

**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

January 14, 2019

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 – December 10, 2018 Regular Board Meeting
5. **New Business**
 - 5.1 Student Presentation
 - 5.2 Audit Presentation
 - 5.3 SBAC Assessment Results Review
 - 5.4 Education Quality Review
 - 5.5 Facility Improvement
 - 5.6 Announced Tuition
 - 5.7 March 5, 2019 Barre City School District Warning Approval
6. **Old Business**
 - 6.1 Act 46
 - 6.2 Budget FY20
7. **Board Reports**
 - 7.1 Superintendent
 - 7.2 Principals
 - 7.3 Committee Reports
 - 7.3.1 Facility/Security:
Next Meeting: Monday, April 1, 2019, 5:00 p.m., BCEMS Conference Room
 - 7.3.2 Finance: Meeting Minutes December 4, 2018
Next Meeting: January 22, 2019, 5:30 p.m., BCEMS Conference Room
 - 7.3.3 Verbal Report of BSU Committees
 - 7.4 Financial
8. **Round Table/Future Agenda Items**
9. **Executive Session**
 - 9.1 Administrator Evaluations
 - 9.2 Superintendent Evaluation
10. **Adjournment**

Reminders:

Next Barre City School Board Meeting:

February 11, 2019

Next Spaulding High School Board Meeting:

February 7, 2019

Next Barre Supervisory Union Meeting:
Next Barre Town Elementary School Board Meeting:

January 17, 2019
February 6, 2019

BOARD MEETING NORMS

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

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BARRE CITY SCHOOL DISTRICT

REGULAR SCHOOL BOARD MEETING

Barre City Elementary and Middle School – James Taffel Library
December 10, 2018 - 5:30 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Sonya Spaulding – Chair
Sarah Pregent - Clerk
Jennifer Chioldi
Andrew McMichael
Chris Riddell

BOARD MEMBERS ABSENT:

Giuliano Cecchinelli, II – Vice Chair
Michael Deering

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Hayden Coon, Principal
Chris Hennessey, Principal
Lisa Perreault, Business Manager

GUESTS PRESENT:

Video Vision Tech Dave Delcore-Times Argus

1. Call to Order: Pledge of Allegiance

The Chair, Mrs. Spaulding, called the Monday, December 10, 2018, Regular meeting to order at 5:34 p.m., which was held at the Barre City Elementary and Middle School James Taffel Library. The flag salute followed.

2. Additions and/or Deletions to the Agenda

Agenda Item 5.1 Student Presentation – Postponed until the January 14, 2019 Meeting
Agenda Item 5.2 SBAC Assessment Results Review – Postponed until the January 14, 2019 Meeting
Agenda Item 5.3 Education Quality Review – Postponed until the January 14, 2019 Meeting
Change all January ‘2018’ meeting dates to read ‘2019’

The Principals advised that they very much support student presentations and look forward future presentation.

3. Visitors and Communications

None.

4. Approval of Minutes

4.1 Approval of Minutes – November 12, 2018 Regular Meeting

On a motion by Mr. Riddell, seconded by Mrs. Chioldi, the Board unanimously voted to approve as amended, the Minutes of the November 12, 2018 Regular Meeting.

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

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

5. New Business

5.1 Student Presentation

Discussion postponed until the January 14, 2019 meeting.

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5.2 SBAC Assessment Results Review

A document titled 'Annual Snapshot Update' (BCEMS 12/2018) was distributed. Discussion postponed until the January 14, 2019 meeting.

5.3 Education Quality Review

Documentation distributed under Agenda Item 5.2
Discussion postponed until the January 14, 2019 meeting.

6. Old Business

6.1 Act 46

Eight documents were distributed; an e-mail from Mr. Pandolfo to all Board Members (dated 12/05/18), 'Barre Act 46 Information', a letter from the AOE dated 12/03/18, a 38 page document titled 'Final Report of Decision and Order on Statewide School district Merger Decisions Pursuant to Act 46, Sections 8(b) and 10', a 12 page document titled 'The Barre Unified Union School District Articles of Agreement', a 5 page document titled 'Articles of Agreement Barre Unified Union District' and a document from the AOE titled 'SBE Final Order' (November 28, 2018). Two Warnings for a 01/10/19 Special Meeting of the Barre Unified Union School District were distributed. Mr. Pandolfo advised that he would be reviewing the distributed documents and would be requesting two motions from the Board; a motion to appoint 2 Board Members to the Transitional Board, and a motion to form a Study Committee to amend the Default Articles of Agreement (a 2 person Committee with a budget of zero dollars). Mr. Pandolfo provided an overview of the 'map' document, advising that approximately 80% of the State is 'merged'. Mr. Pandolfo advised that short of a court order, the BUUSD will become effective on July 1, 2019. Mr. Pandolfo provided a comprehensive overview of the steps involved based on the outcome of the 01/08/19 vote in Barre Town.

Mr. Pandolfo advised that a recent change allows for Boards to appoint 2 members to the Transitional Board. Mr. Pandolfo recommends appointing the Board Chair and the Board Vice-Chair. Mr. Pandolfo recommends that the organizational meeting of the Transitional Board be held on 01/10/19. Mr. Pandolfo anticipates that the Transitional Board will meet in January, February, and March, though it is possible that this Board may need to meet in April. Mr. Pandolfo advised that he drafted two Warnings, one for a 'no' vote, and the other to be used in the event of a 'yes' vote. Both Warnings will be published simultaneously on 12/11/18.

On a motion by Mrs. Chioldi, seconded by Mr. McMichael, the Board unanimously voted to appoint Mrs. Spaulding and Mrs. Pregent as BCEMS Representatives on the Transitional Board.

Mr. Pandolfo reminded the Board that the sitting BCEMS Board needs to remain operational until 06/30/19, and encouraged those whose terms expire, to submit petitions for re-election.

Mr. Pandolfo advised that 1404 positive votes will be necessary to overturn the previous 'no' vote in Barre Town. A positive (yes) vote will allow tax payers to receive the tax incentive and \$150,000 implementation grant, as well as use the Articles of Agreement crafted by the Study Committee. If the vote is 'no', the forced merger still stands, but there will be no tax incentives or incentive grant, and the district will operate under the Default Articles of Agreement (without the protections built into those written by the Study Committee). It is the Superintendent's recommendation that a study committee be formed to amend the Default Articles of Agreement. Board structure is the main concern at this time, and Mr. Pandolfo recommends that the study committee, if formed, focus on board structure. Mr. Pandolfo advised that Article 14 defines what can be amended (in the Default Articles of Agreement).

On a motion by Mrs. Pregent, seconded by Mr. Riddell, the Board unanimously voted to form a Study Committee to amend the Default Articles of Agreement, that the committee will consist of two members, one of which is a BCEMS Board Member, and that the committee shall have a budget of zero dollars.

On a motion by Mrs. Pregent, seconded by Mrs. Chioldi, the Board unanimously voted to appoint Chris Riddell as the BCEMS Board Representative to the Study Committee.

Mr. Pandolfo advised that in Barre Town, there are individuals active on both sides (for and against a 'yes' vote), who are trying to influence the 01/08/19 vote. At least one State Representative will be present at a meeting with an attorney next Wednesday. The purpose of the meeting with the attorney is to gain insight into what is involved in joining a class-action lawsuit against Act 46. The BTMES Board did not provide a statement regarding their position on the re-vote or whether or not to join the class-action suit. The BTMES Board is divided regarding how to proceed. The SHS Board unanimously supports a 'yes' vote on 01/08/19. Mrs. Spaulding advised that she hopes Barre Town voters will support the vote and recognize that Barre City voters have been very patient during the process and are willing to work with Barre Town for a successful merger. BCEMS Board Members were encouraged to reach out to their Barre Town friends to encourage a positive vote.

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6.2 Budget FY20

Eleven documents were distributed; 'FY20 Barre Unified Union School District Budget Considerations – December 10, 2018' (Draft 2), BCEMS FY20 Budget Draft 2 – 12/10/18, 'BUUSD FY20 estimated per pupil spending – 12/10/18', 'Barre Unified Union School District FY20 Proposed Budget, DRAFT – 12/10/18', 'BSU BUUSD FY20 Revenues – 12/10/18', 'BUUSD Projected Comparative Tax Rate Calculations (for BC and BT) Budget Years 2019-2020', 'Commissioner of Taxes Releases FY2020 Education Yield Letter', a letter from Kaj Samsom (Commissioner, Department of Taxes), dated 11/30/18, 'Consensus Education Fund Outlook for FY2020 Based on Current Law', and a document titled 'The Education Fund and Education Finance'.

Mrs. Perreault began the discussion by introducing the Consolidated Budget Considerations document. The overview included discussion of fund balances and included highlights of the items that have been changed (for BCEMS) since the last draft. Changes include a budgeted amount of \$126,000 for Building Maintenance (a reduction of 30,000) and removal of the \$50,000 transfer to the Capital Improvement Fund. Mrs. Perreault provided an overview of two changes to the SPED portion of the budget; addition of 1 FTE Assistant Director position (to oversee students in alternative placements), and increasing the transportation portion of the budget by \$60,000. Additional changes (consolidation related) may impact the budget; BSUUD savings related to Boards (\$25,000), possible receipt of the Transitional Grant (\$150,000), and possible tax incentives. Mrs. Perreault advised that the consolidated budget totals \$42,111,786. The estimated cost per-pupil is \$14,124.22, which is 8.7% higher than FY19. Mrs. Perreault advised that 'location code' can be used to identify some school specific expenses. Mrs. Perreault advised that due to the anticipated loss of some revenue for extraordinary expenses, revenue is expected to be less in FY20. The BCEMS FY20 Budget Draft 2 provides budget detail relating to BCEMS. The Comparative Tax Rate Calculation indicates a 5 cent increase without tax incentives and a 3 cent decrease if tax incentives are realized. Mrs. Perreault advised of the announced tax yield for FY20. It was agreed that the budget will need more in-depth discussion at a future meeting.

7. Board Reports

7.1 Superintendent

A copy of the Superintendent's report dated November 26, 2018 was distributed. The report included information pertaining to; Act 46, the Barre Education Coalition, Administrative Evaluations, Health Insurance, and Weather Cancellations and Delays. Mr. Pandolfo highlighted the Administrator Surveys, advising that they are due by Monday, December 17, 2018. Administrator Survey review and discussion will occur in Executive Session at the January 14, 2019 meeting. Given the two snow days, the last day of school is currently June 19, 2019, though this may change. Mr. Pandolfo advised that the BTMES Board is contemplating utilizing some of their General Fund Balance to make facility improvements (prior to the merger/consolidation). The BCEMS Board may also wish to consider spending down some of its fund balance. Mrs. Pregent advised that she believes the current balance (for FY19) is between \$150,000 and \$200,000. More discussion will be held at the January Board Meeting.

7.2 Principals Report

A copy of the Co-Principals' report dated December 10, 2018 was distributed. The report included updates on the Tier 2 behavior system and Professional Development, including; Math Menu, Transformative Teaching, Developmental Designs, and Up for Learning. Mr. Hennessey would like to receive as much feedback as possible (from the Administrator Survey) and looks forward to receiving feedback. Mr. Hennessey noted that the number of younger students is rising. Mr. Hennessey will obtain historical enrollment information to be used as part of a future discussion. Mr. Coon advised that the Lego Robotics event held during STEM Week was very successful, with students demonstrating much skill in math and science.

7.3 Committee Reports

7.3.1 Facility/Security

The Committee did not meet in December.

The next meeting is Monday, January 7, 2019 at 5:00 p.m. in the BCEMS Conference Room.

7.3.2 Finance

Minutes of the December 4, 2018 meeting were distributed. The Committee received a letter from the Agency of Education advising that BCEMS has been re-certified (for 4 years) to continue offering free meals to all students in the school. A review of FY19 finances indicates a small surplus at this time.

The next meeting is tentatively scheduled for Tuesday, January 22, 2019.

7.3.3 Verbal Report of BSU Committees

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

BSU Curriculum Committee -

The Committee met on November 26, 2018. Discussion included; CVCC Programs and Standards alignment, the Professional Development Survey and upcoming Professional Development, and an update on the Homework Committee. Mrs. Chioldi advised that the presentation was very informative and encourages Board Members to reach out to Penny Chamberlin for additional information on all that CVCC has to offer.

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

BSU Policy Committee -

The Committee met on November 19, 2018. Discussion included review of 7 policies, one of which is newly required. A number of policies will be presented to the BSU Board for approval.

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

BSU Finance Committee -

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

BSU Facilities Committee -

The November 20, 2018 meeting was cancelled.

The next meeting is Tuesday, December 11, 2018 at 5:30 p.m. at BCEMS (The meeting location is rotational).

BSU Communications Committee -

The Communications Committee will be meeting this week.

7.4 Financial Report

Three reports were distributed; BCEMS FY19 Expenditures/Year-end Projection (dated 11/27/18), the BCEMS General Fund Expense Summary Report and the BSU Expenditures-FY19 Report (both dated 11/19/18). BCEMS has an unaudited projected surplus of \$96,805. No discussion was held.

8. Round Table/Future Agenda Items

Agenda Items:

Student Presentation
SBAC Assessment Results Review
Education Quality Review
Act 46
FY20 Budget
Facility Improvements
Annual Tuition Rate Announcement
Executive Session for Administrator Evaluations

Round Table:

Mr. Riddell wished everyone a safe and wonderful holiday season.

Mr. Coon advised that snowbanks are encroaching on the parking lot and that work will be done to help remedy the problem.

Mr. Coon advised that BCEMS hosted a very successful 'Everybody Wins' mentoring night with approximately 60 participants.

Mrs. Chioldi advised that the mentoring program is a fun and rewarding experience, and encourages people to sign up.

Mrs. Spaulding reported that progress is being made with the effort to improve parental contact via e-mail. This initiative will be discussed at the BSU Board Meeting.

Mrs. Spaulding advised of the Hedding United Methodist Holiday Dinner on December 25, 2018, from noon until 2:00 p.m. Set up for the event begins at 9:00 a.m., with clean-up lasting until about 4:00 p.m. All community members are welcome to attend the dinner. Mrs. Spaulding advised that donations of food are welcome and volunteers are also needed. Interested individuals can contact Mrs. Spaulding to obtain additional information or sign up.

9. Executive Session

9.1 Employment of Employees

9.2 Student Matters

Items proposed for discussion in Executive Session include Employment of Employees and Student Matters.

On a motion by Mrs. Pregent, seconded by Mrs. Chioldi, the Board unanimously voted to enter into Executive Session, with Mr. Pandolfo, Mr. Coon, and Mr. Hennessey in attendance, at 6:52 p.m. under the provisions of 1 VSA section 313 to discuss the items proposed for discussion.

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The remaining information was provided by the Board Clerk.

On a motion by Mrs. Chioldi, seconded by Mr. McMichael, the Board unanimously voted to exit Executive Session at 7:00 p.m.

10. Adjournment

On a motion by Mr. Riddell, seconded by Mr. McMichael, the Board unanimously voted to adjourn at 7:00 p.m.

Respectfully submitted,
Andrea Poulin

[REDACTED], 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, 2018.

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

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

Auditor's Responsibility under Professional Standards

Our 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 4, 2018. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

An Overview of the Planned Scope and Timing of the Audit

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

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

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

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

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

- **Significant or Unusual Transactions**

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

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

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

Audit Adjustments

During the audit we proposed 5 adjustments to the original trial balance provided for audit. In addition, management provided 8 adjustments to the original trial balance provided for audit. A copy of the audit adjustments is available upon request.

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

Uncorrected Misstatements

During the course of the audit, we accumulated one uncorrected misstatement that was determined by management to be immaterial to the financial statements, and to the related disclosures. This "passed adjustment" was to decrease the assessment expenditure by \$15,751 charged by the Barre Supervisory Union for the year ended June 30, 2018.

Disagreements with Management

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

Consultations with Other Accountants

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

Barre City Elementary and Middle School
[REDACTED], 2018
Page 3

Significant Issues Discussed with Management

We have discussed accounting matters relating to the District's accounting of 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 [REDACTED], 2018. A copy of this letter is available upon your request.

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

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

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

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

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL

JUNE 30, 2018

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditor's Report.....	1 - 2
Management's Discussion and Analysis.....	3 - 7
Basic Financial Statements:	
Government-wide Financial Statements -	
Government-wide Statement of Net Position.....	8
Government-wide Statement of Activities	9
Fund Financial Statements -	
Balance Sheet - Governmental Funds	10 - 11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	12 - 14
Statement of Revenues and Expenditures - Budget and Actual - General Fund	15 - 16
Statement of Net Position - Fiduciary Funds	17
Notes to Financial Statements	18 - 27
Compliance:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28 - 29

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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Barre City Elementary and Middle School as of June 30, 2018, 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 [REDACTED], 2018, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont
[REDACTED], 2018

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

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, 2018. Please read it in conjunction with the District's financial statements.

Financial Highlights

- The District's net position decreased by \$218,010, or approximately 3.6%, as a result of this year's operations. Last year the net position decreased by \$486,594.
- The cost of all of the District's programs was \$13,550,516 this year compared to \$15,659,746 last year.
- The General Fund had a decrease in fund balance of \$94,693 this year compared to a decrease of \$312,244 last year.
- The General Fund had a deficit fund balance of \$134,192 at June 30, 2018.
- As of June 30, 2018, the Grants Fund had a restricted fund balance of \$66,119, the Capital Projects Fund had a committed fund balance of \$301,614, and the Tax Stabilization Fund had a committed fund balance of \$342,219.

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 \$218,010 from a year ago, decreasing from \$6,080,834 to \$5,862,824.

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>2018</u>	<u>2017</u>	<u>Net Change</u>
Current and other assets	\$ 1,237,917	\$ 1,303,205	\$ (65,288)
Capital assets	<u>5,905,243</u>	<u>6,192,819</u>	<u>(287,576)</u>
Total assets	<u>7,143,160</u>	<u>7,496,024</u>	<u>(352,864)</u>
Long-term debt outstanding	540,000	600,000	(60,000)
Other liabilities	<u>740,336</u>	<u>815,190</u>	<u>(74,854)</u>
Total liabilities	<u>1,280,336</u>	<u>1,415,190</u>	<u>(134,854)</u>
Net position:			
Net investment in capital assets	5,365,243	<u>5,592,819</u>	(227,576)
Restricted	709,952	<u>581,679</u>	128,273
Unrestricted	<u>(212,371)</u>	<u>(93,664)</u>	<u>(118,707)</u>
Total net position	<u>\$ 5,862,824</u>	<u>\$ 6,080,834</u>	<u>\$ (218,010)</u>

The net position of the District's governmental activities decreased, by \$218,010, to \$5,862,824 at June 30, 2018 from \$6,080,834 at June 30, 2017. 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 deficit of \$93,664 at June 30, 2017, to a deficit of \$212,371 at June 30, 2018.

Table 2
Changes in Net Position

	<u>2018</u>	<u>2017</u>	<u>Net Change</u>
REVENUES			
Program revenues:			
Grants and contributions	\$2,379,476	\$4,713,532	\$(2,334,056)
Other sources	<u>37,383</u>	<u>27,147</u>	<u>10,236</u>
General revenues:			
Education Spending Grant	10,870,210	10,383,168	487,042
Interest earned	<u>45,437</u>	<u>49,305</u>	<u>(3,868)</u>
Total revenues	<u>13,332,506</u>	<u>15,173,152</u>	<u>(1,840,646)</u>
PROGRAM EXPENSES			
Education	12,822,914	14,889,193	(2,066,279)
State, federal and local programs	688,303	732,933	(44,630)
Capital projects	3,000	769	2,231
Interest on long-term debt	<u>36,299</u>	<u>36,851</u>	<u>(552)</u>
Total program expenses	<u>13,550,516</u>	<u>15,659,746</u>	<u>(2,109,230)</u>
Change in net position	<u>\$ (218,010)</u>	<u>\$ (486,594)</u>	<u>\$ 268,584</u>

Governmental Activities

Table 3 on the following page 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

	2018		2017	
	<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	\$ 12,822,914	\$ 11,162,262	\$ 14,889,193	\$ 10,947,637
State, federal and local programs	688,303	(67,904)	732,933	13,810
Capital projects	3,000	3,000	769	(79,231)
Interest on long-term debt	36,299	36,299	36,851	36,851
Totals	<u>\$ 13,550,516</u>	<u>\$ 11,133,657</u>	<u>\$ 15,659,746</u>	<u>\$ 10,919,067</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 \$575,760, which is more than last year's total of \$542,180. The increase in this year's combined fund balance is due to the following changes in individual fund balances: a decrease of \$94,693 in the General Fund, an increase of \$57,904 in the Grant Funds, an increase of \$58,233 in the Capital Projects Fund, and an increase of \$12,136 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 \$2,477,405 less in intergovernmental - state revenue than was budgeted. This decrease was due to a higher amount of special education expenditures reported in the Barre Supervisory Union than was originally budgeted.

Budget to actual variances in shared services wage reimbursements revenue and shared services wages expenditure are directly related to each other and offsetting. In addition, paraeducators were budgeted in the Barre Supervisory Union but charged to the District. Other variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2018, the District had \$5,905,243 invested in a broad range of capital assets that includes land, elementary school buildings, equipment, fixtures, vehicles, and fields, net of accumulated depreciation (see Table 4 below). This amount represents a net decrease of \$287,576 compared to last year.

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

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Land	\$ 229,304	\$ 229,304	\$ -
Buildings and improvements	5,412,327	5,731,366	(319,039)
Equipment and fixtures	239,052	224,656	14,396
Vehicles	18,684	-	18,684
Fields	5,876	7,493	(1,617)
Totals	<u>\$ 5,905,243</u>	<u>\$ 6,192,819</u>	<u>\$ (287,576)</u>

Current year additions consisted of buildings and improvements of \$24,529, equipment and fixtures of \$83,205, and vehicles of \$21,998.

Debt

At year-end, the District had \$540,000 in governmental activities long-term debt outstanding versus \$600,000 last year, a net decrease of \$60,000, as shown in Table 5.

Table 5
Outstanding Debt at Year-End

	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>
Capital Improvement Note	<u>\$ 540,000</u>	<u>\$ 600,000</u>	<u>\$ (60,000)</u>
	<u>\$ 540,000</u>	<u>\$ 600,000</u>	<u>\$ (60,000)</u>

Budget Highlights and Looking Ahead

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

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

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

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

Contacting the District's Financial Management

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Governmental Activities</u>
ASSETS:	
Current assets -	
Cash and cash equivalents	\$ 984,769
Accounts receivable	36,891
Due from other districts	212,712
Prepaid expenses	3,545
Total current assets	<u>1,237,917</u>
Noncurrent assets -	
Capital assets	13,281,367
less - accumulated depreciation	<u>(7,376,124)</u>
Total noncurrent assets	<u>5,905,243</u>
Total assets	<u>7,143,160</u>
LIABILITIES:	
Current liabilities -	
Accounts payable	1,408
Accrued expenses	660,717
Due to fiduciary funds	32
Current portion of long-term debt	60,000
Accrued interest	13,446
Total current liabilities	<u>735,603</u>
Noncurrent liabilities -	
Accrued compensated absences	64,733
Long-term debt	480,000
Total noncurrent liabilities	<u>544,733</u>
Total liabilities	<u>1,280,336</u>
NET POSITION:	
Net investment in capital assets	5,365,243
Restricted	709,952
Unrestricted	<u>(212,371)</u>
Total net position	<u>\$ 5,862,824</u>

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Expenses</u>	<u>Program Revenues</u> <u>Grants and</u> <u>Contributions</u>	<u>Other</u>	<u>Net (Expense)</u> <u>Revenue and</u> <u>Change in</u> <u>Net Position</u>
FUNCTIONS/PROGRAMS:				
Governmental activities -				
Education	\$ 12,822,914	\$ 1,623,269	\$ 37,383	\$ (11,162,262)
State, federal and local programs	688,303	756,207	-	67,904
Capital projects	3,000	-	-	(3,000)
Interest on long-term debt	36,299	-	-	(36,299)
Total governmental activities	\$ <u>13,550,516</u>	\$ <u>2,379,476</u>	\$ <u>37,383</u>	<u>(11,133,657)</u>
GENERAL REVENUES - EDUCATION SPENDING GRANT				10,870,210
- INTEREST EARNED				45,437
				<u>10,915,647</u>
CHANGE IN NET POSITION				(218,010)
NET POSITION, July 1, 2017				<u>6,080,834</u>
NET POSITION, June 30, 2018				\$ <u>5,862,824</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, 2018

(Page 1 of 2)

	<u>General Fund</u>	<u>Grant Funds</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 984,769	\$ -	\$ -	\$ -	\$ 984,769
Accounts receivable	36,891	-	-	-	36,891
Prepaid expenditures	3,545	-	-	-	3,545
Due from other funds	-	-	301,614	342,219	643,833
Due from other districts	<u>82,257</u>	<u>130,455</u>	<u>-</u>	<u>-</u>	<u>212,712</u>
Total assets	\$ <u>1,107,462</u>	\$ <u>130,455</u>	\$ <u>301,614</u>	\$ <u>342,219</u>	\$ <u>1,881,750</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accounts payable	\$ 1,408	\$ -	\$ -	\$ -	\$ 1,408
Accrued expenditures	660,717	-	-	-	660,717
Due to other funds	<u>579,529</u>	<u>64,336</u>	<u>-</u>	<u>-</u>	<u>643,865</u>
Total liabilities	<u>1,241,654</u>	<u>64,336</u>	<u>-</u>	<u>-</u>	<u>1,305,990</u>
FUND EQUITY:					
Fund balances -					
Nonspendable	3,545	-	-	-	3,545
Restricted	-	66,119	-	-	66,119
Committed	-	-	301,614	342,219	643,833
Unassigned	<u>(137,737)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(137,737)</u>
Total fund balances	<u>(134,192)</u>	<u>66,119</u>	<u>301,614</u>	<u>342,219</u>	<u>575,760</u>
Total liabilities and fund equity	\$ <u>1,107,462</u>	\$ <u>130,455</u>	\$ <u>301,614</u>	\$ <u>342,219</u>	\$ <u>1,881,750</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, 2018

(Page 2 of 2)

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

Amount reported on Balance Sheet - Governmental Funds - total fund balances \$ 575,760

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	13,281,367
Accumulated depreciation	(7,376,124)

Long-term liabilities not due and payable in the current period
are not reported in the funds.

Accrued compensated absences	(64,733)
Long-term debt	(540,000)
Accrued interest on long-term debt	<u>(13,446)</u>

Net position of governmental activities - Government-wide Statement of Net Position \$ 5,862,824

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, 2018**

(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	\$ 10,870,210	\$ -	\$ -	\$ -	\$ 10,870,210
Intergovernmental - State	1,623,269	131,814	-	-	1,755,083
- Federal	-	533,656	-	-	533,656
Local grants and contributions	-	90,737	-	-	90,737
reimbursements	38	-	-	-	38
Interest	22,068	-	11,233	12,136	45,437
Miscellaneous	37,345	-	-	-	37,345
Total revenues	<u>12,552,930</u>	<u>756,207</u>	<u>11,233</u>	<u>12,136</u>	<u>13,332,506</u>
EXPENDITURES:					
Instruction	6,654,348	-	-	-	6,654,348
Special education	1,989,537	-	-	-	1,989,537
Co-curricular activities	42,211	-	-	-	42,211
Behavioral support	307,484	-	-	-	307,484
Guidance	290,634	-	-	-	290,634
Health services	118,621	-	-	-	118,621
Psychological services	186,094	-	-	-	186,094
Curriculum services	16,536	-	-	-	16,536
Library services	143,961	-	-	-	143,961
Technology	95,567	-	-	-	95,567
Board of Education	83,205	-	-	-	83,205
Office of Superintendent	634,251	-	-	-	634,251
Office of Principal	469,552	-	-	-	469,552
School police officer	65,566	-	-	-	65,566
Operation and maintenance	928,343	-	3,000	-	931,343
Student transportation	355,644	-	-	-	355,644
Consolidated federal programs	-	481,641	-	-	481,641
IDEA B	-	50,715	-	-	50,715
Medicaid	-	130,564	-	-	130,564
Other grants	-	25,383	-	-	25,383
Shared services wages	38	-	-	-	38

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, 2018**

(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):					
Long-term debt - Principal	60,000	-	-	-	60,000
- Interest	36,299	-	-	-	36,299
Capital outlay	119,732	10,000	-	-	129,732
Total expenditures	<u>12,597,623</u>	<u>698,303</u>	<u>3,000</u>	<u>-</u>	<u>13,298,926</u>
 EXCESS OF REVENUES OR (EXPENDITURES)	 (44,693)	 57,904	 8,233	 12,136	 33,580
OTHER FINANCING SOURCES (USES):					
Interfund transfers in (out)	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES	 (94,693)	 57,904	 58,233	 12,136	 33,580
 FUND BALANCES, July 1, 2017	 <u>(39,499)</u>	 <u>8,215</u>	 <u>243,381</u>	 <u>330,083</u>	 <u>542,180</u>
 FUND BALANCES, June 30, 2018	 <u>\$ (134,192)</u>	 <u>\$ 66,119</u>	 <u>\$ 301,614</u>	 <u>\$ 342,219</u>	 <u>\$ 575,760</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, 2018**

(Page 3 of 3)

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

Net change in fund balances - total governmental funds \$ 33,580

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	129,732
Depreciation	(417,308)

The issuance of long-term debt (bonds, leases, etc.) provides current
financial resources to governmental funds, while the repayment of the
principal of long-term debt consumes the current financial resources of
governmental funds. Neither transaction has any effect on net position.

Debt service - principal paid on long-term debt	60,000
Increase in accrued interest on long-term debt	(2,975)

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	(21,039)
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Change in net position of governmental activities - Government-wide Statement of Activities	\$ (218,010)
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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, 2018**

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over (Under)
REVENUES:			
Education spending grant	\$ 10,864,046	\$ 10,870,210	\$ 6,164
Intergovernmental - State	2,752,138	274,733	(2,477,405)
Shared services wage reimbursements	-	38	38
Interest	30,000	22,068	(7,932)
Miscellaneous	-	37,345	37,345
Total revenues	<u>13,646,184</u>	<u>11,204,394</u>	<u>(2,441,790)</u>
EXPENDITURES:			
Instruction	5,296,575	5,305,812	9,237
Special education	4,367,251	1,989,537	(2,377,714)
Co-curricular activities	39,380	42,211	2,831
Behavioral support	263,005	307,484	44,479
Guidance	301,571	290,634	(10,937)
Health services	130,310	118,621	(11,689)
Psychological services	175,000	186,094	11,094
Curriculum services	30,600	16,536	(14,064)
Library services	144,516	143,961	(555)
Technology	196,026	165,405	(30,621)
Board of Education	88,160	83,205	(4,955)
Office of Superintendent	634,251	634,251	-
Office of Principal	500,079	469,552	(30,527)
School police officer	66,440	65,566	(874)
Operation and maintenance	911,166	978,237	67,071
Student transportation	593,374	355,644	(237,730)
Shared services wages	-	38	38
Debt service - Principal	60,000	60,000	-
Debt service - Interest	48,480	36,299	(12,181)
Total expenditures	<u>13,846,184</u>	<u>11,249,087</u>	<u>(2,597,097)</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, 2018**

(Page 2 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over (Under)
EXCESS OF REVENUES OR (EXPENDITURES)	(200,000)	(44,693)	(155,307)
OTHER FINANCING SOURCES (USES):			
Interfund transfers in (out)	<u>200,000</u>	<u>(50,000)</u>	<u>(250,000)</u>
Total other financing sources (uses)	<u>200,000</u>	<u>(50,000)</u>	<u>(250,000)</u>
NET CHANGE IN FUND BALANCE	\$ <u>0</u>	\$ <u>(94,693)</u>	\$ <u>94,693</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, 2018**

	<u>Agency Funds</u>
ASSETS:	
Cash	\$ 128,611
Due from other funds	<u>32</u>
Total assets	<u>128,643</u>
LIABILITIES:	
Due to student organizations	<u>\$ 128,643</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, 2018**

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, 2018**

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, 2018**

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. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2018, of \$64,733 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, 2018**

1. Summary of significant accounting policies (continued):

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 these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the State 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, 2018, the District's depository accounts were fully insured or collateralized.

BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

3. Capital assets:

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

	Balance July 1, 2017	Increase	Decrease	Balance June 30, 2018
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 229,304	\$ -	\$ -	\$ 229,304
Construction in process	-	-	-	-
Total capital assets, not depreciated	<u>229,304</u>	<u>-</u>	<u>-</u>	<u>229,304</u>
Capital assets, depreciated:				
Buildings and improvements	11,719,922	24,529	-	11,744,451
Equipment and fixtures	1,170,060	83,205	-	1,253,265
Vehicles	-	21,998	-	21,998
Fields	32,349	-	-	32,349
Total capital assets depreciated	<u>12,922,331</u>	<u>129,732</u>	<u>-</u>	<u>13,052,063</u>
Less accumulated depreciation for:				
Buildings and improvements	5,988,556	343,568	-	6,332,124
Equipment and fixtures	945,404	68,809	-	1,014,213
Vehicles	-	3,314	-	3,314
Fields	24,856	1,617	-	26,473
Total accumulated depreciation	<u>6,958,816</u>	<u>417,308</u>	<u>-</u>	<u>7,376,124</u>
Capital assets, depreciated, net	<u>5,963,515</u>	<u>(287,576)</u>	<u>-</u>	<u>5,675,939</u>
Capital assets, net	<u>\$ 6,192,819</u>	<u>\$ (287,576)</u>	<u>\$ -</u>	<u>\$ 5,905,243</u>

Depreciation expense of \$417,308 in the governmental activities was fully allocated to the education function.

4. Interfund receivable and payable balances:

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

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ -	\$ 579,529
Grant Funds	-	64,336
Capital Projects Fund	301,614	-
Tax Stabilization Fund	342,219	-
	<u>643,833</u>	<u>643,865</u>
Fiduciary funds -		
Agency funds	32	-
	<u>\$ 643,865</u>	<u>\$ 643,865</u>

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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 \$2,010,213 to the Supervisory Union for the year ended June 30, 2018.

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

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

7. Debt:

Short-term - During the year, the District borrowed and repaid \$1,315,009 on a line of credit in the form of a 2.70% revenue anticipation note which matured June 30, 2018. Interest expense related to this note was \$35,116.

Subsequent to year end, the District obtained a line of credit in the form of a 2.35% revenue anticipation note in the amount of \$1,315,009 which matures June 28, 2019. As of the date of this report, the District has borrowed this note in full.

Long-term - During the year, the District repaid \$60,000 on a \$600,000 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. The outstanding balance on this note at June 30, 2018 was \$540,000.

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, 2018

7. Debt (continued):

Long-term (continued) -

Year ending June 30,	<u>Principal</u>	<u>Interest</u>
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
2024-2027	<u>240,000</u>	<u>14,952</u>
	\$ <u>540,000</u>	\$ <u>64,695</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	\$ 12,552,930	\$ 12,597,623
On-behalf payments -		
VSTRS net pension expense	(980,575)	(980,575)
VSTRS net OPEB expenditure	<u>(367,961)</u>	<u>(367,961)</u>
Budget basis	\$ <u>11,204,394</u>	\$ <u>11,249,087</u>

9. 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>.

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.

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

9. Pension plans (continued):State Teachers' Retirement System of Vermont (continued) -

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the state contributes the balance of an actuarially determined rate. The state is a 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 \$238,165 and \$233,470 to the System in 2018 and 2017, 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 \$ 9,705,322

VSTRS net pension expense \$ 980,575

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, 2018, there are 27 Plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2018 were \$98,303 by employees and \$29,725 by the District.

10. Other postemployment benefits plan (OPEB):Retired Teachers' Health and Medical Benefit Fund -

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

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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

controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment.

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

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

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

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

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

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$6,693,932) and OPEB expense (\$367,961) as determined by an actuarial valuation. The liability was measured as of June 30, 2017 for the reporting period of June 30, 2018.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. A decrease of 1% in the 3.58% discount rate used to calculate future costs would increase the District share of OPEB liability to \$7,690,741, while an increase of 1% would reduce the District share of OPEB liability to \$5,869,772. A decrease of 1% in the current healthcare cost trend rate would reduce the OPEB liability to \$5,744,235, while an increase of 1% would increase the OPEB liability to \$7,894,649.

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

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

**BARRE CITY ELEMENTARY AND MIDDLE SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

10. Other postemployment benefits plan (OPEB) (continued):Actuarial assumptions and other inputs (continued):

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

11. Deficit:

The General Fund has a deficit of \$134,192 at year end. Management intends to recover this deficit by using tax stabilization funds.

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.

13. Consolidation:

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

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

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

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

The Superintendent and Board of Education
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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [REDACTED], 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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
[REDACTED], 2018

DRAFT

Introduction

- 3 Years of Data: Spring 2016, Spring 2017 and Spring 2018
- We matched students across different years to see how students we have taught over those 3 years have performed.
- Definitions:
 - Scale Score: The “points” awarded to a student for their score
 - Proficiency: Whether or not the student earned the scale score to be considered proficient.
 - Levels: In Smarter Balanced, there are 4 levels of performance. Levels 3 and 4 are considered proficient.

Different ways of looking at student change

1. Did the students increase their scale score by the necessary level of points or more to be on target?

Example

2018 5th grade

Math Proficient= 2528

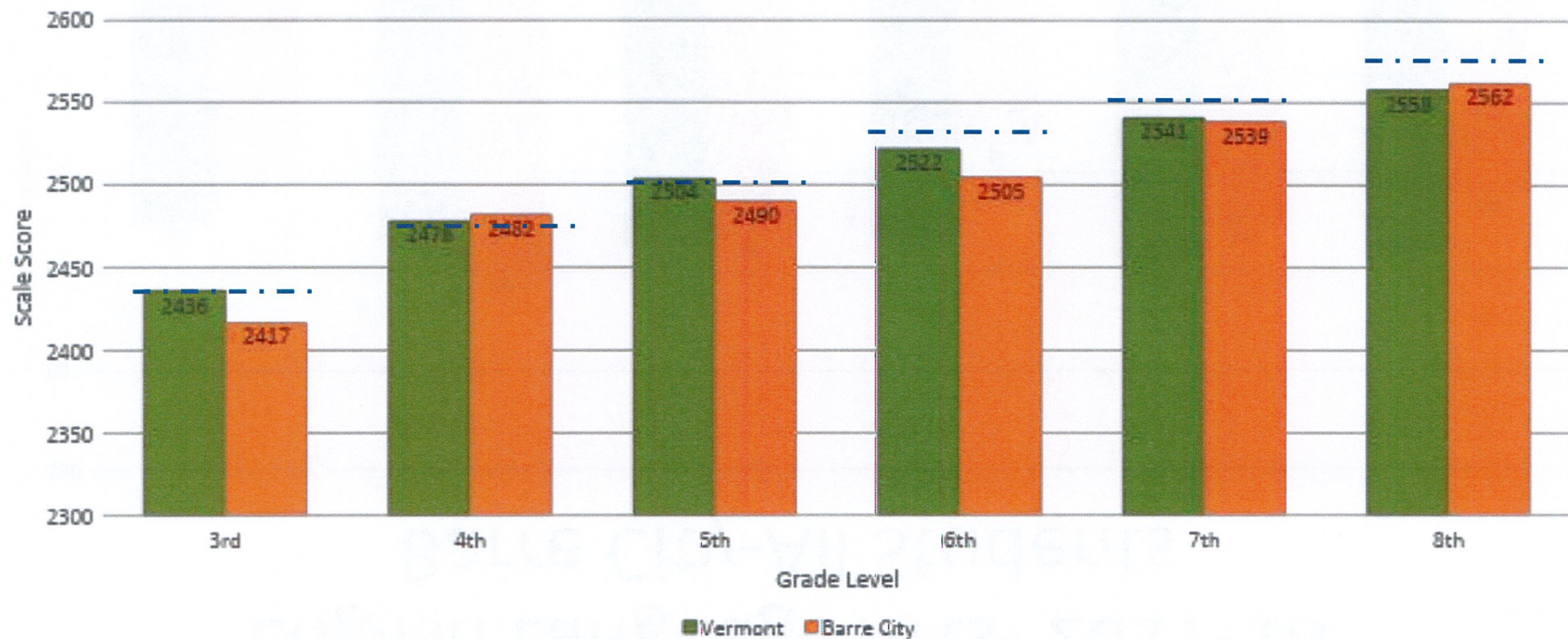
-2016 3rd grade

Math Proficient=2436

Target Change = 92

English Language Arts- 2017-18

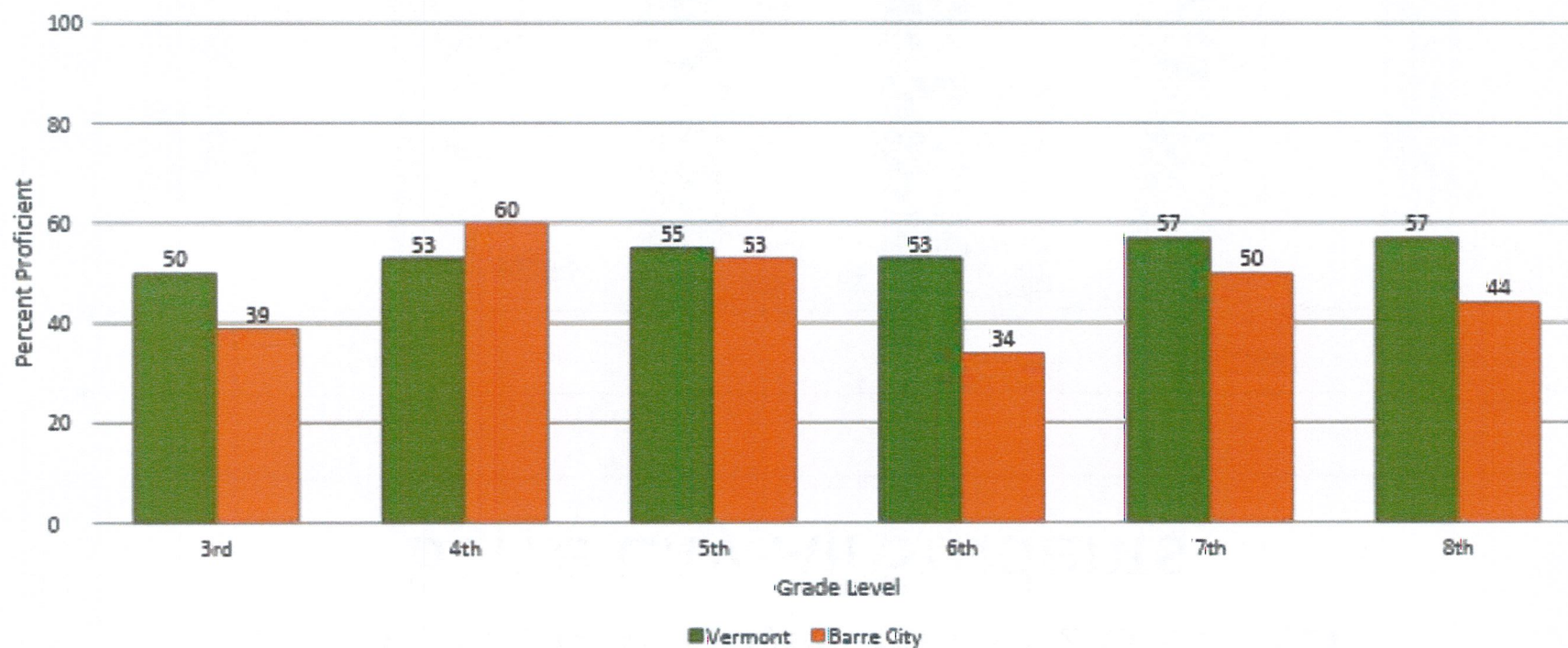
Barre City-All Students



--- Proficiency Threshold

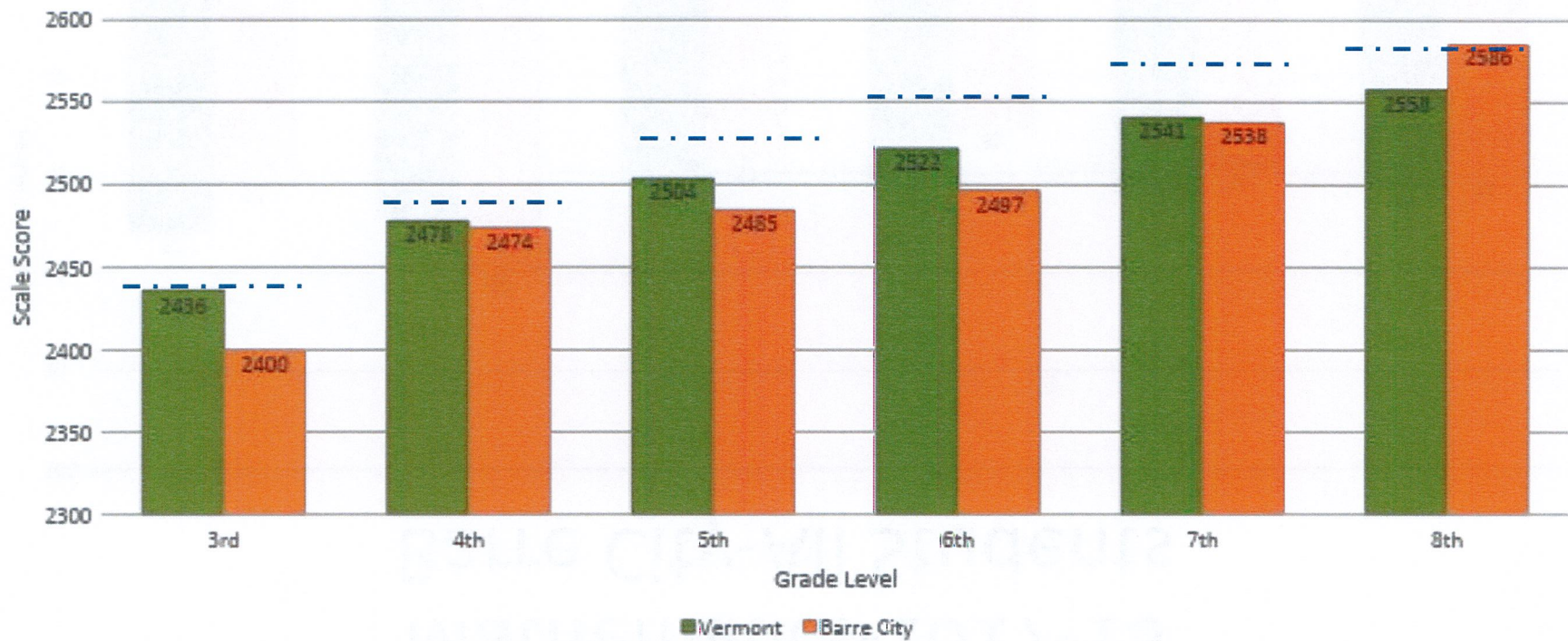
English Language Arts- 2017-18

Barre City-All Students



Mathematics-2017-18

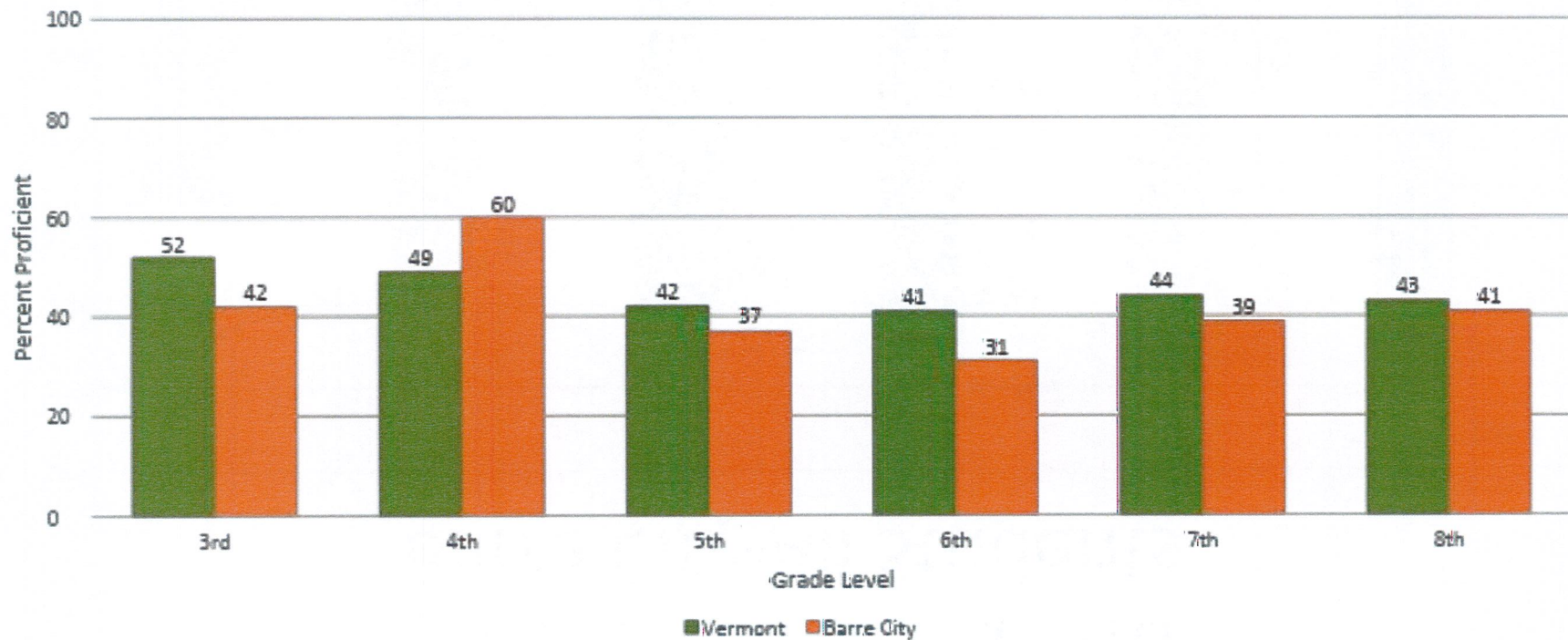
Barre City-All Students



— . . . Proficiency Threshold

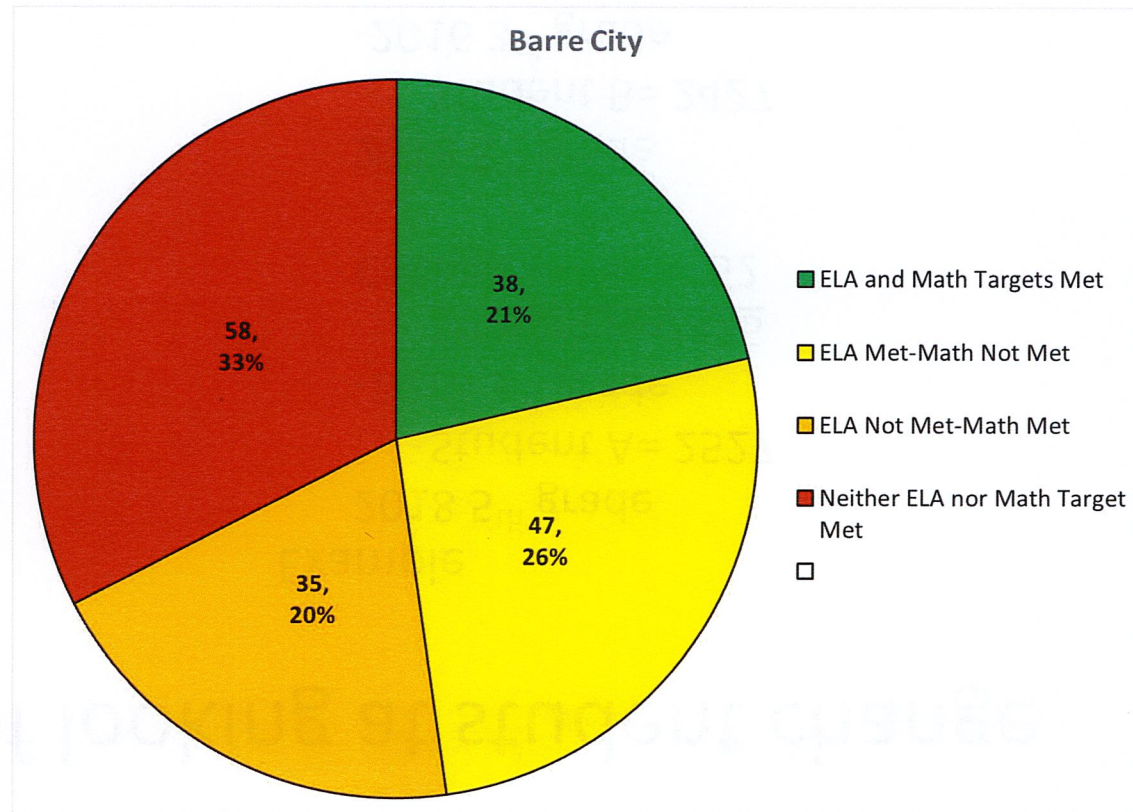
Mathematics-2017-18

Barre City-All Students



How did our students do over 3 years?

- 21% of students met the growth target for both English/Language Arts and Math
- 33% of students did not make the growth targets for either English/Language Arts and Math.



Different ways of looking at student change

2. Did the students increase their scale score over the three years?

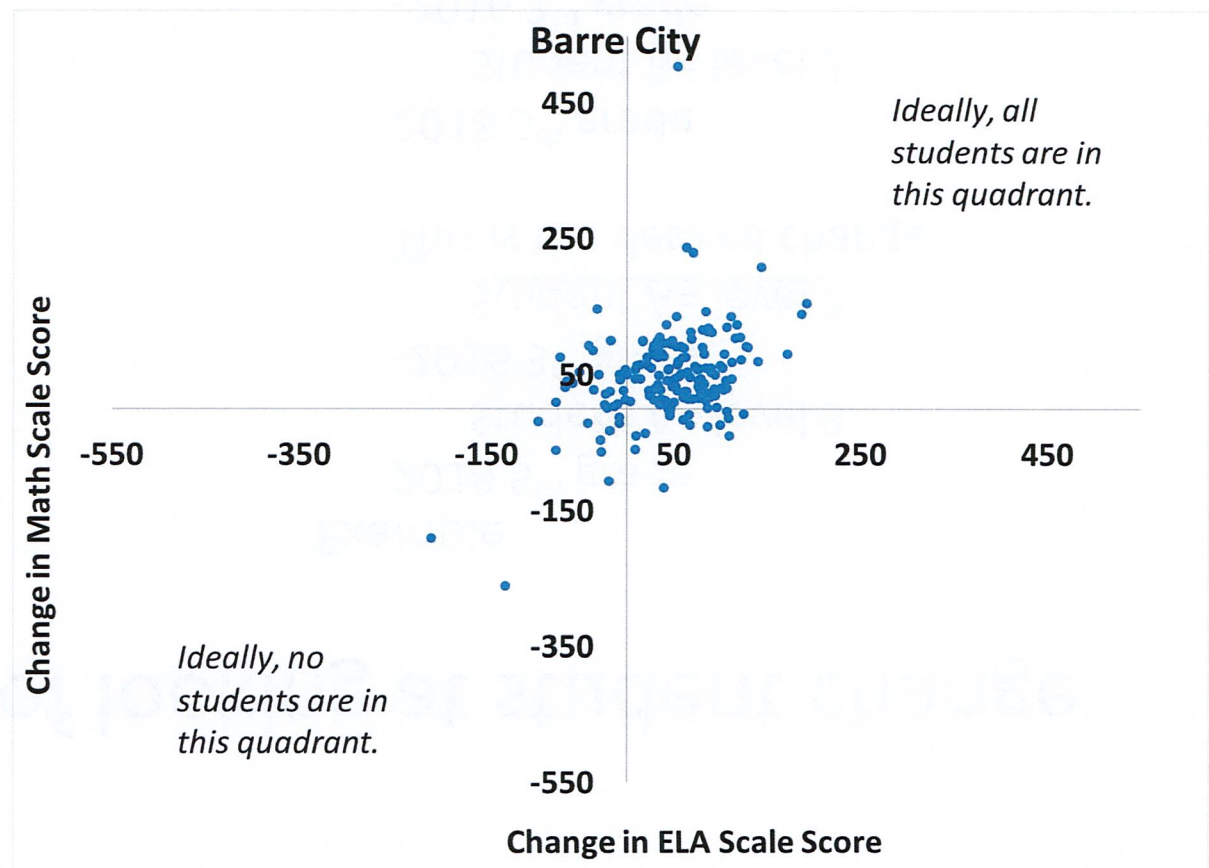
Example

2018 5th grade
Student A= 2527
-2016 3rd grade
Student A=2475
Change = 52

2018 5th grade
Student B= 2427
-2016 3rd grade
Student B= 2475
Change = -48

How did our students do over 3 years?

- The vast majority of our students increased scale scores in both ELA and Math.
- Some students improved in one subject but not the other.
- Very few students saw lower scores for both subjects.



Different ways of looking at student change

3. Did the students change in the level of their performance from one test to another?

Example

2018 5th grade

Student A= level 3

-2016 3rd grade

Student A= level 2

This is the desired change

2018 5th grade

Student B= level 2

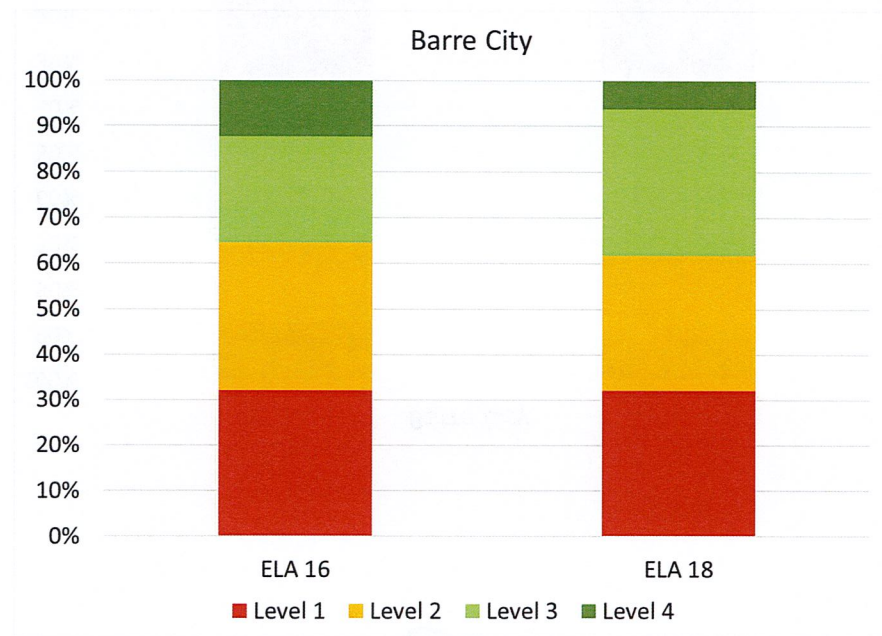
-2016 3rd grade

Student B= level 3

This is not the desired change

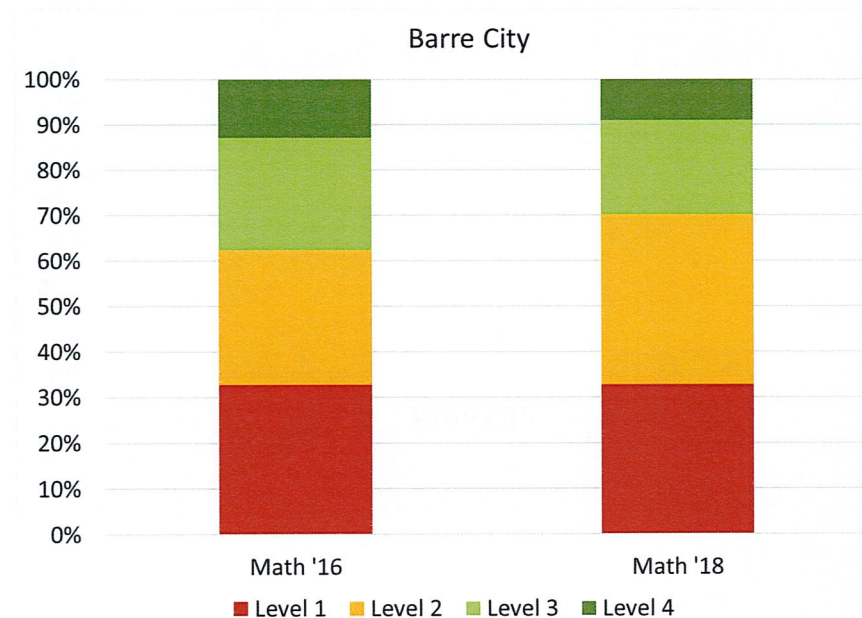
How did performance levels change in ELA over 3 years?

- Proportionally about the same amount of students are performing at levels 3 and 4. However, more students are at level 3 than 4 currently.
- There is no significant difference in the percent of students at levels 1 and 2.



How did performance levels change in Math over 3 years?

- Proportionally fewer students are performing at levels 3 and 4.
- There is a sizeable increase in students performing at level 2.
- There is no significant difference in the percent of students at level 1.



Conclusions

- Overall, most students are showing higher scale scores over the three years in both English/Language Arts and Math.
- Overall, the improvement in scale score is not enough for all students to maintain their performance level in both subjects.
- Overall, we have are making a bit more progress in ELA than in math.
- There are many positive examples of student who made significant improvement gaining more than the target in both subjects.

Achievement Levels

Grade	English Language Arts Minimum Scale Score for Proficient	Mathematics Minimum Scale Score for Proficient
3 rd	2432	2436
4 th	2473	2485
5 th	2502	2528
6 th	2531	2552
7 th	2552	2567
8 th	2567	2586
9 th	2571	2601

ELA



Individual SBAC reports

November inservice day: Looked at students' strengths and needs -

Overall we looked at the areas of strengths/needs.

Teaching-wise: how do we adjust instruction based on this information?

To address the increase in level 1 scores: we are looking at Tier 1 (classroom) practices. How do we truly give students guided reading instruction in the classroom as well as with interventionists .

Professional development provided with literacy specialist around this.

ELA

ASSESSMENT



What other Assessments help us tell the story?

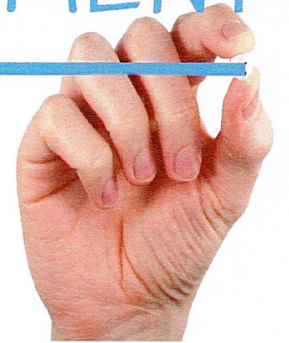
[BSU Literacy Assessment Calendar](#)

In a nutshell:

- K-2 assesses all students 3 times per year to monitor growth and identify areas of strengths and needs.
- Grade 3-8: All students screened annually. Any below grade level have individually administered reading tests (F and P) administered 3 times per year

Math

ASSESSMENT



There are 7 modules assessed through the Engage New York Curriculum. These modules are used to plan, revisit and revise instruction.

Math lab staff works in collaboration with teaching teams and the Math Menu course has proven to be transformative in helping us meet the needs of all learners.

SBAC is not the primary measure used and reviewed - local assessments are primary source

BCEMS
Facilities Projects for Consideration
January 7, 2019

<u>Priority</u>	<u>Project</u>	<u>Estimated Cost</u>	<u>Timeline</u>
1	Continue work on replacement of existing roof membrane	TBD	TBD
2	Redesign/reconstruct existing bus loop to achieve safer practice of student pickup/drop off	Budget estimate \$35,650	TBD
3	Continue replacing "Victalic fittings" of heating system piping throughout building	\$15K annually	Annually
4	Continue replacement of hallway & classroom carpet & tile with new floor tile	\$15K annually	Annually
5	Research repair/replacement of failing exterior building composite siding	TBD	TBD
6	Upgrade and/or replacement of existing playground structures, consider constructing basketball court surface	TBD	TBD
7	Continue building security safety installations	TBD	Annually
8	Replacement of asphalt surfaces for parking lots and driveways	TBD	TBD

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

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

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

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

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

SHS	FY19 Announced
9-12	\$14,424

LEA ID: U097
LEA NAME: BARRE UUSD

State of Vermont

Announced Tuition FY 2019-2020

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

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

Person to contact with questions about these completed worksheets:

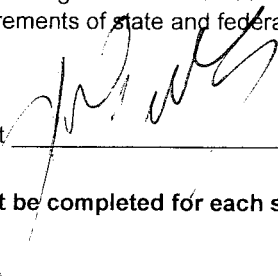
Name: Lisa Perreault

Phone: 802 476-5011

Email: lperrbsu@u61.net

Superintendent's Signature Required

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

Signature of Superintendent 

Date 12/27/18

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

BARRE CITY SCHOOL DISTRICT
WARNING
FOR
MARCH 5, 2019 VOTE

The legal voters of the School District of the City of Barre are hereby warned to meet at the polling place in the Barre Auditorium on the 5th day of March 2019 at 7:00 a.m. The polls are open from 7:00 a.m. to 7:00 p.m.

At the same time and during the same voting hours, the voters at large in the School District will meet for the purpose of electing, by Australian ballot, school commissioners as follows:

Three School Commissioner to serve for a term of three (3) years.
One School Commissioner to serve the one remaining year of a term of three (3) years

At the same time and during the same voting hours, the voters at large in the City of Barre will meet for the purpose of electing, by Australian ballot, Spaulding High School Union District Board members as follows:

One Spaulding High School Union District Directors to serve for a term of three (3) years.

At the same time and place and during the same hours, the legal voters are warned to meet for the purpose of action by Australian ballot on the following articles:

ARTICLE I

Shall the School District pay the Chairman of the School Board the sum of \$2,000 per year for his/her services?

ARTICLE II

Shall the School District pay each School Commissioner the sum of \$1,500 per year for his/her services?

ARTICLE III

Shall the voters of said Barre City School District vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?

Adopted and approved at a meeting of the Board of School Directors of Barre City School District #41 held on January 14, 2019.
Received for record and recorded in the records of Barre City School District #41 on February 1, 2019.

DATED this 14th day of January, 2019 Barre City Board of School Commissioners

Sonya Spaulding, Chair

Chris Riddell

Giuliano Cecchinelli, Vice Chair

Andy McMichael

Sarah Pregent, Clerk

Michael Deering

Jen Chioldi

BARRE SUPERVISORY UNION DISTRICT #61

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

Lisa Perreault
Business Manager

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

Carol Marold
Human Resource Coordinator

Emmanuel Ajanma
Director of Technology

Benjamin Merrill
Communication Specialist

John Pandolfo
Superintendent of Schools

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

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

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

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

Lauren May
Interim Early Education Coordinator

Jamie Evans
Director of Facilities

December 27, 2018

TO: The Members of the Barre City School Board

RE: Superintendent's Report

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

(1) Act 46 and Merger Update

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

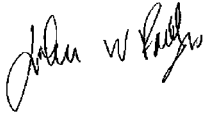
(2) Negotiations

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

(3) Health Insurance

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

Respectfully Submitted,

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

John Pandolfo
Superintendent of Schools



Barre City Elementary & Middle School

Hayden Coon, PK-4 Principal
 Christopher Hennessey, 5-8 Principal
 Office (802) 476-6541
 Fax (802) 476-1492

50 Parkside Terrace
 Barre, VT 05641

Pierre Laflamme, PK-8 Assistant Principal
 Counselors (802) 476-7889
 Nurse (802) 479-6920

January 14, 2019

Dear Barre City School Board,

The month of December was a busy but very exciting month here at BCEMS! Our music teachers, **James Weselcouch** and **Morgan Osinaga**, pulled together two wonderful winter themed concerts. Both shows pulled in packed houses of enthusiastic and supportive community members!

Many of our students and staff members worked tirelessly to support students and families through the holiday season with both food and toy drives taking place in the building over the course of the month.

Our staff members stepped up overwhelmingly to support the family of BCEMS parent and bus driver **Justin LaFond**, who passed away on December 8. We hosted a celebration of his life here in the BCEMS cafeteria on Sunday, December 16, and many staff attended and presented in his honor. Thank you to our transportation vendor, **Student Transportation of Vermont**, who supported us in the cost of the event.

A Few Updates

BCEMS was selected at random to be part of the NAEP (National Association of Educational Progress) testing this year. This means that in mid-February all of our 4th and 8th grade students will be tested and compared to other students throughout the nation. This is not part of the accountability standards, but the test is helpful to be able to compare our school to more schools throughout the nation that face similar obstacles as we do.

As we continue to work to make our school safer, we will be holding an ALiCE lockdown drill this month. We are now at a level where we are practicing in the cafeteria and at recess in order to ensure everyone understands the expectations no matter what their location is in the building. Additionally, we continue to work on minimizing the use of the intercom system outside of end of the day announcements and emergencies. This both helps to maximize the effectiveness of the intercom system in an emergency as well as limit the amount of interruptions throughout the school day.

The glass partition doors are now completed and integrated into both the fire alarm and the lock down system. They are especially helpful at the end of the day when parents arrive to pick up their children and at night when events are taking place in the cafeteria and gymnasium.

Professional Development

Our January 22 In-Service day will be spent by staff continuing to work on our initiatives through Transformative Teaching and Trauma informed practices. David Melnick from NFI will continue working with behavior specialists and interventionists to improve our response to behaviors stemming from traumatic backgrounds. Our elementary teachers are very much looking forward to more time with Kathleen Kryza who is bringing her co-author to present as well. Both elementary and middle school faculty will have an opportunity to dive deeply into their curriculum work with colleagues at BTMES. We will also be continuing our work within Ed-Camps. Teachers select topics they are interested in learning more about and work in groups to enhance the practice in their classrooms.

Finally, you will have an opportunity tonight to view our staff feedback responses and discuss our work so far here at BCEMS. We both feel as though we are off to a great start here at BCEMS and we are proud to be part of this community! Leading BCEMS has been an honor for both of us, and we hope that you can all see how much we are enjoying the work so far.

Respectfully,

Hayden and Chris

“Doing Whatever It Takes to Ensure Success for Every Child”

BCEMS School Board**Finance Committee**

Meeting Minutes

December 4, 2018

Committee Members Present: Sarah Pregent (Chair), Chris Riddell

Committee Members Absent: Michael Deering

Administrators and Staff Present: Hayden Coon, Chris Hennessey, Stacy Anderson, Lisa Perreault

Visitors and Guests Present: Sonya Spaulding, Ben Matthews

The meeting was called to order by Mrs. Pregent at 5:30 pm.

No additions or deletions were made to the agenda

Upon motion (Riddell) duly adopted, the committee voted unanimously to approve the minutes from the October 23, 2018 meeting.

Mrs. Perreault presented information detailing FY19 expenses and revenues. At the current time, a surplus of \$96,000 is expected. Mrs. Perreault noted that it was still early in the year and many adjustments will still be made.

Mrs. Perreault provided a letter from the Vermont Agency of Education related to the Community Eligibility Provision (CEP). The letter confirmed that Barre City Elementary Middle School has been recertified to continue to offer food service free of cost to all students for the next four years.

Mrs. Perreault provided PowerPoint slides detailing the FY20 BUUSD Budget, as well as a draft of the Barre City School portion of the budget. It was noted that as each school is now utilizing a \$1 per square foot industry standard of calculation for building maintenance, we may want to reconsider transferring \$50,000 to the capital fund, as has been budgeted in prior years. The committee agreed. It was also discussed that prior to the Act 46 merger, we may want to spend down the capital fund on building maintenance as other schools are doing. Mrs. Perreault has spoken with the Director of Facilities about applying the funds towards delayed maintenance items within the school before the end of the fiscal year. No other adjustments were recommended. The budget will be proposed to the school board at the next meeting for approval to send to the voters.

No other business.

The next Finance Committee Meeting is tentatively set for January 22, 2019 at 5:30pm, however may be changed to accommodate presentation to the city council.

Upon motion duly adopted, the committee voted unanimously to adjourn at 6:16 pm.

Respectfully submitted,
Sarah Pregent, Finance Committee Chair

7.4

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 29309

Statement Code: BOARD EXP

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D ACTUAL 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	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	50,000.00	50,000.00	0.00	50,000.00	0.00
TOTAL 5200 Fund Transfers	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
TOTAL 000 Unallocated	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
050 REG ED PRESCHOOL					
1100 General Instruction					
2. 100-050-1100-5110-50 PRESCHOOL - TEACHER SALARIES	169,819.00	65,338.06	103,157.73	168,495.79	1,323.21
3. 100-050-1100-5115-50 PRESCHOOL - PARA SALARIES	50,102.00	0.00	0.00	0.00	50,102.00
4. 100-050-1100-5120-50 PRESCHOOL - SUBSTITUTE WAGES	14,000.00	3,252.25	0.00	3,252.25	10,747.75
5. 100-050-1100-5210-50 PRESCHOOL - HEALTH INS	96,137.00	11,071.22	18,093.12	29,164.34	66,972.66
6. 100-050-1100-5219-50 PRESCHOOL - HRA	0.00	10,000.00	0.00	10,000.00	(10,000.00)
7. 100-050-1100-5220-50 PRESCHOOL - FICA & MED	17,824.00	4,861.81	7,891.57	12,753.38	5,070.62
8. 100-050-1100-5230-50 PRESCHOOL - LIFE INS	228.00	87.16	105.12	192.28	35.72
9. 100-050-1100-5280-50 PRESCHOOL - DENTAL INS	2,063.00	452.16	678.24	1,130.40	932.60
10. 100-050-1100-5566-50 PRESCHOOL - TUITION	117,612.00	30,112.40	67,206.90	97,319.30	20,292.70
11. 100-050-1100-5580-50 PRESCHOOL - TRAVEL & CONF	900.00	350.00	0.00	350.00	550.00
12. 100-050-1100-5610-50 PRESCHOOL SUPPLIES	2,400.00	824.64	0.00	824.64	1,575.36
13. 100-050-1100-5614-50 PRESCHOOL - TESTING SUPPLIES	1,000.00	1,175.00	0.00	1,175.00	(175.00)
14. 100-050-1100-5730-50 PRESCHOOL - EQUIPMENT	3,000.00	963.28	798.59	1,761.87	1,238.13
TOTAL 1100 General Instruction	\$475,085.00	\$128,487.98	\$197,931.27	\$326,419.25	\$148,665.75
2130 Health Services / PT					
15. 100-050-2130-5330-50 PRESCHOOL- Health Student Evals Contrc	500.00	0.00	0.00	0.00	500.00
TOTAL 2130 Health Services / PT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
TOTAL 050 REG ED PRESCHOOL	\$475,585.00	\$128,487.98	\$197,931.27	\$326,419.25	\$149,165.75
101 Elementary Grades					
1100 General Instruction					
16. 100-101-1100-5110-00 SALARIES-TEACHERS	2,577,537.00	1,014,581.05	1,620,070.84	2,634,651.89	(57,114.89)
17. 100-101-1100-5112-00 LEAVE TIME PAYOUT	3,000.00	0.00	0.00	0.00	3,000.00
18. 100-101-1100-5115-00 PARA SALARIES	70,635.00	0.00	0.00	0.00	70,635.00
19. 100-101-1100-5116-00 SALARIES - LEADERSHIP TEAM	16,000.00	7,000.00	0.00	7,000.00	9,000.00
20. 100-101-1100-5117-00 MENTOR SALARIES	3,000.00	750.00	0.00	750.00	2,250.00
21. 100-101-1100-5119-00 STUDENT SUPERVISION	40,070.00	10,150.00	0.00	10,150.00	29,920.00
22. 100-101-1100-5120-00 SUBSTITUTES SALARIES	175,000.00	75,665.20	16,790.25	92,455.45	82,544.55
23. 100-101-1100-5121-00 TUTOR SALARIES	8,000.00	720.00	0.00	720.00	7,280.00
24. 100-101-1100-5128-00 Health Ins. Payout	0.00	407.52	0.00	407.52	(407.52)
25. 100-101-1100-5210-00 GROUP HEALTH INSURANCE	750,783.00	232,938.65	313,918.72	546,857.37	203,925.63
26. 100-101-1100-5211-00 CATAMOUNT HEALTH INS PAYROLL TA	1,000.00	0.00	0.00	0.00	1,000.00
27. 100-101-1100-5219-00 HEALTH REIMBURSEMENT ACCT	0.00	50,000.00	0.00	50,000.00	(50,000.00)

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 29309

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D ACTUAL 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	Y-T-D TOTAL	REMAINING BALANCE
28. 100-101-1100-5220-00 SOCIAL SECURITY	203,654.00	79,227.65	125,219.86	204,447.51	(793.51)
29. 100-101-1100-5230-00 GROUP LIFE INSURANCE	6,443.00	1,353.94	2,064.84	3,418.78	3,024.22
30. 100-101-1100-5240-00 MUNICIPAL RETIREMENT	11,989.00	0.00	0.00	0.00	11,989.00
31. 100-101-1100-5242-00 VSTRS HEALTH ASSESSMENT	30,074.00	17,684.25	0.00	17,684.25	12,389.75
32. 100-101-1100-5250-00 WORKER'S COMPENSATION	23,765.00	8,643.82	0.00	8,643.82	15,121.18
33. 100-101-1100-5260-00 UNEMPLOYMENT INSURANCE	30,000.00	5,606.00	0.00	5,606.00	24,394.00
34. 100-101-1100-5270-00 TUITION REIMBURSEMENT	77,000.00	51,469.65	8,364.95	59,834.60	17,165.40
35. 100-101-1100-5272-00 TUITION PARA REIMBURSE	6,000.00	0.00	0.00	0.00	6,000.00
36. 100-101-1100-5280-00 GROUP DENTAL	19,252.00	7,406.66	11,549.04	18,955.70	296.30
37. 100-101-1100-5290-00 LONG TERM DISABILITY	9,824.00	7,123.15	8,712.35	15,835.50	(6,011.50)
38. 100-101-1100-5320-00 CONTRACTED SERVICES	6,000.00	416.26	115.00	531.26	5,468.74
39. 100-101-1100-5324-00 INSERVICE TRAIN	6,000.00	3,050.00	0.00	3,050.00	2,950.00
40. 100-101-1100-5325-00 VOLUNTEER RECORD CK (REIMB BSU)	1,000.00	75.00	0.00	75.00	925.00
41. 100-101-1100-5440-00 COPIER LEASE/RENTAL	23,000.00	1,441.53	0.00	1,441.53	21,558.47
42. 100-101-1100-5511-00 FIELD TRIPS	0.00	78.94	0.00	78.94	(78.94)
43. 100-101-1100-5560-00 REGULAR ED - TUITION - STUDENTS	0.00	32,119.36	0.00	32,119.36	(32,119.36)
44. 100-101-1100-5580-00 TRAVEL & CONFERENCE	10,000.00	4,337.96	50.00	4,387.96	5,612.04
45. 100-101-1100-5610-00 SUPPLIES	82,000.00	44,465.14	10,184.62	54,649.76	27,350.24
46. 100-101-1100-5611-00 GRADE SUPPLIES	0.00	48.56	0.00	48.56	(48.56)
47. 100-101-1100-5640-00 TEXT/REFERENCE BOOKS	13,000.00	8,177.65	1,854.27	10,031.92	2,968.08
48. 100-101-1100-5730-00 EQUIPMENT	3,000.00	1,168.25	0.00	1,168.25	1,831.75
TOTAL 1100 General Instruction	\$4,207,026.00	\$1,666,106.19	\$2,118,894.74	\$3,785,000.93	\$422,025.07
1410 Extra Curricular					
49. 100-101-1410-5110-00 EXTRA CURR - SALARIES	7,500.00	4,022.55	0.00	4,022.55	3,477.45
50. 100-101-1410-5220-00 EXTRA CURR - SOCIAL SECURITY	900.00	307.74	0.00	307.74	592.26
51. 100-101-1410-5250-00 EXTRA CURR - WORKER'S COMPENSATION	100.00	31.37	0.00	31.37	68.63
52. 100-101-1410-5610-00 EXTRA CURR - SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
53. 100-101-1410-5730-00 EXTRA CURR - EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL 1410 Extra Curricular	\$10,500.00	\$4,361.66	\$0.00	\$4,361.66	\$6,138.34
2113 Behavioral Support					
54. 100-101-2113-5115-00 BEHAVIORIAL SUPPORT-PARA EDUCATO	42,888.00	0.00	0.00	0.00	42,888.00
55. 100-101-2113-5117-00 BEHAVIORAL SUPPORT - SPECIALIST	198,931.00	110,315.67	185,572.41	295,888.08	(96,957.08)
56. 100-101-2113-5210-00 BEHAVIORIAL SUPPORT-HEALTH INSURANCE	34,384.00	11,526.81	31,013.12	42,539.93	(8,155.93)
57. 100-101-2113-5220-00 BEHAVIORIAL SUPPORT-FICA/MEDI	18,500.00	8,114.21	14,196.29	22,310.50	(3,810.50)
58. 100-101-2113-5230-00 BEHAVIOR SUPPORT - GROUP LIFE INSURANCE	339.00	142.02	240.24	382.26	(43.26)
59. 100-101-2113-5250-00 BEHAVIORIAL SUPPORT-WORKER'S COM	1,887.00	860.56	0.00	860.56	1,026.44
60. 100-101-2113-5280-00 BEHAVIORIAL SUPPORT-DENTAL INS	1,313.00	493.90	888.24	1,382.14	(69.14)
61. 100-101-2113-5320-00 BEHAVIORAL SUPPORT - CONTR ED SRV	11,400.00	12,507.48	35,437.84	47,945.32	(36,545.32)
TOTAL 2113 Behavioral Support	\$309,642.00	\$143,960.65	\$267,348.14	\$411,308.79	\$(101,666.79)
2120 Guidance Services					
62. 100-101-2120-5110-00 GUIDANCE-SALARIES	185,038.00	71,389.60	114,223.40	185,613.00	(575.00)
63. 100-101-2120-5112-00 GUIDANCE - ADMIN. ASSIST WAGES	42,536.00	18,480.00	15,840.00	34,320.00	8,216.00

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 29309

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D ACTUAL 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	Y-T-D TOTAL	REMAINING BALANCE
64. 100-101-2120-5210-00 GUIDANCE-GROUP HEALTH INSURANC	54,654.00	10,868.25	19,223.04	30,091.29	24,562.71
65. 100-101-2120-5220-00 GUIDANCE-SOCIAL SECURITY	17,410.00	6,522.73	9,949.84	16,472.57	937.43
66. 100-101-2120-5230-00 GUIDANCE-GROUP LIFE INSURANCE	285.00	127.02	157.68	284.70	0.30
67. 100-101-2120-5240-00 GUIDANCE - RETIREMENT	2,127.00	924.00	792.00	1,716.00	411.00
68. 100-101-2120-5250-00 GUIDANCE-WORKER'S COMP	1,776.00	700.96	0.00	700.96	1,075.04
69. 100-101-2120-5280-00 GUIDANCE-GROUP DENTAL INSURANC	1,500.00	621.72	847.80	1,469.52	30.48
70. 100-101-2120-5610-00 GUIDANCE-SUPPLIES	1,000.00	263.03	0.00	263.03	736.97
TOTAL 2120 Guidance Services	\$306,326.00	\$109,897.31	\$161,033.76	\$270,931.07	\$35,394.93
2130 Health Services / PT					
71. 100-101-2130-5110-00 HEALTH-SALARIES	92,660.00	37,749.20	55,166.80	92,916.00	(256.00)
72. 100-101-2130-5120-00 HEALTH-SUBSTITUTES	0.00	1,622.25	0.00	1,622.25	(1,622.25)
73. 100-101-2130-5210-00 HEALTH-GROUP HEALTH INSURANCE	26,257.00	4,596.00	8,665.44	13,261.44	12,995.56
74. 100-101-2130-5220-00 HEALTH-SOCIAL SECURITY	6,898.00	2,818.13	4,220.26	7,038.39	(140.39)
75. 100-101-2130-5230-00 HEALTH-GROUP LIFE INSURANCE	114.00	43.80	70.08	113.88	0.12
76. 100-101-2130-5250-00 HEALTH-WORKER'S COMP	704.00	307.16	0.00	307.16	396.84
77. 100-101-2130-5280-00 HEALTH-GROUP DENTAL	750.00	282.60	452.16	734.76	15.24
78. 100-101-2130-5430-00 HEALTH-REPAIR & MAINTENANCE	375.00	0.00	0.00	0.00	375.00
79. 100-101-2130-5610-00 HEALTH-SUPPLIES	2,500.00	1,333.99	73.47	1,407.46	1,092.54
80. 100-101-2130-5730-00 HEALTH-EQUIPMENT	500.00	0.00	0.00	0.00	500.00
TOTAL 2130 Health Services / PT	\$130,758.00	\$48,753.13	\$68,648.21	\$117,401.34	\$13,356.66
2140 Psychological Services					
81. 100-101-2140-5320-00 PSYCHOLOGICAL-CONTRACTED SVCS	250,000.00	11,345.86	0.00	11,345.86	238,654.14
TOTAL 2140 Psychological Services	\$250,000.00	\$11,345.86	\$0.00	\$11,345.86	\$238,654.14
2210 CURRICULUM					
82. 100-101-2210-5110-00 INST IMPROV-SALARIES	15,000.00	6,625.00	0.00	6,625.00	8,375.00
83. 100-101-2210-5220-00 INST IMPROV-SOCIAL SECURITY	600.00	506.82	0.00	506.82	93.18
84. 100-101-2210-5250-00 INST IMPROV-WORKERS' COMP	0.00	51.68	0.00	51.68	(51.68)
85. 100-101-2210-5331-00 BSU CURRICULUM ASSESSMENT	135,839.00	0.00	0.00	0.00	135,839.00
TOTAL 2210 CURRICULUM	\$151,439.00	\$7,183.50	\$0.00	\$7,183.50	\$144,255.50
2220 Library Services					
86. 100-101-2220-5110-00 LIBRARY-SALARIES	60,395.00	23,870.40	38,192.60	62,063.00	(1,668.00)
87. 100-101-2220-5115-00 LIBRARY-PARA SALARIES	48,958.00	0.00	0.00	0.00	48,958.00
88. 100-101-2220-5210-00 LIBRARY-GROUP HEALTH INSURANCE	21,586.00	3,545.44	6,391.84	9,937.28	11,648.72
89. 100-101-2220-5220-00 LIBRARY-SOCIAL SERCURITY	8,366.00	1,704.13	2,921.73	4,625.86	3,740.14
90. 100-101-2220-5230-00 LIBRARY-GROUP LIFE INSURANCE	248.00	21.90	35.04	56.94	191.06
91. 100-101-2220-5250-00 LIBRARY-WORKER'S COMP	853.00	186.20	0.00	186.20	666.80
92. 100-101-2220-5280-00 LIBRARY-GROUP DENTAL INSURANCE	546.00	141.30	226.08	367.38	178.62
93. 100-101-2220-5320-00 LIBRARY-CONTRACTED SERVICES	3,500.00	2,235.64	0.00	2,235.64	1,264.36
94. 100-101-2220-5610-00 LIBRARY-SUPPLIES	1,500.00	1,540.68	0.00	1,540.68	(40.68)
95. 100-101-2220-5640-00 LIBRARY- BOOKS	10,000.00	3,346.89	5,172.21	8,519.10	1,480.90

Barre City Elementary and Middle School

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TOTAL 2220 Library Services	\$155,952.00	\$36,592.58	\$52,939.50	\$89,532.08	\$66,419.92
2225 TECHNOLOGY					
96. 100-101-2225-5110-00 TECHNOLOGY-SALARIES	45,080.00	17,239.60	27,583.40	44,823.00	257.00
97. 100-101-2225-5115-00 TECHNOLOGY-WEB MASTER	0.00	1,250.00	0.00	1,250.00	(1,250.00)
98. 100-101-2225-5220-00 TECHNOLOGY-SOCIAL SECURITY	3,449.00	1,411.58	2,110.13	3,521.71	(72.71)
99. 100-101-2225-5230-00 TECHNOLOGY-GROUP LIFE INSURANCE	57.00	21.90	35.04	56.94	0.06
100. 100-101-2225-5250-00 TECHNOLOGY-WORKER'S COMPENSATI	0.00	9.75	0.00	9.75	(9.75)
101. 100-101-2225-5280-00 TECHNOLOGY - GROUP DENTAL	375.00	141.30	226.08	367.38	7.62
102. 100-101-2225-5330-00 TECHNOLOGY - CONTRC PROF SERVIC	7,000.00	2,145.35	0.00	2,145.35	4,854.65
103. 100-101-2225-5430-00 TECHNOLOGY-REPAIRS & MAINT	2,500.00	0.00	0.00	0.00	2,500.00
104. 100-101-2225-5580-00 TECHNOLOGY-TRAVEL & CONFERENC	1,000.00	0.00	0.00	0.00	1,000.00
105. 100-101-2225-5610-00 TECHNOLOGY-SUPPLIES	2,500.00	5,656.98	0.00	5,656.98	(3,156.98)
106. 100-101-2225-5612-00 TECHNOLOGY-PRINTER INK / TONER	5,000.00	2,098.90	0.00	2,098.90	2,901.10
107. 100-101-2225-5650-00 COMPUTER & AV SUPPLIES	4,000.00	4,235.01	0.00	4,235.01	(235.01)
108. 100-101-2225-5670-00 TECHNOLOGY- SOFTWARE	5,000.00	3,206.00	444.95	3,650.95	1,349.05
109. 100-101-2225-5730-00 TECHNOLOGY-EQUIPMENT	92,000.00	68,647.09	3,798.00	72,445.09	19,554.91
TOTAL 2225 TECHNOLOGY	\$167,961.00	\$106,063.46	\$34,197.60	\$140,261.06	\$27,699.94
2310 SCHOOL BOARD					
110. 100-101-2310-5110-00 SCHOOL BOARD-SALARIES	14,000.00	5,500.00	4,750.00	10,250.00	3,750.00
111. 100-101-2310-5220-00 SCHOOL BOARD-SOCIAL SECURITY	1,090.00	420.78	363.40	784.18	305.82
112. 100-101-2310-5250-00 SCHOOL BOARD-WORKER'S COMP	120.00	42.90	0.00	42.90	77.10
113. 100-101-2310-5310-00 SCHOOL BOARD-TREASURER'S OFFICE	2,000.00	0.00	0.00	0.00	2,000.00
114. 100-101-2310-5320-00 SCHOOL BOARD-CONTRACTED SERVICE	5,000.00	4,071.49	3,470.75	7,542.24	(2,542.24)
115. 100-101-2310-5360-00 SCHOOL BOARD-LEGAL SERVICES	4,000.00	980.00	0.00	980.00	3,020.00
116. 100-101-2310-5521-00 SCHOOL BOARD-PROPERTY INSURANC	55,000.00	55,890.00	0.00	55,890.00	(890.00)
117. 100-101-2310-5540-00 SCHOOL BOARD - ADVERTISING	3,500.00	1,335.73	0.00	1,335.73	2,164.27
118. 100-101-2310-5580-00 SCHOOL BOARD-TRAVEL& CONFERENC	0.00	0.00	175.00	175.00	(175.00)
119. 100-101-2310-5610-00 SCHOOL BOARD-SUPPLIES	0.00	115.00	0.00	115.00	(115.00)
120. 100-101-2310-5810-00 SCHOOL BOARD-DUES	2,600.00	0.00	0.00	0.00	2,600.00
121. 100-101-2310-5890-00 SCHOOL BOARD-AWARDS	850.00	0.00	0.00	0.00	850.00
TOTAL 2310 SCHOOL BOARD	\$88,160.00	\$68,355.90	\$8,759.15	\$77,115.05	\$11,044.95
2321 Office of the Superintendent					
122. 100-101-2321-5331-00 SUPERVISORY UNION ASSESSMENT	710,534.00	414,478.12	296,055.80	710,533.92	0.08
TOTAL 2321 Office of the Superintendent	\$710,534.00	\$414,478.12	\$296,055.80	\$710,533.92	\$0.08
2410 Office of the Principal					
123. 100-101-2410-5110-00 PRINCIPAL'S OFFICE-SALARIES	259,899.00	143,474.76	122,978.24	266,453.00	(6,554.00)
124. 100-101-2410-5112-00 PRINCIPAL'S -CLERICAL SALARIES	91,928.00	47,971.34	42,647.99	90,619.33	1,308.67
125. 100-101-2410-5115-00 PRINCIPAL'S-OFFICE SUPPORT	12,500.00	0.00	0.00	0.00	12,500.00
126. 100-101-2410-5210-00 PRINCIPAL'S-GROUP HEALTH INSURANC	21,422.00	14,527.10	12,451.80	26,978.90	(5,556.90)
127. 100-101-2410-5220-00 PRINCIPAL'S-SOCIAL SECURITY	27,298.00	14,262.30	12,670.42	26,932.72	365.28
128. 100-101-2410-5230-00 PRINCIPAL'S-GROUP LIFE INSURANCE	895.00	490.98	420.84	911.82	(16.82)

Barre City Elementary and Middle School

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129. 100-101-2410-5240-00 PRINCIPAL'S-MUNICIPAL RETIREMENT	4,097.00	2,398.57	2,132.40	4,530.97	(433.97)
130. 100-101-2410-5250-00 PRINCIPAL'S-WORKER'S COMP	2,784.00	1,493.29	0.00	1,493.29	1,290.71
131. 100-101-2410-5270-00 PRINCIPAL'S OFFICE-TUITION REIMB	4,000.00	1,800.00	0.00	1,800.00	2,200.00
132. 100-101-2410-5280-00 PRINCIPAL'S-GROUP DENTAL INSURANC	1,817.00	989.10	847.80	1,836.90	(19.90)
133. 100-101-2410-5290-00 PRINCIPAL'S-LTD	0.00	449.95	160.27	610.22	(610.22)
134. 100-101-2410-5430-00 PRINCIPAL'S-REPAIR & MAINTENANCE	0.00	507.00	0.00	507.00	(507.00)
135. 100-101-2410-5530-00 PRINCIPAL'S-TELEPHONE	7,500.00	(16.97)	0.00	(16.97)	7,516.97
136. 100-101-2410-5531-00 PRINCIPAL'S-POSTAGE	8,000.00	5,135.49	0.00	5,135.49	2,864.51
137. 100-101-2410-5540-00 PRINCIPAL'S-ADVERTISING	2,500.00	625.00	0.00	625.00	1,875.00
138. 100-101-2410-5550-00 PRINCIPAL'S OFFICE - PRINTING	2,000.00	1,240.40	0.00	1,240.40	759.60
139. 100-101-2410-5580-00 PRINCIPAL'S-TRAVEL & CONFERENCE	1,200.00	791.76	0.00	791.76	408.24
140. 100-101-2410-5610-00 PRINCIPAL'S-SUPPLIES	1,500.00	294.35	0.00	294.35	1,205.65
141. 100-101-2410-5730-00 PRINCIPAL'S-EQUIPMENT	500.00	141.55	0.00	141.55	358.45
142. 100-101-2410-5810-00 PRINCIPAL'S OFFICE - DUES	2,100.00	2,672.00	0.00	2,672.00	(572.00)
143. 100-101-2410-5811-00 PRINCIPALS OFFICE - BANK FEES	350.00	184.24	0.00	184.24	165.76
144. 100-101-2410-5890-00 PRINCIPAL'S-AWARDS	400.00	0.00	0.00	0.00	400.00
145. 100-101-2410-5891-00 PRINCIPAL'S-GRADUATION	400.00	0.00	0.00	0.00	400.00
TOTAL 2410 Office of the Principal	\$453,090.00	\$239,432.21	\$194,309.76	\$433,741.97	\$19,348.03
2490 School Resource Officer					
146. 100-101-2490-5320-00 SCHOOL RESOUCOE OFFICER CONTRC S	75,900.00	0.00	0.00	0.00	75,900.00
TOTAL 2490 School Resource Officer	\$75,900.00	\$0.00	\$0.00	\$0.00	\$75,900.00
2523 Fiscal Services					
147. 100-101-2523-5830-00 TAN INTEREST	36,000.00	0.00	0.00	0.00	36,000.00
TOTAL 2523 Fiscal Services	\$36,000.00	\$0.00	\$0.00	\$0.00	\$36,000.00
2600 FACILITIES					
148. 100-101-2600-5115-00 FACILITIES - CUSTODIANS	363,279.00	196,610.29	169,252.24	365,862.53	(2,583.53)
149. 100-101-2600-5120-00 FACILITIES - SUBSTITUTES	5,000.00	0.00	0.00	0.00	5,000.00
150. 100-101-2600-5131-00 FACILITIES - SUMMER HELP	15,000.00	23,719.50	0.00	23,719.50	(8,719.50)
151. 100-101-2600-5210-00 FACILITIES - GROUP HEALTH INSURANC	91,725.00	32,128.07	29,656.68	61,784.75	29,940.25
152. 100-101-2600-5220-00 FACILITIES - SOCIAL SECURITY	28,644.00	15,869.67	12,947.77	28,817.44	(173.44)
153. 100-101-2600-5230-00 FACILITIES - GROUP LIFE INSURANCE	305.00	256.23	236.52	492.75	(187.75)
154. 100-101-2600-5240-00 FACILITIES - EMPLOYEE PENSION PLAN	21,768.00	12,288.19	10,578.48	22,866.67	(1,098.67)
155. 100-101-2600-5250-00 FACILITIES - WORKER'S COMP	26,122.00	14,963.80	0.00	14,963.80	11,158.20
156. 100-101-2600-5280-00 FACILITIES - DENTAL INSURANCE	3,332.00	1,653.21	1,526.04	3,179.25	152.75
157. 100-101-2600-5290-00 FACILITIES-LTD	0.00	299.98	106.87	406.85	(406.85)
158. 100-101-2600-5332-00 FACILITIES - SOLAR MGMT SERVICES	0.00	40,166.00	28,690.00	68,856.00	(68,856.00)
159. 100-101-2600-5411-00 FACILITIES - WATER/SEWER	20,000.00	9,400.21	9,185.88	18,586.09	1,413.91
160. 100-101-2600-5421-00 FACILITIES - RUBBISH REMOVAL	10,500.00	5,815.19	3,968.19	9,783.38	716.62
161. 100-101-2600-5422-00 FACILITIES - SNOW REMOVAL	10,500.00	5,250.00	5,250.00	10,500.00	0.00
162. 100-101-2600-5430-00 FACILITIES - REPAIR & MAINT	30,000.00	21,248.12	0.00	21,248.12	8,751.88
163. 100-101-2600-5431-00 FACILITIES - CONTRACTED MAINT SRV	25,000.00	17,974.45	300.00	18,274.45	6,725.55
164. 100-101-2600-5450-00 FACILITIES - CONSTRUCTION SERVICES	30,000.00	18,569.39	0.00	18,569.39	11,430.61

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165. 100-101-2600-5490-00 FACILITIES - PURCHASED SECURITY SR	5,000.00	25,081.71	0.00	25,081.71	(20,081.71)
166. 100-101-2600-5530-00 FACILITIES - TELEPHONE	4,000.00	3,308.99	2,947.09	6,256.08	(2,256.08)
167. 100-101-2600-5580-00 FACILITIES - TRAVEL & CONFERENCE	1,000.00	0.00	0.00	0.00	1,000.00
168. 100-101-2600-5610-00 FACILITIES - CUSTODIAL SUPPLIES	29,000.00	11,941.96	0.00	11,941.96	17,058.04
169. 100-101-2600-5611-00 FACILITIES - BUILDING SUPPLIES	49,000.00	24,351.74	0.00	24,351.74	24,648.26
170. 100-101-2600-5613-00 FACILITIES - GROUNDS SUPPLIES	7,500.00	6,874.12	0.00	6,874.12	625.88
171. 100-101-2600-5614-00 FACILITIES - CLOTHING ALLOWANCE	3,000.00	2,631.20	0.00	2,631.20	368.80
172. 100-101-2600-5622-00 FACILITIES - ELECTRICITY	85,000.00	1,660.13	0.00	1,660.13	83,339.87
173. 100-101-2600-5623-00 FACILITIES - PROPANE	20,000.00	9,437.88	0.00	9,437.88	10,562.12
174. 100-101-2600-5624-00 FACILITIES - FUEL OIL/WOODCHIPS	50,000.00	14,964.60	0.00	14,964.60	35,035.40
175. 100-101-2600-5730-00 FACILITIES - EQUIPMENT	12,000.00	1,953.00	3,906.00	5,859.00	6,141.00
176. 100-101-2600-5731-00 FACILITIES - GROUNDS EQUIPMENT	10,000.00	6,191.51	0.00	6,191.51	3,808.49
TOTAL 2600 FACILITIES	\$956,675.00	\$524,609.14	\$278,551.76	\$803,160.90	\$153,514.10
2711 TRANSPORTATION					
177. 100-101-2711-5116-00 TRANSPORTATION - BUS RIDERS	0.00	16,225.25	0.00	16,225.25	(16,225.25)
178. 100-101-2711-5220-00 TRANSPORTATION-SOCIAL SECURITY	0.00	1,241.21	0.00	1,241.21	(1,241.21)
179. 100-101-2711-5230-00 TRANSPORTATION-GROUP LIFE INSURA	0.00	5.91	0.00	5.91	(5.91)
180. 100-101-2711-5250-00 TRANSPORTATION-WORKER'S COMP	0.00	125.72	0.00	125.72	(125.72)
181. 100-101-2711-5331-00 BSU REG ED TRANSPORT ASSESSMENT	300,000.00	0.00	0.00	0.00	300,000.00
182. 100-101-2711-5530-00 TRANSPORTATION-TELEPHONE	0.00	51.08	0.00	51.08	(51.08)
183. 100-101-2711-5610-00 TRANSPORTATION-SUPPLIES	0.00	614.85	0.00	614.85	(614.85)
TOTAL 2711 TRANSPORTATION	\$300,000.00	\$18,264.02	\$0.00	\$18,264.02	\$281,735.98
5100 Proceeds from Bond					
184. 100-101-5100-5830-00 BOND INTEREST	12,480.00	13,597.45	0.00	13,597.45	(1,117.45)
185. 100-101-5100-5910-00 PRINCIPAL	60,000.00	60,000.00	0.00	60,000.00	0.00
TOTAL 5100 Proceeds from Bond	\$72,480.00	\$73,597.45	\$0.00	\$73,597.45	\$(1,117.45)
1100 General Instruction					
186. 100-101-1100-5110-01 ART-SALARIES	115,973.00	45,714.60	73,143.40	118,858.00	(2,885.00)
187. 100-101-1100-5220-01 ART-SOCIAL SECURITY	8,872.00	3,179.77	5,595.47	8,775.24	96.76
188. 100-101-1100-5250-01 ART-WORKER'S COMP	905.00	356.50	0.00	356.50	548.50
189. 100-101-1100-5610-01 ART-SUPPLIES	9,000.00	8,669.27	112.27	8,781.54	218.46
TOTAL 1100 General Instruction	\$134,750.00	\$57,920.14	\$78,851.14	\$136,771.28	\$(2,021.28)
1100 General Instruction					
190. 100-101-1100-5110-02 ESL-SALARIES	33,087.00	13,040.20	20,864.30	33,904.50	(817.50)
191. 100-101-1100-5220-02 ESL-SOCIAL SECURITY	2,532.00	881.41	1,596.12	2,477.53	54.47
192. 100-101-1100-5250-02 ESL-WORKERS' COMP	259.00	101.70	0.00	101.70	157.30
193. 100-101-1100-5610-02 ESL-SUPPLIES	250.00	0.00	0.00	0.00	250.00
194. 100-101-1100-5640-02 ESL-TEXTBOOKS	0.00	36.00	0.00	36.00	(36.00)
TOTAL 1100 General Instruction	\$36,128.00	\$14,059.31	\$22,460.42	\$36,519.73	\$(391.73)
1100 General Instruction					

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195. 100-101-1100-5110-03 FOREIGN LANG - SALARIES	38,530.00	15,361.16	24,577.84	39,939.00	(1,409.00)
196. 100-101-1100-5220-03 FOREIGN LANG-SOCIAL SECURITY	2,948.00	1,068.55	1,880.21	2,948.76	(0.76)
197. 100-101-1100-5250-03 FOREIGN LANG-WORKER'S COMP	301.00	119.80	0.00	119.80	181.20
198. 100-101-1100-5610-03 FOREIGN LANG-SUPPLIES	850.00	235.83	461.25	697.08	152.92
TOTAL 1100 General Instruction	\$42,629.00	\$16,785.34	\$26,919.30	\$43,704.64	\$(1,075.64)
1100 General Instruction					
199. 100-101-1100-5110-04 FCS-SALARIES	64,344.00	24,606.90	39,371.10	63,978.00	366.00
200. 100-101-1100-5220-04 FCS-SOCIAL SECURITY	4,923.00	1,882.40	3,011.89	4,894.29	28.71
201. 100-101-1100-5250-04 FCS-WORKER'S COMP	502.00	191.90	0.00	191.90	310.10
202. 100-101-1100-5610-04 FCS-SUPPLIES	2,500.00	411.89	179.11	591.00	1,909.00
TOTAL 1100 General Instruction	\$72,269.00	\$27,093.09	\$42,562.10	\$69,655.19	\$2,613.81
1100 General Instruction					
203. 100-101-1100-5110-05 PE-SALARIES	155,380.00	61,960.75	98,683.91	160,644.66	(5,264.66)
204. 100-101-1100-5220-05 PE-SOCIAL SECURITY	11,887.00	4,559.58	7,549.32	12,108.90	(221.90)
205. 100-101-1100-5250-05 PE-WORKER'S COMP	1,212.00	483.31	0.00	483.31	728.69
206. 100-101-1100-5610-05 PE-SUPPLIES	2,300.00	1,969.15	919.63	2,888.78	(588.78)
207. 100-101-1100-5730-05 PE-EQUIPMENT	500.00	681.65	0.00	681.65	(181.65)
TOTAL 1100 General Instruction	\$171,279.00	\$69,654.44	\$107,152.86	\$176,807.30	\$(5,528.30)
1100 General Instruction					
208. 100-101-1100-5110-06 MUSIC-SALARIES	101,429.00	40,041.50	64,066.50	104,108.00	(2,679.00)
209. 100-101-1100-5220-06 MUSIC-SOCIAL SECURITY	7,760.00	2,799.72	4,901.09	7,700.81	59.19
210. 100-101-1100-5250-06 MUSIC-WORKER'S COMP	792.00	312.40	0.00	312.40	479.60
211. 100-101-1100-5320-06 MUSIC-CONTRACTED SERVICES	250.00	0.00	0.00	0.00	250.00
212. 100-101-1100-5430-06 MUSIC-REPAIR & MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00
213. 100-101-1100-5511-06 MUSIC-FIELD TRIPS	500.00	0.00	0.00	0.00	500.00
214. 100-101-1100-5610-06 MUSIC-SUPPLIES	1,400.00	313.80	90.98	404.78	995.22
215. 100-101-1100-5640-06 MUSIC - TEXTBOOKS & REFERENCE BO	400.00	0.00	0.00	0.00	400.00
216. 100-101-1100-5730-06 MUSIC-EQUIPMENT	1,500.00	2,224.00	0.00	2,224.00	(724.00)
TOTAL 1100 General Instruction	\$115,031.00	\$45,691.42	\$69,058.57	\$114,749.99	\$281.01
1100 General Instruction					
217. 100-101-1100-5320-07 ENRICHMENT-CONTRACTED SERVICES	4,000.00	2,000.00	0.00	2,000.00	2,000.00
TOTAL 1100 General Instruction	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
1100 General Instruction					
218. 100-101-1100-5110-08 READING RECOVERY - TEACHER SALAF	66,897.00	25,969.90	41,551.85	67,521.75	(624.75)
219. 100-101-1100-5220-08 READING RECOVERY - FICA & MED	5,118.00	1,870.42	3,178.72	5,049.14	68.86
220. 100-101-1100-5250-08 READING RECOVERY - W/C INS.	522.00	202.60	0.00	202.60	319.40
221. 100-101-1100-5610-08 READING RECOVERY - SUPPLIES	750.00	364.97	0.00	364.97	385.03
222. 100-101-1100-5640-08 READING RECOVERY - TEXTBOOKS/RE	250.00	0.00	0.00	0.00	250.00
TOTAL 1100 General Instruction	\$73,537.00	\$28,407.89	\$44,730.57	\$73,138.46	\$398.54
1100 General Instruction					

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 29309

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D ACTUAL 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	Y-T-D TOTAL	REMAINING BALANCE
223. 100-101-1100-5110-09 INTERVENTIONIST - SALARIES	118,556.00	21,107.70	33,772.30	54,880.00	63,676.00
224. 100-101-1100-5220-09 INTERVENTIONIST - FICA/MEDI	8,097.00	1,614.80	2,583.58	4,198.38	3,898.62
225. 100-101-1100-5250-09 INTERVENTIONIST - WORKER'S COMP	418.00	164.60	0.00	164.60	253.40
226. 100-101-1100-5610-09 INTERVENTIONIST - SUPPLIES	900.00	311.48	0.00	311.48	588.52
227. 100-101-1100-5640-09 INTERVENTIONIST - TEXTBOOKS	400.00	0.00	0.00	0.00	400.00
TOTAL 1100 General Instruction	\$128,371.00	\$23,198.58	\$36,355.88	\$59,554.46	\$68,816.54
1100 General Instruction					
228. 100-101-1100-5610-11 READING INTERVENTION - SUPPLIES	250.00	0.00	0.00	0.00	250.00
229. 100-101-1100-5640-11 READING INTERVENTION - TEXTBOOK	200.00	0.00	0.00	0.00	200.00
TOTAL 1100 General Instruction	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00
1100 General Instruction					
230. 100-101-1100-5610-13 MATH INTERVENTION SUPPLIES	500.00	205.28	0.00	205.28	294.72
TOTAL 1100 General Instruction	\$500.00	\$205.28	\$0.00	\$205.28	\$294.72
1100 General Instruction					
231. 100-101-1100-5110-15 TECH ED - SALARIES	45,080.00	17,239.60	27,583.40	44,823.00	257.00
232. 100-101-1100-5220-15 TECH ED - SOCIAL SECURITY	3,449.00	1,318.90	2,110.13	3,429.03	19.97
233. 100-101-1100-5250-15 TECH ED - WORKERS' COMP INS.	352.00	134.50	0.00	134.50	217.50
234. 100-101-1100-5610-15 TECH ED - SUPPLIES	1,000.00	1,125.71	718.95	1,844.66	(844.66)
235. 100-101-1100-5730-15 TECH ED - EQUIPMENT	5,000.00	1,726.72	317.95	2,044.67	2,955.33
TOTAL 1100 General Instruction	\$54,881.00	\$21,545.43	\$30,730.43	\$52,275.86	\$2,605.14
1410 Extra Curricular					
236. 100-101-1410-5110-24 ATHLETIC EXTRA CURR - DIRECTOR S	5,100.00	3,064.80	0.00	3,064.80	2,035.20
237. 100-101-1410-5111-24 ATHLETIC EXTRA CURR - COACHING S	15,000.00	12,259.20	0.00	12,259.20	2,740.80
238. 100-101-1410-5112-24 ATHLETIC EXTRA CURR - REF WAGES	600.00	0.00	0.00	0.00	600.00
239. 100-101-1410-5220-24 ATHLETIC EXTRA CURR - FICA & MED	2,160.00	1,172.32	0.00	1,172.32	987.68
240. 100-101-1410-5250-24 ATHLETIC EXTRA CURR - W/C INS	220.00	23.91	0.00	23.91	196.09
241. 100-101-1410-5332-24 ATHLETIC EXTRA CURR - CONTRC REF	2,400.00	1,575.00	0.00	1,575.00	825.00
242. 100-101-1410-5610-24 ATHLETIC EXTRA CURR - SUPPLIES	1,500.00	917.32	178.00	1,095.32	404.68
243. 100-101-1410-5730-24 ATHLETIC EXTRA CURR - EQUIPMENT	1,900.00	1,509.94	0.00	1,509.94	390.06
TOTAL 1410 Extra Curricular	\$28,880.00	\$20,522.49	\$178.00	\$20,700.49	\$8,179.51
TOTAL 101 Elementary Grades	\$9,245,148.00	\$3,800,084.59	\$3,939,737.69	\$7,739,822.28	\$1,505,325.72
211 Special Ed - Reimbursable					
1200 SPECIAL ED INSTR					
244. 100-211-1200-5331-00 BSU SPED DIR INSTR ASSESSMENT	1,635,000.00	817,500.00	0.00	817,500.00	817,500.00
TOTAL 1200 SPECIAL ED INSTR	\$1,635,000.00	\$817,500.00	\$0.00	\$817,500.00	\$817,500.00
TOTAL 211 Special Ed - Reimbursable	\$1,635,000.00	\$817,500.00	\$0.00	\$817,500.00	\$817,500.00
212 Special Ed - Non-Reimbursable					
1214 EEE DIR INSTR					

Barre City Elementary and Middle School

GENERAL FUND EXPENSE SUMMARY

Report # 29309

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D ACTUAL 7/1/2018 - 6/30/2019	ENCUMB 7/1/2018 - 6/30/2019	Y-T-D TOTAL	REMAINING BALANCE
245. 100-212-1214-5331-50 BSU EEE SPED INSTR ASSESSMENT	76,440.00	0.00	0.00	0.00	76,440.00
TOTAL 1214 EEE DIR INSTR	\$76,440.00	\$0.00	\$0.00	\$0.00	\$76,440.00
TOTAL 212 Special Ed - Non-Reimbursable	\$76,440.00	\$0.00	\$0.00	\$0.00	\$76,440.00
TOTAL 100 General Fund	\$11,482,173.00	\$4,796,072.57	\$4,137,668.96	\$8,933,741.53	\$2,548,431.47
GRAND TOTAL	\$11,482,173.00	\$4,796,072.57	\$4,137,668.96	\$8,933,741.53	\$2,548,431.47

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Statement Code: BUDGET

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
11 BARRE CITY SCHOOL				
100 GENERAL FUND				
010 BSU ADMINISTRATION				
2210 CURRICULUM DEVELOPMENT				
1. 100-010-2210-5110-11 BC CURRICULUM -SPECIALIST SALARIE	98,350.00	0.00	0.00	98,350.00
2. 100-010-2210-5210-11 BC CURRICULUM - HEALTH INS	28,551.00	0.00	0.00	28,551.00
3. 100-010-2210-5220-11 BC CURRICULUM - FICA & MED	7,524.00	0.00	0.00	7,524.00
4. 100-010-2210-5230-11 BC CURRICULUM - LIFE INS	86.00	0.00	0.00	86.00
5. 100-010-2210-5250-11 BC CURRICULUM - W/COMP INS.	768.00	0.00	0.00	768.00
6. 100-010-2210-5280-11 BC CURRICULUM - DENTAL INS.	563.00	0.00	0.00	563.00
TOTAL 2210 CURRICULUM DEVELOPMENT	\$135,842.00	\$0.00	\$0.00	\$135,842.00
TOTAL 010 BSU ADMINISTRATION	\$135,842.00	\$0.00	\$0.00	\$135,842.00
050 PRESCHOOL				
1100 Direct Instruction				
7. 100-050-1100-5115-11 BC PRESCHOOL - PARA SALARIES	0.00	23,387.65	28,239.72	(51,627.37)
8. 100-050-1100-5210-11 BC PRESCHOOL - HEALTH INS.	0.00	4,412.97	3,555.48	(7,968.45)
9. 100-050-1100-5220-11 BC PRESCHOOL - FICA & MED TAXES	0.00	1,735.09	2,160.33	(3,895.42)
10. 100-050-1100-5230-11 BC PRESCHOOL - LIFE INS.	0.00	81.01	97.56	(178.57)
11. 100-050-1100-5240-11 BC PRESCHOOL- RETIREMENT CONTRIC	0.00	635.89	746.76	(1,382.65)
12. 100-050-1100-5280-11 BC PRESCHOOL - DENTAL INS.	0.00	147.82	210.00	(357.82)
TOTAL 1100 Direct Instruction	\$0.00	\$30,400.43	\$35,009.85	\$(65,410.28)
2423 EARLY ED ADMIN				
13. 100-050-2423-5110-11 BC EARLY ED ADMIN - COORD SALARY	34,480.00	20,023.87	17,163.33	(2,707.20)
14. 100-050-2423-5112-11 BC EARLY ED ADMIN - Admin. Assist.	12,012.00	6,918.87	5,636.34	(543.21)
15. 100-050-2423-5210-11 BC EARLY ED ADMIN - HEALTH INS	12,335.00	5,567.12	4,733.85	2,034.03
16. 100-050-2423-5220-11 BC EARLY ED ADMIN - FICA & MED	3,557.00	1,901.42	1,744.18	(88.60)
17. 100-050-2423-5230-11 BC EARLY ED ADMIN - LIFE INS	134.00	77.29	65.76	(9.05)
18. 100-050-2423-5240-11 BC EARLY ED ADMIN - PENSION PLAN	601.00	345.91	281.82	(26.73)
19. 100-050-2423-5250-11 BC EARLY ED ADMIN - W/C INS	363.00	208.89	0.00	154.11
20. 100-050-2423-5280-11 BC EARLY ED ADMIN - DENTAL INS	267.00	149.87	127.17	(10.04)
21. 100-050-2423-5580-11 BC EARLY ED ADMIN - TRAVEL & CONF	625.00	400.00	0.00	225.00
22. 100-050-2423-5610-11 BC EARLY ED ADMIN - SUPPLIES	400.00	0.00	111.00	289.00
23. 100-050-2423-5730-11 BC EARLY ED ADMIN - EQUIPMENT	375.00	361.08	0.00	13.92
24. 100-050-2423-5810-11 BC EARLY ED ADMIN - DUES & FEES	250.00	0.00	0.00	250.00
TOTAL 2423 EARLY ED ADMIN	\$65,399.00	\$35,954.32	\$29,863.45	\$(418.77)
TOTAL 050 PRESCHOOL	\$65,399.00	\$66,354.75	\$64,873.30	\$(65,829.05)
101 GRADE K - 8				
1100 Direct Instruction				
25. 100-101-1100-5115-11 BC INSTR - PARA SALARIES	0.00	37,170.12	47,959.60	(85,129.72)
26. 100-101-1100-5120-11 BC REG ED SUB	0.00	72.50	0.00	(72.50)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
27. 100-101-1100-5210-11 BC INSTR - HEALTH INS.	0.00	5,212.49	5,925.80	(11,138.29)
28. 100-101-1100-5220-11 BC INSTR - FICA & MED TAXES	0.00	2,767.66	3,668.91	(6,436.57)
29. 100-101-1100-5230-11 BC INSTR - LIFE INS.	0.00	113.94	164.23	(278.17)
30. 100-101-1100-5240-11 BC INSTR - MUNICIPAL RETIREMENT	0.00	1,240.55	1,850.16	(3,090.71)
31. 100-101-1100-5280-11 BC INSTR - DENTAL INS.	0.00	129.78	210.00	(339.78)
TOTAL 1100 Direct Instruction	\$0.00	\$46,707.04	\$59,778.70	\$(106,485.74)
2220 Library				
32. 100-101-2220-5115-11 BC LIBRARY- PARA SALARIES	0.00	22,960.32	28,381.42	(51,341.74)
33. 100-101-2220-5220-11 BC LIBRARY - FICA & MED TAXES	0.00	1,756.44	2,171.18	(3,927.62)
34. 100-101-2220-5230-11 BC LIBRARY - LIFE INS.	0.00	81.30	108.40	(189.70)
35. 100-101-2220-5240-11 BC LIBRARY VMERS	0.00	947.07	1,170.84	(2,117.91)
TOTAL 2220 Library	\$0.00	\$25,745.13	\$31,831.84	\$(57,576.97)
2410 PRINCIPALS OFFICE				
36. 100-101-2410-5115-11 BC PRINCIPALS OFFICE - PARA WAGES	0.00	8,883.96	10,192.02	(19,075.98)
37. 100-101-2410-5210-11 BC PRINCIPALS OFFICE - HEALTH INS.	0.00	2,666.61	3,555.48	(6,222.09)
38. 100-101-2410-5220-11 BC PRINCIPALS OFFICE - FICA & MED	0.00	262.70	779.69	(1,042.39)
39. 100-101-2410-5230-11 BC PRINCIPALS OFFICE - LIFE INS.	0.00	27.10	32.52	(59.62)
TOTAL 2410 PRINCIPALS OFFICE	\$0.00	\$11,840.37	\$14,559.71	\$(26,400.08)
2700 STUDENT TRANSPORT				
40. 100-101-2700-5110-11 BC TRANSPORTATION - COORD SALARIE	38,101.00	18,984.25	18,171.31	945.44
41. 100-101-2700-5116-11 BC TRANSPORTATION- BUS RIDER WAGI	12,000.00	616.83	0.00	11,383.17
42. 100-101-2700-5117-11 BC TRANSPORTATION - CLERICAL WAGI	6,500.00	5,651.30	6,965.70	(6,117.00)
43. 100-101-2700-5210-11 BC TRANSPORTATION - HEALTH INS.	7,224.00	2,387.63	2,552.64	2,283.73
44. 100-101-2700-5220-11 BC TRANSPORTATION - FICA & MED	2,839.00	1,854.40	1,922.97	(938.37)
45. 100-101-2700-5230-11 BC TRANSPORTATION - LIFE INS.	214.00	76.78	85.08	52.14
46. 100-101-2700-5240-11 BC TRANSPORTATION - PENSION PLAN	2,193.00	955.64	838.68	398.68
47. 100-101-2700-5250-11 BC TRANSPORTATION - W/COMP INS.	290.00	150.20	0.00	139.80
48. 100-101-2700-5280-11 BC TRANSPORTATION - DENTAL INS.	375.00	235.28	274.56	(134.84)
49. 100-101-2700-5320-11 BC TRANSPORTATION - CONTR SRVC	0.00	0.00	561,000.00	(561,000.00)
50. 100-101-2700-5519-11 BC TRANSPORTATION - CONTRC TRANS	560,000.00	217,796.16	996,593.02	(654,389.18)
51. 100-101-2700-5530-11 BC TRANSPORTATION - TELEPHONE	0.00	225.00	0.00	(225.00)
52. 100-101-2700-5610-11 BC TRANSPORTATION - SUPPLIES	0.00	84.00	168.00	(252.00)
TOTAL 2700 STUDENT TRANSPORT	\$629,736.00	\$249,017.47	\$1,588,571.96	\$(1,207,853.43)
TOTAL 101 GRADE K - 8	\$629,736.00	\$333,310.01	\$1,694,742.21	\$(1,398,316.22)
211 SPECIAL ED - REIMBURSABLE				
1200 SPED DIRECT INSTRUCTION				
53. 100-211-1200-5110-11 BC SPED INSTR - TEACHER SALARIES	702,190.00	294,237.62	453,821.55	(45,869.17)
54. 100-211-1200-5115-11 BC SPED INSTR - PARA SALARIES	640,000.00	254,414.76	335,963.56	49,621.68
55. 100-211-1200-5116-11 BC SPED INSTR - TUTOR WAGES	1,000.00	1,702.50	0.00	(702.50)
56. 100-211-1200-5117-11 BC SPED INSTR - BEHAVIOR INTERVENT	0.00	38,706.00	55,584.00	(94,290.00)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Account Number / Description	ADOPTED BUDGET	Y-T-D EXPENSE	Encumbrances	REMAINING BALANCE
	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019	7/1/2018 - 6/30/2019
57. 100-211-1200-5120-11 BC SPED INSTR - SUBSTITUTES WAGES	75,000.00	36,527.57	0.00	38,472.43
58. 100-211-1200-5121-11 BC SPED INSTR - TUTORS	0.00	450.00	0.00	(450.00)
59. 100-211-1200-5210-11 BC SPED INSTR - HEALTH INS.	296,829.00	60,022.24	99,511.82	137,294.94
60. 100-211-1200-5219-11 BC SPED - HRA	0.00	45,000.00	0.00	(45,000.00)
61. 100-211-1200-5220-11 BC SPED INSTR - FICA & MED TAXES	102,718.00	46,017.29	64,670.72	(7,970.01)
62. 100-211-1200-5230-11 BC SPED INSTR - LIFE INS.	2,798.00	13,164.88	1,699.65	(12,066.53)
63. 100-211-1200-5232-11 BC SPED INSTR - VSTRS HEALTH ASSES	22,554.00	0.00	0.00	22,554.00
64. 100-211-1200-5240-11 BC SPED INSTR - MUNICIPAL RETIREMEN	26,000.00	3,827.69	6,924.61	15,247.70
65. 100-211-1200-5250-11 BC SPED INSTR - WORKERS' COMP INS.	8,978.00	2,571.30	0.00	6,406.70
66. 100-211-1200-5270-11 BC SPED INSTR - TEACHER TUITION REIMB	12,000.00	23,400.30	8,170.78	(19,571.08)
67. 100-211-1200-5271-11 BC SPED INSTR - PARA TUITION REIMB	3,000.00	520.00	0.00	2,480.00
68. 100-211-1200-5280-11 BC SPED INSTR - DENTAL INS.	8,500.00	2,089.81	3,076.68	3,333.51
69. 100-211-1200-5290-11 BC SPED INSTR - LTD	4,600.00	2,626.91	3,973.09	(2,000.00)
70. 100-211-1200-5320-11 BC SPED INSTR - CONTRC ED SRVC	690,000.00	417,125.50	633,648.06	(360,773.56)
71. 100-211-1200-5324-11 BC SPED INSTR - INSERVICE STAFF DEV	1,000.00	140.00	0.00	860.00
72. 100-211-1200-5511-11 BC SPED INSTR - FIELD TRIP	0.00	142.50	0.00	(142.50)
73. 100-211-1200-5560-11 BC SPED INSTR - STUDENT TUITION	553,159.00	208,670.57	333,448.38	11,040.05
74. 100-211-1200-5580-11 BC SPED INSTR - TRAVEL & CONF	1,000.00	50.00	0.00	950.00
75. 100-211-1200-5610-11 BC SPED INSTR - SUPPLIES	8,000.00	5,901.33	224.23	1,874.44
76. 100-211-1200-5614-11 BC SPED INSTR - TESTING SUPPLIES	0.00	195.25	0.00	(195.25)
77. 100-211-1200-5670-11 BC SPED INSTR - COMPUTER SOFTWARE	0.00	219.90	0.00	(219.90)
78. 100-211-1200-5730-11 BC SPED INSTR - EQUIPMENT	2,000.00	247.99	0.00	1,752.01
TOTAL 1200 SPED DIRECT INSTRUCTION	\$3,161,326.00	\$1,457,971.91	\$2,000,717.13	\$(297,363.04)
1202 SPED ESY - EXTENDED SCHOOL YEAR				
79. 100-211-1202-5110-11 BC SPED ESY - TEACHER SALARIES	13,200.00	12,316.25	0.00	883.75
80. 100-211-1202-5115-11 BC SPED ESY - PARA SALARIES	22,000.00	25,547.75	0.00	(3,547.75)
81. 100-211-1202-5220-11 BC SPED ESY - FICA & MED TAXES	2,750.00	2,887.08	0.00	(137.08)
82. 100-211-1202-5240-11 BC SPED ESY - VMERS	0.00	219.67	0.00	(219.67)
83. 100-211-1202-5250-11 BC SPED ESY - WORKERS' COMP INS.	300.00	295.33	0.00	4.67
84. 100-211-1202-5610-11 BC SPED ESY - SUPPLIES	0.00	645.74	0.00	(645.74)
TOTAL 1202 SPED ESY - EXTENDED SCHOOL YEAR	\$38,250.00	\$41,911.82	\$0.00	\$(3,661.82)
2130 HEALTH SERVICE				
85. 100-211-2130-5110-11 BC SPED HEALTH - PT	11,610.00	3,122.51	22,761.69	(14,274.20)
86. 100-211-2130-5220-11 BC SPED HEALTH - FICA & MED TAXES	889.00	238.87	1,741.26	(1,091.13)
87. 100-211-2130-5250-11 BC SPED HEALTH - W/ COMP INS.	91.00	24.28	0.00	66.72
TOTAL 2130 HEALTH SERVICE	\$12,590.00	\$3,385.66	\$24,502.95	\$(15,298.61)
2140 PSYCHOLOGICAL SERVICES				
88. 100-211-2140-5110-11 BC SPED PSYCH - SALARIES	66,190.00	26,080.40	41,728.60	(1,619.00)
89. 100-211-2140-5210-11 BC SPED PSYCH - HEALTH INS.	7,224.00	1,917.77	3,403.52	1,902.71
90. 100-211-2140-5220-11 BC SPED PSYCH - FICA & MED TAXES	5,064.00	1,865.80	3,192.23	5.97
91. 100-211-2140-5230-11 BC SPED PSYCH - LIFE INS.	57.00	21.90	35.04	0.06
92. 100-211-2140-5250-11 BC SPED PSYCH - W/ COMP INS.	517.00	203.40	0.00	313.60

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
93. 100-211-2140-5280-11 BC SPED PSYCH - DENTAL INS.	375.00	141.30	226.08	7.62
94. 100-211-2140-5320-11 BC SPED PSYCH - CONTRC SRVC	8,000.00	1,900.00	950.00	5,150.00
95. 100-211-2140-5611-11 BC SPED PSYCH - TESTING MATERIALS	3,000.00	1,227.24	69.00	1,703.76
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$90,427.00	\$33,357.81	\$49,604.47	\$7,464.72
2149 SPED DEVELOPMENTAL				
96. 100-211-2149-5117-11 BC SPED DEVL - SPECIALIST SALARIES	59,106.00	7,758.00	0.00	51,348.00
97. 100-211-2149-5220-11 BC SPED DEVL - FICA & MED TAXES	2,227.00	593.50	0.00	1,633.50
98. 100-211-2149-5230-11 BC SPED DEVL - LIFE INS.	33.00	13.14	0.00	19.86
99. 100-211-2149-5250-11 BC SPED DEVL - W/ COMP INS.	228.00	60.51	0.00	167.49
100. 100-211-2149-5280-11 BC SPED DEVL - DENTAL INS.	120.00	0.00	0.00	120.00
TOTAL 2149 SPED DEVELOPMENTAL	\$61,714.00	\$8,425.15	\$0.00	\$53,288.85
2150 SPEECH & LANG SRVC				
101. 100-211-2150-5110-11 BC SPED SLP - SPEECH LANG SALARIES	219,977.00	91,140.40	142,043.65	(13,207.05)
102. 100-211-2150-5115-11 BC SPED SLP - PARA SALARIES	31,108.00	10,769.01	15,972.74	4,366.25
103. 100-211-2150-5210-11 BC SPED SLP - HEALTH INS.	59,170.00	15,098.09	25,419.20	18,652.71
104. 100-211-2150-5220-11 BC SPED SLP - SOCIAL SECURITY	20,509.00	7,317.55	12,088.24	1,103.21
105. 100-211-2150-5230-11 BC SPED SLP - LIFE INS.	306.00	103.90	159.72	42.38
106. 100-211-2150-5250-11 BC SPED SLP - WORKERS' COMP INS.	2,009.00	793.23	0.00	1,215.77
107. 100-211-2150-5280-11 BC SPED SLP - DENTAL INS.	1,857.00	696.45	1,114.32	46.23
108. 100-211-2150-5320-11 BC SPED SLP - CONTRACTED SRVC	15,000.00	2,508.00	0.00	12,492.00
109. 100-211-2150-5440-11 BC SPED SLP - EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00
110. 100-211-2150-5580-11 BC SPED SLP - TRAVEL & CONF	200.00	0.00	0.00	200.00
111. 100-211-2150-5610-11 BC SPED SLP - SUPPLIES	2,125.00	971.56	113.55	1,039.89
112. 100-211-2150-5730-11 BC SPED SLP - EQUIPMENT	1,000.00	445.00	0.00	555.00
113. 100-211-2150-5810-11 BC SPED SLP - DUES / MEMBER FEES	1,500.00	0.00	0.00	1,500.00
TOTAL 2150 SPEECH & LANG SRVC	\$355,761.00	\$129,843.19	\$196,911.42	\$29,006.39
2160 OCCUPATIONAL THERAPIST				
114. 100-211-2160-5110-11 BC SPED OCCU THERAPIST - SALARIES	48,794.00	14,798.08	23,676.91	10,319.01
115. 100-211-2160-5112-11 BC SPED OT - COTA WAGES	37,524.00	17,669.20	22,438.80	(2,584.00)
116. 100-211-2160-5210-11 BC SPED OCCU THERAPIST- HEALTH IN	8,519.00	1,775.88	2,367.86	4,375.26
117. 100-211-2160-5220-11 BC SPED OCCU THERAPIS- FICA & MED	6,604.00	2,430.34	3,527.86	645.80
118. 100-211-2160-5230-11 BC SPED OCCU THERAPIST - LIFE INS.	21.00	24.20	29.06	(32.26)
119. 100-211-2160-5250-11 BC SPED OCCU THERAPIST - W/ COMP I	674.00	253.23	0.00	420.77
120. 100-211-2160-5280-11 BC SPED OCCU THERAPIST- DENTAL IN	225.00	76.32	101.74	46.94
TOTAL 2160 OCCUPATIONAL THERAPIST	\$102,361.00	\$37,027.25	\$52,142.23	\$13,191.52
2420 SPED ADMIN				
121. 100-211-2420-5110-11 BC SPED ADMIN - BC DIRECTOR WAGE	78,606.00	44,865.31	38,457.61	(4,716.92)
122. 100-211-2420-5112-11 BC SPED ADMIN - STAFF WAGES	36,794.00	20,440.00	17,520.00	(1,166.00)
123. 100-211-2420-5210-11 BC SPED ADMIN - HEALTH INS	26,257.00	8,580.48	7,535.79	10,140.73
124. 100-211-2420-5220-11 BC SPED ADMIN - FICA & MED	8,545.00	4,776.05	4,282.29	(513.34)
125. 100-211-2420-5230-11 BC SPED ADMIN - LIFE INS	342.00	231.38	202.00	(91.38)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
126. 100-211-2420-5240-11 BC SPED ADMIN - PENSION	1,805.00	949.00	876.00	(20.00)
127. 100-211-2420-5250-11 BC SPED ADMIN - WORKERS' COMP	872.00	432.11	0.00	439.89
128. 100-211-2420-5270-11 BC SPED ADMIN - STAFF TUITION REIM	3,000.00	0.00	0.00	3,000.00
129. 100-211-2420-5280-11 BC SPED ADMIN - DENTAL INS	750.00	464.53	410.34	(124.87)
130. 100-211-2420-5360-11 BC SPED ADMIN - LEGAL SERVICES	750.00	0.00	0.00	750.00
131. 100-211-2420-5531-11 BC SPED ADMIN - POSTAGE	1,000.00	0.00	0.00	1,000.00
132. 100-211-2420-5580-11 BC SPED ADMIN - TRAVEL & CONF	1,300.00	296.38	0.00	1,003.62
133. 100-211-2420-5610-11 BC SPED ADMIN - SUPPLIES	1,000.00	374.41	0.00	625.59
134. 100-211-2420-5810-11 BC SPED ADMIN - DUES	1,400.00	1,386.23	0.00	13.77
TOTAL 2420 SPED ADMIN	\$162,421.00	\$82,795.88	\$69,284.03	\$10,341.09
2421 SPED DISTRICT ADMIN				
135. 100-211-2421-5210-11 BC SPED DISTRICT ADMIN - HEALTH IN	0.00	0.30	0.00	(0.30)
136. 100-211-2421-5220-11 BC SPED DISTRICT ADMIN - FICA & ME	0.00	0.12	0.00	(0.12)
137. 100-211-2421-5230-11 BC SPED DISTRICT ADMIN - LIFE INS	0.00	0.06	0.00	(0.06)
138. 100-211-2421-5250-11 BC SPED DISTRICT ADMIN - W/C INS	0.00	77.34	0.00	(77.34)
TOTAL 2421 SPED DISTRICT ADMIN	\$0.00	\$77.82	\$0.00	\$(77.82)
2711 SPED STUDENT TRANSPORT				
139. 100-211-2711-5115-11 BC SPED TRANS - BUS SUPERVISORY SA	40,000.00	14,924.32	0.00	25,075.68
140. 100-211-2711-5210-11 BC SPED TRANS - HEALTH INS.	0.00	644.55	0.00	(644.55)
141. 100-211-2711-5220-11 BC SPED TRANS - FICA & MED	2,200.00	1,126.36	0.00	1,073.64
142. 100-211-2711-5230-11 BC SPED TRANS - LIFE INS.	44.00	21.36	0.00	22.64
143. 100-211-2711-5240-11 BC SPED TRANS - VMERS	0.00	68.22	0.00	(68.22)
144. 100-211-2711-5250-11 BC SPED TRANS- WORKERS' COMP INS.	195.00	112.75	0.00	82.25
145. 100-211-2711-5280-11 BC SPED TRANS DENTAL INS	0.00	22.18	0.00	(22.18)
146. 100-211-2711-5514-11 BC SPED TRANS - ESY TRANSPORT	7,500.00	21,183.40	0.00	(13,683.40)
147. 100-211-2711-5519-11 BC SPED TRANS - CONTRC TRANS SRV	30,000.00	8,162.47	495.00	21,342.53
TOTAL 2711 SPED STUDENT TRANSPORT	\$79,939.00	\$46,265.61	\$495.00	\$33,178.39
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$4,064,789.00	\$1,841,062.10	\$2,393,657.23	\$(169,930.33)
212 SPECIAL ED - NON-REIMBURSABLE				
1214 EEE - ESSENTIAL EARLY EDUCATION				
148. 100-212-1214-5110-11 BC EEE SPED INSTR - TEACHER SALARII	53,849.00	33,760.94	54,017.56	(33,929.50)
149. 100-212-1214-5115-11 BC EEE SPED INSTR - PARA SALARIES	35,000.00	648.38	0.00	34,351.62
150. 100-212-1214-5210-11 BC EEE SPED INSTR - HEALTH INSURAN	15,000.00	2,850.65	3,535.38	8,613.97
151. 100-212-1214-5220-11 BC EEE SPED INSTR - FICA & MED	6,920.00	2,524.84	4,132.35	262.81
152. 100-212-1214-5230-11 BC EEE SPED INSTR - LIFE INS.	177.00	35.52	52.56	88.92
153. 100-212-1214-5240-11 BC EEE SPED INSTR - RETIREMENT	0.00	26.74	0.00	(26.74)
154. 100-212-1214-5250-11 BC EEE SPED INSTR - WORKERS' COMP I	621.00	263.40	0.00	357.60
155. 100-212-1214-5270-11 BC EEE SPED INSTR - STAFF TUITION RE	1,500.00	1,350.00	0.00	150.00
156. 100-212-1214-5280-11 BC EEE SPED INSTR - DENTAL INS.	725.00	216.28	310.86	197.86
157. 100-212-1214-5320-11 BC EEE SPED INSTR - CONTRACTED ED	0.00	1,180.00	4,720.00	(5,900.00)
158. 100-212-1214-5513-11 BC EEE SPED INSTR - TRANS/ MILEAGE I	300.00	0.00	0.00	300.00

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27615

Account Number / Description	ADOPTED BUDGET 7/1/2018 - 6/30/2019	Y-T-D EXPENSE 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	REMAINING BALANCE 7/1/2018 - 6/30/2019
159. 100-212-1214-5610-11 BC EEE SPED INSTR - SUPPLIES	2,100.00	0.00	0.00	2,100.00
160. 100-212-1214-5730-11 BC EEE SPED INSTR - EQUIPMENT	2,000.00	0.00	0.00	2,000.00
TOTAL 1214 EEE - ESSENTIAL EARLY EDUCATION	\$118,192.00	\$42,856.75	\$66,768.71	\$8,566.54
1215 EEE - ESY EXTENDED SCHOOL YEAR				
161. 100-212-1215-5110-11 BC EEE ESY INSTR - TEACHER SALARIE	4,000.00	2,618.75	0.00	1,381.25
162. 100-212-1215-5115-11 BC EEE ESY INSTR - PARA SALARIES	3,500.00	1,938.00	0.00	1,562.00
163. 100-212-1215-5220-11 BC EEE ESY INSTR - FICA & MED	550.00	346.26	0.00	203.74
164. 100-212-1215-5240-11 VMERS ER BC	0.00	9.47	0.00	(9.47)
165. 100-212-1215-5250-11 BC EEE ESY INSTR - WORKERS' COMP I	185.00	17.33	0.00	167.67
TOTAL 1215 EEE - ESY EXTENDED SCHOOL YEAR	\$8,235.00	\$4,929.81	\$0.00	\$3,305.19
TOTAL 212 SPECIAL ED - NON-REIMBURSABLE	\$126,427.00	\$47,786.56	\$66,768.71	\$11,871.73
TOTAL 100 GENERAL FUND	\$5,022,193.00	\$2,288,513.42	\$4,220,041.45	\$(1,486,361.87)
TOTAL 11 BARRE CITY SCHOOL	\$5,022,193.00	\$2,288,513.42	\$4,220,041.45	\$(1,486,361.87)
GRAND TOTAL	\$5,022,193.00	\$2,288,513.42	\$4,220,041.45	\$(1,486,361.87)