Act 46 vote in Barre Town failed on November 6, 2018. This prompted a reconsideration petition initiated by a group of Barre Town members. It was determined that this petition, and a subsequent vote scheduled for January 8, 2019, could provide the Barre Town and Barre City community one last chance at incentives if there are at least 1,404 "Yes" votes and less than 1,404 "No" votes. These incentives include the use of Articles of Agreement drafted by the Barre Act 46 Merger Study Committee, election of a 9 member board, 4 year tax reduction for Barre City and Barre Town homestead property tax rates (8 cents year one, 6 cents year two, 4 cents year three, and 2 cents year four) which amounts to an estimated \$5 million in total savings. In addition, a favorable vote would also provide the BUUSD with a \$150,000 transitional grant.

A failed vote would require the BUUSD to use the default articles of agreement drafted by the Vermont State Board of Education, be governed by a 4 member board, and receive no tax incentives or transitional funds. Lastly, additional votes would need to be scheduled to amend BUUSD articles of agreement.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Superintendent and Board of Education
Spaulding Union High School District #41 and
Central Vermont Career Center

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Spaulding Union High School District #41 and Central Vermont Career Center (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [REDACTED], 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Supervisory Union's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisory Union's internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisory Union's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of

our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
[REDACTED], 2018

FY20 Announced Tuition - In accordance with Title 16, VSA, Section 826, the following tuition rates will be submitted to the Agency of Education and to sending schools by January 15, 2019.

	BUUSD FY20 Announced
Grades K-6 Elementary	\$14,000
Grades 7-12 Secondary	\$14,500

	FY20 Announced	FY19 Announced
CVCC	\$15,940	\$14,527

BCEMS	FY19 Announced
K-6	\$11,024
7&8	\$11,024

BTMES	FY19 Announced
K-6	\$11,021
7&8	\$11,021

SHS	FY19 Announced
9-12	\$14,424

LEA ID: U097
LEA NAME: BARRE UUSD

State of Vermont

Announced Tuition FY 2019-2020

Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15th, will result in the current year's announced tuition rate being applied to the next fiscal year per 16 V.S.A. 826(a).

In accordance with Title 16, VSA, Section 826, notice is hereby given that the tuition rate for non-resident students attending REGULAR programs in the above named district will be as follows:		
REGULAR EDUCATION		Total Rate To Be Charged
KINDERGARTEN	Full-time Program Rate OR	14,000
	Part-time Program Rate	-
OTHER ELEMENTARY	(includes grades 1st through 6th)	-
SECONDARY	7th through 12th Grades	14,500
FOR VOCATIONAL ONLY In accordance with Title 16, VSA, Section 1552(d), notice is hereby given that the		
Total Technical Center Rate To Be Charged*		15,940
* Technical Center allowable tuition Numbers are for Vermont students only		

Person to contact with questions about these completed worksheets:

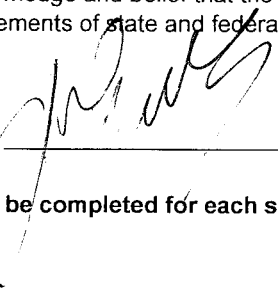
Name: Lisa Perreault

Phone: 802 476-5011

Email: lperrbsu@u61.net

Superintendent's Signature Required

I attest to the best of my knowledge and belief that the information is accurate and the school district is in compliance with all requirements of state and federal law.

Signature of Superintendent 

Date 12/27/18

***This signature page must be completed for each supervisory union or district.**

Agreement to Join the Winooski Valley & Statewide
Choice of Public High School Collaborative
for the 2019-2020 School Year
Under Act 129 (Sec. 34. § 822d 2A)

SPAULDING High School agrees to join the Winooski Valley & Statewide Choice of Public High School Collaborative for the 2019-2020 school year. We will abide by the conditions outlined in the attached Articles of Agreement.

Our high school will agree to accept no more than 20 students and will send no more than 40 students* for the 2019-2020 school year.

** Please make sure this number agrees with the guidelines provided
by Act 129 Sec. 34. § 822a.(b)**

For the Board of School Directors of SPAULDING High School:

Signature & Title: _____ (SUPERINTENDENT)

Dated: JANUARY 3, 2019

Please fill in the name of the school contact who will send out & receive applications (usually the Principal or Guidance Director) for your school.

School Contact Name & Position: RY HOFFMAN - GUIDANCE DEPARTMENT HEAD

E-mail for School Contact: RHOFFSHS@UBI.NET

BARRE SUPERVISORY UNION DISTRICT #61

Barre City Elementary & Middle School / Barre Town Middle & Elementary School / Spaulding High School / Central Vermont Career Center

Lisa Perreault
Business Manager

Jacquelyn Ramsay-Tolman M.Ed., CAGS
Director of Curriculum, Instruction, and
Assessment

Carol Marold
Human Resource Coordinator

Emmanuel Ajanma
Director of Technology

Benjamin Merrill
Communication Specialist

John Pandolfo
Superintendent of Schools

—
120 Ayers Street
Barre, VT 05641
Phone: 802-476-5011
Fax: 802-476-4944 / 802-477-1132
www.bsuvt.org

—
***Doing whatever it takes to ensure
success for every child.***

Donald E. McMahon, M.Ed.
Stacy Anderson, M.Ed.
Co-Directors of Special Services

Sandra Cameron, M.Ed., MOT
Director of Early Education/Act 166
Coordinator

Lauren May
Interim Early Education Coordinator

Jamie Evans
Director of Facilities

December 27, 2018

TO: The Members of the Spaulding High School Board

RE: Superintendent's Report

Please accept the following report to the Spaulding Union High School Board:

(1) Act 46 and Merger Update

- The Barre Town Act 46 Article 1 reconsideration vote is scheduled for January 8, 2019. For the reconsideration vote to overturn the November 6 "NO" result the following two outcomes will need to happen:
 1. There need to be more than 1,404 "YES" votes
 2. There need to be more "YES" votes than "NO" votes
- A Public Informational Hearing for the reconsideration vote is scheduled for Wednesday, January 2, 2019 at 5:00pm in the BTMES Library, immediately preceding the full board meeting.
- The Organization Meeting for the new BUUSD (Barre Unified Union School District) has been warned for January 10, 2019 at 6:00pm in the SHS Library, with the Initial Meeting of that board to follow immediately after the Organizational Meeting. Depending on the outcome of the January 8, 2019 Barre Town reconsideration vote, either the board elected on November 6, 2018 or the Transitional Board will be the one meeting on January 10. To prepare for this, two separate Organizational/Initial Meetings have been warned.
- The Amendment Committee to consider amending the SBOE Default Articles of Agreement, in the event the Barre Town January 8 reconsideration vote does not pass, is scheduled to meet on Wednesday, January 2, 2018 at 3:00pm at the BSU Office. Chris Hull represents Barre Town and Chris Riddell represents Barre City on that committee. If the Barre Town reconsideration vote is "YES", the work of this committee will cease. If the reconsideration vote is "NO", then a public input meeting is tentatively scheduled for January 10 at 5:00pm in the SHS Library, immediately preceding the Organizational Meeting.
- **Our Act 46 web page can be viewed at:** <http://bsuvt.org/joomla/index.php/act-46>


(2) Negotiations

- The Board Negotiations committee has meetings scheduled with the teacher and para-educator team on January 15 and January 31. In a change from recent negotiations, we will negotiate both contracts in the same sessions, and the association team will contain both teachers and para-educators.

(3) Health Insurance

- Employees have received new debit cards for 2019 from our new Third Party Administrator, Healthy Dollars. New BCBS cards are expected any day.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "John Pandolfo". The signature is fluid and cursive, with the first name "John" being more prominent than the last name "Pandolfo".

John Pandolfo
Superintendent of Schools



Spaulding High School

155 AYERS STREET, SUITE 1
 BARRE, VERMONT 05641-4300
 TEL: 802-476-4811 • FAX: 802-479-4535
 Website Address: www.shsu61.org

Luke Aither
 Assistant Principal

Brenda Waterhouse
 Principal

Jim Ferland
 Assistant Principal

January 3, 2019
 Principal's Report

Athletics:

- Pat Merriam will submit a separate board report on athletics.
- For winter season updates on schedules, please see <http://shsu61.org/joomla/index.php/athhome>.

Students & Community:

- January 22nd is the end of the first semester/second quarter. Reassessment days will be on Thursday, January 17th and Tuesday, January 22nd. Students not previously meeting proficient levels will be expected to attend on the 17th, and can be potentially called back on the 22nd for final reassessment. Not having the days consecutively allows for students to better prepare and for staff more opportunity to communicate with students and parents.
- Community Forums are held on the third Wednesday of each month from 5:30 – 6:30 in the cafeteria. Our next forum will be January 16th.
- Last month, I mentioned that Senior Lia Rubel was one of seven students in the state of Vermont that has been selected to interview for the United States Senate Youth Program Scholarship. She was selected as one of the two students to represent Vermont! Lia will spend a week in Washington D.C. and will receive a \$10,000 scholarship.
- Last month, I mentioned that Lydia Brown was recognized by The Barre Lodge of Elks as their student of the month for November. Lydia was highlighted in Vermont Business Magazine in December, for this award.
- Junior Ella Mayo was selected by the Barre Lodge of Elks as their student of the month for December. She was recognized for her outstanding performance and exemplifying cadet code of conduct.
- Our spring drama performance will be *Into the Woods* – “a modern twist on the beloved Brothers Grimm fairy tales in a musical format that follows the classic tales of Cinderella, Little Red Riding Hood, Jack and the Beanstalk, and Rapunzel – all tied together by an original story involving a baker and his wife, their wish to begin a family and their interaction with the witch who has put a curse on them”. The original scheduled play was going to be Avenue Q, but had to be changed due to casting difficulties.

Student of the Week

- **Michaela Linares** (nominated by Angella Saldi) - *Can you imagine having to start at a new high school your senior year? That's what this student was forced to do as a result of her high school closing at the end of last year. I'm sure this has been difficult for her, but you'd never know it! She is kind, outgoing, and a very conscientious student--always finding out what she will miss when she knows she'll be out, and always the first to reassess if she isn't proficient on something. We should all be proud to have her as a member of Tide Nation!*
- **Evan Parent** (nominated by Donna Putnam and Marcia Soutar) - *I would like to nominate Evan Parent. He is a very hard worker for the front office during Block 1. He is polite, respectful and always willing to help. (Putnam) I would like to nominate Evan Parent as student of the week. He is always smiling and goes the extra mile to help. (Soutar)*
- **Ben Isabelle** (nominated by Erin Carter) - *Another nomination for Ben Isabelle. Always going the extra mile to exceed my expectations. Gives himself extra practice if he has extra time. Manages his group to make sure everyone is on task and together. Came in to reassess from Proficient to Exemplary.*
- **Bella Kamont** (nominated by Rebecca Elgood) - *Bella Kamont- for her bravery and going outside her comfort zone. She joined chorus this year and is doing really well. She just submitted a recording for a performance assessment in spite of feeling really nervous doing so. Super proud of her.*

Athlete of the Week

- **Dylan Hebert** (nominated by Jesse Willard) - *Dylan has not played organized basketball since coming to SHS. He has shown incredible courage just trying out for the team and leaving his comfort zone. He is also making sacrifices off the court as well, reducing his work schedule so he can commit fully to the team.*
- **Zachary Millette** (nominated by Jim Ferland) - *Zachary won the inaugural SHS Ping Pong Tournament.*
- **Nick Pierce** (nominated by Darren O'Meara) - *I am nominating Freshman Nick Pierce, for his performance at Salem High School, in NH on Saturday. This was Nick's first varsity competition, and he went 4-1 in the 106 lbs weight class taking third place. We were the only VT team in the competition, and these are very large schools in southern NH. The coach at Pinkerton Academy told me that their high school enrollment is 3,400 students this year, and several of the other high schools are in the 2,000 range. Nick has worked hard since last season to jump levels, and if he continues on this trend it will be an exciting four years.*
- **Sam Bigglestone** (nominated by Jesse Willard) - *Sam Bigglestone has been a leader on the Varsity Basketball team. While he has personally struggled to score, he has focused on being a better leader by motivating others to step up and not let losses define our season. He has been very instrumental in keeping team spirit high.*

Staff Person of the Week

- **Tony Amaral** (nominated by Luke Knowles) - *I believe officer Amaral should be Staff Person of the Week because he keeps us safe and he always has my back when i need someone to talk to about home stuff.*
- **Olga Benoit** (nominated by Bolotbek Raimberdiev) - *Mrs. Benoit is the best teacher! She is so helpful and kind with us!*
- **Caity Bryant** (nominated by Cellan Hogan) - *I think Ms. Bryant should be the staff person of the week. She's been working hard to help NHS put on the community dinner. This is her first year as an advisor and she does a really great job of helping delegate tasks and helping us achieve success in helping others.*
- **Colin Crawford-Stempel** (nominated by Beth Poirier) - *Mr. Crawford always makes time to help kids even during his lunch and is just an amazing teacher overall and very fun.*



Gabriel Diaz



Beth Wagner



Lydia Brown



Evan Carlson

VC expands Good Neighbor scholarship to additional schools

Southern Vermont College (SVC) has expanded its **Good Neighbor Scholarship** once again in Massachusetts for qualified students at the **Berkshire Arts and Technology (BART) Charter Public School** in Adams and Hoosac Valley High School in Cheshire. The Good Neighbor scholarship is a renewable scholarship of \$11,000 per year. BART and Hoosac Valley join high schools in Bennington and Windham Counties in Vermont along with several schools in Northern Berkshire County, Mass., and select Rensselaer County schools in New York.

New director of two Sara Holbrook Community Center programs announced

Gabriel Diaz is the new director of two **Sara Holbrook Community Center programs**. Diaz will lead the Center's before and after school enrichment program at **Lyman C Hunt Middle School**, which serves over 350 students annually. Tuition-free courses and workshops in areas such as STEM, fine arts, agriculture, community service, and music are offered every five to seven weeks. Diaz will also direct the Burlington-Winooski Middle School Summer Program, offering enrichment activities for over 285 middle school-aged youth from the cities of Burlington and Winooski. Running for up to six weeks, sessions explore new skills and hobbies while ensuring that academic needs are met.

Ackerman-Leist named Dean of the School of the New American Farmstead

Sterling College President Matthew Derr has announced that **Philip Ackerman-Leist**, author of *A Precautionary Tale* and *Rebuilding the Foodshed*, published by Chelsea Green Publishing, has been appointed Dean of the School of the **New American Farmstead** and will take up the role January 1, 2019, in time for the start of the spring semester.

Vermont author Parent recipient of the CIPA EVVY Silver Award

Storytelling For Pantsers: How To Write and Revise Your Novel Without an Outline by **Annalisa Parent** has won the **CIPA EVVY Silver Award in Best Business Books** and a merit award in the Humor category. The CIPA EVVYs is one of the longest-running book award competitions on the Indie publishing scene, running for nearly 25 years. The annual contest is sponsored by the Colorado Independent Publishers Association (CIPA), along with the CIPA Education and Literacy Foundation (ELF).

Wagner elected to NEIBA board

Beth Wagner, lead buyer at Phoenix Books, has been elected to the position of **Director on the New England Independent Booksellers Association (NEIBA) Board of Directors**.

Like most career booksellers, she's worn a lot of

hats over the years since starting part-time at The Book Rack & Children's Pages in 2000, including newsletter and website editor, manager, sidelines buyer, and children's buyer. She served as co-chair on NEIBA's New England Children's Booksellers Advisory Council from 2016-18.

Burlington Telecom announces collaboration with Champlain College Esports

Burlington Telecom has gifted some critical equipment for major events and competitions to the **Champlain College Esports club**. Esports are a form of organized multiplayer video game competitions. While skeptics may scoff at the idea of a competitive arm of online gaming as a "sport", this past August, CNN called esports an "explosive billion-dollar industry" with over 380 million spectators worldwide. By offering degrees in game design, programming, and production management Champlain College is positioned to attract top esports student talent.

NVU-Lyndon names Entrepreneur for Coworking Initiative

Northern Vermont University-Lyndon has named **Evan Carlson** of Sutton entrepreneur-in-residence for Do North Coworking, a new NVU economic development initiative that provides office space and business services in downtown Lyndonville.

Norwich University to Dedicate Cyber War Room to Judge Thaddeus Buczko

Norwich University officials have named the new \$1.6 million Cybersecurity War Room located in the recently dedicated Mack Hall the Thaddeus Buczko '47 Cyber War Room in honor of retired civil servant and prominent Massachusetts **Judge Thaddeus Buczko**, in a dedication ceremony held on Saturday, Nov. 10. During the Saturday ceremony,

Buczko joined Norwich President Richard W. Schneider, College of Professional Schools Dean Aron Temkin, family and others to celebrate the honor.

Stern Center for Language & Learning announces new slate of board officers

The **Stern Center for Language and Learning Board of Directors** elected their officers for Fiscal Year 2019, and **Bud Meyers, PhD**, is the organization's Board Chair. Dr Meyers formerly served as Director of the James M Jeffords Center at the University of Vermont, where he also led the Department of Education. Dr Meyers also served as Deputy Commissioner of Education for the State of Vermont, where he directed the development of the New England Common Assessment Program (NECAP). Other officers announced at the Stern Center's 35th Annual Meeting include **Jon Pizzagalli**, Vice-Chair, **Ellie Kenworthy**, Secretary, and **Will Billings**, Treasurer.

Barre Lodge of Elks #1535 recognized Brown as their first Jr ROTC Student of the Month

The Barre Lodge of Elks #1535 recognized **Lydia Brown** of Barre, Vermont as their **First Jr ROTC Student of the Month**. The Grand Lodge Activities Committee introduced this program in 2018 to recognize outstanding high school students enrolled in the Junior Reserve Officer Training Corps. Selection criteria for the award includes leadership attributes, academic achievement, community service and maintaining the highest standards of performance in all JROTC fields.

For more Newslines go to www.vermontbiz.com.



VERMONT COLLEGES & UNIVERSITIES (listed alphabetically)

V



Karl A.

US
for

TI

(ILR)

Sumn

recog

cating

state

Gove

Awarc

the bi

expan

VPR

of p

& fi

V

Ande

RaMc

and F

the pi

ensur

high-

VPR's

suppc

nicati

financ

CV0

201:

Hop

TI

Oppo

2018

This y

to M:

155 Ayers Street, Suite #2
Barre, VT 05641

(802)-476-6237 (phone)
(802)-476-4045 (fax)

www.cvtcc.org



CENTRAL
VERMONT
CAREER
CENTER

"Education that works."

8.4
Penny Chamberlin
Director (ext. 1138)

Jason Derner
Assistant Director (ext. 1045)

Stefanie Seng
School Counseling Coordinator (ext. 1156)

Kathi Fuller
Student Support Coordinator (ext. 1258)

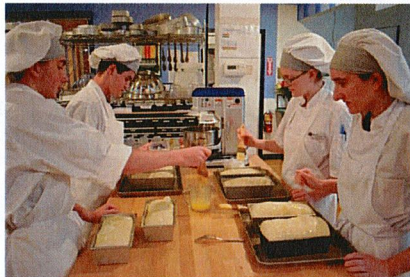
Wayne Tozzi
Co-op Coordinator (ext. 1137)



January 2019 Board Report

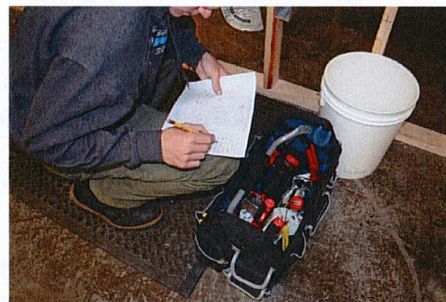
Central Vermont Career Center
Penny Chamberlin, Director

1) Baking Arts -
on mastering
molding dinner
creating Italian



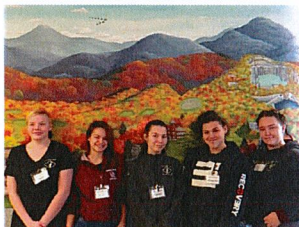
During second quarter in baking arts students worked yeast dough production. They practiced their skills rolls, braiding challah bread, panning focaccia, and loaves of bread.

2) Electrical Technology: The electrical tech class has hard to complete the rough in of this year's house in Trades. The two programs will also be working with Heating to complete this project. The house is a two house that somebody will someday raise a family in. a great hands-on project for the electrical students, can put on display the skills they acquired here at Vermont Career Center.



been working
Building
Plumbing and
bedroom
This has been
where they
the Central

3) Human
partner,
help
making



Services Program students have been working with their industry Barre Gardens. The students took residents to the Berlin Mall to residents shop for holiday gifts. Students are currently working on dementia sachets for residents at Barre Gardens.

4) The Legislative Tour on December 15th was very successful. Over 10 Legislators and Board Members attended. We hope to make this an annual event.

CENTRAL VERMONT CAREER CENTER

(802) - 476 - 6237

5) Community Forums have been scheduled for the CVCC Region. The Forums will provide an opportunity for regional industry and community members to hear about what CVCC has to offer for students and what the Center could be doing to improve services. The following ad will be published across multiple social media sites, newspapers, front porch forums, etc.

Re-Visioning Central Vermont Career & Technical Education Community Forum Announcement

Hosted by the Central Vermont Career Center

We would like your input and thoughts on the future needs of career and technical education program offerings, school scheduling, workforce needs, work-based learning opportunities

Meeting dates and time:

Marshfield area: **Old Schoolhouse Common Meeting Room**, Marshfield on Thurs., **Jan 10, 2019**

Waterbury area: **Waterbury Public Library**, SAL Room on Mon., **Jan 14, 2019**

Waitsfield area: **Waitsfield Town Offices** on Wed. **Jan. 16, 2019**

Montpelier area: **Kellogg-Hubbard Library**, East Mont. Room on Wed., **Jan 23, 2019**

East Montpelier area: **East Montpelier Fire Station** on Wed., **Jan 30, 2019**

Barre City area: **Aldrich Public Library**, Milne Room on Tues., **Feb 5, 2019**

Barre Town area: **Barre Town Municipal Offices**, Conf. Room #1 on Wed., **Feb 6, 2019**

All meetings 6-7 pm

Refreshments provided

All meetings open to all communities

6) The Building Trades Program is moving along with this year's house project. We are looking for a buyer! If interested, please contact Steve Coultas at 476-6237, ext. 2135.

DRAFT
SPAULDING HIGH SCHOOL
FINANCE COMMITTEE MEETING
 Spaulding High School Library
 November 28, 2018 - 4:00 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Paul Malone - Chair
 Penny Chamberlin, Director Central Vermont Career Center
 Lisa Perrault, Business Manager
 Brenda Waterhouse, Principal

COMMITTEE MEMBERS ABSENT:

Tim Boltin
 David LaCroix

ADMINISTRATORS PRESENT:

GUESTS PRESENT:

1. Call to Order

The Chair, Mr. Malone, called the Wednesday, November 28, 2018, Finance Committee meeting to order at 4:00 p.m., which was held at the Spaulding High School Library.

2. Additions and/or Deletions to the Agenda

None.

3. Approval of Minutes – September 26, 2018 Finance Committee Meeting

On a motion by Ms. Chamberlin, seconded by Mrs. Waterhouse, the Committee unanimously voted to approve the Minutes of the September 26, 2018 Finance Committee meeting.

4. FY19 Budget Update

Six reports were distributed; the SHS and CVCC FY Expenditures/Year-end Projection Reports, the SHS and CVCC Expenditure Summary Reports, and the SHS and CVCC Revenue Summary Reports.

SHS has a projected unaudited surplus of \$8,755. Mrs. Perreault advised that it is early in the year and the figures are very conservative at this time. Mrs. Waterhouse advised that there are a number of 'wild cards' outstanding, including positions that have not been filled yet (a clerical position and a math interventionist), and unanticipated SPED expenses for State placed students (totaling approximately \$900,000).

CVCC has a projected unaudited surplus of \$29,786. Three additional reports were distributed; CVCC Announced Tuition Rates, FY19 CVCC Projected Tuition, and CVCC FTE Count (with headcount) FINAL (State of Vermont FTE 10/15/15 – 03/15/18).

5. FY20 Budget Development

Four documents were distributed; 'FY20 Barre Unified Union School District Budget Considerations (11/28/18)', the SHS FY20 Budget Draft 2 (11/28/18), the BSU FY20 Budget Draft 2 (11/27/18), and a printed copy of the Power Point presentation 'FY20 BUDGETS-DRAFT 1 (11/27/18)'.

Mrs. Perreault provided an overview of the Budget Considerations document advising that the total fund balance difference between BCEMS and BTMES is approximately \$67,000 (as of 06/30/18). Ms. Chamberlin advised of her belief that the CVCC Fund Balance does not roll into the BSU overall Fund Balance. Mr. Malone requested information on the appraised values of the properties (BCEMS and BTMES). Mrs. Perreault will provide this information to Mr. Malone. Mrs. Perreault provided an overview of the proposed reductions/increases to the SHS and CVCC budgets; SHS – a reduction in contracted services and savings relating to the relocation of the Phoenix Program. Increases include the addition of 1 FTE Science teacher, 1 FTE teacher (not specified), the addition of 1 FTE Clerical Support Para-educator, an increase for transportation (Work-Based Learning and other transportation), and unknown increases for salaries and a possible increase in tuition to CVCC. Draft 1 of the SHS budget reflects an increase of 5.45%.

DRAFT

Considerations for CVCC include an increase to the Substitute line, the addition of a Digital Media II Program, increased funding for the Medical Professionals Program, and increasing the Co-op position from .20 FTE to 1 FTE. Draft 1 of the CVCC budget reflects an increase of 6.86%.

Discussion was held regarding increases to the SPED budget, including phased-in changes to the reimbursement formula. SPED is currently budgeted at the SU level. Mr. Malone is concerned over ongoing deficits in SPED. Mr. Malone would like the Committee to look into budgeting SPED differently, so that budgets more accurately reflect anticipated expenses.

Brief discussion was held regarding the Barre Unified Union School District Budget Draft 1. Mrs. Perreault advised that she will be presenting the BUUSD Budget Draft 1 to each of the Boards at their December meetings. It was noted that under the consolidated budget, some line items will be identified based on location (BCEMS, BTMES, SHS, and BSU).

6. Other Business

None.

7. Items to be Placed on Future Agendas

FY19 Budget Update

FY20 Budget Development

8. Next Meeting Date

The next meeting is Wednesday, January 2, 2019 at 4:00 p.m. in the SHS Library.

9. Adjournment

On a motion by Ms. Chamberlin, seconded by Mrs. Waterhouse, the Committee unanimously voted to adjourn at 5:12 p.m.

Respectfully submitted,

Andrea Poulin

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Statement Code: BRD SHS E

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
100 SHS General Fund					
103 High School Education					
00 General					
1100 Direct Instruction					
1. 100-103-1100-5110-00 GENERAL INST - SALARIES	46,715.00	16,278.21	30,747.79	47,026.00	(311.00)
2. 100-103-1100-5112-00 GENERAL INSTR - LEAVE TIME PAY OUT	3,000.00	0.00	0.00	0.00	3,000.00
3. 100-103-1100-5115-00 GENERAL INSTR - PARA SALARIES	19,128.00	0.00	0.00	0.00	19,128.00
4. 100-103-1100-5120-00 GENERAL INSTR - SUBSTITUTES' SALARIES	115,000.00	32,239.37	0.00	32,239.37	82,760.63
5. 100-103-1100-5128-00 GENERAL INSTR - HEALTH INS PAYOUT	6,000.00	0.00	0.00	0.00	6,000.00
6. 100-103-1100-5210-00 GENERAL INSTR - HEALTH INSURANCE	527,763.00	169,672.55	188,164.89	357,837.44	169,925.56
7. 100-103-1100-5220-00 GENERAL INSTR - SOCIAL SECURITY	5,037.00	3,631.55	2,352.20	5,983.75	(946.75)
8. 100-103-1100-5230-00 GENERAL INSTR - LIFE INSURANCE	177.00	66.41	39.42	105.83	71.17
9. 100-103-1100-5241-00 GENERAL INSTR - VMERS	8,000.00	0.00	0.00	0.00	8,000.00
10. 100-103-1100-5242-00 VSTRS HEALTH ASSESSMENT	40,096.00	20,119.50	0.00	20,119.50	19,976.50
11. 100-103-1100-5250-00 GENERAL INSTR - WORKERS' COMP INS	1,014.00	377.65	0.00	377.65	636.35
12. 100-103-1100-5260-00 GENERAL INSTR - UNEMPLOYMENT INS	35,000.00	2,296.00	2,299.28	4,595.28	30,404.72
13. 100-103-1100-5270-00 GENERAL INSTR - TUITION REIMB	55,000.00	44,270.00	14,234.10	58,504.10	(3,504.10)
14. 100-103-1100-5280-00 GENERAL INSTR - DENTAL INSURANCE	750.00	255.73	254.34	510.07	239.93
15. 100-103-1100-5290-00 GENERAL INSTR - LTD	9,601.00	5,029.99	6,822.55	11,852.54	(2,251.54)
16. 100-103-1100-5320-00 GENERAL INSTR - CONTRACTED ED SRV	100,000.00	20,442.00	0.00	20,442.00	79,558.00
17. 100-103-1100-5325-00 VOLUNTEER RECORD CK REIMB	0.00	150.00	0.00	150.00	(150.00)
18. 100-103-1100-5442-00 GENERAL INSTR - RENTAL OF EQUIPMEN	0.00	290.91	0.00	290.91	(290.91)
19. 100-103-1100-5566-00 GENERAL INSTR - TUITION REG. ED.	75,000.00	21,708.36	0.00	21,708.36	53,291.64
20. 100-103-1100-5610-00 GENERAL INSTR - SUPPLIES	10,000.00	7,666.60	1,159.60	8,826.20	1,173.80
TOTAL 1100 Direct Instruction	\$1,057,281.00	\$344,494.83	\$246,074.17	\$590,569.00	\$466,712.00
1300 Tech Ed Instruction					
21. 100-103-1300-5568-00 TECH CENTER ON BEHALF TUITION PAY	633,588.00	0.00	0.00	0.00	633,588.00
22. 100-103-1300-5569-00 TECH CENTER TUITION	441,336.00	437,523.60	0.00	437,523.60	3,812.40
TOTAL 1300 Tech Ed Instruction	\$1,074,924.00	\$437,523.60	\$0.00	\$437,523.60	\$637,400.40
1410 Co-Curricular					
23. 100-103-1410-5110-00 CO-CURRICULAR - SALARIES	45,000.00	20,330.83	0.00	20,330.83	24,669.17
24. 100-103-1410-5220-00 CO-CURRICULAR - SOCIAL SECURITY	2,100.00	1,555.40	0.00	1,555.40	544.60
25. 100-103-1410-5250-00 CO-CURRICULAR - WORKERS' COMP INS	0.00	158.52	0.00	158.52	(158.52)
26. 100-103-1410-5320-00 CO-CURRICULAR - CONTRACTED ED SRV	2,000.00	0.00	0.00	0.00	2,000.00
27. 100-103-1410-5571-00 CO-CURRICULAR - SUBSIDY ECHO	2,000.00	0.00	0.00	0.00	2,000.00
28. 100-103-1410-5610-00 CO-CURRICULAR - SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
29. 100-103-1410-5810-00 CO-CURRICULAR - DUES	0.00	655.00	0.00	655.00	(655.00)
TOTAL 1410 Co-Curricular	\$52,100.00	\$22,699.75	\$0.00	\$22,699.75	\$29,400.25
1413 Drama					
30. 100-103-1413-5110-00 DRAMA CO-CURRIC - STAFF STIPENDS	9,000.00	2,500.00	0.00	2,500.00	6,500.00
31. 100-103-1413-5220-00 DRAMA CO-CURRIC - STAFF FICA & ME	0.00	191.25	0.00	191.25	(191.25)
32. 100-103-1413-5250-00 DRAMA CO-CURRIC - WORKERS' COMP I	0.00	19.50	0.00	19.50	(19.50)

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET	Y-T-D EXPENSES	ENCUMB	TOTAL EXP & ENCUMB	REMAINING BALANCE
	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019		
TOTAL 1413 Drama	\$9,000.00	\$2,710.75	\$0.00	\$2,710.75	\$6,289.25
1420 Athletics					
33. 100-103-1420-5110-00 ATHLETICS - SALARIES	120,314.00	54,502.66	68,216.69	122,719.35	(2,405.35)
34. 100-103-1420-5112-00 ATHLETICS - COACHES SALARIES	148,000.00	69,697.44	0.00	69,697.44	78,302.56
35. 100-103-1420-5114-00 ATHLETICS - HELPERS/OTHERS	5,000.00	1,970.00	0.00	1,970.00	3,030.00
36. 100-103-1420-5210-00 ATHLETICS - HEALTH INSURANCE	26,257.00	9,574.47	11,488.95	21,063.42	5,193.58
37. 100-103-1420-5220-00 ATHLETICS - SOCIAL SECURITY	14,204.00	9,260.93	5,218.58	14,479.51	(275.51)
38. 100-103-1420-5230-00 ATHLETICS - LIFE INSURANCE	285.00	133.85	153.43	287.28	(2.28)
39. 100-103-1420-5250-00 ATHLETICS - WORKERS' COMP INS	1,139.00	984.04	0.00	984.04	154.96
40. 100-103-1420-5280-00 ATHLETICS - DENTAL INSURANCE	750.00	310.86	438.03	748.89	1.11
41. 100-103-1420-5320-00 ATHLETICS - CONTRACTED ED SRVC	50,000.00	14,122.85	0.00	14,122.85	35,877.15
42. 100-103-1420-5430-00 ATHLETICS - REPAIRS & MAINTENANCE	10,000.00	4,053.95	0.00	4,053.95	5,946.05
43. 100-103-1420-5441-00 ATHLETICS - RENTAL OF FACILITIES	27,500.00	1,785.00	0.00	1,785.00	25,715.00
44. 100-103-1420-5550-00 ATHLETICS - PRINTING	500.00	298.00	0.00	298.00	202.00
45. 100-103-1420-5580-00 ATHLETICS - TRAVEL & CONF	0.00	1,141.67	0.00	1,141.67	(1,141.67)
46. 100-103-1420-5610-00 ATHLETICS - SUPPLIES	14,500.00	8,323.21	0.00	8,323.21	6,176.79
47. 100-103-1420-5730-00 ATHLETICS - EQUIPMENT	0.00	5,793.90	0.00	5,793.90	(5,793.90)
48. 100-103-1420-5810-00 ATHLETICS - LEAGUE DUES	11,000.00	10,709.05	0.00	10,709.05	290.95
49. 100-103-1420-5890-00 ATHLETICS - AWARDS	1,000.00	1,052.80	0.00	1,052.80	(52.80)
TOTAL 1420 Athletics	\$430,449.00	\$193,714.68	\$85,515.68	\$279,230.36	\$151,218.64
2120 Guidance Services					
50. 100-103-2120-5110-00 GUIDANCE - SALARIES	241,252.00	98,481.07	158,272.38	256,753.45	(15,501.45)
51. 100-103-2120-5111-00 GUIDANCE - CLERICAL SALARIES	38,844.00	19,860.75	19,860.75	39,721.50	(877.50)
52. 100-103-2120-5115-00 GUIDANCE - AIDES' SALARIES	28,103.00	0.00	0.00	0.00	28,103.00
53. 100-103-2120-5210-00 GUIDANCE - HEALTH INSURANCE	93,429.00	17,487.63	18,640.02	36,127.65	57,301.35
54. 100-103-2120-5220-00 GUIDANCE - SOCIAL SECURITY	28,168.00	8,342.58	13,627.20	21,969.78	6,198.22
55. 100-103-2120-5230-00 GUIDANCE - LIFE INSURANCE	433.00	129.93	202.79	332.72	100.28
56. 100-103-2120-5240-00 GUIDANCE - EMPLOYEE PENSION PLAN	1,943.00	993.07	993.07	1,986.14	(43.14)
57. 100-103-2120-5250-00 GUIDANCE - WORKERS' COMP INS	2,872.00	923.20	0.00	923.20	1,948.80
58. 100-103-2120-5280-00 GUIDANCE - DENTAL INSURANCE	2,175.00	628.92	1,073.99	1,702.91	472.09
59. 100-103-2120-5320-00 GUIDANCE - CONTRACTED ED SRVC	25,000.00	0.00	0.00	0.00	25,000.00
60. 100-103-2120-5430-00 GUIDANCE - REPAIRS & MAINT	750.00	0.00	0.00	0.00	750.00
61. 100-103-2120-5511-00 GUIDANCE - FIELD TRIPS	1,000.00	176.80	0.00	176.80	823.20
62. 100-103-2120-5550-00 GUIDANCE - PRINTING	300.00	0.00	0.00	0.00	300.00
63. 100-103-2120-5551-00 GUIDANCE - POSTAGE	50.00	0.00	0.00	0.00	50.00
64. 100-103-2120-5580-00 GUIDANCE - TRAVEL & CONF	0.00	1,054.91	0.00	1,054.91	(1,054.91)
65. 100-103-2120-5581-00 GUIDANCE - TRAINING	500.00	0.00	0.00	0.00	500.00
66. 100-103-2120-5610-00 GUIDANCE - SUPPLIES	8,000.00	1,226.05	0.00	1,226.05	6,773.95
67. 100-103-2120-5641-00 GUIDANCE - REFERENCE BOOKS	500.00	0.00	0.00	0.00	500.00
68. 100-103-2120-5670-00 GUIDANCE - COMPUTER SOFTWARE	0.00	5,431.42	4,200.00	9,631.42	(9,631.42)
69. 100-103-2120-5810-00 GUIDANCE - DUES	250.00	0.00	0.00	0.00	250.00
TOTAL 2120 Guidance Services	\$473,569.00	\$154,736.33	\$216,870.20	\$371,606.53	\$101,962.47

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
2130 Health Services					
70. 100-103-2130-5110-00 HEALTH - SALARIES	88,735.00	30,312.27	57,256.38	87,568.65	1,166.35
71. 100-103-2130-5210-00 HEALTH - HEALTH INSURANCE	11,643.00	2,579.67	0.00	2,579.67	9,063.33
72. 100-103-2130-5220-00 HEALTH - SOCIAL SECURITY	6,789.00	2,225.88	4,380.12	6,606.00	183.00
73. 100-103-2130-5230-00 HEALTH - LIFE INSURANCE	94.00	32.40	64.64	97.04	(3.04)
74. 100-103-2130-5250-00 HEALTH - WORKERS' COMP INS	693.00	236.43	0.00	236.43	456.57
75. 100-103-2130-5280-00 HEALTH - DENTAL INSURANCE	308.00	104.31	208.56	312.87	(4.87)
76. 100-103-2130-5330-00 HEALTH - CONTRACTED SERVICES	905.00	0.00	0.00	0.00	905.00
77. 100-103-2130-5391-00 HEALTH - VACCINE IMMUNIZATION	209.00	0.00	0.00	0.00	209.00
78. 100-103-2130-5430-00 HEALTH - REPAIRS & MAINTENANCE	246.00	116.68	0.00	116.68	129.32
79. 100-103-2130-5580-00 HEALTH - TRAVEL & CONFERENCE FEE	0.00	120.00	0.00	120.00	(120.00)
80. 100-103-2130-5610-00 HEALTH - SUPPLIES	1,927.00	605.62	0.00	605.62	1,321.38
81. 100-103-2130-5730-00 HEALTH - EQUIPMENT	800.00	0.00	0.00	0.00	800.00
TOTAL 2130 Health Services	\$112,349.00	\$36,333.26	\$61,909.70	\$98,242.96	\$14,106.04
2190 Other Support Services - Students					
82. 100-103-2190-5110-00 JROTC - SALARIES	93,491.00	84,025.00	77,928.65	161,953.65	(68,462.65)
83. 100-103-2190-5220-00 JROTC - SOCIAL SECURITY	12,508.00	6,427.91	5,961.55	12,389.46	118.54
84. 100-103-2190-5230-00 JROTC - LIFE INSURANCE	114.00	56.94	56.94	113.88	0.12
85. 100-103-2190-5250-00 JROTC - WORKERS COMP	1,276.00	655.34	0.00	655.34	620.66
86. 100-103-2190-5280-00 JROTC - DENTAL INSURANCE	375.00	183.69	183.69	367.38	7.62
87. 100-103-2190-5511-00 JROTC - FIELD TRIPS	800.00	2,698.81	0.00	2,698.81	(1,898.81)
88. 100-103-2190-5519-00 JROTC - TRANSPORTATION	3,500.00	0.00	0.00	0.00	3,500.00
89. 100-103-2190-5610-00 JROTC - SUPPLIES	350.00	0.00	0.00	0.00	350.00
90. 100-103-2190-5890-00 JROTC - AWARDS	450.00	169.86	141.17	311.03	138.97
TOTAL 2190 Other Support Services - Students	\$112,864.00	\$94,217.55	\$84,272.00	\$178,489.55	\$(65,625.55)
2210 CURRICULUM					
91. 100-103-2210-5641-00 CURRICULUM - REFERENCE BOOKS	0.00	(30.00)	0.00	(30.00)	30.00
TOTAL 2210 CURRICULUM	\$0.00	\$(30.00)	\$0.00	\$(30.00)	\$30.00
2212 Staff Support Services					
92. 100-103-2212-5110-00 ED SUPPORT TEAM - SALARY	28,000.00	0.00	0.00	0.00	28,000.00
93. 100-103-2212-5111-00 ED SUPPORT TEAM - MENTORING SALARY	5,000.00	0.00	0.00	0.00	5,000.00
94. 100-103-2212-5220-00 ED SUPPORT TEAM - FICA & MED	2,150.00	0.00	0.00	0.00	2,150.00
95. 100-103-2212-5250-00 ED SUPPORT TEAM - W/C INS.	300.00	0.00	0.00	0.00	300.00
TOTAL 2212 Staff Support Services	\$35,450.00	\$0.00	\$0.00	\$0.00	\$35,450.00
2220 Library Services					
96. 100-103-2220-5110-00 LIBRARY - SALARIES	55,520.00	19,247.31	36,356.04	55,603.35	(83.35)
97. 100-103-2220-5115-00 LIBRARY - AIDES' SALARIES	29,463.00	0.00	0.00	0.00	29,463.00
98. 100-103-2220-5210-00 LIBRARY - HEALTH INSURANCE	11,643.00	1,926.46	3,852.95	5,779.41	5,863.59
99. 100-103-2220-5220-00 LIBRARY - SOCIAL SECURITY	6,502.00	1,346.58	2,781.23	4,127.81	2,374.19
100. 100-103-2220-5230-00 LIBRARY - LIFE INSURANCE	201.00	16.20	32.32	48.52	152.48
101. 100-103-2220-5250-00 LIBRARY - WORKERS' COMP INS	663.00	150.12	0.00	150.12	512.88

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET	Y-T-D EXPENSES	ENCUMB	TOTAL EXP & ENCUMB	REMAINING BALANCE
	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019		
102. 100-103-2220-5280-00 LIBRARY - DENTAL INSURANCE	308.00	104.31	208.56	312.87	(4.87)
103. 100-103-2220-5580-00 LIBRARY - TRAVEL & CONFERENCE	0.00	(105.00)	150.00	45.00	(45.00)
104. 100-103-2220-5610-00 LIBRARY - SUPPLIES	11,890.00	7,073.17	552.00	7,625.17	4,264.83
105. 100-103-2220-5640-00 LIBRARY - REFERENCE BOOKS	10,086.00	3,019.43	3,361.67	6,381.10	3,704.90
106. 100-103-2220-5670-00 LIBRARY - SOFTWARE	0.00	1,613.46	0.00	1,613.46	(1,613.46)
107. 100-103-2220-5730-00 LIBRARY - EQUIPMENT	9,200.00	192.48	0.00	192.48	9,007.52
108. 100-103-2220-5810-00 LIBRARY - PROFESSIONAL DUES & FEE	213.00	0.00	0.00	0.00	213.00
TOTAL 2220 Library Services	\$135,689.00	\$34,584.52	\$47,294.77	\$81,879.29	\$53,809.71
2225 TECHNOLOGY					
109. 100-103-2225-5110-00 TECHNOLOGY - SALARIES	55,388.00	19,195.64	36,258.36	55,454.00	(66.00)
110. 100-103-2225-5115-00 TECHNOLOGY - SALARIES PARA	25,738.00	0.00	0.00	0.00	25,738.00
111. 100-103-2225-5120-00 TECHNOLOGY - TEMPORARY STAFF WA	2,500.00	1,250.00	0.00	1,250.00	1,250.00
112. 100-103-2225-5210-00 TECHNOLOGY - HEALTH INSURANCE	7,224.00	1,705.05	0.00	1,705.05	5,518.95
113. 100-103-2225-5220-00 TECHNOLOGY - SOCIAL SECURITY	6,207.00	1,511.51	2,773.77	4,285.28	1,921.72
114. 100-103-2225-5230-00 TECHNOLOGY - LIFE INSURANCE	120.00	19.71	39.42	59.13	60.87
115. 100-103-2225-5250-00 TECHNOLOGY - WORKERS' COMP INS	633.00	159.51	0.00	159.51	473.49
116. 100-103-2225-5280-00 TECHNOLOGY - DENTAL INSURANCE	375.00	127.17	254.34	381.51	(6.51)
117. 100-103-2225-5330-00 TECHNOLOGY - CONTRC PROF SRVC	10,000.00	6,120.84	0.00	6,120.84	3,879.16
118. 100-103-2225-5430-00 TECHNOLOGY - REPAIRS & MAINTENAN	2,000.00	0.00	0.00	0.00	2,000.00
119. 100-103-2225-5580-00 TECHNOLOGY - TRAVEL & CONFERENC	1,000.00	824.61	0.00	824.61	175.39
120. 100-103-2225-5610-00 TECHNOLOGY - SUPPLIES	2,000.00	3,922.07	286.20	4,208.27	(2,208.27)
121. 100-103-2225-5612-00 TECHNOLOGY - PRINTER INK / TONER	5,000.00	3,008.01	280.40	3,288.41	1,711.59
122. 100-103-2225-5650-00 TECHNOLOGY - COMPUTER & AV SUPPI	0.00	399.75	0.00	399.75	(399.75)
123. 100-103-2225-5670-00 TECHNOLOGY - SOFTWARE	6,000.00	5,492.48	300.00	5,792.48	207.52
124. 100-103-2225-5730-00 TECHNOLOGY - EQUIPMENT	90,000.00	79,744.11	478.92	80,223.03	9,776.97
TOTAL 2225 TECHNOLOGY	\$214,185.00	\$123,480.46	\$40,671.41	\$164,151.87	\$50,033.13
2310 SCHOOL BOARD					
125. 100-103-2310-5110-00 BOARD - SALARIES	9,020.00	4,510.00	4,510.00	9,020.00	0.00
126. 100-103-2310-5220-00 BOARD - SOCIAL SECURITY	700.00	345.03	345.03	690.06	9.94
127. 100-103-2310-5250-00 BOARD - WORKERS' COMP INS	75.00	35.20	0.00	35.20	39.80
128. 100-103-2310-5320-00 BOARD - CONTRACTED ED SRVC	0.00	1,911.63	0.00	1,911.63	(1,911.63)
129. 100-103-2310-5360-00 BOARD - LEGAL SERVICES	12,300.00	1,838.40	0.00	1,838.40	10,461.60
130. 100-103-2310-5540-00 BOARD - ADVERTISING	4,018.00	373.58	0.00	373.58	3,644.42
131. 100-103-2310-5610-00 BOARD - SUPPLIES	900.00	265.00	0.00	265.00	635.00
132. 100-103-2310-5810-00 BOARD - DUES	2,591.00	0.00	0.00	0.00	2,591.00
133. 100-103-2310-5890-00 BOARD - AWARDS	825.00	0.00	0.00	0.00	825.00
TOTAL 2310 SCHOOL BOARD	\$30,429.00	\$9,278.84	\$4,855.03	\$14,133.87	\$16,295.13
2312 Board Secretary / Clerk Services					
134. 100-103-2312-5110-00 BOARD - SECRETARY/CLERK SHS	500.00	0.00	0.00	0.00	500.00
135. 100-103-2312-5220-00 BOARD - SECRETARY/CLERK FICA	8.00	0.00	0.00	0.00	8.00
TOTAL 2312 Board Secretary / Clerk Services	\$508.00	\$0.00	\$0.00	\$0.00	\$508.00

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
2313 Board Treasurer Services					
136. 100-103-2313-5110-00 BOARD - TREASURER WAGES	412.00	0.00	0.00	0.00	412.00
137. 100-103-2313-5220-00 BOARD - TREASURER FICA	35.00	0.00	0.00	0.00	35.00
TOTAL 2313 Board Treasurer Services	\$447.00	\$0.00	\$0.00	\$0.00	\$447.00
2314 Election Services					
138. 100-103-2314-5110-00 BOARD - ELECTED OFFICIAL WAGES	200.00	0.00	0.00	0.00	200.00
139. 100-103-2314-5220-00 BOARD - AUDITOR FICA	15.00	0.00	0.00	0.00	15.00
TOTAL 2314 Election Services	\$215.00	\$0.00	\$0.00	\$0.00	\$215.00
2321 Office of the Superintendent					
140. 100-103-2321-5331-00 SU - ASSESSMENT	549,344.00	320,450.62	228,893.30	549,343.92	0.08
TOTAL 2321 Office of the Superintendent	\$549,344.00	\$320,450.62	\$228,893.30	\$549,343.92	\$0.08
2410 Principal's Office					
141. 100-103-2410-5110-00 PRINCIPALS OFFICE - ADMIN WAGES	259,404.00	129,768.62	129,768.61	259,537.23	(133.23)
142. 100-103-2410-5111-00 PRINCIPALS OFFICE - CLERICAL WAGES	82,489.00	48,001.51	44,729.99	92,731.50	(10,242.50)
143. 100-103-2410-5115-00 PRINCIPALS OFFICE - PARA WAGES	61,752.00	0.00	0.00	0.00	61,752.00
144. 100-103-2410-5210-00 PRINCIPALS OFFICE - HEALTH INSURAN	86,779.00	21,403.98	21,403.98	42,807.96	43,971.04
145. 100-103-2410-5220-00 PRINCIPALS OFFICE - SOCIAL SECURIT	30,368.00	13,036.53	13,349.13	26,385.66	3,982.34
146. 100-103-2410-5230-00 PRINCIPALS OFFICE - LIFE INSURANCE	1,055.00	455.91	455.91	911.82	143.18
147. 100-103-2410-5240-00 PRINCIPALS OFFICE- EMPLOYEE PENSIC	4,038.00	2,250.71	2,236.52	4,487.23	(449.23)
148. 100-103-2410-5250-00 PRINCIPALS OFFICE -WORKERS' COMP I	3,097.00	1,385.75	0.00	1,385.75	1,711.25
149. 100-103-2410-5280-00 PRINCIPALS OFFICE - DENTAL INSURAN	2,300.00	918.45	918.45	1,836.90	463.10
150. 100-103-2410-5290-00 PRINCIPALS' OFFICE - LTD	1,050.00	158.85	253.34	412.19	637.81
151. 100-103-2410-5430-00 PRINCIPALS OFFICE - REPAIRS & MAINT	0.00	425.00	0.00	425.00	(425.00)
152. 100-103-2410-5442-00 PRINCIPALS OFFICE - LEASE EQUIPMEN	25,000.00	2,318.25	498.00	2,816.25	22,183.75
153. 100-103-2410-5540-00 PRINCIPALS OFFICE - ADVERTISING	0.00	38.76	0.00	38.76	(38.76)
154. 100-103-2410-5550-00 PRINCIPALS OFFICE - PRINTING	3,500.00	1,074.00	0.00	1,074.00	2,426.00
155. 100-103-2410-5551-00 PRINCIPALS OFFICE - POSTAGE	8,000.00	5,000.00	0.00	5,000.00	3,000.00
156. 100-103-2410-5580-00 PRINCIPALS OFFICE -TRAVEL & CONFER	1,500.00	308.41	0.00	308.41	1,191.59
157. 100-103-2410-5610-00 PRINCIPALS OFFICE - SUPPLIES	12,500.00	10,123.10	0.00	10,123.10	2,376.90
158. 100-103-2410-5641-00 PRINCIPALS OFFICE - REFERENCE BOOK	1,000.00	105.49	0.00	105.49	894.51
159. 100-103-2410-5730-00 PRINCIPALS OFFICE - EQUIPMENT	500.00	(35.52)	0.00	(35.52)	535.52
160. 100-103-2410-5810-00 PRINCIPALS OFFICE - DUES & PROF FEE	8,500.00	5,277.70	0.00	5,277.70	3,222.30
161. 100-103-2410-5811-00 PRINCIPALS OFFICE - BANK FEES	0.00	127.97	0.00	127.97	(127.97)
162. 100-103-2410-5890-00 PRINCIPALS OFFICE - GRADUATION	10,000.00	296.00	0.00	296.00	9,704.00
163. 100-103-2410-5891-00 PRINCIPALS OFFICE - COMMUNITY SER	500.00	0.00	0.00	0.00	500.00
TOTAL 2410 Principal's Office	\$603,332.00	\$242,439.47	\$213,613.93	\$456,053.40	\$147,278.60
2490 School Resource Officer					
164. 100-103-2490-5320-00 SCHOOL OFFICER - VOTED ARTICLE SR	50,184.00	0.00	0.00	0.00	50,184.00
TOTAL 2490 School Resource Officer	\$50,184.00	\$0.00	\$0.00	\$0.00	\$50,184.00
2523 Fiscal Services					

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
165. 100-103-2523-5830-00 TAN - TAX NOTE INTEREST	34,000.00	0.00	0.00	0.00	34,000.00
TOTAL 2523 Fiscal Services	\$34,000.00	\$0.00	\$0.00	\$0.00	\$34,000.00
2600 FACILITIES					
166. 100-103-2600-5112-00 FACILITIES - CUSTODIANS / MAINT SAL/	286,610.00	146,739.00	152,439.02	299,178.02	(12,568.02)
167. 100-103-2600-5210-00 FACILITIES - HEALTH INSURANCE	87,861.00	28,303.94	31,887.47	60,191.41	27,669.59
168. 100-103-2600-5220-00 FACILITIES - SOCIAL SECURITY	19,631.00	10,674.57	11,661.57	22,336.14	(2,705.14)
169. 100-103-2600-5230-00 FACILITIES - LIFE INSURANCE	232.00	178.38	210.15	388.53	(156.53)
170. 100-103-2600-5240-00 FACILITIES - EMPLOYEE PENSION PLAN	16,039.00	8,978.07	9,704.75	18,682.82	(2,643.82)
171. 100-103-2600-5250-00 FACILITIES - WORKERS' COMP INS	17,773.00	9,889.23	0.00	9,889.23	7,883.77
172. 100-103-2600-5280-00 FACILITIES - DENTAL INSURANCE	2,365.00	1,049.15	1,205.04	2,254.19	110.81
173. 100-103-2600-5290-00 FACILITIES - LTD	567.00	105.89	168.91	274.80	292.20
174. 100-103-2600-5331-00 FACILITIES - SOLAR MGMT SERVICES	0.00	56,250.36	46,875.30	103,125.66	(103,125.66)
175. 100-103-2600-5411-00 FACILITIES - WATER & SEWER	12,669.00	6,610.99	0.00	6,610.99	6,058.01
176. 100-103-2600-5421-00 FACILITIES - RUBBISH REMOVAL	15,000.00	8,085.81	7,431.42	15,517.23	(517.23)
177. 100-103-2600-5422-00 FACILITIES - SNOW REMOVAL	15,170.00	8,213.78	7,585.00	15,798.78	(628.78)
178. 100-103-2600-5430-00 FACILITIES - REPAIR & MAINT	36,900.00	22,529.48	0.00	22,529.48	14,370.52
179. 100-103-2600-5450-00 FACILITIES - CONSTRUCTION SERVICES	44,280.00	40,860.89	0.00	40,860.89	3,419.11
180. 100-103-2600-5451-00 FACILITIES - CONSTRUCTION SRVC - ML	200,000.00	175,542.83	0.00	175,542.83	24,457.17
181. 100-103-2600-5490-00 FACILITIES - PURCHASED SECURITY SR	4,100.00	(30.66)	0.00	(30.66)	4,130.66
182. 100-103-2600-5521-00 FACILITIES - PROPERTY INSURANCE	75,087.00	72,341.00	0.00	72,341.00	2,746.00
183. 100-103-2600-5530-00 FACILITIES - TELEPHONE	14,350.00	2,178.03	0.00	2,178.03	12,171.97
184. 100-103-2600-5610-00 FACILITIES - CUSTODIAL SUPPLIES	35,162.00	20,313.98	0.00	20,313.98	14,848.02
185. 100-103-2600-5611-00 FACILITIES - MAINT SUPPLIES	47,560.00	25,683.71	0.00	25,683.71	21,876.29
186. 100-103-2600-5615-00 FACILITIES - CLOTHING ALLOWANCE	2,870.00	2,416.01	0.00	2,416.01	453.99
187. 100-103-2600-5622-00 FACILITIES - ELECTRICITY	148,420.00	1,184.70	0.00	1,184.70	147,235.30
188. 100-103-2600-5623-00 FACILITIES - PROPANE	5,617.00	1,981.19	0.00	1,981.19	3,635.81
189. 100-103-2600-5624-00 FACILITIES - FUEL OIL	6,560.00	513.15	0.00	513.15	6,046.85
190. 100-103-2600-5628-00 FACILITIES - WOOD CHIPS	73,800.00	17,356.71	0.00	17,356.71	56,443.29
191. 100-103-2600-5730-00 FACILITIES - EQUIPMENT	5,013.00	410.00	0.00	410.00	4,603.00
TOTAL 2600 FACILITIES	\$1,173,636.00	\$668,360.19	\$269,168.63	\$937,528.82	\$236,107.18
2720 Athletic Transportation					
192. 100-103-2720-5519-00 ATHLETICS - TRANSPORTATION	90,000.00	23,910.50	0.00	23,910.50	66,089.50
TOTAL 2720 Athletic Transportation	\$90,000.00	\$23,910.50	\$0.00	\$23,910.50	\$66,089.50
2721 Co-Curricular Transportation					
193. 100-103-2721-5519-00 TRANSPORTATION	3,000.00	179.40	0.00	179.40	2,820.60
TOTAL 2721 Co-Curricular Transportation	\$3,000.00	\$179.40	\$0.00	\$179.40	\$2,820.60
5100 Bond Proceeds					
194. 100-103-5100-5830-00 SHS INTEREST - LONG TERM DEBT	51,000.00	52,953.18	0.00	52,953.18	(1,953.18)
195. 100-103-5100-5910-00 PRINCIPAL - LONG TERM DEBT	180,000.00	172,577.84	0.00	172,577.84	7,422.16
TOTAL 5100 Bond Proceeds	\$231,000.00	\$225,531.02	\$0.00	\$225,531.02	\$5,468.98

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
TOTAL 00 General	\$6,473,955.00	\$2,934,615.77	\$1,499,138.82	\$4,433,754.59	\$2,040,200.41
02 Art					
1100 Direct Instruction					
196. 100-103-1100-5110-02 ART - SALARIES	102,596.00	35,739.36	67,507.64	103,247.00	(651.00)
197. 100-103-1100-5220-02 ART - SOCIAL SECURITY	7,849.00	2,556.16	5,164.33	7,720.49	128.51
198. 100-103-1100-5230-02 ART - LIFE INSURANCE	114.00	39.42	78.84	118.26	(4.26)
199. 100-103-1100-5250-02 ART - WORKERS' COMP INS	801.00	278.75	0.00	278.75	522.25
200. 100-103-1100-5280-02 ART - DENTAL INSURANCE	750.00	254.34	508.68	763.02	(13.02)
201. 100-103-1100-5430-02 ART - REPAIRS & MAINT	1,000.00	0.00	0.00	0.00	1,000.00
202. 100-103-1100-5511-02 ART - FIELD TRIPS	400.00	0.00	0.00	0.00	400.00
203. 100-103-1100-5610-02 ART - SUPPLIES	15,000.00	6,117.00	2,282.03	8,399.03	6,600.97
204. 100-103-1100-5641-02 ART - REFERENCE BOOKS	250.00	0.00	0.00	0.00	250.00
205. 100-103-1100-5730-02 ART - EQUIPMENT	2,400.00	126.00	380.92	506.92	1,893.08
206. 100-103-1100-5810-02 ART - DUES	400.00	0.00	0.00	0.00	400.00
TOTAL 1100 Direct Instruction	\$131,560.00	\$45,111.03	\$75,922.44	\$121,033.47	\$10,526.53
TOTAL 02 Art	\$131,560.00	\$45,111.03	\$75,922.44	\$121,033.47	\$10,526.53
03 Business Education					
1100 Direct Instruction					
207. 100-103-1100-5110-03 BUSINESS ED - SALARIES	60,414.00	20,886.57	39,452.43	60,339.00	75.00
208. 100-103-1100-5220-03 BUSINESS ED - SOCIAL SECURITY	4,622.00	1,591.20	3,018.11	4,609.31	12.69
209. 100-103-1100-5230-03 BUSINESS ED - LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
210. 100-103-1100-5250-03 BUSINESS ED - WORKERS' COMP INS	472.00	162.90	0.00	162.90	309.10
211. 100-103-1100-5610-03 BUSINESS ED - SUPPLIES	1,500.00	367.05	0.00	367.05	1,132.95
212. 100-103-1100-5640-03 BUSINESS ED - TEXTBOOKS	2,800.00	499.68	0.00	499.68	2,300.32
213. 100-103-1100-5670-03 BUSINESS ED - COMPUTER SOFTWARE	500.00	123.88	0.00	123.88	376.12
TOTAL 1100 Direct Instruction	\$70,365.00	\$23,650.99	\$42,509.96	\$66,160.95	\$4,204.05
TOTAL 03 Business Education	\$70,365.00	\$23,650.99	\$42,509.96	\$66,160.95	\$4,204.05
04 ESL					
1100 Direct Instruction					
214. 100-103-1100-5110-04 ESL - SALARIES	9,403.00	3,247.38	6,133.93	9,381.31	21.69
215. 100-103-1100-5220-04 ESL - SOCIAL SECURITY	1,220.00	227.61	469.24	696.85	523.15
216. 100-103-1100-5230-04 ESL - LIFE INSURANCE	9.00	2.97	5.91	8.88	0.12
217. 100-103-1100-5250-04 ESL - WORKERS' COMP INS	104.00	25.29	0.00	25.29	78.71
218. 100-103-1100-5280-04 ESL - DENTAL INSURANCE	57.00	19.08	38.15	57.23	(0.23)
219. 100-103-1100-5330-04 ESL - TESTING / OTHER PROF SRVC	200.00	0.00	0.00	0.00	200.00
220. 100-103-1100-5511-04 ESL - FIELD TRIPS	200.00	17.20	0.00	17.20	182.80
221. 100-103-1100-5610-04 ESL - SUPPLIES	950.00	339.48	0.00	339.48	610.52
TOTAL 1100 Direct Instruction	\$12,143.00	\$3,879.01	\$6,647.23	\$10,526.24	\$1,616.76
TOTAL 04 ESL	\$12,143.00	\$3,879.01	\$6,647.23	\$10,526.24	\$1,616.76

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
05 English					
1100 Direct Instruction					
222. 100-103-1100-5110-05 ENGLISH - SALARIES	478,033.00	162,981.38	327,239.96	490,221.34	(12,188.34)
223. 100-103-1100-5220-05 ENGLISH - SOCIAL SECURITY	36,570.00	11,502.83	25,033.87	36,536.70	33.30
224. 100-103-1100-5230-05 ENGLISH - LIFE INSURANCE	475.00	168.54	359.03	527.57	(52.57)
225. 100-103-1100-5250-05 ENGLISH - WORKERS' COMP INS	3,729.00	1,271.21	0.00	1,271.21	2,457.79
226. 100-103-1100-5280-05 ENGLISH - DENTAL INSURANCE	2,749.00	962.75	2,062.13	3,024.88	(275.88)
227. 100-103-1100-5511-05 ENGLISH - FIELD TRIPS	0.00	116.00	0.00	116.00	(116.00)
228. 100-103-1100-5580-05 ENGLISH - TRAVEL & CONF	0.00	(105.00)	150.00	45.00	(45.00)
229. 100-103-1100-5610-05 ENGLISH - SUPPLIES	3,000.00	1,303.17	0.00	1,303.17	1,696.83
230. 100-103-1100-5640-05 ENGLISH - TEXTBOOKS	8,000.00	3,175.85	0.00	3,175.85	4,824.15
231. 100-103-1100-5730-05 ENGLISH - EQUIPMENT	2,000.00	2,594.81	0.00	2,594.81	(594.81)
TOTAL 1100 Direct Instruction	\$534,556.00	\$183,971.54	\$354,844.99	\$538,816.53	\$(4,260.53)
TOTAL 05 English	\$534,556.00	\$183,971.54	\$354,844.99	\$538,816.53	\$(4,260.53)
06 World Languages					
1100 Direct Instruction					
232. 100-103-1100-5110-06 WORLD LANGUAGES - SALARIES	235,213.00	81,748.66	155,019.44	236,768.10	(1,555.10)
233. 100-103-1100-5220-06 WORLD LANGUAGES - SOCIAL SECURIT	17,994.00	5,910.06	11,858.97	17,769.03	224.97
234. 100-103-1100-5230-06 WORLD LANGUAGES - LIFE INSURANC	228.00	78.84	157.68	236.52	(8.52)
235. 100-103-1100-5250-06 WORLD LANGUAGES - WORKERS' COM	1,835.00	637.55	0.00	637.55	1,197.45
236. 100-103-1100-5280-06 WORLD LANGUAGES - DENTAL INSURA	1,316.00	446.40	892.80	1,339.20	(23.20)
237. 100-103-1100-5610-06 WORLD LANGUAGES - SUPPLIES	1,500.00	843.52	0.00	843.52	656.48
238. 100-103-1100-5640-06 WORLD LANGUAGES - TEXTBOOKS	2,000.00	0.00	229.00	229.00	1,771.00
TOTAL 1100 Direct Instruction	\$260,086.00	\$89,665.03	\$168,157.89	\$257,822.92	\$2,263.08
TOTAL 06 World Languages	\$260,086.00	\$89,665.03	\$168,157.89	\$257,822.92	\$2,263.08
07 Driver's Education					
1100 Direct Instruction					
239. 100-103-1100-5110-07 DRIVER'S ED - SALARIES	63,863.00	24,143.36	40,579.64	64,723.00	(860.00)
240. 100-103-1100-5220-07 DRIVER'S ED - SOCIAL SECURITY	4,886.00	1,794.33	3,104.34	4,898.67	(12.67)
241. 100-103-1100-5230-07 DRIVER'S ED - LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
242. 100-103-1100-5250-07 DRIVER'S ED - WORKERS' COMP INS	499.00	188.31	0.00	188.31	310.69
243. 100-103-1100-5280-07 DRIVER'S ED - DENTAL INSURANCE	375.00	127.17	254.34	381.51	(6.51)
244. 100-103-1100-5430-07 DRIVER'S ED - REPAIRS & MAINT	500.00	244.95	0.00	244.95	255.05
245. 100-103-1100-5442-07 DRIVER'S ED - RENTAL OF VEHICLES	5,000.00	1,188.00	0.00	1,188.00	3,812.00
246. 100-103-1100-5610-07 DRIVER'S ED - SUPPLIES	500.00	0.00	0.00	0.00	500.00
247. 100-103-1100-5626-07 DRIVER'S ED - GASOLINE	1,500.00	406.36	0.00	406.36	1,093.64
TOTAL 1100 Direct Instruction	\$77,180.00	\$28,112.19	\$43,977.74	\$72,089.93	\$5,090.07
TOTAL 07 Driver's Education	\$77,180.00	\$28,112.19	\$43,977.74	\$72,089.93	\$5,090.07
08 Physical Education					
1100 Direct Instruction					

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
248. 100-103-1100-5110-08 PHYS ED - SALARIES	89,192.00	32,457.14	61,307.86	93,765.00	(4,573.00)
249. 100-103-1100-5220-08 PHYS ED - SOCIAL SECURITY	6,824.00	2,267.96	4,690.04	6,958.00	(134.00)
250. 100-103-1100-5230-08 PHYS ED - LIFE INSURANCE	114.00	39.42	78.84	118.26	(4.26)
251. 100-103-1100-5250-08 PHYS ED - WORKERS' COMP INS	696.00	253.17	0.00	253.17	442.83
252. 100-103-1100-5280-08 PHYS ED - DENTAL INSURANCE	375.00	226.08	508.68	734.76	(359.76)
253. 100-103-1100-5430-08 PHYS ED - REPAIRS & MAINT	500.00	0.00	0.00	0.00	500.00
254. 100-103-1100-5610-08 PHYS ED - SUPPLIES	400.00	0.00	0.00	0.00	400.00
255. 100-103-1100-5730-08 PHYS ED - NEW EQUIPMENT	3,000.00	0.00	0.00	0.00	3,000.00
256. 100-103-1100-5810-08 PHYS ED - DUES	0.00	350.00	0.00	350.00	(350.00)
TOTAL 1100 Direct Instruction	\$101,101.00	\$35,593.77	\$66,585.42	\$102,179.19	\$(1,078.19)
TOTAL 08 Physical Education	\$101,101.00	\$35,593.77	\$66,585.42	\$102,179.19	\$(1,078.19)
09 Family and Consumer Science					
1100 Direct Instruction					
257. 100-103-1100-5110-09 FCS - SALARIES	118,857.00	42,624.54	81,118.26	123,742.80	(4,885.80)
258. 100-103-1100-5220-09 FCS - SOCIAL SECURITY	9,093.00	2,994.35	6,205.55	9,199.90	(106.90)
259. 100-103-1100-5230-09 FCS - LIFE INSURANCE	114.00	39.42	78.84	118.26	(4.26)
260. 100-103-1100-5250-09 FCS - WORKERS' COMP INS	928.00	332.45	0.00	332.45	595.55
261. 100-103-1100-5280-09 FCS - DENTAL INSURANCE	750.00	254.34	508.68	763.02	(13.02)
262. 100-103-1100-5320-09 FCS - CONTRACTED ED SRVC	1,500.00	0.00	0.00	0.00	1,500.00
263. 100-103-1100-5580-09 FCS - TRAVEL & CONF	0.00	54.62	0.00	54.62	(54.62)
264. 100-103-1100-5610-09 FCS - SUPPLIES	8,000.00	3,455.17	0.00	3,455.17	4,544.83
265. 100-103-1100-5640-09 FCS - TEXTBOOKS	500.00	0.00	0.00	0.00	500.00
266. 100-103-1100-5730-09 FCS - EQUIPMENT	500.00	0.00	0.00	0.00	500.00
267. 100-103-1100-5810-09 FCS - DUES	0.00	350.00	0.00	350.00	(350.00)
TOTAL 1100 Direct Instruction	\$140,242.00	\$50,104.89	\$87,911.33	\$138,016.22	\$2,225.78
TOTAL 09 Family and Consumer Science	\$140,242.00	\$50,104.89	\$87,911.33	\$138,016.22	\$2,225.78
11 Math					
1100 Direct Instruction					
268. 100-103-1100-5110-11 MATH - SALARIES	414,472.00	153,570.53	287,794.15	441,364.68	(26,892.68)
269. 100-103-1100-5121-11 MATH - TUTOR SALARIES	1,200.00	748.40	0.00	748.40	451.60
270. 100-103-1100-5220-11 MATH - SOCIAL SECURITY	31,708.00	11,209.78	22,016.24	33,226.02	(1,518.02)
271. 100-103-1100-5230-11 MATH - LIFE INSURANCE	437.00	151.16	296.48	447.64	(10.64)
272. 100-103-1100-5250-11 MATH - WORKERS' COMP INS	3,233.00	1,203.59	0.00	1,203.59	2,029.41
273. 100-103-1100-5280-11 MATH - DENTAL INSURANCE	2,501.00	975.42	1,912.92	2,888.34	(387.34)
274. 100-103-1100-5610-11 MATH - SUPPLIES	2,500.00	2,039.60	0.00	2,039.60	460.40
275. 100-103-1100-5640-11 MATH - TEXTBOOKS	4,000.00	2,699.30	0.00	2,699.30	1,300.70
276. 100-103-1100-5730-11 MATH - EQUIPMENT	2,000.00	2,177.04	0.00	2,177.04	(177.04)
277. 100-103-1100-5810-11 MATH - DUES	1,260.00	90.00	940.00	1,030.00	230.00
TOTAL 1100 Direct Instruction	\$463,311.00	\$174,864.82	\$312,959.79	\$487,824.61	\$(24,513.61)
TOTAL 11 Math	\$463,311.00	\$174,864.82	\$312,959.79	\$487,824.61	\$(24,513.61)

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
12 Music					
1100 Direct Instruction					
278. 100-103-1100-5110-12 MUSIC - SALARIES	102,596.00	34,512.57	65,190.43	99,703.00	2,893.00
279. 100-103-1100-5121-12 MUSIC - TEMP SALARIES	6,000.00	215.00	0.00	215.00	5,785.00
280. 100-103-1100-5220-12 MUSIC - SOCIAL SECURITY	7,849.00	2,331.88	4,987.07	7,318.95	530.05
281. 100-103-1100-5230-12 MUSIC - LIFE INSURANCE	114.00	39.42	78.84	118.26	(4.26)
282. 100-103-1100-5250-12 MUSIC - WORKERS' COMP INS	801.00	270.87	0.00	270.87	530.13
283. 100-103-1100-5280-12 MUSIC - DENTAL INSURANCE	750.00	254.34	508.68	763.02	(13.02)
284. 100-103-1100-5430-12 MUSIC - REPAIRS & MAINT	1,500.00	141.00	0.00	141.00	1,359.00
285. 100-103-1100-5511-12 MUSIC - FIELD TRIPS	1,500.00	732.00	0.00	732.00	768.00
286. 100-103-1100-5610-12 MUSIC - SUPPLIES	7,500.00	4,814.17	0.00	4,814.17	2,685.83
287. 100-103-1100-5612-12 MUSIC - UNIFORMS	2,000.00	0.00	0.00	0.00	2,000.00
288. 100-103-1100-5640-12 MUSIC - TEXTBOOKS	0.00	138.00	0.00	138.00	(138.00)
289. 100-103-1100-5730-12 MUSIC - EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00
290. 100-103-1100-5731-12 MUSIC - REPLACEMENT EQUIPMENT	0.00	27.99	0.00	27.99	(27.99)
291. 100-103-1100-5810-12 MUSIC - DUES	500.00	1,450.00	0.00	1,450.00	(950.00)
TOTAL 1100 Direct Instruction	\$136,110.00	\$44,927.24	\$70,765.02	\$115,692.26	\$20,417.74
TOTAL 12 Music	\$136,110.00	\$44,927.24	\$70,765.02	\$115,692.26	\$20,417.74
13 Science					
1100 Direct Instruction					
292. 100-103-1100-5110-13 SCIENCE - SALARIES	329,091.00	115,879.19	219,488.29	335,367.48	(6,276.48)
293. 100-103-1100-5220-13 SCIENCE - SOCIAL SECURITY	25,176.00	8,569.80	16,790.86	25,360.66	(184.66)
294. 100-103-1100-5230-13 SCIENCE - LIFE INSURANCE	342.00	118.26	236.52	354.78	(12.78)
295. 100-103-1100-5250-13 SCIENCE - WORKERS' COMP INS	2,567.00	903.86	0.00	903.86	1,663.14
296. 100-103-1100-5280-13 SCIENCE - DENTAL INSURANCE	2,250.00	635.85	1,271.70	1,907.55	342.45
297. 100-103-1100-5610-13 SCIENCE - SUPPLIES	14,000.00	15,245.90	133.59	15,379.49	(1,379.49)
298. 100-103-1100-5640-13 SCIENCE - TEXTBOOKS	2,000.00	79.00	0.00	79.00	1,921.00
299. 100-103-1100-5641-13 SCIENCE - REFERENCE BOOKS	0.00	5.99	0.00	5.99	(5.99)
300. 100-103-1100-5730-13 SCIENCE - EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00
301. 100-103-1100-5810-13 SCIENCE - DUES	100.00	0.00	0.00	0.00	100.00
TOTAL 1100 Direct Instruction	\$380,526.00	\$141,437.85	\$237,920.96	\$379,358.81	\$1,167.19
TOTAL 13 Science	\$380,526.00	\$141,437.85	\$237,920.96	\$379,358.81	\$1,167.19
15 Social Studies					
1100 Direct Instruction					
302. 100-103-1100-5110-15 SOCIAL STUDIES - SALARIES	348,488.00	116,655.79	220,955.01	337,610.80	10,877.20
303. 100-103-1100-5220-15 SOCIAL STUDIES - SOCIAL SECURITY	26,660.00	8,372.05	16,903.06	25,275.11	1,384.89
304. 100-103-1100-5230-15 SOCIAL STUDIES - LIFE INSURANCE	285.00	118.26	236.52	354.78	(69.78)
305. 100-103-1100-5250-15 SOCIAL STUDIES - WORKERS' COMP INS	2,719.00	909.80	0.00	909.80	1,809.20
306. 100-103-1100-5280-15 SOCIAL STUDIES - DENTAL INSURANCE	1,875.00	635.85	1,271.70	1,907.55	(32.55)
307. 100-103-1100-5511-15 SOCIAL STUDIES - FIELD TRIPS	1,000.00	0.00	0.00	0.00	1,000.00
308. 100-103-1100-5610-15 SOCIAL STUDIES - SUPPLIES	4,000.00	1,124.25	0.00	1,124.25	2,875.75

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
309. 100-103-1100-5640-15 SOCIAL STUDIES - TEXTBOOKS	3,000.00	1,969.18	0.00	1,969.18	1,030.82
TOTAL 1100 Direct Instruction	\$388,027.00	\$129,785.18	\$239,366.29	\$369,151.47	\$18,875.53
TOTAL 15 Social Studies	\$388,027.00	\$129,785.18	\$239,366.29	\$369,151.47	\$18,875.53
16 Work-Based Learning					
1100 Direct Instruction					
310. 100-103-1100-5110-16 WORK-BASED LEARNING - COORD WAG	65,737.00	22,809.46	43,084.54	65,894.00	(157.00)
311. 100-103-1100-5220-16 WORK-BASED LEARNING - COORD FIC	5,029.00	1,582.56	3,295.97	4,878.53	150.47
312. 100-103-1100-5230-16 WORK-BASED LEARNING - LIFE INS	57.00	19.71	39.42	59.13	(2.13)
313. 100-103-1100-5250-16 WORK-BASED LEARNING - COORD W/C	513.00	177.93	0.00	177.93	335.07
314. 100-103-1100-5280-16 WORK-BASED LEARNING - DENTAL INS	375.00	127.17	254.34	381.51	(6.51)
315. 100-103-1100-5519-16 WORK-BASED LEARNING - CONTR TRAN	2,000.00	0.00	0.00	0.00	2,000.00
316. 100-103-1100-5580-16 WORK-BASED LEARNING - TRAVEL & C	1,000.00	853.78	0.00	853.78	146.22
317. 100-103-1100-5610-16 WORK-BASED LEARNING - SUPPLIES	500.00	312.29	0.00	312.29	187.71
TOTAL 1100 Direct Instruction	\$75,211.00	\$25,882.90	\$46,674.27	\$72,557.17	\$2,653.83
TOTAL 16 Work-Based Learning	\$75,211.00	\$25,882.90	\$46,674.27	\$72,557.17	\$2,653.83
27 Phoenix					
1100 Direct Instruction					
318. 100-103-1100-5110-27 PHOENIX - SALARIES	117,774.00	40,745.09	76,962.91	117,708.00	66.00
319. 100-103-1100-5210-27 PHOENIX - HEALTH INSURANCE	6,000.00	0.00	0.00	0.00	6,000.00
320. 100-103-1100-5220-27 PHOENIX - SOCIAL SECURITY	9,010.00	2,968.04	5,887.66	8,855.70	154.30
321. 100-103-1100-5230-27 PHOENIX - LIFE INSURANCE	92.00	31.59	63.18	94.77	(2.77)
322. 100-103-1100-5250-27 PHOENIX - WORKERS' COMP INS.	919.00	317.88	0.00	317.88	601.12
323. 100-103-1100-5280-27 PHOENIX - DENTAL INSURANCE	375.00	127.17	254.34	381.51	(6.51)
324. 100-103-1100-5441-27 PHOENIX - RENTAL OF BUILDING	11,500.00	0.00	0.00	0.00	11,500.00
325. 100-103-1100-5442-27 PHOENIX - RENTAL OF EQUIPMENT	1,200.00	0.00	0.00	0.00	1,200.00
326. 100-103-1100-5530-27 PHOENIX - TELEPHONE	500.00	255.33	584.67	840.00	(340.00)
327. 100-103-1100-5610-27 PHOENIX - SUPPLIES	500.00	208.07	0.00	208.07	291.93
328. 100-103-1100-5622-27 PHOENIX - ELECTRICITY	600.00	0.00	0.00	0.00	600.00
329. 100-103-1100-5643-27 PHOENIX - MAGAZINES & NEWSPAPER	0.00	72.00	0.00	72.00	(72.00)
330. 100-103-1100-5890-27 PHOENIX - GRADUATION	250.00	0.00	0.00	0.00	250.00
TOTAL 1100 Direct Instruction	\$148,720.00	\$44,725.17	\$83,752.76	\$128,477.93	\$20,242.07
TOTAL 27 Phoenix	\$148,720.00	\$44,725.17	\$83,752.76	\$128,477.93	\$20,242.07
TOTAL 103 High School Education	\$9,393,093.00	\$3,956,327.38	\$3,337,134.91	\$7,293,462.29	\$2,099,630.71
211 Special Ed - Reimbursable					
00 General					
1200 SPECIAL ED INSTR					
331. 100-211-1200-5331-00 BSU - ASSESSMENT SPEC ED DIRECT	1,457,742.00	728,871.00	0.00	728,871.00	728,871.00
332. 100-211-1200-5610-00 SPED-SUPPLIES	0.00	954.48	0.00	954.48	(954.48)

Spaulding UHS and CVCC SHS EXPENDITURE SUMMARY

Report # 49705

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
TOTAL 1200 SPECIAL ED INSTR	\$1,457,742.00	\$729,825.48	\$0.00	\$729,825.48	\$727,916.52
TOTAL 00 General	\$1,457,742.00	\$729,825.48	\$0.00	\$729,825.48	\$727,916.52
TOTAL 211 Special Ed - Reimbursable	\$1,457,742.00	\$729,825.48	\$0.00	\$729,825.48	\$727,916.52
212 Special Ed - Non Reimbursable					
25 Granite Academy (GAP)					
1200 SPECIAL ED INSTR					
333. 100-212-1200-5110-25 GRANITE ACADEMY - NON REIMB WAG	0.00	15,515.64	29,307.36	44,823.00	(44,823.00)
334. 100-212-1200-5220-25 GRANITE ACADEMY - NON REIMB FICA	0.00	1,187.01	2,242.02	3,429.03	(3,429.03)
335. 100-212-1200-5230-25 GRANITE ACADEMY - NON REIMB LIFE I	0.00	19.71	39.42	59.13	(59.13)
336. 100-212-1200-5250-25 GRANITE ACADEMY - NON REIMB W/C I	0.00	121.05	0.00	121.05	(121.05)
TOTAL 1200 SPECIAL ED INSTR	\$0.00	\$16,843.41	\$31,588.80	\$48,432.21	\$(48,432.21)
TOTAL 25 Granite Academy (GAP)	\$0.00	\$16,843.41	\$31,588.80	\$48,432.21	\$(48,432.21)
TOTAL 212 Special Ed - Non Reimbursable	\$0.00	\$16,843.41	\$31,588.80	\$48,432.21	\$(48,432.21)
TOTAL 100 SHS General Fund	\$10,850,835.00	\$4,702,996.27	\$3,368,723.71	\$8,071,719.98	\$2,779,115.02
GRAND TOTAL	\$10,850,835.00	\$4,702,996.27	\$3,368,723.71	\$8,071,719.98	\$2,779,115.02

Spaulding UHS and CVCC

CVCC EXPENDITURE SUMMARY

Report # 49706

Statement Code: BRD BTC E

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
600 BTC - Barre Technical Center					
212 Special Ed - Non Reimbursable					
00 General					
1200 SPECIAL ED INSTR					
1. 600-212-1200-5110-00 CVCC - SPED SALARIES	67,806.00	25,206.40	43,084.54	68,290.94	(484.94)
2. 600-212-1200-5220-00 CVCC - SPED SOCIAL SECURITY	5,188.00	1,888.55	3,295.97	5,184.52	3.48
3. 600-212-1200-5230-00 CVCC - SPED LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
4. 600-212-1200-5250-00 CVCC - SPED WORKMEN'S COMPENSATION	529.00	196.63	0.00	196.63	332.37
5. 600-212-1200-5280-00 CVCC - SPED DENTAL INSURANCE	0.00	127.17	254.34	381.51	(381.51)
6. 600-212-1200-5580-00 CVCC - SPED TRAVEL & CONFERENCE FEES	500.00	134.62	32.70	167.32	332.68
7. 600-212-1200-5610-00 CVCC - SPED SUPPLIES	650.00	295.47	0.00	295.47	354.53
8. 600-212-1200-5641-00 CVCC - SPED TEXTBOOKS	750.00	0.00	0.00	0.00	750.00
TOTAL 1200 SPECIAL ED INSTR	\$75,480.00	\$27,868.55	\$46,706.97	\$74,575.52	\$904.48
TOTAL 00 General	\$75,480.00	\$27,868.55	\$46,706.97	\$74,575.52	\$904.48
TOTAL 212 Special Ed - Non Reimbursable	\$75,480.00	\$27,868.55	\$46,706.97	\$74,575.52	\$904.48
300 Vocational Programs					
00 General					
1300 Tech Ed Instruction					
9. 600-300-1300-5112-00 LEAVE TIME PAYOUT	0.00	36.90	0.00	36.90	(36.90)
10. 600-300-1300-5120-00 CVCC - SUBSTITUTES SALARIES	25,000.00	20,996.89	27,864.36	48,861.25	(23,861.25)
11. 600-300-1300-5210-00 CVCC - GROUP HEALTH INSURANCE	170,834.00	46,159.15	68,004.00	114,163.15	56,670.85
12. 600-300-1300-5220-00 CVCC - SOCIAL SECURITY	2,800.00	1,505.50	2,131.63	3,637.13	(837.13)
13. 600-300-1300-5230-00 CVCC - GROUP LIFE INSURANCE	86.00	57.24	96.36	153.60	(67.60)
14. 600-300-1300-5232-00 CVCC - VSTRS HEALTH ASSESS	18,795.00	6,375.00	0.00	6,375.00	12,420.00
15. 600-300-1300-5241-00 CVCC - VMERS	4,000.00	0.00	0.00	0.00	4,000.00
16. 600-300-1300-5250-00 CVCC - WORKMEN'S COMPENSATION	300.00	163.55	0.00	163.55	136.45
17. 600-300-1300-5260-00 CVCC - UNEMPLOYMENT INSURANCE	9,200.00	504.00	504.72	1,008.72	8,191.28
18. 600-300-1300-5270-00 CVCC - TUITION REIMBURSEMENT	13,000.00	17,346.00	3,928.00	21,274.00	(8,274.00)
19. 600-300-1300-5280-00 CVCC - GROUP DENTAL INSURANCE	563.00	267.09	254.34	521.43	41.57
20. 600-300-1300-5290-00 CVCC - LTD	1,663.00	1,104.13	1,538.62	2,642.75	(979.75)
21. 600-300-1300-5430-00 CVCC - REPAIRS & MAINT. SERVICES	4,000.00	0.00	0.00	0.00	4,000.00
22. 600-300-1300-5442-00 CVCC - RENTAL OF EQUIPMENT	0.00	1,127.69	0.00	1,127.69	(1,127.69)
23. 600-300-1300-5513-00 CVCC - STUDENT TRANSPORTATION	5,000.00	835.30	0.00	835.30	4,164.70
24. 600-300-1300-5540-00 CVCC - PUBLICITY & MARKETING	4,500.00	5,635.13	124.67	5,759.80	(1,259.80)
25. 600-300-1300-5550-00 CVCC - PRINTING	1,500.00	1,430.46	3,000.00	4,430.46	(2,930.46)
26. 600-300-1300-5580-00 CVCC - TRAVEL & CONFERENCE FEES	1,500.00	168.80	0.00	168.80	1,331.20
27. 600-300-1300-5610-00 CVCC - INSTRUCTIONAL SUPPLIES	12,000.00	5,269.40	2,110.44	7,379.84	4,620.16
28. 600-300-1300-5641-00 CVCC - TEXTBOOKS	1,200.00	0.00	0.00	0.00	1,200.00
29. 600-300-1300-5730-00 CVCC - EQUIPMENT	75,000.00	27,701.34	12,192.35	39,893.69	35,106.31
30. 600-300-1300-5810-00 CVCC - DUES	1,500.00	2,754.00	0.00	2,754.00	(1,254.00)
TOTAL 1300 Tech Ed Instruction	\$352,441.00	\$139,437.57	\$121,749.49	\$261,187.06	\$91,253.94

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
1410 Co-Curricular					
31. 600-300-1410-5110-00 CO-CURRICULAR-SALARIES	2,500.00	1,532.40	0.00	1,532.40	967.60
32. 600-300-1410-5220-00 CO-CURRICULAR-SOCIAL SECURITY	500.00	117.23	0.00	117.23	382.77
33. 600-300-1410-5250-00 CO-CURRICULAR-WORKMEN'S COMPEN:	55.00	11.95	0.00	11.95	43.05
34. 600-300-1410-5511-00 CO-CURRICULAR-FIELD TRIPS	5,900.00	183.92	0.00	183.92	5,716.08
35. 600-300-1410-5580-00 CO-CURRICULAR-TRAVEL & CONFER	7,200.00	0.00	0.00	0.00	7,200.00
36. 600-300-1410-5810-00 CO-CURRICULAR-DUES	2,500.00	320.00	420.00	740.00	1,760.00
TOTAL 1410 Co-Curricular	\$18,655.00	\$2,165.50	\$420.00	\$2,585.50	\$16,069.50
2120 Guidance Services					
37. 600-300-2120-5110-00 GUIDANCE-SALARIES	47,011.00	18,369.65	30,935.43	49,305.08	(2,294.08)
38. 600-300-2120-5210-00 GUIDANCE-HEALTH INSURANCE	7,224.00	1,705.05	3,410.10	5,115.15	2,108.85
39. 600-300-2120-5220-00 GUIDANCE-SOCIAL SECURITY	3,597.00	1,352.63	2,366.56	3,719.19	(122.19)
40. 600-300-2120-5230-00 GUIDANCE-LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
41. 600-300-2120-5250-00 GUIDANCE-WORKMEN'S COMPENSATIO	367.00	143.25	0.00	143.25	223.75
42. 600-300-2120-5280-00 GUIDANCE-DENTAL INSURANCE	375.00	127.17	254.34	381.51	(6.51)
43. 600-300-2120-5511-00 GUIDANCE-FIELD TRIPS	500.00	475.00	0.00	475.00	25.00
44. 600-300-2120-5540-00 GUIDANCE-ADVERTISING	500.00	0.00	0.00	0.00	500.00
45. 600-300-2120-5550-00 GUIDANCE-PRINTING	1,000.00	0.00	0.00	0.00	1,000.00
46. 600-300-2120-5580-00 GUIDANCE-TRAVEL & CONFERENCE FEE	800.00	806.40	55.15	861.55	(61.55)
47. 600-300-2120-5581-00 GUIDANCE-TRAINING	1,200.00	268.00	1,231.88	1,499.88	(299.88)
48. 600-300-2120-5610-00 GUIDANCE-SUPPLIES	1,200.00	1,190.65	0.00	1,190.65	9.35
49. 600-300-2120-5641-00 GUIDANCE-REFERENCE BOOKS	1,000.00	67.42	30.51	97.93	902.07
50. 600-300-2120-5810-00 GUIDANCE-DUES	350.00	75.00	0.00	75.00	275.00
TOTAL 2120 Guidance Services	\$65,181.00	\$24,599.93	\$38,323.39	\$62,923.32	\$2,257.68
2130 Health Services					
51. 600-300-2130-5110-00 HEALTH - SALARIES	19,479.00	6,653.88	12,568.47	19,222.35	256.65
52. 600-300-2130-5210-00 HEALTH - HEALTH INSURANCE	2,556.00	566.28	0.00	566.28	1,989.72
53. 600-300-2130-5220-00 HEALTH - SOCIAL SECURITY	1,491.00	488.52	961.49	1,450.01	40.99
54. 600-300-2130-5230-00 HEALTH - LIFE INSURANCE	21.00	7.02	14.20	21.22	(0.22)
55. 600-300-2130-5250-00 HEALTH - WORKERS' COMP INS	152.00	51.84	0.00	51.84	100.16
56. 600-300-2130-5280-00 HEALTH - DENTAL INS	68.00	22.86	45.78	68.64	(0.64)
57. 600-300-2130-5330-00 HEALTH - CONTRC PROF SRVC	199.00	0.00	0.00	0.00	199.00
58. 600-300-2130-5391-00 HEALTH - VACCINE/IMMUNIZATION	46.00	0.00	0.00	0.00	46.00
59. 600-300-2130-5430-00 HEALTH - REPAIRS & MAINTENANCE	54.00	25.61	0.00	25.61	28.39
60. 600-300-2130-5610-00 HEALTH - SUPPLIES	423.00	12.57	0.00	12.57	410.43
TOTAL 2130 Health Services	\$24,489.00	\$7,828.58	\$13,589.94	\$21,418.52	\$3,070.48
2212 Staff Support Services					
61. 600-300-2212-5111-00 CVCC STAFF SUPPORT - Teacher Mentorin	4,500.00	1,167.52	1,897.28	3,064.80	1,435.20
62. 600-300-2212-5220-00 CVCC STAFF SUPPORT - FICA & MED	114.00	86.64	145.14	231.78	(117.78)
63. 600-300-2212-5250-00 CVCC STAFF SUPPORT - W/C INS.	25.00	9.12	0.00	9.12	15.88
TOTAL 2212 Staff Support Services	\$4,639.00	\$1,263.28	\$2,042.42	\$3,305.70	\$1,333.30

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
2220 Library Services					
64. 600-300-2220-5110-00 Library - Salaries	12,188.00	4,225.05	7,980.60	12,205.65	(17.65)
65. 600-300-2220-5115-00 Library Salaries - Paras	6,468.00	0.00	0.00	0.00	6,468.00
66. 600-300-2220-5210-00 LIBRARY - HEALTH INSURANCE	2,556.00	422.90	845.77	1,268.67	1,287.33
67. 600-300-2220-5220-00 Library - Social Security	1,428.00	295.65	610.52	906.17	521.83
68. 600-300-2220-5230-00 Library - Life Insurance	44.00	3.51	7.10	10.61	33.39
69. 600-300-2220-5250-00 Library - Worker's Comp	146.00	32.94	0.00	32.94	113.06
70. 600-300-2220-5280-00 Library - Dental Insurance	68.00	22.86	45.78	68.64	(0.64)
71. 600-300-2220-5610-00 Library - Supplies	2,610.00	652.13	0.00	652.13	1,957.87
72. 600-300-2220-5640-00 Library & Reference Books	2,214.00	388.99	0.00	388.99	1,825.01
73. 600-300-2220-5670-00 Library Software	0.00	354.18	0.00	354.18	(354.18)
74. 600-300-2220-5730-00 Library Equipment	0.00	42.25	0.00	42.25	(42.25)
75. 600-300-2220-5731-00 Library Replacement Equipment	2,000.00	0.00	0.00	0.00	2,000.00
76. 600-300-2220-5810-00 Library Dues and Fees	47.00	0.00	0.00	0.00	47.00
TOTAL 2220 Library Services	\$29,769.00	\$6,440.46	\$9,489.77	\$15,930.23	\$13,838.77
2225 TECHNOLOGY					
77. 600-300-2225-5110-00 TECHNOLOGY - WEBSITE COORD STIPEN	2,500.00	0.00	0.00	0.00	2,500.00
78. 600-300-2225-5111-00 TECHNOLOGY - TECH INTERGRATION W	50,361.00	19,659.78	37,135.22	56,795.00	(6,434.00)
79. 600-300-2225-5210-00 TECH INTEGRATION - HEALTH INSURAN	0.00	3,145.95	6,291.90	9,437.85	(9,437.85)
80. 600-300-2225-5220-00 TECHNOLOGY - FICA & MEDICAID TAXE	4,853.00	1,390.41	2,840.84	4,231.25	621.75
81. 600-300-2225-5230-00 TECH INTEGRATION - LIFE INSURANCE	0.00	19.71	39.42	59.13	(59.13)
82. 600-300-2225-5240-00 TECHNOLOGY - PENSION EMPLYR PAID	1,600.00	0.00	0.00	0.00	1,600.00
83. 600-300-2225-5250-00 TECHNOLOGY - WORKERS' COMP INS	440.00	0.00	0.00	0.00	440.00
84. 600-300-2225-5280-00 TECH INTEGRATION - DENTAL INSURAN	0.00	127.17	254.34	381.51	(381.51)
85. 600-300-2225-5330-00 TECHNOLOGY- CONTRC PROF SERVICE	3,500.00	3,962.83	0.00	3,962.83	(462.83)
86. 600-300-2225-5430-00 TECHNOLOGY - REPAIR & MAINT EQUIP	2,000.00	0.00	0.00	0.00	2,000.00
87. 600-300-2225-5580-00 TECHNOLOGY TRAVEL & CONFERENCE	750.00	0.00	481.67	481.67	268.33
88. 600-300-2225-5610-00 TECHNOLOGY - SUPPLIES	2,500.00	2,180.04	160.94	2,340.98	159.02
89. 600-300-2225-5612-00 TECHNOLOGY - INK AND TONER	3,000.00	1,499.24	166.67	1,665.91	1,334.09
90. 600-300-2225-5650-00 TECHNOLOGY COMPUTER & AV SUPPLII	1,000.00	798.85	0.00	798.85	201.15
91. 600-300-2225-5670-00 TECHNOLOGY - SOFTWARE	15,000.00	4,213.00	2,780.95	6,993.95	8,006.05
92. 600-300-2225-5730-00 TECHNOLOGY - EQUIPMENT	44,000.00	56,056.68	0.00	56,056.68	(12,056.68)
TOTAL 2225 TECHNOLOGY	\$131,504.00	\$93,053.66	\$50,151.95	\$143,205.61	\$(11,701.61)
2310 SCHOOL BOARD					
93. 600-300-2310-5110-00 BOARD SALARIES	1,980.00	990.00	990.00	1,980.00	0.00
94. 600-300-2310-5220-00 BOARD-SOCIAL SECURITY	152.00	75.75	75.75	151.50	0.50
95. 600-300-2310-5250-00 BOARD - WORKER'S COMPENSATION	16.00	7.70	0.00	7.70	8.30
96. 600-300-2310-5320-00 BOARD-CONTRACTED SERVICES	0.00	422.07	0.00	422.07	(422.07)
97. 600-300-2310-5360-00 BOARD-LEGAL SERVICES	2,700.00	1,607.10	0.00	1,607.10	1,092.90
98. 600-300-2310-5540-00 BOARD-ADVERTISING	882.00	24.64	0.00	24.64	857.36
99. 600-300-2310-5610-00 BOARD-SUPPLIES	200.00	0.00	0.00	0.00	200.00
100. 600-300-2310-5810-00 BOARD-DUES	569.00	0.00	0.00	0.00	569.00

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
101. 600-300-2310-5890-00 BOARD-AWARDS	180.00	0.00	0.00	0.00	180.00
TOTAL 2310 SCHOOL BOARD	\$6,679.00	\$3,127.26	\$1,065.75	\$4,193.01	\$2,485.99
2312 Board Secretary / Clerk Services					
102. 600-300-2312-5110-00 BOARD SECRETARY/CLERK BTC	660.00	0.00	0.00	0.00	660.00
TOTAL 2312 Board Secretary / Clerk Services	\$660.00	\$0.00	\$0.00	\$0.00	\$660.00
2313 Board Treasurer Services					
103. 600-300-2313-5110-00 BOARD TREASURER BTC	90.00	0.00	0.00	0.00	90.00
104. 600-300-2313-5220-00 BOARD TREASURER BTC - FICA	8.00	0.00	0.00	0.00	8.00
TOTAL 2313 Board Treasurer Services	\$98.00	\$0.00	\$0.00	\$0.00	\$98.00
2314 Election Services					
105. 600-300-2314-5110-00 BOARD ELECTED OFFICIAL	80.00	0.00	0.00	0.00	80.00
106. 600-300-2314-5220-00 BOARD AUDITOR BTC - FICA	10.00	0.00	0.00	0.00	10.00
TOTAL 2314 Election Services	\$90.00	\$0.00	\$0.00	\$0.00	\$90.00
2321 Office of the Superintendent					
107. 600-300-2321-5331-00 CVCC - BSU ASSESSMENT	120,588.00	70,343.00	50,245.00	120,588.00	0.00
TOTAL 2321 Office of the Superintendent	\$120,588.00	\$70,343.00	\$50,245.00	\$120,588.00	\$0.00
2410 Principal's Office					
108. 600-300-2410-5110-00 DIRECTOR'S OFFICE-SALARIES	175,677.00	87,872.19	87,872.18	175,744.37	(67.37)
109. 600-300-2410-5111-00 DIRECTOR'S OFFICE-CLERICAL SALARIE	102,124.00	58,738.30	55,518.05	114,256.35	(12,132.35)
110. 600-300-2410-5115-00 DIRECTOR'S OFFICE-PARAPROF. SALARI	14,185.00	0.00	0.00	0.00	14,185.00
111. 600-300-2410-5123-00 DIRECTOR'S OFFICE - DEPT CHAIR STIPE	7,800.00	3,502.56	5,691.84	9,194.40	(1,394.40)
112. 600-300-2410-5210-00 DIRECTOR'S OFFICE-HEALTH INSURANC	56,577.00	22,464.15	22,360.65	44,824.80	11,752.20
113. 600-300-2410-5220-00 DIRECTOR'S OFFICE-SOCIAL SECURITY	21,921.00	10,705.51	11,404.77	22,110.28	(189.28)
114. 600-300-2410-5230-00 DIRECTOR'S OFFICE LIFE INSURANCE	794.00	399.80	398.84	798.64	(4.64)
115. 600-300-2410-5240-00 DIRECTOR'S OFFICE-EMPLOYEE PENSIO	3,797.00	1,906.44	1,876.29	3,782.73	14.27
116. 600-300-2410-5250-00 DIRECTOR'S OFFICE-WORKMEN'S COMP	2,235.00	1,169.29	0.00	1,169.29	1,065.71
117. 600-300-2410-5270-00 DIRECTOR'S OFFICE-TUITION REIMBURS	6,000.00	1,938.00	0.00	1,938.00	4,062.00
118. 600-300-2410-5280-00 DIRECTOR'S OFFICE-DENTAL INSURANC	1,594.00	734.76	734.76	1,469.52	124.48
119. 600-300-2410-5290-00 DIRECTOR'S OFFICE - LTD	231.00	34.86	66.59	101.45	129.55
120. 600-300-2410-5320-00 DIRECTOR'S OFFICE - CONTR ED SERVIC	0.00	794.69	100.00	894.69	(894.69)
121. 600-300-2410-5330-00 DIRECTOR'S OFFICE - CONTR PROF SERV	0.00	5,000.00	0.00	5,000.00	(5,000.00)
122. 600-300-2410-5430-00 DIRECTOR'S OFFICE-REPAIRS & MAINT	10,000.00	2,284.00	0.00	2,284.00	7,716.00
123. 600-300-2410-5442-00 DIRECTOR'S OFFICE-LEASE EQUIPMEN	7,000.00	681.57	282.00	963.57	6,036.43
124. 600-300-2410-5540-00 DIRECTOR'S OFFICE-ADVERTISING	7,500.00	10,786.31	725.00	11,511.31	(4,011.31)
125. 600-300-2410-5550-00 DIRECTOR'S OFFICE-PRINTING	3,800.00	4,852.75	0.00	4,852.75	(1,052.75)
126. 600-300-2410-5551-00 DIRECTOR'S OFFICE-POSTAGE	3,500.00	3,016.47	0.00	3,016.47	483.53
127. 600-300-2410-5553-00 DIRECTOR'S OFFICE - B&W COPY OVER	300.00	0.00	0.00	0.00	300.00
128. 600-300-2410-5554-00 DIRECTOR'S OFFICE - COLOR COPY OVE	2,500.00	0.00	0.00	0.00	2,500.00
129. 600-300-2410-5580-00 DIRECTOR'S OFFICE-TRAVEL & CONFER	3,500.00	1,217.54	488.99	1,706.53	1,793.47
130. 600-300-2410-5610-00 DIRECTOR'S OFFICE-SUPPLIES	10,000.00	3,067.42	898.71	3,966.13	6,033.87

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
131. 600-300-2410-5730-00 DIRECTOR'S OFFICE-EQUIPMENT	2,000.00	601.53	0.00	601.53	1,398.47
132. 600-300-2410-5810-00 DIRECTOR'S OFFICE - DUES & FEES	8,000.00	1,280.00	0.00	1,280.00	6,720.00
133. 600-300-2410-5811-00 DIRECTOR'S OFFICE - BANK FEES	0.00	28.11	0.00	28.11	(28.11)
134. 600-300-2410-5890-00 DIRECTOR'S OFFICE- GRADUATION	5,000.00	0.00	1,716.00	1,716.00	3,284.00
TOTAL 2410 Principal's Office	\$456,035.00	\$223,076.25	\$190,134.67	\$413,210.92	\$42,824.08
2490 School Resource Officer					
135. 600-300-2490-5320-00 CVCC - SCHOOL OFFICER	11,178.00	0.00	0.00	0.00	11,178.00
TOTAL 2490 School Resource Officer	\$11,178.00	\$0.00	\$0.00	\$0.00	\$11,178.00
2523 Fiscal Services					
136. 600-300-2523-5830-00 CVCC - TAN INTEREST	8,500.00	0.00	0.00	0.00	8,500.00
TOTAL 2523 Fiscal Services	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00
2600 FACILITIES					
137. 600-300-2600-5112-00 CVCC FACILITIES - CUSTODIANS/MAIN	61,329.00	38,583.22	33,462.25	72,045.47	(10,716.47)
138. 600-300-2600-5210-00 CVCC FACILITIES - HEALTH INS.	19,287.00	7,272.81	6,999.69	14,272.50	5,014.50
139. 600-300-2600-5220-00 CVCC FACILITIES - FICA INS.	4,310.00	2,807.86	2,559.82	5,367.68	(1,057.68)
140. 600-300-2600-5230-00 CVCC FACILITIES - LIFE INS.	51.00	49.83	46.08	95.91	(44.91)
141. 600-300-2600-5240-00 CVCC FACILITIES - RETIREMENT BENEF	3,521.00	2,435.17	2,130.32	4,565.49	(1,044.49)
142. 600-300-2600-5250-00 CVCC FACILITIES - WORKERS' COMP IN	3,902.00	2,608.13	0.00	2,608.13	1,293.87
143. 600-300-2600-5280-00 CVCC FACILITIES - DENTAL INS.	520.00	300.28	264.48	564.76	(44.76)
144. 600-300-2600-5290-00 CVCC FACILITIES - LTD	0.00	23.24	44.39	67.63	(67.63)
145. 600-300-2600-5331-00 CVCC FACILITIES - SOLAR MANAGEMEN	0.00	12,347.64	10,289.70	22,637.34	(22,637.34)
146. 600-300-2600-5411-00 CVCC FACILITIES - WATER / SEWAGE	2,781.00	1,451.19	0.00	1,451.19	1,329.81
147. 600-300-2600-5421-00 CVCC FACILITIES - RUBBISH REMOVAL	3,293.00	1,742.01	1,585.20	3,327.21	(34.21)
148. 600-300-2600-5422-00 CVCC FACILITIES - SNOW PLOWING SRV	3,330.00	1,803.02	1,665.00	3,468.02	(138.02)
149. 600-300-2600-5430-00 CVCC FACILITIES - REPAIRS & MAINT	8,100.00	4,985.34	0.00	4,985.34	3,114.66
150. 600-300-2600-5450-00 CVCC FACILITIES - CONSTRUCT SERV M	9,720.00	8,969.47	0.00	8,969.47	750.53
151. 600-300-2600-5451-00 CVCC FACILITIES - CONSTRUCT SERV M	0.00	4,522.50	0.00	4,522.50	(4,522.50)
152. 600-300-2600-5490-00 CVCC FACILITIES -PURCHASED SECURIT	900.00	150.66	0.00	150.66	749.34
153. 600-300-2600-5521-00 CVCC FACILITIES - PROP & LIABILITY I	16,483.00	15,879.00	0.00	15,879.00	604.00
154. 600-300-2600-5530-00 CVCC FACILITIES - TELEPHONE	3,150.00	830.29	0.00	830.29	2,319.71
155. 600-300-2600-5610-00 CVCC FACILITIES - SUPPLIES	7,718.00	4,419.29	0.00	4,419.29	3,298.71
156. 600-300-2600-5611-00 CVCC FACILITIES - SUPPLIES	10,440.00	5,639.24	0.00	5,639.24	4,800.76
157. 600-300-2600-5615-00 CVCC FACILITIES - CLOTHING ALLOWAI	630.00	530.36	0.00	530.36	99.64
158. 600-300-2600-5622-00 CVCC FACILITIES - ELECTRICTY	32,580.00	260.06	0.00	260.06	32,319.94
159. 600-300-2600-5623-00 CVCC FACILITIES - GAS	1,233.00	434.89	0.00	434.89	798.11
160. 600-300-2600-5624-00 CVCC FACILITIES - FUEL OIL	1,440.00	112.65	0.00	112.65	1,327.35
161. 600-300-2600-5628-00 CVCC FACILITIES - WOOD CHIPS	16,200.00	3,810.01	0.00	3,810.01	12,389.99
162. 600-300-2600-5730-00 CVCC FACILITIES - EQUIPMENT	1,100.00	90.00	0.00	90.00	1,010.00
TOTAL 2600 FACILITIES	\$212,018.00	\$122,058.16	\$59,046.93	\$181,105.09	\$30,912.91
5100 Bond Proceeds					
163. 600-300-5100-5830-00 CVCC INTEREST - LONG TERM DEBT	11,384.00	11,623.84	0.00	11,623.84	(239.84)

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
164. 600-300-5100-5910-00 CVCC PRINCIPAL - LONG TERM DEBT	51,858.00	37,882.91	0.00	37,882.91	13,975.09
TOTAL 5100 Bond Proceeds	\$63,242.00	\$49,506.75	\$0.00	\$49,506.75	\$13,735.25
TOTAL 00 General	\$1,505,766.00	\$742,900.40	\$536,259.31	\$1,279,159.71	\$226,606.29
32 Pre Tech					
1300 Tech Ed Instruction					
165. 600-300-1300-5110-32 PRE-TECH - SALARIES	39,422.00	13,825.05	26,113.95	39,939.00	(517.00)
166. 600-300-1300-5115-32 PRE-TECH PARA SALARIES	14,541.00	0.00	0.00	0.00	14,541.00
167. 600-300-1300-5220-32 PRE-TECH - SOCIAL SECURITY	4,129.00	994.59	1,997.71	2,992.30	1,136.70
168. 600-300-1300-5230-32 PRE-TECH - LIFE INSURANCE	120.00	19.71	39.42	59.13	60.87
169. 600-300-1300-5250-32 PRE-TECH - WORKMEN'S COMPENSATIC	421.00	107.82	0.00	107.82	313.18
170. 600-300-1300-5280-32 PRE-TECH - DENTAL INSURANCE	534.00	127.17	254.34	381.51	152.49
171. 600-300-1300-5511-32 PRE-TECH - FIELD TRIPS	500.00	0.00	0.00	0.00	500.00
172. 600-300-1300-5513-32 PRE-TECH - TRANSPORTATION	800.00	0.00	0.00	0.00	800.00
173. 600-300-1300-5580-32 PRE-TECH - TRAVEL & CONFER	200.00	0.00	0.00	0.00	200.00
174. 600-300-1300-5610-32 PRE-TECH - SUPPLIES	7,000.00	4,311.06	276.34	4,587.40	2,412.60
175. 600-300-1300-5640-32 PRE-TECH - TEXTBOOKS	600.00	0.00	0.00	0.00	600.00
176. 600-300-1300-5730-32 PRE-TECH - EQUIPMENT	1,000.00	405.24	0.00	405.24	594.76
TOTAL 1300 Tech Ed Instruction	\$69,267.00	\$19,790.64	\$28,681.76	\$48,472.40	\$20,794.60
TOTAL 32 Pre Tech	\$69,267.00	\$19,790.64	\$28,681.76	\$48,472.40	\$20,794.60
34 Emergency Services					
1300 Tech Ed Instruction					
177. 600-300-1300-5110-34 EMERGENCY SERVICES - SALARIES	56,472.00	23,829.30	31,050.70	54,880.00	1,592.00
178. 600-300-1300-5220-34 EMERGENCY SERVICES - SOCIAL SECUR	4,321.00	1,674.97	2,375.38	4,050.35	270.65
179. 600-300-1300-5230-34 EMERGENCY SERVICES - LIFE INSURAN	57.00	19.71	39.42	59.13	(2.13)
180. 600-300-1300-5250-34 EMERGENCY SERVICES - W/C INS	441.00	185.83	0.00	185.83	255.17
181. 600-300-1300-5280-34 EMERGENCY SERVICES - DENTAL INS	375.00	127.17	254.34	381.51	(6.51)
182. 600-300-1300-5430-34 EMERGENCY SERVICES - REPAIRS & MA	750.00	0.00	0.00	0.00	750.00
183. 600-300-1300-5580-34 EMERGENCY SERVICES - CONF & TRAV	150.00	13.79	0.00	13.79	136.21
184. 600-300-1300-5610-34 EMERGENCY SERVICES - INSTR SUPPLIE	3,500.00	2,049.29	240.00	2,289.29	1,210.71
185. 600-300-1300-5614-34 EMERGENCY SERVICES - TESTING SUPP	2,800.00	332.40	0.00	332.40	2,467.60
186. 600-300-1300-5640-34 EMERGENCY SERVICES - TEXTBOOKS	3,500.00	1,730.32	0.00	1,730.32	1,769.68
187. 600-300-1300-5730-34 EMERGENCY SERVICES - EQUIPMENT	4,000.00	825.98	0.00	825.98	3,174.02
TOTAL 1300 Tech Ed Instruction	\$76,366.00	\$30,788.76	\$33,959.84	\$64,748.60	\$11,617.40
2711 TRANSPORTATION					
188. 600-300-2711-5519-34 HEALTH CAREERS - TRANSPORT CONTE	2,600.00	100.00	0.00	100.00	2,500.00
TOTAL 2711 TRANSPORTATION	\$2,600.00	\$100.00	\$0.00	\$100.00	\$2,500.00
TOTAL 34 Emergency Services	\$78,966.00	\$30,888.76	\$33,959.84	\$64,848.60	\$14,117.40
35 Human Services					
1300 Tech Ed Instruction					

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
189. 600-300-1300-5110-35 HUMAN SERVICES-SALARIES	63,765.00	22,146.21	41,831.79	63,978.00	(213.00)
190. 600-300-1300-5220-35 HUMAN SERVICES-SOCIAL SECURITY	4,879.00	1,531.80	3,200.13	4,731.93	147.07
191. 600-300-1300-5230-35 HUMAN SERVICES-LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
192. 600-300-1300-5250-35 HUMAN SERVICES-WORKERS' COMP	498.00	172.71	0.00	172.71	325.29
193. 600-300-1300-5280-35 HUMAN SERVICES-DENTALINSURANCE	375.00	127.17	254.34	381.51	(6.51)
194. 600-300-1300-5511-35 HUMAN SERVICES-FIELD TRIPS	800.00	0.00	0.00	0.00	800.00
195. 600-300-1300-5580-35 HUMAN SERVICES-TRAVEL & CONFER	350.00	57.44	0.00	57.44	292.56
196. 600-300-1300-5610-35 HUMAN SERVICES- INSTRUCTIONAL SU	1,800.00	447.98	150.00	597.98	1,202.02
197. 600-300-1300-5614-35 HUMAN SERVICES-TESTING SUPPLIES	250.00	140.00	0.00	140.00	110.00
198. 600-300-1300-5615-35 HUMAN SERVICES - CLOTHING ALLOW	400.00	421.97	0.00	421.97	(21.97)
199. 600-300-1300-5640-35 HUMAN SERVICES-TEXTBOOKS	200.00	0.00	0.00	0.00	200.00
200. 600-300-1300-5730-35 HUMAN SERVICES-NEW EQUIPMENT	800.00	557.98	0.00	557.98	242.02
TOTAL 1300 Tech Ed Instruction	\$74,174.00	\$25,622.97	\$45,475.68	\$71,098.65	\$3,075.35
TOTAL 35 Human Services	\$74,174.00	\$25,622.97	\$45,475.68	\$71,098.65	\$3,075.35
36 Cosmetology					
1300 Tech Ed Instruction					
201. 600-300-1300-5110-36 COSMETOLOGY - SALARY	92,248.00	31,306.28	58,614.72	89,921.00	2,327.00
202. 600-300-1300-5220-36 COSMETOLOGY - SOCIAL SECURITY	7,057.00	2,070.15	4,484.04	6,554.19	502.81
203. 600-300-1300-5230-36 COSMETOLOGY - LIFE INSURANCE	114.00	39.42	78.84	118.26	(4.26)
204. 600-300-1300-5250-36 COSMETOLOGY - WORKERS COMP.	720.00	244.25	0.00	244.25	475.75
205. 600-300-1300-5280-36 COSMETOLOGY - DENTAL INSURANCE	750.00	254.34	508.68	763.02	(13.02)
206. 600-300-1300-5320-36 COSMETOLOGY - CONTRACTED SERVIC	400.00	0.00	0.00	0.00	400.00
207. 600-300-1300-5430-36 COSMOTEOLOGY-REPAIR & MAINT	1,500.00	189.32	0.00	189.32	1,310.68
208. 600-300-1300-5511-36 COSMETOLOGY - FIELD TRIPS	900.00	164.98	0.00	164.98	735.02
209. 600-300-1300-5580-36 COSMETOLOGY - TRAVEL	1,400.00	0.00	0.00	0.00	1,400.00
210. 600-300-1300-5610-36 COSMETOLOGY - INSTRUCTIONAL SUPP	10,000.00	6,773.67	0.00	6,773.67	3,226.33
211. 600-300-1300-5613-36 *COSMETOLOGY - CUSTOMER SUPPLIE	3,000.00	231.72	1,028.28	1,260.00	1,740.00
212. 600-300-1300-5640-36 COSMETOLOGY - TEXTBOOKS	800.00	1,262.20	0.00	1,262.20	(462.20)
213. 600-300-1300-5670-36 COSMETOLOGY - COMPUTER SOFTWAR	3,800.00	1,405.00	0.00	1,405.00	2,395.00
214. 600-300-1300-5730-36 COSMETOLOGY - EQUIPMENT	4,000.00	726.50	0.00	726.50	3,273.50
TOTAL 1300 Tech Ed Instruction	\$126,689.00	\$44,667.83	\$64,714.56	\$109,382.39	\$17,306.61
TOTAL 36 Cosmetology	\$126,689.00	\$44,667.83	\$64,714.56	\$109,382.39	\$17,306.61
38 Electrical					
1300 Tech Ed Instruction					
215. 600-300-1300-5110-38 ELECTRICAL-SALARY	46,124.00	15,515.64	29,307.36	44,823.00	1,301.00
216. 600-300-1300-5115-38 ELECTRICAL PARA SUPPORT	7,234.00	0.00	0.00	0.00	7,234.00
217. 600-300-1300-5220-38 ELECTRICAL-SOCIAL SECURITY	3,988.00	1,187.01	2,242.02	3,429.03	558.97
218. 600-300-1300-5230-38 ELECTRICAL- LIFE INSURANCE	84.00	19.71	39.42	59.13	24.87
219. 600-300-1300-5250-38 ELECTRICAL - WORKER'S COMP	407.00	121.05	0.00	121.05	285.95
220. 600-300-1300-5430-38 ELECTRICAL-REPAIRS	250.00	0.00	0.00	0.00	250.00
221. 600-300-1300-5580-38 ELECTRICAL TRAVEL/CONFERENCE	150.00	0.00	0.00	0.00	150.00

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
222. 600-300-1300-5610-38 ELECTRICAL-INSTRUCTIONAL SUPPLIE	13,000.00	6,595.46	696.13	7,291.59	5,708.41
223. 600-300-1300-5614-38 ELECTRICAL-TESTING MATERIALS	300.00	0.00	0.00	0.00	300.00
224. 600-300-1300-5615-38 ELECTRICAL-CLOTHING	600.00	0.00	0.00	0.00	600.00
225. 600-300-1300-5640-38 ELECTRICAL-TEXTBOOKS	2,400.00	0.00	0.00	0.00	2,400.00
226. 600-300-1300-5730-38 ELECTRICAL-NEW EQUIPMENT	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL 1300 Tech Ed Instruction	\$77,037.00	\$23,438.87	\$32,284.93	\$55,723.80	\$21,313.20
TOTAL 38 Electrical	\$77,037.00	\$23,438.87	\$32,284.93	\$55,723.80	\$21,313.20
40 Culinary Lunch Box					
1300 Tech Ed Instruction					
227. 600-300-1300-5110-40 FOOD TRADES-SALARIES	49,771.00	17,305.96	32,689.04	49,995.00	(224.00)
228. 600-300-1300-5115-40 FOOD TRADES-PARA SALARY	14,153.00	0.00	0.00	0.00	14,153.00
229. 600-300-1300-5220-40 FOOD TRADES-SOCIAL SECURITY	4,891.00	1,260.81	2,500.71	3,761.52	1,129.48
230. 600-300-1300-5230-40 FOOD TRADES-LIFE INSURANCE	120.00	19.71	39.42	59.13	60.87
231. 600-300-1300-5250-40 FOOD TRADES-WORKMEN'S COMPENSA	499.00	135.00	0.00	135.00	364.00
232. 600-300-1300-5280-40 FOOD TRADES-DENTAL INSURANCE	563.00	127.17	254.34	381.51	181.49
233. 600-300-1300-5320-40 FOOD TRADES-CONTRACTED SERVICE	1,500.00	1,028.96	1,048.54	2,077.50	(577.50)
234. 600-300-1300-5430-40 FOOD TRADES-REPAIRS & MAINT	2,500.00	1,170.00	0.00	1,170.00	1,330.00
235. 600-300-1300-5511-40 FOOD TRADES-FIELD TRIPS	500.00	212.77	0.00	212.77	287.23
236. 600-300-1300-5580-40 FOOD TRADES-TRAVEL & CONFER	150.00	0.00	0.00	0.00	150.00
237. 600-300-1300-5610-40 FOOD TRADES- INSTRUCTIONAL SUPPLI	15,000.00	7,524.34	1,493.27	9,017.61	5,982.39
238. 600-300-1300-5613-40 *FOOD TRADES- CUSTOMER FOOD SUPE	5,000.00	0.00	0.00	0.00	5,000.00
239. 600-300-1300-5614-40 FOOD TRADES-TESTING MATERIALS	300.00	314.11	0.00	314.11	(14.11)
240. 600-300-1300-5615-40 FOOD TRADES-CLOTHING ALLOWANCE	2,500.00	2,536.90	61.90	2,598.80	(98.80)
241. 600-300-1300-5640-40 FOOD TRADES-TEXTBOOKS	300.00	1,271.90	0.00	1,271.90	(971.90)
242. 600-300-1300-5730-40 FOOD TRADES-EQUIPMENT	4,500.00	2,220.52	0.00	2,220.52	2,279.48
TOTAL 1300 Tech Ed Instruction	\$102,247.00	\$35,128.15	\$38,087.22	\$73,215.37	\$29,031.63
TOTAL 40 Culinary Lunch Box	\$102,247.00	\$35,128.15	\$38,087.22	\$73,215.37	\$29,031.63
41 Plumbing					
1300 Tech Ed Instruction					
243. 600-300-1300-5110-41 HVAC-SALARY	65,835.00	22,633.71	41,831.79	64,465.50	1,369.50
244. 600-300-1300-5115-41 HVAC PARA SUPPORT	7,234.00	0.00	0.00	0.00	7,234.00
245. 600-300-1300-5220-41 HVAC-SOCIAL SECURITY	5,496.00	1,731.70	3,200.13	4,931.83	564.17
246. 600-300-1300-5230-41 HVAC-GROUP LIFE INSURANCE	84.00	18.75	39.42	58.17	25.83
247. 600-300-1300-5250-41 HVAC-WORKERS' COMP	561.00	176.51	0.00	176.51	384.49
248. 600-300-1300-5580-41 HVAC-TRAVEL & CONFERENCE	350.00	0.00	0.00	0.00	350.00
249. 600-300-1300-5610-41 HVAC-SUPPLIES	17,000.00	5,639.31	2,687.83	8,327.14	8,672.86
250. 600-300-1300-5640-41 HVAC-TEXTBOOKS	2,400.00	358.10	0.00	358.10	2,041.90
251. 600-300-1300-5730-41 HVAC-EQUIPMENT	3,000.00	1,601.42	0.00	1,601.42	1,398.58
TOTAL 1300 Tech Ed Instruction	\$101,960.00	\$32,159.50	\$47,759.17	\$79,918.67	\$22,041.33
TOTAL 41 Plumbing	\$101,960.00	\$32,159.50	\$47,759.17	\$79,918.67	\$22,041.33

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
42 Building Trades					
1300 Tech Ed Instruction					
252. 600-300-1300-5110-42 BUILDING TRADES-SALARIES	63,863.00	21,483.36	40,579.64	62,063.00	1,800.00
253. 600-300-1300-5115-42 BUILDING TRADES-PARA SALARIES	15,074.00	0.00	0.00	0.00	15,074.00
254. 600-300-1300-5220-42 BUILDING TRADES-SOCIAL SECURITY	6,039.00	1,526.86	3,104.34	4,631.20	1,407.80
255. 600-300-1300-5230-42 BUILDING TRADES-GROUP LIFE INSURA	120.00	19.71	39.42	59.13	60.87
256. 600-300-1300-5250-42 BUILDING TRADES-WORKMEN'S COMPE	616.00	167.58	0.00	167.58	448.42
257. 600-300-1300-5280-42 BUILDING TRADES-GROUP DENTAL INS	563.00	127.17	254.34	381.51	181.49
258. 600-300-1300-5430-42 BUILDING TRADES-REPAIRS & MAINT. S	1,200.00	0.00	0.00	0.00	1,200.00
259. 600-300-1300-5442-42 BUILDING TRADES-RENTAL EQUIPMEN	0.00	151.25	0.00	151.25	(151.25)
260. 600-300-1300-5511-42 BUILDING TRADES-FIELD TRIPS	500.00	0.00	0.00	0.00	500.00
261. 600-300-1300-5580-42 BUILDING TRADES-TRAVEL & CONFER	150.00	0.00	0.00	0.00	150.00
262. 600-300-1300-5610-42 BUILDING TRADES- INSTRUCTIONAL SU	10,000.00	3,214.53	483.01	3,697.54	6,302.46
263. 600-300-1300-5614-42 BUILDING TRADES - TESTING MATERIAI	1,500.00	158.00	0.00	158.00	1,342.00
264. 600-300-1300-5640-42 BUILDING TRADES-TEXTBOOKS	1,250.00	0.00	0.00	0.00	1,250.00
265. 600-300-1300-5730-42 BUILDING TRADES-EQUIPMENT	4,000.00	1,186.96	0.00	1,186.96	2,813.04
TOTAL 1300 Tech Ed Instruction	\$104,875.00	\$28,035.42	\$44,460.75	\$72,496.17	\$32,378.83
TOTAL 42 Building Trades	\$104,875.00	\$28,035.42	\$44,460.75	\$72,496.17	\$32,378.83
43 Auto Technology					
1300 Tech Ed Instruction					
266. 600-300-1300-5110-43 AUTO TECH-SALARIES	41,098.00	14,388.57	27,178.43	41,567.00	(469.00)
267. 600-300-1300-5115-43 AUTO TECH-PARA SALARY	14,930.00	0.00	0.00	0.00	14,930.00
268. 600-300-1300-5220-43 AUTO TECH-SOCIAL SECURITY	4,287.00	1,048.05	2,079.15	3,127.20	1,159.80
269. 600-300-1300-5230-43 AUTO TECH-LIFE INSURANCE	120.00	19.71	39.42	59.13	60.87
270. 600-300-1300-5250-43 AUTO TECH-WORKMEN'S COMPENSATI	438.00	112.23	0.00	112.23	325.77
271. 600-300-1300-5280-43 AUTO TECH-DENTAL INSURANCE	563.00	127.17	254.34	381.51	181.49
272. 600-300-1300-5430-43 AUTO TECH-REPAIRS & MAINT	2,200.00	785.00	575.00	1,360.00	840.00
273. 600-300-1300-5442-43 AUTO TECH-RENTAL EQUIPMENT	1,300.00	0.00	0.00	0.00	1,300.00
274. 600-300-1300-5511-43 AUTO TECH-FIELD TRIPS	500.00	163.34	0.00	163.34	336.66
275. 600-300-1300-5580-43 AUTO TECH-TRAVEL & CONFER	200.00	0.00	0.00	0.00	200.00
276. 600-300-1300-5610-43 AUTO TECH - INSTRUCTIONAL SUPPLIE	8,200.00	3,666.48	1,120.44	4,786.92	3,413.08
277. 600-300-1300-5613-43 *AUTO TECH - PARTS/ REPAIR SUPPLIE	0.00	6,676.60	2,888.23	9,564.83	(9,564.83)
278. 600-300-1300-5614-43 AUTO TECH - TESTING MATERIALS	500.00	0.00	0.00	0.00	500.00
279. 600-300-1300-5670-43 AUTO TECH-SOFTWARE	1,500.00	2,878.00	0.00	2,878.00	(1,378.00)
280. 600-300-1300-5730-43 AUTO TECH-EQUIPMENT	4,500.00	6,387.39	720.48	7,107.87	(2,607.87)
281. 600-300-1300-5731-43 AUTO TECH-REPLACEMENT EQUIPMEN	0.00	121.28	0.00	121.28	(121.28)
TOTAL 1300 Tech Ed Instruction	\$80,336.00	\$36,373.82	\$34,855.49	\$71,229.31	\$9,106.69
TOTAL 43 Auto Technology	\$80,336.00	\$36,373.82	\$34,855.49	\$71,229.31	\$9,106.69
44 Cooperative Education					
1300 Tech Ed Instruction					
282. 600-300-1300-5110-44 COOP ED-SALARIES	15,043.00	8,551.68	20,046.49	28,598.17	(13,555.17)

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
283. 600-300-1300-5220-44 COOP ED-SOCIAL SECURITY	976.00	636.03	1,533.55	2,169.58	(1,193.58)
284. 600-300-1300-5230-44 COOP ED-LIFE INSURANCE	57.00	19.71	39.42	59.13	(2.13)
285. 600-300-1300-5250-44 COOP ED-WORKMEN'S COMPENSATION	100.00	66.72	0.00	66.72	33.28
286. 600-300-1300-5280-44 COOP ED-DENTAL INSURANCE	75.00	25.47	50.94	76.41	(1.41)
287. 600-300-1300-5580-44 COOP ED-STAFF TRAVEL & CONFERENC	1,400.00	124.53	0.00	124.53	1,275.47
288. 600-300-1300-5610-44 COOP ED-SUPPLIES	300.00	32.57	0.00	32.57	267.43
289. 600-300-1300-5810-44 COOP ED-DUES	100.00	100.00	0.00	100.00	0.00
TOTAL 1300 Tech Ed Instruction	\$18,051.00	\$9,556.71	\$21,670.40	\$31,227.11	\$(13,176.11)
TOTAL 44 Cooperative Education	\$18,051.00	\$9,556.71	\$21,670.40	\$31,227.11	\$(13,176.11)
45 Digital Media Arts					
1300 Tech Ed Instruction					
290. 600-300-1300-5110-45 DIGITAL MEDIA SALARIES	46,124.00	15,840.64	29,307.36	45,148.00	976.00
291. 600-300-1300-5220-45 DIGITAL MEDIA SOC. SEC.	3,529.00	1,159.22	2,242.02	3,401.24	127.76
292. 600-300-1300-5230-45 DIGITAL MEDIA GROUP LIFE INS	57.00	19.71	39.42	59.13	(2.13)
293. 600-300-1300-5250-45 DIGITAL MEDIA WORKERS COMP	360.00	123.59	0.00	123.59	236.41
294. 600-300-1300-5280-45 DIGITAL MEDIA DENTAL INS	375.00	127.17	254.34	381.51	(6.51)
295. 600-300-1300-5430-45 DIGITAL MEDIA REPAIRS & MAINT.	750.00	120.00	0.00	120.00	630.00
296. 600-300-1300-5580-45 DIGITAL MEDIA TRAVEL/CONFERENCE	250.00	0.00	0.00	0.00	250.00
297. 600-300-1300-5610-45 DIGITAL MEDIA SUPPLIES	3,000.00	2,504.30	221.01	2,725.31	274.69
298. 600-300-1300-5612-45 DIGITAL MEDIA INK & TONER	2,500.00	2,354.53	350.07	2,704.60	(204.60)
299. 600-300-1300-5614-45 DIGITAL MEDIA TESTING MATERIALS	3,500.00	3,500.00	0.00	3,500.00	0.00
300. 600-300-1300-5670-45 DIGITAL MEDIA COMPUTER SOFTWARE	2,800.00	68.70	84.00	152.70	2,647.30
301. 600-300-1300-5730-45 DIGITAL MEDIA NEW EQUIPMENT	10,000.00	9,708.19	625.12	10,333.31	(333.31)
TOTAL 1300 Tech Ed Instruction	\$73,245.00	\$35,526.05	\$33,123.34	\$68,649.39	\$4,595.61
TOTAL 45 Digital Media Arts	\$73,245.00	\$35,526.05	\$33,123.34	\$68,649.39	\$4,595.61
47 Bake Shop					
1300 Tech Ed Instruction					
302. 600-300-1300-5110-47 BAKE SHOP - WAGES	48,559.00	16,379.37	30,938.78	47,318.15	1,240.85
303. 600-300-1300-5115-47 BAKE SHOP - PARA WAGES	15,574.00	0.00	0.00	0.00	15,574.00
304. 600-300-1300-5220-47 BAKE SHOP - FICA & MED	4,907.00	1,200.42	2,366.81	3,567.23	1,339.77
305. 600-300-1300-5230-47 BAKE SHOP - LIFE INS.	120.00	19.71	39.42	59.13	60.87
306. 600-300-1300-5250-47 BAKE SHOP - WORKERS' COMP INS.	501.00	127.80	0.00	127.80	373.20
307. 600-300-1300-5280-47 BAKE SHOP - DENTAL INS.	563.00	127.17	254.34	381.51	181.49
308. 600-300-1300-5320-47 BAKE SHOP - CONTR ED SRVC	0.00	200.00	0.00	200.00	(200.00)
309. 600-300-1300-5330-47 BAKE SHOP - CONTR PROF SRVC	4,300.00	1,438.34	663.00	2,101.34	2,198.66
310. 600-300-1300-5421-47 BAKE SHOP - RUBBISH REMOVAL	1,200.00	521.36	1,166.64	1,688.00	(488.00)
311. 600-300-1300-5430-47 BAKE SHOP - REPAIRS & MAINT	1,500.00	1,338.60	394.05	1,732.65	(232.65)
312. 600-300-1300-5441-47 BAKE SHOP - RENT	12,240.00	7,280.00	5,200.00	12,480.00	(240.00)
313. 600-300-1300-5511-47 BAKE SHOP - FEILD TRIPS	500.00	0.00	0.00	0.00	500.00
314. 600-300-1300-5530-47 BAKE SHOP - PHONE & INTERNET	250.00	113.77	713.87	827.64	(577.64)
315. 600-300-1300-5580-47 BAKE SHOP - TRAVEL & CONF	300.00	0.00	0.00	0.00	300.00

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
316. 600-300-1300-5610-47 BAKE SHOP - SUPPLIES	9,000.00	4,501.90	3,032.62	7,534.52	1,465.48
317. 600-300-1300-5613-47 BAKE SHOP - BAKING SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00
318. 600-300-1300-5614-47 BAKE SHOP - TESTING MATERIALS	750.00	1,000.50	0.00	1,000.50	(250.50)
319. 600-300-1300-5615-47 BAKE SHOP - CLOTHING ALLOWANCE	1,500.00	811.72	0.00	811.72	688.28
320. 600-300-1300-5622-47 BAKE SHOP - ELECTRICITY	5,300.00	1,667.28	2,332.72	4,000.00	1,300.00
321. 600-300-1300-5623-47 BAKE SHOP - PROPANE	700.00	183.26	1,079.93	1,263.19	(563.19)
322. 600-300-1300-5640-47 BAKE SHOP - TEXTBOOKS	1,000.00	268.23	0.00	268.23	731.77
323. 600-300-1300-5643-47 BAKE SHOP - NEWSPAPER & MAGS	0.00	52.68	25.12	77.80	(77.80)
324. 600-300-1300-5731-47 BAKE SHOP - REPLACE EQUIPMENT	2,000.00	1,096.21	0.00	1,096.21	903.79
325. 600-300-1300-5810-47 BAKE SHOP - DUES	200.00	100.00	0.00	100.00	100.00
TOTAL 1300 Tech Ed Instruction	\$114,964.00	\$38,428.32	\$48,207.30	\$86,635.62	\$28,328.38
TOTAL 47 Bake Shop	\$114,964.00	\$38,428.32	\$48,207.30	\$86,635.62	\$28,328.38
48 Sustainable Tech Natural Resources					
1300 Tech Ed Instruction					
326. 600-300-1300-5110-48 NATURAL RESOURCES - SALARIES	58,739.00	22,399.46	38,387.95	60,787.41	(2,048.41)
327. 600-300-1300-5220-48 NATURAL RESOURCES - FICA & MED	4,494.00	1,663.74	2,936.68	4,600.42	(106.42)
328. 600-300-1300-5230-48 NATURAL RESOURCES - LIFE INS.	57.00	19.71	39.42	59.13	(2.13)
329. 600-300-1300-5250-48 NATURAL RESOURCES - WORKERS' COM	459.00	174.69	0.00	174.69	284.31
330. 600-300-1300-5280-48 NATURAL RESOURCES - DENTAL INS.	375.00	127.17	254.34	381.51	(6.51)
331. 600-300-1300-5320-48 NATURAL RESOURCES - CONTR ED SRV	500.00	0.00	1,428.00	1,428.00	(928.00)
332. 600-300-1300-5430-48 NATURAL RESOURCES - REPAIRS & MAI	1,500.00	1,136.34	0.00	1,136.34	363.66
333. 600-300-1300-5580-48 NATURAL RESOURCES - TRAVEL & CON	1,000.00	287.69	185.21	472.90	527.10
334. 600-300-1300-5610-48 NATURAL RESOURCES - SUPPLIES	5,500.00	2,229.15	1,713.75	3,942.90	1,557.10
335. 600-300-1300-5615-48 NATURAL RESOURCES - CLOTHING	1,500.00	939.20	0.00	939.20	560.80
336. 600-300-1300-5640-48 NATURAL RESOURCES - TEXTBOOKS	200.00	19.95	0.00	19.95	180.05
337. 600-300-1300-5642-48 NATURAL RESOURCES - WORKBOOKS	250.00	0.00	0.00	0.00	250.00
338. 600-300-1300-5730-48 NATURAL RESOURCES - EQUIPMENT	3,500.00	1,740.14	0.00	1,740.14	1,759.86
TOTAL 1300 Tech Ed Instruction	\$78,074.00	\$30,737.24	\$44,945.35	\$75,682.59	\$2,391.41
TOTAL 48 Sustainable Tech Natural Resources	\$78,074.00	\$30,737.24	\$44,945.35	\$75,682.59	\$2,391.41
49 Academic Support					
1300 Tech Ed Instruction					
339. 600-300-1300-5110-49 ACADEMIC & ASSESSMENT - TEACHER	69,777.00	26,426.45	44,336.64	70,763.09	(986.09)
340. 600-300-1300-5111-49 ACADEMIC & ASSESSMENT - SALARY	51,408.00	18,150.93	36,301.84	54,452.77	(3,044.77)
341. 600-300-1300-5220-49 ACADEMIC & ASSESSMENT - FICA & ME	11,305.00	3,285.06	6,168.84	9,453.90	1,851.10
342. 600-300-1300-5230-49 ACADEMIC & ASSESSMENT- LIFE INS.	117.00	19.71	39.42	59.13	57.87
343. 600-300-1300-5250-49 ACADEMIC & ASSESSMENT - WORKI	1,245.00	347.68	0.00	347.68	897.32
344. 600-300-1300-5280-49 ACADEMIC & ASSESSMENT - DENTAL I	750.00	127.17	254.34	381.51	368.49
345. 600-300-1300-5511-49 ACADEMIC & ASSESSMENT - FIELD TRIF	800.00	0.00	0.00	0.00	800.00
346. 600-300-1300-5580-49 ACADEMIC & ASSESSMENT - CONF & T	5,000.00	373.82	128.62	502.44	4,497.56
347. 600-300-1300-5610-49 ACADEMIC & ASSESSMENT - SUPPLIES	7,000.00	491.79	112.31	604.10	6,395.90
348. 600-300-1300-5614-49 ACADEMIC & ASSESSMENT - Testing Mat	3,000.00	474.00	900.00	1,374.00	1,626.00

Spaulding UHS and CVCC CVCC EXPENDITURE SUMMARY

Report # 49706

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSES 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	TOTAL EXP & ENCUMB	REMAINING BALANCE
349. 600-300-1300-5640-49 ACADEMIC & ASSESSMENT - TEXTBOOK	2,500.00	591.48	0.00	591.48	1,908.52
350. 600-300-1300-5730-49 ACADEMIC & ASSESSMENT - EQUIPMENT	2,500.00	639.27	0.00	639.27	1,860.73
351. 600-300-1300-5810-49 ACADEMIC & ASSESSMENT - DUES	150.00	150.00	0.00	150.00	0.00
TOTAL 1300 Tech Ed Instruction	\$155,552.00	\$51,077.36	\$88,242.01	\$139,319.37	\$16,232.63
TOTAL 49 Academic Support	\$155,552.00	\$51,077.36	\$88,242.01	\$139,319.37	\$16,232.63
TOTAL 300 Vocational Programs	\$2,761,203.00	\$1,184,332.04	\$1,142,727.11	\$2,327,059.15	\$434,143.85
TOTAL 600 BTC - Barre Technical Center	\$2,836,683.00	\$1,212,200.59	\$1,189,434.08	\$2,401,634.67	\$435,048.33
GRAND TOTAL	\$2,836,683.00	\$1,212,200.59	\$1,189,434.08	\$2,401,634.67	\$435,048.33

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Statement Code: BUDGET

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
32 PRE-TECH				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
1. 100-300-1300-5115-32 CVCC - PRE-TECH PARA WAGES	0.00	7,601.12	8,342.07	(15,943.19)
2. 100-300-1300-5210-32 CVCC - PRETECH HEALTH INSURANCE	0.00	1,777.74	0.00	(1,777.74)
3. 100-300-1300-5220-32 CVCC - PRE TECH FICA/Medi	0.00	556.05	638.17	(1,194.22)
4. 100-300-1300-5230-32 CVCC - PRETECH LIFE INSURANCE	0.00	16.26	0.00	(16.26)
5. 100-300-1300-5240-32 CVCC - PRE TECH RETIREMENT	0.00	200.20	0.00	(200.20)
6. 100-300-1300-5250-32 CVCC - PRETECH PARA WC	0.00	37.85	0.00	(37.85)
7. 100-300-1300-5280-32 CVCC - PRETECH DENTAL INS	0.00	52.50	0.00	(52.50)
TOTAL 1300 Tech Ed Direct	\$0.00	\$10,241.72	\$8,980.24	\$(19,221.96)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$10,241.72	\$8,980.24	\$(19,221.96)
TOTAL 100 GENERAL FUND	\$0.00	\$10,241.72	\$8,980.24	\$(19,221.96)
TOTAL 32 PRE-TECH	\$0.00	\$10,241.72	\$8,980.24	\$(19,221.96)
40 CVCC - FOOD TRADES				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
8. 100-300-1300-5115-40 CVCC - FOOD TRADES PARA WAGES	0.00	4,642.65	9,009.00	(13,651.65)
9. 100-300-1300-5210-40 CVCC - FOOD TRADES HEALTH INS	0.00	1,608.97	3,851.77	(5,460.74)
10. 100-300-1300-5220-40 CVCC - FOOD TRADES FICA/MEDI	0.00	329.61	689.19	(1,018.80)
11. 100-300-1300-5230-40 CVCC - FOOD TRADES LIFE INSURANCE	0.00	14.72	35.23	(49.95)
12. 100-300-1300-5240-40 CVCC - PARA EDUCATOR RETIREMENT	0.00	16.89	371.67	(388.56)
13. 100-300-1300-5250-40 CVCC - FOOD TRADES WC	0.00	36.21	0.00	(36.21)
14. 100-300-1300-5280-40 CVCC - FOOD TRADES DENTAL INS	0.00	47.52	113.75	(161.27)
TOTAL 1300 Tech Ed Direct	\$0.00	\$6,696.57	\$14,070.61	\$(20,767.18)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$6,696.57	\$14,070.61	\$(20,767.18)
TOTAL 100 GENERAL FUND	\$0.00	\$6,696.57	\$14,070.61	\$(20,767.18)
TOTAL 40 CVCC - FOOD TRADES	\$0.00	\$6,696.57	\$14,070.61	\$(20,767.18)
41 SPAULDING HIGH SCHOOL				
100 GENERAL FUND				
101 GRADE K - 8				
1100 Direct Instruction				
15. 100-101-1100-5115-41 SHS INSTR - PARA SALARIES	0.00	11,147.26	23,532.57	(34,679.83)
16. 100-101-1100-5210-41 SHS INSTR - HEALTH NSURANCE	0.00	3,555.48	8,888.70	(12,444.18)
17. 100-101-1100-5220-41 SHS INSTR - FICA & MED	0.00	603.22	1,800.25	(2,403.47)
18. 100-101-1100-5230-41 SHS INSTR - LIFE INS	0.00	32.57	81.30	(113.87)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
19. 100-101-1100-5240-41 SHS INSTR - MUNICIPAL RETIREMENT	0.00	439.87	1,123.87	(1,563.74)
20. 100-101-1100-5280-41 SHS INSTR - DENTAL INSURANCE	0.00	105.00	262.50	(367.50)
TOTAL 1100 Direct Instruction	\$0.00	\$15,883.40	\$35,689.19	\$(51,572.59)
2711 SPED STUDENT TRANSPORT				
21. 100-101-2711-5519-41 TRANSPORTATION - OUT OF DISTRICT	0.00	3,096.66	2,801.74	(5,898.40)
TOTAL 2711 SPED STUDENT TRANSPORT	\$0.00	\$3,096.66	\$2,801.74	\$(5,898.40)
TOTAL 101 GRADE K - 8	\$0.00	\$18,980.06	\$38,490.93	\$(57,470.99)
103 GRADE 9 - 12				
1100 Direct Instruction				
22. 100-103-1100-5115-41 SHS INSTR - PARA WAGES	0.00	8,447.88	12,039.02	(20,486.90)
23. 100-103-1100-5220-41 SHS INSTR - FICA & MED	0.00	595.24	920.99	(1,516.23)
24. 100-103-1100-5230-41 SHS INSTR - LIFE INS.	0.00	21.60	35.23	(56.83)
25. 100-103-1100-5250-41 SHS INSTR - WORKERS' COMP INS.	0.00	65.88	0.00	(65.88)
TOTAL 1100 Direct Instruction	\$0.00	\$9,130.60	\$12,995.24	\$(22,125.84)
2120 GUIDANCE SERVICES				
26. 100-103-2120-5115-41 SHS GUIDANCE - PARA WAGES	0.00	12,290.26	17,508.78	(29,799.04)
27. 100-103-2120-5210-41 SHS GUIDANCE - HEALTH INS	0.00	2,370.32	3,851.77	(6,222.09)
28. 100-103-2120-5220-41 SHS GUIDANCE - FICA & MED	0.00	898.42	1,339.42	(2,237.84)
29. 100-103-2120-5230-41 SHS GUIDANCE - LIFE INS.	0.00	21.68	35.23	(56.91)
30. 100-103-2120-5250-41 SHS GUIDANCE - WORKERS' COMP INS.	0.00	95.89	0.00	(95.89)
31. 100-103-2120-5280-41 SHS GUIDANCE - DENTAL INS.	0.00	70.00	113.75	(183.75)
TOTAL 2120 GUIDANCE SERVICES	\$0.00	\$15,746.57	\$22,848.95	\$(38,595.52)
2220 Library				
32. 100-103-2220-5115-41 SHS LIBRARY - PARA SALARIES	0.00	9,268.87	13,097.48	(22,366.35)
33. 100-103-2220-5220-41 SHS LIBRARY - FICA & MED	0.00	709.11	1,001.95	(1,711.06)
34. 100-103-2220-5230-41 SHS LIBRARY - LIFE INS.	0.00	32.10	57.78	(89.88)
35. 100-103-2220-5250-41 SHS LIBRARY - WORKERS COMP INS	0.00	72.29	0.00	(72.29)
TOTAL 2220 Library	\$0.00	\$10,082.37	\$14,157.21	\$(24,239.58)
2225 TECHNOLOGY				
36. 100-103-2225-5115-41 SHS - TECHNOLOGY PARA	0.00	10,639.88	16,651.32	(27,291.20)
37. 100-103-2225-5220-41 SHS - TECH PARA FICA/MEDI	0.00	813.94	1,273.82	(2,087.76)
38. 100-103-2225-5230-41 SHS - TECH LIFE INSURANCE	0.00	21.68	35.23	(56.91)
39. 100-103-2225-5240-41 SHS-TECHNOLOGY MUN RETIRE	0.00	438.89	686.92	(1,125.81)
40. 100-103-2225-5250-41 SHS - TECH PARA WC	0.00	83.02	0.00	(83.02)
TOTAL 2225 TECHNOLOGY	\$0.00	\$11,997.41	\$18,647.29	\$(30,644.70)
2410 PRINCIPALS OFFICE				
41. 100-103-2410-5115-41 SHS PRINCIPALS OFFICE - PARA WAGES	0.00	15,470.94	19,879.54	(35,350.48)
42. 100-103-2410-5210-41 SHS PRINCIPALS OFFICE - HEALTH INS.	0.00	2,684.38	3,851.77	(6,536.15)
43. 100-103-2410-5220-41 SHS PRINCIPALS OFFICE - FICA & MED	0.00	1,082.66	1,520.79	(2,603.45)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
44. 100-103-2410-5230-41 SHS PRINCIPALS OFFICE - LIFE INS.	0.00	33.92	52.91	(86.83)
45. 100-103-2410-5240-41 SHS PRINCIPALS OFFICE - VT MUNICIPA	0.00	343.73	486.59	(830.32)
46. 100-103-2410-5250-41 SHS PRINCIPALS OFFICE - WORK COMP I	0.00	120.72	0.00	(120.72)
47. 100-103-2410-5280-41 SHS PRINCIPALS OFFICE - DENTAL INS.	0.00	107.12	174.07	(281.19)
TOTAL 2410 PRINCIPALS OFFICE	\$0.00	\$19,843.47	\$25,965.67	\$(45,809.14)
TOTAL 103 GRADE 9 - 12	\$0.00	\$66,800.42	\$94,614.36	\$(161,414.78)
211 SPECIAL ED - REIMBURSABLE				
1200 SPED DIRECT INSTRUCTION				
48. 100-211-1200-5110-41 SHS SPED INSTR - TEACHER SALARIES	474,358.00	172,652.21	326,503.35	(24,797.56)
49. 100-211-1200-5115-41 SHS SPED INSTR - PARA WAGES	150,000.00	74,799.57	130,819.86	(55,619.43)
50. 100-211-1200-5117-41 SHS SPED BEHAVIOR INTERVENTIONIST	320,737.00	111,999.07	181,507.97	27,229.96
51. 100-211-1200-5120-41 SHS SPED INSTR - SUBSTITUTE WAGES	3,000.00	388.50	0.00	2,611.50
52. 100-211-1200-5121-41 SHS SPED INSTR - TUTOR WAGES	1,000.00	1,300.00	0.00	(300.00)
53. 100-211-1200-5210-41 SHS SPED INSTR - HEALTH INS.	245,947.00	63,899.34	117,226.98	64,820.68
54. 100-211-1200-5220-41 SHS SPED INSTR - FICA & MED TAXES	74,443.00	26,105.71	48,870.60	(533.31)
55. 100-211-1200-5230-41 SHS SPED INSTR - LIFE INS.	1,168.00	557.30	971.57	(360.87)
56. 100-211-1200-5232-41 SHS SPED INSTR - VSTRS HEALTH ASSES	12,530.00	5,380.50	0.00	7,149.50
57. 100-211-1200-5240-41 SHS SPED INSTR - VMERS	16,000.00	2,116.23	4,708.59	9,175.18
58. 100-211-1200-5250-41 SHS SPED INSTR - WORKERS' COMP INS.	6,463.00	2,229.20	0.00	4,233.80
59. 100-211-1200-5270-41 SHS SPED INSTR - TEACHER TUITION REI	7,500.00	4,368.00	3,861.00	(729.00)
60. 100-211-1200-5271-41 SHS SPED INSTR - PARA TUITION REIMB	3,500.00	0.00	0.00	3,500.00
61. 100-211-1200-5280-41 SHS SPED INSTR - DENTAL INS.	6,285.00	2,142.23	3,527.60	615.17
62. 100-211-1200-5290-41 SHS SPED INSTR - LTD	2,201.00	1,751.24	2,748.76	(2,299.00)
63. 100-211-1200-5324-41 SHS SPED INSTR - INSERVICE STAFF DEV	1,000.00	0.00	0.00	1,000.00
64. 100-211-1200-5511-41 SHS SPED INSTR - FIELD TRIPS	4,000.00	4,047.25	1,400.00	(1,447.25)
65. 100-211-1200-5560-41 SHS SPED INSTR - STUDENT TUITION	1,267,565.00	671,166.42	1,219,515.88	(623,117.30)
66. 100-211-1200-5580-41 SHS SPED INSTR - CONF & TRAVEL	1,500.00	423.48	0.00	1,076.52
67. 100-211-1200-5610-41 SHS SPED INSTR - SUPPLIES	12,000.00	3,771.08	1,875.70	6,353.22
68. 100-211-1200-5890-41 SHS SPED INSTR - AWARDS	250.00	0.00	0.00	250.00
TOTAL 1200 SPED DIRECT INSTRUCTION	\$2,611,447.00	\$1,149,097.33	\$2,043,537.86	\$(581,188.19)
1202 SPED ESY - EXTENDED SCHOOL YEAR				
69. 100-211-1202-5110-41 SHS SPED ESY - SUMMER TCH WAGES	9,000.00	6,556.54	0.00	2,443.46
70. 100-211-1202-5115-41 SHS SPED ESY - SUMMER PARA WAGES	9,000.00	11,956.58	0.00	(2,956.58)
71. 100-211-1202-5220-41 SHS SPED ESY - SUMMER FICA & MED	2,145.00	1,398.18	0.00	746.82
72. 100-211-1202-5240-41 VMERS ESY SHS	0.00	100.41	0.00	(100.41)
73. 100-211-1202-5250-41 SHS SPED ESY - SUMMER W/COMP INS.	150.00	144.40	0.00	5.60
TOTAL 1202 SPED ESY - EXTENDED SCHOOL YEAR	\$20,295.00	\$20,156.11	\$0.00	\$138.89
1204 GRANITE ACADEMY				
74. 100-211-1204-5110-41 SHS GAP - TEACHER SALARIES	124,900.00	22,146.21	41,831.79	60,922.00
75. 100-211-1204-5115-41 SHS GAP - PARA WAGES	17,612.00	0.00	0.00	17,612.00
76. 100-211-1204-5117-41 SHS GAP - BEHAVIORAL SPEC WAGES	23,310.00	0.00	0.00	23,310.00

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
77. 100-211-1204-5210-41 SHS GAP - HEALTH INS.	20,000.00	0.00	0.00	20,000.00
78. 100-211-1204-5220-41 SHS GAP - FICA & MED	8,278.00	1,694.16	3,200.13	3,383.71
79. 100-211-1204-5230-41 SHS GAP - LIFE INS.	177.00	19.71	37.23	120.06
80. 100-211-1204-5250-41 SHS GAP - W/COMP INS.	523.00	172.71	0.00	350.29
81. 100-211-1204-5280-41 SHS GAP - DENTAL INS.	375.00	127.17	240.21	7.62
82. 100-211-1204-5610-41 SHS GAP - SUPPLIES	1,000.00	831.34	26.38	142.28
TOTAL 1204 GRANITE ACADEMY	\$196,175.00	\$24,991.30	\$45,335.74	\$125,847.96
1205 SPED ACT PROGRAM				
83. 100-211-1205-5110-41 SHS ACT PROGRAM - TEACHER WAGES	40,854.00	15,051.46	28,430.54	(2,628.00)
84. 100-211-1205-5117-41 SHS ACT PROGRAM - BEHAV INTERV W/	92,112.00	22,490.28	42,481.72	27,140.00
85. 100-211-1205-5210-41 SHS ACT PROGRAM HEALTH INS	25,913.00	2,959.83	4,275.31	18,677.86
86. 100-211-1205-5220-41 SHS ACT PROGRAM - FICA & MED	10,172.00	2,744.91	5,424.78	2,002.31
87. 100-211-1205-5230-41 SHS ACT PROGRAM - LIFE INS.	124.00	31.59	59.67	32.74
88. 100-211-1205-5250-41 SHS ACT PROGRAM - W/COMP INS.	1,038.00	292.77	0.00	745.23
89. 100-211-1205-5280-41 SHS ACT PROGRAM - DENTAL	732.00	127.17	183.69	421.14
90. 100-211-1205-5580-41 SHS ACT PROGRAM - TRAVEL & CONF	2,000.00	0.00	0.00	2,000.00
91. 100-211-1205-5610-41 SHS ACT PROGRAM - SUPPLIES	0.00	4,886.95	4,322.11	(9,209.06)
92. 100-211-1205-5730-41 SHS ACT PROGRAM - EQUIPMENT	1,500.00	0.00	0.00	1,500.00
TOTAL 1205 SPED ACT PROGRAM	\$174,445.00	\$48,584.96	\$85,177.82	\$40,682.22
2130 HEALTH SERVICE				
93. 100-211-2130-5110-41 SHS SPED HEALTH - OT/PT	6,970.00	519.52	6,802.35	(351.87)
94. 100-211-2130-5220-41 SHS SPED HEALTH - FICA & MED TAXES	266.00	39.71	520.38	(294.09)
95. 100-211-2130-5250-41 SHS SPED HEALTH - W/C INS	28.00	4.01	0.00	23.99
TOTAL 2130 HEALTH SERVICE	\$7,264.00	\$563.24	\$7,322.73	\$(621.97)
2140 PSYCHOLOGICAL SERVICES				
96. 100-211-2140-5110-41 SHS PSYCH - SALARIES	121,080.00	32,654.61	72,795.21	15,630.18
97. 100-211-2140-5210-41 SHS PSYCH - HEALTH INS.	14,447.00	1,515.60	2,765.36	10,166.04
98. 100-211-2140-5220-41 SHS PSYCH - FICA & MED	9,263.00	2,440.95	5,568.83	1,253.22
99. 100-211-2140-5230-41 SHS PSYCH - LIFE INS.	92.00	32.85	65.70	(6.55)
100. 100-211-2140-5250-41 SHS PSYCH - W/COMP INS.	945.00	254.70	0.00	690.30
101. 100-211-2140-5280-41 SHS PSYCH - DENTAL INS.	750.00	113.04	183.69	453.27
102. 100-211-2140-5320-41 SHS PSYCH - CONTR ED SRVC	36,236.00	51,255.00	4,658.40	(19,677.40)
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$182,813.00	\$88,266.75	\$86,037.19	\$8,509.06
2144 GAP PSYCH				
103. 100-211-2144-5110-41 SHS GAP PSYCH - THERAPIST WAGES	63,327.00	22,359.20	42,234.03	(1,266.23)
104. 100-211-2144-5210-41 SHS GAP PSYCH - HEALTH INS.	19,034.00	4,815.81	7,659.99	6,558.20
105. 100-211-2144-5220-41 SHS GAP PSYCH - FICA & MED	4,845.00	1,496.52	3,230.90	117.58
106. 100-211-2144-5230-41 SHS GAP PSYCH - LIFE INS.	35.00	11.88	22.44	0.68
107. 100-211-2144-5250-41 SHS GAP PSYCH - W/COMP INS.	494.00	174.42	0.00	319.58
108. 100-211-2144-5280-41 SHS GAP PSYCH - DENTAL INS.	375.00	127.17	183.69	64.14

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
TOTAL 2144 GAP PSYCH	\$88,110.00	\$28,985.00	\$53,331.05	\$5,793.95
2150 SPEECH & LANG SRVC				
109. 100-211-2150-5110-41 SHS SPED SLP - PATHOLOGIST SALARIE	110,410.00	40,281.21	76,086.79	(5,958.00)
110. 100-211-2150-5210-41 SHS SPED SLP - HEALTH INS.	38,068.00	9,631.62	20,033.82	8,402.56
111. 100-211-2150-5220-41 SHS SPED SLP - FICA & MED	8,447.00	2,804.22	5,820.64	(177.86)
112. 100-211-2150-5230-41 SHS SPED SLP - LIFE INS.	114.00	39.42	74.46	0.12
113. 100-211-2150-5250-41 SHS SPED SLP - W/COMP INS.	862.00	314.19	0.00	547.81
114. 100-211-2150-5280-41 SHS SPED SLP - DENTAL INS.	750.00	254.34	480.42	15.24
115. 100-211-2150-5320-41 SHS SPED SLP - CONTR ED SRVC	16,000.00	140.00	420.00	15,440.00
116. 100-211-2150-5580-41 SHS SPED SLP - TRAVEL & CONF	800.00	35.97	0.00	764.03
117. 100-211-2150-5610-41 SHS SPED SLP - SUPPLIES	2,000.00	785.99	395.00	819.01
118. 100-211-2150-5670-41 SHS SPED SLP - SOFTWARE	0.00	47.08	0.00	(47.08)
119. 100-211-2150-5730-41 SHS SPED SLP - EQUIPMENT	0.00	0.00	350.00	(350.00)
120. 100-211-2150-5810-41 SHS SPED SLP - DUES & FEES	700.00	253.00	0.00	447.00
TOTAL 2150 SPEECH & LANG SRVC	\$178,151.00	\$54,587.04	\$103,661.13	\$19,902.83
2152 SPED DEVELOPMENTAL				
121. 100-211-2152-5670-41 SHS SPED DEVL - SOFTWARE LIC	4,000.00	1,458.60	0.00	2,541.40
TOTAL 2152 SPED DEVELOPMENTAL	\$4,000.00	\$1,458.60	\$0.00	\$2,541.40
2160 OCCUPATIONAL THERAPIST				
122. 100-211-2160-5110-41 SHS SPED OCCU THERAPIST - SALARIE	20,000.00	6,060.06	57,534.16	(43,594.22)
123. 100-211-2160-5220-41 SHS SPED OCCU THERAPIST - FICA & ME	0.00	463.59	4,401.37	(4,864.96)
124. 100-211-2160-5250-41 SHS SPED OCCU THERPIST - W/COMP	0.00	47.28	0.00	(47.28)
TOTAL 2160 OCCUPATIONAL THERAPIST	\$20,000.00	\$6,570.93	\$61,935.53	\$(48,506.46)
2420 SPED ADMIN				
125. 100-211-2420-5110-41 SHS SPED ADMIN - SALARY	61,595.00	28,765.54	28,766.91	4,062.55
126. 100-211-2420-5112-41 SHS SPED ADMIN - STAFF WAGES	24,497.00	12,292.43	12,214.69	(10.12)
127. 100-211-2420-5115-41 SHS SPED CLERICAL PARA WAGES	0.00	7,616.70	11,493.30	(19,110.00)
128. 100-211-2420-5210-41 SHS SPED ADMIN - HEALTH INS	7,100.00	6,293.92	6,324.17	(5,518.09)
129. 100-211-2420-5220-41 SHS SPED ADMIN - FICA & MED	6,346.00	3,520.41	4,014.32	(1,188.73)
130. 100-211-2420-5230-41 SHS SPED ADMIN - LIFE INS	57.00	82.76	96.76	(122.52)
131. 100-211-2420-5240-41 SHS SPED ADMIN - PENSION	1,227.00	928.84	1,084.85	(786.69)
132. 100-211-2420-5250-41 SHS SPED ADMIN - WORKERS' COMP	645.00	326.20	0.00	318.80
133. 100-211-2420-5280-41 SHS SPED ADMIN - DENTAL INS	188.00	161.64	258.87	(232.51)
134. 100-211-2420-5530-41 SHS SPED ADMIN - PHONE SERVICES	500.00	472.79	577.21	(550.00)
135. 100-211-2420-5531-41 SHS SPED ADMIN - POSTAGE	1,000.00	53.02	0.00	946.98
136. 100-211-2420-5580-41 SHS SPED ADMIN - TRAVEL & CONF	500.00	930.00	621.23	(1,051.23)
137. 100-211-2420-5610-41 SHS SPED ADMIN - SUPPLIES	250.00	29.61	0.00	220.39
TOTAL 2420 SPED ADMIN	\$103,905.00	\$61,473.86	\$65,452.31	\$23,021.17)
2421 SPED DISTRICT ADMIN				
138. 100-211-2421-5210-41 SHS SPED DISTRICT ADMIN - HEALTH I	0.00	(0.30)	0.00	0.30

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
139. 100-211-2421-5220-41 SHS SPED DISTRICT ADMIN - FICA & ME	0.00	(0.12)	0.00	0.12
140. 100-211-2421-5230-41 SHS SPED DISTRICT ADMIN - LIFE INS	0.00	(0.06)	0.00	0.06
141. 100-211-2421-5250-41 SHS SPED DISTRICT ADMIN - W/C INS	0.00	53.40	0.00	(53.40)
TOTAL 2421 SPED DISTRICT ADMIN	\$0.00	\$52.92	\$0.00	\$(52.92)
2711 SPED STUDENT TRANSPORT				
142. 100-211-2711-5115-41 SHS SPED TRANS - BUS RIDER WAGES	33,800.00	2,130.82	0.00	31,669.18
143. 100-211-2711-5220-41 SHS SPED TRANS - FICA & MED	674.00	161.78	0.00	512.22
144. 100-211-2711-5230-41 SHS SPED TRANS- LIFE INS	0.00	3.42	0.00	(3.42)
145. 100-211-2711-5240-41 SHS SPED TRANS - VMERS	0.00	57.71	0.00	(57.71)
146. 100-211-2711-5250-41 SHS SPED TRANS - W/C INS	69.00	15.95	0.00	53.05
147. 100-211-2711-5430-41 SHS SPED TRANS - REPAIR/MAINT	2,000.00	1,770.89	1,166.77	(937.66)
148. 100-211-2711-5510-41 SHS SPED TRANS - CONTRC SRVC	60,000.00	86,797.77	3,346.82	(30,144.59)
149. 100-211-2711-5627-41 SHS SPED TRANS - FUEL	2,000.00	99.63	155.43	1,744.94
TOTAL 2711 SPED STUDENT TRANSPORT	\$98,543.00	\$91,037.97	\$4,669.02	\$2,836.01
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$3,685,148.00	\$1,575,826.01	\$2,556,460.38	\$(447,138.39)
212 SPECIAL ED - NON-REIMBURSABLE				
1204 GRANITE ACADEMY				
150. 100-212-1204-5110-41 SHS GAP NON REIMB - TEACHER SALAR	66,919.00	0.00	0.00	66,919.00
151. 100-212-1204-5210-41 SHS GAP NON REIMB - HEALTH INS.	2,400.00	0.00	0.00	2,400.00
152. 100-212-1204-5220-41 SHS GAP NON REIMB - FICA & MED	3,800.00	0.00	0.00	3,800.00
153. 100-212-1204-5230-41 SHS GAP NON REIMB - LIFE INS.	100.00	0.00	0.00	100.00
154. 100-212-1204-5250-41 SHS GAP NON REIMB - W/COMP INS.	220.00	0.00	0.00	220.00
155. 100-212-1204-5280-41 SHS GAP NON REIMB - DENTAL INS.	300.00	0.00	0.00	300.00
TOTAL 1204 GRANITE ACADEMY	\$73,739.00	\$0.00	\$0.00	\$73,739.00
2601 PLANT OPERATION & MAINT - ACT				
156. 100-212-2601-5622-41 SHS ACT NON REIMB - ELECTRICITY	0.00	2,203.22	3,696.78	(5,900.00)
TOTAL 2601 PLANT OPERATION & MAINT - ACT	\$0.00	\$2,203.22	\$3,696.78	\$(5,900.00)
TOTAL 212 SPECIAL ED - NON-REIMBURSABLE	\$73,739.00	\$2,203.22	\$3,696.78	\$67,839.00
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
157. 100-300-1300-5115-41 CVCC - HVAC PARA WAGES	0.00	2,165.30	5,076.09	(7,241.39)
158. 100-300-1300-5220-41 CVCC - HVAC FICA/MEDI	0.00	165.63	388.32	(553.95)
159. 100-300-1300-5230-41 CVCC - HVAC LIFE INSURANCE	0.00	7.61	17.62	(25.23)
160. 100-300-1300-5240-41 CVCC - HVAC PARA RETIREMENT	0.00	89.32	194.42	(283.74)
161. 100-300-1300-5250-41 CVCC PARA HVAC W/C	0.00	16.90	0.00	(16.90)
TOTAL 1300 Tech Ed Direct	\$0.00	\$2,444.76	\$5,676.45	\$(8,121.21)
2220 Library				
162. 100-300-2220-5115-41 CVCC - LIBRARY PARA WAGES	0.00	3,299.47	2,875.06	(6,174.53)
163. 100-300-2220-5220-41 CVCC - LIBRARY PARA FICA/MEDI	0.00	252.39	219.95	(472.34)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
164. 100-300-2220-5230-41 CVCC - LIBRARY PARA LIFE INS	0.00	10.88	12.68	(23.56)
165. 100-300-2220-5250-41 CVCC - PARA LIBRARY WC	0.00	25.73	0.00	(25.73)
TOTAL 2220 Library	\$0.00	\$3,588.47	\$3,107.69	\$(6,696.16)
2410 PRINCIPALS OFFICE				
166. 100-300-2410-5115-41 CVCC - DIRECTOR'S OFFICE PARA WAGE	0.00	12,574.21	17,909.60	(30,483.81)
167. 100-300-2410-5210-41 CVCC - DIRECTOR'S OFFICE PARA HEAL	0.00	2,488.19	3,851.77	(6,339.96)
168. 100-300-2410-5220-41 CVCC - DIRECTOR'S OFFICE PARA FICA/M	0.00	921.88	1,370.09	(2,291.97)
169. 100-300-2410-5230-41 CVCC - DIRECTOR'S OFFICE PARA LIFE I	0.00	22.76	35.23	(57.99)
170. 100-300-2410-5250-41 CVCC - DIRECTOR'S OFFICE PARA WC	0.00	97.84	0.00	(97.84)
171. 100-300-2410-5280-41 CVCC - DIRECTOR'S OFFICE PARA DENT	0.00	73.48	113.75	(187.23)
TOTAL 2410 PRINCIPALS OFFICE	\$0.00	\$16,178.36	\$23,280.44	\$(39,458.80)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$22,211.59	\$32,064.58	\$(54,276.17)
TOTAL 100 GENERAL FUND	\$3,758,887.00	\$1,686,021.30	\$2,725,327.03	\$(652,461.33)
TOTAL 41 SPAULDING HIGH SCHOOL	\$3,758,887.00	\$1,686,021.30	\$2,725,327.03	\$(652,461.33)
42 CVCC - CENTRAL VERMONT CARRER CENTER				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
172. 100-300-1300-5115-42 CVCC - BUILDING TRADES PARA WAGE	0.00	6,537.13	9,702.17	(16,239.30)
173. 100-300-1300-5120-42 CVCC BUILDING TRADES SUB	0.00	234.00	0.00	(234.00)
174. 100-300-1300-5210-42 CVCC - BUILDING TRADES HEALTH INSI	0.00	2,400.93	3,851.77	(6,252.70)
175. 100-300-1300-5220-42 CVCC - BUILDING TRADES FICA/MEDI	0.00	479.84	742.21	(1,222.05)
176. 100-300-1300-5230-42 CVCC - BUILDING TRADES LIFE INSURA	0.00	21.61	35.23	(56.84)
177. 100-300-1300-5240-42 CVCC - BUILDING TRADES RETIREMEN	0.00	274.50	400.27	(674.77)
178. 100-300-1300-5280-42 CVCC - BUILDING TRADES DENTAL INSI	0.00	70.90	113.75	(184.65)
TOTAL 1300 Tech Ed Direct	\$0.00	\$10,018.91	\$14,845.40	\$(24,864.31)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$10,018.91	\$14,845.40	\$(24,864.31)
TOTAL 100 GENERAL FUND	\$0.00	\$10,018.91	\$14,845.40	\$(24,864.31)
TOTAL 42 CVCC - CENTRAL VERMONT CARRER CENTER	\$0.00	\$10,018.91	\$14,845.40	\$(24,864.31)
43 CVCC - AUTO TECH				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
179. 100-300-1300-5115-43 CVCC - AUTO TECH PARA WAGES	0.00	7,815.50	12,303.25	(20,118.75)
180. 100-300-1300-5210-43 CVCC - AUTO TECH HEALTH INSURANC	0.00	2,221.84	3,851.77	(6,073.61)
181. 100-300-1300-5220-43 CVCC - AUTO TECH FICA/Medi	0.00	557.97	941.20	(1,499.17)
182. 100-300-1300-5230-43 CVCC - AUTO TECH LIFE INSURANCE	0.00	20.32	35.23	(55.55)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27475

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
183. 100-300-1300-5250-43 CVCC - AUTO TECH WC	0.00	60.97	0.00	(60.97)
184. 100-300-1300-5280-43 CVCC - AUTO TECH DENTAL INSURANC	0.00	65.62	113.75	(179.37)
TOTAL 1300 Tech Ed Direct	\$0.00	\$10,742.22	\$17,245.20	\$(27,987.42)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$10,742.22	\$17,245.20	\$(27,987.42)
TOTAL 100 GENERAL FUND	\$0.00	\$10,742.22	\$17,245.20	\$(27,987.42)
TOTAL 43 CVCC - AUTO TECH	\$0.00	\$10,742.22	\$17,245.20	\$(27,987.42)
47 CVCC - BAKE SHOP				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
185. 100-300-1300-5115-47 CVCC - BAKE SHOP PARA WAGES	0.00	5,941.78	8,821.22	(14,763.00)
186. 100-300-1300-5120-47 CVCC BAKE SHOP - SUB	0.00	234.00	0.00	(234.00)
187. 100-300-1300-5220-47 CVCC - BAKE SHOP FICA/Medi	0.00	472.44	674.83	(1,147.27)
188. 100-300-1300-5230-47 CVCC - BAKE SHOP LIFE INSURANCE	0.00	20.92	35.23	(56.15)
189. 100-300-1300-5240-47 CVCC - BAKE SHOP RETIREMENT CONT	0.00	254.76	363.87	(618.63)
TOTAL 1300 Tech Ed Direct	\$0.00	\$6,923.90	\$9,895.15	\$(16,819.05)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$6,923.90	\$9,895.15	\$(16,819.05)
TOTAL 100 GENERAL FUND	\$0.00	\$6,923.90	\$9,895.15	\$(16,819.05)
TOTAL 47 CVCC - BAKE SHOP	\$0.00	\$6,923.90	\$9,895.15	\$(16,819.05)
GRAND TOTAL	\$3,758,887.00	\$1,730,644.62	\$2,790,363.63	\$(762,121.25)