

BARRE SUPERVISORY UNION
REGULAR BOARD MEETING

**Spaulding High School
Library**
155 Ayers St., Barre, VT

January 17, 2019
6:00 p.m.

AGENDA

1. Call to Order
2. Additions or Deletions to the Agenda
3. Public Comment
4. Approval of Minutes
 - 4.1 Barre Supervisory Union Regular Board Meeting Minutes - December 20, 2018
5. New Business
 - 5.1 Audit Presentation
6. Old Business
 - 6.1 Merger Update
 - 6.2 Second and Final Reading Interscholastic Sports (F12)
 - 6.3 Second and Final Reading Admission of Resident Students (F13)
 - 6.4 Second and Final Reading Admission of Nonresident Tuition Students (F14)
 - 6.5 Second and Final Reading Student Freedom of Expression in School-Sponsored Media (F34)
 - 6.6 Second and Final Reading Field Trips (G3)
 - 6.7 Second and Final Reading Educational Support System (G7)
7. Other Business as Needed
8. Reports to the Board
 - 8.1 Superintendent
 - 8.2 Committee Reports
 - 8.2.1 Policy Committee: Meeting Minutes December 17, 2018
Next Meeting: February 18, 2019 at 6:00 p.m. in the BSU 2nd Floor Conference Area
 - 8.2.2 Curriculum Committee:
Next Meeting: January 28, 2019 at 5:30 p.m. in the SHS Library
 - 8.2.3 Finance Committee:
Next Meeting: January 17, 2019 at 4:30 p.m. in the SHS Library
 - 8.2.4 Facilities Committee:
Next Meeting: March 12, 2019 at 6:00 p.m. BSU Office
 - 8.2.5 Communications Committee:
Next Meeting: February 14, 2019 at 6:00 p.m. BSU Office
 - 8.2.6 Negotiations:
Next Meeting: January 31, 2019 at 5:30 p.m. in the SHS Library
 - 8.3 Financials
9. Executive Session
 - 9.1 Administrator Evaluations
 - 9.2 Superintendent Evaluation
10. Adjournment

Reminders:

Next Barre Supervisory Union Board Meeting:	February 21, 2019
Next Barre City School Board Meeting:	February 11, 2019
Next Spaulding High School Board Meeting:	February 7, 2019
Next Barre Town School Board Meeting:	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 SUPERVISORY UNION #61 SCHOOL DISTRICT
REGULAR BOARD MEETING**
Spaulding High School - Library
December 20, 2018 - 6:00 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Victoria Pompei (BT) – Clerk
Jennifer Chioldi (BC)
Alice Farrell (BT)
Anthony Folland (SHS) – departed at 7:30 p.m.
Rebecca Kerin-Hutchins (BT)
Paul Malone (SHS)
Sonya Spaulding (BC)

BOARD MEMBERS ABSENT:

J. Guy Isabelle (SHS) – Chair
Giuliano Cecchinelli, II (BC) – Vice Chair

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Donald McMahon, Co-Director of Special Services
Stacy Anderson, Co-Director of Special Services

GUESTS PRESENT:

Video Vision Tech

1. Call to Order

The Chair, Mr. Isabelle, called the Thursday, December 20, 2018, meeting to order at 6:02 p.m., which was held at the Spaulding High School Library.

2. Additions and/or Deletions to the Agenda

Add 9.2 Employment of Employees (under Executive Session)
8.2.2 Change meeting date to January 28, 2019
8.2.4 Change meeting location to 'to be determined'.
8.2.5 A meeting will not occur on January 10, 2019. The next meeting date is to be announced.

It was announced that the Organizational Meeting of the Barre Unified Union School District is Thursday, January 10, 2019.

3. Public Comment

None

4. Approval of Minutes

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

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

5. New Business

5.1 Communications

A draft version of a promotional brochure was distributed. Mr. Pandolfo provided an update on the implementation of Infinite Campus Messenger. Mr. Pandolfo has sent a test message to parents and has received some replies. It is the intent to utilize IC Messenger to send e-mails to large groups of individuals; teachers can send e-mails to class rosters, administrators can send bulk e-mails with links to various publications, and the application can also be used to send notification of weather delays, and school cancellations. In the past, the application was used by SHS teachers for progress reports and academic warnings. Work will continue on the effort to expand use of the application. Mrs. Spaulding suggested that use of IC Messenger be 'advertised' so that parents will know to provide their e-mail address to the school. It was noted that parents/students cannot change their own data in IC. Parents should contract the school Registrar for changes/additions to data. Mr. Pandolfo advised that one of the goals of the project is to get Infinite Campus access to parents of elementary school students. Mrs. Spaulding thanked Mr. Pandolfo for his efforts on this initiative. Mr. Pandolfo advised that the draft promotional brochure, once completed, will be used in addition to the annual report.

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5.2 First Reading Interscholastic Sports (F12)

Copies of all policies referenced in Agenda Items 5.2 through 5.7 were distributed. Mr. Pandolfo provided an overview of the activity of the BSU Policy Committee, and advised that meetings have been scheduled for February and March. There will not be a meeting in January. The Committee hopes to have all VSBA, district, and BSU policies reviewed by June 2019, and hope to provide some direction to the new consolidated board. Mr. Pandolfo provided an overview of each policy and the Board discussed each policy individually prior to voting.

On a motion by Mr. Malone, seconded by Mrs. Kerin-Hutchins, the Board unanimously voted to approve the First Readings of policies F12 (Interscholastic Sports), F13 (Admission of Resident Students), F14 (Admission of Nonresident Tuition Students), F34 (Student Freedom of Expression in School-Sponsored Media), G3, as amended (Field Trips), and G7 (Educational Support System).

5.3 First Reading Admission of Resident Students (F13)

Approved under Agenda Item 5.2

5.4 First Reading Admission of Nonresident Tuition Students (F14)

Approved under Agenda Item 5.2

5.5 First Reading Student Freedom of Expression in School-Sponsored Media (F34)

Approved under Agenda Item 5.2

5.6 First Reading Field Trips (G3)

The Board agreed to change the word 'Scholarships' to 'Funds'. Approved under Agenda Item 5.2

5.7 First Reading Educational Support System (G7)

Approved under Agenda Item 5.2

6. Old Business

6.1 Act 46

A document titled 'Annotated Transition Timeline' was distributed. Mr. Pandolfo provided a brief overview of the document, and advised that the Organizational Meeting is scheduled for 01/10/19, with Tom Koch as moderator. Mr. Pandolfo provided an overview of the action that will result from both 'yes' and 'no' votes, noting that the Organizational Meeting Agenda changes slightly based on the outcome of the 01/08/19 vote. It was noted that under a 'no' vote, it will probably be April 2019 before a new Board can be voted in, and the budget vote will most likely occur in May 2019. In Barre Town, a Charter amendment may be necessary (relating to budget presentation to the Select Board). Mr. Malone expressed concern regarding the timeline and late budget vote date that will result from a 'no' vote on 01/08/19.

6.2 Budget FY20

Four documents were distributed; 'FY20 Barre Unified Union School District Budget Considerations – December 20, 2018' (Draft 3), 'Barre Unified Union School District FY20 Proposed Budget – DRAFT 12/20/18', 'BUUSD Projected Comparative Tax Rate Calculations Budget Years 2019-2020' (for Barre City and Barre Town). Mr. Pandolfo advised that formally, the budget is no longer the domain of the BSU Board. Mr. Pandolfo provided an overview of the 'Considerations' document, advising that with consolidation, Education Spending has changed. Much of the cost per pupil hinges on the Equalized Pupil count determined by the State. Under draft #3 of the budget, there is an increase of 8.05%, which results in a tax increase of 5 cents (without tax incentives), or a 3 cent tax decrease (with tax incentives). Tax incentives are only available if a voluntary merger is approved in Barre Town on 01/08/19. The district-wide cost per pupil in draft #3 is \$14,041. Salary increases are unknown at this time. Mr. Pandolfo provided an overview of the highlights of the document and discussion was held regarding proposed changes to Special Education. Mrs. Spaulding would like to review a copy of the job description for the position of Assistant Director/Coordinator. It was clarified that in-house SPED Programs are called 'alternate programs' and student placement outside of 'SHS' is considered 'out of district'. It would be beneficial to have more collaboration for students moving from middle school to high school. Mr. Pandolfo provided a brief overview of the 'Projected Tax Rate' documents, and the summary version of the BUUSD budget draft. It was noted that the BUUSD budget draft does show a 'breakout' by location for some items.

7. Other Business as Needed

None

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8. Reports to the Board

8.1 Superintendent

A copy of the Superintendent's report dated December 20, 2018 was distributed for review and discussion. The report included information pertaining to the Superintendent's Office, Curriculum/Instruction/Assessment, Communications, the Business Office, Special Education, Technology, Early Education, Human Resources, and Facilities. A document titled 'Why Are Workers Quitting Their Jobs in Record Numbers' was also distributed. Brief discussion was held on the 'Why Are Workers Quitting....' document. Mr. Pandolfo advised that the BSU and district schools are dealing with much transition. Mrs. Spaulding noted that most workers leave for jobs with better pay. Mrs. Spaulding would like to see the BSU doing some of the suggestions listed on page 3 of the document ('What Employers Can Do About It'). Mr. Pandolfo advised that meetings will be held to identify needs and how to address them. Mrs. Spaulding queried about Exit Interviews. Mr. Pandolfo advised that recent changes in Statute require that non-renewal for principals requires written notice by February 1st. Non-renewal of superintendents requires written notice by May 1st. No other employees fall under the Statute.

Future Agenda Items:

Audit Presentation

Executive Session – Central Office Survey Results/Superintendent Survey Results (compilation of data for February).

8.2 Committee Reports

8.2.1BSU Policy Committee

Minutes from the November 19, 2018 and December 17, 2018 meetings were distributed. An update was provided under Agenda Item 5.2.

The next meeting is scheduled for Monday, February 18, 2019 at 6:00 p.m. in the BSU 2nd Floor Conference Area.

8.2.2BSU Curriculum Committee

Minutes from the November 26, 2018 meeting were distributed.

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

8.2.3 BSU Finance Committee

The Committee did not meet in December.

The next meeting is January 17, 2019 at 4:30 p.m. in the SHS Library.

8.2.4 BSU Facilities Committee

The Facilities Committee did not meet in December.

The next meeting is Tuesday, January 8, 2019 at 5:30 p.m. Location is to be determined.

8.2.5 BSU Communications Committee

Mr. Pandolfo is trying to schedule a full day workshop for Barre Education Coalition Members on January 26, 2019.

The next meeting date for the Communications Committee is to be determined.

8.2.6 BSU Negotiations Committee

Minutes of the November 29, 2018 meeting were distributed. Mr. Pandolfo advised that he just received an e-mail regarding scheduling a meeting with teachers and para-educators. The teachers and para-educators would like to negotiate together. Possible dates to meet are; 01/15/19 and 01/31/19. The next meeting date of the Negotiations Committee is to be announced.

8.3 Financials

No discussion

9. Executive Session as Needed

9.1 Employee Dismissal

9.2 Employment of Employees

Items proposed for discussion in Executive Session include an Employee Dismissal and Employment of Employees.

On a motion by Mr. Malone, seconded by Mrs. Kerin-Hutchins, the Board unanimously voted to enter into Executive Session, with Mr. Pandolfo in attendance, at 7:46 p.m. under the provisions of 1 VSA section 313 to discuss the items proposed for discussion.

The remaining information was provided by the Board Clerk.

On a motion by Mr. Malone, seconded by Mrs. Spaulding, the Board unanimously voted to exit Executive Session at 8:22 p.m.

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On a motion by Mr. Malone, seconded by Mrs. Spaulding, the Board unanimously voted to accept the Superintendent's recommendation to terminate an employee.

10. Adjournment

On a motion by Mrs. Kerin-Hutchins, seconded by Mrs. Spaulding, the Board unanimously voted to adjourn at 8:22 p.m.

Respectfully submitted,
Andrea Poulin

DRAFT December 21, 2018

[REDACTED], 2018

The Board of Education
Barre Supervisory Union

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 Supervisory Union (the Supervisory Union) 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 Supervisory Union'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 late November 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 Supervisory Union. Beginning in fiscal year 2018, the Supervisory Union 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 Supervisory Union'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 8 adjustments to the original trial balance provided for audit. In addition, management provided 38 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 interfund and interdistrict receivables and payables, (2) record the State of Vermont on-behalf payment for OPEB for the State Teachers' Retirement System of Vermont, (3) adjust capital asset and accumulated depreciation amounts and record depreciation expense, and (4) defer certain grant amounts at June 30, 2018.

Uncorrected Misstatements

During the course of the audit, we accumulated two uncorrected misstatements that were determined by management to be immaterial to the financial statements, and to the related disclosures. These "passed adjustments" were to accrue additional Barre City Elementary and Middle School special education expenditures during the year ended June 30, 2018 by \$14,235 and decrease assessment revenue by \$15,751 charged to the Barre City Elementary and Middle School for the year ended June 30, 2018. The Supervisory Union's management will need to take both of these amounts into account when reconciling assessments during the year ending June 30, 2019 with Barre City Elementary and Middle School.

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.

Barre Supervisory Union
[REDACTED], 2018
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Consultations with Other Accountants

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

Significant Issues Discussed with Management

We have discussed accounting matters relating to the Supervisory Union's accounting of estimates and audit adjustments.

Additionally, we have discussed with management the Supervisory Union's preparation of excel schedules containing manually inputted data used to reconcile Supervisory Union assessments charged to the member districts. We observed several calculation and input errors on these schedules which resulted in misstated assessment revenue in the Supervisory Union and assessment expenditures in the member districts. These errors were corrected with journal entries provided by Supervisory Union personnel. We recommended that Supervisory Union personnel create automated reports within its accounting software to reconcile assessments and other activity, whenever possible. The use of excel schedules containing manually inputted data increases the risk of input errors and inefficiencies.

Significant Difficulties Encountered in Performing the Audit

A significant number of late adjustments were provided by the client to the original trial balance provided for audit that took significant time to reconcile to our audit files. Additionally, significant time was required to reconcile the District's interdistrict accounts receivable and payable balances as well as assessment revenue and assessment expenditures in the member districts.

Material Weaknesses

We identified no material weaknesses in the Supervisory Union'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 Supervisory Union.

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

DRAFT January 7, 2019

**BARRE SUPERVISORY UNION
BARRE, VERMONT**

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

DRAFT January 7, 2019

BARRE SUPERVISORY UNION

JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

The Superintendent and Board of Education
Barre Supervisory Union

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 Supervisory Union (the Supervisory Union) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Supervisory Union'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.

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 Supervisory Union 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Supervisory Union's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 Supervisory Union'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 Supervisory Union's internal control over financial reporting and compliance.

Montpelier, Vermont
[REDACTED], 2018

**BARRE SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Our discussion and analysis of Barre Supervisory Union's (the Supervisory Union) financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the Supervisory Union's financial statements.

Financial Highlights

- The Supervisory Union's net position decreased by \$218,643, or 23.1% during fiscal year 2018 compared with an increase of \$230,853 during fiscal year 2017.
- The cost of all of the Supervisory Union's programs was \$19,525,457 for fiscal year 2018 compared to \$16,030,537 in the prior year.
- The General Fund reported a decrease in fund balance this year of \$56,624. In fiscal year 2017, the General Fund reported a decrease in fund balance of \$148,888.
- The total fund balance for the General Fund was \$76,229 as of June 30, 2018. The unassigned amount of the fund balance is a negative \$19,384, which is the amount of funds available for future budgets.
- The Grant Funds, which report the activities related to federal, state and other grants, had \$3,970,126 in revenues and \$4,096,639 in expenditures during fiscal year 2018.

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 Supervisory Union as a whole and present a longer-term view of the Supervisory Union'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 Supervisory Union'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 Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's most significant funds. The remaining statement, the Statement of Net Position - Fiduciary Funds, provides financial information about the activities for which the Supervisory Union acts solely as a trustee or agent for the benefit of those outside the Supervisory Union.

Reporting the Supervisory Union as a Whole

The financial statements of the Supervisory Union 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 Supervisory Union's finances is, "Is the Supervisory Union 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 Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred inflows of resources 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 Supervisory Union's net position and change in net position. You can think of the Supervisory Union's net position, the difference between assets and liabilities and deferred inflows of resources, as one way to measure the Supervisory Union's financial health, or financial position. Over time, increases or decreases in the Supervisory Union'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 Supervisory Union's assessments and the condition of the Supervisory Union's capital assets, to assess the overall health of the Supervisory Union.

All of the Supervisory Union's basic services are governmental activities. They include the superintendent's office, operations and maintenance of facilities, the finance office, the technology office, improvement of curriculum as well as the activity related to federal, state and other grants that support Barre City Elementary and Middle School, Barre Town Middle and Elementary School, and Spaulding Union High School District #41 and Central Vermont Career Center. Assessments to the member school districts and state and federal grants finance most of these activities.

Reporting the Supervisory Union's Most Significant Funds

The financial statements of the Supervisory Union'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 Supervisory Union as a whole. Some funds are required to be established by state law and by bond covenants. However, the 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 Supervisory Union'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 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 Supervisory Union'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 Supervisory Union'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 Supervisory Union as Agent

The Supervisory Union is the fiscal agent for various employee savings. All of the Supervisory Union's fiduciary activities are Agency Funds and are reported in a separate Statement of Net Position - Fiduciary Funds. This activity is excluded from the Supervisory Union's other financial statements because the Supervisory Union cannot use these assets to finance its operations. The Supervisory Union is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The Supervisory Union as a Whole

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Supervisory Union's governmental activities.

Table 1
Net Position

	<u>2018</u>	<u>2017</u>	<u>Net Change</u>
Current assets	\$1,558,494	\$3,453,492	\$ (1,894,998)
Capital assets	<u>226,979</u>	<u>229,243</u>	<u>(2,264)</u>
Total assets	<u>1,785,473</u>	<u>3,682,735</u>	<u>(1,897,262)</u>
Liabilities	<u>1,036,658</u>	<u>2,623,220</u>	<u>(1,586,562)</u>
Deferred inflows of resources	<u>22,860</u>	<u>114,917</u>	<u>(92,057)</u>
Net position:			
Net investment in capital assets	226,979	229,243	(2,264)
Restricted	456,708	592,126	(135,418)
Unrestricted	<u>42,268</u>	<u>123,229</u>	<u>(80,961)</u>
Total net position	<u>\$ 725,955</u>	<u>\$ 944,598</u>	<u>\$ (218,643)</u>

The Supervisory Union's net position decreased by \$218,643 or 23.1% from a year ago, decreasing from \$944,598 to \$725,955. 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, decreased from \$123,229 at June 30, 2017 to \$42,268 at June 30, 2018.

Table 2
Change in Net Position

	<u>2018</u>	<u>2017</u>	<u>Net Change</u>
REVENUES			
Program revenues:			
Grants and contributions	\$ 13,039,382	\$4,665,647	\$8,373,735
Charges for services	471,491	-	471,491
Other sources	68,954	54,717	14,237
General revenues:			
Assessments	5,725,234	11,539,723	(5,814,489)
Interest earned	<u>1,753</u>	<u>1,303</u>	<u>450</u>
Total revenues	<u>19,306,814</u>	<u>16,261,390</u>	<u>3,045,424</u>
PROGRAM EXPENSES			
Administration and support	15,442,259	12,413,882	3,028,377
State, federal and local programs	<u>4,083,198</u>	<u>3,616,655</u>	<u>466,543</u>
Total program expenses	<u>19,525,457</u>	<u>16,030,537</u>	<u>3,494,920</u>
Increase (decrease) in net position	<u>\$ (218,643)</u>	<u>\$ 230,853</u>	<u>\$ (449,496)</u>

Governmental Activities

Table 3 presents the cost of each of the Supervisory Union's main programs. The net cost shows the financial burden that was placed on the Supervisory Union's members 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>
Administration and support	\$15,442,259	\$5,832,512	\$12,413,882	\$ 11,699,166
State, federal and local programs	<u>4,083,198</u>	<u>113,118</u>	<u>3,616,655</u>	<u>(388,993)</u>
Totals	<u>\$19,525,457</u>	<u>\$ 5,945,630</u>	<u>\$16,030,537</u>	<u>\$ 11,310,173</u>

The Supervisory Union's Funds

As the Supervisory Union completed the year, its governmental funds (as presented in the Balance Sheet - Governmental Funds) reported a combined fund balance of \$541,847, which is less than last year's total of \$724,979. Of this fund balance, \$104,523 is nonspendable, \$452,313 is restricted, and \$4,395 is committed for specific purposes. Total combined fund balance is comprised of \$76,229 in the General Fund, \$461,223 in the Grant Funds, and \$4,395 in the Capital Projects Fund.

The Grant Funds include activity related to federal, state and other grants. Revenue is recognized when the expenditure is incurred. Grant funds received but not spent are recorded as deferred grant revenue. Unearned grants (formerly deferred grant revenue) at June 30, 2018 was \$22,860 compared to \$114,917 as of June 30, 2017.

General Fund Budgetary Highlights

Monthly financial reports reviewed by the Board served as the vehicle for monitoring the budget for the fiscal year.

General Fund revenues were less than expenditures by \$56,624 for the year. Budget to actual variances in shared services wage reimbursements revenue and shared services wages expenditure are directly related to each other and offsetting. Other variances between budgeted and actual revenues and expenditures have been reviewed by management and are considered acceptable.

Capital Assets

At June 30, 2018, the Supervisory Union had \$226,979 invested in building improvements, computer and office equipment, vehicles, and software. (See Table 4 below) This amount represents a net decrease of \$2,264 compared to last year.

Table 4
Capital Assets at Year-End
(Net of accumulated depreciation)

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Building improvements	\$ 168,207	\$ 165,209	\$ 2,998
Computer and office equipment	48,296	43,082	5,214
Vehicles	<u>10,476</u>	<u>20,952</u>	<u>(10,476)</u>
Totals	<u>\$ 226,979</u>	<u>\$ 229,243</u>	<u>\$ (2,264)</u>

Budget Highlights and Looking Ahead

The 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 Supervisory Union, entered into a contract with a Third Party Administrator (TPA) to administer PSAs, HRAs, and HSA plans. This company proved to be incompetent and unable to fulfil their contract, and abruptly terminated their contract with the Supervisory Union, and other member districts in April, 2018. This required the Supervisory Union, 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 Supervisory Union. On January 1, 2019 the Supervisory Union, 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 Supervisory Union's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Supervisory Union's finances and to show the Supervisory Union'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, 120 Ayers Street, Barre, VT 05641.

**BARRE SUPERVISORY UNION
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018**

	<u>Governmental Activities</u>
ASSETS:	
Current assets -	
Cash and cash equivalents	\$ (89,224)
Accounts receivable	1,177,079
Inventory	8,910
Prepaid expenses	95,613
Due from member districts	<u>366,116</u>
Total current assets	<u>1,558,494</u>
Noncurrent assets -	
Capital assets	653,133
less - accumulated depreciation	<u>(426,154)</u>
Total noncurrent assets	<u>226,979</u>
Total assets	<u>1,785,473</u>
LIABILITIES:	
Current liabilities -	
Accounts payable	377,542
Accrued expenses	<u>616,245</u>
Total current liabilities	<u>993,787</u>
Noncurrent liabilities -	
Accrued compensated absences	<u>42,871</u>
Total noncurrent liabilities	<u>42,871</u>
Total liabilities	<u>1,036,658</u>
DEFERRED INFLOWS OF RESOURCES:	
Unearned grants	<u>22,860</u>
NET POSITION:	
Net investment in capital assets	226,979
Restricted	456,708
Unrestricted	<u>42,268</u>
Total net position	<u>\$ 725,955</u>

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

**BARRE SUPERVISORY UNION
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Expenses</u>	<u>Grants and Contributions</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Other</u>	<u>Net (Expense) Revenue and Change in Net Position</u>
FUNCTIONS/PROGRAMS:					
Governmental activities -					
Administration and support	\$ 15,442,259	\$ 9,541,121	\$ -	\$ 68,626	\$ (5,832,512)
State, federal and local programs	<u>4,083,198</u>	<u>3,498,261</u>	<u>471,491</u>	<u>328</u>	<u>(113,118)</u>
Total governmental activities	\$ <u>19,525,457</u>	\$ <u>13,039,382</u>	\$ <u>471,491</u>	\$ <u>68,954</u>	<u>(5,945,630)</u>
GENERAL REVENUES - ASSESSMENTS					5,725,234
- INTEREST EARNED					<u>1,753</u>
					<u>5,726,987</u>
CHANGE IN NET POSITION					(218,643)
NET POSITION, July 1, 2017					<u>944,598</u>
NET POSITION, June 30, 2018					\$ <u>725,955</u>

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

BARRE SUPERVISORY UNION
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018
(Page 1 of 2)

	General <u>Fund</u>	Grant <u>Funds</u>	Capital Projects <u>Fund</u>	Totals Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ (115,639)	\$ 26,415	\$ -	\$ (89,224)
Accounts receivable	1,160,178	16,901	-	1,177,079
Inventory	-	8,910	-	8,910
Prepaid expenditures	95,613	-	-	95,613
Due from other funds	-	1,069,243	4,395	1,073,638
Due from member districts	<u>876,574</u>	<u>-</u>	<u>-</u>	<u>876,574</u>
Total assets	\$ <u>2,016,726</u>	\$ <u>1,121,469</u>	\$ <u>4,395</u>	\$ <u>3,142,590</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 250,614	\$ 126,928	\$ -	\$ 377,542
Accrued expenditures	616,245	-	-	616,245
Due to other funds	1,073,638	-	-	1,073,638
Due to member districts	<u>-</u>	<u>510,458</u>	<u>-</u>	<u>510,458</u>
Total liabilities	<u>1,940,497</u>	<u>637,386</u>	<u>-</u>	<u>2,577,883</u>
DEFERRED INFLOWS OF RESOURCES:				
Unearned grants	<u>-</u>	<u>22,860</u>	<u>-</u>	<u>22,860</u>
FUND EQUITY:				
Fund balances -				
Nonspendable	95,613	8,910	-	104,523
Restricted	-	452,313	-	452,313
Committed	-	-	4,395	4,395
Unassigned	<u>(19,384)</u>	<u>-</u>	<u>-</u>	<u>(19,384)</u>
Total fund balances	<u>76,229</u>	<u>461,223</u>	<u>4,395</u>	<u>541,847</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>2,016,726</u>	\$ <u>1,121,469</u>	\$ <u>4,395</u>	\$ <u>3,142,590</u>

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

**BARRE SUPERVISORY UNION
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 \$ 541,847

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	653,133
Accumulated depreciation	(426,154)

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

Accrued compensated absences	<u>(42,871)</u>
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Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>725,955</u>
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The notes to financial statements are an integral part of this statement.

**BARRE SUPERVISORY UNION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 1 of 2)

	General Fund	Grant Funds	Capital Projects Fund	Totals Governmental Funds
REVENUES:				
Assessments	\$ 5,725,234	\$ -	\$ -	\$ 5,725,234
Food sales	-	471,491	-	471,491
Intergovernmental - State	9,541,121	255,653	-	9,796,774
- Federal	-	3,123,461	-	3,123,461
Local grants and contributions	-	119,147	-	119,147
Shared services wage reimbursements	42,577	-	-	42,577
Interest	1,702	46	5	1,753
Miscellaneous	26,049	328	-	26,377
Total revenues	<u>15,336,683</u>	<u>3,970,126</u>	<u>5</u>	<u>19,306,814</u>
EXPENDITURES:				
Curriculum	2,622,827	-	-	2,622,827
Technology	563,673	-	-	563,673
Board of Education	100,638	-	-	100,638
Board Act 46	153	-	-	153
Superintendent	304,300	-	-	304,300
Business office and human resources	548,250	-	-	548,250
Facilities, director and electrician	207,605	803	-	208,408
Transportation - regular education	1,144,271	-	-	1,144,271
Special education instruction	7,380,164	-	-	7,380,164
Essential early education	191,268	-	-	191,268
Special education support services	1,503,210	-	-	1,503,210
Special education administration	323,616	-	-	323,616
Early education administration	141,297	-	-	141,297
Special education transportation	296,922	-	-	296,922
Consolidated federal programs	-	1,205,134	-	1,205,134
IDEA B	-	782,677	-	782,677
Medicaid	-	311,887	-	311,887
Child Nutrition	-	1,469,261	-	1,469,261
Other grants	-	314,239	-	314,239
Shared services wages	42,577	-	-	42,577
Capital outlay	22,536	12,638	-	35,174
Total expenditures	<u>15,393,307</u>	<u>4,096,639</u>	<u>-</u>	<u>19,489,946</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES	<u>(56,624)</u>	<u>(126,513)</u>	<u>5</u>	<u>(183,132)</u>
FUND BALANCES, July 1, 2017	<u>132,853</u>	<u>587,736</u>	<u>4,390</u>	<u>724,979</u>
FUND BALANCES, June 30, 2018	\$ <u><u>76,229</u></u>	\$ <u><u>461,223</u></u>	\$ <u><u>4,395</u></u>	\$ <u><u>541,847</u></u>

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

**BARRE SUPERVISORY UNION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
(Page 2 of 2)**

**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	\$ (183,132)
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	35,174
Depreciation	<u>(37,438)</u>
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)/decrease in accrued compensated absences	<u>(33,247)</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>(218,643)</u>

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

BARRE SUPERVISORY UNION
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under)
REVENUES:			
Assessments - member districts	\$ 13,751,119	\$ 5,725,234	\$ (8,025,885)
Assessments - other	27,117	-	(27,117)
Intergovernmental - State	-	7,087,802	7,087,802
Shared services wage reimbursements	-	42,577	42,577
Interest	-	1,702	1,702
Miscellaneous	<u>100,000</u>	<u>26,049</u>	<u>(73,951)</u>
Total revenues	<u>13,878,236</u>	<u>12,883,364</u>	<u>(994,872)</u>
EXPENDITURES:			
Curriculum	176,639	169,507	(7,132)
Technology	603,441	575,615	(27,826)
Board of Education	66,600	100,638	34,038
Board Act 46	-	153	153
Superintendent	303,060	304,300	1,240
Business office and human resources	574,939	548,250	(26,689)
Facilities, director, and electrician	214,584	218,200	3,616
Transportation - regular education	1,125,704	1,144,271	18,567
Special education instruction	7,916,557	7,380,164	(536,393)
Essential early education	260,133	191,268	(68,865)
Special education support services	1,865,390	1,503,210	(362,180)
Special education administration	491,049	323,616	(167,433)
Early education administration	141,651	141,297	(354)
Special education transportation	138,489	296,922	158,433
Shared services wages	<u>-</u>	<u>42,577</u>	<u>42,577</u>
Total expenditures	<u>13,878,236</u>	<u>12,939,988</u>	<u>(938,248)</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>(56,624)</u>	\$ <u>56,624</u>

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

**BARRE SUPERVISORY UNION
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018**

	Agency <u>Funds</u>
ASSETS:	
Cash	\$ <u>52,535</u>
LIABILITIES:	
Due to employees	\$ <u>52,535</u>

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

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies:

The Barre Supervisory Union (the Supervisory Union) operates under a Board-Superintendent form of government and provides administrative services to Spaulding Union High School District #41 and Central Vermont Career Center, Barre City Elementary and Middle School, and Barre Town Middle and Elementary School.

- A. Reporting entity - The Supervisory Union 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 Supervisory Union.

The financial statements of the Supervisory Union 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 Supervisory Union. 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 Supervisory Union has no business-type activities.

In the government-wide Statement of Net Position, the financial position of the Supervisory Union 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. Assessments 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 Supervisory Union 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 SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The Supervisory Union reports the following major governmental funds:

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

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

The Supervisory Union reports the following nonmajor governmental fund:

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

The Supervisory Union 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 Supervisory Union adopts an annual budget for the General Fund. The budget is prepared by Supervisory Union administration with direction from the Board. The proposed budget is published in the Annual Report of each member district and the total appropriation for each district is approved by voters at their respective annual meetings. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 6. Formal budgetary integration is employed as a management control during the year for the General Fund. The Supervisory Union 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 SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

- G. Risk management - The Supervisory Union 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 Supervisory Union 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 Supervisory Union. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash and cash equivalents - The Supervisory Union 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. Inventory - The inventory in the Grants Fund is valued at cost using the first in/first out method. Inventory is recorded as an expenditure when consumed rather than when purchased.
- K. 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 Supervisory Union 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 Supervisory Union 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:
- | | |
|-------------------------------|-----------|
| Building improvements | 40 years |
| Computer and office equipment | 3-5 years |
| Vehicles | 5 years |
| Software | 4 years |
- L. 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.
- M. Compensated absences and vacation benefits - The Supervisory Union 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 of \$42,871 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

N. 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.

O. 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 Supervisory Union's highest level of decision making authority, the Board, as a result of motions passed at Regular or Special Board Meetings.

Assigned fund balance includes amounts that are intended to be used by the Supervisory Union for specific purposes, as authorized by management. Currently, the Board has not granted any members of management the authority to make fund balance assignments.

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

P. On-behalf payments - The State of Vermont makes payments on behalf of the Supervisory Union's teachers to the State Teachers' Retirement System of Vermont (VSTRS). The Supervisory Union recognizes these net pension and other post-employment benefit on-behalf payments as intergovernmental grant revenues and education expenses/expenditures in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 6 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 Supervisory Union 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 Supervisory Union does not have a policy for custodial credit risk. As of June 30, 2018, the Supervisory Union's depository accounts were fully insured or collateralized.

3. Capital assets:

Capital asset activity for the year ended June 30, 2018 has been detailed on the following page.

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

3. Capital assets (continued):

	Balance July 1, <u>2017</u>	<u>Increase</u>	<u>Decrease</u>	Balance June 30, <u>2018</u>
Capital assets, depreciated:				
Building improvements	\$ 249,257	\$ 10,595	\$ -	\$ 259,852
Computer and office equipment	128,774	24,579	-	153,353
Vehicles	114,028	-	-	114,028
Software	125,900	-	-	125,900
Total capital assets, depreciated	<u>617,959</u>	<u>35,174</u>	<u>-</u>	<u>653,133</u>
Less accumulated depreciation for:				
Building improvements	84,048	7,597	-	91,645
Computer and office equipment	85,692	19,365	-	105,057
Vehicles	93,076	10,476	-	103,552
Software	125,900	-	-	125,900
Total accumulated depreciation	<u>388,716</u>	<u>37,438</u>	<u>-</u>	<u>426,154</u>
Capital assets, net	\$ <u>229,243</u>	\$ <u>(2,264)</u>	\$ <u>-</u>	\$ <u>226,979</u>

Depreciation expense of \$37,438 was allocated to the administration and support 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:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	\$ 1,073,638
Grant Funds	1,069,243	-
Capital Projects Fund	<u>4,395</u>	<u>-</u>
	\$ <u>1,073,638</u>	\$ <u>1,073,638</u>

5. Related parties:

As described in note 1, the Supervisory Union is the oversight administrative district for various member districts. The member school districts are billed for their appropriate share of expenditures through annual assessments. The Supervisory Union received assessment revenue for the year ended June 30, 2018 as follows:

Spaulding Union High School District #41 and Central Vermont Career Center	\$ 1,955,706
Barre City Elementary and Middle School	2,010,213
Barre Town Middle and Elementary School	<u>1,759,315</u>
	\$ <u>5,725,234</u>

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

5. Related parties (continued):

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

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

6. Budgetary basis of accounting:

These financial statements include totals for General Fund revenues and expenditures on the Supervisory Union'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	\$ 15,336,683	\$ 15,393,307
On-behalf payments -		
VSTRS net pension expenditure	(2,192,690)	(2,192,690)
VSTRS net OPEB expenditure	<u>(260,629)</u>	<u>(260,629)</u>
Budget basis	\$ <u>12,883,364</u>	\$ <u>12,939,988</u>

7. Pension plans:

State Teachers' Retirement System of Vermont -

Plan description: The Supervisory Union 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 SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

7. 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) 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 Supervisory Union's teachers contributed \$203,949 and \$184,852 to the System in 2018 and 2017, respectively.

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

Supervisory Union's share of -	
VSTRS net pension liability	\$ 7,437,926
VSTRS net pension expense	\$ 2,192,690

403(b) Non-Teaching Employees Retirement Plan -

Plan description: All employees of the Supervisory Union who are at least 21 years old and are not covered under the State Teachers' Retirement System of Vermont are eligible to be covered under a 403(b) pension plan administered through MassMutual. The Supervisory Union contributes at various rates for certain classes of employees. In addition, any employee of the Supervisory Union may voluntarily contribute to this Plan; however, the Supervisory Union will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2018, there are 203 Plan members from the Supervisory Union.

Funding policy: The Supervisory Union pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2018 were \$116,958 by employees and \$54,820 by the Supervisory Union.

8. Other postemployment benefits plan (OPEB):

Retired Teachers' Health and Medical Benefit Fund -

Accounting Change: Beginning in fiscal year 2018, the Supervisory Union 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 Supervisory Union participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the plan). The plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment.

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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

Plan description (continued) –

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 age of 65, 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, 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 Supervisory Union does not contribute to the plan; therefore, no net OPEB liability needs to be recorded by the Supervisory Union. However, the Supervisory Union is required to report the Supervisory Union's share of the plan's net OPEB liability (\$4,741,360) and OPEB expense (\$260,629) 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. An increase of 1% in the current healthcare cost trend rate would increase the District share of OPEB liability to \$5,591,836 while a decrease of 1% would reduce the District share of OPEB liability to \$4,068,683. An increase of 1% in the 3.58% discount rate used to calculate future costs would reduce the District share of OPEB liability to \$4,157,601 while a decrease of 1% would increase the District share of OPEB liability to \$5,447,407.

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.

**BARRE SUPERVISORY UNION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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

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

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

9. Contingencies:

The Supervisory Union 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 Supervisory Union's financial condition.

10. 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 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 Supervisory Union

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 Supervisory Union (the Supervisory Union), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements, and have issued our report thereon dated [REDACTED], 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Supervisory Union'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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

The Superintendent and Board of Education
Barre Supervisory Union

Report on Compliance for Each Major Federal Program

We have audited Barre Supervisory Union's (the Supervisory Union) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Supervisory Union's major federal programs for the year ended June 30, 2018. The Supervisory Union's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Supervisory Union's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Supervisory Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Supervisory Union's compliance.

Opinion on Each Major Federal Program

In our opinion, the Barre Supervisory Union complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Supervisory Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Supervisory Union's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Supervisory Union's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
[REDACTED], 2018

**BARRE SUPERVISORY UNION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 1 of 2)

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
U.S. Department of Education:				
Passed through Vermont Agency of Education -				
Title I Grants to Local Educational Agencies	84.010	CFPS0611801	\$ 684,269	\$ 925,985
Supporting Effective Instruction State Grants	84.367	4651-S061-1701	4,678	259,576
English Language Acquisition State Grants	84.365	CFPS0611801	8,634	18,839
School Improvement Grants	84.377	4257-S061-1801	-	58,400
Student Support and Academic Enrichment Program	84.424	CFPS0611801	-	1,099
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	IDEAS0611801	67,739	765,729
Special Education Preschool Grants	84.173	IDEAS0611801	-	29,585
Special Education Cluster (IDEA) Total			67,739	795,314
Total U.S. Department of Education			765,320	2,059,213
U.S. Department of Agriculture:				
Passed through Vermont Agency of Education -				
Child Nutrition Cluster:				
National School Lunch Program	10.555	4450-S061-1800	-	615,205
National School Lunch Program	10.555	4448-S061-1800	-	3,795
National School Lunch Program Total			-	619,000
School Breakfast Program	10.553	4452-S061-1800	-	215,016
Summer Food Service Program for Children	10.559	4455-S061-1700	-	42,975
Child Nutrition Cluster Total			-	876,991
Emergency Food Assistance Program (Food Commodities)	10.569	4456-S061-1800	-	91,877
Fresh Fruit and Vegetable Program	10.582	4449-S061-1800	-	47,612
Total U.S. Department of Agriculture			-	1,016,480

The accompanying notes are an integral part of this schedule.

**BARRE SUPERVISORY UNION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

(Page 2 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Health and Human Services:				
Passed through Vermont Agency of Education - Cooperative Agreement to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	4249-S061-1801	<u>234</u>	<u>8,521</u>
Passed through Vermont Department of Health - Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-A18036S	<u>-</u>	<u>39,247</u>
Total U.S. Department of Health and Human Services			<u>234</u>	<u>47,768</u>
Total federal award expenditures			\$ <u>765,554</u>	\$ <u>3,123,461</u>

The accompanying notes are an integral part of this schedule.

**BARRE SUPERVISORY UNION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018**

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Supervisory Union under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Supervisory Union, it is not intended to and does not present the financial position, or changes in financial position of the Supervisory Union.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Supervisory Union has elected to not use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

3. Subrecipients:

The Supervisory Union provided federal awards to subrecipients as follows:

CFDA Number	Spaulding Union High School District #41 and Central Vermont Career Center	Barre City Elementary and Middle School	Barre Town Middle and Elementary School	Montpelier School District	Totals
84.010	\$ 204,032	\$ 480,237	\$ -	\$ -	\$ 684,269
84.367	1,216	1,403	2,059	-	4,678
84.365	-	1,301	-	7,333	8,634
84.027	17,024	50,715	-	-	67,739
93.079	234	-	-	-	234
	<u>\$ 222,506</u>	<u>\$ 533,656</u>	<u>\$ 2,059</u>	<u>\$ 7,333</u>	<u>\$ 765,554</u>

**BARRE SUPERVISORY UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to
be reported in accordance with 2 CFR 200.516(a)? *No*

Identification of major programs:

- *U.S. Department of Education:*
CFDA 84.010 - Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *Yes*

B. Audit Findings - Financial Statements:

There were no audit findings identified for the year ended June 30, 2018.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2018.

**STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2018**

There are no prior audit findings applicable to this auditee.

BARRE SUPERVISORY UNION # 61 POLICY

Code: F12

1st Reading: 12/20/2018

2nd Reading: 1/17/2019

Adopted:

INTERSCHOLASTIC SPORTS

Policy

It is the policy of the Barre Supervisory Union to provide an interscholastic athletic program for boys and girls to complement and supplement their educational programs. All school sponsored athletic activities will be under the ultimate control of the supervisory union and will comply with all local and state policies, procedures, and eligibility standards established for each school in the supervisory union.

Implementation

Athletic programs should meet the following criteria:

1. Programs should provide a wide basis of participation in both team and individual sports in interscholastic competition.
2. Programs should provide athletic facilities and opportunities for participation on an equal basis for girls and boys.
3. Programs should employ qualified personnel in coaching and supervisory/supervising positions.
4. Programs should stress the educational as well as the recreational benefits derived from participation in interscholastic athletics.
5. Programs should conform fully with the rules, regulations, and eligibility standards of the Vermont Principals' Association (www.vpaonline.org).

The board will make determinations related to individual activities included in the athletic program of the district based on the following considerations:

1. The level of student interest in an activity;
2. The level of community interest in an activity;
3. The impact of adding or eliminating an activity on the balance of opportunities for girls and boys to participate in the total athletic program;
4. The potential of the activity to remain competitive with other participating schools; and
5. The availability of qualified personnel to coach and supervise the activity.

The Principal of each school may set procedures and standards for academic eligibility for participation in the activities of that school, which may be found on each school's website.

Legal Reference(s):

16 V.S.A. §§1073 et seq. (Legal pupils)

16 V.S.A. §563(24) (Participation of home study students)

**BARRE SUPERVISORY UNION # 61
POLICY****Code: F13**

1st Reading: 12/20/2018

2nd Reading: 1/17/2019

Adopted:

ADMISSION OF RESIDENT STUDENTS**Policy**

Any legal pupil who is a resident as defined in 16 V.S.A. §1075 shall be eligible to attend school in a district of the Barre Supervisory Union.

Residence Criteria

For purposes of determining residency, the definitions contained in 16 V.S.A. §1075(a) will apply. Criteria for proving permanent residency shall include voter registration, automobile registration, employment, postal address, property ownership, and/or other indications of intent to reside permanently within a district of the supervisory union. The burden of proving residency or any other basis for entitlement to school enrollment or tuition assistance shall be on the student and/or his or her parent or guardian.

The residency of pupils under the care and custody of a state agency or child placement agency, children of homeless parents, and independent children shall be determined in accord with the requirements of 16 V.S.A. §1075 (c)-(h).

Change of Residence

Parents or guardians of students who are residents of a district of the supervisory union and enrolled in a supervisory union school program, and who move from the district of the supervisory union before the school year ends, may apply to the superintendent for permission to finish the school year on a pro-rated tuition basis or with a tuition waiver. The superintendent shall consider the student's age, attendance record during the year, progress in school and other relevant factors when considering requests to remain enrolled in school for the remainder of the school year.

Decisions and Appeals

Decisions regarding student residency, and continued enrollment except for state-placed students will be made by the superintendent. An interested person or taxpayer may appeal a residency decision of the Superintendent to the School Board, and then to the Secretary of Education as provided in 16 V.S.A. §1075(b).

Legal Reference(s)*16 V.S.A. §§1073 et seq. (Legal pupil)**16 V.S.A. §1075 (c)-(h) (State placed students)**VT State Board of Education Manual of Rules & Practices, §1250 (Discrimination)****Cross Reference:****Tuition Payment (F16)*

**BARRE SUPERVISORY UNION # 61
POLICY****Code: F14**

1st Reading: 12/20/2018

2nd Reading: 1/17/2019

Adopted:

ADMISSION OF NONRESIDENT TUITION STUDENTS**Policy**

It is the policy of the Barre Supervisory Union to assure that nonresident students are admitted to the schools of this supervisory union when space is available, in compliance with federal and state laws and regulations governing tuition payment and nondiscrimination. This policy shall not apply to students who are enrolled through the public high school choice program created by Act 129 of 2011(Adj. Sess.).¹

Implementation

- A. Tuition:** On or before January 15th of each year, the school board shall establish non-resident tuition rates for the next school year and shall notify the school board(s) of all sending school districts and the Secretary of Education of any proposed increase in tuition rates. Separate tuition rates may be established for elementary and secondary students, and for students who are eligible to participate in special education programs. Tuition rates will be established in accord with Chapter 21 of Title 16 of the Vermont Statutes Annotated, and regulations of the State Board of Education.
- B. Criteria for Admission:** No nonresident will be denied admission as a tuition student if the reason for denial is that the student is disabled as defined in section 504 of the Rehabilitation Act of 1973 as amended or that the student is in need of special education services. Nor will any child be denied admission on the basis of race, color, religion (creed), ancestry, national origin, place of birth, sex, sexual orientation, disability, age, marital status or any other classification protected by federal or state law.

Subject to the nondiscrimination requirements above, a nonresident who applies for admission as a tuition student shall be admitted if space is available and, if the student has previously attended school, the student is in good standing at the school or schools most recently attended. Good standing shall be demonstrated when the applicant shows:

1. that he/she has not been legally dismissed or suspended for more than ten days during the preceding twelve months for disciplinary reasons, and
2. that he/she is making satisfactory progress toward the completion of an approved school or home study program, and

¹See 16 V.S.A. §822a

3. that his/her school attendance record presents a reasonable likelihood that any existing attendance requirements of this school district will be met.

A nonresident who is unable to provide evidence of good standing may be admitted as a nonresident tuition student if it is the determination of the superintendent, based on information presented by the nonresident, that there is a reasonable likelihood that the applicant will benefit from and succeed in the programs offered by the schools in this supervisory union.

- C. **Appeal:** A nonresident applicant for admission as a tuition student may appeal the superintendent's denial of his or her application by submitting a written request to appeal to the board within ten days of the denial. The board will provide an opportunity for the applicant and/or his or her parent or guardian to discuss the request not to uphold the decision of the superintendent. The board will render a decision within 30 days of the request to appeal.
- D. **Payment of Tuition:** Tuition for nonresident students shall be payable at any time prior to enrollment. When a student enrolls after the beginning of a semester, tuition for the student will be prorated accordingly and will be payable immediately.

Legal Reference(s):

16 V.S.A. §1093 (Non-resident students)

9 V.S.A. §4500 et seq. (Public Accommodations—Non-Discrimination)

**BARRE SUPERVISORY UNION #61
POLICY**

CODE: F34

1ST READING: 12/20/2018

2ND READING: 1/17/2019

ADOPTED:

**STUDENT FREEDOM OF EXPRESSION IN SCHOOL-
SPONSORED MEDIA**

Policy

Freedom of expression is a fundamental principle in a democratic society that provides all citizens, including students, with the right to engage in a robust discussion of ideas. It is the policy of the Barre Supervisory Union to ensure that students enjoy free speech and free press protections related to school-sponsored media, and to encourage students to become educated, informed, and responsible members of society.

No expression made by students in school-sponsored media shall be deemed to be an expression of school policy.

Definitions

“Media advisor” means a person employed, appointed, or designated by the district/supervisory union to provide instruction relating to school-sponsored media.

“School-sponsored media” means any material prepared, written, published, or broadcast as part of a school-supported program or activity by a student journalist that is distributed or generally made available as part of a school-supported program or activity to an audience beyond the classroom in which the material is produced.

“Student journalist” means a student enrolled in the district/supervisory union who gathers, compiles, writes, edits, photographs, records or prepares information for dissemination in school-sponsored media.

“Student supervisor” means a student who is responsible for editing school-sponsored media.

Implementation

Subject only to the conditions 1-6 below, a student journalist may exercise freedom of speech and freedom of the press in school-sponsored media. Student supervisors of school-sponsored media are responsible for determining the content of their respective media.

This policy does not authorize or protect content of school-sponsored media that:

1. Is libelous or slanderous;
2. Constitutes an unwarranted invasion of privacy;
3. May be defined as obscene, gratuitously profane, threatening or intimidating;
4. May be defined as harassment, hazing, or bullying under Title 16 § 11;
5. Violates federal or state law; or
6. Creates the imminent danger of materially or substantially disrupting the ability of the school to perform its educational mission.

Supervisory Union staff may restrain the distribution of content in school-sponsored media that can be demonstrated to violate any of the conditions 1-6 above.

Content in school-sponsored media will not be restrained solely because it involves political or controversial subject matter, or is critical of the school or its administration.

A student journalist may not be disciplined for acting in accordance with this policy.

A media advisor may not be disciplined for taking reasonable and appropriate action to protect a student journalist in conduct protected by this policy or for refusing to infringe on conduct that is protected by this policy, by the first amendment to the U.S. Constitution, or by the Vermont Constitution.

Legal Reference: *16 V.S.A. § 1623*

**BARRE SUPERVISORY UNION # 61
POLICY****Code: G3**

1st Reading: 12/20/2018

2nd Reading: 1/17/2019

Adopted:

FIELD TRIPS**Policy**

It is the policy of the Barre Supervisory Union to endorse the use of field trips as extensions of classroom experiences.

Implementation

Administration shall develop procedures on field trips to address the following guidelines:

1. Teachers shall submit to the Principal/Director a written request for approval for a field trip.
2. Out of state field trips, and/or overnight field trips require Board approval.
3. Requests will be submitted in a timely fashion
4. Accompanying the request for approval must be information specifying those students who are participating and the basis for their participation. In addition, the report must state specific reference to the curriculum, learning outcomes, the source of payment for the field trip, the method of transportation, as well as commencement and termination times, dates, number of school personnel to attend, number of additional chaperones, method of financing the adult participation, and any other pertinent information.
5. Teachers organizing field trips will be responsible for obtaining signed permission slips from parents, scheduling transportation, and overseeing arrangements with the site of the field trip.
6. Those individuals responsible for the field trip shall submit a list of participants to the school nurse and a principal in a timely fashion so that provisions for any special medical problems and/or precautions can be provided.
7. Field trip costs over and above those normally budgeted for by the supervisory union will be paid for by the student's parents directly and/or through fundraising activities. Funds will exist for any student who desires to attend but is unable to pay the individual cost of travel and accommodations.
8. All chaperones shall comply with Policy D7, Volunteers & Work Study Students.

BARRE SUPERVISORY UNION # 61 POLICY

Code: G7

1st Reading: 12/20/2018

2nd Reading: 1/17/2019

Adopted:

EDUCATIONAL SUPPORT SYSTEM

Policy

It is the policy of the Barre Supervisory Union to provide a continuum of educational services through a comprehensive educational support system to increase the ability of the schools in the supervisory union to meet the needs of all students in the general education environment.¹

Implementation

The principal/director of each school shall be responsible for developing written procedures² to establish and implement the educational support system. The procedures shall comply with the requirements of Act 117 of 2000 and State Board of Education Rules 2194 and 2120.8.3.³

Legal Reference(s):

Act 230 of the 1990 Vermont Legislature

Act 157 of the 1996 Vermont Legislature

Act 117 of the 2000 Vermont Legislature

16 V.S.A. §§2901, 2902, 2904 (General policy, ESS and EST)

16 V.S.A. §§ 2961 et seq. (Special education funding)

Vt. State Board of Education Manual of Rules & Practices, §§2120.8., 2194

Cross Reference:

¹See 16 V.S.A. § 2902(a) requiring that "...a school district board shall assign responsibility for developing and maintaining the educational support system either to the superintendent pursuant to a contract entered into under section 267 of this title or to the principal. See also State Board of Education Rule 2120.8.3 and 2194.

²16 V.S.A. §563(1) provides in part: "A school board may...approve or disapprove rules and regulations proposed by the principal or superintendent for the conduct and management of public schools in the district." (Emphasis added)

³State Board Rule 2194(a) requires that "Each school shall ensure that a comprehensive system of support services is in place, including an Educational Support Team..." (See SBE Rule 2194(b)) for required components of the educational support system.)

BARRE SUPERVISORY UNION DISTRICT #61

8.1

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

Lisa Perreault
Business Manager

John Pandolfo

Superintendent of Schools

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

Jacquelyn Ramsay-Tolman M.Ed., CAGS
Director of Curriculum, Instruction, and
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Sandra Cameron, M.Ed., MOT
Director of Early Education/Act 166
Coordinator

Carol Marold
Human Resource Coordinator

Emmanuel Ajanma
Director of Technology

Lauren May
Interim Early Education Coordinator

Benjamin Merrill
Communication Specialist

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

Jamie Evans
Director of Facilities

January 17, 2019

TO: Members of the Barre Supervisory Union Board.

RE: Superintendent's Report

Please accept the following report to the Supervisory Union Board:

1. Superintendent's Office:

- a. With our snow day this past Wednesday, our final student and staff day of the school year now looks like Thursday, June 20.
- b. We have now used the Infinite Campus Messenger for bulk emails on one real message, as well as one full-scale test. We have also resolved the issue in Infinite Campus that allows me (and other SU staff) to utilize an "All Schools" option to send a single message out to all parent/guardians of in the SU rather than having to send out separate messages through each school list. At Barre City and Barre Town schools, full school messages will still need to be sent out separately to elementary and middle school parents, because of how IC is set up.
- c. We begin negotiations with the joint teacher/para-educator team on January 15, with a second session scheduled for January 31.
- d. The Barre Unified Union School District Transitional Board met on January 10 and has the following upcoming "events" scheduled:
 - Board Meeting on Monday, February 18 at 5:30pm in the SHS Library
 - Public Information Hearing for Public Vote on Amended Default Articles of Agreement on Monday, February 18 at 6:00pm in the SHS Library
 - Public Vote on Amended Default Articles of Agreement on Tuesday, February 19 in Barre City and Barre Town
 - (Tentative) Petitions due for candidates for Initial Board Members seats by 5:00pm on Monday, March 4, 2019
 - Board Meeting on Thursday, March 7 at 5:30pm in the SHS Library
 - (Tentative) election date for Initial Board Members on Tuesday, April 9 in Barre City and Barre Town.
- e. The administrator evaluation process continues. Supervisor administrators will meet with their direct reports over the next several weeks. Our goal is to issue contracts by April 1.

2. Curriculum, Instruction and Assessment

- a. The second quarter of the school year has ended and we have started the preparations for our Spring assessments. We have teams in each buildings designated to smoothly administer the Smarter Balanced Assessments, the Physical Education assessments and the Science assessments.
- b. The BSU curriculum committee will meet again on January 29th. ESSA, continuous improvement planning and annual snapshot information will be reviewed. Lauren May will also be joining us and giving an update on our Pre-K programs.

- c. The Title One Annual Meeting at Spaulding High School is January 16th at 5:30 in the cafeteria. Each school served under Title I, Part A must convene an annual meeting, at a time convenient for parents, to inform them of their school's participation in Title I, Part A programs, and to explain the Title I, Part A requirements and the right of parents to be involved in those programs. In order to keep parents informed, schools must invite all parents of children participating in Title I, Part A programs and encourage them to attend. I will be sharing information about the Title 1 grant process and investments at this meeting.
- d. A variety of teams have begun the work of reviewing our current Continuous Improvement Plans (CIP) and modifying the plans as necessary for the 2019-2020 school year. This work will continue into this month and February, with a goal of being completed in time for the AOE to begin review in April. As stated in the Education Quality Standards, A Continuous Improvement Plan, as required in 16 V.S.A. §165, shall be developed and implemented in each public school district and be designed to improve the performance of all students enrolled in the district. We will continue to align any revisions in accordance with the new State accountability system, our annual snapshot and integrated field reviews.

3. Communications:

- a. By January 22, our new website should be live and operational. A great deal of work has gone into producing the new website, and I am very grateful for the help and assistance of the entire Technology Team; as well as so many individuals at the SU and at our three schools. (CVCC maintains its own website, to which ours is linked). Going forward, the new site will allow us to showcase the learning, activities, and opportunities that happen at our schools every day; as well as communicate better, more quickly, and more efficiently with parents, taxpayers, and community members. One caveat: the new site is still a work in progress, with more news, photos, and information to come. If you are unable to find what you are looking for; or have thoughts about pages/sites that could be added, we would love to hear from you.
- b. With the website launch behind us, the focus of my work can now turn to helping the SU and our schools communicate with parents, the community, and with each other to further the goals and objectives of the entire district. To that end, we'll be looking at using traditional print media, social media (including the new website), the local papers, and other means to promote the work that's going on here every day.
- c. One initiative - the Barre Education Coalition - has been on the back burner until pending the final outcome of our Act 46 vote. Again, by the time this report reaches your hands, we will know a great deal more about how we're going to move forward than we do now. The Coalition is tentatively scheduled to meet for an all day meeting/training at the end of January to begin looking at ways to improve communication between the schools, school communities, and the board(s) that will represent them.
- d. Finally, work is proceeding on the Annual Report, which will be printed and available prior to either Town Meeting Day or the day when we hold a budget vote this spring.

4. Business Office:

- a. Calendar year-end activities are underway such as, open-enrollment deduction/rate changes, grant reimbursement reporting, announced tuition calculations, annual report preparation, final audit reports, retirement reports, 941s submissions, VT payroll quarterlies, W2s, 1095s, 1099s, unemployment tax wage reports to DOL, health care assessment due to DOL, etc.
- b. SSDDMS Implementation - The AOE Team along with Powerschool hosted a kickoff meeting on Jan. 9 for over 40+ SDs/SUs in the midst of converting to the UCOA and SSDDMS. The AOE believes that their new approach of incrementally biting off roughly one activity per week will be very helpful. I expect employees in the business office will need additional time above and beyond the normal 40 hour work week to accomplish everything needed for conversion and implementation to this new system while also merging the data into a unified district.
- c. Annual reports will look a bit different this year. The plan is to share the BUUSD FY20 Proposed Budget and the CVCC Budget separately. In addition, also included in the Barre City and Barre Town annual reports, will be budget to actual expense/revenues for the SU and Districts.
- d. The Form SS4 has been submitted to the IRS to apply for a new BUUSD Employer Identification Number. This is the first step in creating a new organization. I've also been in contact with our bank and other

vendors and organizations to begin merger work. Items requiring Board action will be included on agendas over the next few months.

5. Special Education:

- a. As spring approaches, we have begun planning with an eye towards summer and the 2018-19 school year. During a recent Supervisory Union Administrator's meeting, we participated in initial conversations regarding alignment of paraeducator hiring processes between our schools. One agreed upon component of this alignment was that we will develop and use a common tool across buildings to gain input from paraeducators regarding their placement preferences from one year to the next. We look forward to continuing this work as we approach spring and begin the detailed work of making paraeducator placements for the 2019-20 school year.
- b. Transition planning for students with special needs who will move from 8th grade to 9th grade has begun. Steve Kelley, SHS Special Education Department Head, has created and shared a tool to be used for collecting and sharing of pertinent student information and for coordinating the various team meetings and conversations that are part of this important transition.
- c. We will also continue conversations about coordinating, aligning and combining efforts around the provision of Extended School Year (summer) Services for students.
- d. The Vermont 2019 Legislative Session began on January 9th. The Vermont Council of Special Education Administrators (VCSEA) represents its members through work in the General Assembly and through public policy development with the Agency of Education and other partner education organizations. VCSEA will meet with the following groups as it advocates for students across Vermont: Vermont General Assembly, House Education Committee, Senate Education Committee, Vermont State Board of Education, and the Vermont Agency of Education.

6. Technology:

- a. E-rate: Now that our required 28-day competitive bidding is over, we are moving on with the application process. Our consultant has forwarded me all the quotes from vendors. Next step is to complete a bid evaluation matrix for each service that we are seeking E-rate funding for the 2019-2020 program year. The evaluation matrix includes factors like cost, local or in-state vendor, and our prior experience with them. The service contract will then be signed and forwarded to our consultant for filing with the USAC. The process should be completed no later than January 25th.
- b. We have continued to seek and learn new ways of bolstering our network security through ongoing professional development for our network team. The team attended a webinar put together by our antivirus software vendor. Discussions, among other things, included a variety of topics on current online security best practices, and how to protect our network from cyber attacks proactively. We will continue to take necessary steps to ensure that our staff and students data is secured.
- c. As students and teachers increasingly use educational Apps for teaching and learning, we are discussing ways to assist teachers in determining Apps that are safe for use in the classroom. We will continue to share out resources that teachers could use when considering whether an App is appropriate for their class.
- d. Book Creator and VITA-Learn partnered to provide Vermont educators with discounted Book Creator licenses. Book Creator is a tool for creating awesome digital books. Students can combine texts, images, audio and video to create:
 - Interactive stories
 - Digital portfolios
 - Research journals
 - Poetry books
 - Science reports
 - Instruction manuals
 - 'About me' books
 - Comics adventures

Since some of our teachers are taking advantage of this tool to unleash their student's creativity, I have purchased a few licenses for this endeavor.

7. Early Education:

- a. The Barre City and Barre Town Early Education programs have been working with Great Schools Partnership consultant, Jean Haeger, on goals developed in their professional learning groups. Barre City teacher's goals are focused on the Vermont Early Learning Standards and Teaching Strategies GOLD Objectives related to the Social Emotional Development Domain. They are digging deeper into their practice to identify current supports and future needs in the areas of self awareness, self management, social awareness, relationship skills and responsible decision making. Barre Town teachers have focused on identifying strengths and needs in areas related to both social and emotional development and academic supports. Their next meeting will focus on taking data from mid year assessments in these areas, discussing outcomes with the kindergarten team and developing a plan for instruction for the second half of the school year.
- b. The January professional development day will have preschool teachers participating in the Kathleen Kryza Transformative Teaching training in the morning and completing the Teaching Strategies GOLD Interrater Reliability Test in the afternoon. The Interrater Reliability Test results in a certification, documenting teacher's reliability in their assessment capabilities as they rate children in each developmental domain.
- c. Representatives from both Barre City and Barre Town special education teams will meet with Children's Integrated Services on January 23rd to share information about children who will be transitioning from Part C to Part B. These meetings allow our professional staff the opportunity to learn more about each child's strengths and areas of need as we get ready to support them through our public school.

8. Human Resources:

- a. Healthcare continues to be almost our sole focus as we end one benefit year and begin another.
- b. All Healthy Dollars and BCBS cards arrived on time and with little incident. In our first week we have feedback that, for those employees that have called their offices, HD phones were answered and problems resolved quickly. Short period of success, but we'll take it!
- c. There is nothing new to report on final resolution of the Data Path situation.
- d. We participated with the Business Office in the SSDDMS kick-off. We're looking forward to getting the system in place for the next fiscal year. Beyond the much needed upgrade to our very outdated and inefficient payroll functions, this system's HR applications will allow us to explore paperless onboarding, employee portal, enhanced recruiting assistance and seamless integration with AESOP (time and attendance system).

9. Facilities:

- a. The final installation of new fire doors has been completed during the winter vacation break at SHS/CVCC. This work completes the mandated requirement from the Vermont state fire marshal's office. The installation of new security doors was also installed during the winter break near the auditorium lobby.
- b. Various maintenance and custodial tasks were tackled during the winter vacation break. Mid year servicing and cleaning of building equipment occurred as well as various small projects. BCEMS kitchen received a new propane grill to replace a failing unit.
- c. Work continues to complete state funded safety projects at all BSU school buildings.

Respectfully submitted,



John Pandolfo
 Superintendent of Schools
 on behalf of the Barre SU Central Office Administrative Team

DRAFT

**BARRE SUPERVISORY UNION
POLICY COMMITTEE MEETING**
Barre Supervisory Union – 2nd Floor Conference Area
December 17, 2018 - 6:00 p.m.

MINUTES**COMMITTEE MEMBERS PRESENT:**

J. Guy Isabelle (SHS) - Chair
Andrew McMichael (BC)
Jon Valsangiacomo

COMMITTEE MEMBERS ABSENT:

Jennifer Chioldi (BC) – Vice Chair
Rebecca Kerin-Hutchins (BT)
Sarah Pregent (BC)

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Luke Aither, Assistant Principal (SHS)
Jason Derner, Assistant Director (CVCC)
Erica Pearson, Assistant Principal (BTMES)

GUESTS PRESENT:**1. Call to Order**

The Chair, Mr. Isabelle, called the Monday, December 17, 2018, meeting to order at 6:02 p.m., which was held at the Barre Supervisory Union Central Office in the 2nd Floor Conference Area.

2. Additions and/or Deletions to the Agenda

None.

3. Approval of Minutes**3.1 Approval of Minutes – November 19, 2018 Policy Committee Meeting**

The Committee agreed by consensus to approve the Minutes of the November 19, 2018 Policy Committee Meeting.

4. Review of BSU Policy Manual Index

The BSU Policy Manual Index (dated 12/14/18) was distributed. It was noted that policies F12, F13, F14, F34, G3, and G7 were reviewed at the last meeting and are slated for First Readings at the BSU Board Meeting on 12/20/18. If all First Readings are approved at the December meeting, the policies should receive final approval in January 2019. Given the timeframe involved for district approvals, and the impending merger, Mr. Pandolfo recommends that the policies not be presented to local boards for approval. The new consolidated board will decide how to proceed to assure that all policies are in effect for the merged district. If Warnings are posted at least 10 days in advance of meetings, policies may be adopted when initially presented. First and Second Readings are necessary when a 10 Warning is not possible. Mr. Pandolfo advised that policy G15 (Special Education) does not exist at the VSBA level. Policy F32 (HIV Policy) requires no action, as a policy already exists. In response to a query, it was noted that ‘vaping’ issues are covered under other existing policies.

5. Discussion of Policies**5.1 D14 – Social/Digital/Online Communications for Staff**

This policy requires review and revisions prior to being presented to the Committee.

5.2 Identification of Additional Policies for Discussion

VSBA, SHS, BCEMS, and BTMES Policy Indexes were distributed.

All VSBA ‘required’ policies are in place at the BSU.

It was noted that policies highlighted on the VSBA listing (Sections A through F) have a policy at the BSU level. All required policies are in place.

VSBA policies in Sections B and C (that do not already have a BSU policy), should be reviewed by the new consolidated board.

DRAFT

VSBA Policies D31 (Selecting Library Materials) and D32 (Selection of Instructional Materials) are most likely at the district level, but not at the BSU level.

The Committee reviewed the SHS policy Index with the following results:

It was noted that policies highlighted on the SHS listing have a policy at the BSU level.

Mr. Pandolfo recommends the Committee review the following SHS policies:

F6 (BCEMS Policies JHC and JHCD / BTMES Policy JLCD) – Student Medication

F18 – (no BCEMS or BTMES policy equivalents exist) - Eighteen Year-old Students

F22 – (no BCEMS policy equivalent exists – unknown if BTMES IKAB is an equivalent policy) - Student Assessment

F29 – (no BCEMS or BTMES policy equivalents exist) - Student Self-Expression and Student Distribution of Literature

G4 - (BCEMS Policy IIAC / BTMES Policy IJK) – Selecting Library Materials

G5 – (BCEMS Policy IMB / BTMES Policy IMB) - Selection of Instructional Materials and Sensitive Issues

The Committee may also wish to consider reviewing SHS policy ECA – Video Surveillance Policy

SHS Policy KA – School Community Relations is covered by VSBA Model Policy E30 which has already been adopted by the BSU Board.

Mr. Aither advised that a policy relating to ‘age limit on enrollment’ is needed. VSBA will be creating a Model Policy on this issue. It was noted that statute is not clear on this issue.

The following SHS Policies should be reviewed by the new consolidated board:

B1 – Board Member Education

B2 – Board Goal-Setting and Evaluation

C2 – Board Meetings Agenda Preparation and Distribution

C3 – Public Participation at Board Meetings

C4 – School Visits By Board Members

C5 – Board Relations with School Personnel

The following policies need to be added to the web page; E23, E24, E31, and F4 should be fixed to read F3 (Search and Seizure of Students by School Personnel).

It was noted that a ‘Transgender’ policy is not needed at this time because State and Federal Statute cover the issue. Procedures are in place to assure that State and Federal Statute are followed.

The BCEMS Policy Index was reviewed with the following results;

It was noted that policies highlighted on the BCEMS listing have a policy at the BSU level.

BCEA- Policy Committee – covered in procedures

BCEB – Curriculum Committee – covered in procedures

BCEC – Facilities Committee – covered in procedures

BCED – Finance Committee – covered in procedures

BCEE – Negotiations Committee – covered in procedures

BF – School Board Work Sessions and Retreats – covered in procedures

BG – Board: Staff Communications – covered in procedures

BH – Complaints, Conflicts and Appeals – covered in procedures

CBG-E - Superintendent Evaluation Forms - can be removed

G9 – Add to web page

GBEB – Universal Precautions for School Staff and Independent Contractors – Blood Borne Pathogens – Significant Contagious Diseases – Already covered by policy.

GCO – Personnel Recruitment, Selection, Appointment – should be covered in HR procedures

EEAC – Student Conduct on Buses – covered in building procedures

JA - (BTMES Policy JEB) – Entrance Age for Admission to Kindergarten – Review policy before June

JC – Admission of Resident Students – Policy F13 is being presented to the BSU Board

JECB – Admission of Non-Resident Students - Policy F14 is being presented to the BSU Board

DRAFT

JHC – Managing Students with Life Threatening Allergies – See SHS Policy F6
JHCD – Management of Student Medication – See SHS Policy F6
IIAC – Selecting Library Materials – See SHS Policy G4
IIB – Homework Policy – currently being reviewed by a subcommittee of the BSU Curriculum Committee
IMB – Teaching About Controversial/Sensitive Issues – See SHS Policy G5
KA – School Community Relations - is covered by VSBA Model Policy E30 which has already been adopted by the BSU Board.
KHA – Donated Funds, Materials, Equipment and Services – covered in procedures
KHC – Distribution/Posting of Materials – covered in procedures
KLA – Procedures for Handling Complaints – covered in procedures
FFA – School Memorials – Have Pierre LaFlamme identify if this needs to be addressed

The BTMES Policy Index was reviewed with the following results;

It was noted that policies highlighted on the BTMES listing have a policy at the BSU level.

DBG – Budget Adoption Process – covered in Business Office procedures
DBI – Budget Implementation - covered in Business Office procedures
DCA – Tax Anticipation Notes - covered in Business Office procedures
DCB Debt Limitation Long-Term Debt - covered in Business Office procedures
DD – Grants - covered in Business Office procedures
DFA – Revenues From Investments - covered in Business Office procedures
DH – Bonded Employees and Officers - covered in Business Office procedures
DHA – Contracts/Signing Authority - covered in Business Office procedures
DFA – Revenues From Investments - covered in Business Office procedures
DH - Bonded Employees and Officers - covered in Business Office procedures
DHA – Contracts/Signing Authority - covered in Business Office procedures
DI – Fiscal Accounting and Reporting - covered in Business Office procedures
DID – Inventories - covered in Business Office procedures
DIE – Audits/Financial Monitoring - covered in Business Office procedures
DJA – Purchasing Authority - covered in Business Office procedures
DJB – Purchasing Procedures - covered in Business Office procedures
DJG – Vendor Relations - covered in Business Office procedures
DJH – Leasing - covered in Business Office procedures
DKA – Payroll Procedures/Schedules - covered in Business Office procedures
DN – School Properties Disposition - covered in Business Office procedures
EBCA – Emergency/Disaster Plans – Erica Pearson to research and report back to the Committee
EBCB – Safety Drills – Erica Pearson to research and report back to the Committee
EBCC – Threats and Disruptions to School Operations – Erica Pearson to research and report back to the Committee
EBCD – Severe Weather Related Emergencies – covered in procedures
EBCE - School Closing and Cancellations – covered in procedures
EBCE-R – School Closings and Cancellations-Procedures – covered in procedures
ECAB – Access to Building – covered in procedures
ECAC – Vandalism – covered in procedures
ECAD – School & Personal Property Replacement/Restitution – covered in procedures
EFC – Free & Reduced Price Food Services – covered in procedures
GBA – Open Hiring/Equal Employment Opportunity & Affirmative Action– Erica Pearson to research and report back to the Committee
GBEA – Staff Ethics/Conflict of Interest– Erica Pearson to research and report back to the Committee
GBGA – Staff Health– Erica Pearson to research and report back to the Committee
GBJ – Personnel Records and Files– Erica Pearson to research and report back to the Committee
GBJA – Confidential Information and Disclosure of Information (incl. with GBJ) – Erica Pearson to research and report back to the Committee
GCAAA – Employing Teachers (Contracted Personnel) – Erica Pearson to research and report back to the Committee
GCAAD – Student Teachers– Erica Pearson to research and report back to the Committee
GCFB – Hiring of Administrative Staff– Erica Pearson to research and report back to the Committee
GCFC – Certification and Credential Requirements– Erica Pearson to research and report back to the Committee
GCG – Substitutes for Employees– Erica Pearson to research and report back to the Committee
IGDJ – Interscholastic Sports – Policy F12 is being presented to the BSU Board
IHB – Educational Support System – Policy G7 is being presented to the BSU Board
IHOA – Field Trips and Excursions – Policy G3 is being presented to the BSU Board

DRAFT

IJK – Library and Instructional Materials – See SHS Policy G4

IKAB – Report Cards/Progress Reports – not known if this is equivalent to SHS Policy F22 – research necessary

IMB – Teaching About Controversial/Sensitive Issues – See SHS Policy G54

JEB – Entrance Age – See BCEMS Policy JA (review before June)

JECB – Admission of Non-Resident Students (BSU Policy F14 being presented to the BSU Board)

JIH – Student Interrogations, Searches & Arrests – BSU Policy F11 is in place

JLCD – Administering Medicines to Students – See SHS Policy F6

KFB-E – Use of School Facilities – Form – may be covered in BSU Policy H3 (Community Use of School Facilities)

BSU Policies B3, C6, F11, G9, G12, and H7 may need to be added to the BTMES website.

The Committee may wish to recommend to the new consolidated board, that the VSBA coding system be adopted by the new district. (Code Structure: 0 – 19 = Required, 20 – 29 Recommended, 30 – 39 Consider, and use 40 - 49 as unique to the district).

6. Other Business

The Committee agreed not to meet in January. The regular meeting date falls on a holiday, and rescheduling is difficult due to the number of other meetings already scheduled.

The Committee will meet on Monday, February 18, 2019 at 6:00 p.m. at the BSU in the Second Floor Conference Area.

The Committee will meet on Monday, March 18, 2019 at 6:00 p.m. at the BSU in the Second Floor Conference Area.

Policies ‘approved’ at the February meeting will be presented (to the BSU Board) as First Readings in March 2019, with approval slated for April 2019.

Policies ‘approved’ at the March meeting will be presented (to the BSU Board) as First Readings in April 2019, with approval slated for May 2019.

It is a goal of the Committee, to have all policies approved by the BSU Board by May 2019.

7. Adjournment

The Committee agreed by consensus, to adjourn at 7:05 p.m.

Respectfully submitted,

Andrea Poulin

Report # 27704

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

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
00 BARRE SUPERVISORY UNION				
100 GENERAL FUND				
010 BSU ADMINISTRATION				
2210 CURRICULUM DEVELOPMENT				
1. 100-010-2210-5110-00 BSU CURRICULUM - DIRECTOR SALARY	92,000.00	51,147.37	43,310.78	(2,458.15)
2. 100-010-2210-5112-00 BSU CURRICULUM - STAFF SALARIES	39,780.00	18,924.00	15,792.00	5,064.00
3. 100-010-2210-5210-00 BSU CURRICULUM - HEALTH INS	19,034.00	15,909.21	7,070.76	(3,945.97)
4. 100-010-2210-5220-00 BSU CURRICULUM - FICA & MED	9,764.00	4,853.27	4,521.36	389.37
5. 100-010-2210-5230-00 BSU CURRICULUM - LIFE INS.	382.00	184.10	157.80	40.10
6. 100-010-2210-5240-00 BSU CURRICULUM - PENSION	1,784.00	921.20	789.60	73.20
7. 100-010-2210-5250-00 BSU CURRICULUM - W/COMP INS.	1,003.00	541.64	0.00	461.36
8. 100-010-2210-5270-00 BSU CURRICULUM - STAFF TUITION REIM	3,900.00	2,700.00	0.00	1,200.00
9. 100-010-2210-5280-00 BSU CURRICULUM - DENTAL INS.	750.00	395.64	339.12	15.24
10. 100-010-2210-5330-00 BSU CURRICULUM - CONTR PROF SRVC	0.00	91.01	0.00	(91.01)
11. 100-010-2210-5580-00 BSU CURRICULUM - TRAVEL & CONF	2,000.00	1,362.26	0.00	637.74
12. 100-010-2210-5610-00 BSU CURRICULUM - SUPPLIES	1,000.00	1,814.12	0.00	(814.12)
13. 100-010-2210-5640-00 BSU CURRICULUM - BOOKS & MAGAZIN	0.00	292.38	0.00	(292.38)
14. 100-010-2210-5730-00 BSU CURRICULUM - EQUIPMENT	0.00	49.35	0.00	(49.35)
15. 100-010-2210-5810-00 BSU CURRICULUM - DUES & MEMBER F	1,000.00	2,499.00	0.00	(1,499.00)
TOTAL 2210 CURRICULUM DEVELOPMENT	\$172,397.00	\$101,684.55	\$71,981.42	\$(1,268.97)
2225 TECHNOLOGY				
16. 100-010-2225-5110-00 BSU TECHNOLOGY - DIRECTORS SALAR	76,832.00	41,192.34	35,307.66	332.00
17. 100-010-2225-5112-00 BSU TECHNOLOGY - TECH TEAM SALAR	256,048.00	156,796.31	124,639.25	(25,387.56)
18. 100-010-2225-5117-00 BSU TECHNOLOGY - SUMMER / TEMP W.	30,000.00	3,199.00	0.00	26,801.00
19. 100-010-2225-5120-00 BSU TECHNOLOGY - TEMP STAFF WAGE	0.00	320.00	0.00	(320.00)
20. 100-010-2225-5210-00 BSU TECHNOLOGY - HEALTH INS.	58,693.00	28,482.00	26,021.64	4,189.36
21. 100-010-2225-5220-00 BSU TECHNOLOGY - FICA & MED	26,466.00	14,673.44	12,235.95	(443.39)
22. 100-010-2225-5230-00 BSU TECHNOLOGY - LIFE INS.	1,026.00	552.02	473.16	0.82
23. 100-010-2225-5240-00 BSU TECHNOLOGY - PENSION	17,644.00	8,716.39	6,231.96	2,695.65
24. 100-010-2225-5250-00 BSU TECHNOLOGY - W/COMP INS.	2,597.00	1,565.92	0.00	1,031.08
25. 100-010-2225-5280-00 BSU TECHNOLOGY - DENTAL INS.	2,250.00	1,314.09	1,186.92	(251.01)
26. 100-010-2225-5330-00 BSU TECHNOLOGY - CONTR PROF SRVC	12,000.00	6,346.79	495.30	5,157.91
27. 100-010-2225-5430-00 BSU TECHNOLOGY - REPAIR & MAINT	1,000.00	0.00	0.00	1,000.00
28. 100-010-2225-5530-00 BSU TECHNOLOGY - COMMUNICATION	35,000.00	31,402.08	0.00	3,597.92
29. 100-010-2225-5580-00 BSU TECHNOLOGY - TRAVEL & CONF	6,000.00	3,066.14	0.00	2,933.86
30. 100-010-2225-5581-00 BSU TECHNOLOGY - STAFF TRAINING	7,500.00	3,070.00	0.00	4,430.00
31. 100-010-2225-5610-00 BSU TECHNOLOGY - SUPPLIES	2,000.00	1,258.56	0.00	741.44
32. 100-010-2225-5612-00 BSU TECHNOLOGY - INK / TONER	2,000.00	0.00	0.00	2,000.00
33. 100-010-2225-5640-00 BSU TECHNOLOGY - REF BOOKS / MANU	500.00	118.36	0.00	381.64
34. 100-010-2225-5650-00 BSU TECHNOLOGY - AUDIO / VISUAL SU	1,000.00	0.00	0.00	1,000.00
35. 100-010-2225-5670-00 BSU TECHNOLOGY - SOFTWARE	3,000.00	9,196.68	0.00	(6,196.68)
36. 100-010-2225-5673-00 BSU TECHNOLOGY - INFINITE CAMPUS L	30,000.00	28,930.50	0.00	1,069.50
37. 100-010-2225-5730-00 BSU TECHNOLOGY - EQUIPMENT	30,000.00	14,834.38	0.00	15,165.62

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27704

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
TOTAL 2225 TECHNOLOGY	\$601,556.00	\$355,035.00	\$206,591.84	\$39,929.16
2310 BOARD OF EDUCATION				
38. 100-010-2310-5110-00 BSU BOARD - MTG MINUTE WAGES	0.00	450.00	0.00	(450.00)
39. 100-010-2310-5330-00 BSU BOARD - CONTRACTED PROF SRVC	7,000.00	7,127.39	0.00	(127.39)
40. 100-010-2310-5341-00 BSU BOARD - BSU AUDIT SERVICES	15,700.00	7,700.00	0.00	8,000.00
41. 100-010-2310-5342-00 BSU BOARD - BCEMS AUDIT SERVICES	13,000.00	12,700.00	0.00	300.00
42. 100-010-2310-5343-00 BSU BOARD - BTMES AUDIT SERVICES	13,000.00	5,800.00	0.00	7,200.00
43. 100-010-2310-5344-00 BSU BOARD - SHS AUDIT SERVICES	13,000.00	9,900.00	0.00	3,100.00
44. 100-010-2310-5345-00 BSU BOARD - CVCC AUDIT SERVICES	4,000.00	900.00	0.00	3,100.00
45. 100-010-2310-5360-00 BSU BOARD - LEGAL SERVICES	15,000.00	441.00	0.00	14,559.00
46. 100-010-2310-5540-00 BSU BOARD - ADVERTISING	0.00	336.06	0.00	(336.06)
47. 100-010-2310-5582-00 BSU BOARD - MEETING EXPENSES	1,200.00	898.75	0.00	301.25
48. 100-010-2310-5610-00 BSU BOARD - SUPPLIES	500.00	0.00	0.00	500.00
49. 100-010-2310-5890-00 BSU BOARD - AWARDS & RECOGNITION	200.00	0.00	0.00	200.00
TOTAL 2310 BOARD OF EDUCATION	\$82,600.00	\$46,253.20	\$0.00	\$36,346.80
2319 BOARD OTHER SERVICES				
50. 100-010-2319-5330-00 BSU BOARD ACT 46 - CONTR PROF SRV	0.00	8,865.14	0.00	(8,865.14)
51. 100-010-2319-5331-00 BSU BOARD ACT 46 - MTG MINUTES SRV	0.00	900.00	0.00	(900.00)
52. 100-010-2319-5610-00 BSU BOARD ACT 46 - MTG SUPPLIES	0.00	171.14	0.00	(171.14)
TOTAL 2319 BOARD OTHER SERVICES	\$0.00	\$9,936.28	\$0.00	\$(9,936.28)
2320 SUPERINTENDENT OFFICE				
53. 100-010-2320-5110-00 BSU SUPERINTENDENT - SALARY	119,646.00	65,713.26	56,325.66	(2,392.92)
54. 100-010-2320-5111-00 BSU SUPERINTENDENT - COMMUNICATI	50,000.00	18,846.14	16,153.86	15,000.00
55. 100-010-2320-5112-00 BSU SUPERINTENDENT - STAFF SALARIE	81,441.00	45,388.35	38,499.96	(2,447.31)
56. 100-010-2320-5120-00 BSU SUPERINTENDENT - RECEPTIONIST	250.00	3,244.50	0.00	(2,994.50)
57. 100-010-2320-5210-00 BSU SUPERINTENDENT - HEALTH INS.	38,397.00	18,256.52	13,534.20	6,606.28
58. 100-010-2320-5220-00 BSU SUPERINTENDENT - FICA & MED	15,384.00	9,743.23	8,489.93	(2,849.16)
59. 100-010-2320-5230-00 BSU SUPERINTENDENT - LIFE INS.	570.00	368.20	315.60	(113.80)
60. 100-010-2320-5240-00 BSU SUPERINTENDENT - PENSION	4,073.00	3,211.75	2,732.76	(1,871.51)
61. 100-010-2320-5250-00 BSU SUPERINTENDENT - W/COMP INS.	1,569.00	1,038.42	0.00	530.58
62. 100-010-2320-5280-00 BSU SUPERINTENDENT - DENTAL INS.	1,125.00	593.46	508.68	22.86
63. 100-010-2320-5290-00 BSU SUPERINTENDENT - LTD	5,878.00	3,082.44	3,517.56	(722.00)
64. 100-010-2320-5330-00 BSU SUPERINTENDENT - CONTR PROF SI	0.00	7,383.00	0.00	(7,383.00)
65. 100-010-2320-5360-00 BSU SUPERINTENDENT - LEGAL SRVC	1,500.00	3,253.50	0.00	(1,753.50)
66. 100-010-2320-5430-00 BSU SUPERINTENDENT - REPAIRS & MAI	750.00	0.00	0.00	750.00
67. 100-010-2320-5440-00 BSU SUPERINTENDENT - LEASE AGREEM	2,500.00	802.90	1,937.10	(240.00)
68. 100-010-2320-5530-00 BSU SUPERINTENDENT - TELEPHONE	0.00	3,825.00	0.00	(3,825.00)
69. 100-010-2320-5540-00 BSU SUPERINTENDENT - ADVERTISING	2,500.00	7,006.24	0.00	(4,506.24)
70. 100-010-2320-5580-00 BSU SUPERINTENDENT - TRAVEL & CON	3,000.00	1,774.03	275.00	950.97
71. 100-010-2320-5582-00 BSU SUPERINTENDENT - MTG EXP	600.00	0.00	0.00	600.00
72. 100-010-2320-5610-00 BSU SUPERINTENDENT - SUPPLIES	6,000.00	5,144.25	1,588.28	(732.53)
73. 100-010-2320-5640-00 BSU SUPERINTENDENT - BOOKS & MANI	300.00	0.00	0.00	300.00

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27704

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
74. 100-010-2320-5670-00 BSU SUPERINTENDENT - SOFTWARE	11,000.00	12,875.68	0.00	(1,875.68)
75. 100-010-2320-5730-00 BSU SUPERINTENDENT - EQUIPMENT	1,000.00	0.00	0.00	1,000.00
76. 100-010-2320-5810-00 BSU SUPERINTENDENT - DUES & FEES	4,500.00	14,142.01	0.00	(9,642.01)
77. 100-010-2320-5890-00 BSU SUPERINTENDENT - AWARDS	0.00	84.77	0.00	(84.77)
TOTAL 2320 SUPERINTENDENT OFFICE	\$351,983.00	\$225,777.65	\$143,878.59	\$(17,673.24)
2423 EARLY ED ADMIN				
78. 100-010-2423-5270-00 BSU EARLY ED ADMIN - STAFF TUITION	0.00	1,590.00	0.00	(1,590.00)
79. 100-010-2423-5580-00 BSU EARLY ED ADMIN - CONF & TRAVE	0.00	88.92	0.00	(88.92)
80. 100-010-2423-5810-00 BSU EARLY ED ADMIN - DUES & FEES	0.00	330.00	0.00	(330.00)
TOTAL 2423 EARLY ED ADMIN	\$0.00	\$2,008.92	\$0.00	\$(2,008.92)
2520 BUSINESS OFFICE SERVICES				
81. 100-010-2520-5110-00 BSU BUSINESS OFFICE - MANAGER SALA	83,232.00	45,713.58	39,183.06	(1,664.64)
82. 100-010-2520-5112-00 BSU BUSINESS OFFICE - STAFF SALARIE	267,436.00	154,514.49	126,926.22	(14,004.71)
83. 100-010-2520-5210-00 BSU BUSINESS OFFICE - HEALTH INS.	97,805.00	42,830.80	37,263.48	17,710.72
84. 100-010-2520-5220-00 BSU BUSINESS OFFICE - FICA & MED	26,827.00	14,076.91	12,707.37	42.72
85. 100-010-2520-5230-00 BSU BUSINESS OFFICE - LIFE INS.	1,017.00	552.16	473.28	(8.44)
86. 100-010-2520-5240-00 BSU BUSINESS OFFICE - PENSION	19,782.00	10,697.10	8,893.08	191.82
87. 100-010-2520-5250-00 BSU BUSINESS OFFICE - W/COMP INS.	2,736.00	1,552.83	0.00	1,183.17
88. 100-010-2520-5260-00 BSU BUSINESS OFFICE - UNEMPLOYMEN	10,500.00	1,306.00	0.00	9,194.00
89. 100-010-2520-5270-00 BSU BUSINESS OFFICE- STAFF TUITION F	1,500.00	4,104.00	0.00	(2,604.00)
90. 100-010-2520-5280-00 BSU BUSINESS OFFICE - DENTAL INS.	3,096.00	1,370.61	1,186.92	538.47
91. 100-010-2520-5320-00 BSU BUSINESS OFFICE - CONTRACTED	0.00	140.00	100.00	(240.00)
92. 100-010-2520-5330-00 BSU BUSINESS OFFICE - CONTR PROF SR	0.00	975.37	2,024.63	(3,000.00)
93. 100-010-2520-5400-00 BSU BUSINESS OFFICE - ADS SUPPORT	50,000.00	13,341.47	0.00	36,658.53
94. 100-010-2520-5440-00 BSU BUSINESS OFFICE - RENTALS & LEA	6,000.00	4,773.00	0.00	1,227.00
95. 100-010-2520-5521-00 BSU BUSINESS OFFICE - PROP & LIAB INS	7,500.00	10,344.00	0.00	(2,844.00)
96. 100-010-2520-5530-00 BSU BUSINESS OFFICE - TELEPHONE	1,500.00	0.00	0.00	1,500.00
97. 100-010-2520-5531-00 BSU BUSINESS OFFICE - POSTAGE	7,000.00	463.90	0.00	6,536.10
98. 100-010-2520-5580-00 BSU BUSINESS OFFICE - TRAVEL & CON	4,000.00	887.22	0.00	3,112.78
99. 100-010-2520-5610-00 BSU BUSINESS OFFICE - SUPPLIES	5,500.00	5,819.35	10.73	(330.08)
100. 100-010-2520-5612-00 BSU BUSINESS OFFICE - INK & TONER	0.00	942.89	0.00	(942.89)
101. 100-010-2520-5730-00 BSU BUSINESS OFFICE - EQUIPMENT	2,000.00	3,435.00	0.00	(1,435.00)
102. 100-010-2520-5810-00 BSU BUSINESS OFFICE - DUES & FEES	350.00	1,050.00	0.00	(700.00)
103. 100-010-2520-5811-00 BSU BUSINESS OFFICE - BANK SRVC FE	850.00	650.86	0.00	199.14
TOTAL 2520 BUSINESS OFFICE SERVICES	\$598,631.00	\$319,541.54	\$228,768.77	\$50,320.69
2530 COPIERS				
104. 100-010-2530-5442-00 COPIERS - LEASE	0.00	33,291.58	0.00	(33,291.58)
TOTAL 2530 COPIERS	\$0.00	\$33,291.58	\$0.00	\$(33,291.58)
2600 PLANT OPERATION & MAINTENANCE				
105. 100-010-2600-5110-00 BSU FACILITIES - DIRECTOR SALARY	73,440.00	40,335.54	34,573.26	(1,468.80)
106. 100-010-2600-5112-00 BSU FACILITIES - ELECTRICIAN SALAR	46,696.00	25,648.00	21,984.00	(936.00)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY19

Report # 27704

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
107. 100-010-2600-5210-00 BSU FACILITIES - HEALTH INS	19,034.00	11,227.30	9,623.40	(1,816.70)
108. 100-010-2600-5220-00 BSU FACILITIES - FICA & MED	10,041.00	4,753.59	4,326.63	960.78
109. 100-010-2600-5230-00 BSU FACILITIES - LIFE INS	342.00	184.10	157.80	0.10
110. 100-010-2600-5240-00 BSU FACILITIES - PENSION	6,507.00	3,299.24	2,827.92	379.84
111. 100-010-2600-5250-00 BSU FACILITIES - W/C INS	1,038.00	514.64	0.00	523.36
112. 100-010-2600-5280-00 BSU FACILITIES - DENTAL INS	755.00	395.64	339.12	20.24
113. 100-010-2600-5411-00 BSU FACILITIES - WATER & SEWAGE	980.00	595.24	0.00	384.76
114. 100-010-2600-5423-00 BSU FACILITIES - CONTR CUSTODIAL S	10,100.00	0.00	0.00	10,100.00
115. 100-010-2600-5430-00 BSU FACILITIES - REPAIR & MAINT	5,000.00	6,088.95	50.00	(1,138.95)
116. 100-010-2600-5450-00 BSU FACILITIES - CONSTRUCT / RENOV	20,000.00	13,060.00	0.00	6,940.00
117. 100-010-2600-5581-00 BSU FACILITIES - TRAVEL & CONF	1,000.00	397.95	0.00	602.05
118. 100-010-2600-5611-00 BSU FACILITIES - BUILDING/MAINT SUP	3,000.00	4,978.82	0.00	(1,978.82)
119. 100-010-2600-5622-00 BSU FACILITIES - ELECTRICITY	8,000.00	3,980.30	6,109.07	(2,089.37)
120. 100-010-2600-5624-00 BSU FACILITIES - FUEL OIL	12,000.00	2,885.01	0.00	9,114.99
121. 100-010-2600-5730-00 BSU FACILITIES - EQUIPMENT	5,000.00	925.99	0.00	4,074.01
TOTAL 2600 PLANT OPERATION & MAINTENANCE	\$222,933.00	\$119,270.31	\$79,991.20	\$23,671.49
TOTAL 010 BSU ADMINISTRATION	\$2,030,100.00	\$1,212,799.03	\$731,211.82	\$86,089.15
101 GRADE K - 8				
1100 Direct Instruction				
122. 100-101-1100-5115-00 PARA - SALARIES	0.00	4,544.82	0.00	(4,544.82)
123. 100-101-1100-5220-00 PARA - FICA & MED TAXES	0.00	347.70	0.00	(347.70)
124. 100-101-1100-5240-00 PBC SUMMER-VMERS	0.00	21.41	0.00	(21.41)
TOTAL 1100 Direct Instruction	\$0.00	\$4,913.93	\$0.00	\$(4,913.93)
TOTAL 101 GRADE K - 8	\$0.00	\$4,913.93	\$0.00	\$(4,913.93)
211 SPECIAL ED - REIMBURSABLE				
2420 SPED ADMIN				
125. 100-211-2420-5270-00 BSU SPED - STAFF TUITION REIMB	0.00	1,125.00	0.00	(1,125.00)
126. 100-211-2420-5540-00 BSU SPED - ADVERTISING	0.00	482.36	0.00	(482.36)
127. 100-211-2420-5580-00 BSU SPED - TRAVEL & CONF	0.00	121.95	0.00	(121.95)
128. 100-211-2420-5610-00 BSU SPED - SUPPLIES	0.00	446.22	0.00	(446.22)
TOTAL 2420 SPED ADMIN	\$0.00	\$2,175.53	\$0.00	\$(2,175.53)
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$0.00	\$2,175.53	\$0.00	\$(2,175.53)
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
129. 100-300-1300-5117-00 CVCC - ELECTRICAL PARA WAGES	0.00	2,988.54	4,932.76	(7,921.30)
130. 100-300-1300-5120-00 CVCC - Substitutes	0.00	2,277.00	0.00	(2,277.00)
131. 100-300-1300-5220-00 CVCC - PARA FICA/MED	0.00	400.71	377.36	(778.07)
132. 100-300-1300-5230-00 CVCC - PARA LIFE INSURANCE	0.00	16.75	16.26	(33.01)
133. 100-300-1300-5240-00 CVCC - PARA RETIREMENT	0.00	188.60	187.80	(376.40)

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134. 100-300-1300-5250-00 CVCC - PARA W/COMP INS.	0.00	23.23	0.00	(23.23)
TOTAL 1300 Tech Ed Direct	\$0.00	\$5,894.83	\$5,514.18	\$(11,409.01)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$5,894.83	\$5,514.18	\$(11,409.01)
TOTAL 100 GENERAL FUND	\$2,030,100.00	\$1,225,783.32	\$736,726.00	\$67,590.68
TOTAL 00 BARRE SUPERVISORY UNION	\$2,030,100.00	\$1,225,783.32	\$736,726.00	\$67,590.68
11 BARRE CITY SCHOOL				
100 GENERAL FUND				
010 BSU ADMINISTRATION				
2210 CURRICULUM DEVELOPMENT				
135. 100-010-2210-5110-11 BC CURRICULUM -SPECIALIST SALARIE	98,350.00	0.00	0.00	98,350.00
136. 100-010-2210-5210-11 BC CURRICULUM - HEALTH INS	28,551.00	0.00	0.00	28,551.00
137. 100-010-2210-5220-11 BC CURRICULUM - FICA & MED	7,524.00	0.00	0.00	7,524.00
138. 100-010-2210-5230-11 BC CURRICULUM - LIFE INS	86.00	0.00	0.00	86.00
139. 100-010-2210-5250-11 BC CURRICULUM - W/COMP INS.	768.00	0.00	0.00	768.00
140. 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				
141. 100-050-1100-5115-11 BC PRESCHOOL - PARA SALARIES	0.00	23,387.65	28,239.72	(51,627.37)
142. 100-050-1100-5210-11 BC PRESCHOOL - HEALTH INS.	0.00	4,412.97	3,555.48	(7,968.45)
143. 100-050-1100-5220-11 BC PRESCHOOL - FICA & MED TAXES	0.00	1,735.09	2,160.33	(3,895.42)
144. 100-050-1100-5230-11 BC PRESCHOOL - LIFE INS.	0.00	81.01	97.56	(178.57)
145. 100-050-1100-5240-11 BC PRESCHOOL- RETIREMENT CONTRIC	0.00	635.89	746.76	(1,382.65)
146. 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				
147. 100-050-2423-5110-11 BC EARLY ED ADMIN - COORD SALARY	34,480.00	20,023.87	17,163.33	(2,707.20)
148. 100-050-2423-5112-11 BC EARLY ED ADMIN - Admin. Assist.	12,012.00	6,918.87	5,636.34	(543.21)
149. 100-050-2423-5210-11 BC EARLY ED ADMIN - HEALTH INS	12,335.00	5,567.12	4,733.85	2,034.03
150. 100-050-2423-5220-11 BC EARLY ED ADMIN - FICA & MED	3,557.00	1,901.42	1,744.18	(88.60)
151. 100-050-2423-5230-11 BC EARLY ED ADMIN - LIFE INS	134.00	77.29	65.76	(9.05)
152. 100-050-2423-5240-11 BC EARLY ED ADMIN - PENSION PLAN	601.00	345.91	281.82	(26.73)
153. 100-050-2423-5250-11 BC EARLY ED ADMIN - W/C INS	363.00	208.89	0.00	154.11
154. 100-050-2423-5280-11 BC EARLY ED ADMIN - DENTAL INS	267.00	149.87	127.17	(10.04)
155. 100-050-2423-5580-11 BC EARLY ED ADMIN - TRAVEL & CON	625.00	400.00	0.00	225.00
156. 100-050-2423-5610-11 BC EARLY ED ADMIN - SUPPLIES	400.00	75.00	36.00	289.00
157. 100-050-2423-5730-11 BC EARLY ED ADMIN - EQUIPMENT	375.00	361.08	0.00	13.92
158. 100-050-2423-5810-11 BC EARLY ED ADMIN - DUES & FEES	250.00	0.00	0.00	250.00

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TOTAL 2423 EARLY ED ADMIN	\$65,399.00	\$36,029.32	\$29,788.45	\$(418.77)
TOTAL 050 PRESCHOOL	\$65,399.00	\$66,429.75	\$64,798.30	\$(65,829.05)
101 GRADE K - 8				
1100 Direct Instruction				
159. 100-101-1100-5115-11 BC INSTR - PARA SALARIES	0.00	37,170.12	56,081.35	(93,251.47)
160. 100-101-1100-5120-11 BC REG ED SUB	0.00	72.50	0.00	(72.50)
161. 100-101-1100-5210-11 BC INSTR - HEALTH INS.	0.00	5,212.49	5,925.80	(11,138.29)
162. 100-101-1100-5220-11 BC INSTR - FICA & MED TAXES	0.00	2,767.66	4,290.23	(7,057.89)
163. 100-101-1100-5230-11 BC INSTR - LIFE INS.	0.00	113.94	164.23	(278.17)
164. 100-101-1100-5240-11 BC INSTR - MUNICIPAL RETIREMENT	0.00	1,240.55	1,850.16	(3,090.71)
165. 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	\$68,521.77	\$(115,228.81)
2220 Library				
166. 100-101-2220-5115-11 BC LIBRARY- PARA SALARIES	0.00	22,960.32	28,381.42	(51,341.74)
167. 100-101-2220-5220-11 BC LIBRARY - FICA & MED TAXES	0.00	1,756.44	2,171.18	(3,927.62)
168. 100-101-2220-5230-11 BC LIBRARY - LIFE INS.	0.00	81.30	108.40	(189.70)
169. 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				
170. 100-101-2410-5115-11 BC PRINCIPALS OFFICE - PARA WAGES	0.00	8,883.96	10,192.02	(19,075.98)
171. 100-101-2410-5210-11 BC PRINCIPALS OFFICE - HEALTH INS.	0.00	2,666.61	3,555.48	(6,222.09)
172. 100-101-2410-5220-11 BC PRINCIPALS OFFICE - FICA & MED	0.00	262.70	779.69	(1,042.39)
173. 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				
174. 100-101-2700-5110-11 BC TRANSPORTATION - COORD SALARII	38,101.00	18,984.25	18,171.31	945.44
175. 100-101-2700-5116-11 BC TRANSPORTATION- BUS RIDER WAG	12,000.00	616.83	0.00	11,383.17
176. 100-101-2700-5117-11 BC TRANSPORTATION - CLERICAL WAG	6,500.00	5,651.30	6,965.70	(6,117.00)
177. 100-101-2700-5210-11 BC TRANSPORTATION - HEALTH INS.	7,224.00	2,387.63	2,552.64	2,283.73
178. 100-101-2700-5220-11 BC TRANSPORTATION - FICA & MED	2,839.00	1,854.40	1,922.97	(938.37)
179. 100-101-2700-5230-11 BC TRANSPORTATION - LIFE INS.	214.00	76.78	85.08	52.14
180. 100-101-2700-5240-11 BC TRANSPORTATION - PENSION PLAN	2,193.00	955.64	838.68	398.68
181. 100-101-2700-5250-11 BC TRANSPORTATION - W/COMP INS.	290.00	150.20	0.00	139.80
182. 100-101-2700-5280-11 BC TRANSPORTATION - DENTAL INS.	375.00	235.28	274.56	(134.84)
183. 100-101-2700-5519-11 BC TRANSPORTATION - CONTRC TRAN	560,000.00	220,954.24	6,602.48	332,443.28
184. 100-101-2700-5530-11 BC TRANSPORTATION - TELEPHONE	0.00	225.00	0.00	(225.00)
185. 100-101-2700-5610-11 BC TRANSPORTATION - SUPPLIES	0.00	105.00	147.00	(252.00)
TOTAL 2700 STUDENT TRANSPORT	\$629,736.00	\$252,196.55	\$37,560.42	\$339,979.03
TOTAL 101 GRADE K - 8	\$629,736.00	\$336,489.09	\$152,473.74	\$140,773.17

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211 SPECIAL ED - REIMBURSABLE				
1200 SPED DIRECT INSTRUCTION				
186. 100-211-1200-5110-11 BC SPED INSTR - TEACHER SALARIES	702,190.00	294,237.62	453,821.55	(45,869.17)
187. 100-211-1200-5115-11 BC SPED INSTR - PARA SALARIES	640,000.00	254,414.76	335,963.56	49,621.68
188. 100-211-1200-5116-11 BC SPED INSTR - TUTOR WAGES	1,000.00	1,702.50	0.00	(702.50)
189. 100-211-1200-5117-11 BC SPED INSTR - BEHAVIOR INTERVENT	0.00	38,706.00	55,584.00	(94,290.00)
190. 100-211-1200-5120-11 BC SPED INSTR - SUBSTITUTES WAGES	75,000.00	36,527.57	0.00	38,472.43
191. 100-211-1200-5121-11 BC SPED INSTR - TUTORS	0.00	450.00	0.00	(450.00)
192. 100-211-1200-5210-11 BC SPED INSTR - HEALTH INS.	296,829.00	60,022.24	99,511.82	137,294.94
193. 100-211-1200-5219-11 BC SPED - HRA	0.00	45,000.00	0.00	(45,000.00)
194. 100-211-1200-5220-11 BC SPED INSTR - FICA & MED TAXES	102,718.00	46,017.29	64,670.72	(7,970.01)
195. 100-211-1200-5230-11 BC SPED INSTR - LIFE INS.	2,798.00	13,164.88	1,699.65	(12,066.53)
196. 100-211-1200-5232-11 BC SPED INSTR - VSTRS HEALTH ASSES	22,554.00	0.00	0.00	22,554.00
197. 100-211-1200-5240-11 BC SPED INSTR - MUNICIPAL RETIREME	26,000.00	3,827.69	6,924.61	15,247.70
198. 100-211-1200-5250-11 BC SPED INSTR - WORKERS' COMP INS.	8,978.00	2,571.30	0.00	6,406.70
199. 100-211-1200-5270-11 BC SPED INSTR - TEACHER TUITION REI	12,000.00	23,400.30	9,934.78	(21,335.08)
200. 100-211-1200-5271-11 BC SPED INSTR - PARA TUITION REIMB	3,000.00	520.00	0.00	2,480.00
201. 100-211-1200-5280-11 BC SPED INSTR - DENTAL INS.	8,500.00	2,089.81	3,076.68	3,333.51
202. 100-211-1200-5290-11 BC SPED INSTR - LTD	4,600.00	3,082.44	3,517.56	(2,000.00)
203. 100-211-1200-5320-11 BC SPED INSTR - CONTRC ED SRVC	690,000.00	456,032.38	594,741.18	(360,773.56)
204. 100-211-1200-5324-11 BC SPED INSTR - INSERVICE STAFF DEV	1,000.00	140.00	0.00	860.00
205. 100-211-1200-5511-11 BC SPED INSTR - FIELD TRIP	0.00	142.50	0.00	(142.50)
206. 100-211-1200-5560-11 BC SPED INSTR - STUDENT TUITION	553,159.00	208,670.57	333,448.38	11,040.05
207. 100-211-1200-5580-11 BC SPED INSTR - TRAVEL & CONF	1,000.00	50.00	0.00	950.00
208. 100-211-1200-5610-11 BC SPED INSTR - SUPPLIES	8,000.00	5,931.30	219.24	1,849.46
209. 100-211-1200-5614-11 BC SPED INSTR - TESTING SUPPLIES	0.00	195.25	0.00	(195.25)
210. 100-211-1200-5670-11 BC SPED INSTR - COMPUTER SOFTWARE	0.00	219.90	0.00	(219.90)
211. 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	\$1,497,364.29	\$1,963,113.73	\$(299,152.02)
1202 SPED ESY - EXTENDED SCHOOL YEAR				
212. 100-211-1202-5110-11 BC SPED ESY - TEACHER SALARIES	13,200.00	12,316.25	0.00	883.75
213. 100-211-1202-5115-11 BC SPED ESY- PARA SALARIES	22,000.00	25,547.75	0.00	(3,547.75)
214. 100-211-1202-5220-11 BC SPED ESY - FICA & MED TAXES	2,750.00	2,887.08	0.00	(137.08)
215. 100-211-1202-5240-11 BC SPED ESY - VMERS	0.00	219.67	0.00	(219.67)
216. 100-211-1202-5250-11 BC SPED ESY- WORKERS' COMP INS.	300.00	295.33	0.00	4.67
217. 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				
218. 100-211-2130-5110-11 BC SPED HEALTH - PT	11,610.00	3,122.51	5,350.90	3,136.59
219. 100-211-2130-5220-11 BC SPED HEALTH - FICA & MED TAXES	889.00	238.87	409.35	240.78
220. 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	\$5,760.25	\$3,444.09

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2140 PSYCHOLOGICAL SERVICES				
221. 100-211-2140-5110-11 BC SPED PSYCH - SALARIES	66,190.00	26,080.40	41,728.60	(1,619.00)
222. 100-211-2140-5210-11 BC SPED PSYCH - HEALTH INS.	7,224.00	1,917.77	3,403.52	1,902.71
223. 100-211-2140-5220-11 BC SPED PSYCH - FICA & MED TAXES	5,064.00	1,865.80	3,192.23	5.97
224. 100-211-2140-5230-11 BC SPED PSYCH - LIFE INS.	57.00	21.90	35.04	0.06
225. 100-211-2140-5250-11 BC SPED PSYCH - W/ COMP INS.	517.00	203.40	0.00	313.60
226. 100-211-2140-5280-11 BC SPED PSYCH - DENTAL INS.	375.00	141.30	226.08	7.62
227. 100-211-2140-5320-11 BC SPED PSYCH - CONTRC SRVC	8,000.00	2,850.00	0.00	5,150.00
228. 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	\$34,307.81	\$48,654.47	\$7,464.72
2149 SPED DEVELOPMENTAL				
229. 100-211-2149-5117-11 BC SPED DEVL - SPECIALIST SALARIES	59,106.00	7,758.00	0.00	51,348.00
230. 100-211-2149-5220-11 BC SPED DEVL - FICA & MED TAXES	2,227.00	593.50	0.00	1,633.50
231. 100-211-2149-5230-11 BC SPED DEVL - LIFE INS.	33.00	13.14	0.00	19.86
232. 100-211-2149-5250-11 BC SPED DEVL - W/ COMP INS.	228.00	60.51	0.00	167.49
233. 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				
234. 100-211-2150-5110-11 BC SPED SLP - SPEECH LANG SALARIES	219,977.00	91,140.40	142,043.65	(13,207.05)
235. 100-211-2150-5115-11 BC SPED SLP - PARA SALARIES	31,108.00	10,769.01	15,972.74	4,366.25
236. 100-211-2150-5210-11 BC SPED SLP - HEALTH INS.	59,170.00	15,098.09	25,419.20	18,652.71
237. 100-211-2150-5220-11 BC SPED SLP - SOCIAL SECURITY	20,509.00	7,317.55	12,088.24	1,103.21
238. 100-211-2150-5230-11 BC SPED SLP - LIFE INS.	306.00	103.90	159.72	42.38
239. 100-211-2150-5250-11 BC SPED SLP - WORKERS' COMP INS.	2,009.00	793.23	0.00	1,215.77
240. 100-211-2150-5280-11 BC SPED SLP - DENTAL INS.	1,857.00	696.45	1,114.32	46.23
241. 100-211-2150-5320-11 BC SPED SLP - CONTRACTED SRVC	15,000.00	2,508.00	0.00	12,492.00
242. 100-211-2150-5440-11 BC SPED SLP - EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00
243. 100-211-2150-5580-11 BC SPED SLP - TRAVEL & CONF	200.00	0.00	0.00	200.00
244. 100-211-2150-5610-11 BC SPED SLP - SUPPLIES	2,125.00	971.56	113.55	1,039.89
245. 100-211-2150-5730-11 BC SPED SLP - EQUIPMENT	1,000.00	445.00	0.00	555.00
246. 100-211-2150-5810-11 BC SPED SLP - DUES / MEMBER FEES	1,500.00	1,074.00	0.00	426.00
TOTAL 2150 SPEECH & LANG SRVC	\$355,761.00	\$130,917.19	\$196,911.42	\$27,932.39
2160 OCCUPATIONAL THERAPIST				
247. 100-211-2160-5110-11 BC SPED OCCU THERAPIST - SALARIES	48,794.00	14,798.08	23,676.91	10,319.01
248. 100-211-2160-5112-11 BC SPED OT - COTA WAGES	37,524.00	17,669.20	22,438.80	(2,584.00)
249. 100-211-2160-5210-11 BC SPED OCCU THERAPIST- HEALTH IN	8,519.00	1,775.88	2,367.86	4,375.26
250. 100-211-2160-5220-11 BC SPED OCCU THERAPIS- FICA & MED	6,604.00	2,430.34	3,527.86	645.80
251. 100-211-2160-5230-11 BC SPED OCCU THERAPIST - LIFE INS.	21.00	24.20	29.06	(32.26)
252. 100-211-2160-5250-11 BC SPED OCCU THERAPIST - W/ COMP I	674.00	253.23	0.00	420.77
253. 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

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2420 SPED ADMIN				
254. 100-211-2420-5110-11 BC SPED ADMIN - BC DIRECTOR WAGE	78,606.00	44,865.31	38,457.61	(4,716.92)
255. 100-211-2420-5112-11 BC SPED ADMIN - STAFF WAGES	36,794.00	20,440.00	17,520.00	(1,166.00)
256. 100-211-2420-5210-11 BC SPED ADMIN - HEALTH INS	26,257.00	8,580.48	7,535.79	10,140.73
257. 100-211-2420-5220-11 BC SPED ADMIN - FICA & MED	8,545.00	4,776.05	4,282.29	(513.34)
258. 100-211-2420-5230-11 BC SPED ADMIN - LIFE INS	342.00	231.38	202.00	(91.38)
259. 100-211-2420-5240-11 BC SPED ADMIN - PENSION	1,805.00	949.00	876.00	(20.00)
260. 100-211-2420-5250-11 BC SPED ADMIN - WORKERS' COMP	872.00	509.45	0.00	362.55
261. 100-211-2420-5270-11 BC SPED ADMIN - STAFF TUITION REIM	3,000.00	0.00	0.00	3,000.00
262. 100-211-2420-5280-11 BC SPED ADMIN - DENTAL INS	750.00	464.53	410.34	(124.87)
263. 100-211-2420-5360-11 BC SPED ADMIN - LEGAL SERVICES	750.00	0.00	0.00	750.00
264. 100-211-2420-5531-11 BC SPED ADMIN - POSTAGE	1,000.00	0.00	0.00	1,000.00
265. 100-211-2420-5580-11 BC SPED ADMIN - TRAVEL & CONF	1,300.00	296.38	0.00	1,003.62
266. 100-211-2420-5610-11 BC SPED ADMIN - SUPPLIES	1,000.00	374.41	0.00	625.59
267. 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	\$82,873.22	\$69,284.03	\$10,263.75
2711 SPED STUDENT TRANSPORT				
268. 100-211-2711-5115-11 BC SPED TRANS - BUS SUPERVISORY SA	40,000.00	14,924.32	0.00	25,075.68
269. 100-211-2711-5210-11 BC SPED TRANS - HEALTH INS.	0.00	644.55	0.00	(644.55)
270. 100-211-2711-5220-11 BC SPED TRANS - FICA & MED	2,200.00	1,126.36	0.00	1,073.64
271. 100-211-2711-5230-11 BC SPED TRANS - LIFE INS.	44.00	21.36	0.00	22.64
272. 100-211-2711-5240-11 BC SPED TRANS - VMERS	0.00	68.22	0.00	(68.22)
273. 100-211-2711-5250-11 BC SPED TRANS - WORKERS' COMP INS.	195.00	112.75	0.00	82.25
274. 100-211-2711-5280-11 BC SPED TRANS DENTAL INS	0.00	22.18	0.00	(22.18)
275. 100-211-2711-5514-11 BC SPED TRANS - ESY TRANSPORT	7,500.00	21,183.40	0.00	(13,683.40)
276. 100-211-2711-5519-11 BC SPED TRANS - CONTRC TRANS SRV	30,000.00	8,682.98	85.57	21,231.45
TOTAL 2711 SPED STUDENT TRANSPORT	\$79,939.00	\$46,786.12	\$85.57	\$33,067.31
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$4,064,789.00	\$1,882,998.51	\$2,335,951.70	\$(154,161.21)
212 SPECIAL ED - NON-REIMBURSABLE				
1214 EEE - ESSENTIAL EARLY EDUCATION				
277. 100-212-1214-5110-11 BC EEE SPED INSTR - TEACHER SALARII	53,849.00	33,760.94	54,017.56	(33,929.50)
278. 100-212-1214-5115-11 BC EEE SPED INSTR - PARA SALARIES	35,000.00	648.38	0.00	34,351.62
279. 100-212-1214-5210-11 BC EEE SPED INSTR - HEALTH INSURAN	15,000.00	2,850.65	3,535.38	8,613.97
280. 100-212-1214-5220-11 BC EEE SPED INSTR - FICA & MED	6,920.00	2,524.84	4,132.35	262.81
281. 100-212-1214-5230-11 BC EEE SPED INSTR - LIFE INS.	177.00	35.52	52.56	88.92
282. 100-212-1214-5240-11 BC EEE SPED INSTR - RETIREMENT	0.00	26.74	0.00	(26.74)
283. 100-212-1214-5250-11 BC EEE SPED INSTR - WORKERS' COMP I	621.00	263.40	0.00	357.60
284. 100-212-1214-5270-11 BC EEE SPED INSTR - STAFF TUITION RE	1,500.00	1,350.00	0.00	150.00
285. 100-212-1214-5280-11 BC EEE SPED INSTR - DENTAL INS.	725.00	216.28	310.86	197.86
286. 100-212-1214-5320-11 BC EEE SPED INSTR - CONTRACTED ED :	0.00	1,770.00	4,130.00	(5,900.00)
287. 100-212-1214-5513-11 BC EEE SPED INSTR - TRANS/ MILEAGE I	300.00	0.00	0.00	300.00
288. 100-212-1214-5610-11 BC EEE SPED INSTR - SUPPLIES	2,100.00	0.00	0.00	2,100.00

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289. 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	\$43,446.75	\$66,178.71	\$8,566.54
1215 EEE - ESY EXTENDED SCHOOL YEAR				
290. 100-212-1215-5110-11 BC EEE ESY INSTR - TEACHER SALARIE	4,000.00	2,618.75	0.00	1,381.25
291. 100-212-1215-5115-11 BC EEE ESY INSTR - PARA SALARIES	3,500.00	1,938.00	0.00	1,562.00
292. 100-212-1215-5220-11 BC EEE ESY INSTR - FICA & MED	550.00	346.26	0.00	203.74
293. 100-212-1215-5240-11 VMERS ER BC	0.00	9.47	0.00	(9.47)
294. 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	\$48,376.56	\$66,178.71	\$11,871.73
TOTAL 100 GENERAL FUND	\$5,022,193.00	\$2,334,293.91	\$2,619,402.45	\$68,496.64
TOTAL 11 BARRE CITY SCHOOL	\$5,022,193.00	\$2,334,293.91	\$2,619,402.45	\$68,496.64
12 BARRE TOWN SCHOOL				
100 GENERAL FUND				
010 BSU ADMINISTRATION				
2210 CURRICULUM DEVELOPMENT				
295. 100-010-2210-5110-12 BT CURRICULUM - SPECIALISTS SALARI	98,350.00	42,211.56	62,018.39	(5,879.95)
296. 100-010-2210-5210-12 BT CURRICULUM - HEALTH INS.	28,551.00	4,094.43	10,606.14	13,850.43
297. 100-010-2210-5220-12 BT CURRICULUM - FICA & MED	7,524.00	2,969.66	4,744.41	(190.07)
298. 100-010-2210-5230-12 BT CURRICULUM - LIFE INS.	86.00	21.88	52.56	11.56
299. 100-010-2210-5250-12 BT CURRICULUM - W/COMP INS.	768.00	329.20	0.00	438.80
300. 100-010-2210-5280-12 BT CURRICULUM - DENTAL INS.	563.00	141.34	254.34	167.32
TOTAL 2210 CURRICULUM DEVELOPMENT	\$135,842.00	\$49,768.07	\$77,675.84	\$8,398.09
TOTAL 010 BSU ADMINISTRATION	\$135,842.00	\$49,768.07	\$77,675.84	\$8,398.09
050 PRESCHOOL				
1100 Direct Instruction				
301. 100-050-1100-5115-12 BT PRESCHOOL - PARA SALARIES	0.00	37,304.00	49,876.46	(87,180.46)
302. 100-050-1100-5210-12 BT PRESCHOOL - HEALTH INS.	0.00	7,516.90	10,666.44	(18,183.34)
303. 100-050-1100-5220-12 BT PRESCHOOL - FICA & MED TAXES	0.00	2,337.23	3,815.55	(6,152.78)
304. 100-050-1100-5230-12 BT PRESCHOOL - LIFE INS.	0.00	91.17	130.08	(221.25)
305. 100-050-1100-5240-12 BT PRESCHOOL - RETIREMENT CONTRIH	0.00	1,538.88	2,057.40	(3,596.28)
306. 100-050-1100-5280-12 BT PRESCHOOL - DENTAL INS.	0.00	145.64	210.00	(355.64)
TOTAL 1100 Direct Instruction	\$0.00	\$48,933.82	\$66,755.93	\$(115,689.75)
2423 EARLY ED ADMIN				
307. 100-050-2423-5110-12 BT EARLY ED ADMIN - COORD SALARY	34,480.00	20,023.90	17,163.33	(2,707.23)
308. 100-050-2423-5112-12 BT EARLY ED ADMIN - ADMIN. ASSIST	12,012.00	8,477.49	5,636.34	(2,101.83)
309. 100-050-2423-5210-12 BT EARLY ED ADMIN - HEALTH INS	12,335.00	6,042.99	4,733.85	1,558.16
310. 100-050-2423-5220-12 BT EARLY ED ADMIN - FICA & MED	3,557.00	2,006.97	1,744.18	(194.15)

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311. 100-050-2423-5230-12 BT EARLY ED ADMIN - LIFE INS	134.00	78.76	65.76	(10.52)
312. 100-050-2423-5240-12 BT EARLY ED ADMIN - PENSION PLAN	601.00	330.85	281.82	(11.67)
313. 100-050-2423-5250-12 BT EARLY ED ADMIN - W/C INS	363.00	222.22	0.00	140.78
314. 100-050-2423-5280-12 BT EARLY ED ADMIN - DENTAL INS	267.00	161.99	127.17	(22.16)
315. 100-050-2423-5580-12 BT EARLY ED ADMIN - TRAVEL & CONF	0.00	400.00	0.00	(400.00)
316. 100-050-2423-5610-12 BT EARLY ED ADMIN - SUPPLIES	400.00	75.00	36.00	289.00
317. 100-050-2423-5730-12 BT EARLY ED ADMIN - EQUIPMENT	375.00	0.00	0.00	375.00
318. 100-050-2423-5810-12 BT EARLY ED ADMIN - DUES & FEES	250.00	0.00	0.00	250.00
TOTAL 2423 EARLY ED ADMIN	\$64,774.00	\$37,820.17	\$29,788.45	\$(2,834.62)
2700 STUDENT TRANSPORT				
319. 100-050-2700-5115-12 BT PRESCHOOL - TRANS BUS RIDER WA	12,000.00	7,392.50	0.00	4,607.50
320. 100-050-2700-5220-12 BT PRESCHOOL - TRANS FICA & MED	0.00	565.51	0.00	(565.51)
321. 100-050-2700-5250-12 BT PRESCHOOL - TRANS W/COMP INS.	0.00	57.70	0.00	(57.70)
322. 100-050-2700-5730-12 BT PRESCHOOL - TRANS EQUIPMENT	0.00	475.54	0.00	(475.54)
TOTAL 2700 STUDENT TRANSPORT	\$12,000.00	\$8,491.25	\$0.00	\$3,508.75
TOTAL 050 PRESCHOOL	\$76,774.00	\$95,245.24	\$96,544.38	\$(115,015.62)
101 GRADE K - 8				
1100 Direct Instruction				
323. 100-101-1100-5115-12 BT INSTR - PARA SALARIES	0.00	27,016.46	21,823.12	(48,839.58)
324. 100-101-1100-5120-12 BT SUBS SALARIES	0.00	221.63	0.00	(221.63)
325. 100-101-1100-5210-12 BT INSTR - HEALTH INS.	0.00	5,276.28	5,333.22	(10,609.50)
326. 100-101-1100-5220-12 BT INSTR - FICA & MED TAXES	0.00	1,950.57	1,669.48	(3,620.05)
327. 100-101-1100-5230-12 BT INSTR - LIFE INS.	0.00	74.67	66.99	(141.66)
328. 100-101-1100-5240-12 BT INSTR - MUNICIPAL RETIREMENT	0.00	1,204.86	900.18	(2,105.04)
329. 100-101-1100-5250-12 BT INSTR - WORKERS' COMP INS.	0.00	1.68	0.00	(1.68)
330. 100-101-1100-5280-12 BT INSTR - DENTAL INS.	0.00	149.04	157.50	(306.54)
TOTAL 1100 Direct Instruction	\$0.00	\$35,895.19	\$29,950.49	\$(65,845.68)
2140 PSYCHOLOGICAL SERVICES				
331. 100-101-2140-5115-12 BT BEHAPORT - PARA EDUCATOR	0.00	9,278.76	12,516.55	(21,795.31)
332. 100-101-2140-5210-12 BT BEHAVIORAL SUPPORT- HEALTH IN	0.00	2,252.00	3,555.48	(5,807.48)
333. 100-101-2140-5220-12 BT BEHAVIORAL SUPPORT - FICA/MED	0.00	675.83	957.52	(1,633.35)
334. 100-101-2140-5230-12 BT BEHAVIORAL SUPPORT - GROUP LIF	0.00	20.60	32.52	(53.12)
335. 100-101-2140-5240-12 BT BEHAVIORAL SUPPORT - RETIREMEN	0.00	382.80	516.36	(899.16)
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$0.00	\$12,609.99	\$17,578.43	\$(30,188.42)
2220 Library				
336. 100-101-2220-5115-12 BT LIBRARY- PARA SALARIES	0.00	13,443.44	14,888.12	(28,331.56)
337. 100-101-2220-5210-12 BT LIBRARY - HEALTH INS.	0.00	2,950.48	3,555.48	(6,505.96)
338. 100-101-2220-5220-12 BT LIBRARY - FICA & MED TAXES	0.00	969.06	1,138.94	(2,108.00)
339. 100-101-2220-5230-12 BT LIBRARY - LIFE INS.	0.00	26.99	32.52	(59.51)
340. 100-101-2220-5240-12 BT LIBRARY VMERS	0.00	554.55	614.16	(1,168.71)

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341. 100-101-2220-5280-12 BT LIBRARY - DENTAL INS.	0.00	87.14	105.00	(192.14)
TOTAL 2220 Library	\$0.00	\$18,031.66	\$20,334.22	\$(38,365.88)
2700 STUDENT TRANSPORT				
342. 100-101-2700-5110-12 BT TRANSPORTATION - COORD SALARII	40,040.00	22,851.20	17,440.60	(251.80)
343. 100-101-2700-5120-12 BT TRANSPORTATION - SUBSTITUTES	0.00	40.00	0.00	(40.00)
344. 100-101-2700-5210-12 BT TRANSPORTATION - HEALTH INS.	14,199.00	4,394.39	4,793.88	5,010.73
345. 100-101-2700-5220-12 BT TRANSPORTATION - FICA & MED	3,064.00	1,626.66	1,334.21	103.13
346. 100-101-2700-5230-12 BT TRANSPORTATION - LIFE INS.	114.00	48.18	52.56	13.26
347. 100-101-2700-5240-12 BT TRANSPORTATION - PENSION PLAN	2,366.00	1,108.97	872.04	384.99
348. 100-101-2700-5250-12 BT TRANSPORTATION - W/COMP INS.	313.00	176.87	0.00	136.13
349. 100-101-2700-5280-12 BT TRANSPORTATION - DENTAL INS.	375.00	155.43	169.56	50.01
350. 100-101-2700-5519-12 BT TRANSPORTATION - CONTRC TRAN	495,530.00	202,534.57	19,851.65	273,143.78
351. 100-101-2700-5530-12 BT TRANSPORTATION - TELEPHONE	0.00	225.00	0.00	(225.00)
352. 100-101-2700-5580-12 BT TRANSPORTATION - TRAVEL & CON	0.00	163.39	0.00	(163.39)
353. 100-101-2700-5610-12 BT TRANSPORTATION - SUPPLIES	0.00	640.50	210.00	(850.50)
TOTAL 2700 STUDENT TRANSPORT	\$556,001.00	\$233,965.16	\$44,724.50	\$277,311.34
TOTAL 101 GRADE K - 8	\$556,001.00	\$300,502.00	\$112,587.64	\$142,911.36
211 SPECIAL ED - REIMBURSABLE				
1200 SPED DIRECT INSTRUCTION				
354. 100-211-1200-5110-12 BT SPED INSTR - TEACHER SALARIES	644,322.00	230,444.89	314,052.56	99,824.55
355. 100-211-1200-5115-12 BT SPED INSTR - PARA SALARIES	351,000.00	131,124.96	204,811.55	15,063.49
356. 100-211-1200-5116-12 BT SPED INSTR - TUTOR WAGES	10,000.00	24,177.50	0.00	(14,177.50)
357. 100-211-1200-5117-12 BT SPED BEHAVIOR INTERVENTIONIST	0.00	53,625.69	58,600.30	(112,225.99)
358. 100-211-1200-5120-12 BT SPED INSTR - SUBSTITUTES WAGES	50,000.00	42,471.28	0.00	7,528.72
359. 100-211-1200-5210-12 BT SPED INSTR - HEALTH INS.	212,374.00	67,045.97	99,475.96	45,852.07
360. 100-211-1200-5219-12 BT SPED - HRA	0.00	20,000.00	0.00	(20,000.00)
361. 100-211-1200-5220-12 BT SPED INSTR - FICA & MED TAXES	79,291.00	34,377.54	44,176.06	737.40
362. 100-211-1200-5230-12 BT SPED INSTR - LIFE INS.	1,484.00	694.60	958.11	(168.71)
363. 100-211-1200-5232-12 BT SPED INSTR - VSTRS HEALTH ASSES	16,289.00	6,081.75	0.00	10,207.25
364. 100-211-1200-5240-12 BT SPED INSTR - MUNICIPAL RETIREME	18,250.00	5,674.46	7,739.97	4,835.57
365. 100-211-1200-5250-12 BT SPED INSTR - WORKERS' COMP INS.	10,026.00	2,308.35	0.00	7,717.65
366. 100-211-1200-5270-12 BT SPED INSTR - TEACHER TUITION REI	10,000.00	20,002.00	1,895.39	(11,897.39)
367. 100-211-1200-5271-12 BT SPED INSTR - PARA TUITION REIMB	3,000.00	1,590.00	0.00	1,410.00
368. 100-211-1200-5280-12 BT SPED INSTR - DENTAL INS.	5,700.00	2,296.53	3,117.12	286.35
369. 100-211-1200-5290-12 BT SPED INSTR - LTD	3,520.00	2,054.95	2,445.05	(980.00)
370. 100-211-1200-5320-12 BT SPED INSTR - CONTRC ED SRVC	159,000.00	116,832.46	201,182.01	(159,014.47)
371. 100-211-1200-5430-12 BT SPED INSTR - REPAIRS & MAINT	200.00	0.00	0.00	200.00
372. 100-211-1200-5531-12 BT SPED INSTR - POSTAGE	100.00	0.00	0.00	100.00
373. 100-211-1200-5560-12 BT SPED INSTR - STUDENT TUITION	397,000.00	225,752.64	285,938.86	(114,691.50)
374. 100-211-1200-5580-12 BT SPED INSTR - TRAVEL & CONF	2,500.00	1,112.83	1,254.99	132.18
375. 100-211-1200-5610-12 BT SPED INSTR - SUPPLIES	17,750.00	6,311.16	900.18	10,538.66
376. 100-211-1200-5614-12 BT SPED INSTR - TESTING SUPPLIES	0.00	91.95	0.00	(91.95)

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377. 100-211-1200-5730-12 BT SPED INSTR - EQUIPMENT	3,500.00	1,128.92	0.00	2,371.08
TOTAL 1200 SPED DIRECT INSTRUCTION	\$1,995,306.00	\$995,200.43	\$1,226,548.11	\$(226,442.54)
2130 HEALTH SERVICE				
378. 100-211-2130-5110-12 BT SPED HEALTH - PHYSICAL THERAPY	16,610.00	4,069.43	5,350.90	7,189.67
379. 100-211-2130-5220-12 BT SPED HEALTH - FICA & MED TAXES	889.00	311.35	409.35	168.30
380. 100-211-2130-5250-12 BT SPED HEALTH - W/ COMP INS.	376.00	31.65	0.00	344.35
TOTAL 2130 HEALTH SERVICE	\$17,875.00	\$4,412.43	\$5,760.25	\$7,702.32
2140 PSYCHOLOGICAL SERVICES				
381. 100-211-2140-5110-12 BT SPED PSYCH - SALARIES	42,032.00	29,797.58	56,004.28	(43,769.86)
382. 100-211-2140-5117-12 BT SPED PSYCH BI - SALARIES	29,260.00	14,179.50	11,488.50	3,592.00
383. 100-211-2140-5210-12 BT SPED PSYCH - HEALTH INS.	19,034.00	5,648.73	9,427.68	3,957.59
384. 100-211-2140-5220-12 BT SPED PSYCH - FICA & MED TAXES	5,454.00	3,108.90	5,163.20	(2,818.10)
385. 100-211-2140-5230-12 BT SPED PSYCH - LIFE INS.	90.00	57.07	89.64	(56.71)
386. 100-211-2140-5250-12 BT SPED PSYCH - W/ COMP INS.	557.00	342.91	0.00	214.09
387. 100-211-2140-5280-12 BT SPED PSYCH - DENTAL INS.	375.00	240.21	395.64	(260.85)
388. 100-211-2140-5320-12 BT SPED PSYCH - CONTRC SRVC	25,000.00	25,349.62	2,365.00	(2,714.62)
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$121,802.00	\$78,724.52	\$84,933.94	\$(41,856.46)
2150 SPEECH & LANG SRVC				
389. 100-211-2150-5110-12 BT SPED SLP - SPEECH LANG SALARIES	184,663.00	72,236.90	115,579.10	(3,153.00)
390. 100-211-2150-5115-12 BT SPED SLP - PARA SALARIES	24,500.00	4,088.78	4,756.89	15,654.33
391. 100-211-2150-5210-12 BT SPED SLP - HEALTH INS.	10,224.00	1,917.77	0.00	8,306.23
392. 100-211-2150-5220-12 BT SPED SLP - SOCIAL SECURITY	15,904.00	5,782.28	9,205.69	916.03
393. 100-211-2150-5230-12 BT SPED SLP - LIFE INS.	171.00	78.69	119.43	(27.12)
394. 100-211-2150-5240-12 BT SPED SLP - RETIREMENT	1,350.00	168.64	196.20	985.16
395. 100-211-2150-5250-12 BT SPED SLP - WORKERS' COMP INS.	1,418.00	563.40	0.00	854.60
396. 100-211-2150-5270-12 BT SPED SLP - TUITION REIMB	1,000.00	900.00	0.00	100.00
397. 100-211-2150-5280-12 BT SPED SLP - DENTAL INS.	750.00	282.60	452.16	15.24
398. 100-211-2150-5322-12 BT SPED SLP - CONTRC AUDITORY SRV	2,500.00	767.50	0.00	1,732.50
399. 100-211-2150-5580-12 BT SPED SLP - TRAVEL & CONF	600.00	0.00	635.00	(35.00)
400. 100-211-2150-5610-12 BT SPED SLP - SUPPLIES	2,250.00	1,135.32	1,190.81	(76.13)
401. 100-211-2150-5730-12 BT SPED SLP - EQUIPMENT	3,000.00	0.00	0.00	3,000.00
402. 100-211-2150-5810-12 BT SPED SLP - DUES / MEMBER FEES	0.00	225.00	253.00	(478.00)
TOTAL 2150 SPEECH & LANG SRVC	\$248,330.00	\$88,146.88	\$132,388.28	\$27,794.84
2160 OCCUPATIONAL THERAPIST				
403. 100-211-2160-5110-12 BT SPED OCCU THERAPIST - SALARIES	32,529.00	9,865.40	15,784.61	6,878.99
404. 100-211-2160-5112-12 BT SPED OCCU THERAPIST - COTA WAG	44,000.00	14,780.10	22,885.90	6,334.00
405. 100-211-2160-5210-12 BT SPED OCCU THERAPIST- HEALTH IN	20,554.00	5,635.44	7,513.90	7,404.66
406. 100-211-2160-5220-12 BT SPED OCCU THERAPIS- FICA & MED	9,355.00	1,724.63	2,958.31	4,672.06
407. 100-211-2160-5230-12 BT SPED OCCU THERAPIST - LIFE INS.	14.00	21.60	25.90	(33.50)
408. 100-211-2160-5250-12 BT SPED OCCU THERAPIST - W/ COMP I	597.00	145.13	0.00	451.87
409. 100-211-2160-5280-12 BT SPED OCCU THERAPIST- DENTAL IN	543.00	129.60	172.82	240.58

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TOTAL 2160 OCCUPATIONAL THERAPIST	\$107,592.00	\$32,301.90	\$49,341.44	\$25,948.66
2420 SPED ADMIN				
410. 100-211-2420-5110-12 BT SPED ADMIN - BT DIRECTOR WAGES	57,815.00	30,978.44	26,554.07	282.49
411. 100-211-2420-5112-12 BT SPED ADMIN - STAFF WAGES	20,891.00	0.00	0.00	20,891.00
412. 100-211-2420-5210-12 BT SPED ADMIN - HEALTH INS	9,545.00	4,013.66	3,440.75	2,090.59
413. 100-211-2420-5220-12 BT SPED ADMIN - FICA & MED	5,694.00	2,233.89	2,031.38	1,428.73
414. 100-211-2420-5230-12 BT SPED ADMIN - LIFE INS	50.00	35.56	30.52	(16.08)
415. 100-211-2420-5240-12 BT SPED ADMIN - PENSION	1,250.00	0.00	0.00	1,250.00
416. 100-211-2420-5250-12 BT SPED ADMIN - WORKERS' COMP	428.00	241.63	0.00	186.37
417. 100-211-2420-5270-12 BT SPED ADMIN - STAFF TUITION REIM	2,000.00	0.00	0.00	2,000.00
418. 100-211-2420-5280-12 BC SPED ADMIN - DENTAL INS	188.00	57.40	49.17	81.43
419. 100-211-2420-5360-12 BT SPED ADMIN - LEGAL SERVICES	2,500.00	0.00	0.00	2,500.00
420. 100-211-2420-5580-12 BT SPED ADMIN - TRAVEL & CONF	1,300.00	50.81	0.00	1,249.19
421. 100-211-2420-5610-12 BT SPED ADMIN - SUPPLIES	500.00	0.00	0.00	500.00
422. 100-211-2420-5730-12 BT SPED ADMIN - EQUIPMENT	1,500.00	0.00	0.00	1,500.00
423. 100-211-2420-5810-12 BT SPED ADMIN - DUES	1,300.00	0.00	0.00	1,300.00
TOTAL 2420 SPED ADMIN	\$104,961.00	\$37,611.39	\$32,105.89	\$35,243.72
2711 SPED STUDENT TRANSPORT				
424. 100-211-2711-5115-12 BT SPED TRANS - BUS SUPERVISORY SA	30,000.00	42,848.12	0.00	(12,848.12)
425. 100-211-2711-5210-12 BT SPED TRANS - HEALTH INS.	5,500.00	2,616.86	0.00	2,883.14
426. 100-211-2711-5220-12 BT SPED TRANS - FICA & MED	1,600.00	3,216.11	0.00	(1,616.11)
427. 100-211-2711-5230-12 BT SPED TRANS - LIFE INS.	0.00	22.84	0.00	(22.84)
428. 100-211-2711-5240-12 BT SPED TRANS - VMERS	0.00	228.47	0.00	(228.47)
429. 100-211-2711-5250-12 BT SPED TRANS- WORKERS' COMP INS.	1,450.00	322.79	0.00	1,127.21
430. 100-211-2711-5280-12 BT SPED TRANS DENTAL INS	0.00	64.33	0.00	(64.33)
431. 100-211-2711-5513-12 BT SPED TRANS- CONTR STUDENT TRA	0.00	3,248.60	0.00	(3,248.60)
432. 100-211-2711-5514-12 BT SPED TRANS - ESY TRANSPORT	0.00	7,570.37	0.00	(7,570.37)
TOTAL 2711 SPED STUDENT TRANSPORT	\$38,550.00	\$60,138.49	\$0.00	\$(21,588.49)
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$2,634,416.00	\$1,296,536.04	\$1,531,077.91	\$(193,197.95)
212 SPECIAL ED - NON-REIMBURSABLE				
1214 EEE - ESSENTIAL EARLY EDUCATION				
433. 100-212-1214-5110-12 BT EEE SPED INSTR - TEACHER SALARIE	51,270.00	11,916.74	19,066.76	20,286.50
434. 100-212-1214-5115-12 BT EEE SPED INSTR - PARA SALARIES	28,000.00	5,782.53	10,094.18	12,123.29
435. 100-212-1214-5210-12 BT EEE SPED INSTR - HEALTH INSURAN	23,612.00	4,704.61	7,090.86	11,816.53
436. 100-212-1214-5220-12 BT EEE SPED INSTR - FICA & MED	3,210.00	1,119.38	2,230.82	(140.20)
437. 100-212-1214-5230-12 BT EEE SPED INSTR - LIFE INS.	354.00	30.66	50.04	273.30
438. 100-212-1214-5240-12 BT EEE SPED INSTR - RETIREMENT	1,625.00	238.54	418.09	968.37
439. 100-212-1214-5250-12 BT EEE SPED INSTR - WORKERS' COMP I	1,305.00	93.00	0.00	1,212.00
440. 100-212-1214-5270-12 BT EEE SPED INSTR - STAFF TUITION RE	2,500.00	1,350.00	1,060.00	90.00
441. 100-212-1214-5280-12 BT EEE SPED INSTR - DENTAL INS.	288.00	129.81	189.78	(31.59)
442. 100-212-1214-5320-12 BT EEE SPED INSTR - CONTRACTED ED :	0.00	8,920.00	0.00	(8,920.00)

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443. 100-212-1214-5513-12 BT EEE SPED INSTR - TRANS/ MILEAGE I	600.00	66.49	0.00	533.51
444. 100-212-1214-5560-12 BT EEE SPED INSTR - Tuition	112,000.00	0.00	0.00	112,000.00
445. 100-212-1214-5610-12 BT EEE SPED INSTR - SUPPLIES	400.00	227.08	0.00	172.92
446. 100-212-1214-5614-12 BT EEE SPED INSTR - TESTING MATERIA	1,000.00	557.28	188.54	254.18
447. 100-212-1214-5730-12 BT EEE SPED INSTR - EQUIPMENT	1,000.00	360.00	360.00	280.00
TOTAL 1214 EEE - ESSENTIAL EARLY EDUCATION	\$227,164.00	\$35,496.12	\$40,749.07	\$150,918.81
1215 EEE - ESY EXTENDED SCHOOL YEAR				
448. 100-212-1215-5110-12 BT EEE ESY INSTR - TEACHER SALARIE	2,300.00	2,318.25	0.00	(18.25)
449. 100-212-1215-5115-12 BT EEE ESY INSTR - PARA SALARIES	450.00	938.66	0.00	(488.66)
450. 100-212-1215-5220-12 BT EEE ESY INSTR - FICA & MED	230.00	239.56	0.00	(9.56)
451. 100-212-1215-5240-12 BT ESY - MUNICIPAL RETIREMENT	0.00	38.72	0.00	(38.72)
452. 100-212-1215-5250-12 BT EEE ESY INSTR - WORKERS' COMP I	60.00	25.41	0.00	34.59
TOTAL 1215 EEE - ESY EXTENDED SCHOOL YEAR	\$3,040.00	\$3,560.60	\$0.00	\$(520.60)
TOTAL 212 SPECIAL ED - NON-REIMBURSABLE	\$230,204.00	\$39,056.72	\$40,749.07	\$150,398.21
TOTAL 100 GENERAL FUND	\$3,633,237.00	\$1,781,108.07	\$1,858,634.84	\$(6,505.91)
TOTAL 12 BARRE TOWN SCHOOL	\$3,633,237.00	\$1,781,108.07	\$1,858,634.84	\$(6,505.91)
32 PRE-TECH				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
453. 100-300-1300-5115-32 CVCC - PRE-TECH PARA WAGES	0.00	8,517.01	7,426.18	(15,943.19)
454. 100-300-1300-5210-32 CVCC - PRETECH HEALTH INSURANCE	0.00	1,777.74	0.00	(1,777.74)
455. 100-300-1300-5220-32 CVCC - PRE TECH FICA/Medi	0.00	626.12	568.10	(1,194.22)
456. 100-300-1300-5230-32 CVCC - PRETECH LIFE INSURANCE	0.00	16.26	0.00	(16.26)
457. 100-300-1300-5240-32 CVCC - PRE TECH RETIREMENT	0.00	200.20	0.00	(200.20)
458. 100-300-1300-5250-32 CVCC - PRETECH PARA WC	0.00	37.85	0.00	(37.85)
459. 100-300-1300-5280-32 CVCC - PRETECH DENTAL INS	0.00	52.50	0.00	(52.50)
TOTAL 1300 Tech Ed Direct	\$0.00	\$11,227.68	\$7,994.28	\$(19,221.96)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$11,227.68	\$7,994.28	\$(19,221.96)
TOTAL 100 GENERAL FUND	\$0.00	\$11,227.68	\$7,994.28	\$(19,221.96)
TOTAL 32 PRE-TECH	\$0.00	\$11,227.68	\$7,994.28	\$(19,221.96)
40 CVCC - FOOD TRADES				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
460. 100-300-1300-5115-40 CVCC - FOOD TRADES PARA WAGES	0.00	5,052.15	8,599.50	(13,651.65)
461. 100-300-1300-5210-40 CVCC - FOOD TRADES HEALTH INS	0.00	1,905.26	3,555.48	(5,460.74)

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462. 100-300-1300-5220-40 CVCC- FOOD TRADES FICA/MEDI	0.00	356.87	657.86	(1,014.73)
463. 100-300-1300-5230-40 CVCC - FOOD TRADES LIFE INSURANCE	0.00	17.43	32.52	(49.95)
464. 100-300-1300-5240-40 CVCC - PARA EDUCATOR RETIREMENT	0.00	33.78	354.72	(388.50)
465. 100-300-1300-5250-40 CVCC - FOOD TRADES WC	0.00	39.40	0.00	(39.40)
466. 100-300-1300-5280-40 CVCC - FOOD TRADES DENTAL INS	0.00	56.27	105.00	(161.27)
TOTAL 1300 Tech Ed Direct	\$0.00	\$7,461.16	\$13,305.08	\$(20,766.24)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$7,461.16	\$13,305.08	\$(20,766.24)
TOTAL 100 GENERAL FUND	\$0.00	\$7,461.16	\$13,305.08	\$(20,766.24)
TOTAL 40 CVCC - FOOD TRADES	\$0.00	\$7,461.16	\$13,305.08	\$(20,766.24)
41 SPAULDING HIGH SCHOOL				
100 GENERAL FUND				
101 GRADE K - 8				
1100 Direct Instruction				
467. 100-101-1100-5115-41 SHS INSTR - PARA SALARIES	0.00	12,171.02	22,508.81	(34,679.83)
468. 100-101-1100-5210-41 SHS INSTR - HEALTH NSURANCE	0.00	4,148.06	8,296.12	(12,444.18)
469. 100-101-1100-5220-41 SHS INSTR - FICA & MED	0.00	649.53	1,721.91	(2,371.44)
470. 100-101-1100-5230-41 SHS INSTR - LIFE INS	0.00	37.99	75.88	(113.87)
471. 100-101-1100-5240-41 SHS INSTR - MUNICIPAL RETIREMENT	0.00	482.11	1,087.32	(1,569.43)
472. 100-101-1100-5280-41 SHS INSTR - DENTAL INSURANCE	0.00	122.50	245.00	(367.50)
TOTAL 1100 Direct Instruction	\$0.00	\$17,611.21	\$33,935.04	\$(51,546.25)
2711 SPED STUDENT TRANSPORT				
473. 100-101-2711-5519-41 TRANSPORTATION - OUT OF DISTRICT	0.00	3,096.66	2,801.74	(5,898.40)
TOTAL 2711 SPED STUDENT TRANSPORT	\$0.00	\$3,096.66	\$2,801.74	\$(5,898.40)
TOTAL 101 GRADE K - 8	\$0.00	\$20,707.87	\$36,736.78	\$(57,444.65)
103 GRADE 9 - 12				
1100 Direct Instruction				
474. 100-103-1100-5115-41 SHS INSTR - PARA WAGES	0.00	9,001.58	11,485.32	(20,486.90)
475. 100-103-1100-5220-41 SHS INSTR - FICA & MED	0.00	631.68	878.63	(1,510.31)
476. 100-103-1100-5230-41 SHS INSTR - LIFE INS.	0.00	24.31	32.52	(56.83)
477. 100-103-1100-5250-41 SHS INSTR - WORKERS' COMP INS.	0.00	70.20	0.00	(70.20)
TOTAL 1100 Direct Instruction	\$0.00	\$9,727.77	\$12,396.47	\$(22,124.24)
2120 GUIDANCE SERVICES				
478. 100-103-2120-5115-41 SHS GUIDANCE - PARA WAGES	0.00	13,027.86	16,771.18	(29,799.04)
479. 100-103-2120-5210-41 SHS GUIDANCE - HEALTH INS	0.00	2,666.61	3,555.48	(6,222.09)
480. 100-103-2120-5220-41 SHS GUIDANCE - FICA & MED	0.00	951.66	1,282.99	(2,234.65)
481. 100-103-2120-5230-41 SHS GUIDANCE - LIFE INS.	0.00	24.39	32.52	(56.91)
482. 100-103-2120-5250-41 SHS GUIDANCE - WORKERS' COMP INS.	0.00	101.64	0.00	(101.64)
483. 100-103-2120-5280-41 SHS GUIDANCE - DENTAL INS.	0.00	78.75	105.00	(183.75)

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TOTAL 2120 GUIDANCE SERVICES	\$0.00	\$16,850.91	\$21,747.17	\$(38,598.08)
2220 Library				
484. 100-103-2220-5115-41 SHS LIBRARY - PARA SALARIES	0.00	9,901.40	12,464.95	(22,366.35)
485. 100-103-2220-5220-41 SHS LIBRARY - FICA & MED	0.00	757.50	953.56	(1,711.06)
486. 100-103-2220-5230-41 SHS LIBRARY - LIFE INS.	0.00	36.54	53.34	(89.88)
487. 100-103-2220-5250-41 SHS LIBRARY - WORKERS COMP INS	0.00	77.22	0.00	(77.22)
TOTAL 2220 Library	\$0.00	\$10,772.66	\$13,471.85	\$(24,244.51)
2225 TECHNOLOGY				
488. 100-103-2225-5115-41 SHS - TECHNOLOGY PARA	0.00	11,377.48	15,913.72	(27,291.20)
489. 100-103-2225-5220-41 SHS - TECH PARA FICA/MEDI	0.00	870.37	1,217.40	(2,087.77)
490. 100-103-2225-5230-41 SHS - TECH LIFE INSURANCE	0.00	24.39	32.52	(56.91)
491. 100-103-2225-5240-41 SHS-TECHNOLOGY MUN RETIRE	0.00	469.32	656.40	(1,125.72)
492. 100-103-2225-5250-41 SHS - TECH PARA WC	0.00	88.77	0.00	(88.77)
TOTAL 2225 TECHNOLOGY	\$0.00	\$12,830.33	\$17,820.04	\$(30,650.37)
2410 PRINCIPALS OFFICE				
493. 100-103-2410-5115-41 SHS PRINCIPALS OFFICE - PARA WAGES	0.00	16,461.68	18,888.80	(35,350.48)
494. 100-103-2410-5210-41 SHS PRINCIPALS OFFICE - HEALTH INS.	0.00	2,980.67	3,555.48	(6,536.15)
495. 100-103-2410-5220-41 SHS PRINCIPALS OFFICE - FICA & MED	0.00	1,151.46	1,445.00	(2,596.46)
496. 100-103-2410-5230-41 SHS PRINCIPALS OFFICE - LIFE INS.	0.00	37.99	48.84	(86.83)
497. 100-103-2410-5240-41 SHS PRINCIPALS OFFICE - VT MUNICIPA	0.00	365.93	464.40	(830.33)
498. 100-103-2410-5250-41 SHS PRINCIPALS OFFICE - WORK COMP I	0.00	128.45	0.00	(128.45)
499. 100-103-2410-5280-41 SHS PRINCIPALS OFFICE - DENTAL INS.	0.00	120.51	160.68	(281.19)
TOTAL 2410 PRINCIPALS OFFICE	\$0.00	\$21,246.69	\$24,563.20	\$(45,809.89)
2711 SPED STUDENT TRANSPORT				
500. 100-103-2711-5519-41 SHS TRANSPORTATION - CONTRACTED	0.00	4,950.00	0.00	(4,950.00)
TOTAL 2711 SPED STUDENT TRANSPORT	\$0.00	\$4,950.00	\$0.00	\$(4,950.00)
TOTAL 103 GRADE 9 - 12	\$0.00	\$76,378.36	\$89,998.73	\$(166,377.09)
211 SPECIAL ED - REIMBURSABLE				
1200 SPED DIRECT INSTRUCTION				
501. 100-211-1200-5110-41 SHS SPED INSTR - TEACHER SALARIES	474,358.00	191,858.26	307,297.30	(24,797.56)
502. 100-211-1200-5115-41 SHS SPED INSTR - PARA WAGES	150,000.00	79,734.00	102,628.49	(32,362.49)
503. 100-211-1200-5117-41 SHS SPED BEHAVIOR INTERVENTIONIS	320,737.00	121,098.31	144,753.31	54,885.38
504. 100-211-1200-5120-41 SHS SPED INSTR - SUBSTITUTE WAGES	3,000.00	388.50	0.00	2,611.50
505. 100-211-1200-5121-41 SHS SPED INSTR - TUTOR WAGES	1,000.00	1,300.00	0.00	(300.00)
506. 100-211-1200-5210-41 SHS SPED INSTR - HEALTH INS.	245,947.00	71,821.92	106,751.76	67,373.32
507. 100-211-1200-5219-41 SHS SPED - HRA	0.00	40,000.00	0.00	(40,000.00)
508. 100-211-1200-5220-41 SHS SPED INSTR - FICA & MED TAXES	74,443.00	28,488.26	42,432.96	3,521.78
509. 100-211-1200-5230-41 SHS SPED INSTR - LIFE INS.	1,168.00	625.62	889.40	(347.02)
510. 100-211-1200-5232-41 SHS SPED INSTR - VSTRS HEALTH ASSES	12,530.00	5,380.50	0.00	7,149.50

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511. 100-211-1200-5240-41 SHS SPED INSTR - VMERS	16,000.00	2,267.83	3,311.16	10,421.01
512. 100-211-1200-5250-41 SHS SPED INSTR - WORKERS' COMP INS	6,463.00	2,449.97	0.00	4,013.03
513. 100-211-1200-5270-41 SHS SPED INSTR - TEACHER TUITION RE	7,500.00	4,368.00	3,861.00	(729.00)
514. 100-211-1200-5271-41 SHS SPED INSTR - PARA TUITION REIM	3,500.00	0.00	0.00	3,500.00
515. 100-211-1200-5280-41 SHS SPED INSTR - DENTAL INS.	6,285.00	2,400.65	3,286.68	597.67
516. 100-211-1200-5290-41 SHS SPED INSTR - LTD	2,201.00	2,054.93	2,445.07	(2,299.00)
517. 100-211-1200-5324-41 SHS SPED INSTR - INSERVICE STAFF DE	1,000.00	0.00	0.00	1,000.00
518. 100-211-1200-5511-41 SHS SPED INSTR - FIELD TRIPS	4,000.00	4,047.25	1,460.00	(1,507.25)
519. 100-211-1200-5560-41 SHS SPED INSTR - STUDENT TUITION	1,267,565.00	805,074.16	1,085,608.14	(623,117.30)
520. 100-211-1200-5580-41 SHS SPED INSTR - CONF & TRAVEL	1,500.00	423.48	0.00	1,076.52
521. 100-211-1200-5610-41 SHS SPED INSTR - SUPPLIES	12,000.00	3,853.43	1,957.72	6,188.85
522. 100-211-1200-5670-41 SHS SPED INSTR - COMPUTER SOFTWARE	0.00	60.00	0.00	(60.00)
523. 100-211-1200-5890-41 SHS SPED INSTR - AWARDS	250.00	0.00	0.00	250.00
TOTAL 1200 SPED DIRECT INSTRUCTION	\$2,611,447.00	\$1,367,695.07	\$1,806,682.99	\$(562,931.06)
1202 SPED ESY - EXTENDED SCHOOL YEAR				
524. 100-211-1202-5110-41 SHS SPED ESY - SUMMER TCH WAGES	9,000.00	6,556.54	0.00	2,443.46
525. 100-211-1202-5115-41 SHS SPED ESY - SUMMER PARA WAGES	9,000.00	11,956.58	0.00	(2,956.58)
526. 100-211-1202-5220-41 SHS SPED ESY - SUMMER FICA & MED	2,145.00	1,398.18	0.00	746.82
527. 100-211-1202-5240-41 VMERS ESY SHS	0.00	100.41	0.00	(100.41)
528. 100-211-1202-5250-41 SHS SPED ESY - SUMMER W/COMP INS.	150.00	144.40	0.00	5.60
TOTAL 1202 SPED ESY - EXTENDED SCHOOL YEAR	\$20,295.00	\$20,156.11	\$0.00	\$138.89
1204 GRANITE ACADEMY				
529. 100-211-1204-5110-41 SHS GAP - TEACHER SALARIES	124,900.00	24,606.90	39,371.10	60,922.00
530. 100-211-1204-5115-41 SHS GAP - PARA WAGES	17,612.00	0.00	0.00	17,612.00
531. 100-211-1204-5117-41 SHS GAP - BEHAVIORAL SPEC WAGES	23,310.00	0.00	0.00	23,310.00
532. 100-211-1204-5210-41 SHS GAP - HEALTH INS.	20,000.00	0.00	0.00	20,000.00
533. 100-211-1204-5220-41 SHS GAP - FICA & MED	8,278.00	1,882.40	3,011.89	3,383.71
534. 100-211-1204-5230-41 SHS GAP - LIFE INS.	177.00	21.90	35.04	120.06
535. 100-211-1204-5250-41 SHS GAP - W/COMP INS.	523.00	191.90	0.00	331.10
536. 100-211-1204-5280-41 SHS GAP - DENTAL INS.	375.00	141.30	226.08	7.62
537. 100-211-1204-5610-41 SHS GAP - SUPPLIES	1,000.00	903.84	870.00	(773.84)
TOTAL 1204 GRANITE ACADEMY	\$196,175.00	\$27,748.24	\$43,514.11	\$124,912.65
1205 SPED ACT PROGRAM				
538. 100-211-1205-5110-41 SHS ACT PROGRAM - TEACHER WAGES	40,854.00	16,723.84	26,758.16	(2,628.00)
539. 100-211-1205-5117-41 SHS ACT PROGRAM - BEHAV INTERV W.	92,112.00	24,989.20	39,982.80	27,140.00
540. 100-211-1205-5210-41 SHS ACT PROGRAM HEALTH INS	25,913.00	3,288.70	3,946.44	18,677.86
541. 100-211-1205-5220-41 SHS ACT PROGRAM - FICA & MED	10,172.00	3,055.09	5,105.68	2,011.23
542. 100-211-1205-5230-41 SHS ACT PROGRAM - LIFE INS.	124.00	35.10	56.16	32.74
543. 100-211-1205-5250-41 SHS ACT PROGRAM - W/COMP INS.	1,038.00	325.30	0.00	712.70
544. 100-211-1205-5280-41 SHS ACT PROGRAM - DENTAL	732.00	141.30	169.56	421.14
545. 100-211-1205-5580-41 SHS ACT PROGRAM - TRAVEL & CONF	2,000.00	0.00	0.00	2,000.00
546. 100-211-1205-5610-41 SHS ACT PROGRAM - SUPPLIES	0.00	4,917.16	2,438.91	(7,356.07)

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547. 100-211-1205-5730-41 SHS ACT PROGRAM - EQUIPMENT	1,500.00	0.00	0.00	1,500.00
TOTAL 1205 SPED ACT PROGRAM	\$174,445.00	\$53,475.69	\$78,457.71	\$42,511.60
2130 HEALTH SERVICE				
548. 100-211-2130-5110-41 SHS SPED HEALTH - OT/PT	6,970.00	519.52	1,599.12	4,851.36
549. 100-211-2130-5220-41 SHS SPED HEALTH - FICA & MED TAXE	266.00	39.71	122.34	103.95
550. 100-211-2130-5250-41 SHS SPED HEALTH - W/C INS	28.00	4.01	0.00	23.99
TOTAL 2130 HEALTH SERVICE	\$7,264.00	\$563.24	\$1,721.46	\$4,979.30
2140 PSYCHOLOGICAL SERVICES				
551. 100-211-2140-5110-41 SHS PSYCH - SALARIES	121,080.00	36,936.68	68,513.14	15,630.18
552. 100-211-2140-5210-41 SHS PSYCH - HEALTH INS.	14,447.00	1,728.32	2,552.64	10,166.04
553. 100-211-2140-5220-41 SHS PSYCH - FICA & MED	9,263.00	2,764.46	5,241.26	1,257.28
554. 100-211-2140-5230-41 SHS PSYCH - LIFE INS.	92.00	37.23	61.32	(6.55)
555. 100-211-2140-5250-41 SHS PSYCH - W/COMP INS.	945.00	288.10	0.00	656.90
556. 100-211-2140-5280-41 SHS PSYCH - DENTAL INS.	750.00	127.17	169.56	453.27
557. 100-211-2140-5320-41 SHS PSYCH - CONTR ED SRVC	36,236.00	52,075.00	3,838.40	(19,677.40)
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$182,813.00	\$93,956.96	\$80,376.32	\$8,479.72
2144 GAP PSYCH				
558. 100-211-2144-5110-41 SHS GAP PSYCH - THERAPIST WAGES	63,327.00	24,843.55	39,749.68	(1,266.23)
559. 100-211-2144-5210-41 SHS GAP PSYCH - HEALTH INS.	19,034.00	5,405.04	7,070.76	6,558.20
560. 100-211-2144-5220-41 SHS GAP PSYCH - FICA & MED	4,845.00	1,664.87	3,040.85	139.28
561. 100-211-2144-5230-41 SHS GAP PSYCH - LIFE INS.	35.00	13.20	21.12	0.68
562. 100-211-2144-5250-41 SHS GAP PSYCH - W/COMP INS.	494.00	193.80	0.00	300.20
563. 100-211-2144-5280-41 SHS GAP PSYCH - DENTAL INS.	375.00	141.30	169.56	64.14
TOTAL 2144 GAP PSYCH	\$88,110.00	\$32,261.76	\$50,051.97	\$5,796.27
2150 SPEECH & LANG SRVC				
564. 100-211-2150-5110-41 SHS SPED SLP - PATHOLOGIST SALARIE	110,410.00	44,756.90	71,611.10	(5,958.00)
565. 100-211-2150-5210-41 SHS SPED SLP - HEALTH INS.	38,068.00	10,810.08	18,855.36	8,402.56
566. 100-211-2150-5220-41 SHS SPED SLP - FICA & MED	8,447.00	3,124.07	5,478.25	(155.32)
567. 100-211-2150-5230-41 SHS SPED SLP - LIFE INS.	114.00	43.80	70.08	0.12
568. 100-211-2150-5250-41 SHS SPED SLP - W/COMP INS.	862.00	349.10	0.00	512.90
569. 100-211-2150-5280-41 SHS SPED SLP - DENTAL INS.	750.00	282.60	452.16	15.24
570. 100-211-2150-5320-41 SHS SPED SLP - CONTR ED SRVC	16,000.00	560.00	0.00	15,440.00
571. 100-211-2150-5580-41 SHS SPED SLP - TRAVEL & CONF	800.00	35.97	0.00	764.03
572. 100-211-2150-5610-41 SHS SPED SLP - SUPPLIES	2,000.00	785.99	395.00	819.01
573. 100-211-2150-5670-41 SHS SPED SLP - SOFTWARE	0.00	47.08	9.98	(57.06)
574. 100-211-2150-5730-41 SHS SPED SLP - EQUIPMENT	0.00	0.00	350.00	(350.00)
575. 100-211-2150-5810-41 SHS SPED SLP - DUES & FEES	700.00	253.00	0.00	447.00
TOTAL 2150 SPEECH & LANG SRVC	\$178,151.00	\$61,048.59	\$97,221.93	\$19,880.48
2152 SPED DEVELOPMENTAL				
576. 100-211-2152-5670-41 SHS SPED DEVL - SOFTWARE LIC	4,000.00	1,458.60	0.00	2,541.40

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TOTAL 2152 SPED DEVELOPMENTAL	\$4,000.00	\$1,458.60	\$0.00	\$2,541.40
2160 OCCUPATIONAL THERAPIST				
577. 100-211-2160-5110-41 SHS SPED OCCU THERAPIST - SALARIE	20,000.00	6,060.06	10,448.86	3,491.08
578. 100-211-2160-5220-41 SHS SPED OCCU THERAPIST - FICA & ME	0.00	463.59	799.34	(1,262.93)
579. 100-211-2160-5250-41 SHS SPED OCCU THERPIST - W/COMP	0.00	47.28	0.00	(47.28)
TOTAL 2160 OCCUPATIONAL THERAPIST	\$20,000.00	\$6,570.93	\$11,248.20	\$2,180.87
2420 SPED ADMIN				
580. 100-211-2420-5110-41 SHS SPED ADMIN - SALARY	61,595.00	30,978.38	26,554.07	4,062.55
581. 100-211-2420-5112-41 SHS SPED ADMIN - STAFF WAGES	24,497.00	13,234.43	11,272.69	(10.12)
582. 100-211-2420-5115-41 SHS SPED CLERICAL PARA WAGES	0.00	8,094.45	11,015.55	(19,110.00)
583. 100-211-2420-5210-41 SHS SPED ADMIN - HEALTH INS	7,100.00	7,076.65	9,393.17	(9,369.82)
584. 100-211-2420-5220-41 SHS SPED ADMIN - FICA & MED	6,346.00	3,780.94	3,736.43	(1,171.37)
585. 100-211-2420-5230-41 SHS SPED ADMIN - LIFE INS	57.00	90.19	89.32	(122.51)
586. 100-211-2420-5240-41 SHS SPED ADMIN - PENSION	1,227.00	995.65	1,018.08	(786.73)
587. 100-211-2420-5250-41 SHS SPED ADMIN - WORKERS' COMP	645.00	407.94	0.00	237.06
588. 100-211-2420-5280-41 SHS SPED ADMIN - DENTAL INS	188.00	181.56	238.95	(232.51)
589. 100-211-2420-5530-41 SHS SPED ADMIN - PHONE SERVICES	500.00	520.06	529.94	(550.00)
590. 100-211-2420-5531-41 SHS SPED ADMIN - POSTAGE	1,000.00	53.02	0.00	946.98
591. 100-211-2420-5580-41 SHS SPED ADMIN - TRAVEL & CONF	500.00	1,476.23	75.00	(1,051.23)
592. 100-211-2420-5610-41 SHS SPED ADMIN - SUPPLIES	250.00	29.61	23.82	196.57
TOTAL 2420 SPED ADMIN	\$103,905.00	\$66,919.11	\$63,947.02	\$(26,961.13)
2711 SPED STUDENT TRANSPORT				
593. 100-211-2711-5115-41 SHS SPED TRANS - BUS RIDER WAGES	33,800.00	2,168.62	0.00	31,631.38
594. 100-211-2711-5220-41 SHS SPED TRANS - FICA & MED	674.00	164.50	0.00	509.50
595. 100-211-2711-5230-41 SHS SPED TRANS- LIFE INS	0.00	3.62	0.00	(3.62)
596. 100-211-2711-5240-41 SHS SPED TRANS - VMERS	0.00	59.27	0.00	(59.27)
597. 100-211-2711-5250-41 SHS SPED TRANS - W/C INS	69.00	16.20	0.00	52.80
598. 100-211-2711-5430-41 SHS SPED TRANS - REPAIR/MAINT	2,000.00	2,937.66	0.00	(937.66)
599. 100-211-2711-5510-41 SHS SPED TRANS - CONTRC SRVC	60,000.00	87,072.77	3,346.82	(30,419.59)
600. 100-211-2711-5627-41 SHS SPED TRANS - FUEL	2,000.00	149.12	105.94	1,744.94
TOTAL 2711 SPED STUDENT TRANSPORT	\$98,543.00	\$92,571.76	\$3,452.76	\$2,518.48
TOTAL 211 SPECIAL ED - REIMBURSABLE	\$3,685,148.00	\$1,824,426.06	\$2,236,674.47	\$(375,952.53)
212 SPECIAL ED - NON-REIMBURSABLE				
1204 GRANITE ACADEMY				
601. 100-212-1204-5110-41 SHS GAP NON REIMB - TEACHER SALAR	66,919.00	0.00	0.00	66,919.00
602. 100-212-1204-5210-41 SHS GAP NON REIMB - HEALTH INS.	2,400.00	0.00	0.00	2,400.00
603. 100-212-1204-5220-41 SHS GAP NON REIMB - FICA & MED	3,800.00	0.00	0.00	3,800.00
604. 100-212-1204-5230-41 SHS GAP NON REIMB - LIFE INS.	100.00	0.00	0.00	100.00
605. 100-212-1204-5250-41 SHS GAP NON REIMB - W/COMP INS.	220.00	0.00	0.00	220.00
606. 100-212-1204-5280-41 SHS GAP NON REIMB - DENTAL INS.	300.00	0.00	0.00	300.00

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TOTAL 1204 GRANITE ACADEMY	\$73,739.00	\$0.00	\$0.00	\$73,739.00
2601 PLANT OPERATION & MAINT - ACT				
607. 100-212-2601-5622-41 SHS ACT NON REIMB - ELECTRICITY	0.00	2,618.15	3,281.85	(5,900.00)
TOTAL 2601 PLANT OPERATION & MAINT - ACT	\$0.00	\$2,618.15	\$3,281.85	\$(5,900.00)
TOTAL 212 SPECIAL ED - NON-REIMBURSABLE	\$73,739.00	\$2,618.15	\$3,281.85	\$67,839.00
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
608. 100-300-1300-5115-41 CVCC - HVAC PARA WAGES	0.00	2,308.63	4,932.76	(7,241.39)
609. 100-300-1300-5220-41 CVCC - HVAC FICA/MEDI	0.00	176.60	377.36	(553.96)
610. 100-300-1300-5230-41 CVCC - HVAC LIFE INSURANCE	0.00	8.75	16.26	(25.01)
611. 100-300-1300-5240-41 CVCC - HVAC PARA RETIREMENT	0.00	95.23	187.80	(283.03)
612. 100-300-1300-5250-41 CVCC PARA HVAC W/C	0.00	18.02	0.00	(18.02)
TOTAL 1300 Tech Ed Direct	\$0.00	\$2,607.23	\$5,514.18	\$(8,121.41)
2220 Library				
613. 100-300-2220-5115-41 CVCC - LIBRARY PARA WAGES	0.00	3,438.32	2,736.21	(6,174.53)
614. 100-300-2220-5220-41 CVCC - LIBRARY PARA FICA/MEDI	0.00	263.01	209.32	(472.33)
615. 100-300-2220-5230-41 CVCC - LIBRARY PARA LIFE INS	0.00	11.86	11.70	(23.56)
616. 100-300-2220-5250-41 CVCC - PARA LIBRARY WC	0.00	26.81	0.00	(26.81)
TOTAL 2220 Library	\$0.00	\$3,740.00	\$2,957.23	\$(6,697.23)
2410 PRINCIPALS OFFICE				
617. 100-300-2410-5115-41 CVCC - DIRECTOR'S OFFICE PARA WAGE	0.00	13,355.01	17,128.80	(30,483.81)
618. 100-300-2410-5210-41 CVCC - DIRECTOR'S OFFICE PARA HEAL	0.00	2,784.48	3,555.48	(6,339.96)
619. 100-300-2410-5220-41 CVCC - DIRECTOR'S OFFICE PARA FICA/I	0.00	976.07	1,310.36	(2,286.43)
620. 100-300-2410-5230-41 CVCC - DIRECTOR'S OFFICE PARA LIFE I	0.00	25.47	32.52	(57.99)
621. 100-300-2410-5250-41 CVCC - DIRECTOR'S OFFICE PARA WC	0.00	103.93	0.00	(103.93)
622. 100-300-2410-5280-41 CVCC - DIRECTOR'S OFFICE PARA DENT	0.00	82.23	105.00	(187.23)
TOTAL 2410 PRINCIPALS OFFICE	\$0.00	\$17,327.19	\$22,132.16	\$(39,459.35)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$23,674.42	\$30,603.57	\$(54,277.99)
TOTAL 100 GENERAL FUND	\$3,758,887.00	\$1,947,804.86	\$2,397,295.40	\$(586,213.26)
TOTAL 41 SPAULDING HIGH SCHOOL	\$3,758,887.00	\$1,947,804.86	\$2,397,295.40	\$(586,213.26)
42 CVCC - CENTRAL VERMONT CARRER CENTER				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
623. 100-300-1300-5115-42 CVCC - BUILDING TRADES PARA WAGE	0.00	7,001.63	9,237.67	(16,239.30)
624. 100-300-1300-5120-42 CVCC BUILDING TRADES SUB	0.00	234.00	0.00	(234.00)
625. 100-300-1300-5210-42 CVCC - BUILDING TRADES HEALTH INSI	0.00	2,697.22	3,555.48	(6,252.70)

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626. 100-300-1300-5220-42 CVCC - BUILDING TRADES FICA/MEDI	0.00	510.77	706.69	(1,217.46)
627. 100-300-1300-5230-42 CVCC - BUILDING TRADES LIFE INSURA	0.00	24.32	32.52	(56.84)
628. 100-300-1300-5240-42 CVCC - BUILDING TRADES RETIREMEN	0.00	293.66	381.00	(674.66)
629. 100-300-1300-5280-42 CVCC - BUILDING TRADES DENTAL INSI	0.00	79.65	105.00	(184.65)
TOTAL 1300 Tech Ed Direct	\$0.00	\$10,841.25	\$14,018.36	\$(24,859.61)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$10,841.25	\$14,018.36	\$(24,859.61)
TOTAL 100 GENERAL FUND	\$0.00	\$10,841.25	\$14,018.36	\$(24,859.61)
TOTAL 42 CVCC - CENTRAL VERMONT CARRER CENTER	\$0.00	\$10,841.25	\$14,018.36	\$(24,859.61)
43 CVCC - AUTO TECH				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
630. 100-300-1300-5115-43 CVCC - AUTO TECH PARA WAGES	0.00	8,337.50	11,781.25	(20,118.75)
631. 100-300-1300-5210-43 CVCC - AUTO TECH HEALTH INSURANC	0.00	2,518.13	3,555.48	(6,073.61)
632. 100-300-1300-5220-43 CVCC - AUTO TECH FICA/Medi	0.00	593.18	901.27	(1,494.45)
633. 100-300-1300-5230-43 CVCC - AUTO TECH LIFE INSURANCE	0.00	23.03	32.52	(55.55)
634. 100-300-1300-5250-43 CVCC - AUTO TECH WC	0.00	65.04	0.00	(65.04)
635. 100-300-1300-5280-43 CVCC - AUTO TECH DENTAL INSURANC	0.00	74.37	105.00	(179.37)
TOTAL 1300 Tech Ed Direct	\$0.00	\$11,611.25	\$16,375.52	\$(27,986.77)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$11,611.25	\$16,375.52	\$(27,986.77)
TOTAL 100 GENERAL FUND	\$0.00	\$11,611.25	\$16,375.52	\$(27,986.77)
TOTAL 43 CVCC - AUTO TECH	\$0.00	\$11,611.25	\$16,375.52	\$(27,986.77)
47 CVCC - BAKE SHOP				
100 GENERAL FUND				
300 CVCC GRADE 9-12				
1300 Tech Ed Direct				
636. 100-300-1300-5115-47 CVCC - BAKE SHOP PARA WAGES	0.00	6,360.73	8,402.27	(14,763.00)
637. 100-300-1300-5120-47 CVCC BAKE SHOP - SUB	0.00	234.00	0.00	(234.00)
638. 100-300-1300-5220-47 CVCC - BAKE SHOP FICA/Medi	0.00	504.49	642.77	(1,147.26)
639. 100-300-1300-5230-47 CVCC - BAKE SHOP LIFE INSURANCE	0.00	23.63	32.52	(56.15)
640. 100-300-1300-5240-47 CVCC - BAKE SHOP RETIREMENT CONT	0.00	272.04	346.56	(618.60)
TOTAL 1300 Tech Ed Direct	\$0.00	\$7,394.89	\$9,424.12	\$(16,819.01)
TOTAL 300 CVCC GRADE 9-12	\$0.00	\$7,394.89	\$9,424.12	\$(16,819.01)
TOTAL 100 GENERAL FUND	\$0.00	\$7,394.89	\$9,424.12	\$(16,819.01)
TOTAL 47 CVCC - BAKE SHOP	\$0.00	\$7,394.89	\$9,424.12	\$(16,819.01)

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GRAND TOTAL	\$14,444,417.00	\$7,337,526.39	\$7,673,176.05	\$(566,285.44)