

Barre City School District

SCHOOL BOARD MEETING

MISSION STATEMENT

We are committed to providing a challenging educational environment that encourages high performance in a nurturing atmosphere characterized by dignity and respect.

BCEMS Library

February 12, 2018

5:30 p.m.

AGENDA

1. **Call to Order; Pledge of Allegiance**
2. **Additions and/or Deletions to Agenda**
3. **Visitors and Communications**
4. **Approval of Minutes**
 - 4.1 Approval of Minutes – January 8, 2018 Board Meeting
 - 4.2 Approval of Minutes - January 25, 2018 Special Board Meeting
 - 4.3 Approval of Minutes - February 1, 2018 Tri-Board Meeting
5. **New Business**
 - 5.1 Student Presentation
 - 5.2 Resign/Retire/New Hire
 - 5.3 PBIS
 - 5.4 VSBA Video
 - 5.5 Audit Presentation
 - 5.6 First Reading Scholarship Awards Policy (E31)
 - 5.7 First Reading Prevention of Conflict of Interest in Procurement (E24)
 - 5.8 First Reading Capitalization of Assests (E23)
 - 5.9 First Reading Search, Seizure, and Interrogation of Students by Law Enforcement (F11)
 - 5.10 First Reading Search, Seizure, and Interrogation of Students by School Personnel (F4)
6. **Old Business**
 - 6.1 Budget Development
 - 6.2 Board Communications
 - 6.3 Act 46
7. **Board Reports**
 - 7.1 Superintendent
 - 7.2 Principals
 - 7.3 Committee Reports
 - 7.3.1 Facility/Security (Meeting January 8, 2017 Cancelled)
Next Meeting: Monday, February 5, 2018, 5:30 p.m., BCEMS Conference Room
 - 7.3.2 Finance (Meeting Minutes January 2, 2018)
Next Meeting: February 13, 2018, 6:30 p.m., BCEMS Conference room
 - 7.3.3 Verbal Report of BSU Committees
 - 7.4 Financial Round Table/Future Agenda Items
8. **Round Table/Future Agenda Items**
9. **Executive Session**
 - 9.1 Principal Interviews
 - 9.2 Personnel

10. **Ajournment**

Reminders:

Next Barre City School Board Meeting:

March 12, 2018

Next Spaulding High School Board Meeting:

March 1, 2018

Next Supervisory Union #61 Board Meeting:

February 15, 2018

Next Barre Town Elementary School Board Meeting:

March 7, 2018

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

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BARRE CITY SCHOOL DISTRICT

REGULAR SCHOOL BOARD MEETING
Barre City Elementary and Middle School –Library
January 8, 2018 - 5:30 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Sonya Spaulding – Chair
Giuliano Cecchinelli, II – Vice Chair
Tyler Smith - Clerk
Jennifer Chioldi
Michael Deering
Andrew McMichael
Sarah Pregent

BOARD MEMBERS ABSENT:

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Michael Dreiblatt, Principal
James Taffel, Principal
Stacy Anderson, Director of Special Services
Jaimie Evans, Facilities Director – departed at 5:56 p.m.
Lisa Perreault, Business Manager – departed at 6:20 p.m.

GUESTS PRESENT:

Dave Delcore-Times Argus	Kacey Abbriano	Amelia Abraham	Rebecca Allen	Stephanie Appleton
Jay Baitz	Paula Beaudet	Christine Bell	Heather Bellavance	Shelley Bessette
Gaibrielle Bettis	Jen Bisson	Andrea Bixler	Cathy Blake	Jeff Blake
Dale Burnash	Jodi Bushway	Joanne Campisi	Traci Clark	Stephanie Collins
Allie Corse	Kirsten Evans	Melissa Fair Cohen	Christine Farnham	Tara Cosgrove
Adrienne Feeser	Sarah Freddie-Cousins	Andrew Frey	Jamie Frey	Gillian Fuqua
Leanne Gaylord Triano	Mary Gehlbach	Ashley Gilstad	Cindy Gregoire	Jaime Guilmette
Kate Hawley	Allyson Healy	Ruth Hicks	Mary Hull	Mark Kalat
Brandy Kolling	Prudence Krasofski	EmilyLajeunesse	Courtne Lange	DeniseLatshaw
Jessica Maurais	Jen McKelvey	Stephanie McMahan	Lara Merchange	Carey Miller
Milika Neddo	Morgan Osinaga	Emily Parker	Amanda Pierce	Kim Portalupi
Jane Richards	Earl Schrader	Heather Stalling	Kim Tewksbury	Alex Wawrzyniak
James Weselcouch	Melissa Wheeler	Jesse Ann White	Jason Woodard	

1. Call to Order: Pledge of Allegiance

The Chair, Mrs. Spaulding, called the Monday, January 8, 2018, Regular meeting to order at 5:34 p.m., which was held at the Barre City Elementary and Middle School Library. The flag salute followed.

2. Additions and/or Deletions to the Agenda

None.

3. Visitors and Communications

Teacher Representative Gaibrielle Bettis addressed the Board and read a prepared statement on behalf of the Teacher Union Members. Teachers have been working without a contract for 6 months. Teachers urge the Negotiations Committee to meet again to work towards a contract settlement. Teachers wish to agree to a settlement that is fair to teachers and the community and urge the Negotiations Committee to work with the tools provided in the Fact Finding Study, and use the Fact Finding Report as a roadmap to a settlement. The teachers are committed to work with the Committee until a settlement is reached.

Mrs. Spaulding read a prepared statement on behalf of the BSU Negotiations Committee. The BSU Board Negotiations Committee is very interested in reaching a reasonable negotiated settlement with teachers. The BSU Board Negotiations Committee has offered

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dates for teachers to come back to the table for additional negotiation settlement meetings and have not yet received a response. The Committee would like to clarify some possible misconceptions created by a statement previously issued by the Teachers' Association. At the meeting on November 30, 2017, both sides offered proposals and both sides said no. The Negotiations Committee offered a reasonable proposal and teachers said no. Teacher negotiators said no to a reasonable request that Pre-K to 8th grade teachers, work a 7.5 hour day. SHS and CVCC teachers have worked a 7.5 hour day for years. No other teachers in the area work a contracted day as short as 7 hours. Students in grades Pre-K to 8 would benefit greatly from a 7.5 hour school day. It is not unreasonable to ask for a 7.5 hour day. Community members and tax payers do not believe a 7 hour work day is reasonable. Teachers said no to a reasonable salary proposal and said no to a reasonable request to work a 7.5 hour day (Pre-K – 8). From the beginning, the BSU Board Negotiations Committee has said that the salary grid is unsustainable, but teachers have ignored this statement. Over the past 3 years, some teachers have received increases of over 18%. State employees have received 6.75% increases for the same 3 year period. The teacher's proposal of 4.5% new money would result in some teachers receiving a 7.5% increase in one year. The 2.5% recommended by the Fact Finder results in increases as high as 5.6%. The 2% increase in new money (proposed by the Negotiations Committee) results in a one year increase of 4.7%. Teachers said no to the reasonable health insurance proposal. The proposed health insurance settlement would result in savings of \$550, \$1,191, or \$1,279 per year in premiums, based on the type of policy. The health insurance proposal properly aligns with legislative targets of Act 85. The BSU Board Negotiations Committee respectfully asks that the Teacher Negotiations Team come back to the table prepared to reach a reasonable settlement.

4. Approval of Minutes

4.1 Approval of Minutes – December 11, 2017 Regular Meeting

On a motion by Mr. Smith, seconded by Mrs. Chioldi, the Board unanimously voted to approve, as amended, the Minutes of the December 11, 2017 Regular Meeting.

5. New Business

5.1 Student Presentation

The Student Presentation has been postponed until the February 2018 meeting.

5.2 Facilities Report

A letter from Architect David Laurin, dated 05/15/17 was distributed. The letter and attachments pertain to roof work at BCEMS. Facilities Director Jaime Evans addressed the Board advising that the 20 year old roof has areas that need replacement. Mr. Evans referred to the attachments from Mr. Laurin and advised regarding the plan to first repair/replace the areas with the largest leaks. Mr. Evans advised that the cost is estimated at approximately \$150,000 and provided an overview of what is included in that estimate. It was noted that warranties up to 20 years are available. Mr. Evans is asking for Board approval to go out to bid with a plan of having the work performed over the summer. Mr. Evans advised that summer roof work, will most likely cause a change in venue for cooking for the summer hot lunch program. This has been discussed with Food Service Director Craig Locarno. The repairs being discussed are considered to be 'phase 1' of roof repairs (to flat roof areas). Repairs/replacement of hip roof sections will need to be done in the future. It was noted that there are currently some leaks, but those leaks cannot be repaired until there is a thaw. The new type of roofing, proposed by the architect, would allow for repairs in the winter months. Mr. Evans advised that he believes roof repairs can be financed through the long term maintenance fund.

On a motion by Mr. Cecchinelli, seconded by Mr. Smith, the Board unanimously voted to authorize the Facilities Director to develop an RFP for a roofing contractor.

5.3 FY19 Tuition Rate

A document titled 'FY19 Announced Tuition' was distributed. Mr. Pandolfo advised of the proposed BCEMS tuition rates of \$11,024 for students in grades K-6, and \$11,024 for grades 7 and 8.

On a motion by Mrs. Pregent, seconded by Mr. McMichael, the Board unanimously voted to approve the annual tuition rates as proposed (K-6 \$11,024 and 7/8 \$11,024).

5.4 FY19 Budget and Warning Approval

A copy of the 'Barre City School District Warning For March 6, 2018 Vote' was distributed.

Nine additional documents were also distributed; the BCEMS Budget Considerations document (dated 01/08/18), the FY19 Proposed Budget Draft #3 Cost Per Equalized Pupil document, the Ballot Language document, a document titled '5 Contributing Factors Affecting Tax Rate', the BCEMS FY19 Revenue Report (dated 01/08/18), the BCEMS FY19 Budget Draft #3 (dated 01/05/18), the FY19 BSU Assessment Information document (dated 12/21/17), the Projected Comparative Tax Rate Calculation report - for budget years 2018 – 2019 (dated 01/08/18), and a document titled 'Three Prior Years Comparisons – Format as Provided by AOE'.

Mrs. Perreault advised that Administrators and Board Members expended much time and effort to reduce the budget from a 9% increase, down to a 3.7% increase. It was noted that there have been significant reductions in the BSU Special Education budget and that the BSU is changing the SPED model by switching from 3 SPED Directors to 2. Mrs. Perreault provided an overview of the

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Proposed Budget document, advising of Expenses of \$12,082,173, which results in a cost per pupil amount of \$12,919, an increase of 3.7%. The budget presentation continued with a review of the ballot language, 5 contributing factors, the BSU Assessment, and the Comparative Tax Rate document. It was noted that the draft budget, being presented for approval, does not include an increase for salary and/or benefits.

On a motion by Mrs. Pregent, seconded by Mr. McMichael, the Board unanimously voted to approve an expense budget of \$12,082,173 for FY19.

It was noted that the Warning needs to be amended to include the expense amount, percentage of increase, and the cost per equalized pupil.

On a motion by Mr. Deering, seconded by Mrs. Chioldi, the Board unanimously voted to approve, as amended, the Barre City School District Warning For March 6, 2018 Vote.

5.5 PBIS

This item is postponed until the February 2018 meeting.

6. Old Business

6.1 Open Board Seats

A document titled 'BC Board Seats for March 2018' was distributed. Mr. Pandolfo provided an overview of the document, advising that 4 seats are up for election this year. Of the four open seats, two expire in 2020, and the other two expire in 2021. Board members who wish to run for re-election, or community members interested in running are required to submit petitions to the Barre City Clerk by January 29, 2018. Petitions are available on the city's web site and at the City Clerk's Office. The petitions need to indicate which seat the candidate is running for (expiring in 2020 or 2021), and must contain signatures from 30 registered voters. Mr. Deering and Mrs. Chioldi advised that they will be running for election. Mrs. Pregent will most likely run. At this time, Mr. McMichael can only consider a 1 year post, thus he will not be running for election, but will consider a one year appointment should any seats remain vacant after the election.

6.2 Budget Development

6.2.1 VSBA Video

Mr. Pandolfo advised the Board regarding a VSBA Vermont Education Funding System video created by Spaulding High School students Kat Norwood and Jeff Steinman. Mr. Pandolfo advised that the video can be viewed via a link on the VSBA web site. Mr. Pandolfo is looking into posting a link to the VSBA site on each of the district schools' web sites. Viewing of the video will be postponed until the February 2018 meeting.

6.3 Board Communications

Mr. Pandolfo reported progress on preparation for budget presentation, including the colored flier and required printed material containing budget information and the Title I Report. The two documents may be distributed together or separately. Mr. Pandolfo, Mrs. Spaulding, Mrs. Pregent, and Mr. Malone are scheduled to present the budget to the Barre City Council at 7:00 p.m. on January 16, 2018.

Mr. Pandolfo advised that Emmanuel Ajanma has officially accepted the position of BSU Technology Director. Mr. Ajanma will be starting in that position the week of January 15, 2018. Mr. Ajanma's current e-mail address is eajancvcbsu@u61.net. In the new position, his e-mail will be changed to: eajanbsu@u61.net.

6.4 Act 46

Letters of interest from Barre City residents Paul Cook, Ed Rouse, and Sarah Costa were distributed. Letters of interest from Barre Town Residents Marcia Biondolillo, Michaela Martin, Jeff Blow, Kim Whitcomb, and Guy Isabelle were distributed. It was noted that Barre City resident Jessica Vest has also expressed interest in serving on the Committee. Board Members Giuliano Cecchinelli, Michael Deering, and Tyler Smith advised that they are also interested in serving on the Committee. Mr. Pandolfo recommends that the Board appoint all 7 Barre City interested candidates. Barre Town currently has 6 appointed members. If Barre Town is not able to find a seventh individual, then one Barre City representative can 'step back'.

On a motion by Mr. McMichael, seconded by Mr. Cecchinelli, the Board unanimously voted to appoint Barre City community members Paul Cook, Sarah Costa, Ed Rouse, and Jessica Vest as representatives on the Act 46 706 Study Committee.

On a motion by Mrs. Pregent, seconded by Mrs. Chioldi, the Board unanimously voted to appoint Board Members Giuliano Cecchinelli, Michael Deering, and Tyler Smith as representatives on the Act 46 706 Study Committee.

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Mr. Pandolfo provided a brief overview of the 'next steps', which includes scheduling the first meeting, and at that meeting, appointing a Chair or Co-Chairs for the Committee. It was noted that if BTMES Board Representative Rebecca Kerin-Hutchins is not elected to the Board in March 2018, the BTMES Board will need to appoint a new Board Member representative.

6.5 Labor Relations Agreements

Screen prints from a Power Point Presentation titled 'Barre School Boards Update of Teacher Contract Negotiations' dated January 2018, was distributed.

Mrs. Spaulding began the presentation with an overview of the Boards' negotiation goals, which included settlement prior to the 2017 – 2018 year, high quality education for students, fiscal responsibility for tax payers, and fair wages and affordable health care for teachers. Mrs. Spaulding provided an overview of the negotiations timeline which documents 11 Bargaining Sessions. Regarding the goal to reach settlement before the 2017 - 2018 school year, Mrs. Spaulding advised that teachers rejected proposed stipulations regarding timeliness of negotiations and settlement. The lack of stipulations resulted in delays such that it took over 9 months to get through Fact Finding. Regarding the goal for high quality education, Mrs. Spaulding advised that teachers are rejecting the proposal to work a 7.5 hour day, though Spaulding High School and CVCC teachers work 7.5 hours per day and all other teachers in our region have workdays that exceed 7 hours. The presentation included documentation of workday length for teachers in other schools in the region. Mrs. Spaulding advised that community members (tax payers) do not believe a 7 hour work day is reasonable. Regarding the goals to show fiscal responsibility and provide a fair wage, Mrs. Spaulding advised that the Board proposal at Fact Finding (a 2% New Money wage increase) was rejected by teachers. It was noted that the current salary grid is not sustainable and the Board has continuously, throughout negotiations, stressed this issue, to no avail. Mrs. Spaulding presented slides which contained historical information of 'typical' employee increases (for three separate 'classes' of teachers) over a period of three academic years. The increases over a three year period total 18.5%, 16.2%, and 14.7%, which calculates to a yearly average increase of 6.2%, 5.4%, and 4.9% respectively, while the CPI average was 1%. Mrs. Spaulding continued the presentation comparing recent Barre teacher settlements ('New Money') vs. inflation, which showed 4 year 'New Money' totals averaging 3.5% (including additional days), and 3.1% (excluding additional days), vs. a Calendar Year CPI average of 1.1%. A historical comparison (4 years) of 'New Money' (excluding additional days) vs. Vermont State Employee wage increases, showed an average 3.1% 'New Money' vs. 2.25% for State Employees. The presentation continued with a slide titled 'Vermont Teachers are NOT Underpaid!' reporting that according to an NEA report ('NEA Rankings & Estimates – 2017'), Vermont teachers ranked 4th of 51 states in salary changes for 2016 – 2017. The next slide advised that the teacher proposal for 4.5% 'New Money' would result in increases as high as 7.25%, while the amount recommended by the Fact Finder (2.9%) would result in increases as high as 5.6%, and the Boards' proposal of 2.0% 'New Money', results in increases as high as 4.7%. The teachers have rejected the proposal. The remainder of the presentation related to health insurance. It was noted that there were minimal changes to health insurance coverage (under required new policies that went into effect 01/01/18), and that the only items being negotiated are Premium and Out of Pocket cost sharing. Mrs. Spaulding advised regarding the Vermont Legislative Targets from Act 85, where employees pay 20% of premiums, and Out of Pocket amounts range from \$400 to \$1,200. Teacher savings resulting from health insurance decreases range from \$500 for a Single Plan, to \$3,216+ for a Parent + 2 children policy. Total savings on health care is equivalent to more than 1.5% 'New Money' on wages.

Mrs. Prent queried regarding how per pupil spending will be impacted by new wages, how that change compares to what voters approved for spending, and advised that she feels there is a disconnect between what voters approved and what will be spent. It was noted that FY18 wages will have an impact on the FY19 budget.

It was announced that the Negotiations Committee has recently received word that the Teachers have agreed to meet on January 22, 2018.

7. Board Reports

7.1 Superintendent

A copy of the Superintendent's report dated December 27, 2017 was distributed. The report included information pertaining to; Negotiations, Act 46, Director of Technology Search, Administrator Evaluations, and the BSU Budget. Mr. Pandolfo also distributed a copy of the December 2017 BSU Newsletter. Mr. Pandolfo advised that in the future, he will distribute the BSU Newsletter via e-mail. Mr. Pandolfo had nothing to add to the report. Board Members had no questions for the Superintendent.

7.2 Principals Report

A copy of the Co-Principals' report dated January 2018 was distributed. The report included information pertaining to; Rebekah Mortensen's National Board Teacher Certification in Special Education, Literacy and Math Assessments, Band and Chorus performances, upcoming Staff Development (01/22/18), the after-school program 'Young Rembrandts', and current enrollment. It was reported that all musical and choral performances went very well. Mr. Taffel highlighted Rebekah Mortensen's recent accomplishment of being awarded the National Board Teacher Certification in Special Education. Ms. Mortensen is a dedicated, focused employee who worked extremely hard in the very involved process, in order to earn the certification. In response to a query regarding the change in enrollment since the school year began, Mr. Taffel advised that he would research the data and notify Mrs. Spaulding via e-mail.

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7.3 Committee Reports

7.3.1 Facility/Security

The December 4, 2017 Minutes were distributed. Mr. Cecchinelli advised that today's meeting was cancelled. The next meeting will be on Monday, February 5, 2018 at 5:30 p.m. in the BCEMS Conference Room.

7.3.2 Finance

The Committee met last Tuesday to finalize the budget.

The next meeting is Tuesday, February 13, 2018 at 6:30 p.m. in the BCEMS Conference Room.

7.3.3 Verbal Report of BSU Committees

Minutes to all BSU Committee meetings were previously distributed to Board Members.

BSU Finance Committee

It was reported that the last meeting focused on finalization of the budget and discussion of the costs associated with Special Education. Mr. Pandolfo advised that today, he sent a copy of a Special Education Report to Board Members.

The January 25, 2018 meeting has been cancelled. The next meeting date is to be determined.

BSU Policy Committee

Mrs. Chioldi reported that the last meeting was brief. The Committee agreed to send additional policies to the BSU Board for approval. Additional discussion involved whether or not some items require policies or just procedures.

The next meeting is Monday, January 22, 2018 at 6:00 p.m. in the BSU 2nd Floor Conference Room. This meeting date is subject to change based on possible conflicts with other meetings.

BSU Curriculum Committee

Mr. Smith reported that the Committee met on January 2, 2018 for an ESSA presentation regarding changes to State Accountability and Reporting requirements, as well as discussion pertaining to changing the agenda structure to accommodate the work required to address identified deficiencies. The new meeting structure will allow for 2 informational meetings, then 1 'action' meeting.

The next meeting will cover 'high school only' items; Work Based Learning, and Graduation Requirements.

The next meeting is Monday, January 29, 2018 at 5:30 p.m. in the SHS Library.

7.4 Financial Report

Four reports were distributed; the BCEMS FY18 Expenditures/Year-end Projection Report (dated 01/08/18), the BCEMS General Fund Revenue Summary Report (dated 12/29/17), the BCEMS General Fund Expense Summary Report (dated 12/29/17), and the BSU FY18 Budget (dated 12/29/17).

There is currently an unaudited projected deficit of \$97,586. Mr. Pandolfo advised that additional information has been received and it may be possible to use grant funding for the Curriculum Specialists for FY18. It is not known if the positions will be grant funded in FY19.

8. Round Table/Future Agenda Items

Mr. Taffel expressed his appreciation for all the assistance given in creation of the budget and urged community members to support the budget.

Future Agenda Items:

Audit Presentation
PBIS Presentation
Student Presentation
VSBA Video

BCEMS Facility/Security Committee – Monday, February 5, 2018 at 5:30 p.m. in the BCEMS Conference Room

BCEMS Regular Board Meeting – Monday, February 12, 2018 at 5:30 p.m. in the BCEMS Library

9. Executive Session

9.1 Labor Relations Agreement

9.2 Principals Evaluations

9.3 Superintendent Evaluation

Items proposed for discussion in Executive Session include Labor Relations Agreements, Principals' Evaluations, and the Superintendent's Evaluation.

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On a motion by Mrs. Pregent, seconded by Mr. Smith, the Board unanimously agreed to find that premature general public knowledge of the items proposed for discussion would clearly place Barre City Elementary and Middle School at a substantial disadvantage should the discussion be public.

On a motion by Mr. McMichael, seconded by Mrs. Chioldi, the Board unanimously voted to enter into Executive Session, with Mr. Pandolfo in attendance, at 7:22 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 Mrs. Pregent, seconded by Mrs. Chioldi, the Board unanimously voted to exit Executive Session at 9:34 p.m.

10. Adjournment

On a motion by Mrs. Pregent, seconded by Mr. McMichael, the Board unanimously voted to adjourn at 9:35 p.m.

Respectfully submitted,
Andrea Poulin



SPECIAL SCHOOL BOARD MEETING
Barre City Elementary and Middle School –Library
January 25, 2018 - 5:00 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Sonya Spaulding – Chair
Giuliano Cecchinelli, II – Vice Chair
Tyler Smith - Clerk
Jennifer Chioldi
Sarah Pregent

BOARD MEMBERS ABSENT:

Michael Deering
Andrew McMichael

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent

GUESTS PRESENT:

None

1. Call to Order: Pledge of Allegiance

The Chair, Mrs. Spaulding, called the Thursday, January 25, 2018, Special meeting to order at 5:01 p.m., which was held at the Barre City Elementary and Middle School Library. The flag salute followed.

2. Additions and/or Deletions to the Agenda

None.

3. Visitors and Communications

None.

4. New Business

4.1 Approval and Signing of Corrected Budget Warning FY19

On a motion by Mrs. Spaulding, seconded by Mr. Smith, the Board unanimously agreed to approve and sign the corrected Budget Warning FY19.

5. Old Business

None.

6. Board Reports

None.

7. Executive Session

None.

8. Adjournment

On a motion by Mrs. Spaulding, seconded by Mrs. Chioldi, the Board unanimously voted to adjourn at 5:03 p.m.

Respectfully submitted,
John Pandolfo

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BARRE SUPERVISORY UNION #61 SCHOOL DISTRICT
REGULAR TRI-BOARD MEETING

BARRE CITY SCHOOL BOARD
BARRE TOWN SCHOOL BOARD
SPAULDING HIGH SCHOOL BOARD

Spaulding High School - Library
February 1, 2018 – 5:30 p.m.

MINUTES

BCEMS BOARD MEMBERS PRESENT:

Sonya Spaulding – Chair
Giuliano Cecchinelli, II – Vice Chair
Jennifer Chioldi
Sarah Pregent
Michael Deering
Andrew McMichael

BCEMS BOARD MEMBERS ABSENT:

Tyler Smith – Clerk

BTMES BOARD MEMBERS PRESENT:

Chad Allen – Chair
Jay Paterson – Vice Chair
Alice Farrell - Clerk
Kristin McCarthy
Rebecca Kerin-Hutchins

BTMES BOARD MEMBERS ABSENT:

None

SHS BOARD MEMBERS PRESENT:

Paul Malone - Chair
Joe Blakely – Clerk
Anthony Folland
J. Guy Isabelle
Ed Rousse

SHS BOARD MEMBERS ABSENT:

David LaCroix – Vice Chair
Tim Boltin

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent

GUESTS PRESENT:

Jason Derner
Erin Carter
Brendan Eaton

1. Call to Order

The BCEMS Chair, Mrs. Spaulding, called the Thursday, February 1, 2018, meeting to order at 5:32 p.m., which was held at the Spaulding High School Library. The BTMES Chair, Mr. Allen, called the Thursday, February 1, 2018, meeting to order at 5:32 p.m., which was held at the Spaulding High School Library. The SHS Chair, Mr. Malone, called the Thursday, February 1, 2018, meeting to order at 5:32 p.m., which was held at the Spaulding High School Library.

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2. Additions and/or Deletions to the Agenda

There were no additions or deletions to the agenda.

3. Public Comment

Mr. Pandolfo introduced Jason Derner as Assistant Director of the Central Vermont Career Center. He also introduced and recognized Erin Carter as the lead negotiator for the Teacher Associations, and SHS teacher Brendan Eaton.

4. Approval of Minutes

None

5. New Business

5.1 Ratification of Teacher Agreement

All Board members had a copy of the "Highlights of the Negotiated Agreement" sheet and had a chance to review this sheet.

On a motion by Mr. Cecchinelli, seconded by Mr. McMichael, the Barre City Board unanimously voted to ratify the BEA/BTEA Master Agreement.

On a motion by Mrs. McCarthy, seconded by Mrs. Farrell, the Barre Town Board unanimously voted to ratify the BEA/BTEA Master Agreement.

On a motion by Mr. Folland, seconded by Mr. Rousse, the Spaulding Union High School Board unanimously voted to ratify the BEA/BTEA Master Agreement.

6. Old Business

No old business

7. Other Business as Needed

No other business was needed

8. Reports to the Board

No Reports to the Board were provided

9. Executive Session as Needed

No items were proposed for discussion in Executive Session.

10. Adjournment

On a motion by Mrs. Pregent, seconded by Mrs. Chioldi, the BCEMS Board unanimously voted to adjourn at 5:37 p.m.

On a motion by Mrs. Farrell, seconded by Mrs. McCarthy, the BTMES Board unanimously voted to adjourn at 5:37 p.m.

On a motion by Mr. Blakely, seconded by Mr. Folland, the SHS Board unanimously voted to adjourn at 5:37 p.m.

Respectfully submitted,
John Pandolfo

5.2

400 Curtis Road
Randolph Center, VT 05061

Superintendent John Pandolfo
120 Ayers Street
Barre, VT 05641

JAN 19 2018


1/23/18

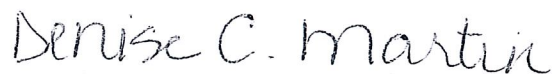
January 18, 2018

Dear Superintendent Pandolfo,

This letter is to inform you that I have made the decision to retire at the end of the 2017-2018 school year. I have taught the children of Barre for 32 years. It has been so much more than a job for me. I can't think of a career that matters more than teaching and inspiring young people. I have also had the privilege of working with talented and dedicated colleagues and administrators who share my passion. I feel so grateful for the opportunities given to me in Barre.

Although I look forward to having more personal time, I will miss my Barre school family.

Sincerely,



Denise C. Martin

c. Principal James Taffel

January 5, 2018

The Board of Education
Barre City Elementary and Middle School

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 Barre City Elementary and Middle School (the District) as of and for the year ended June 30, 2017.

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 responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States was described in our arrangement letter dated April 25, 2017. 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 25, 2017. The audit was conducted in October through December 2017; our exit conference with management was held on December 14, 2017. Draft copies of the financial statements and audit reports were provided to management in December 2017.

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.

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

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

- **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 2017 financial statements are depreciation expense, and net pension expense for the State Teachers' Retirement System of Vermont.

Audit Adjustments

During the audit we proposed five adjustments to the original trial balance provided for audit. In addition, management provided four 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 2017 financial statements. The significant effects of these adjustments were to (1) adjust interdistrict accounts payable and receivable balances, (2) adjust capital asset balances and record depreciation expense, (3) adjust accrued compensated absences, and (4) adjust capital lease payable.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

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.

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 did not have correspondence with management regarding significant issues arising from the audit. We have discussed accounting matters relating to the District's accounting estimates and audit adjustments.

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 January 5, 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.

*Mudgett, Jennett &
Krogh-Wisner, P.C.*

**BARRE CITY ELEMENTARY
AND MIDDLE SCHOOL
BARRE, VERMONT**

**FINANCIAL STATEMENTS
JUNE 30, 2017
AND
INDEPENDENT AUDITOR'S REPORTS**

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL

JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education
Barre City Elementary and Middle School

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Barre City Elementary and Middle School (the District) as of and for the year ended June 30, 2017, 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, each major fund, and the aggregate remaining fund information of the Barre City Elementary and Middle School as of June 30, 2017, and the respective changes in financial

position thereof and the budgetary comparison for the General 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 January 5, 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
January 5, 2018

*Mudgett, Jennett &
Hugh-Misner, P.C.*

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Our discussion and analysis of Barre City Elementary and Middle School's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the District's financial statements.

Financial Highlights

- The District's net position decreased by \$486,594, or approximately 7.4%, as a result of this year's operations. Last year the net position decreased by \$386,176.
- The cost of all of the District's programs was \$15,659,746 this year compared to \$16,197,582 last year.
- The General Fund had a decrease in fund balance of \$312,244 this year compared to a decrease of \$482,096 last year.
- The General Fund had a deficit fund balance of \$39,499 at June 30, 2017.
- As of June 30, 2017, the Grants Fund had a restricted fund balance of \$8,215, the Capital Projects Fund had a committed fund balance of \$243,381, and the Tax Stabilization Fund had a committed fund balance of \$330,083.

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 Statement of Revenues and Expenditures - Budget and Actual - General Fund, 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 remaining statement, the Statement of Net Position - Fiduciary Funds, provides financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

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.

All of the District's basic services are governmental activities. They include regular and special education for Pre-K through 8th grade, support services, administrative services, transportation, interest on long-term debt and other activities. The education spending grant and other state grants finance most of these activities.

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.

The District as Agent

The District is the fiscal agent for funds held for various school related activities. All of the District's fiduciary activities are Agency Funds and are reported in a separate Statement of 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 combined net position decreased by \$486,594 from a year ago, decreasing from \$6,567,428 to \$6,080,834.

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

Table 1
Net Position

	<u>2017</u>	<u>2016</u>	<u>Net Change</u>
Current and other assets	\$1,303,205	\$1,864,350	\$(561,145)
Capital assets	<u>6,192,819</u>	<u>5,892,187</u>	<u>300,632</u>
Total assets	<u>7,496,024</u>	<u>7,756,537</u>	<u>(260,513)</u>
Long-term debt outstanding	600,000	-	600,000
Capital lease obligation	-	9,814	(9,814)
Other liabilities	<u>815,190</u>	<u>1,179,295</u>	<u>(364,105)</u>
Total liabilities	<u>1,415,190</u>	<u>1,189,109</u>	<u>226,081</u>
Net position:			
Net investment in capital assets	5,592,819	5,882,373	(289,554)
Restricted	581,679	498,684	82,995
Unrestricted	<u>(93,664)</u>	<u>186,371</u>	<u>(280,035)</u>
Total net position	<u>\$6,080,834</u>	<u>\$6,567,428</u>	<u>\$(486,594)</u>

The net position of the District's governmental activities decreased, by \$486,594, to \$6,080,834 at June 30, 2017 from \$6,567,428 at June 30, 2016. 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, changed from a surplus of \$186,371 at June 30, 2016, to a deficit of \$93,664 at June 30, 2017.

Table 2
Changes in Net Position

	<u>2017</u>	<u>2016</u>	<u>Net Change</u>
REVENUES			
Program revenues:			
Grants and contributions	\$4,713,532	\$5,474,253	\$(760,721)
Other sources	<u>27,147</u>	<u>156,976</u>	<u>(129,829)</u>
General revenues:			
Education Spending Grant	10,383,168	10,134,500	248,668
Interest earned	<u>49,305</u>	<u>45,677</u>	<u>3,628</u>
Total revenues	<u>15,173,152</u>	<u>15,811,406</u>	<u>(638,254)</u>
PROGRAM EXPENSES			
Education	14,889,193	14,941,912	(52,719)
State, federal and local programs	732,933	1,164,433	(431,500)
Capital projects	769	54,403	(53,634)
Interest on long-term debt	<u>36,851</u>	<u>36,834</u>	<u>17</u>
Total program expenses	<u>15,659,746</u>	<u>16,197,582</u>	<u>(537,836)</u>
Change in net position	<u>\$ (486,594)</u>	<u>\$ (386,176)</u>	<u>\$ (100,418)</u>

Governmental 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>2017</u>		<u>2016</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	\$ 14,889,193	\$ 10,947,637	\$ 14,941,912	\$ 10,498,753
State, federal and local programs	732,933	13,810	1,164,433	(23,637)
Capital projects	769	(79,231)	54,403	54,403
Interest on long-term debt	36,851	36,851	36,834	36,834
Totals	<u>\$ 15,659,746</u>	<u>\$ 10,919,067</u>	<u>\$ 16,197,582</u>	<u>\$ 10,566,353</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 \$542,180, which is less than last year's total of \$771,429. The decrease in this year's combined fund balance is due to the following changes in individual fund balances: a decrease of \$312,244 in the General Fund, a decrease of \$13,810 in the Grant Funds, an increase of \$84,269 in the Capital Projects Fund, and an increase of \$12,536 in the Tax Stabilization Fund.

General Fund Budgetary Highlights

Over the course of the year, the District's administrators monitor actual results compared to budget. Significant budget to actual variances are noted below.

The District received \$126,313 more in intergovernmental - state revenue than was budgeted. This increase was due to additional special education reimbursements. This increase is offset by instruction expenditures being over budget by \$297,798.

Budget to actual variances in shared services wage reimbursements revenue and shared services wages expenditure are directly related to each other and offsetting.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2017, the District had \$6,192,819 invested in a broad range of capital assets that includes land, elementary school buildings, equipment, fixtures and fields, net of accumulated depreciation (see Table 4 below). This amount represents a net increase of \$300,632 compared to last year.

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

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Land	\$ 229,304	\$ 229,304	-
Construction in process	-	42,200	(42,200)
Buildings and improvements	5,731,366	5,361,453	369,913
Equipment and fixtures	224,656	250,120	(25,464)
Fields	7,493	9,110	(1,617)
Totals	<u>\$6,192,819</u>	<u>\$ 5,892,187</u>	<u>\$ 300,632</u>

Current year additions consisted of buildings and improvements of \$719,640 and equipment and fixtures of \$34,514.

Debt

At year-end, the District had \$600,000 in governmental activities long-term debt outstanding versus \$0 last year, a net increase of \$600,000, as shown in Table 5.

Table 5
Outstanding Debt at Year-End

	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Capital Improvement Note	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ 600,000</u>

Economic Factors and Next Year's Budgets and Rates

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. This has been difficult when at the same time school boards have been faced with legislative decisions which have resulted in unfunded mandates. These mandates impacted the current FY18 budget and will have an impact on the FY19 budget development as well. The legislature directed the use of reserve funds to offset the education fund which helped tax payers in FY18 however, in FY19 school districts' budgets are forced to absorb this causing substantial increases in tax rates state-wide.

Two of the Act 46 merger votes failed in Barre Town but passed in Barre City. Given the uncertainty of direction the State Board will take, the Barre Town Board and Barre City Board voted to reconvene a committee to continue discussions regarding the unification of the two town school districts.

In FY17 and again in FY18 the Barre Supervisory Union and its member districts are in full compliance with Act 153. All special education staff and services are budgeted in the BSU. Due to the current contract for paraeducators which remained unsettled at the start of the school year, we were unable to transfer employment of paraeducators to the BSU. Transportation is also fully funded by the Barre Supervisory Union.

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.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>
ASSETS:	
Current assets -	
Cash and cash equivalents	\$ 729,487
Accounts receivable	97,406
Due from other districts	472,767
Prepaid expenses	<u>3,545</u>
Total current assets	<u>1,303,205</u>
Noncurrent assets -	
Capital assets	13,151,635
less - accumulated depreciation	<u>(6,958,816)</u>
Total noncurrent assets	<u>6,192,819</u>
Total assets	<u>7,496,024</u>
LIABILITIES:	
Current liabilities -	
Accrued expenses	760,994
Due to fiduciary funds	31
Current portion of long-term debt	60,000
Accrued interest	<u>10,471</u>
Total current liabilities	<u>831,496</u>
Noncurrent liabilities -	
Accrued compensated absences	43,694
Long-term debt	<u>540,000</u>
Total noncurrent liabilities	<u>583,694</u>
Total liabilities	<u>1,415,190</u>
NET POSITION:	
Net investment in capital assets	5,592,819
Restricted	581,679
Unrestricted	<u>(93,664)</u>
Total net position	<u>\$ 6,080,834</u>

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

		<u>Program Revenues</u>		Net (Expense)
		<u>Grants and</u>		Revenue and
	<u>Expenses</u>	<u>Contributions</u>	<u>Other</u>	Change in
FUNCTIONS/PROGRAMS:				<u>Net Position</u>
Governmental activities -				
Education	\$ 14,889,193	\$ 3,914,409	\$ 27,147	\$ (10,947,637)
State, federal and local programs	732,933	719,123	-	(13,810)
Capital projects	769	80,000	-	79,231
Interest on long-term debt	<u>36,851</u>	<u>-</u>	<u>-</u>	<u>(36,851)</u>
 Total governmental activities	 \$ <u>15,659,746</u>	 \$ <u>4,713,532</u>	 \$ <u>27,147</u>	 <u>(10,919,067)</u>
 GENERAL REVENUES - EDUCATION SPENDING GRANT				10,383,168
- INTEREST EARNED				<u>49,305</u>
				<u>10,432,473</u>
 CHANGE IN NET POSITION				 (486,594)
 NET POSITION, July 1, 2016				 <u>6,567,428</u>
 NET POSITION, June 30, 2017				 \$ <u>6,080,834</u>

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**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2017

(Page 1 of 2)

	General <u>Fund</u>	Grant <u>Funds</u>	Capital Projects <u>Fund</u>	Tax Stabilization <u>Fund</u>	Totals Governmental <u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 729,487	\$ -	\$ -	\$ -	\$ 729,487
Accounts receivable	97,406	-	-	-	97,406
Prepaid expenditures	3,545	-	-	-	3,545
Due from other funds	-	8,324	243,381	330,083	581,788
Due from other districts	<u>472,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,876</u>
Total assets	\$ <u>1,303,314</u>	\$ <u>8,324</u>	\$ <u>243,381</u>	\$ <u>330,083</u>	\$ <u>1,885,102</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accrued expenditures	\$ 760,994	\$ -	\$ -	\$ -	\$ 760,994
Due to other funds	581,819	-	-	-	581,819
Due to other districts	<u>-</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>109</u>
Total liabilities	<u>1,342,813</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>1,342,922</u>
FUND EQUITY:					
Fund balances -					
Nonspendable	3,545	-	-	-	3,545
Restricted	-	8,215	-	-	8,215
Committed	-	-	243,381	330,083	573,464
Unassigned	<u>(43,044)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,044)</u>
Total fund balances	<u>(39,499)</u>	<u>8,215</u>	<u>243,381</u>	<u>330,083</u>	<u>542,180</u>
Total liabilities and fund equity	\$ <u>1,303,314</u>	\$ <u>8,324</u>	\$ <u>243,381</u>	\$ <u>330,083</u>	\$ <u>1,885,102</u>

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

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017
(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	\$ 542,180
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	13,151,635
Accumulated depreciation	(6,958,816)
Long-term liabilities not due and payable in the current period are not reported in the funds.	
Accrued compensated absences	(43,694)
Long-term debt	(600,000)
Accrued interest on long-term debt	<u>(10,471)</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>6,080,834</u>

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

(Page 1 of 3)

	General	Grant	Capital	Tax	Totals
	<u>Fund</u>	<u>Funds</u>	<u>Projects</u>	<u>Stabilization</u>	<u>Governmental</u>
			<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
REVENUES:					
Education spending grant	\$ 10,383,168	\$ -	\$ -	\$ -	\$ 10,383,168
Intergovernmental - State	3,914,409	225,451	80,000	-	4,219,860
- Federal	-	493,672	-	-	493,672
Shared services wage					
reimbursements	1,583	-	-	-	1,583
Interest	26,152	-	10,617	12,536	49,305
Miscellaneous	25,564	-	-	-	25,564
Total revenues	<u>14,350,876</u>	<u>719,123</u>	<u>90,617</u>	<u>12,536</u>	<u>15,173,152</u>
EXPENDITURES:					
Instruction	6,480,628	-	-	-	6,480,628
Special education	4,108,646	-	-	-	4,108,646
Co-curricular activities	40,301	-	-	-	40,301
Behavioral support	201,136	-	-	-	201,136
Guidance	296,640	-	-	-	296,640
Health services	125,565	-	-	-	125,565
Psychological services	201,353	-	-	-	201,353
Curriculum services	17,392	-	-	-	17,392
Library services	148,633	-	-	-	148,633
Technology	115,188	-	-	-	115,188
Board of Education	86,592	-	-	-	86,592
Office of Superintendent	491,623	-	-	-	491,623
Office of Principal	519,319	-	-	-	519,319
School police officer	65,374	-	-	-	65,374
Operation and maintenance	988,056	-	769	-	988,825
Student transportation	622,051	-	-	-	622,051
Consolidated federal programs	-	469,199	-	-	469,199
IDEA B	-	24,126	-	-	24,126
Medicaid	-	214,681	-	-	214,681
Other grants	-	24,927	-	-	24,927
Shared services wages	1,583	-	-	-	1,583

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

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

(Page 2 of 3)

	General <u>Fund</u>	Grant <u>Funds</u>	Capital Projects <u>Fund</u>	Tax Stabilization <u>Fund</u>	Totals Governmental <u>Funds</u>
EXPENDITURES					
(CONTINUED):					
Capital outlay	56,375	-	655,579	-	711,954
Debt service - Interest	36,326	-	-	-	36,326
Capital lease - Principal	9,814	-	-	-	9,814
- Interest	525	-	-	-	525
Total expenditures	<u>14,613,120</u>	<u>732,933</u>	<u>656,348</u>	<u>-</u>	<u>16,002,401</u>
 EXCESS OF REVENUES OR (EXPENDITURES)	 (262,244)	 (13,810)	 (565,731)	 12,536	 (829,249)
 OTHER FINANCING					
SOURCES (USES):					
Bond proceeds	-	-	600,000	-	600,000
Interfund transfers in (out)	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>(50,000)</u>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>600,000</u>
 NET CHANGE IN FUND BALANCES	 (312,244)	 (13,810)	 84,269	 12,536	 (229,249)
 FUND BALANCES, July 1, 2016	 <u>272,745</u>	 <u>22,025</u>	 <u>159,112</u>	 <u>317,547</u>	 <u>771,429</u>
 FUND BALANCES, June 30, 2017	 \$ <u>(39,499)</u>	 \$ <u>8,215</u>	 \$ <u>243,381</u>	 \$ <u>330,083</u>	 \$ <u>542,180</u>

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017
(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	\$ (229,249)
--	--------------

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	711,954
Depreciation	(411,322)

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.

Bond proceeds	(600,000)
Debt service - principal paid on capital lease	9,814
Increase in accrued interest on long-term debt	(10,471)

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.

Increase in accrued compensated absences	<u>42,680</u>
--	---------------

Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>(486,594)</u>
--	---------------------

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over <u>(Under)</u>
REVENUES:			
Education spending grant	\$ 10,383,168	\$ 10,383,168	\$ -
Intergovernmental - State	2,619,497	2,745,810	126,313
Shared services wage reimbursements	-	1,583	1,583
Interest	30,000	26,152	(3,848)
Miscellaneous	<u>282,000</u>	<u>25,564</u>	<u>(256,436)</u>
Total revenues	<u>13,314,665</u>	<u>13,182,277</u>	<u>(132,388)</u>
EXPENDITURES:			
Instruction	5,014,231	5,312,029	297,798
Special education	4,333,777	4,108,646	(225,131)
Co-curricular activities	40,920	40,301	(619)
Behavioral support	256,995	201,136	(55,859)
Guidance	298,533	296,640	(1,893)
Health services	125,739	125,565	(174)
Psychological services	149,543	201,353	51,810
Curriculum services	16,100	17,392	1,292
Library services	168,060	148,633	(19,427)
Technology	142,876	139,533	(3,343)
Board of Education	92,220	86,592	(5,628)
Office of Superintendent	491,623	491,623	-
Office of Principal	499,428	519,319	19,891
School police officer	68,320	65,374	(2,946)
Operation and maintenance	951,926	1,030,425	78,499
Student transportation	578,374	622,051	43,677
Shared services wages	-	1,583	1,583
Debt service - Interest	<u>36,000</u>	<u>36,326</u>	<u>326</u>
Total expenditures	<u>13,264,665</u>	<u>13,444,521</u>	<u>179,856</u>

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

(Page 2 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over (<u>Under</u>)
EXCESS OF REVENUES OR (EXPENDITURES)	50,000	(262,244)	312,244
OTHER FINANCING SOURCES (USES):			
Interfund transfers in (out)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>(312,244)</u>	\$ <u>312,244</u>

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2017**

	Agency Funds
ASSETS:	
Cash	\$ 125,599
Due from other funds	<u>31</u>
Total assets	<u>125,630</u>
LIABILITIES:	
Due to student organizations	\$ <u>125,630</u>
Total liabilities	<u>125,630</u>
NET POSITION	\$ <u>-</u>

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

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. Summary of significant accounting policies:

The Barre City Elementary and Middle School (the District) is organized according to state law under the governance of the School Board to provide public school education for the students of the City 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 Spaulding Union High School District #41 and Central Vermont Career Center, Barre Town Middle and Elementary School, and this District.

- A. Reporting entity - The District is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the District.

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. 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 has no business-type activities.

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.

Separate financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental 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.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

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.

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of major capital facilities.

Tax Stabilization Fund - The Tax Stabilization Fund was established through approval by District voters during the March 2015 School District Meeting to commit the FY14 surplus fund balance for use in future years.

The District also reports the Grant Funds, a nonmajor governmental fund, 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.

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. The District's fiduciary funds are the Agency Funds.

- 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 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.

- E. Budgets and budgetary accounting - The District adopts a budget for the General Fund at an annual City meeting of the City of Barre. 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. 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.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. Summary of significant accounting policies (continued):

- 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.
- J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the government-wide 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 fair value at the date of acquisition. 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	15 - 40 years
Equipment and fixtures	3 - 5 years
Fields	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. Compensated absences and vacation benefits - 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 if he/she has at least 100 days. Administrators, clerical, and custodial employees with a balance of at least 100 sick days upon leaving employment are compensated \$1,500. A para educator who terminates shall receive \$20 per day of sick leave, up to 120 days, if they have at least 15 years of experience. Accrued compensated absences at June 30, 2017, of \$43,694 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. Summary of significant accounting policies (continued):

L. Compensated absences and vacation benefits (continued) -

Custodial employees are able to rollover no more than one year's worth of accrued vacation beyond their anniversary date. Upon end of employment, the employee shall be paid for accumulated vacation time. Accrued vacation benefits of \$25,767 have been recorded in the General Fund and governmental activities.

M. Long-term obligations - Governmental activities report long-term debt and other long-term obligations as liabilities in the 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.

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 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 this net pension expense as intergovernmental grant revenue and education 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 - deposits - 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, 2017, the District's depository accounts were fully insured or collateralized.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

3. Capital assets:

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Increase	Decrease	Balance June 30, 2017
Capital assets, not depreciated:				
Land	\$ 229,304	\$ -	\$ -	\$ 229,304
Construction in process	42,200	-	42,200	-
Total capital assets, not depreciated	<u>271,504</u>	<u>-</u>	<u>42,200</u>	<u>229,304</u>
Capital assets, depreciated:				
Buildings and improvements	11,000,282	719,640	-	11,719,922
Equipment and fixtures	1,135,546	34,514	-	1,170,060
Fields	32,349	-	-	32,349
Total capital assets depreciated	<u>12,168,177</u>	<u>754,154</u>	<u>-</u>	<u>12,922,331</u>
Less accumulated depreciation for:				
Buildings and improvements	5,638,829	349,727	-	5,988,556
Equipment and fixtures	885,426	59,978	-	945,404
Fields	23,239	1,617	-	24,856
Total accumulated depreciation	<u>6,547,494</u>	<u>411,322</u>	<u>-</u>	<u>6,958,816</u>
Capital assets, depreciated, net	<u>5,620,683</u>	<u>342,832</u>	<u>-</u>	<u>5,963,515</u>
Capital assets, net	\$ <u>5,892,187</u>	\$ <u>342,832</u>	\$ <u>42,200</u>	\$ <u>6,192,819</u>

Depreciation expense of \$411,322 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, 2017 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ -	\$ 581,819
Grant Funds	8,324	-
Capital Projects Fund	243,381	-
Tax Stabilization Fund	330,083	-
	<u>581,788</u>	<u>581,819</u>
Fiduciary funds -		
Agency funds	31	-
	\$ <u>581,819</u>	\$ <u>581,819</u>

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

5. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. A transfer of \$50,000 from the General Fund to the Capital Projects Fund is to be used in the future for long-term school building repairs.

6. 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 \$4,219,346 to the Supervisory Union for the year ended June 30, 2017.

The following are the amounts receivable and payable between districts at June 30, 2017:

	<u>Accounts Receivable</u>	<u>Accounts Payable</u>
Supervisory Union	\$ 410,632	\$ 2,253,759
Spaulding Union High School District #41 and Central Vermont Career Center	1,158,011	109,301
Barre City Elementary and Middle School	476,812	4,045
Barre Town Middle and Elementary School	<u>623,037</u>	<u>301,387</u>
	\$ <u>2,668,492</u>	\$ <u>2,668,492</u>

7. Debt:

Short-term - During the year, the District borrowed and repaid \$1,324,557 on a line of credit in the form of a 2.75% revenue anticipation note which matured June 30, 2017. Interest expense related to this note was \$36,326.

Subsequent to year end, the District obtained a line of credit in the form of a 2.70% revenue anticipation note in the amount of \$1,315,009 which matures June 30, 2018. As of the date of this report, the District has borrowed this note in full.

Long-term - During the year, the District borrowed \$600,000 on a capital improvement note with annual interest of 2.49%. The note is payable in ten annual installments of \$60,000 plus interest with a final payment due on July 15, 2026.

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 1998 Series 2 bond resulting in interest savings to the District of \$9,903, and \$2,576, respectively. These savings allocations, to be received through FY19, have been reflected as a reduction of interest in the debt service requirements table.

Debt service requirements to maturity are detailed on the following page.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

7. Debt (continued):

Long-term (continued) -

	<u>Principal</u>	<u>Interest</u>
Year ending June 30,		
2018	\$ 60,000	\$ (9,289)
2019	60,000	10,870
2020	60,000	11,952
2021	60,000	10,487
2022	60,000	8,964
2023	60,000	7,470
2024	60,000	5,976
2025	60,000	4,494
2026	60,000	2,988
2027	60,000	1,494
	<u>\$ 600,000</u>	<u>\$ 55,406</u>

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>
U.S. GAAP basis	\$ 14,350,876	\$ 14,613,120
On-behalf payments -		
VSTRS net pension expense	<u>(1,168,599)</u>	<u>(1,168,599)</u>
Budget basis	<u>\$ 13,182,277</u>	<u>\$ 13,444,521</u>

10. Pension plans:

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>.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

10. Pension plans (continued):

State Teachers' Retirement System of Vermont (continued) -

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.

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 non-employer 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 \$233,470 and \$270,016 to the System in 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	\$ 10,162,955
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VSTRS net pension expense	\$ 1,168,599
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403(b) Non-Teaching Employees Retirement Plan -

Plan description: All employees of the District who are at least twenty-one 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, 2017, there are 30 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, 2017 were \$93,553 by employees and \$27,139 by the District.

11. Deficit:

The General Fund has a deficit of \$39,499 at year end. Management intends to recover this deficit through reserved tax stabilization funds.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

12. Contingencies:

The District is involved in various claims and legal actions arising in the normal course of business. The ultimate disposition of these matters is indeterminable, but in the opinion of management, the amount of any ultimate liability, not covered by insurance, would not have a significant impact on the District's financial condition.

**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
Barre City Elementary and Middle School

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, each major fund, and the aggregate remaining fund information of the Barre City Elementary and Middle School (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 5, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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
January 5, 2018

Mudgett, Jerratt
Keogh-Nelson, P.C.

**BARRE SUPERVISORY UNION # 61
POLICY**

Code: E 31

1st Reading: 12/21/2017
2nd Reading: 1/18/2018
Adopted: 1/18/2018

BCEMS: 1st Reading: 2/12/2018
2nd Reading:
Ratified:

Scholarship Awards Policy

Spaulding High School/Central Vermont Career Center

It is the policy of the Barre Supervisory Union that Spaulding High School and the Central Vermont Career Center shall each maintain a Scholarship Awards Selection Committee. The Principal/Director or their designee will establish procedures to form and maintain a committee which will determine award recipients.

Annually, the Principal/Director or their designee shall provide recipient information as required by independent organizations, entities or individuals that oversee and distribute scholarship funds.

Barre Town Middle and Elementary School/Barre City Elementary and Middle School

It is the policy of the Barre Supervisory Union that each PreK-8 school shall administer scholarships and awards to students. The Principals or their designee will establish procedures related to the administration of these scholarships and awards.

BARRE SUPERVISORY UNION #61
POLICY

CODE: E24

1st Reading: 12/21/2017

2nd Reading: 1/18/2018

ADOPTED: 1/18/2018

BCEMS: 1st Reading: 2/12/2018

2nd Reading:

Ratified:

PREVENTION OF CONFLICT OF INTEREST IN PROCUREMENT

Policy

It is the policy of the Barre Supervisory Union School District that all purchasing and contracting comply with state and federal laws.

No employee, officer, or agent of the Barre Supervisory Union School District may participate in the selection, award, or administration of a purchase or contract if that person has a real or apparent conflict of interest. Any employee, officer or agent with a real, perceived or apparent conflict of interest shall notify the superintendent of the conflict and not participate in the selection, award or administration of the purchase or contract at issue. The superintendent or his or her designee will develop written procedures to implement this policy.

A conflict of Interest arises if an employee, officer, agent, immediate family member, partner, or an organization which employs or is about to employ any of the parties indicated herein, has a direct or indirect financial or other interest in, or a tangible personal benefit from a vendor considered for a purchase or contract.

An employee will not solicit or accept any favor, gratuity, or anything of monetary value from such vendors.

In the event of a violation of this policy, the district or supervisory union may take disciplinary action against the employee, officer or agent according to procedures in the Barre Supervisory Union District personnel manual and/or collective bargaining agreement.

Legal Reference(s): 2 CFR 200.318 NOTE: This policy satisfies the federal regulatory requirement in 2 CFR 200.318. Alternatively, the district or supervisory union may fulfill this legal requirement by developing "written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts."

1st Reading: 12/21/2017

2nd Reading: 1/18/2018

ADOPTED: 1/18/2018

BCEMS: 1st Reading: 2/12/2018

2nd Reading:

Ratified:

CAPITALIZATION OF ASSETS

Policy

In order to provide for the proper control and conservation of Barre Supervisory Union property as well as proper accounting for financial reporting purposes, the Superintendent or his or her designee shall maintain a schedule of capitalized assets reported in conjunction with Barre Supervisory Union's annual audit.

Implementation

Capitalization of assets, inclusive of computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment and supplies, occurs when all of the following criteria are met:

1. The asset is tangible and complete. Construction in progress is capitalized but not depreciated until construction is completed;
2. The asset is used in the operation of the district's activities;
3. The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - \$ 5,000 individual component value or bulk purchases of similar items that have an aggregate value of \$5,000 or more and one year of useful life
 - All buildings and land must be reported regardless of value and useful life at date of acquisition.

Assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above.

Annual depreciation will be charged in equal amounts over the estimated useful lives of all capital assets. The assets' estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

Legal Reference(s): 2 CFR 200.33 Adoption of this policy is recommended by a joint VASBO/Agency of Education working group on federal grant compliance.

**BARRE SUPERVISORY UNION # 61
POLICY****Code: F11**

1st Reading: 12/21/2017
2nd Reading: 1/18/2018
Adopted: 1/18/2018

BCEMS: 1st Reading: 2/12/2018
2nd Reading:
Ratified:

***SEARCHES, SEIZURES, AND INTERROGATION OF
STUDENTS BY LAW ENFORCEMENT PERSONNEL OR
OTHER NON-SCHOOL PERSONNEL*****Policy**

It is the policy of the Barre Supervisory to protect the rights and safety of its students. The school districts will work with law enforcement officers and other non-school personnel as necessary to provide a safe school environment and a safe community. School district administrators may invite law enforcement officers to assist them in an emergency. Unless law enforcement officers have a warrant or court order authorizing them to conduct certain activity on school property, school administration may ask them to leave. School administrators will not assist law enforcement officers (including school resource officers) in a search, seizure, or interrogation where the primary purpose is to enforce a criminal law

If a law enforcement official wishes to search or seize school or student property, or interrogate a student, school administration has discretion to grant or withhold consent under certain circumstances as described below:

Warrant

If a law enforcement officer presents a proper warrant for the search, seizure, or arrest of a person or property, school administration must comply with the warrant and the officer's requests. However, school administration shall review the scope of the warrant before it is executed.

School Property

If a law enforcement officer who does not present a warrant requests permission to search or seize school property, the principal has authority to decide whether to grant or withhold permission. School property includes student lockers, desks, textbooks and materials loaned to students, and data stored on school computers.

Student Property

A law enforcement officer who does not present a search warrant may be given permission by school administration to search or seize student property if the school administrators request the

assistance of law enforcement to deal with an emergency affecting the safety of the school population.

If there is no emergency affecting the safety of the school population, a law enforcement officer who does not present a search warrant must obtain permission from a parent or guardian of any student under eighteen years of age before searching that student's property on school grounds. School officials do not have authority to grant officers permission for such searches in the absence of an emergency. Notwithstanding this paragraph, if the officer directs that a parent or guardian is not to be contacted because the search is related to criminal activity of a parent or guardian or to a child abuse or neglect investigation, then the school administrator shall allow the officer to ask the student for permission to conduct the search.

Interrogation

Prior to the start of any interrogation by non-school personnel, school administrators shall ask for proper identification.

School administrators may request the assistance of law enforcement officers to deal with a situation potentially affecting the safety of the school population, and may give law enforcement officers permission to interview students as necessary, however, the school administration will not be present where the officer's interrogation is related to a criminal investigation. Further, a minor student must be given the opportunity to consult with a genuinely interested adult independent from the state (e.g. a parent, guardian, or attorney) before being subject to custodial interrogation. If a student is placed under arrest or removed from the school by a law enforcement officer, the student's parent(s) or guardian(s) should be notified of this action by the school administration as soon as possible, as described below.

Non-school personnel may also question students under the age of eighteen without notification of parents if such questioning (1) is part of a child abuse or neglect investigation conducted by the Department of Children and Families in accordance with Chapter 49 of Title 33 of the Vermont Statutes Annotated or (2) concerns possible criminal activity by the parent or guardian where the student is a victim. School administrators will not be present as a part of any criminal investigation by police.

Arrest

If a law enforcement officer presents a warrant for the arrest of a student or a subpoena for the student's appearance, school administrators shall cooperate in locating the student within the school. Before releasing a student to law enforcement authorities under these circumstances, school administrators shall ask for proper identification and require the officer to sign a form indicating the reason for the removal of the student from school.

If a student is placed under arrest or removed from the school by a law enforcement officer, the student's parent(s) or guardian(s) should be notified of this action by school administrators as soon as possible.

¹ Law enforcement officers must have probable cause that a crime has been or is being committed in order to justify a search or seizure. However, school officials concerned with a violation of school rules need only have a reasonable suspicion that a rule is being or has been broken.

² *Wofford v. Evans*, 390 F.3d 318 (4th Cir. 2004).

Legal References: 33 VSA §4915 (Child Welfare Services)

J Rapp, EDUCATION LAW (Lexis 2006)

W LaFave SERACH AND SEIZURE (2006)

In re E.T.C., 141 Vt. 375, 378-79 (1982)

In re E.W., 2015 VT 7.

K.D. v. White Plains Sch. Dist., 921 F. Supp. 2d 197, 207 (S.D.N.Y. 2013).⁰

Cross References: Search Seizure and Interrogation of Students by School Personnel (F4)

Student Conduct and Discipline (F1)

**BARRE SUPERVISORY UNION # 61
POLICY**

Code: F4

1st Reading: 12/21/2017
2nd Reading: 1/18/2018
Adopted: 1/18/2018

BCEMS: 1st Reading: 2/12/2018
2nd Reading:
Ratified:

***SEARCH, SEIZURE, AND INTERROGATION OF STUDENTS
BY SCHOOL PERSONNEL***

It is the policy of the Barre Supervisory Union, herein after referenced as “the Board” or “the District”, in order to provide a safe and orderly school environment, to authorize school administrators to examine all school property and to carry out searches or to seize property of students while on school property or at school related events under the guidelines provided in this policy.

Scope and General Policies

- A. This policy applies to searches of students’ persons, possessions, including but not limited to electronic devices, desks, lockers and vehicles by school administration. Desks, lockers, textbooks, technological devices and other materials, equipment or supplies loaned by the school to students remain the property of the school, and may be inspected and searched by school employees without reasonable suspicion and without notice to or the consent of the student.
- B. Searches of students’ persons and/or students’ personal property may be conducted only upon reasonable suspicion that the search will uncover evidence that a student has violated a school rule or policy, or has violated the law, including possession of contraband. Searches will be conducted within the law, meet the requirements of the state and federal constitutions, and in the least invasive manner possible.
- C. If there is a clear and imminent danger to the health and safety of school individuals, or clear and imminent risk of danger to school property (such as a bomb scare), general searches of school property may be allowed under closely supervised conditions that respect individual rights.
- D. Copies of this policy will be distributed to students when they enroll in school, and will be included in the student handbook given to students and parents at the beginning of each school year. This policy is meant to explain the legal rights of the school district, but is not meant to limit them in any way.

Reasonable Suspicion

In determining whether “reasonable suspicion” exists, an administrator or faculty member shall consider all relevant information, including the following:

- A. The timeliness of the information that gives rise to the suspicion;

- B. Whether a plausible alternative explanation exists;
- C. Whether any other information exists that independently supports or detracts from the probable reliability of the new information; and
- D. If the information was provided by an informant:
 - 1. Whether the information was directly gathered by the informant, such as by visual observation or overheard conversation, or was indirectly provided by another person to the informant; and
 - 2. Whether the informant has been shown to be or should be considered a reliable source.

Definitions

As used in this policy:

“Contraband” means weapons, drugs, and other illegal substances, or other objects which are evidence of a violation of state or federal law or school policy.

“School property search” means the search of desks, lockers, textbooks, technological and imaging devices, and other materials, equipment or supplies loaned by the school to a student, including use of personal devices which access school network resources as outlined in the G4 Responsible Computer, Network and Internet Use.

“Possessions search” means a search of the student’s pockets, bags, purses and other movable possessions performed by requiring a student to empty those items or allow review of contents of an item including but not limited to photos, texts or other electronic files and communications on an imaging device or a computer.

“Vehicle search” means a search of a student’s vehicle.

“Person search” means a search of a student’s person and may require the student to loosen or remove outer clothing, consistent with item D under of Types of and Conditions for Searches below.

“Student” means a student of the member school district or of another school who is participating in school district activities or is otherwise on school property.

Persons Who May Perform Searches

- A. Searches shall normally be conducted by trained school administrators. However, when an administrator is not reasonably available or cannot perform a search within a reasonable time, such as on a field trip, a designated member of the faculty may perform a search.
- B. Searches and seizures by law enforcement officials shall be as outlined in Policy F11: Searches, Seizures, and Interrogation of Students by Law Enforcement Personnel or Other Non-School Personnel.

Types of and Conditions for Searches

The extent of each search shall be directly related to the basis of the search.

- A. School administrators may inspect and search school property including but not limited to lockers and/or other school property and network resources accessed by or assigned to the student or used by the student without reasonable suspicion and without notice to or the consent of the student
- B. Search of a student's possessions shall normally be conducted by requiring the student to empty his/her pockets, bag(s), purse(s), and other movable possessions or to allow review of items including but not limited to photos, texts, or other files or communications stored in or on technological devices, provided that there is reasonable suspicion to believe that the contraband is located in the place searched. The person conducting the search may pat down or otherwise search the student's clothing, may personally examine the purse, bag, backpack or technological device to ensure that all items have been removed or shown and may search the items removed from the purse, bag, or backpack as necessary and appropriate. A search of a student's possessions shall be witnessed by a second person who is an administrator or by a member of the faculty or staff when on a trip.
- C. A vehicle search shall be made only when there is reasonable suspicion to believe that contraband is located in the vehicle; and the vehicle is either on school grounds or the vehicle is being used to transport students to or from a school sponsored event. A vehicle search shall be witnessed by a second person who is an administrator or by a member of the faculty or staff when on a trip. A vehicle search shall normally be conducted by examination of the unlocked spaces of a vehicle. A student may be required to open locked spaces in a vehicle to permit examination of the contents therein upon reasonable suspicion to believe contraband is present within the locked space. If a student refuses to open a locked space, the vehicle may be detained on school grounds until police can be summoned and a warrant obtained.
- D. In circumstances where there is reasonable suspicion to support the search of a student's person, the superintendent or his or her designee may consult with legal counsel when considering whether or how to conduct a search of a student's person. Strip searches by school personnel are prohibited.
 - 1. In circumstances where there is reasonable suspicion to support the search of a student's person, and the search does not require the student to partially remove outer layers of clothing, the search of a student's person shall be:
 - i. Conducted by a person of the same gender as the student, and
 - ii. Witnessed by a third person who is an adult of the same gender as the student, and
 - iii. To the degree that circumstances allow, conducted in a manner that maximizes the student's interest in modesty and privacy.
 - 2. In circumstances where there is reasonable suspicion to support the search of a student's person, and such search would require the student to undress, the school district shall consult with legal counsel on how to proceed. If there is reasonable belief that there is a possibility of imminent harm to the student or the school community, law enforcement shall be called.

Actions Following Search

- A. Any suspected contraband found during a search shall be confiscated. Any suspected illegal substances or other items evidencing a crime found shall be turned over to law enforcement officials.

- B. The principal or designee shall notify the student's parent(s) or guardian(s) that a search has been conducted and that evidence has been provided to the police.

Questioning of Students

School district employees may detain students to question them where they have reasonable grounds to suspect that it will assist them in gathering evidence or information regarding possible violations of board policy or school behavior expectations. The Administration may act on information related to violations of school rules received from outside law enforcement personnel. School officials are not required to notify parents of questioning of students. A School Resource Officer (SRO) is not considered a school district employee for the purpose of interrogations; therefore, students may decline at any time to be interviewed by the School Resource Officer. A student may decline to be interviewed by outside law enforcement personnel.

Legal Reference(s):

New Jersey v. T.L.O., 469 U.S. 325, 105 S. Ct. 733 (1985)
Vernonia School District v. Acton, 515 U.S. 646, 115 S. Ct. 2386 (1995)
Board of Education v. Earls, 122 S. Ct. 2559 (2002)
Doe v. Little Rock School District, 380 F.3d 349 (8th Cir. 2004)
Phaneuf v. Fraikin, No. 04-4783 (2d Cir. May 19, 2006)
Wofford v. Evans, 390 F.3d 318 (4th Cir. 2004)
Shuman v. Penn Manor School Dist., 422 F.3d 141 (3d Cir. 2005)
In re Randy G., 110 Cal. Rptr. 2d 516 (Cal. 2001)
Mislin v. City of Tonawanda Sch. Dist., 2007 WL 952048, *10 (W.D.N.Y. 2007)
Bisignano v. Harrison Cent. Sch. Dist., 113 F. Supp. 2d 591, 596-97 (S.D.N.Y. 2000).

Cross References:

Searches, Seizure, and Interrogation of Students by Law Enforcement Personnel or Other Non-School Personnel (F5)
Student Conduct and Discipline (F1)
Substance Use (F9)

7.1

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
Director of Curriculum, Instruction, and
Assessment

Carol Marold
Human Resource Coordinator

Diane Stacy
Director of Technology

December 27, 2017

TO: The Members of the Barre City School Board

RE: Superintendent's Report

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.
Director 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

Please accept the following report to the Barre City School Board:

(1) Negotiations

- Teacher Negotiations – We reached a Tentative Agreement with the teachers on January 22.
- Both the Association and the Board have set tentatively ratification dates for February 1, 2018.
- We are planning to set dates to begin negotiations for both the Para-Educator Master Agreement and the AFSCME Master Agreement soon.
- Minutes, agendas, and documents from negotiations meetings are posted on the BSU website at: <http://bsuvt.org/joomla/index.php/about-the-bsu/meetmins/2-uncategorised/42-bsunegotiations>

(2) Act 46

- The Barre Town and Barre City Boards have each assigned seven members to the new Merger Study Committee.
- A notification message and doodle poll will be sent to all committee members to set a date for an organizational meeting in February.

(3) ALICE Training

- The full admin team completed a 2.5 hour training on January 25. We were joined by Barre City Police and Barre Town Fire officials, as well as the Times-Argus. Look for an article in the paper in the next few days.
- Next steps are to finalize and roll out a communication plan. This will include newsletter entries, Front Porch Forum and Facebook communications, and parent/community forums, throughout this spring.

(4) Director of Technology Search

- We are excited to welcome Emmanuel Ajanma as the new Director of Technology. Emmanuel is settling in and will be sharing his goals and ideas with the boards in upcoming communications. He is meeting with building admin teams to hear their input, hopes and concerns related to technology in the BSU.

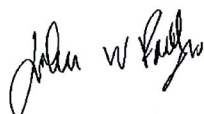
(5) Administrator Evaluations

- I have met with all boards to review data and hear feedback on top tier admin positions. My evaluation review meetings with these admin, and evaluation review meetings for all second tier admin, will be scheduled between now and early March. I plan to issue admin contracts on April 1.

(6) Promotional Flyer

- This is progressing well; we should have a mock-up soon.

Respectfully Submitted,



John Pandolfo
Superintendent of Schools

BCEMS School Board

Finance Committee

Meeting Minutes

January 2, 2018

Committee Members Present: Sarah Pregent (Chair), Andy McMichael, Jennifer Chioldi

Committee Members Absent: None

Administrators and Staff Present: James Taffel, Michael Dreiblatt, Stacy Anderson, Lisa Perreault

Visitors and Guests Present: Sonya Spaulding (BCMES School Board Chair), David Delcore – Times Argus

The meeting was called to order by Mrs. Pregent at 6:34 pm.

No additions or deletions were made to the agenda

Upon motion (McMichael/Chioldi) duly adopted, the committee voted unanimously to approve the minutes from the November 28, 2017 meeting.

Mrs. Perreault presented a draft and considerations for FY19 Budget Development. Items that had been revised since the previous draft presented to the board included some additions back for technology equipment and 7-8th grade athletic programs. Other adjustments were also made to the Special Education Assessments from the SU, including the reduction of a full time special education director. Overall changes reduced the potential budget increase to 3.7%, down from the 4% increase of the last draft proposed. Additional items still to consider include that funding for curriculum specialists that were no longer allowable under Title IIA Grants, may be allowable again. Administrators are waiting to confirm for FY18 and FY19. Mrs. Pregent also noted that there was still no confirmed teacher contract as well.

It was discussed that the proposed budget would be voted on at the next BCEMS School Board Meeting and subsequently presented to City Council later in the month.

No other business.

The next Finance Committee Meeting is set for February 13, 2017 at 6:30 pm.

Upon motion duly adopted, the committee voted unanimously to adjourn at 7:26 pm.

Respectfully submitted,
Sarah Pregent, Finance Committee Chair

7.4

Barre City Elementary and Middle School GENERAL FUND EXPENSE SUMMARY

Report # 26616

Statement Code: BOARD EXP

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D ACTUAL 7/1/2017 - 6/30/2018	ENCUMB 7/1/2017 - 6/30/2018	Y-T-D TOTAL	REMAINING BALANCE
100 General Fund					
000 Unallocated					
5200 Fund Transfers					
1. 100-000-5200-5930-00 GEN FUND - TRANSFER TO CAPITAL FUN	50,000	50,000	0	50,000	0
TOTAL 5200 Fund Transfers	\$50,000	\$50,000	\$0	\$50,000	\$0
TOTAL 000 Unallocated	\$50,000	\$50,000	\$0	\$50,000	\$0
030 Shared Staff Services					
1193 SHARED SRVC DUE FROM SHS					
2. 100-030-1193-5118-00 SHS SHARED STAFF SERV Wages	0	35	0	35	(35)
3. 100-030-1193-5220-00 SHS SHARED STAFF SERV FICA & MED	0	3	0	3	(3)
TOTAL 1193 SHARED SRVC DUE FROM SHS	\$0	\$38	\$0	\$38	\$(38)
TOTAL 030 Shared Staff Services	\$0	\$38	\$0	\$38	\$(38)
050 REG ED PRESCHOOL					
1100 General Instruction					
4. 100-050-1100-5210-00 PRESCHOOL - HEALTH INS	81,479	36,924	27,514	64,438	17,041
5. 100-050-1100-5230-00 Group Life Insurance	0	60	110	170	(170)
TOTAL 1100 General Instruction	\$81,479	\$36,984	\$27,624	\$64,608	\$16,871
1100 General Instruction					
6. 100-050-1100-5110-50 PRESCHOOL - TEACHER SALARIES	164,705	69,757	95,088	164,845	(140)
7. 100-050-1100-5115-50 PRESCHOOL - PARA SALARIES	54,371	25,179	27,081	52,260	2,111
8. 100-050-1100-5120-50 PRESCHOOL - SUBSTITUTE WAGES	3,500	2,248	0	2,248	1,252
9. 100-050-1100-5220-50 PRESCHOOL - FICA & MED	12,170	6,812	9,346	16,158	(3,988)
10. 100-050-1100-5230-50 PRESCHOOL - LIFE INS	346	126	131	257	89
11. 100-050-1100-5280-50 PRESCHOOL - DENTAL INS	1,500	867	1,067	1,934	(434)
12. 100-050-1100-5511-50 PRESCHOOL - FIELD TRIPS	500	0	0	0	500
13. 100-050-1100-5566-50 PRESCHOOL - TUITION	133,476	91,198	31,054	122,252	11,224
14. 100-050-1100-5580-50 PRESCHOOL - TRAVEL & CONF	900	417	0	417	483
15. 100-050-1100-5610-50 PRESCHOOL SUPPLIES	2,400	1,602	76	1,678	722
16. 100-050-1100-5614-50 PRESCHOOL - TESTING SUPPLIES	1,000	1,000	0	1,000	0
17. 100-050-1100-5730-50 PRESCHOOL - EQUIPMENT	3,000	933	415	1,348	1,652
TOTAL 1100 General Instruction	\$377,868	\$200,139	\$164,258	\$364,397	\$13,471
2130 Health Services / PT					
18. 100-050-2130-5330-50 PRESCHOOL- Health Student Evals Contr	500	0	0	0	500
TOTAL 2130 Health Services / PT	\$500	\$0	\$0	\$0	\$500
TOTAL 050 REG ED PRESCHOOL	\$459,847	\$237,123	\$191,882	\$429,005	\$30,842
101 Elementary Grades					
1100 General Instruction					
19. 100-101-1100-5110-00 SALARIES-TEACHERS	2,474,733	1,058,924	1,442,688	2,501,612	(26,879)

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 26616

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D ACTUAL 7/1/2017 - 6/30/2018	ENCUMB 7/1/2017 - 6/30/2018	Y-T-D TOTAL	REMAINING BALANCE
20. 100-101-1100-5112-00 LEAVE TIME PAYOUT	3,000	0	0	0	3,000
21. 100-101-1100-5115-00 PARA SALARIES	56,377	35,483	35,853	71,336	(14,959)
22. 100-101-1100-5116-00 SALARIES - LEADERSHIP TEAM	16,000	8,100	0	8,100	7,900
23. 100-101-1100-5117-00 MENTOR SALARIES	3,000	0	0	0	3,000
24. 100-101-1100-5118-00 REIMBURSED SALARIES	0	4,355	0	4,355	(4,355)
25. 100-101-1100-5119-00 STUDENT SUPERVISION	24,106	17,105	6,537	23,642	464
26. 100-101-1100-5120-00 SUBSTITUTES SALARIES	175,000	105,544	0	105,544	69,456
27. 100-101-1100-5121-00 TUTOR SALARIES	8,000	810	0	810	7,190
28. 100-101-1100-5210-00 GROUP HEALTH INSURANCE	748,645	304,142	238,253	542,395	206,250
29. 100-101-1100-5211-00 CATAMOUNT HEALTH INS PAYROLL TA	1,000	0	0	0	1,000
30. 100-101-1100-5220-00 SOCIAL SECURITY	195,390	87,635	113,608	201,243	(5,853)
31. 100-101-1100-5230-00 GROUP LIFE INSURANCE	7,210	1,466	2,008	3,474	3,736
32. 100-101-1100-5240-00 MUNICIPAL RETIREMENT	0	44	0	44	(44)
33. 100-101-1100-5242-00 VSTRS HEALTH ASSESSMENT	13,164	11,300	0	11,300	1,864
34. 100-101-1100-5250-00 WORKER'S COMPENSATION	22,923	9,593	0	9,593	13,330
35. 100-101-1100-5260-00 UNEMPLOYMENT INSURANCE	20,000	10,432	0	10,432	9,568
36. 100-101-1100-5270-00 TUITION REIMBURSEMENT	77,000	54,178	11,589	65,767	11,233
37. 100-101-1100-5272-00 TUITION PARA REIMBURSE	6,000	5,484	1,977	7,461	(1,461)
38. 100-101-1100-5280-00 GROUP DENTAL	20,318	8,448	11,068	19,516	802
39. 100-101-1100-5290-00 LONG TERM DISABILITY	9,824	8,876	4,090	12,966	(3,142)
40. 100-101-1100-5320-00 CONTRACTED SERVICES	6,000	4,625	50	4,675	1,325
41. 100-101-1100-5324-00 INSERVICE TRAIN	6,000	1,850	0	1,850	4,150
42. 100-101-1100-5325-00 VOLUNTEER RECORD CK (REIMB BSU)	0	388	0	388	(388)
43. 100-101-1100-5440-00 COPIER LEASE/RENTAL	23,000	15,919	4,770	20,689	2,311
44. 100-101-1100-5511-00 FIELD TRIPS	5,000	788	0	788	4,212
45. 100-101-1100-5580-00 TRAVEL & CONFERENCE	10,000	3,541	889	4,430	5,570
46. 100-101-1100-5610-00 SUPPLIES	82,000	53,612	9,406	63,018	18,982
47. 100-101-1100-5614-00 TESTING SUPPLIES	0	1,258	0	1,258	(1,258)
48. 100-101-1100-5640-00 TEXT/REFERENCE BOOKS	13,000	3,898	47	3,945	9,055
49. 100-101-1100-5730-00 EQUIPMENT	3,000	1,024	821	1,845	1,155
50. 100-101-1100-5810-00 BANK SERVICE FEES	0	(2)	0	(2)	2
TOTAL 1100 General Instruction	\$4,029,690	\$1,818,820	\$1,883,654	\$3,702,474	\$327,216
1410 Extra Curricular					
51. 100-101-1410-5110-00 EXTRA CURR - SALARIES	7,500	3,740	0	3,740	3,760
52. 100-101-1410-5220-00 EXTRA CURR - SOCIAL SECURITY	900	286	0	286	614
53. 100-101-1410-5250-00 EXTRA CURR - WORKER'S COMPENSATION	100	29	0	29	71
54. 100-101-1410-5610-00 EXTRA CURR - SUPPLIES	1,000	367	0	367	633
55. 100-101-1410-5730-00 EXTRA CURR - EQUIPMENT	1,000	0	0	0	1,000
TOTAL 1410 Extra Curricular	\$10,500	\$4,422	\$0	\$4,422	\$6,078
2113 Behavioral Support					
56. 100-101-2113-5110-00 BEHAVIORAL SUPPORT - SALARIES	43,753	200	0	200	43,553
57. 100-101-2113-5115-00 BEHAVIORAL SUPPORT-PARA EDUCATO	50,641	16,352	11,208	27,560	23,081

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58. 100-101-2113-5117-00 BEHAVIORAL SUPPORT - SPECIALIST	105,242	84,163	114,768	198,931	(93,689)
59. 100-101-2113-5210-00 BEHAVIORAL SUPPORT-HEALTH INSURA	33,327	12,762	10,926	23,688	9,639
60. 100-101-2113-5220-00 BEHAVIORAL SUPPORT-FICA/MEDI	15,273	7,440	9,637	17,077	(1,804)
61. 100-101-2113-5230-00 BEHAVIOR SUPPORT - GROUP LIFE INSUI	335	131	157	288	47
62. 100-101-2113-5250-00 BEHAVIORAL SUPPORT-WORKER'S COM	1,558	786	0	786	772
63. 100-101-2113-5280-00 BEHAVIORAL SUPPORT-DENTAL INS	1,476	527	649	1,176	300
64. 100-101-2113-5320-00 BEHAVIORAL SUPPORT - CONTR ED SRV	11,400	15,226	0	15,226	(3,826)
TOTAL 2113 Behavioral Support	\$263,005	\$137,587	\$147,345	\$284,932	\$(21,927)
2120 Guidance Services					
65. 100-101-2120-5110-00 GUIDANCE-SALARIES	181,563	75,981	103,610	179,591	1,972
66. 100-101-2120-5112-00 GUIDANCE - SECRETARY'S SALARY	41,600	26,227	16,623	42,850	(1,250)
67. 100-101-2120-5210-00 GUIDANCE-GROUP HEALTH INSURANC	54,654	23,779	18,618	42,397	12,257
68. 100-101-2120-5220-00 GUIDANCE-SOCIAL SECURITY	17,072	7,289	9,198	16,487	585
69. 100-101-2120-5230-00 GUIDANCE-GROUP LIFE INSURANCE	361	138	147	285	76
70. 100-101-2120-5240-00 GUIDANCE - RETIREMENT	2,080	1,311	831	2,142	(62)
71. 100-101-2120-5250-00 GUIDANCE-WORKER'S COMP	1,741	793	0	793	948
72. 100-101-2120-5280-00 GUIDANCE-GROUP DENTAL INSURANC	1,500	692	808	1,500	0
73. 100-101-2120-5610-00 GUIDANCE-SUPPLIES	1,000	193	0	193	807
TOTAL 2120 Guidance Services	\$301,571	\$136,403	\$149,835	\$286,238	\$15,333
2130 Health Services / PT					
74. 100-101-2130-5110-00 HEALTH-SALARIES	91,757	39,734	50,484	90,218	1,539
75. 100-101-2130-5210-00 HEALTH-GROUP HEALTH INSURANCE	26,257	9,907	6,134	16,041	10,216
76. 100-101-2130-5220-00 HEALTH-SOCIAL SECURITY	6,829	2,805	3,862	6,667	162
77. 100-101-2130-5230-00 HEALTH-GROUP LIFE INSURANCE	145	48	66	114	31
78. 100-101-2130-5250-00 HEALTH-WORKER'S COMP	697	310	0	310	387
79. 100-101-2130-5280-00 HEALTH-GROUP DENTAL	750	317	433	750	0
80. 100-101-2130-5391-00 HEALTH-HEP B IMMUIZATIONS	0	214	0	214	(214)
81. 100-101-2130-5430-00 HEALTH-REPAIR & MAINTENANCE	375	0	0	0	375
82. 100-101-2130-5610-00 HEALTH-SUPPLIES	2,500	1,636	26	1,662	838
83. 100-101-2130-5730-00 HEALTH-EQUIPMENT	500	0	0	0	500
TOTAL 2130 Health Services / PT	\$129,810	\$54,971	\$61,005	\$115,976	\$13,834
2140 Psychological Services					
84. 100-101-2140-5320-00 PSYCHOLOGICAL-CONTRACTED SVCS	175,000	73,881	164,119	238,000	(63,000)
TOTAL 2140 Psychological Services	\$175,000	\$73,881	\$164,119	\$238,000	\$(63,000)
2210 CURRICULUM					
85. 100-101-2210-5110-00 INST IMPROV-SALARIES	15,000	6,375	0	6,375	8,625
86. 100-101-2210-5220-00 INST IMPROV-SOCIAL SECURITY	600	488	0	488	112
87. 100-101-2210-5250-00 INST IMPROV-WORKERS' COMP	0	50	0	50	(50)
88. 100-101-2210-5320-00 INST IMPROV-CONTRACTED SERVICES	15,000	0	0	0	15,000
89. 100-101-2210-5331-00 BSU CURRICULUM ASSESSMENT	0	25,979	0	25,979	(25,979)

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TOTAL 2210 CURRICULUM	\$30,600	\$32,892	\$0	\$32,892	\$(2,292)
2220 Library Services					
90. 100-101-2220-5110-00 LIBRARY-SALARIES	58,169	24,800	33,818	58,618	(449)
91. 100-101-2220-5115-00 LIBRARY-PARA SALARIES	47,656	23,501	26,230	49,731	(2,075)
92. 100-101-2220-5210-00 LIBRARY-GROUP HEALTH INSURANCE	14,199	8,448	8,210	16,658	(2,459)
93. 100-101-2220-5220-00 LIBRARY-SOCIAL SERCURITY	8,096	3,454	4,594	8,048	48
94. 100-101-2220-5230-00 LIBRARY-GROUP LIFE INSURANCE	195	97	131	228	(33)
95. 100-101-2220-5250-00 LIBRARY-WORKER'S COMP	826	377	0	377	449
96. 100-101-2220-5280-00 LIBRARY-GROUP DENTAL INSURANCE	375	235	310	545	(170)
97. 100-101-2220-5320-00 LIBRARY-CONTRACTED SERVICES	3,500	249	1,598	1,847	1,653
98. 100-101-2220-5610-00 LIBRARY-SUPPLIES	1,500	1,282	217	1,499	1
99. 100-101-2220-5640-00 LIBRARY- BOOKS	10,000	6,822	3,139	9,961	39
100. 100-101-2220-5670-00 LIBRARY-COMPUTER SOFTWARE	0	1,439	0	1,439	(1,439)
TOTAL 2220 Library Services	\$144,516	\$70,704	\$78,247	\$148,951	\$(4,435)
2225 TECHNOLOGY					
101. 100-101-2225-5110-00 TECHNOLOGY-SALARIES	44,629	18,511	25,242	43,753	876
102. 100-101-2225-5115-00 TECHNOLOGY-WEB MASTER	2,500	0	0	0	2,500
103. 100-101-2225-5210-00 TECHNOLOGY-GROUP HEALTH INSURANCE	19,034	0	0	0	19,034
104. 100-101-2225-5220-00 TECHNOLOGY-SOCIAL SECURITY	3,415	1,416	1,931	3,347	68
105. 100-101-2225-5230-00 TECHNOLOGY-GROUP LIFE INSURANCE	73	24	33	57	16
106. 100-101-2225-5280-00 TECHNOLOGY - GROUP DENTAL	375	159	216	375	0
107. 100-101-2225-5330-00 TECHNOLOGY - CONTRC PROF SERVIC	7,000	4,231	0	4,231	2,769
108. 100-101-2225-5430-00 TECHNOLOGY-REPAIRS & MAINT	2,500	0	0	0	2,500
109. 100-101-2225-5580-00 TECHNOLOGY-TRAVEL & CONFERENC	1,000	175	0	175	825
110. 100-101-2225-5610-00 TECHNOLOGY-SUPPLIES	2,500	732	0	732	1,768
111. 100-101-2225-5612-00 TECHNOLOGY-PRINTER INK / TONER	5,000	1,632	0	1,632	3,368
112. 100-101-2225-5650-00 COMPUTER & AV SUPPLIES	4,000	2,693	0	2,693	1,307
113. 100-101-2225-5670-00 TECHNOLOGY- SOFTWARE	5,000	3,415	0	3,415	1,585
114. 100-101-2225-5730-00 TECHNOLOGY-EQUIPMENT	99,000	73,215	0	73,215	25,785
TOTAL 2225 TECHNOLOGY	\$196,026	\$106,203	\$27,422	\$133,625	\$62,401
2310 SCHOOL BOARD					
115. 100-101-2310-5110-00 SCHOOL BOARD-SALARIES	14,000	5,500	5,500	11,000	3,000
116. 100-101-2310-5220-00 SCHOOL BOARD-SOCIAL SECURITY	1,090	421	421	842	248
117. 100-101-2310-5250-00 SCHOOL BOARD-WORKER'S COMP	120	43	0	43	77
118. 100-101-2310-5310-00 SCHOOL BOARD-TREASURER'S OFFICE	2,000	0	0	0	2,000
119. 100-101-2310-5320-00 SCHOOL BOARD-CONTRACTED SERVICE	5,000	1,621	2,769	4,390	610
120. 100-101-2310-5360-00 SCHOOL BOARD-LEGAL SERVICES	4,000	1,058	0	1,058	2,942
121. 100-101-2310-5521-00 SCHOOL BOARD-PROPERTY INSURANCE	55,000	55,890	0	55,890	(890)
122. 100-101-2310-5540-00 SCHOOL BOARD - ADVERTISING	3,500	710	0	710	2,790
123. 100-101-2310-5610-00 SCHOOL BOARD-SUPPLIES	0	183	0	183	(183)
124. 100-101-2310-5810-00 SCHOOL BOARD-DUES	2,600	3,044	0	3,044	(444)
125. 100-101-2310-5890-00 SCHOOL BOARD-AWARDS	850	195	0	195	655

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TOTAL 2310 SCHOOL BOARD	\$88,160	\$68,665	\$8,690	\$77,355	\$10,805
2321 Office of the Superintendent					
126. 100-101-2321-5331-00 SUPERVISORY UNION ASSESSMENT	634,251	422,834	211,417	634,251	0
TOTAL 2321 Office of the Superintendent	\$634,251	\$422,834	\$211,417	\$634,251	\$0
2410 Office of the Principal					
127. 100-101-2410-5110-00 PRINCIPAL'S OFFICE-SALARIES	275,954	158,596	116,304	274,900	1,054
128. 100-101-2410-5112-00 PRINCIPAL'S -CLERICAL SALARIES	83,909	50,502	36,519	87,021	(3,112)
129. 100-101-2410-5115-00 PRINCIPAL'S-OFFICE SUPPORT	12,330	8,976	7,581	16,557	(4,227)
130. 100-101-2410-5120-00 CLERICAL-SUBSTITUTES	0	1,260	0	1,260	(1,260)
131. 100-101-2410-5210-00 PRINCIPAL'S-GROUP HEALTH INSURANC	59,489	14,330	10,779	25,109	34,380
132. 100-101-2410-5220-00 PRINCIPAL'S-SOCIAL SECURITY	27,915	16,545	12,271	28,816	(901)
133. 100-101-2410-5230-00 PRINCIPAL'S-GROUP LIFE INSURANCE	1,196	547	430	977	219
134. 100-101-2410-5240-00 PRINCIPAL'S-MUNICIPAL RETIREMENT	4,114	2,467	1,826	4,293	(179)
135. 100-101-2410-5250-00 PRINCIPAL'S-WORKER'S COMP	2,847	1,707	0	1,707	1,140
136. 100-101-2410-5270-00 PRINCIPAL'S OFFICE-TUITION REIMB	4,000	1,800	0	1,800	2,200
137. 100-101-2410-5280-00 PRINCIPAL'S-GROUP DENTAL INSURANC	1,875	1,067	793	1,860	15
138. 100-101-2410-5290-00 PRINCIPAL'S-LTD	0	532	0	532	(532)
139. 100-101-2410-5320-00 PRINCIPAL'S - CONTRACTED ED SERVIC	0	612	0	612	(612)
140. 100-101-2410-5360-00 PRINCIPAL'S - LEGAL SERVICES	0	135	0	135	(135)
141. 100-101-2410-5530-00 PRINCIPAL'S-TELEPHONE	7,500	869	695	1,564	5,936
142. 100-101-2410-5531-00 PRINCIPAL'S-POSTAGE	8,000	3,420	0	3,420	4,580
143. 100-101-2410-5540-00 PRINCIPAL'S-ADVERTISING	2,500	510	0	510	1,990
144. 100-101-2410-5550-00 PRINCIPAL'S OFFICE - PRINTING	2,000	1,715	0	1,715	285
145. 100-101-2410-5580-00 PRINCIPAL'S-TRAVEL & CONFERENCE	1,200	575	0	575	625
146. 100-101-2410-5610-00 PRINCIPAL'S-SUPPLIES	1,500	779	0	779	721
147. 100-101-2410-5730-00 PRINCIPAL'S-EQUIPMENT	500	0	0	0	500
148. 100-101-2410-5810-00 PRINCIPAL'S OFFICE - DUES	2,100	1,856	0	1,856	244
149. 100-101-2410-5811-00 PRINCIPALS OFFICE - BANK FEES	350	179	0	179	171
150. 100-101-2410-5890-00 PRINCIPAL'S-AWARDS	400	0	0	0	400
151. 100-101-2410-5891-00 PRINCIPAL'S-GRADUATION	400	0	0	0	400
TOTAL 2410 Office of the Principal	\$500,079	\$268,979	\$187,198	\$456,177	\$43,902
2490 School Resource Officer					
152. 100-101-2490-5320-00 SCHOOL RESOUC E OFFICER CONTRC S	66,440	32,687	0	32,687	33,753
TOTAL 2490 School Resource Officer	\$66,440	\$32,687	\$0	\$32,687	\$33,753
2523 Fiscal Services					
153. 100-101-2523-5830-00 TAN INTEREST	36,000	0	0	0	36,000
TOTAL 2523 Fiscal Services	\$36,000	\$0	\$0	\$0	\$36,000
2600 FACILITIES					
154. 100-101-2600-5115-00 FACILITIES - CUSTODIANS	316,105	204,746	148,649	353,395	(37,290)
155. 100-101-2600-5120-00 FACILITIES - SUBSTITUTES	5,000	2,972	0	2,972	2,028

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156. 100-101-2600-5131-00 FACILITIES - SUMMER HELP	15,000	18,317	0	18,317	(3,317)
157. 100-101-2600-5210-00 FACILITIES - GROUP HEALTH INSURANC	112,503	46,546	24,693	71,239	41,264
158. 100-101-2600-5220-00 FACILITIES - SOCIAL SECURITY	23,199	16,379	11,372	27,751	(4,552)
159. 100-101-2600-5230-00 FACILITIES - GROUP LIFE INSURANCE	346	165	131	296	50
160. 100-101-2600-5240-00 FACILITIES - EMPLOYEE PENSION PLAN	17,320	12,521	9,405	21,926	(4,606)
161. 100-101-2600-5250-00 FACILITIES - WORKER'S COMP	21,193	15,284	0	15,284	5,909
162. 100-101-2600-5280-00 FACILITIES - DENTAL INSURANCE	3,000	1,774	1,428	3,202	(202)
163. 100-101-2600-5290-00 FACILITIES-LTD	0	338	0	338	(338)
164. 100-101-2600-5332-00 FACILITIES - SOLAR MGMT SERVICES	0	40,166	28,690	68,856	(68,856)
165. 100-101-2600-5411-00 FACILITIES - WATER/SEWER	20,000	9,761	14,448	24,209	(4,209)
166. 100-101-2600-5421-00 FACILITIES - RUBBISH REMOVAL	10,500	5,266	3,719	8,985	1,515
167. 100-101-2600-5422-00 FACILITIES - SNOW REMOVAL	8,500	6,563	0	6,563	1,937
168. 100-101-2600-5430-00 FACILITIES - REPAIR & MAINT	30,000	21,085	0	21,085	8,915
169. 100-101-2600-5431-00 FACILITIES - CONTRACTED MAINT SRV	25,000	17,431	338	17,769	7,231
170. 100-101-2600-5450-00 FACILITIES - CONSTRUCTION SERVICES	30,000	25,537	0	25,537	4,463
171. 100-101-2600-5490-00 FACILITIES - PURCHASED SECURITY SR	5,000	0	0	0	5,000
172. 100-101-2600-5530-00 FACILITIES - TELEPHONE	2,000	3,566	1,461	5,027	(3,027)
173. 100-101-2600-5580-00 FACILITIES - TRAVEL & CONFERENCE	1,000	0	0	0	1,000
174. 100-101-2600-5610-00 FACILITIES - CUSTODIAL SUPPLIES	29,000	15,525	0	15,525	13,475
175. 100-101-2600-5611-00 FACILITIES - BUILDING SUPPLIES	49,000	37,332	2,500	39,832	9,168
176. 100-101-2600-5613-00 FACILITIES - GROUNDS SUPPLIES	7,500	4,294	0	4,294	3,206
177. 100-101-2600-5614-00 FACILITIES - CLOTHING ALLOWANCE	3,000	2,083	0	2,083	917
178. 100-101-2600-5622-00 FACILITIES - ELECTRICITY	85,000	660	0	660	84,340
179. 100-101-2600-5623-00 FACILITIES - PROPANE	20,000	10,629	0	10,629	9,371
180. 100-101-2600-5624-00 FACILITIES - FUEL OIL/WOODCHIPS	50,000	14,225	0	14,225	35,775
181. 100-101-2600-5730-00 FACILITIES - EQUIPMENT	12,000	12,000	0	12,000	0
182. 100-101-2600-5731-00 FACILITIES - GROUNDS EQUIPMENT	10,000	2,998	0	2,998	7,002
TOTAL 2600 FACILITIES	\$911,166	\$548,163	\$246,834	\$794,997	\$116,169
2711 TRANSPORTATION					
183. 100-101-2711-5110-00 TRANSPORTATION-SALARIES	0	154	0	154	(154)
184. 100-101-2711-5115-00 TRANSPORTATION-PARA RIDERS	0	2,246	2,597	4,843	(4,843)
185. 100-101-2711-5116-00 TRANSPORTATION - BUS RIDERS	0	10,056	1,317	11,373	(11,373)
186. 100-101-2711-5117-00 TRANSPORTATION - CLERICAL STAFF	0	4,219	4,985	9,204	(9,204)
187. 100-101-2711-5210-00 TRANSPORTATION-GROUP HEALTH INS	0	262	1,347	1,609	(1,609)
188. 100-101-2711-5220-00 TRANSPORTATION-SOCIAL SECURITY	0	1,243	681	1,924	(1,924)
189. 100-101-2711-5230-00 TRANSPORTATION-GROUP LIFE INSURA	0	30	57	87	(87)
190. 100-101-2711-5250-00 TRANSPORTATION-WORKER'S COMP	0	128	0	128	(128)
191. 100-101-2711-5280-00 TRANSPORTATION - DENTAL INSURANC	0	61	77	138	(138)
192. 100-101-2711-5331-00 BSU REG ED TRANSPORT ASSESSMENT	593,374	72,486	520,888	593,374	0
193. 100-101-2711-5519-00 TRANSPORTATION - CONTR SRVC	0	2,143	0	2,143	(2,143)
194. 100-101-2711-5530-00 TRANSPORTATION-TELEPHONE	0	382	0	382	(382)
195. 100-101-2711-5610-00 TRANSPORTATION-SUPPLIES	0	195	0	195	(195)
TOTAL 2711 TRANSPORTATION	\$593,374	\$93,605	\$531,949	\$625,554	\$(32,180)

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5100 Proceeds from Bond					
196. 100-101-5100-5830-00 BOND INTEREST	12,480	11,085	0	11,085	1,395
197. 100-101-5100-5910-00 PRINCIPAL	60,000	60,000	0	60,000	0
TOTAL 5100 Proceeds from Bond	\$72,480	\$71,085	\$0	\$71,085	\$1,395
1100 General Instruction					
198. 100-101-1100-5110-01 ART-SALARIES	111,188	47,621	64,938	112,559	(1,371)
199. 100-101-1100-5220-01 ART-SOCIAL SECURITY	8,506	3,323	4,968	8,291	215
200. 100-101-1100-5250-01 ART-WORKER'S COMP	868	371	0	371	497
201. 100-101-1100-5610-01 ART-SUPPLIES	9,000	6,404	122	6,526	2,474
TOTAL 1100 General Instruction	\$129,562	\$57,719	\$70,028	\$127,747	\$1,815
1100 General Instruction					
202. 100-101-1100-5110-02 ESL-SALARIES	30,992	13,586	18,527	32,113	(1,121)
203. 100-101-1100-5220-02 ESL-SOCIAL SECURITY	2,371	948	1,417	2,365	6
204. 100-101-1100-5250-02 ESL-WORKERS' COMP	242	106	0	106	136
205. 100-101-1100-5610-02 ESL-SUPPLIES	250	0	0	0	250
TOTAL 1100 General Instruction	\$33,855	\$14,640	\$19,944	\$34,584	\$(729)
1100 General Instruction					
206. 100-101-1100-5110-03 FOREIGN LANG - SALARIES	43,007	14,958	22,437	37,395	5,612
207. 100-101-1100-5220-03 FOREIGN LANG-SOCIAL SECURITY	3,290	1,017	1,716	2,733	557
208. 100-101-1100-5250-03 FOREIGN LANG-WORKER'S COMP	336	117	0	117	219
209. 100-101-1100-5610-03 FOREIGN LANG-SUPPLIES	850	711	41	752	98
TOTAL 1100 General Instruction	\$47,483	\$16,803	\$24,194	\$40,997	\$6,486
1100 General Instruction					
210. 100-101-1100-5110-04 FCS-SALARIES	44,629	26,421	36,029	62,450	(17,821)
211. 100-101-1100-5220-04 FCS-SOCIAL SECURITY	3,415	2,021	2,756	4,777	(1,362)
212. 100-101-1100-5250-04 FCS-WORKER'S COMP	349	206	0	206	143
213. 100-101-1100-5610-04 FCS-SUPPLIES	2,500	948	311	1,259	1,241
TOTAL 1100 General Instruction	\$50,893	\$29,596	\$39,096	\$68,692	\$(17,799)
1100 General Instruction					
214. 100-101-1100-5110-05 PE-SALARIES	140,654	63,883	87,113	150,996	(10,342)
215. 100-101-1100-5220-05 PE-SOCIAL SECURITY	10,761	4,549	6,664	11,213	(452)
216. 100-101-1100-5250-05 PE-WORKER'S COMP	1,098	498	0	498	600
217. 100-101-1100-5610-05 PE-SUPPLIES	2,300	1,697	246	1,943	357
218. 100-101-1100-5730-05 PE-EQUIPMENT	500	185	0	185	315
TOTAL 1100 General Instruction	\$155,313	\$70,812	\$94,023	\$164,835	\$(9,522)
1100 General Instruction					
219. 100-101-1100-5110-06 MUSIC-SALARIES	93,356	41,649	56,794	98,443	(5,087)
220. 100-101-1100-5220-06 MUSIC-SOCIAL SECURITY	7,142	2,838	4,345	7,183	(41)
221. 100-101-1100-5250-06 MUSIC-WORKER'S COMP	729	325	0	325	404

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 26616

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D ACTUAL 7/1/2017 - 6/30/2018	ENCUMB 7/1/2017 - 6/30/2018	Y-T-D TOTAL	REMAINING BALANCE
222. 100-101-1100-5320-06 MUSIC-CONTRACTED SERVICES	250	200	0	200	50
223. 100-101-1100-5430-06 MUSIC-REPAIR & MAINTENANCE	1,000	510	0	510	490
224. 100-101-1100-5511-06 MUSIC-FIELD TRIPS	500	112	570	682	(182)
225. 100-101-1100-5610-06 MUSIC-SUPPLIES	1,400	629	0	629	771
226. 100-101-1100-5640-06 MUSIC - TEXTBOOKS & REFERENCE BO	400	461	17	478	(78)
227. 100-101-1100-5730-06 MUSIC-EQUIPMENT	1,500	87	0	87	1,413
TOTAL 1100 General Instruction	\$106,277	\$46,811	\$61,726	\$108,537	\$(2,260)
1100 General Instruction					
228. 100-101-1100-5320-07 ENRICHMENT-CONTRACTED SERVICES	7,000	2,000	0	2,000	5,000
TOTAL 1100 General Instruction	\$7,000	\$2,000	\$0	\$2,000	\$5,000
1100 General Instruction					
229. 100-101-1100-5110-08 READING RECOVERY - TEACHER SALAF	64,463	27,470	37,458	64,928	(465)
230. 100-101-1100-5220-08 READING RECOVERY - FICA & MED	4,932	2,010	2,866	4,876	56
231. 100-101-1100-5250-08 READING RECOVERY - W/C INS.	503	214	0	214	289
232. 100-101-1100-5610-08 READING RECOVERY - SUPPLIES	750	904	0	904	(154)
233. 100-101-1100-5640-08 READING RECOVERY - TEXTBOOKS/RE	250	0	0	0	250
TOTAL 1100 General Instruction	\$70,898	\$30,598	\$40,324	\$70,922	\$(24)
1100 General Instruction					
234. 100-101-1100-5110-09 HIGH ACHIEVER - SALARIES	117,005	21,991	29,988	51,979	65,026
235. 100-101-1100-5220-09 HIGH ACHIEVER - FICA/MEDI	8,951	1,682	2,294	3,976	4,975
236. 100-101-1100-5250-09 HIGH ACHIEVER - WORKER'S COMP	913	171	0	171	742
237. 100-101-1100-5610-09 HIGH ACHIEVER - SUPPLIES	900	488	0	488	412
238. 100-101-1100-5640-09 HIGH ACHIEVER - TEXTBOOKS	400	0	35	35	365
TOTAL 1100 General Instruction	\$128,169	\$24,332	\$32,317	\$56,649	\$71,520
1100 General Instruction					
239. 100-101-1100-5610-11 READING INTERVENTION - SUPPLIES	250	189	0	189	61
240. 100-101-1100-5640-11 READING INTERVENTION - TEXTBOOK	200	0	0	0	200
TOTAL 1100 General Instruction	\$450	\$189	\$0	\$189	\$261
1100 General Instruction					
241. 100-101-1100-5610-13 MATH INTERVENTION SUPPLIES	500	437	0	437	63
TOTAL 1100 General Instruction	\$500	\$437	\$0	\$437	\$63
1100 General Instruction					
242. 100-101-1100-5110-15 TECH ED - SALARIES	65,607	17,501	26,252	43,753	21,854
243. 100-101-1100-5220-15 TECH ED - SOCIAL SECURITY	5,019	1,339	2,008	3,347	1,672
244. 100-101-1100-5250-15 TECH ED - WORKERS' COMP INS.	512	137	0	137	375
245. 100-101-1100-5610-15 TECH ED - SUPPLIES	1,000	1,545	1,093	2,638	(1,638)
246. 100-101-1100-5730-15 TECH ED - EQUIPMENT	5,000	0	2,527	2,527	2,473
TOTAL 1100 General Instruction	\$77,138	\$20,522	\$31,880	\$52,402	\$24,736
1410 Extra Curricular					

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 26616

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D ACTUAL 7/1/2017 - 6/30/2018	ENCUMB 7/1/2017 - 6/30/2018	Y-T-D TOTAL	REMAINING BALANCE
247. 100-101-1410-5110-24 ATHLETIC EXTRA CURR - DIRECTOR S	5,100	2,601	0	2,601	2,499
248. 100-101-1410-5111-24 ATHLETIC EXTRA CURR - COACHING S	15,000	11,779	0	11,779	3,221
249. 100-101-1410-5112-24 ATHLETIC EXTRA CURR - REF WAGES	600	0	0	0	600
250. 100-101-1410-5220-24 ATHLETIC EXTRA CURR - FICA & MED	2,160	1,100	0	1,100	1,060
251. 100-101-1410-5250-24 ATHLETIC EXTRA CURR - W/C INS	220	20	0	20	200
252. 100-101-1410-5332-24 ATHLETIC EXTRA CURR - CONTRC REF	2,400	2,190	0	2,190	210
253. 100-101-1410-5610-24 ATHLETIC EXTRA CURR - SUPPLIES	1,500	1,191	0	1,191	309
254. 100-101-1410-5730-24 ATHLETIC EXTRA CURR - EQUIPMENT	1,900	718	0	718	1,182
TOTAL 1410 Extra Curricular	\$28,880	\$19,599	\$0	\$19,599	\$9,281
TOTAL 101 Elementary Grades	\$9,019,086	\$4,275,959	\$4,111,247	\$8,387,206	\$631,880
211 Special Ed - Reimbursable					
1200 SPECIAL ED INSTR					
255. 100-211-1200-5331-00 BSU SPED DIR INSTR ASSESSMENT	3,224,539	392,013	2,832,526	3,224,539	0
TOTAL 1200 SPECIAL ED INSTR	\$3,224,539	\$392,013	\$2,832,526	\$3,224,539	\$0
1201 Special Education Instruction					
256. 100-211-1201-5115-00 SPECIAL ED - PARA SALARIES	0	306,665	338,131	644,796	(644,796)
257. 100-211-1201-5120-00 SPECIAL ED - SUBSTITUTES	0	1,641	0	1,641	(1,641)
258. 100-211-1201-5210-00 SPECIAL ED - GROUP HEALTH INSURAN	0	54,995	57,073	112,068	(112,068)
259. 100-211-1201-5220-00 SPECIAL ED - SOCIAL SECURITY	0	22,701	25,867	48,568	(48,568)
260. 100-211-1201-5230-00 SPECIAL ED - GROUP LIFE INSURANCE	0	897	1,436	2,333	(2,333)
261. 100-211-1201-5240-00 SPECIAL ED - MUNICIPAL RETIREMENT	0	40	0	40	(40)
262. 100-211-1201-5250-00 SPECIAL ED - WORKER'S COMP	0	2,405	0	2,405	(2,405)
263. 100-211-1201-5280-00 SPECIAL ED - GROUP DENTAL INSURAN	0	1,494	1,742	3,236	(3,236)
TOTAL 1201 Special Education Instruction	\$0	\$390,838	\$424,249	\$815,087	\$(815,087)
1202 ESY / Extended School Year - Sum Schl					
264. 100-211-1202-5115-00 SPED ESY - PARA SALARIES	0	18,959	0	18,959	(18,959)
265. 100-211-1202-5220-00 SPED ESY - FICA/MEDI	0	1,450	0	1,450	(1,450)
266. 100-211-1202-5250-00 SPED ESY - WORKER'S COMP	0	148	0	148	(148)
TOTAL 1202 ESY / Extended School Year - Sum Schl	\$0	\$20,557	\$0	\$20,557	\$(20,557)
2100 STUDENT SUPPORT SRVC					
267. 100-211-2100-5331-00 BSU SPED SUPPORT SRVC ASSESSMEN	658,291	118,822	539,469	658,291	0
TOTAL 2100 STUDENT SUPPORT SRVC	\$658,291	\$118,822	\$539,469	\$658,291	\$0
2150 Speech/Language Services					
268. 100-211-2150-5115-00 SPED SLP - PARA SALARIES	0	8,632	9,210	17,842	(17,842)
269. 100-211-2150-5210-00 SPED SLP - HEALTH INSURANCE	0	2,894	4,333	7,227	(7,227)
270. 100-211-2150-5220-00 SPED SLP - SOCIAL SECURITY	0	633	705	1,338	(1,338)
271. 100-211-2150-5230-00 SPED SLP - GROUP LIFE	0	23	41	64	(64)
272. 100-211-2150-5250-00 SPED SLP - WORKER COMPENSATION	0	67	0	67	(67)
TOTAL 2150 Speech/Language Services	\$0	\$12,249	\$14,289	\$26,538	\$(26,538)

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 26616

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D ACTUAL 7/1/2017 - 6/30/2018	ENCUMB 7/1/2017 - 6/30/2018	Y-T-D TOTAL	REMAINING BALANCE
2420 Special Education Administration					
273. 100-211-2420-5331-00 BSU SPED ADMIN ASSESSMENT	194,686	66,944	127,742	194,686	0
TOTAL 2420 Special Education Administration	\$194,686	\$66,944	\$127,742	\$194,686	\$0
2711 TRANSPORTATION					
274. 100-211-2711-5115-00 SPED TRANS - SALARY BUS SUPERVISIC	0	15,259	13,658	28,917	(28,917)
275. 100-211-2711-5210-00 SPED TRANS - GROUP HEALTH INSURAN	0	303	3,532	3,835	(3,835)
276. 100-211-2711-5220-00 SPED TRANS - SOCIAL SECURITY	0	1,138	1,045	2,183	(2,183)
277. 100-211-2711-5230-00 SPED TRANS - GROUP LIFE INSURANCE	0	25	51	76	(76)
278. 100-211-2711-5250-00 SPED TRANS - WORKER'S COMP	0	115	0	115	(115)
279. 100-211-2711-5331-00 BSU SPED TRANSPORTATION ASSESSMI	79,939	9,803	70,136	79,939	0
TOTAL 2711 TRANSPORTATION	\$79,939	\$26,643	\$88,422	\$115,065	\$(35,126)
1201 Special Education Instruction					
280. 100-211-1201-5115-25 GAM SPED - DIR INSTR PARA WAGES	0	1,500	0	1,500	(1,500)
281. 100-211-1201-5220-25 GAM SPED - DIR INSTR FICA & MED	0	111	0	111	(111)
282. 100-211-1201-5250-25 GAM SPED - DIR INSTR W/C INS.	0	12	0	12	(12)
TOTAL 1201 Special Education Instruction	\$0	\$1,623	\$0	\$1,623	\$(1,623)
TOTAL 211 Special Ed - Reimbursable	\$4,157,455	\$1,029,689	\$4,026,697	\$5,056,386	\$(898,931)
212 Special Ed - Non-Reimbursable					
1214 EEE DIR INSTR					
283. 100-212-1214-5230-00 Group Life Insurance	0	10	0	10	(10)
TOTAL 1214 EEE DIR INSTR	\$0	\$10	\$0	\$10	\$(10)
1214 EEE DIR INSTR					
284. 100-212-1214-5115-12 EEE - DIR INSTR PARA SALARIES (ESY)	0	2,576	0	2,576	(2,576)
285. 100-212-1214-5220-12 EEE - DIR INSTR FICA & MED (ESY)	0	197	0	197	(197)
286. 100-212-1214-5250-12 EEE - DIR INSTR W/C INS (ESY)	0	20	0	20	(20)
TOTAL 1214 EEE DIR INSTR	\$0	\$2,793	\$0	\$2,793	\$(2,793)
1214 EEE DIR INSTR					
287. 100-212-1214-5115-50 EEE - PARA SALARIES	0	4,952	0	4,952	(4,952)
288. 100-212-1214-5120-50 EEE - SUBSTITUTES	0	447	0	447	(447)
289. 100-212-1214-5210-50 EEE - HEALTH INSURANCE	0	672	0	672	(672)
290. 100-212-1214-5220-50 EEE - SOCIAL SECURITY	0	407	0	407	(407)
291. 100-212-1214-5230-50 EEE - LIFE INSURANCE	0	2	0	2	(2)
292. 100-212-1214-5250-50 EEE - WORKER'S COMP	0	42	0	42	(42)
293. 100-212-1214-5280-50 EEE - DENTAL INSURANCE	0	24	24	48	(48)
294. 100-212-1214-5331-50 BSU EEE SPED INSTR ASSESSMENT	138,152	14,843	123,309	138,152	0
TOTAL 1214 EEE DIR INSTR	\$138,152	\$21,389	\$123,333	\$144,722	\$(6,570)
2423 EEE ADMIN					
295. 100-212-2423-5331-50 BSU EEE ADMIN ASSESSMENT	71,644	21,639	50,005	71,644	0

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 26616

Account Number / Description	ADOPTED BUDGET	Y-T-D ACTUAL	ENCUMB	Y-T-D TOTAL	REMAINING BALANCE
	7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018		
TOTAL 2423 EEE ADMIN	\$71,644	\$21,639	\$50,005	\$71,644	\$0
TOTAL 212 Special Ed - Non-Reimbursable	\$209,796	\$45,831	\$173,338	\$219,169	\$(9,373)
TOTAL 100 General Fund	\$13,896,184	\$5,638,640	\$8,503,164	\$14,141,804	\$(245,620)
GRAND TOTAL	\$13,896,184	\$5,638,640	\$8,503,164	\$14,141,804	\$(245,620)

Report # 23777

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Statement Code: BUDGET

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D REVENUE 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
11 BARRE CITY SCHOOL			
100 GENERAL FUND			
010 BSU ADMINISTRATION			
2210 CURRICULUM DEVELOPMENT			
1. 100-010-2210-5110-11 BC CURRICULUM -SPECIALIST SALARIE	0.00	46,786.06	(103,526.36)
2. 100-010-2210-5210-11 BC CURRICULUM - HEALTH INS	0.00	11,340.81	(22,275.81)
3. 100-010-2210-5220-11 BC CURRICULUM - FICA & MED	0.00	3,271.39	(7,612.02)
4. 100-010-2210-5230-11 BC CURRICULUM - LIFE INS	0.00	35.99	(85.28)
5. 100-010-2210-5250-11 BC CURRICULUM - W/COMP INS.	0.00	364.99	(364.99)
6. 100-010-2210-5280-11 BC CURRICULUM - DENTAL INS.	0.00	237.93	(562.38)
TOTAL 2210 CURRICULUM DEVELOPMENT	\$0.00	\$62,037.17	\$(134,426.84)
TOTAL 010 BSU ADMINISTRATION	\$0.00	\$62,037.17	\$(134,426.84)
050 PRESCHOOL			
2423 EARLY ED ADMIN			
7. 100-050-2423-5110-11 BC EARLY ED ADMIN - COORD SALARY	39,581.00	22,689.55	(1,353.46)
8. 100-050-2423-5112-11 BC EARLY ED ADMIN - Admin. Assist.	12,059.00	6,973.31	5,085.69
9. 100-050-2423-5210-11 BC EARLY ED ADMIN - HEALTH INS	13,067.00	6,151.94	3,971.46
10. 100-050-2423-5220-11 BC EARLY ED ADMIN - FICA & MED	3,873.00	2,105.98	371.28
11. 100-050-2423-5230-11 BC EARLY ED ADMIN - LIFE INS	181.00	73.47	59.29
12. 100-050-2423-5240-11 BC EARLY ED ADMIN - PENSION PLAN	592.00	349.76	242.24
13. 100-050-2423-5250-11 BC EARLY ED ADMIN - W/C INS	395.00	231.10	163.90
14. 100-050-2423-5280-11 BC EARLY ED ADMIN - DENTAL INS	246.00	140.58	26.11
15. 100-050-2423-5580-11 BC EARLY ED ADMIN - TRAVEL & CONF	625.00	129.00	(299.00)
16. 100-050-2423-5610-11 BC EARLY ED ADMIN - SUPPLIES	400.00	30.46	369.54
17. 100-050-2423-5730-11 BC EARLY ED ADMIN - EQUIPMENT	375.00	206.82	168.18
18. 100-050-2423-5810-11 BC EARLY ED ADMIN - DUES & FEES	250.00	171.50	78.50
TOTAL 2423 EARLY ED ADMIN	\$71,644.00	\$39,253.47	\$8,883.73
TOTAL 050 PRESCHOOL	\$71,644.00	\$39,253.47	\$8,883.73
101 GRADE K - 8			
2700 STUDENT TRANSPORT			
19. 100-101-2700-5110-11 BC TRANSPORTATION - COORD SALARIE	35,349.00	22,527.19	(1,939.46)
20. 100-101-2700-5116-11 BC TRANSPORTATION- BUS RIDER WAGI	15,654.00	4,674.00	10,980.00
21. 100-101-2700-5117-11 BC TRANSPORTATION - CLERICAL WAGI	6,500.00	0.00	6,500.00
22. 100-101-2700-5210-11 BC TRANSPORTATION - HEALTH INS.	7,224.00	3,997.95	1,100.74
23. 100-101-2700-5220-11 BC TRANSPORTATION - FICA & MED	2,931.00	1,984.32	(182.56)
24. 100-101-2700-5230-11 BC TRANSPORTATION - LIFE INS.	106.00	65.70	(7.88)
25. 100-101-2700-5240-11 BC TRANSPORTATION - PENSION PLAN	1,733.00	1,079.55	(23.16)
26. 100-101-2700-5250-11 BC TRANSPORTATION - W/COMP INS.	299.00	210.03	88.97
27. 100-101-2700-5280-11 BC TRANSPORTATION - DENTAL INS.	429.00	216.30	54.08
28. 100-101-2700-5519-11 BC TRANSPORTATION - CONTRC TRANS	523,342.00	208,372.53	288,296.72

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Report # 23777

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D REVENUE 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
TOTAL 2700 STUDENT TRANSPORT	\$593,567.00	\$243,127.57	\$304,867.45
TOTAL 101 GRADE K - 8	\$593,567.00	\$243,127.57	\$304,867.45
211 SPECIAL ED - REIMBURSABLE			
1200 SPED DIRECT INSTRUCTION			
29. 100-211-1200-5110-11 BC SPED INSTR - TEACHER SALARIES	718,082.00	291,237.45	50,067.43
30. 100-211-1200-5115-11 BC SPED INSTR - PARA SALARIES	684,110.00	0.00	684,110.00
31. 100-211-1200-5116-11 BC SPED INSTR - TUTOR WAGES	1,000.00	320.00	680.00
32. 100-211-1200-5120-11 BC SPED INSTR - SUBSTITUTES WAGES	60,000.00	41,486.37	18,513.63
33. 100-211-1200-5210-11 BC SPED INSTR - HEALTH INS.	265,422.00	57,136.13	164,405.02
34. 100-211-1200-5220-11 BC SPED INSTR - FICA & MED TAXES	101,109.00	24,155.82	48,129.71
35. 100-211-1200-5230-11 BC SPED INSTR - LIFE INS.	2,937.00	328.01	2,181.94
36. 100-211-1200-5232-11 BC SPED INSTR - VSTRS HEALTH ASSES	2,194.00	6,242.34	(4,048.34)
37. 100-211-1200-5250-11 BC SPED INSTR - WORKERS' COMP INS.	8,712.00	7,061.03	1,650.97
38. 100-211-1200-5270-11 BC SPED INSTR - TEACHER TUITION REIM	8,000.00	8,510.00	(8,862.00)
39. 100-211-1200-5271-11 BC SPED INSTR - PARA TUITION REIMB	3,000.00	0.00	3,000.00
40. 100-211-1200-5280-11 BC SPED INSTR - DENTAL INS.	8,874.00	1,727.16	4,983.84
41. 100-211-1200-5290-11 BC SPED INSTR - LTD	4,600.00	2,022.62	1,202.32
42. 100-211-1200-5320-11 BC SPED INSTR - CONTRC ED SRVC	686,000.00	285,061.56	41,557.63
43. 100-211-1200-5324-11 BC SPED INSTR - INSERVICE STAFF DEV	1,000.00	385.00	615.00
44. 100-211-1200-5511-11 BC SPED INSTR - FIELD TRIP	1,000.00	0.00	1,000.00
45. 100-211-1200-5560-11 BC SPED INSTR - STUDENT TUITION	635,000.00	260,741.98	(71,850.00)
46. 100-211-1200-5580-11 BC SPED INSTR -TRAVEL & CONF	750.00	67.41	682.59
47. 100-211-1200-5610-11 BC SPED INSTR - SUPPLIES	8,000.00	4,087.94	3,606.37
48. 100-211-1200-5614-11 BC SPED INSTR - TESTING SUPPLIES	0.00	377.95	(377.95)
49. 100-211-1200-5640-11 BC SPED INSTR - TEXTBOOKS	500.00	217.80	282.20
50. 100-211-1200-5672-11 BC SPED INSTR - IPAD APPS	0.00	39.98	(39.98)
51. 100-211-1200-5730-11 BC SPED INSTR - EQUIPMENT	2,000.00	0.00	2,000.00
TOTAL 1200 SPED DIRECT INSTRUCTION	\$3,202,290.00	\$991,206.55	\$943,490.38
1202 SPED ESY - EXTENDED SCHOOL YEAR			
52. 100-211-1202-5110-11 BC SPED ESY - TEACHER SALARIES	13,200.00	9,933.75	3,266.25
53. 100-211-1202-5115-11 BC SPED ESY- PARA SALARIES	22,000.00	85.00	21,915.00
54. 100-211-1202-5220-11 BC SPED ESY - FICA & MED TAXES	2,750.00	766.47	1,983.53
55. 100-211-1202-5250-11 BC SPED ESY- WORKERS' COMP INS.	300.00	78.15	221.85
56. 100-211-1202-5610-11 BC SPED ESY- SUPPLIES	0.00	225.48	(225.48)
TOTAL 1202 SPED ESY - EXTENDED SCHOOL YEAR	\$38,250.00	\$11,088.85	\$27,161.15
1204 GRANITE ACADEMY			
57. 100-211-1204-5110-11 BC GAM SPED - TEACHER SALARIES	0.00	87.50	(87.50)
58. 100-211-1204-5220-11 BC GAM SPED - FICA & MED	0.00	6.70	(6.70)
59. 100-211-1204-5250-11 BC GAM SPED - WORKERS' COMP	0.00	0.68	(0.68)
60. 100-211-1204-5610-11 BC GAM SPED- SUPPLIES	0.00	399.99	(399.99)

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TOTAL 1204 GRANITE ACADEMY	\$0.00	\$494.87	\$(494.87)
2130 HEALTH SERVICE			
61. 100-211-2130-5110-11 BC SPED HEALTH - PT	10,865.00	4,714.48	(67.81)
62. 100-211-2130-5220-11 BC SPED HEALTH - FICA & MED TAXES	832.00	360.66	(4.37)
63. 100-211-2130-5250-11 BC SPED HEALTH - W/ COMP INS.	85.00	36.78	48.22
TOTAL 2130 HEALTH SERVICE	\$11,782.00	\$5,111.92	\$(23.96)
2140 PSYCHOLOGICAL SERVICES			
64. 100-211-2140-5110-11 BC SPED PSYCH - SALARIES	67,514.00	28,003.47	1,324.00
65. 100-211-2140-5210-11 BC SPED PSYCH - HEALTH INS.	7,224.00	2,844.43	1,798.52
66. 100-211-2140-5220-11 BC SPED PSYCH - FICA & MED TAXES	5,165.00	1,994.01	249.73
67. 100-211-2140-5230-11 BC SPED PSYCH - LIFE INS.	73.00	24.09	16.06
68. 100-211-2140-5250-11 BC SPED PSYCH - W/ COMP INS.	527.00	218.46	308.54
69. 100-211-2140-5280-11 BC SPED PSYCH - DENTAL INS.	375.00	158.62	0.08
70. 100-211-2140-5320-11 BC SPED PSYCH - CONTRC SRVC	8,000.00	3,640.00	4,360.00
71. 100-211-2140-5611-11 BC SPED PSYCH - TESTING MATERIALS	3,000.00	2,215.42	784.58
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$91,878.00	\$39,098.50	\$8,841.51
2149 SPED DEVELOPMENTAL			
72. 100-211-2149-5117-11 BC SPED DEVL - SPECIALIST SALARIES	58,413.00	19,147.55	6,765.82
73. 100-211-2149-5220-11 BC SPED DEVL - FICA & MED TAXES	2,174.00	1,464.82	(1,777.04)
74. 100-211-2149-5230-11 BC SPED DEVL - LIFE INS.	40.00	24.45	(20.31)
75. 100-211-2149-5250-11 BC SPED DEVL - W/ COMP INS.	222.00	148.79	73.21
76. 100-211-2149-5280-11 BC SPED DEVL - DENTAL INS.	120.00	0.00	120.00
TOTAL 2149 SPED DEVELOPMENTAL	\$60,969.00	\$20,785.61	\$5,161.68
2150 SPEECH & LANG SRVC			
77. 100-211-2150-5110-11 BC SPED SLP - SPEECH LANG SALARIES	217,518.00	93,644.87	(2,120.00)
78. 100-211-2150-5115-11 BC SPED SLP - PARA SALARIES	48,126.00	11,887.70	17,018.00
79. 100-211-2150-5210-11 BC SPED SLP - HEALTH INS.	59,170.00	21,103.61	18,780.03
80. 100-211-2150-5220-11 BC SPED SLP - SOCIAL SECURITY	20,026.00	7,498.73	1,418.45
81. 100-211-2150-5230-11 BC SPED SLP - LIFE INS.	373.00	112.66	111.01
82. 100-211-2150-5250-11 BC SPED SLP - WORKERS' COMP INS.	1,960.00	823.22	1,136.78
83. 100-211-2150-5270-11 BC SPED SLP - TUITION REIMB	0.00	0.00	(600.00)
84. 100-211-2150-5280-11 BC SPED SLP - DENTAL INS.	1,857.00	812.98	(17.53)
85. 100-211-2150-5320-11 BC SPED SLP - CONTRACTED SRVC	15,000.00	1,857.66	13,142.34
86. 100-211-2150-5440-11 BC SPED SLP - EQUIPMENT RENTAL	1,000.00	0.00	1,000.00
87. 100-211-2150-5580-11 BC SPED SLP - TRAVEL & CONF	200.00	99.00	101.00
88. 100-211-2150-5610-11 BC SPED SLP - SUPPLIES	2,125.00	1,534.38	590.62
89. 100-211-2150-5730-11 BC SPED SLP - EQUIPMENT	1,000.00	25.00	975.00
90. 100-211-2150-5810-11 BC SPED SLP - DUES / MEMBER FEES	1,500.00	1,054.00	446.00
TOTAL 2150 SPEECH & LANG SRVC	\$369,855.00	\$140,453.81	\$51,981.70
2160 OCCUPATIONAL THERAPIST			

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91. 100-211-2160-5110-11 BC SPED OCCU THERAPIST - SALARIES	63,782.00	21,879.95	13,752.17
92. 100-211-2160-5112-11 BC SPED OT - COTA WAGES	39,614.00	18,868.20	9,126.40
93. 100-211-2160-5210-11 BC SPED OCCU THERAPIST- HEALTH INS	11,359.00	3,384.89	4,708.37
94. 100-211-2160-5220-11 BC SPED OCCU THERAPIS- FICA & MED	7,910.00	3,043.20	1,824.46
95. 100-211-2160-5230-11 BC SPED OCCU THERAPIST - LIFE INS.	35.00	8.69	14.43
96. 100-211-2160-5250-11 BC SPED OCCU THERAPIST - W/ COMP IN	807.00	317.85	489.15
97. 100-211-2160-5280-11 BC SPED OCCU THERAPIST- DENTAL INS	300.00	95.15	75.07
TOTAL 2160 OCCUPATIONAL THERAPIST	\$123,807.00	\$47,597.93	\$29,990.05
2420 SPED ADMIN			
98. 100-211-2420-5110-11 BC SPED ADMIN - BC DIRECTOR WAGES	86,125.00	50,137.35	(449.74)
99. 100-211-2420-5112-11 BC SPED ADMIN - STAFF WAGES	35,990.00	20,859.10	15,130.90
100. 100-211-2420-5210-11 BC SPED ADMIN - HEALTH INS	21,061.00	14,800.24	2,468.87
101. 100-211-2420-5220-11 BC SPED ADMIN - FICA & MED	9,159.00	5,107.54	1,264.00
102. 100-211-2420-5230-11 BC SPED ADMIN - LIFE INS	418.00	191.14	135.21
103. 100-211-2420-5240-11 BC SPED ADMIN - PENSION	1,765.00	1,042.95	722.05
104. 100-211-2420-5250-11 BC SPED ADMIN - WORKERS' COMP	934.00	553.80	380.20
105. 100-211-2420-5270-11 BC SPED ADMIN - STAFF TUITION REIM	3,000.00	0.00	3,000.00
106. 100-211-2420-5280-11 BC SPED ADMIN - DENTAL INS	732.00	425.04	156.27
107. 100-211-2420-5360-11 BC SPED ADMIN - LEGAL SERVICES	750.00	0.00	750.00
108. 100-211-2420-5531-11 BC SPED ADMIN - POSTAGE	1,000.00	0.00	1,000.00
109. 100-211-2420-5580-11 BC SPED ADMIN - TRAVEL & CONF	1,300.00	423.77	876.23
110. 100-211-2420-5610-11 BC SPED ADMIN - SUPPLIES	1,000.00	274.49	725.51
111. 100-211-2420-5810-11 BC SPED ADMIN - DUES	1,000.00	1,107.00	(107.00)
TOTAL 2420 SPED ADMIN	\$164,234.00	\$94,922.42	\$26,052.50
2421 SPED DISTRICT ADMIN			
112. 100-211-2421-5110-11 BC SPED DISTRICT ADMIN - BSU DIREC	19,672.00	11,348.85	0.68
113. 100-211-2421-5210-11 BC SPED DISTRICT ADMIN - HEALTH IN	3,807.00	2,117.41	512.15
114. 100-211-2421-5220-11 BC SPED DISTRICT ADMIN - FICA & ME	1,476.00	822.39	16.94
115. 100-211-2421-5230-11 BC SPED DISTRICT ADMIN - LIFE INS	58.00	26.25	12.46
116. 100-211-2421-5250-11 BC SPED DISTRICT ADMIN - W/C INS	151.00	88.50	62.50
117. 100-211-2421-5280-11 BC SPED DISTRICT ADMIN - DENTAL IN	75.00	43.20	0.08
TOTAL 2421 SPED DISTRICT ADMIN	\$25,239.00	\$14,446.60	\$604.81
2711 SPED STUDENT TRANSPORT			
118. 100-211-2711-5115-11 BC SPED TRANS - BUS SUPERVISORY SA	40,000.00	2,580.00	37,420.00
119. 100-211-2711-5220-11 BC SPED TRANS - FICA & MED	2,200.00	197.37	2,002.63
120. 100-211-2711-5230-11 BC SPED TRANS - LIFE INS.	44.00	0.00	44.00
121. 100-211-2711-5250-11 BC SPED TRANS- WORKERS' COMP INS.	195.00	20.10	174.90
122. 100-211-2711-5514-11 BC SPED TRANS - ESY TRANSPORT	7,500.00	6,024.20	1,475.80
123. 100-211-2711-5519-11 BC SPED TRANS - CONTRC TRANS SRV	30,000.00	3,899.48	25,731.94
TOTAL 2711 SPED STUDENT TRANSPORT	\$79,939.00	\$12,721.15	\$66,849.27

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TOTAL 211 SPECIAL ED - REIMBURSABLE	\$4,168,243.00	\$1,377,928.21	\$1,159,614.22
212 SPECIAL ED - NON-REIMBURSABLE			
1214 EEE - ESSENTIAL EARLY EDUCATION			
124. 100-212-1214-5110-11 BC EEE SPED INSTR - TEACHER SALARII	53,306.00	23,382.28	(1,143.00)
125. 100-212-1214-5115-11 BC EEE SPED INSTR - PARA SALARIES	41,000.00	0.00	41,000.00
126. 100-212-1214-5120-11 BC EEE SPED INSTR - SUBSTITUTES	4,000.00	208.00	3,792.00
127. 100-212-1214-5210-11 BC EEE SPED INSTR - HEALTH INSURAN	15,000.00	0.00	15,000.00
128. 100-212-1214-5220-11 BC EEE SPED INSTR - FICA & MED	6,878.00	1,777.80	2,723.59
129. 100-212-1214-5230-11 BC EEE SPED INSTR - LIFE INS.	193.00	24.09	136.06
130. 100-212-1214-5250-11 BC EEE SPED INSTR - WORKERS' COMP I	616.00	183.95	432.05
131. 100-212-1214-5270-11 BC EEE SPED INSTR - STAFF TUITION RE	2,500.00	0.00	2,500.00
132. 100-212-1214-5280-11 BC EEE SPED INSTR - DENTAL INS.	725.00	158.62	350.08
133. 100-212-1214-5320-11 BC EEE SPED INSTR - CONTRACTED ED :	0.00	7,143.57	(50,005.00)
134. 100-212-1214-5513-11 BC EEE SPED INSTR - TRANS/ MILEAGE I	300.00	0.00	300.00
135. 100-212-1214-5540-11 BC EEE SPED INSTR - ADVERTISING	100.00	0.00	100.00
136. 100-212-1214-5610-11 BC EEE SPED INSTR - SUPPLIES	2,500.00	435.17	2,064.83
TOTAL 1214 EEE - ESSENTIAL EARLY EDUCATION	\$127,118.00	\$33,313.48	\$17,250.61
1215 EEE - ESY EXTENDED SCHOOL YEAR			
137. 100-212-1215-5110-11 BC EEE ESY INSTR - TEACHER SALARIE	5,600.00	2,578.83	3,021.17
138. 100-212-1215-5115-11 BC EEE ESY INSTR - PARA SALARIES	4,500.00	0.00	4,500.00
139. 100-212-1215-5220-11 BC EEE ESY INSTR - FICA & MED	550.00	197.29	352.71
140. 100-212-1215-5250-11 BC EEE ESY INSTR - WORKERS' COMP I	185.00	20.12	164.88
141. 100-212-1215-5610-11 BC EEE ESY INSTR - SUPPLIES	200.00	0.00	200.00
TOTAL 1215 EEE - ESY EXTENDED SCHOOL YEAR	\$11,035.00	\$2,796.24	\$8,238.76
2420 SPED ADMIN			
142. 100-212-2420-5110-11 BC SPED NON REIMB - ADMIN SALARIE	4,444.00	2,615.10	(88.86)
143. 100-212-2420-5210-11 BC SPED NON REIMB - HEALTH INS.	362.00	216.40	(53.97)
144. 100-212-2420-5220-11 BC SPED NON REIMB - FICA & MED	340.00	194.65	(1.36)
145. 100-212-2420-5230-11 BC SPED NON REIMB - LIFE INS.	15.00	6.60	3.58
146. 100-212-2420-5250-11 BC SPED NON REIMB - W/COMP INS.	35.00	20.40	14.60
147. 100-212-2420-5280-11 BC SPED NON REIMB - DENTAL INS.	19.00	10.80	0.27
TOTAL 2420 SPED ADMIN	\$5,215.00	\$3,063.95	\$(125.74)
TOTAL 212 SPECIAL ED - NON-REIMBURSABLE	\$143,368.00	\$39,173.67	\$25,363.63
TOTAL 100 GENERAL FUND	\$4,976,822.00	\$1,761,520.09	\$1,364,302.19
TOTAL 11 BARRE CITY SCHOOL	\$4,976,822.00	\$1,761,520.09	\$1,364,302.19
GRAND TOTAL	\$4,976,822.00	\$1,761,520.09	\$1,364,302.19