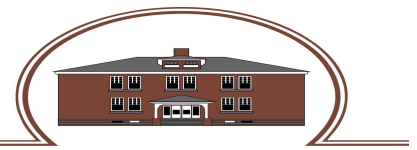


Barre Unified Union School District

120 Ayers Street, Barre, VT 05641 • www.buUSD.org • Phone: 802-476-5011 • Fax: 802-476-4944 or 802-477-1132



Barre City Elementary & Middle School • Barre Town Middle & Elementary School • Spaulding High School • Central Vermont Career Center
Doing whatever it takes to ensure success for every child.

David Wells, M.Ed. - Superintendent of Schools

Mary Ellen Simmons, Ed.D. – Asst.
Superintendent of Instruction

Stacy Anderson, M.Ed. - Director of Special
Services

Lauren May, M.Ed. – Director of Early Education

Josh Allen – Communications Specialist

Lisa Perreault, SFO - Business Manager
Carol Marold – Director of Human
Resources

Emmanuel Ajanma, MAT – Director of
Technology

Jamie Evans – Director of Facilities

Annette Rhoades, M.Ed., CAGS – Asst. Director
of Special Services

Jon Strazza, MS.Ed. – Asst. Director of Special
Services

Rebecca Webb, M.Ed. – Act 166 Regional
Coordinator

MEMORANDUM

TO: Barre Unified Union School District Finance Committee
Sonya Spaulding - Chair, Victoria Pompei - V. Chair, Gina Akley, Emel Cambel

DATE: December 10, 2020

RE: BUUSD Finance Committee Meeting
December 15, 2020 @ 5:30 p.m. via Google Meet
Google Meet - Meeting ID: meet.google.com/xsm-kaba-zzj
Phone Number: (US)+1 269-718-3149; PIN: 682 130 412#

Please Note: If you attend the meeting remotely you must state your name for the record to satisfy the Open Meeting Law

AGENDA

1. Call to Order
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
 - 4.1. Meeting Minutes November 10, 2020
5. New Business
 - 5.1. FY20 Draft Audit
 - 5.2. FY21 Year End Projections
 - 5.3. SEA Financing
 - 5.4. FY22 Budget Development
6. Old Business
 - 6.1. Coordinated Supply Purchases/Procedures (Non-Custodial) Follow-up
 - 6.2. Understanding SPED Charges/Revenue Follow-up
7. Other Business
8. Items for Future Agenda: FY21 Year-end Projections (January); Custodial Supply Purchasing - FMDA Preferred List (January if needed); Solar Management Follow-up (January); Staff Appreciation (under Efficiency Studies - February)

9. Next Meeting Date: January 5, 2021 at 5:30 pm via Google Meet

10. Adjournment

BOARD/COMMITTEE 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 UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING Via Video Conference – Google Meet November 10, 2020 - 5:30 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Sonya Spaulding (BC) - Chair
Victoria Pompei (BT) – Vice Chair
Gina Akley (BT)
Emel Cambel (BC)

COMMITTEE MEMBERS ABSENT:

OTHER BOARD MEMBERS PRESENT:

Guy Isabelle
Paul Malone

ADMINISTRATORS PRESENT:

David Wells, Superintendent
Mary Ellen Simmons, Assistant Superintendent of Instruction
Stacy Anderson, Director of Special Services
Penny Chamberlin, Director Central Vermont Career Center
Jason Derner, Alternative Education Administrator
Jamie Evans, Facilities Director
Lisa Perreault, Business Manager
Jon Strazza, Assistant Director of Special Services

PUBLIC MEMBERS PRESENT:

Ben Matthews

1. Call to Order

The Chair, Mrs. Spaulding, called the Tuesday, November 10, 2020 BUUSD Finance Committee meeting to order at 5:30 p.m., which was held via video conference.

2. Additions and/or Deletions to the Agenda

None.

3. Public Comment

None.

4. Approval of Minutes

4.1 October 6, 2020 BUUSD Finance Committee Meeting Minutes

The Committee agreed by consensus to approve the Minutes of the October 6, 2020 BUUSD Finance Committee meeting.

5. New Business

5.1 CVCC Phase II – Site Selection

A copy of a letter from truexcullins (dated 11/09/20) was distributed. Ms. Chamberlin provided an overview of the letter from David Epstein of truexcullins. Ms. Chamberlin advised that work is still being completed relative to final lab prototype schematics. Though Lavalley and Brensinger believed it was time to move forward with the site selection process, it has been determined that additional work must be completed prior to that phase. It is anticipated that the work to be performed will delay the start of the site selection process for approximately one year. Recommended steps include; working with an architect to complete the visioning process, hiring a cost estimator to provide a construction cost opinion, production of videos (already in progress) and publications that describe the needs, opportunities and vision of CVCC, and meeting with the Department of Education and key legislators regarding governance structures and funding. The goal is to produce a marketable package. The Special Article approved by the Board is not necessary at this time. The costs associated with work to be performed are estimated at \$10,000 - \$12,000 for architectural services and \$8,000 for a professional cost estimator. Ms. Chamberlin advised that she has surplus funds and budgeted money to cover these expenses. Ms. Chamberlin will be meeting with Secretary French on Friday regarding this project, including discussion of governance

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of CVCC. Mrs. Spaulding would like to receive follow-up information from the meeting with Secretary French, as she feels that CVCC governance should be a more shared responsibility (with sending school communities). Ms. Chamberlin thanked the Board for their ongoing support of this initiative. In response to a query, Ms. Chamberlin advised that now is not the time to be looking for parcels of available land (as any purchase is too far out in the future), but that when it is time to begin that process, she will be responsible for finding a commercial realtor to work with.

5.2FY22 Budget – First Draft

Eight documents were distributed;

FY22 BUUSD Budget Development Considerations (11/10/20)

BUUSD FY22 Proposed Budget, Expense Summary – Draft 1 (11/10/20)

CVCC FY2019 – FY2022 Budget Expense Summary

FY22 BUUSD-CVCC Draft Budget Development Highlights (11/10/20)

SEA Program Estimated Costs Analysis (10/12/20)

BUUSD Draft 1 Budget (11/04/20)

CVCC FY22 Draft 1 Budget (11/03/20)

BUUSD Expense Report (11/07/20)

Mrs. Perreault began the discussion with a PowerPoint presentation titled ‘FY22 Budgets – Draft 1’, which was displayed on screen. A copy of the presentation will be added to the addendum. The presentation included information on; year 3 of working in a consolidated district, the BUUSD General Fund Expense budget of \$47,988,828 (an increase of \$2.9 million / 6.57% over FY21), the CVCC Expense budget of \$3,377,415 (an increase of \$246,978 / 7.89%), confirmation that increases are primarily due to increases in salaries and benefits, the expired teacher contract (which makes budgeting difficult), details on increases for employees with contracts in place, the total of salaries for the district (\$26,000,000), the cost of benefits (\$6,100,000), an average increase of 9.6% for health insurance (increases range from 8.3% to 18.5%), an overview of other benefits and payroll costs totaling \$3,200,000 (FICA, Medicare, Dental, VSTRS Health Assessment, VMERS, 403b, Tuition Reimbursement, Workers’ Compensation, Life Insurance, and Long Term Disability), salaries and benefits account for 75 percent of the budget (5.2% of the total increase of 6.5%), increases for Special Education \$14,100,000 (including the new SEA building). Mrs. Anderson and Mr. Strazza provided an overview of the Special Education program, highlighting the needs within the district over the past decade. The number of students with emotional disturbances (primary disability) has doubled and accounts for almost a third of students qualifying for special education services. Those with emotional disturbances usually incur additional costs due to the resources needed to support them. These costs sometimes include the use of outside providers. There is an overall need across the district to align programs that focus on social and emotional needs, and increased coordination of the multi-tiered systems of support. Mr. Derner advised regarding the model that is being developed in the SEA program, and hopes that some of that model can be shared in the lower grades to intervene and assist students at a younger age. In response to a query, it was noted that personnel are being added to the SEA program to accommodate the anticipated increase in students (adding capacity). The first payment on the SEA building is also included in the budget. Mrs. Anderson provided an overview of staffing (para-educators and BI’s, as well as Special Educators) over the past decade. Staffing has remained quite stagnant over the last decade. Many increases over the years can be attributed to the need to bring in contracted services and/or outplacement of students. Planning for Act 173 includes expanding the SEA program (including the addition of middle school students), alignment of programs across the buildings, including multi-tiered systems of support in general education instruction. Mr. Derner provided an overview of the SEA Program, including increased capacity, anticipated stronger outcomes, outdoor space, technology upgrades purchased under COVID, security (utilizing the VSBIT Safety Grant), the anticipated transition of students from outplacement to the SEA program, and a building design that easily accommodates expansion of the building. There is also the potential that the SEA program may be able to accommodate receiving students from out of district (tuition paying districts). Mr. Evans commented that the marked increase in the SPED student population, paired with stagnant staffing levels, really drives home the need for the SEA building and he feels this is very important information to be shared with the Board. The Committee reviewed a graph which compares out of district costs per pupil vs SEA costs. Mrs. Perreault provided an overview of additional components of the budget, including; technology investments, facilities (budgeted at \$1 per square foot – the industry standard), protecting assets utilizing Multiline Insurance (approximately \$500,000 per year), and services & grants provided by VSBIT. Mrs. Perreault also provided an overview of current debt, transportation, food service, (including receipt grant monies (\$200,000) for updating of kitchen equipment), State-wide influences (healthcare bargaining, healthcare premium increases, and H969. H969 protects the BUUSD from the drop in student counts and protects taxpayers by not having the education tax fund deficit impact the property yield. Other State-wide influences include; Act 46, the CLA, Act 173 (delayed until FY22 or FY23), and COVID-19 funding. Mrs. Perreault provided an overview of the 5 contributing factors that affect the tax rate (only one of which the BUUSD has control over). Mrs. Perreault advised of the tax impact to Barre City (an increase of 12¢) and Barre Town (a decrease of 15¢). Barre Town recently completed a reappraisal. The projected BTMES tax decrease may not have an actual impact on the amount property owners pay in taxes, because the CLA will be adjusted to reflect the reappraisal. Mrs. Perreault advised of spending per-pupil for other schools in the region. Barre remains the district with the lowest spending per pupil. There is concern that the tax ‘increase’ for Barre City and the tax ‘decrease’ in Barre Town will need to be well explained to community members, as it may result in very different voting outcomes based on perception.

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The Committee reviewed the CVCC budget. Ms. Chamberlin advised that the CVCC budget increase is quite minimal and that revenue from the State has increased because the six-semester average (pupil count) has increased (by 6 students). Under the proposed budget, tuition is increasing by 1.5%. The budget includes a 3rd permanent substitute, the addition of another pre-tech teacher (which will allow for additional 10 – 12 students), and utilization of surplus funds to reduce tuition (\$100,000). Ms. Chamberlin advised that the cost for the Site Selection loan will be removed, though a small portion may be kept in to assist with the expense associated with a cost estimator.

Lengthy discussion ensued, and included many questions relating to various line items. It was agreed that administrators should be in attendance at future meetings, so that questions from the Committee can be answered.

In response to a query regarding equity amongst the schools, it was noted that some work has been done to align various lines items, but it needs to be understood that not all line items can be 'equal', e.g. the guidance department at the high school has much more work to perform than guidance departments at the middle and elementary schools, and salaries are based on years of experience. Mrs. Spaulding also expressed concern regarding inequity/non-alignment among the Principals' Offices budgets, advising that the BTMES Principal's Office budget is \$707,000, and also has a duplicating clerk for an additional \$56,951. BCEMS, which has approximately 100 more students, has a Principal's Office budget of \$616,000 and does not have a duplicating clerk. Mrs. Spaulding understands that there may some difference due to salaries, but expressed her frustration that there is such a large difference between the two, and that she has expressed this concern for years and is not aware of any steps being taken to remedy the issue. Mrs. Spaulding reiterated her concern that BCEMS, which has 100 more students than BTMES, is running their principals' offices with a much smaller budget. Mr. Wells suggested that a future meeting include discussion of budgets for the Principals' Offices and libraries at BCEMS and BTMES (breakdown the budgets and review the staffing models). Mrs. Spaulding also voiced concern that BTMES has budgeted \$20,000 for transportation for field trips and none of the other schools has money budgeted for field trip transportation. Mr. Malone reiterated that one of the goals of Act 46 consolidation was alignment and equity amongst the schools. In response to a query regarding elimination of the SRO position at SHS, Mr. Wells advised that the decision to remove this position was both financial and programmatic. It is believed that SRO's are more effective at the elementary and middle school levels, but are not as effective at the high school level. Mr. Wells has been discussing the elimination of the position with the City Manager, and will be following up with the Chief of Police. Mr. Malone advised that the SRO at SHS is often pulled from the high school to work on other duties, and at times the high school is only receiving 60% or less of the time it is paying for. The SRO at BCEMS is rarely pulled for other duties. It was noted that Barre Town is short on police officers and is not currently assigned a full time officer. Additional discussion included the current overage in SPED due to outplacements, a reduction in the CVCC budget (due to a retirement), coach salaries, the budget program not showing new line items as 100% increases, a reduction due to meals no longer being provided for in-service days, questions on the SEA portion of the budget, the unpredictability of SPED expenses, moving students from outplacement to the SEA program, and shifting of some expenses to the IDEA grant. Mrs. Akley had questions relating to increases in various line items (Curriculum, Superintendent's Office etc...). It was determined that those increases are related to benefit increases. It was also noted that BTMES has increases for salaries, and the addition of one para-educator in pre-school (a current position that may be filled, but is not in the current budget). The pre-school amount budgeted for BCEMS is higher because it includes tuition payments for pre-school students (as required by statute). Clarification was provided for the increase for postage at CVCC (there has been an increase in the lease of the postage meter - the lease is a fixed rate). It was noted that CVCC does a lot of marketing through the mail. Mrs. Pompei queried regarding using a mailing center. Mrs. Akley queried regarding the increase for the Extra-Curricular line item (under the BTMES portion of the budget). Mrs. Perreault provided clarification on the increase for transportation (which does fall within the CPI), and that a portion of the increase includes salaries for riders, etc. Mrs. Akley advised that if cuts need to be made, she would like the Board to consider reductions to athletics rather than reductions that impact academics. Mrs. Perreault provided clarification on the overall budget increase percentage (6.57%) and confirmed that it includes salary increases. Mrs. Perreault advised that for several years, the BUUSD has under budgeted and has now spent down its reserves. Mrs. Perreault cautioned against under budgeting. Mrs. Spaulding is concerned regarding the salary increase percentage in the budget, advising that showing an increase makes negotiations difficult. Mrs. Perreault clarified that there are other factors included in the draft budget salary increase (stipends for other duties and committees, teachers who have a column movement, etc). Mrs. Perreault will be presenting the budget to the Board on Thursday, and will use a modified (shorter) version of the Powerpoint presentation.

5.3 Warrant Signing

A copy of the Warrant Procedures document (dated 05/08/19) was distributed. Mrs. Pompei advised that she has been solely responsible for approving the warrants for almost a year and a half. Warrant review/approval is a very time consuming process. Given other responsibilities that Mrs. Pompei must attend to, she does not feel she can effectively continue as the full time warrant review/approval individual. Mrs. Pompei recommends that the responsibility be shared, and suggested that two individuals perform this function on a weekly rotating schedule. It was noted that Mrs. Pompei is listed at the primary reviewer, with Mrs. Spaulding listed as the 'back-up'. Mrs. Spaulding advised that she is willing to share the responsibility of reviewing warrants, but advised that she will not be scrutinizing them on a line by line basis. Mrs. Perreault advised that there is flexibility in the process. Mrs. Perreault can approve the warrants and have them set aside for review at a later time. Mrs. Spaulding reiterated that she very much appreciates the attention to detail that Mrs. Pompei has invested in warrant review, and she wants the Committee to understand that line by line review will not occur when she reviews the warrants. Mrs. Perreault provided a brief overview of the purchasing procedures, advising

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that there are many checks and balances prior to creation of the warrants. Mrs. Spaulding advised that she will not sign any warrant with her company's name on it.

6. Old Business

6.1 Coordinated Supply Purchased/Procedures (Non-Custodial) Follow-up

Six documents were distributed;

A copy of the Budgeting Policy (F30)

A copy of the Fiscal Management and General Financial Accountability Policy (F20)

A copy of the Board/Superintendent Relationship Policy (A24)

A copy of a report titled 'BUUSD Supply Expenses

A copy of the BUUSD Purchasing Procedure document

A copy of an e-mail from Michelle Leeman (dated 10/21/20) regarding purchasing updates

Mrs. Spaulding asked that Committee Members review the paperwork and e-mail any questions to the Business Manager.

This agenda item will be added to next month's agenda, for review of any outstanding questions or concerns.

6.2 Understanding SPED Charges/Revenue Follow-up

A document titled 'Special Education Contracted Behavioral/Social Skills Interventionist Services Cost Comparison'.

Mrs. Spaulding asked that Committee Members review the paperwork and e-mail any questions to the Special Education Director.

This agenda item will be added to next month's agenda, for review of any outstanding questions or concerns.

7. Other Business

None.

8. Items for Future Agendas

- FY22 Budget Development - December
- Coordinated Supply Purchases/Procedures (Non-Custodial) Follow-up – December
- Understanding SPED Charges/Revenue Follow-up - December
- Solar Management Follow-up – (January)
- FY21 Year-end Projections (January)
- Custodial Purchasing – FMDA Preferred List (January if needed)
- Staff Appreciation (under Efficiency Studies) – (February)

9. Next Meeting Date

The next meeting will be held on Tuesday, December 1, 2020 at 5:30 p.m., via video conference.

10. Adjournment

The Committee agreed by consensus to adjourn at 8:15 p.m.

Respectfully submitted,

Andrea Poulin

BUUSD DRAFT FY20 AUDIT-December 8, 2020

Attached is the first audit of the newly merged BUUSD. Important things to highlight and celebrate are as follows:

Funds	Balance, June 30, 2020
General	(\$313,296)
CVCC	\$180,880
Grants	\$432,764
Food Service	\$179,471
After School Program	\$75,108
Capital Projects	\$292,549
Tax Stabilization	\$957,962
TOTAL	\$1,805,438

The BUUSD school board of directors and the Barre community should be proud of its collaborative efforts, a truly successful accomplishment!

Doing whatever it takes to ensure success for every child.

██████████, 2020

The Board of Education
Barre Unified Union School District #97

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 Unified Union School District #97 (the District) as of and for the year ended June 30, 2020.

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

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

Auditor’s Responsibility under Professional Standards

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated May 12, 2020. 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 May 12, 2020. The audit was conducted from October through December 2020; our exit conference with management was held on ██████████, 2020; drafts of the financial statements and reports were provided to management in December, 2020.

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

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

Barre Unified Union School District #97

██████████, 2020

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

Management and the Board have ultimate responsibility for the appropriateness of the accounting policies used by the District

- **Significant or Unusual Transactions**

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

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

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the District's 2020 financial statements are depreciation expense the State of Vermont's estimates of the District's pension expense, pension deferrals, and net pension liability for the Vermont Municipal Employees' Retirement System; and the State of Vermont's estimates of the District's share of pension and OPEB expenses for teachers in the Vermont State Teachers' Retirement System.

Audit Adjustments

During the audit we proposed 10 adjustments to the general ledger balances provided for audit. Management also provided 4 adjustments to adjust additional items that were identified by management during the audit.

Management accepted the proposed adjustments and those changes are reflected in the 2020 financial statements. The significant effects of these adjustments were to (1) adjust beginning fund balances, (2) adjust accounts receivable at June 30, 2020, (3) adjust capital asset and depreciation amounts, (4) adjust long-term liability balances, (5) adjust deferred pension expense, deferred pension credits, net pension liability, and net pension expense for the Vermont Municipal Employees' Retirement System, and (6) adjust the State of Vermont on-behalf pension and OPEB expenses for the Vermont State Teachers' Retirement System for the year ended June 30, 2020.

Uncorrected Misstatements

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

Disagreements with Management

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

Consultations with Other Accountants

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

Barre Unified Union School District #97

██████████, 2020

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Significant Issues Discussed with Management

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

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in working with management during the audit.

Material Weaknesses

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

Certain Written Communications between Management and Our Firm

Management provided written representations in connection with the audit in a letter to our firm dated ██████████, 2020. A copy of the letter is available upon your request.

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

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
BARRE, VERMONT**

**FINANCIAL STATEMENTS
JUNE 30, 2020
AND
INDEPENDENT AUDITOR'S REPORTS**

BARRE UNIFIED UNION SCHOOL DISTRICT #97**JUNE 30, 2020****TABLE OF CONTENTS**

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INDEPENDENT AUDITOR'S REPORT

The Board of Education
Barre Unified Union School District #97

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary

comparisons for the General Fund and the Central Vermont Career Center 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 and schedules 1 and 2 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 District'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], 2020, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont
[REDACTED], 2020

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

The management's discussion and analysis (MD&A) of Barre Unified Union School District #97's (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2020. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the independent auditor's letter, the basic financial statements, the notes to the financial statements, and the supplementary information to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for the year ended June 30, 2020, are as follows:

- The financial statements as of June 30, 2020 reflect the government-wide net position decrease of approximately \$270,368. The net position of governmental activities decreased \$286,796, the business-type activities increased \$17,371, and the component unit decreased by \$943.
- Government-wide revenues totaled \$56.9 million. General revenues accounted for \$32.8 million or 57.6 percent of total revenues. Program revenues in the form of charges for services, grants, contributions, and other sources accounted for \$24 million or 42.4 percent of total revenues.
- The District had \$57.1 million in expenses related to governmental activities; \$24 million of these expenses were offset by program-specific charges for services, grants, contributions, and other sources. General revenues (primarily taxes and subsidies) of \$32.8 million were not sufficient in funding the remaining cost of programs which decreased net position by \$286,796 to net position.
- Among the governmental funds, the General Fund and the Central Vermont Career Center Fund had \$51.8 million in revenues and \$51.7 million in expenditures. These two funds also had \$0.1 million in net other financing sources (consisting of transfers in and an insurance recovery). The General Fund's fund balance increased by \$165,037. The Central Vermont Career Center Fund's fund balance increased by \$37,000.

Using this Annual Report

The District's annual report consists of a series of financial statements and notes to those statements that show information for the District as a whole, its various funds, and its fiduciary responsibilities. The statements are organized in a manner so that the reader might understand the District. First, the statements show the District as a financial whole by presenting information on a government-wide basis. Then, the statements provide the reader with a detailed look at specific financial activities of the District.

The first two statements are the Government-Wide Statement of Net Position and the Government-Wide Statement of Activities. These statements provide information about the financial status and operations of the entire District.

Fund financial statements provide the next level of detail, showing the District's most significant funds in separate columns and non-major funds totaled in one column. For governmental funds, these statements tell how the services were financed in the short-term as well as what remains for future spending. Proprietary fund statements show the financial information for activities operated like a business: the Adult Education Fund, and Building Trades Fund. Fiduciary fund statements present information for relationships where the District acts solely as a trustee or agent of the party to whom the resources belong.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

The notes to financial statements further explain the information presented in the financial statements and provide more detailed data. The notes are an integral part of the financial statements. The notes are followed by a section of supplementary information that further explains and supports the financial statements with additional post-employment benefits plan information.

Reporting the District as a Whole

The analysis of the District as a whole in the MD&A begins on page 5. While this report contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "Is the condition of the District better or worse as a result of the operations during the school year?" The government-wide statements, which begin on page 10, present information about the District as a whole in a way that helps to answer this question. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. Both statements are prepared on the accrual basis of accounting, which is similar to the method used by most private sector companies.

The government-wide statements report the District's net position. Assets plus deferred outflows of resources less liabilities and deferred inflows of resources, as reported in the Statement of Net Position, are one way to measure the District's financial health, or net position. Over time, increases or decreases in the District's net position, as reported in the statement of activities, are used as one indicator of whether the District's financial health is improving or deteriorating. The District exists to provide services, primarily educational, to its students so it does not have the profit-generation goal of private-sector companies. For this reason, the reader must also consider nonfinancial factors, such as the quality of the education provided, when assessing the *overall* health of the District.

In the government-wide financial statements, the District's activities are divided into three categories:

- *Governmental Activities* - Most of the District's programs and services are reported under this category including instruction, support services, operation and maintenance of plant services, pupil transportation, and extracurricular activities. These activities are primarily financed by local taxes and subsidies and grants from the federal and state governments.
- *Business-Type Activities* - The District operates an adult education program whereby it charges students, staff, and other users in order to cover the costs of the services provided. The District also operates a building trades program, which is funded by proceeds from house sales.
- *Component Unit* - The District has identified the Spaulding High School Foundation, LTD (SHS Foundation) as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity Omnibus*. Component units are legally separate entities that are included in the District's financial statements due to fiscal dependency or common management. In the case of the SHS Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

Reporting the District's Most Significant Funds

The analysis of the District's major funds begins on page 7. The fund financial statements, which provide detailed information about the most significant funds, not the District as a whole, begin on page 13. The

BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020

District's funds are divided into three broad types - governmental, proprietary and fiduciary. Each type of fund uses a different accounting approach.

- *Governmental Funds* - Most of the District's activities 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 in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information is used to determine whether there are more or less financial resources that can be spent in the near future to finance District programs. The relationship (or differences) between governmental activities (as reported in the statement of net position and the statement of activities) and governmental funds is described in the financial statements on pages 15 and 18.
- *Proprietary Funds* - Proprietary funds (described on pages 22 through 24) consist solely of activities treated as business-type activities in the government-wide financial statements. Since the same basis of accounting is used by proprietary funds and business-type activities, the information presented in total is essentially the same. The fund financial statements do provide some additional detail and information, such as cash flows.
- *Fiduciary Funds* - The District acts as fiscal agent for certain student groups and other outside groups. This activity is reported separately by the District. All of the District's fiduciary activities are reported in a separate statement on page 25. These activities are excluded from the District's other statements because the District cannot use these assets to finance its operations.

Financial Analysis of the District as a Whole

Recall that the statement of net position provides the perspective of the District as a whole. The Table below provides the District's net position at June 30, 2020.

	<u>2020</u>
Assets	
Current assets	\$ 4,898,642
Noncurrent assets	<u>14,245,882</u>
Total Assets	<u>19,144,524</u>
Deferred outflows of resources	<u>481,415</u>
Liabilities	
Current liabilities	3,337,134
Noncurrent liabilities	<u>3,553,365</u>
Total Liabilities	<u>6,890,499</u>
Deferred inflows of resources	<u>222,313</u>

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

	<u>2020</u>
Net Position	
Net investment in capital assets	11,535,276
Restricted	2,145,923
Unrestricted	<u>(1,168,072)</u>
Total Net Position	\$ <u>12,513,127</u>

The District's net position consists of \$11.5 million invested in capital assets (such as buildings, and land). The restricted net position of \$2.1 million consists of the balances in capital projects funds that are voter committed for capital projects and tax stabilization, as well as the Central Vermont Career Center Fund, Grant Funds, Food Service Fund, and Afterschool Program Fund restricted fund balances. The unrestricted negative net position of \$1.1 million is primarily made up of long-term liabilities such as the District's proportionate share of the VMERS net pension liability.

The results of this year's operations as a whole are reported in the statement of activities on page 12. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are listed as program revenues in the second, third, and fourth columns. The fifth and sixth columns show the amount of the District's governmental and business-type activities, respectively, that must be supported by general revenues and transfers. The eighth column shows amounts relating to the SHS Foundation component unit. The District's largest general revenue is the education spending grant. The table below takes the information from the statement of activities and rearranges the line items slightly to display total revenues for the year.

	<u>2020</u>
Expenses	
Education - General	\$ 49,725,649
Education - Career Center	2,595,644
Grants	3,321,897
Food service	1,234,586
Other programs	99,103
Adult education	46,270
Component unit	3,253
Interest	<u>166,212</u>
Total Expenses	<u>57,192,614</u>
Program Revenues	
Grants and Contributions	22,049,281
Charges for Services	1,636,203
Other	<u>401,116</u>
Total Program Revenues	<u>24,086,600</u>
General Revenues	
Education Spending Grant	32,689,276
Interest income	<u>146,370</u>
Total General Revenues	<u>32,835,646</u>
Total Revenues	<u>56,922,246</u>
Change in Net Position	\$ <u>(270,368)</u>

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

The table on the previous page shows that total revenues were less than total expenses for the District as a whole by \$270,368 for the year ended June 30, 2020. It should be noted that although the District is required to present government-wide information using the accrual basis of accounting, as detailed above, the District must still prepare its budgets and report its operations under the modified accrual basis of accounting used in the fund financial statements. Operations in relation to the District's budget will be discussed later in this report under the "Analysis of the District by Funds" section.

The statement of activities breaks the expenses of the District into functions or programs. These expenses are offset by related revenues (charges for services, grants, and contributions) before the general revenues of the District are applied.

The dependence upon local taxes for governmental activities is apparent. Program revenue provides only 46% of the funding needed for instruction, the major program area of the District. Even if all of the unrestricted grants, subsidies, and contributions are used toward instruction, there remains a need for more than \$28.2 million of the funding for instruction to come from local taxes and other general revenues.

The District has multiple business-type activities. These activities include the adult education and building trades activities. The total cost of the adult education operations was \$46,270. These costs were offset by charges for services (tuition) of \$41,977 and state grant funding of \$21,664. The building trades operation had a partially completed house included in its inventory that totaled \$43,101 at June 30, 2020.

Financial Analysis of the District by Funds

As previously noted, the District uses a number of funds to control and manage resources for particular purposes. Information about the District's major governmental funds starts on page 13. These funds are accounted for using the modified accrual basis of accounting. Combined, the governmental funds had total revenues of \$56.8 million, and expenditures of \$56.6 million. The net change in fund balance for the year was an increase of \$431,987. The increase in fund balance is primarily related to strong grant funding and reduced operating costs due to the COVID pandemic.

General Fund & Central Vermont Career Center Fund

The general fund increased its fund balance by \$165,037 to a deficit balance of \$313,296. The District had budgeted to utilize \$200,000 in prior year fund balance. The positive variance is attributed to total expenditures falling below estimates.

Nonspendable fund balance in the amount of \$8,910 corresponds with the prepaid expense amount included in assets. Restricted fund balance in the amount of \$859,313 is the fund balance for the Central Vermont Career Center Fund, Grant Funds, Food Service Fund, and Afterschool Program Fund. The District's voters have committed \$317,573 for future capital projects and \$957,962 for tax stabilization. The District reporting a remaining negative unassigned fund balance of \$338,320.

Long-term Debt

As of June 30, 2020, the District had an obligation to repay debt of \$2,710,606. The District is indebted to the Vermont Municipal Bond Bank for a 2010 series 4 bond which matures in December 2021 and three other notes with varying maturities through August 2028.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Financial Highlights

The District's budget is prepared according to Vermont law and is based on the modified accrual basis of accounting. The funds with a formally adopted budget are the General Fund, and the Central Vermont Career Center Fund. A schedule showing the District's General Fund and Central Vermont Career Center Fund's budget to actual can be found on pages original and final General Fund budget amounts compared with actual results is shown on pages 19 through 21 of this report.

Total General Fund revenue from all sources was \$327,063 lower than budgeted. Expenditures were \$217,689 lower than budgeted. The end result is that the District added \$165,037 to its fund balance.

Relative to the budget, the following significant variations occurred during the fiscal year:

- The District budgeted to utilize \$1.5 million of excess fund balance from prior years to cover expenditures and those funds did not need to be utilized in the current year. They will be carried over to future years.
- State grant revenues were higher than anticipated but are offset by matching expenditures.
- Federal grant revenues were lower than anticipated but are offset by savings in expenditures.
- Investment income exceeded the anticipated budget by \$0.2 million. This resulted from interest generated by the District's positive cash balance.
- In most areas expenditures were lower than anticipated with the exception of the Operations and maintenance of plant line item which came in \$0.7 million over budget due to investments in our school facilities.

The Central Vermont Career Center Fund's revenues were more than expenditures in FY20 and caused an increase in fund balance for the year of \$37,000. Revenues and expenditures vary from the operating budget, as shown on the Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund. Management has reviewed and reported these variances to the District's Board and finds them to be acceptable. Certain budget to actual variances are described below.

- Revenues:

Tuition: The Central Vermont Career Center Fund's revenue was below budget by \$131,580 due to a reduction in average enrollment.

The Central Vermont Career Center Fund budgeted to utilize \$100,000 of excess fund balance from prior years to cover expenditures and utilized \$0 in the current year. The remainder will be carried over to future years.

Intergovernmental – State: This was \$22,878 lower than the budget but due to decreased activity in the program overall.

- Expenditures:

Vocational Education: This area shows the largest variance of \$210,990. The majority of the difference was lower than anticipated costs for health insurance and supplies.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

The District's combined fund balance for the General Fund and Central Vermont Career Center Fund at June 30, 2020 was a deficit of \$132,416.

The District's Future

The District remains committed to provide students and staff with the resources that will provide a quality education while remaining sensitive to fiscal constraints.

While focusing on educational advancement, the District has also emphasized the need to have appropriate facilities because the District believes that the school environment also impacts good education. The District continues to maintain all buildings and grounds with safety and aesthetically pleasing environment in mind.

Contacting the District's Financial Management

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2020
(Page 1 of 2)

	Primary Government			Component Unit
	Governmental	Business-type	Totals	Spaulding
	Activities	Activities		High School
				Foundation, LTD.
ASSETS:				
Current assets -				
Cash and cash equivalents	\$ 2,626,828	\$ -	\$ 2,626,828	\$ 11,075
Accounts receivable	2,208,414	964	2,209,378	-
Inventory	8,910	43,101	52,011	-
Due from (to) other activities	(32,295)	31,645	(650)	-
Total current assets	<u>4,811,857</u>	<u>75,710</u>	<u>4,887,567</u>	<u>11,075</u>
Noncurrent assets -				
Capital assets	40,456,723	-	40,456,723	-
less - accumulated depreciation	(26,210,841)	-	(26,210,841)	-
Total noncurrent assets	<u>14,245,882</u>	<u>-</u>	<u>14,245,882</u>	<u>-</u>
Total assets	<u>19,057,739</u>	<u>75,710</u>	<u>19,133,449</u>	<u>11,075</u>
DEFERRED OUTFLOWS				
OF RESOURCES:				
Deferred pension expense	<u>481,415</u>	<u>-</u>	<u>481,415</u>	<u>-</u>
LIABILITIES:				
Current liabilities -				
Accounts payable	350,312	-	350,312	-
Accrued expenses	2,647,125	-	2,647,125	-
Current portion - Long-term debt	284,043	-	284,043	-
Accrued interest	55,654	-	55,654	-
Total current liabilities	<u>3,337,134</u>	<u>-</u>	<u>3,337,134</u>	<u>-</u>
Noncurrent liabilities -				
Accrued compensated absences	200,649	-	200,649	-
Net pension liability	926,153	-	926,153	-
Long-term debt	2,426,563	-	2,426,563	-
Total noncurrent liabilities	<u>3,553,365</u>	<u>-</u>	<u>3,553,365</u>	<u>-</u>
Total liabilities	<u>6,890,499</u>	<u>-</u>	<u>6,890,499</u>	<u>-</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2020
(Page 2 of 2)

	<u>Primary Government</u>			<u>Component Unit Spaulding High School Foundation, LTD.</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>	
DEFERRED INFLOWS OF RESOURCES:				
Deferred pension credits	213,331	-	213,331	-
Unavailable grants	8,982	-	8,982	-
Total deferred inflows of resources	222,313	-	222,313	-
NET POSITION:				
Net investment in capital assets	11,535,276	-	11,535,276	-
Restricted	2,134,848	-	2,134,848	11,075
Unrestricted	(1,243,782)	75,710	(1,168,072)	-
Total net position	\$ 12,426,342	\$ 75,710	\$ 12,502,052	\$ 11,075

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

FUNCTIONS/PROGRAMS:	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Grants and Contributions	Charges for Services	Other	Primary Government			Component Unit Spaulding High School Foundation, LTD.
					Governmental Activities	Business-type Activities	Totals	
Governmental activities -								
Education - General	\$ 49,725,649	\$ 15,807,225	\$ 234,729	\$ 146,373	\$ (33,537,322)	\$ -	\$ (33,537,322)	\$ -
- Career Center	2,595,644	1,850,906	1,025,447	11,980	292,689	-	292,689	-
Grants	3,321,897	3,335,463	-	119,454	133,020	-	133,020	-
Food service	1,234,586	1,031,713	334,050	53,308	184,485	-	184,485	-
Other programs	99,103	-	-	70,001	(29,102)	-	(29,102)	-
Interest	166,212	-	-	-	(166,212)	-	(166,212)	-
Total governmental activities	57,143,091	22,025,307	1,594,226	401,116	(33,122,442)	-	(33,122,442)	-
Business-type activities -								
Adult education	46,270	21,664	41,977	-	-	17,371	17,371	-
Building trades	-	-	-	-	-	-	-	-
Total business-type activities	46,270	21,664	41,977	-	-	17,371	17,371	-
Total primary government	\$ 57,189,361	\$ 22,046,971	\$ 1,636,203	\$ 401,116	(33,122,442)	17,371	(33,105,071)	-
Component unit	\$ 3,253	\$ 2,310	\$ -	\$ -	-	-	-	(943)
GENERAL REVENUES - EDUCATION SPENDING GRANT					32,689,276	-	32,689,276	-
- INTEREST INCOME					146,370	-	146,370	-
					32,835,646	-	32,835,646	-
CHANGE IN NET POSITION					(286,796)	17,371	(269,425)	(943)
NET POSITION, July 1, 2019, RESTATED					12,713,138	58,339	12,771,477	12,018
NET POSITION, June 30, 2020					\$ 12,426,342	\$ 75,710	\$ 12,502,052	\$ 11,075

PRELIMINARY DRAFT December 10, 2020

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2020

(Page 1 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Afterschool Program Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
ASSETS								
Cash and cash equivalents	\$ 2,626,394	\$ -	\$ -	\$ 434	\$ -	\$ -	\$ -	\$ 2,626,828
Inventory	-	-	-	8,910	-	-	-	8,910
Accounts receivable	2,106,397	800	76,865	24,352	-	-	-	2,208,414
Due from other funds	-	181,475	364,652	145,775	75,108	292,549	957,962	2,017,521
Total assets	\$ <u>4,732,791</u>	\$ <u>182,275</u>	\$ <u>441,517</u>	\$ <u>179,471</u>	\$ <u>75,108</u>	\$ <u>292,549</u>	\$ <u>957,962</u>	\$ <u>6,861,673</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ 352,804	\$ (2,787)	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ 350,312
Accrued expenditures	2,642,943	4,182	-	-	-	-	-	2,647,125
Due to other funds	2,049,816	-	-	-	-	-	-	2,049,816
Total liabilities	<u>5,045,563</u>	<u>1,395</u>	<u>295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,047,253</u>
DEFERRED INFLOWS OF RESOURCES:								
Unavailable grants	<u>524</u>	<u>-</u>	<u>8,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,982</u>

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2020

(Page 2 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Afterschool Program Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
FUND EQUITY:								
Fund balances -								
Nonspendable	-	-	-	8,910	-	-	-	8,910
Restricted	-	180,880	432,764	170,561	75,108	-	-	859,313
Committed	-	-	-	-	-	317,573	957,962	1,275,535
Unassigned (deficit)	<u>(313,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,024)</u>	<u>-</u>	<u>(338,320)</u>
Total fund balance								
(deficit)	<u>(313,296)</u>	<u>180,880</u>	<u>432,764</u>	<u>179,471</u>	<u>75,108</u>	<u>292,549</u>	<u>957,962</u>	<u>1,805,438</u>
 Total liabilities, deferred inflows of resources and fund equity	 \$ <u>4,732,791</u>	 \$ <u>182,275</u>	 \$ <u>441,517</u>	 \$ <u>179,471</u>	 \$ <u>75,108</u>	 \$ <u>292,549</u>	 \$ <u>957,962</u>	 \$ <u>6,861,673</u>

PRELIMINARY DRAFT December 10, 2020

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020
(Page 3 of 3)

**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 \$ 1,805,438

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	40,456,723
Accumulated depreciation	(26,210,841)

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

Accrued compensated absences	(200,649)
Long-term debt	(2,710,606)
Accrued interest on long-term debt	(55,654)

Balances related to net pension asset or liability and related deferred outflows/inflows
of resources are not reported in the governmental funds.

Deferred pension expense	481,415
Deferred pension credits	(213,331)
Net pension liability	<u>(926,153)</u>

Net position of governmental activities - Government-wide Statement of Net Position \$ 12,426,342

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

(Page 1 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Afterschool Program Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
REVENUES:								
Education spending grant \$	32,689,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,689,276
Intergovernmental -								
State	15,686,216	1,850,906	605,457	26,454	-	-	-	18,169,033
Federal	73,550	-	2,730,006	1,005,259	-	-	-	3,808,815
Local -								
Tuition	190,283	1,007,393	-	-	-	-	-	1,197,676
Charges for services	44,446	18,054	-	334,050	-	-	-	396,550
E-rate	47,459	-	-	-	-	-	-	47,459
Interest	146,334	-	-	5	-	31	-	146,370
Other	75,334	11,980	119,454	53,308	70,001	-	-	330,077
Total revenues	<u>48,952,898</u>	<u>2,888,333</u>	<u>3,454,917</u>	<u>1,419,076</u>	<u>70,001</u>	<u>31</u>	<u>-</u>	<u>56,785,256</u>
EXPENDITURES:								
Salaries	25,068,829	1,754,893	2,327,942	-	18,193	-	-	29,169,857
Benefits	12,583,485	337,511	551,101	-	141	-	-	13,472,238
Professional services	3,069,493	35,662	237,094	1,131,675	275	-	-	4,474,199
Purchased services	5,342,540	79,392	61,017	-	80,000	-	-	5,562,949
Supplies and materials	1,243,301	264,591	144,743	100,298	493	-	-	1,753,426
Facilities	799,436	123,595	-	-	-	-	-	923,031
Miscellaneous	-	-	-	2,613	-	-	1	2,614
Capital outlay	551,471	33,643	-	-	-	249,169	-	834,283

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

(Page 2 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Afterschool Program Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
EXPENDITURES (CONTINUED):								
Debt service - Principal	248,429	35,853	-	-	-	-	-	284,282
- Interest	155,288	16,255	-	-	-	-	-	171,543
Total expenditures	<u>49,062,272</u>	<u>2,681,395</u>	<u>3,321,897</u>	<u>1,234,586</u>	<u>99,102</u>	<u>249,169</u>	<u>1</u>	<u>56,648,422</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>(109,374)</u>	<u>206,938</u>	<u>133,020</u>	<u>184,490</u>	<u>(29,101)</u>	<u>(249,138)</u>	<u>(1)</u>	<u>136,834</u>
OTHER FINANCING SOURCES (USES):								
Proceeds from long-term debt	-	-	-	-	-	224,114	-	224,114
Insurance recovery	71,039	-	-	-	-	-	-	71,039
Transfers in (out)	<u>203,372</u>	<u>(169,938)</u>	<u>(33,434)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>274,411</u>	<u>(169,938)</u>	<u>(33,434)</u>	<u>-</u>	<u>-</u>	<u>224,114</u>	<u>-</u>	<u>295,153</u>
NET CHANGE IN FUND BALANCES	165,037	37,000	99,586	184,490	(29,101)	(25,024)	(1)	431,987
FUND BALANCES, (DEFICIT), JULY 1, 2019	<u>(478,333)</u>	<u>143,880</u>	<u>333,178</u>	<u>(5,019)</u>	<u>104,209</u>	<u>317,573</u>	<u>957,963</u>	<u>1,373,451</u>
FUND BALANCES, (DEFICIT), JUNE 30, 2020 \$	<u>(313,296)</u>	<u>180,880</u>	<u>432,764</u>	<u>179,471</u>	<u>75,108</u>	<u>292,549</u>	<u>957,962</u>	<u>1,805,438</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

(Page 3 of 3)

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

Net change in fund balances - total governmental funds	\$ 431,987
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	585,114
Depreciation	(1,337,608)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Proceeds from long-term debt	(224,114)
Payments on long-term debt	284,282
(Increase)/decrease in accrued interest on long-term debt	5,331
Changes in other post-employment benefits 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	(16,421)
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	<u>(264,536)</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u><u>(535,965)</u></u>

PRELIMINARY DRAFT December 10, 2020

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Tuition	\$ 210,000	\$ 190,283	\$ (19,717)
Fund balance appropriation	200,000	-	(200,000)
Charges for services	10,000	44,446	34,446
Education spending grant	32,689,276	32,689,276	-
Intergovernmental - State	8,505,528	8,091,059	(414,469)
- Federal	-	73,550	73,550
E-rate	-	47,459	47,459
Interest	55,000	146,334	91,334
Other	15,000	75,334	60,334
Total revenues	<u>41,684,804</u>	<u>41,357,741</u>	<u>(327,063)</u>
EXPENDITURES:			
Direct instruction	14,910,789	14,660,712	(250,077)
Special education	9,677,665	9,801,010	123,345
Vocational education	1,099,924	980,329	(119,595)
Athletics	590,018	483,982	(106,036)
Co-curricular	150,700	146,002	(4,698)
Guidance services	911,191	869,432	(41,759)
Health services	441,227	432,125	(9,102)
Psychological services	975,232	1,086,051	110,819
Speech pathology and audiology services	800,673	799,923	(750)
Occupational therapy	228,544	192,381	(36,163)
Other support services	92,295	190,085	97,790
Instruction and curriculum development	353,963	339,285	(14,678)
Library and media services	442,681	404,983	(37,698)
Board of education	266,071	254,289	(11,782)
Executive administration	274,901	276,258	1,357
Office of the principal	1,776,944	1,599,504	(177,440)
Other support services	624,965	741,102	116,137
Fiscal services	531,882	511,185	(20,697)
Public information services	73,388	61,221	(12,167)
Personnel services	224,264	238,175	13,911
Administrative technology services	1,292,934	1,410,520	117,586
Operation and maintenance of buildings	3,857,220	3,906,519	49,299
Transportation	1,681,853	1,678,324	(3,529)
Debt service - capital construction	303,480	301,692	(1,788)

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

(Page 2 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Debt service - other	102,000	102,026	26
Total expenditures	<u>41,684,804</u>	<u>41,467,115</u>	<u>(217,689)</u>
 EXCESS OF REVENUES OR (EXPENDITURES)	 -	 (109,374)	 109,374
 OTHER FINANCING SOURCES (USES):			
Insurance recovery	-	71,039	71,039
Transfers in (out), net	<u>-</u>	<u>203,372</u>	<u>203,372</u>
 NET CHANGE IN FUND BALANCE	 \$ <u>-</u>	 \$ <u>165,037</u>	 \$ <u>165,037</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - CENTRAL VERMONT CAREER CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over (Under)
REVENUES:			
Tuition	\$ 1,024,129	\$ 1,007,393	\$ (16,736)
Fund balance appropriation	100,000	-	(100,000)
Charges for services	22,000	18,054	(3,946)
Intergovernmental - State	1,873,784	1,850,906	(22,878)
Other	-	11,980	11,980
Total revenues	<u>3,019,913</u>	<u>2,888,333</u>	<u>(131,580)</u>
EXPENDITURES:			
Special education	75,404	72,914	(2,490)
Vocational education	1,833,106	1,622,116	(210,990)
Guidance services	61,732	64,099	2,367
Health services	25,076	24,449	(627)
Other improvement instruction services	1,639	5,422	3,783
Library and media services	27,142	25,858	(1,284)
Office of the principal	502,618	536,302	33,684
Administrative technology services	17,500	22,884	5,384
Operation and maintenance of buildings	245,874	255,243	9,369
Debt service - capital construction	51,384	45,665	(5,719)
Debt service - other	8,500	6,443	(2,057)
Total expenditures	<u>2,849,975</u>	<u>2,681,395</u>	<u>(168,580)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	169,938	206,938	37,000
OTHER FINANCING SOURCES (USES):			
Transfers in (out), net	<u>(169,938)</u>	<u>(169,938)</u>	<u>-</u>
Total other financing sources (uses):	<u>(169,938)</u>	<u>(169,938)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>37,000</u>	\$ <u>37,000</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
ASSETS:			
Current assets -			
Accounts receivable	\$ 964	\$ -	\$ 964
Due from other funds	72,593	-	72,593
Inventory	<u>-</u>	<u>43,101</u>	<u>43,101</u>
Total assets	<u>73,557</u>	<u>43,101</u>	<u>116,658</u>
LIABILITIES:			
Current liabilities -			
Due to other funds	<u>-</u>	<u>40,948</u>	<u>40,948</u>
Total liabilities	<u>-</u>	<u>40,948</u>	<u>40,948</u>
NET POSITION:			
Unrestricted	<u>73,557</u>	<u>2,153</u>	<u>75,710</u>
Total net position	\$ <u>73,557</u>	\$ <u>2,153</u>	\$ <u>75,710</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
Tuition	\$ 41,977	\$ -	\$ 41,977
Intergovernmental - State	<u>21,664</u>	<u>-</u>	<u>21,664</u>
Total operating revenues	<u>63,641</u>	<u>-</u>	<u>63,641</u>
OPERATING EXPENSES:			
Salaries	39,483	-	39,483
Employee benefits	243	-	243
Supplies and materials	<u>6,544</u>	<u>-</u>	<u>6,544</u>
Total operating expenses	<u>46,270</u>	<u>-</u>	<u>46,270</u>
CHANGE IN NET POSITION	17,371	-	17,371
NET POSITION, July 1, 2019, RESTATED	<u>56,186</u>	<u>2,153</u>	<u>58,339</u>
NET POSITION, June 30, 2020	\$ <u>73,557</u>	\$ <u>2,153</u>	\$ <u>75,710</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 41,013	\$ -	\$ 41,013
Cash provided from state grants	21,664	-	21,664
Cash paid to suppliers for goods and services	(6,544)	(43,101)	(49,645)
Cash paid to employees for services	(39,726)	-	(39,726)
Net cash provided (used) by operating activities	<u>16,407</u>	<u>(43,101)</u>	<u>(26,694)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Increase (decrease) in balance due to/from the General Fund	(16,407)	43,101	26,694
Net cash provided (used) by noncapital financing activities	<u>(16,407)</u>	<u>43,101</u>	<u>26,694</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (CASH OVERDRAFT)	-	-	-
CASH, AND CASH EQUIVALENTS (CASH OVERDRAFT), July 1, 2019	<u>-</u>	<u>-</u>	<u>-</u>
CASH, AND CASH EQUIVALENTS (CASH OVERDRAFT), June 30, 2020	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 17,371	\$ -	\$ 17,371
(Increase) decrease in accounts receivable	(964)	-	(964)
(Increase) decrease in inventory	<u>-</u>	<u>(43,101)</u>	<u>(43,101)</u>
Net cash provided (used) by operating activities	\$ <u>16,407</u>	\$ <u>(43,101)</u>	\$ <u>(26,694)</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2020

	Agency Funds
ASSETS:	
Cash and cash equivalents	\$ 297,422
Due from other funds	<u>650</u>
Total assets	<u>298,072</u>
LIABILITIES:	
Amounts held as agent for others	<u>298,072</u>

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies:

The Barre Unified Union School District #97 (the District) is organized according to State law under the governance of the Board of Education (the Board) to provide public education to preschool through 12th grade students across two communities: Barre City and Barre Town, Vermont. The District operates three schools serving approximately 2,500 students including the Central Vermont Career Center, Barre. Students from other districts attend the schools by tuition arrangements.

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

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

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

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

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

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The District reports the following major governmental funds:

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

Central Vermont Career Center Fund - This fund is the operating fund of the Central Vermont Career Center, Barre, which provides career focused programs for the District.

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

Food Service Fund - This fund is used to account for the operations of the food service program. The food service program provides lunches for the students of the District.

Afterschool Program Fund - This fund is used to account for the specific revenue sources of the District's afterschool program.

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

Tax Stabilization Fund - This fund was established through approval by District voters during the March 2009 District meeting to commit and transfer General Fund fund balance to this fund for future use.

The District reports the following major proprietary funds:

Adult Education Fund - This fund is used to account for tuition received from adult graduates and other resources for further education.

Building Trades Fund - This fund is used to account for the construction and sale of homes built by students.

The District also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the District. 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 proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

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

- E. Budgets and budgetary accounting -** The District adopts annual budgets for the General Fund, and the Central Vermont Career Center Fund at an annual meeting. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 8. Formal budgetary integration is employed as a management control during the year for the General Fund, and the Central Vermont Career Center Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

Transfers of budgeted amounts between line items require approval of management. The budgets are presented in these financial statements. Board approval is required for interfund transfers and budget transfers between personnel and operating costs.

- F. Use of estimates -** The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- G. Risk management -** The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash, cash equivalents and investments -** The District considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the District are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The District does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.
- I. Inventory -** Inventory in the Food Program Fund, and Building Trades Fund is valued using the average cost method. Inventory is recorded as an expense when consumed rather than when purchased.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies (continued):

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

Land improvements	5 - 50 years
Buildings and improvements	5 - 50 years
Equipment and fixtures	3 - 20 years
Vehicles	5 years
Software	3 - 5 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. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2020 of \$200,649 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.
- N. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.
- 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.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies (continued):**O. Fund equity (continued) -**

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

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

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

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

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

- P. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS) for pension and other postemployment benefits (OPEB). The District recognizes these on-behalf payments as intergovernmental grant revenues and education expenses or expenditures, as appropriate, 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 statements; see note 8 for reconciling details.

2. Deposits:

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. As of June 30, 2020, the District's depository accounts were fully insured or collateralized.

3. Capital assets:

Capital asset activity for the year ended June 30, 2020 has been detailed below.

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 355,426	\$ 249,169	\$ -	\$ 604,595
Total capital assets, not depreciated	<u>355,426</u>	<u>249,169</u>	<u>-</u>	<u>604,595</u>

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

3. Capital assets (continued):

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020
Capital assets, depreciated:				
Land improvements	32,349	-	-	32,349
Buildings and improvements	33,986,349	472,157	-	34,458,506
Equipment and fixtures	4,850,002	112,957	-	4,962,959
Vehicles	272,414	-	-	272,414
Software	125,900	-	-	125,900
Total capital assets, depreciated	<u>39,267,014</u>	<u>585,114</u>	<u>-</u>	<u>39,852,128</u>
Less accumulated depreciation for:				
Land improvements	28,092	1,617	-	29,709
Buildings and improvements	20,681,789	998,307	-	21,680,096
Equipment and fixtures	3,852,510	321,713	-	4,174,223
Vehicles	184,942	15,971	-	200,913
Software	125,900	-	-	125,900
Total accumulated depreciation	<u>24,873,233</u>	<u>1,337,608</u>	<u>-</u>	<u>26,210,841</u>
Total capital assets, depreciated, net	<u>14,393,781</u>	<u>(752,494)</u>	<u>-</u>	<u>13,641,287</u>
Capital assets, net	\$ <u>14,749,207</u>	\$ <u>(503,325)</u>	\$ <u>-</u>	\$ <u>14,245,882</u>

Depreciation expense of \$1,337,608 in the governmental activities was allocated to expenses of the general education function.

4. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash in the General Fund for cash receipts and disbursements, as of June 30, 2020 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ -	\$ 2,049,816
Central Vermont Career Center Fund	181,475	-
Grant Funds	364,652	-
Food Service Fund	145,775	-
Afterschool Program Fund	75,108	-
Capital Projects Fund	292,549	-
Tax Stabilization Fund	<u>957,962</u>	<u>-</u>
	<u>2,017,521</u>	<u>2,049,816</u>
Proprietary funds -		
Adult Education Fund	72,593	-
Building Trades Fund	<u>-</u>	<u>40,948</u>
	<u>72,593</u>	<u>40,948</u>

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

4. Interfund receivable and payable balances (continued):

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Fiduciary funds -		
Agency Funds	650	-
	<u>650</u>	<u>-</u>
	\$ <u>2,090,764</u>	\$ <u>2,090,764</u>

5. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2020 were as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental funds -		
General Fund	\$ 203,372	\$ -
Central Vermont Career Center Fund	-	169,938
Grant Funds	-	<u>33,434</u>
	\$ <u>203,372</u>	\$ <u>203,372</u>

Transfers to the General Fund from the Central Vermont Career Center Fund totaling \$169,938 relate to a budgeted assessment. Lastly, transfers to the General Fund from the Grant Funds totaling \$33,434 relate to the payment of indirect federal grant expenditures recorded in the General Fund.

6. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2020 was as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>
Governmental activities -					
Long-term debt	\$ 2,770,774	\$ 224,114	\$ 284,282	\$ 2,710,606	\$ 284,043
Accrued interest on long-term debt	60,985	-	5,331	55,654	55,654
Accrued compensated absences	184,228	16,421	-	200,649	-
Net pension liability	<u>610,788</u>	<u>315,365</u>	<u>-</u>	<u>926,153</u>	<u>-</u>
	\$ <u>3,626,775</u>	\$ <u>555,900</u>	\$ <u>289,613</u>	\$ <u>3,893,062</u>	\$ <u>339,697</u>

7. Debt:

Short-term - During the year, the District borrowed and repaid \$3,949,661 on an \$3,949,661 line of credit in the form of a 2.75% tax anticipation note which matured in June 2020. Interest related to this note was \$108,469.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

7. Debt (continued):

Long-term - Outstanding long-term debt as of June 30, 2020 is as follows:

Governmental activities -

Notes from direct borrowings:

Vermont Municipal Bond Bank - 2001 Series 1 (refunded by 2010 Series 4), various interest rates. Annual principal payments ranging from \$20,000 to \$25,000. Matures December 2021.	\$ 40,000
Capital improvement note payable, interest at 2.45%, matures August 2028.	2,026,492
Capital improvement note payable, interest at 2.49%, matures July 2026.	420,000
Bond anticipation note payable, interest at 2.07%, matures April 2021 to be paid with into a 15 year bond.	224,114
	<u>\$ 2,710,606</u>

Long-term debt activity for the year ended June 30, 2020 are as follows:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities -					
Notes from direct borrowings:					
VMBB 10 Series 4	\$ 60,000	\$ -	\$ 20,000	\$ 40,000	\$ 20,000
VMBB 11 Series 4	5,000	-	5,000	-	-
Note payable, 2.45%	2,225,774	-	199,282	2,026,492	204,043
Note payable, 2.49%	480,000	-	60,000	420,000	60,000
Note payable, 2.07%	-	224,114	-	224,114	-
	<u>2,770,774</u>	<u>224,114</u>	<u>284,282</u>	<u>2,710,606</u>	<u>284,043</u>

Debt service requirements to maturity are as follows:

	<u>Governmental Activities</u>	
	<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>
Fiscal year -		
2021	\$ 284,043	\$ 65,795
2022	513,156	59,309
2023	274,164	46,999
2024	279,411	40,258
2025	284,786	33,388
2026-2029	<u>1,075,046</u>	<u>63,668</u>
	<u>\$ 2,710,606</u>	<u>\$ 309,417</u>

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

In prior years the Vermont Municipal Bond Bank (VMBB) has refunded the 2001 Series 1, and 2002 Series 1 which resulted in interest savings of \$27,745 and \$1,819, respectively. These savings allocations, to be received between FY16 and FY22, have been reflected as a reduction of interest in the debt service requirements table. There is no remaining principal due on the 2002 Series 1 Bond at June 30, 2020.

In the event of default by the District outstanding debt balances become immediately due. The District has committed to pay its debt obligations with future budgeted appropriations funded with education taxes or other resources that can be lawfully used to pay these expenditures. Additionally, in the event the District is in default on their payment obligations issued from the Vermont Municipal Bond Bank (VMBB), the State Treasurer has the ability to intercept State funding until the default is cured.

8. Budgetary basis of accounting:

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

	<u>Revenues</u>	<u>Expenditures</u>
General Fund:		
U.S. GAAP basis	\$ 48,952,898	\$ 49,062,272
On-behalf payments -		
VSTRS pension	(5,787,422)	(5,787,422)
VSTRS OPEB	(1,807,735)	(1,807,735)
Budget basis	\$ <u>41,357,741</u>	\$ <u>41,467,115</u>

9. Pension plans:Vermont State Teachers' Retirement System -

Plan description: The District participates in the Vermont State Teachers' Retirement System (VSTRS 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 VSTRS is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' 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 UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if the member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the State contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on-behalf of member employers. The District's teachers contributed \$1,027,947, \$963,994, and \$905,642 to the System in 2020, 2019 and 2018, respectively.

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

District's share of	
VSTRS net pension liability	\$ 40,162,009
VSTRS net pension expenditure	\$ 5,787,422

Vermont Municipal Employees' Retirement System -

Plan description: The District contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined benefit plan members are required to contribute 2.75% (Group A), 5.125% (Group B), 10.25% (Group C) or 11.6% (Group D) of their annual covered salary, and the District is required to contribute 4.25% (Group A), 5.75% (Group B), 7.5% (Group C) or 10.1% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees. The District's contributions to VMERS for the years ended June 30, 2020, 2019 and 2018 were \$120,273, \$102,567 and \$65,976, respectively. The amounts contributed were equal to the required contributions for each year.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

9. Pension plans (continued):Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.53384% proportionate share of VMERS.

Districts's share of VMERS net pension liability	\$ 926,153
Deferred outflows of resources - Deferred pension expense	\$ 481,415
Deferred inflows of resources - Deferred pension credits	\$ 213,331

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The District adopted GASB Statement No 68 in FY 2015 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the District's Proportionate Share of Net Pension Liability of VMERS and District's Contributions to VMERS.

403(b) Non-Teaching Employees' Retirement Plan -

Plan description: All employees of the District who are at least 21 years old and are not covered under the Vermont State Teachers' Retirement System are eligible to be covered under a 403(b) pension plan administered through MassMutual. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2020, there are 206 plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2020 were \$560,994 by the employees and \$126,148 by the District.

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

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

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

Retired Teachers' Health and Medical Benefit Fund (continued) -

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefit 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's 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 creditable 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, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

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

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$28,462,060) and OPEB expense (\$1,807,735) as determined by an actuarial's valuation. The liability was measured as of June 30, 2019 for the reporting period of June 30, 2020.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect on the estimated OPEB obligation. A decrease of 1% in the 3.5% discount rate used to calculate future costs would increase the District's share of OPEB liability to \$33,282,548, while an increase of 1% would reduce the District's share of OPEB liability to \$24,533,179. A decrease of 1% in the current healthcare cost trend rate would reduce the District's share of OPEB liability to \$23,998,086, while an increase of 1% would increase the District's share of OPEB liability to \$34,237,635.

Collective OPEB Plan liability and expense: The Plan consists of 184 participating employers. The Plan's collective net OPEB liability is \$1,040,752,841 and total OPEB expense for the year is \$51,225,319.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

10. 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	3.50%
Inflation rate	2.75%
Healthcare cost trend rates	7.15%
Retiree Contributions	Equal to health trend
Mortality tables	Various RP-2006 tables using Scale SSA-2017
Actuarial cost method	Entry-age normal, level percentage of pay
Asset valuation method	Market value

11. Consolidation:

On November 30, 2018 the Vermont State Board of Education directed the Barre Supervisory Union (BSU), Barre City School District (BCSD), Barre Town School District (BTSD), and the Spaulding Union High School District/Central Vermont Career Center (SHS/CVCC) to merge into this District. The District became a legal entity pursuant to the provisions of 16 V.S.A. § 706g and has the power and responsibilities of a unified union school district in accordance with Chapter 11 of Title 16 of the Vermont Statutes Annotated.

The District became a fully operational supervisory district on July 1, 2019 as provided in its Articles of Agreement and all school-related real and personal property, and all associated debt were transferred and assumed by the District. The BSU, BCSD, BTSD, and SHS/CVCC ceased to exist as of June 30, 2019. Fund balances and net position amounts reported in these entities as of June 30, 2019 were merged into this District and detailed on the following page.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

11. Consolidation (continued):

Governmental Funds		6/30/2019
<u>Old Entity</u>	<u>Old Entity Fund Name</u>	<u>Fund Balance</u> <u>(Deficit)</u>
BSU	General Fund	\$ 38,096
BCSD	General Fund	(184,586)
BTSD	General Fund	168,383
SHS/CVCC	General Fund	(518,199)
	Reclassification to Grant Funds	8,522
	Correction of prior year balance sheet items	9,451
	Total District General Fund	(478,333)
SHS/CVCC	Central Vermont Career Center Fund	148,075
	Reclassification of deficits in programs that ended	(4,195)
	Total District Central Vermont Career Center Fund	143,880
BSU	Grant Funds	426,523
BCSD	Grant Funds	(2,591)
BTSD	Grant Funds	7,974
SHS/CVCC	Grant Funds	18,410
	Reclassification from General Fund	(8,522)
	Reclassification to Food Service Fund	(6,168)
	Reclassification to Afterschool Program Fund	(104,209)
	Correction of prior year balance sheet items	1,761
	Total District Grant Funds	333,178
BTSD	Food Service Fund	10,868
SHS/CVCC	Food Service Fund	(22,055)
	Reclassification from Grant Funds	6,168
	Total District Food Service Fund	(5,019)
	Reclassification from Grant Funds	104,209
	Total District Afterschool Program Fund	104,209
BSU	Capital Projects Fund	4,401
BCSD	Capital Projects Fund	166,131
BTSD	Capital Reserve Fund	39,657
SHS/CVCC	Capital Reserve Fund	107,384
	Total District Capital Projects Fund	317,573
BCSD	Tax Stabilization Fund	353,845
BTSD	Tax Stabilization Fund	41,315
SHS/CVCC	Tax Stabilization Fund	562,803
	Total District Tax Stabilization Fund	957,963

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

11. Consolidation (continued):

Proprietary Funds		6/30/2019
<u>Old Entity</u>	<u>Old Entity Fund Name</u>	<u>Net Position</u>
SHS/CVCC	Adult Education Fund	51,991
	Reclassification to Central Vermont Career Center Fund	4,195
	Total District Adult Education Fund	56,186
SHS/CVCC	Building Trades Fund	2,153
	Total District Building Trades Fund	2,153
Government-Wide Activities		6/30/2019
<u>Old Entity</u>	<u>Old Entity Government-Wide Classification</u>	<u>Net Position</u>
BSU	Governmental Activities	669,273
BCSD	Governmental Activities	5,410,066
BTSD	Governmental Activities	1,753,620
SHS/CVCC	Governmental Activities	4,873,163
	Correction of prior year balance sheet items	11,211
	Reclassification to Business-type Activities	(4,195)
	Total District Governmental Activities	12,713,138
SHS/CVCC	Business-type Activities	54,144
	Reclassification from Governmental Activities	4,195
	Total District Business-Type Activities	\$ 58,339
SHS/CVCC	SHS Foundation - Component Unit	12,018
	Total District SHS Foundation - Component Unit	\$ 12,018

12. Deficit:

The General Fund has a deficit fund balance of \$313,296 at June 30, 2020. Management intends to recover this deficit by utilizing a portion of the fund balance in the Tax Stabilization Fund which was \$957,962 at June 30, 2020.

13. Subsequent events:

The District has evaluated subsequent events through [REDACTED], 2020, the date on which the financial statements were available to be issued.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY
VMERS
JUNE 30, 2020**

Schedule 1

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.5338%	0.4341%	0.4872%	0.5262%	0.5270%	0.5275%
District's proportionate share of the net pension liability	\$ 926,153	\$ 610,788	\$ 590,319	\$ 677,252	\$ 406,308	\$ 48,139
District's covered payroll	\$ -	\$ 693,272	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
District's proportionate share of the net pension liability as a percentage of its covered payroll	#DIV/0!	88.102%	48.431%	48.109%	28.527%	3.514%
VMERS net position as a percentage of the total pension liability	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS
VMERS
JUNE 30, 2020**

Schedule 2

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 120,273	\$ 102,567	\$ 65,976	\$ 79,571	\$ 79,981	\$ 73,669
Contributions in relation to the contractually required contribution	120,273	102,567	65,976	79,571	79,981	73,669
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ -	\$ 693,272	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
Contributions as a percentage of covered payroll	#DIV/0!	14.795%	5.413%	5.652%	5.615%	5.378%

PRELIMINARY DRAFT December 10, 2020

**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 Board of Education
Barre Unified Union School District #97

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [REDACTED], 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
██████, 2020

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

The Board of Education
Barre Unified Union School District #97

Report on Compliance for Each Major Federal Program

We have audited the Barre Unified Union School District #97's (the District) compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Compliance Supplements* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District'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 District'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 the audit 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). 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 District'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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Barre Unified Union School District #97 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, 2020.

Report on Internal Control Over Compliance

Management of the District 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 District'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 District'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], 2020

BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-through Grantor</u> <u>Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Pass-Through</u> <u>Entity Identifying</u> <u>Number</u>	<u>Passed</u> <u>Through to</u> <u>Subrecipients</u>	<u>Expenditures</u>
U.S. Department of Agriculture:				
Passed through Vermont Agency of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	4452-U097-2001	\$ -	\$ 165,582
National School Lunch Program	10.555	4450-U097-2001	-	407,403
National School Lunch Program	10.555	4456-U097-2000	-	90,385
National School Lunch Program	10.555	4448-U097-2001	-	2,576
Total National School Lunch Program			-	500,364
Summer Food Service Program for Children	10.559	4455-U097-2001	-	324,717
Total Child Nutrition Cluster			-	990,663
Fresh Fruit and Vegetable Program	10.582	4449-U097-2000	-	64,876
Total U.S. Department of Agriculture			-	1,055,539
U.S. Department of Education:				
Passed through Vermont Agency of Education -				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	4226-U097-2001	-	741,105
Special Education Preschool Grants	84.173	4223-U097-2001	-	5,071
Special Education Preschool Grants	84.173	4228-U097-2001	-	22,069
Total Special Education Cluster (IDEA)			-	768,245
Title I Grants to Local Educational Agencies	84.010	4250-U097-2001	-	1,288,408
Career and Technical Education -				
Basic Grants to States	84.048	4318-U097-2001	-	217,237
Supporting Effective Instruction State Grants	84.367	4651-U097-2001	-	277,727
Student Support and Academic Enrichment Program	84.424	4570-U097-2001	-	39,678
Total U.S. Department of Education			-	2,591,295
Total federal award expenditures			\$ -	\$ 3,646,834

The accompanying notes are an integral part of this schedule.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2020. 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 District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

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 District has elected not to use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

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 2CFR 200.516 (a)? *No*

Identification of major programs:

- *U.S. Department of Education:*
 - CFDA 84.010 - Title I Grants to Local Educational Agencies*
 - CFDA 84.027 - Special Education Grants to States (Special Education Cluster)*
 - CFDA 84.173 - Special Education Preschool Grants (Special Education Cluster)*

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

Auditee qualified as low-risk auditee? *No*

B. Audit Findings - Financial Statements:

There were no audit findings identified for the year ended June 30, 2020.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2020.

**STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2020**

There are no prior audit findings applicable to this auditee.

BARRE UNIFIED UNION SCHOOL DISTRICT - FY21 YEAR END PROJECTION REPORT - December 6, 2020

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE	Narrative
			7/1/2020 - 6/30/2021	7/1/20-12/6/20	12/6/2020	12/6/2020	7/1/20-6/30/21	
1	BTMES	1101 DIRECT INSTRUCTION - PRESCHOOL	\$458,156	\$111,346	\$236,453	\$395,000	\$63,156	
2	BTMES	1101 DIRECT INSTRUCTION	\$4,004,936	\$1,200,107	\$2,322,186	\$3,975,000	\$29,936	
3	BTMES	1102 ART	\$106,813	\$31,166	\$67,849	\$105,000	\$1,813	
4	BTMES	1103 INTERVENTION	\$650,945	\$200,401	\$455,951	\$660,000	-\$9,055	
5	BTMES	1104 ENGLISH SECOND LANGUAGE	\$39,381	\$11,510	\$25,832	\$39,300	\$81	
6	BTMES	1105 FAMILY & CONSUMER SCIENCES	\$53,131	\$15,286	\$34,256	\$53,000	\$131	
7	BTMES	1106 WORLD LANGUAGE	\$74,256	\$21,821	\$48,763	\$74,000	\$256	
8	BTMES	1108 MUSIC	\$151,680	\$42,136	\$89,745	\$148,000	\$3,680	
9	BTMES	1109 PHYSICAL EDUCATION	\$196,500	\$35,402	\$77,600	\$165,000	\$31,500	
10	BTMES	1110 TECH ED	\$38,222	\$11,348	\$22,380	\$38,000	\$222	
11	BTMES	1501 CO-CURRICULAR	\$76,600	\$22,491	\$0	\$70,000	\$6,600	
12	BTMES	2120 GUIDANCE	\$148,920	\$46,106	\$104,175	\$152,000	-\$3,080	
13	BTMES	2131 HEALTH	\$167,723	\$50,317	\$111,259	\$167,000	\$723	
14	BTMES	2141 BEHAVIOR SUPPORT	\$82,542	\$41,558	\$89,992	\$135,000	-\$52,458 *	
15	BTMES	2220 LIBRARY	\$185,498	\$48,264	\$95,899	\$165,000	\$20,498 *	
16	BTMES	2410 PRINCIPALS OFFICE	\$690,298	\$259,591	\$282,905	\$620,000	\$70,298 *	
17	BTMES	2491 DUPLICATING	\$50,851	\$15,542	\$36,022	\$52,000	-\$1,149	
18	BTMES	2610 FACILITIES	\$1,285,927	\$553,040	\$411,604	\$1,245,000	\$40,927 *	
19	BTMES	2660 SCHOOL RESOURCE OFFICER	\$50,000	\$1,551	\$0	\$50,000	\$0	
20	BTMES	2716 CO-CURR TRANSPORTATION	\$25,000	\$0	\$0	\$15,000	\$10,000	
21	TOTAL	1020 BARRE TOWN SCHOOL	\$8,537,379	\$2,718,983	\$4,512,871	\$8,323,300	\$214,079	
22	SHS	1101 DIRECT INSTRUCTION	\$1,201,523	\$360,496	\$422,922	\$1,150,000	\$51,523	
23	SHS	1102 ART	\$151,713	\$44,299	\$85,963	\$151,700	\$13	
24	SHS	1104 ENGLISH SECOND LANGUAGE	\$12,054	\$0	\$0	\$0	\$12,054	
25	SHS	1105 FAMILY & CONSUMER SCIENCES	\$131,840	\$39,057	\$87,140	\$140,000	-\$8,160	
26	SHS	1106 WORLD LANGUAGE	\$236,539	\$70,197	\$154,725	\$230,000	\$6,539	
27	SHS	1108 MUSIC	\$155,072	\$39,190	\$80,404	\$155,000	\$72	
28	SHS	1109 PHYSICAL EDUCATION	\$114,944	\$35,280	\$78,140	\$120,000	-\$5,056	
29	SHS	1111 ENGLISH	\$520,743	\$138,807	\$291,125	\$450,000	\$70,743 *	
30	SHS	1112 MATH	\$643,197	\$200,149	\$430,106	\$640,000	\$3,197	
31	SHS	1113 SCIENCE	\$405,365	\$102,075	\$215,675	\$340,000	\$65,365 *	
32	SHS	1114 SOCIAL STUDIES	\$407,495	\$114,963	\$249,357	\$390,000	\$17,495	
33	SHS	1115 BUSINESS ED	\$74,182	\$17,189	\$41,208	\$70,000	\$4,182	

34	SHS	1116 WORK BASED LEARNING	\$195,654	\$63,562	\$128,963	\$196,000	-\$346
35	SHS	1117 DRIVER'S ED	\$78,243	\$13,758	\$24,718	\$65,000	\$13,243
36	SHS	1118 PHOENIX PROG	\$158,089	\$47,806	\$107,921	\$160,000	-\$1,911
37	SHS	1119 COLLEGE EXAMS	\$0	-\$422	\$0		\$0
38	SHS	1301 TECHNICAL EDUCATION	\$915,645	\$424,846	\$0	\$900,000	\$15,645
39	SHS	1401 ATHLETICS	\$464,723	\$144,574	\$95,750	\$450,000	\$14,723
40	SHS	1501 CO-CURRICULAR	\$79,200	\$16,341	\$175	\$75,000	\$4,200
41	SHS	2120 GUIDANCE	\$478,327	\$154,206	\$272,845	\$465,000	\$13,327
42	SHS	2131 HEALTH	\$125,100	\$38,180	\$82,129	\$125,000	\$100
43	SHS	2141 BEHAVIOR SUPPORT	\$0	\$17,162	\$38,340	\$60,000	-\$60,000 *
44	SHS	2190 JROTC	\$118,632	\$75,715	\$111,654	\$190,000	-\$71,368 *
45	SHS	2220 LIBRARY	\$172,772	\$44,412	\$81,726	\$150,000	\$22,772 *
46	SHS	2410 PRINCIPALS OFFICE	\$684,553	\$272,075	\$317,772	\$660,000	\$24,553
47	SHS	2610 FACILITIES	\$1,222,362	\$547,185	\$342,743	\$1,220,000	\$2,362
48	SHS	2660 SCHOOL RESOURCE OFFICER	\$50,184	\$0	\$0	\$50,184	\$0
49	SHS	2711 TRANSPORTATION	\$95,000	\$12,950	\$0	\$95,000	\$0
50	SHS	2716 CO-CURR TRANSPORTATION	\$37,000	\$0	\$0	\$37,000	\$0
51	SHS	5020 LONG TERM DEBT	\$225,000	\$223,821	\$0	\$223,821	\$1,179
52	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,155,151	\$3,257,873	\$3,741,501	\$8,958,705	\$196,446
53	BCEMS	1101 DIRECT INSTRUCTION - PRESCHOOL	\$498,130	\$143,120	\$327,163	\$485,000	\$13,130
54	BCEMS	1101 DIRECT INSTRUCTION	\$4,497,630	\$1,322,066	\$2,476,085	\$4,480,000	\$17,630
55	BCEMS	1102 ART	\$143,734	\$43,833	\$50,109	\$143,000	\$734
56	BCEMS	1103 INTERVENTION	\$138,259	\$24,687	\$100,253	\$96,000	\$42,259 *
57	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$38,564	\$9,147	\$20,537	\$33,000	\$5,564
58	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$75,804	\$21,708	\$48,495	\$75,800	\$4
59	BCEMS	1106 WORLD LANGUAGE	\$50,356	\$13,598	\$29,323	\$50,000	\$356
60	BCEMS	1108 MUSIC	\$128,331	\$25,115	\$52,722	\$100,000	\$28,331
61	BCEMS	1109 PHYSICAL EDUCATION	\$184,558	\$55,043	\$122,309	\$184,000	\$558
62	BCEMS	1110 TECH ED	\$60,722	\$16,864	\$35,353	\$60,000	\$722
63	BCEMS	1120 READING RECOVERY	\$39,314	\$9,417	\$20,656	\$35,000	\$4,314
64	BCEMS	1401 ATHLETICS	\$37,020	\$6,339	\$1,938	\$37,000	\$20
65	BCEMS	1501 CO-CURRICULAR	\$10,200	\$8,047	\$0	\$10,000	\$200
66	BCEMS	2120 GUIDANCE	\$360,667	\$83,027	\$177,305	\$300,000	\$60,667 *
67	BCEMS	2131 HEALTH	\$128,371	\$36,245	\$80,265	\$128,000	\$371
68	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$50,000	\$0
69	BCEMS	2141 BEHAVIOR SUPPORT	\$547,295	\$148,050	\$326,305	\$525,000	\$22,295
70	BCEMS	2220 LIBRARY	\$143,290	\$36,937	\$62,780	\$125,000	\$18,290
71	BCEMS	2410 PRINCIPALS OFFICE	\$532,675	\$222,703	\$281,325	\$520,000	\$12,675

72	BCEMS	2610 FACILITIES	\$1,184,236	\$511,898	\$309,101	\$1,130,000	\$54,236 *
73	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$78,000	\$0	\$0	\$78,000	\$0
74	BCEMS	5020 LONG TERM DEBT	\$72,480	\$70,602	\$0	\$72,480	\$0
75	TOTAL	1381 BARRE CITY SCHOOL	\$8,999,636	\$2,808,446	\$4,522,024	\$8,717,280	\$282,356
76	BUUSD	2490 EARLY ED ADMIN.	\$123,460	\$52,582	\$61,017	\$120,000	\$3,460
77	BUUSD	2711 TRANSPORTATION	\$1,333,376	\$225,875	\$706,773	\$1,333,300	\$76
78	BUUSD	2212 CURRICULUM	\$351,917	\$61,084	\$106,763	\$300,000	\$51,917 *
79	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,600	\$236,196	\$1,200	\$305,000	\$0
80	BUUSD	2311 BOARD	\$366,640	\$247,469	\$12,918	\$355,000	\$11,640
81	BUUSD	2313 REVENUE ANTICIPATION NOTE INTL	\$100,000	\$0	\$0	\$100,000	\$0
82	BUUSD	2320 SUPERINTENDENT	\$274,951	\$136,027	\$122,478	\$274,000	\$951
83	BUUSD	2510 BUSINESS OFFICE	\$588,602	\$231,685	\$236,705	\$543,000	\$45,602 *
84	BUUSD	2560 COMMUNICATION SPECIALIST	\$84,804	\$32,547	\$37,514	\$84,000	\$804
85	BUUSD	2570 HUMAN RESOURCES	\$246,862	\$100,419	\$111,855	\$245,000	\$1,862
86	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,248,572	\$682,112	\$459,406	\$1,350,000	-\$101,428 *
87	BUUSD	2610 FACILITIES	\$242,693	\$102,595	\$94,183	\$242,000	\$693
88	BUUSD	2711 TRANSPORTATION	\$47,500	\$9,221	\$25,920	\$45,000	\$2,500
89	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,342,504	\$2,944,616	\$6,233,330	\$9,500,000	-\$157,496 *
90	BUUSD	1202 SPEC ED ESY	\$80,000	\$29,970	\$0	\$29,968	\$50,032 *
91	BUUSD	1205 ACT PROGRAM	\$0	\$242	\$0		\$0
92	BUUSD	1206 SEA PROGRAM	\$552,104	\$147,304	\$316,441	\$525,000	\$27,104
93	BUUSD	2131 PT	\$40,151	\$13,407	\$20,794	\$40,000	\$151
94	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$558,196	\$123,071	\$288,089	\$525,000	\$33,196
95	BUUSD	2151 SPED SLP - SPEECH LANG	\$878,409	\$256,557	\$557,968	\$865,000	\$13,409
96	BUUSD	2160 SPED OCCU THERAPIST	\$246,154	\$65,623	\$151,643	\$240,000	\$6,154
97	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$647,634	\$233,069	\$248,542	\$570,000	\$77,634 *
98	BUUSD	2711 TRANSPORTATION	\$314,950	\$24,907	\$360,561	\$370,000	-\$55,050 *
99	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$103,525	\$25,317	\$74,255	\$103,000	\$525
100	BUUSD	1214 ECSE DIRECT INSTR	\$242,273	\$56,860	\$124,533	\$210,000	\$32,273 *
101	BUUSD	1215 ECSE ESY DIRECT INSTR	\$9,025	\$4,629	\$0	\$4,629	\$4,396
102	BUUSD	2610 SEA UTILITIES	\$10,500	\$2,632	\$3,153	\$10,000	\$500
103	TOTAL	3097 BARRE UNIFIED UNION SCHOOL DIS	\$18,339,802	\$6,046,016	\$10,356,041	\$18,288,897	\$50,905
GRAND TOTAL			\$45,031,968	\$14,831,318	\$23,132,437	\$44,288,182	\$743,786

REVENUE- FY21

Account Number / Description		Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/20-6/30/21	7/1/20-11/2/20	7/1/20-6/30/21
104	TUITION PRESCHOOL	\$0	\$1,969	\$1,000
105	TUITION-SECONDARY	\$200,000	\$136,697	\$200,000
106	INTEREST REVENUE	\$55,000	\$30,277	\$80,000
107	FACILITY RENTAL	\$12,000	\$43,605	\$100,000 *
108	MISC REVENUE	\$15,000	\$375	\$500
109	GATE RECEIPT REVENUE	\$0	\$0	\$1,000
110	COBRA INS. REVENUE	\$5,000	\$7,748	\$5,000
111	VSBIT GRANTS/INS REVENUE	\$0	\$372	\$13,000
112	AP EXAM FEES - REVENUE	\$0	\$344	\$500
113	JROTC REVENUE	\$0	\$26,848	\$80,000
114	EDUCATION SPENDING	\$36,034,440	\$6,311,376	\$36,034,440 ** COVID-19
115	CITY OF BARRE EDUCATION TAX	\$0	\$1,570,030	\$0
116	TOWN OF BARRE EDUCATION TAX	\$0	\$2,146,866	\$0
117	TRANSPORT STATE AID	\$530,000	\$0	\$530,000
118	DRIVERS EDUCATION	\$6,000	\$4,588	\$5,000
119	HIGH SCHOOL COMPLETION	\$6,000	\$400	\$2,000
120	VT DEPT PUBLIC SAFETY GRANT - REV	\$0	\$0	
121	FUND BALANCE APPLIED	\$200,000	\$0	\$200,000
122	MIS GRANTS REVENUE	\$0	\$2,000	
123	SPED EXCESS COST TUITION	\$10,000	\$0	\$0
124	SPEC ED MAINSTREAM BLOCK	\$884,021	\$442,011	\$884,021
125	SPED INTENSIVE REIMB	\$5,521,872	\$816,901	\$4,900,000
126	SPED EXTRA ORD.	\$850,000	\$0	\$850,000
127	SPED ECSE	\$200,635	\$100,205	\$200,635
128	SPED STATE PLACED	\$500,000	\$0	\$450,000
129	CVCC ASSESSMENT			\$200,000
130	INDIRECT ADMIN. REIMB.			
131	ERATE			\$133,000
132	SOLAR REBATE			\$0
133	GRAND TOTAL	\$45,029,968.00	\$11,642,612.00	\$44,870,096
134	BUUSD SURPLUS/(DEFICIT)			\$581,914 Less \$350,000
PROJECTED YR-END COVID-19				

135	**	LESS CRF, BUDGETED (REPURPOSED)	\$350,000	Deduct Ed Spend
136		CRF NON BUDGETED-Fully Reimbursed?	\$793,000	
137	**	LESS ESSER BUDGETED	\$0	
138		ESSER NON-BUDGETED	\$550,000	
139		ESSER INDEPENDENT SCHOOLS	\$72,417	

	LINE	NARRATIVE-
140	14	Offset by Assist. Principal Vacancy
141	15	Savings from para vacancy
142	16	Assist. Principapl vacancy
143	18	Savings construction services
144	29	Savings from teacher salary
145	31	Savings from teacher salary
146	42	Savings in line 22
147	43	Reimbursed by DOF
148	44	Savings in para vacancy
149	55	Vacancy
150	65	Reduction in Salary/Wages
151	71	Savings in construction services
152	82	Savings in business office wages
153	85	Reimbursed by Erate
154	88	Tuition/Contracted services
155	89	Fewer services for ESY
156	95	Savings in reduction of clerical wages
157	96	Placements at independent schools
158	106	Use of facility-homeless meals

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Statement Code: EXP REPORT

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
1020 BARRE TOWN SCHOOL					
1101 DIRECT INSTRUCTION					
1. 101-1020-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	208,780.00	49,652.99	106,527.43	156,180.42	52,599.58
2. 101-1020-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	89,119.00	21,670.81	52,932.29	74,603.10	14,515.90
3. 101-1020-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	25,000.00	9,020.48	15,300.00	24,320.48	679.52
4. 101-1020-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH IN	35,369.00	6,702.06	10,255.44	16,957.50	18,411.50
5. 101-1020-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	24,407.00	5,992.97	13,369.13	19,362.10	5,044.90
6. 101-1020-01-11-0-1101-52340 PRESCHOOL - VMERS	3,754.00	975.18	2,552.10	3,527.28	226.72
7. 101-1020-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	2,360.00	5,355.00	7,715.00	(1,715.00)
8. 101-1020-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	7,285.00	626.80	0.00	626.80	6,658.20
9. 101-1020-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL IN	678.00	303.43	513.47	816.90	(138.90)
10. 101-1020-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	464.00	140.30	284.72	425.02	38.98
11. 101-1020-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SER	1,000.00	0.00	0.00	0.00	1,000.00
12. 101-1020-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	100.00	0.00	0.00	0.00	100.00
13. 101-1020-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	48,000.00	10,039.86	28,741.01	38,780.87	9,219.13
14. 101-1020-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	1,200.00	0.00	0.00	0.00	1,200.00
15. 101-1020-01-11-0-1101-56110 PRESCHOOL - SUPPLIES	7,000.00	3,861.22	1,915.05	5,776.27	1,223.73
TOTAL 1101 DIRECT INSTRUCTION	\$458,156.00	\$111,346.10	\$237,745.64	\$349,091.74	\$109,064.26
1101 DIRECT INSTRUCTION					
16. 101-1020-51-11-0-1101-51110 GENERAL INSTR - TEACHER SAL	2,447,098.00	712,828.38	1,586,454.66	2,299,283.04	147,814.96
17. 101-1020-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	108,551.00	20,929.36	43,126.00	64,055.36	44,495.64
18. 101-1020-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	149,550.00	55,675.51	120,730.96	176,406.47	(26,856.47)
19. 101-1020-51-11-0-1101-52110 GENERAL INSTR - GROUP HEALT	576,768.00	170,426.50	396,234.23	566,660.73	10,107.27
20. 101-1020-51-11-0-1101-52190 GENERAL INSTR - HRA	157,200.00	120,000.00	0.00	120,000.00	37,200.00
21. 101-1020-51-11-0-1101-52200 GENERAL INSTR - FICA & MED T.	198,635.00	57,230.72	133,898.88	191,129.60	7,505.40
22. 101-1020-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	28,000.00	0.00	0.00	0.00	28,000.00
23. 101-1020-51-11-0-1101-52340 GENERAL INSTR - VMERS	5,199.00	908.81	2,004.15	2,912.96	2,286.04
24. 101-1020-51-11-0-1101-52510 GENERAL INSTR - COURSE REIM	75,000.00	17,261.00	12,070.00	29,331.00	45,669.00
25. 101-1020-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYMI	15,000.00	5,000.00	10,000.00	15,000.00	0.00
26. 101-1020-51-11-0-1101-52710 GENERAL INSTR - WORKERS COI	20,702.00	6,192.36	0.00	6,192.36	14,509.64
27. 101-1020-51-11-0-1101-52810 GENERAL INSTR - GROUP DENTA	12,995.00	3,744.83	8,719.41	12,464.24	530.76
28. 101-1020-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE IN	2,638.00	834.06	1,989.71	2,823.77	(185.77)
29. 101-1020-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD	10,100.00	4,636.70	6,000.00	10,636.70	(536.70)
30. 101-1020-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	20,000.00	60.00	0.00	60.00	19,940.00
31. 101-1020-51-11-0-1101-55620 GENERAL INSTR - STUDENT TUITI	30,000.00	0.00	0.00	0.00	30,000.00
32. 101-1020-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & COI	9,000.00	1,564.69	75.00	1,639.69	7,360.31
33. 101-1020-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	108,500.00	13,356.14	2,402.18	15,758.32	92,741.68
34. 101-1020-51-11-0-1101-56410 GENERAL INSTR - BOOKS	30,000.00	9,457.68	190.74	9,648.42	20,351.58
TOTAL 1101 DIRECT INSTRUCTION	\$4,004,936.00	\$1,200,106.74	\$2,323,895.92	\$3,524,002.66	\$480,933.34
1102 ART					
35. 101-1020-51-11-0-1102-51110 ART-TEACHER SALARIES	91,815.00	27,820.17	62,595.33	90,415.50	1,399.50
36. 101-1020-51-11-0-1102-52200 ART-FICA & MED TAX	7,024.00	2,005.50	4,788.55	6,794.05	229.95

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
37. 101-1020-51-11-0-1102-52710 ART-WORKERS COMP	816.00	216.96	0.00	216.96	599.04
38. 101-1020-51-11-0-1102-52810 ART-GROUP DENTAL INS	555.00	169.54	402.71	572.25	(17.25)
39. 101-1020-51-11-0-1102-52920 ART-GROUP LIFE INS	103.00	26.24	62.42	88.66	14.34
40. 101-1020-51-11-0-1102-56110 ART-SUPPLIES	6,500.00	927.68	0.00	927.68	5,572.32
TOTAL 1102 ART	\$106,813.00	\$31,166.09	\$67,849.01	\$99,015.10	\$7,797.90
1103 INTERVENTION					
41. 101-1020-51-11-0-1103-51110 INTERVENTION-TEACHER SALAI	472,689.00	148,354.65	333,797.85	482,152.50	(9,463.50)
42. 101-1020-51-11-0-1103-52110 INTERVENTIONIST - GROUP HEA	135,000.00	39,702.00	94,292.25	133,994.25	1,005.75
43. 101-1020-51-11-0-1103-52200 INTERVENTION - FICA & MED TA	36,611.00	10,207.50	25,535.56	35,743.06	867.94
44. 101-1020-51-11-0-1103-52710 INTERVENTION-WORKERS COM	3,317.00	1,157.19	0.00	1,157.19	2,159.81
45. 101-1020-51-11-0-1103-52810 INTERVENTION-GROUP DENTAL	2,875.00	847.77	2,013.53	2,861.30	13.70
46. 101-1020-51-11-0-1103-52920 INTERVENTION-GROUP LIFE INS	453.00	131.44	312.08	443.52	9.48
TOTAL 1103 INTERVENTION	\$650,945.00	\$200,400.55	\$455,951.27	\$656,351.82	\$(5,406.82)
1104 ENGLISH SECOND LANGUAGE					
47. 101-1020-51-11-0-1104-51110 ESL-TEACHER SALARIES	35,310.00	10,601.12	23,852.38	34,453.50	856.50
48. 101-1020-51-11-0-1104-52200 ESL- FICA & MED TAX	2,701.00	761.00	1,824.71	2,585.71	115.29
49. 101-1020-51-11-0-1104-52710 ESL-WORKERS COMP	325.00	82.72	0.00	82.72	242.28
50. 101-1020-51-11-0-1104-52810 ESL-GROUP DENTAL INS	197.00	56.55	134.24	190.79	6.21
51. 101-1020-51-11-0-1104-52920 ESL-GROUP LIFE INS	48.00	8.72	20.81	29.53	18.47
52. 101-1020-51-11-0-1104-56110 ESL-SUPPLIES	300.00	0.00	0.00	0.00	300.00
53. 101-1020-51-11-0-1104-56410 ESL- BOOKS	500.00	0.00	0.00	0.00	500.00
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$39,381.00	\$11,510.11	\$25,832.14	\$37,342.25	\$2,038.75
1105 FAMILY & CONSUMER SCIENCES					
54. 101-1020-51-11-0-1105-51110 FCS-TEACHER SALARIES	46,681.00	14,015.07	31,533.93	45,549.00	1,132.00
55. 101-1020-51-11-0-1105-52200 FCS- FICA & MED TAX	3,597.00	1,031.12	2,412.34	3,443.46	153.54
56. 101-1020-51-11-0-1105-52710 FCS-WORKERS COMP	394.00	109.28	0.00	109.28	284.72
57. 101-1020-51-11-0-1105-52810 FCS-GROUP DENTAL INS	384.00	113.04	268.47	381.51	2.49
58. 101-1020-51-11-0-1105-52920 FCS-GROUP LIFE INS	75.00	17.52	41.61	59.13	15.87
59. 101-1020-51-11-0-1105-56110 FCS-SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$53,131.00	\$15,286.03	\$34,256.35	\$49,542.38	\$3,588.62
1106 WORLD LANGUAGE					
60. 101-1020-51-11-0-1106-51110 WORLD LANG- TEACHER SALAR	66,630.00	20,004.32	45,009.68	65,014.00	1,616.00
61. 101-1020-51-11-0-1106-52200 WORLD LANG -FICA & MED TAX	5,147.00	1,530.32	3,443.24	4,973.56	173.44
62. 101-1020-51-11-0-1106-52710 WORLD LANG - WORKERS COM	540.00	156.00	0.00	156.00	384.00
63. 101-1020-51-11-0-1106-52810 WORLD LANG - GROUP DENTAL	384.00	113.04	268.47	381.51	2.49
64. 101-1020-51-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	55.00	17.52	41.61	59.13	(4.13)
65. 101-1020-51-11-0-1106-56110 WORLD LANG - SUPPLIES	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL 1106 WORLD LANGUAGE	\$74,256.00	\$21,821.20	\$48,763.00	\$70,584.20	\$3,671.80
1108 MUSIC					
66. 101-1020-51-11-0-1108-51110 MUSIC-TEACHER SALARIES	129,769.00	36,894.28	82,674.72	119,569.00	10,200.00

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
67. 101-1020-51-11-0-1108-51310 MUSIC - SUB WAGES	3,000.00	0.00	0.00	0.00	3,000.00
68. 101-1020-51-11-0-1108-52200 MUSIC - FICA & MED TAX	9,989.00	2,662.13	6,324.62	8,986.75	1,002.25
69. 101-1020-51-11-0-1108-52710 MUSIC-WORKERS COMP	618.00	287.81	0.00	287.81	330.19
70. 101-1020-51-11-0-1108-52810 MUSIC-GROUP DENTAL INS	764.00	226.08	536.94	763.02	0.98
71. 101-1020-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	110.00	35.04	83.22	118.26	(8.26)
72. 101-1020-51-11-0-1108-54320 MUSIC- REPAIR & MAINT	2,500.00	1,282.25	0.00	1,282.25	1,217.75
73. 101-1020-51-11-0-1108-56110 MUSIC-SUPPLIES	4,700.00	747.93	125.58	873.51	3,826.49
74. 101-1020-51-11-0-1108-58110 MUSIC-DUES	230.00	0.00	0.00	0.00	230.00
TOTAL 1108 MUSIC	\$151,680.00	\$42,135.52	\$89,745.08	\$131,880.60	\$19,799.40
1109 PHYSICAL EDUCATION					
75. 101-1020-51-11-0-1109-51110 PE-TEACHER SALARIES	179,134.00	32,115.21	71,759.11	103,874.32	75,259.68
76. 101-1020-51-11-0-1109-52200 PE-FICA & MED TAX	13,016.00	2,312.92	5,489.57	7,802.49	5,213.51
77. 101-1020-51-11-0-1109-52710 PE-WORKERS COMP	933.00	250.53	0.00	250.53	682.47
78. 101-1020-51-11-0-1109-52810 PE-GROUP DENTAL INS	707.00	113.04	268.47	381.51	325.49
79. 101-1020-51-11-0-1109-52920 PE-GROUP LIFE INS	110.00	35.04	83.22	118.26	(8.26)
80. 101-1020-51-11-0-1109-56110 PE-SUPPLIES	2,600.00	575.66	0.00	575.66	2,024.34
TOTAL 1109 PHYSICAL EDUCATION	\$196,500.00	\$35,402.40	\$77,600.37	\$113,002.77	\$83,497.23
1110 TECH ED					
81. 101-1020-51-11-0-1110-51110 TECH ED-TEACHER SALARIES	27,681.00	8,414.96	18,933.54	27,348.50	332.50
82. 101-1020-51-11-0-1110-52200 TECH ED- FICA & MED TAX	2,104.00	618.64	1,448.42	2,067.06	36.94
83. 101-1020-51-11-0-1110-52710 TECH ED-WORKERS COMP	232.00	65.60	0.00	65.60	166.40
84. 101-1020-51-11-0-1110-52810 TECH ED-GROUP DENTAL INS	177.00	56.54	134.24	190.78	(13.78)
85. 101-1020-51-11-0-1110-52920 TECH ED-GROUP LIFE INS	28.00	8.80	20.81	29.61	(1.61)
86. 101-1020-51-11-0-1110-56110 TECH ED-SUPPLIES	8,000.00	2,183.67	1,843.05	4,026.72	3,973.28
TOTAL 1110 TECH ED	\$38,222.00	\$11,348.21	\$22,380.06	\$33,728.27	\$4,493.73
1501 CO-CURRICULAR					
87. 101-1020-51-11-0-1501-51110 CO - CURRICULAR - TEACHER S/	60,000.00	19,737.55	0.00	19,737.55	40,262.45
88. 101-1020-51-11-0-1501-52200 CO - CURRICULAR - FICA & MED	5,500.00	1,509.92	0.00	1,509.92	3,990.08
89. 101-1020-51-11-0-1501-52710 CO - CURRICULAR - WORKERS C	600.00	153.94	0.00	153.94	446.06
90. 101-1020-51-11-0-1501-53220 CO - CURRICULAR - CONTRACTE	6,000.00	1,000.00	0.00	1,000.00	5,000.00
91. 101-1020-51-11-0-1501-56110 CO - CURRICULAR -SUPPLIES	4,500.00	89.99	0.00	89.99	4,410.01
TOTAL 1501 CO-CURRICULAR	\$76,600.00	\$22,491.40	\$0.00	\$22,491.40	\$54,108.60
2120 GUIDANCE					
92. 101-1020-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	121,339.00	36,924.00	83,079.00	120,003.00	1,336.00
93. 101-1020-51-11-0-2120-52110 GUIDANCE-GROUP HEALTH INS	10,289.00	5,945.20	14,119.85	20,065.05	(9,776.05)
94. 101-1020-51-11-0-2120-52200 GUIDANCE- FICA & MED TAX	9,779.00	2,687.92	6,355.55	9,043.47	735.53
95. 101-1020-51-11-0-2120-52710 GUIDANCE-WORKERS COMP	936.00	288.00	0.00	288.00	648.00
96. 101-1020-51-11-0-2120-52810 GUIDANCE-GROUP DENTAL INS	707.00	226.08	536.94	763.02	(56.02)
97. 101-1020-51-11-0-2120-52920 GUIDANCE-GROUP LIFE INS	170.00	35.04	83.22	118.26	51.74
98. 101-1020-51-11-0-2120-53220 GUIDANCE-CONTRACTED SERVI	5,000.00	0.00	0.00	0.00	5,000.00
99. 101-1020-51-11-0-2120-56110 GUIDANCE-SUPPLIES	300.00	0.00	0.00	0.00	300.00

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
100. 101-1020-51-11-0-2120-56410 GUIDANCE-BOOKS	400.00	0.00	0.00	0.00	400.00
TOTAL 2120 GUIDANCE	\$148,920.00	\$46,106.24	\$104,174.56	\$150,280.80	\$(1,360.80)
2131 HEALTH					
101. 101-1020-51-11-0-2131-51110 HEALTH-NURSE SALARIES	110,221.00	34,019.39	76,543.61	110,563.00	(342.00)
102. 101-1020-51-11-0-2131-51310 HEALTH- SUB WAGES	5,000.00	0.00	0.00	0.00	5,000.00
103. 101-1020-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	36,877.00	11,890.40	28,239.70	40,130.10	(3,253.10)
104. 101-1020-51-11-0-2131-52200 HEALTH- FICA & MED TAX	8,856.00	2,309.28	5,855.58	8,164.86	691.14
105. 101-1020-51-11-0-2131-52710 HEALTH-WORKERS COMP	852.00	265.28	0.00	265.28	586.72
106. 101-1020-51-11-0-2131-52810 HEALTH-GROUP DENTAL INS	707.00	226.08	536.94	763.02	(56.02)
107. 101-1020-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	110.00	35.04	83.22	118.26	(8.26)
108. 101-1020-51-11-0-2131-53230 HEALTH - CONTRACTED PROF S	500.00	0.00	0.00	0.00	500.00
109. 101-1020-51-11-0-2131-53430 HEALTH - IMMUNIZATIONS	300.00	102.50	0.00	102.50	197.50
110. 101-1020-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	300.00	0.00	0.00	0.00	300.00
111. 101-1020-51-11-0-2131-56110 HEALTH-SUPPLIES	4,000.00	1,468.78	0.00	1,468.78	2,531.22
TOTAL 2131 HEALTH	\$167,723.00	\$50,316.75	\$111,259.05	\$161,575.80	\$6,147.20
2141 BEHAVIOR SUPPORT					
112. 101-1020-51-11-0-2141-51720 BEHAVIORAL SUPPORT - SALAR	51,753.00	29,940.50	65,650.54	95,591.04	(43,838.04)
113. 101-1020-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAG	12,412.00	8,225.18	17,595.74	25,820.92	(13,408.92)
114. 101-1020-51-11-0-2141-52110 BEHAVIORAL SUPPORT - GROU	5,000.00	0.00	0.00	0.00	5,000.00
115. 101-1020-51-11-0-2141-52200 BEHAVIORAL SUPPORT - FICA &	8,894.00	2,919.74	6,368.35	9,288.09	(394.09)
116. 101-1020-51-11-0-2141-52340 BEHAVIORAL SUPPORT - VMER	3,500.00	0.00	0.00	0.00	3,500.00
117. 101-1020-51-11-0-2141-52710 BEHAVIORAL SUPPORT - WORK	524.00	297.70	0.00	297.70	226.30
118. 101-1020-51-11-0-2141-52810 BEHAVIORAL SUPPORT - GROU	350.00	120.88	262.50	383.38	(33.38)
119. 101-1020-51-11-0-2141-52920 BEHAVIORAL SUPPORT - GROU	109.00	53.83	115.11	168.94	(59.94)
TOTAL 2141 BEHAVIOR SUPPORT	\$82,542.00	\$41,557.83	\$89,992.24	\$131,550.07	\$(49,008.07)
2220 LIBRARY					
120. 101-1020-51-11-0-2220-51110 LIBRARY-TEACHER SALARIES	62,443.00	18,956.00	42,651.00	61,607.00	836.00
121. 101-1020-51-11-0-2220-51210 LIBRARY-PARA WAGES	60,690.00	9,513.00	21,381.60	30,894.60	29,795.40
122. 101-1020-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	25,856.00	8,560.96	19,725.05	28,286.01	(2,430.01)
123. 101-1020-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	7,099.00	1,902.87	4,898.49	6,801.36	297.64
124. 101-1020-51-11-0-2220-52340 LIBRARY-VMERS	3,804.00	428.09	1,030.95	1,459.04	2,344.96
125. 101-1020-51-11-0-2220-52710 LIBRARY-WORKERS COMP	768.00	222.06	0.00	222.06	545.94
126. 101-1020-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	529.00	174.29	399.72	574.01	(45.01)
127. 101-1020-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	109.00	36.49	82.26	118.75	(9.75)
128. 101-1020-51-11-0-2220-54320 LIBRARY- REPAIR & MAINT	200.00	0.00	0.00	0.00	200.00
129. 101-1020-51-11-0-2220-56110 LIBRARY-SUPPLIES	9,000.00	2,681.00	246.00	2,927.00	6,073.00
130. 101-1020-51-11-0-2220-56410 LIBRARY- BOOKS	15,000.00	5,789.20	5,683.79	11,472.99	3,527.01
TOTAL 2220 LIBRARY	\$185,498.00	\$48,263.96	\$96,098.86	\$144,362.82	\$41,135.18
2410 PRINCIPALS OFFICE					
131. 101-1020-51-11-0-2410-51310 PRINCIPALS - SUB WAGES	5,000.00	0.00	0.00	0.00	5,000.00
132. 101-1020-51-11-0-2410-51410 PRINCIPALS- ADMIN SALARIES	294,803.00	99,240.20	106,446.91	205,687.11	89,115.89

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
133. 101-1020-51-11-0-2410-51610 PRINCIPALS -CLERICAL WAGES	211,910.00	97,625.56	112,286.56	209,912.12	1,997.88
134. 101-1020-51-11-0-2410-52110 PRINCIPALS - GROUP HEALTH IN	76,902.00	32,426.28	37,830.66	70,256.94	6,645.06
135. 101-1020-51-11-0-2410-52190 PRINCIPALS - HRA	6,000.00	0.00	0.00	0.00	6,000.00
136. 101-1020-51-11-0-2410-52200 PRINCIPALS-FICA & MED TAX	37,113.00	14,246.51	16,733.12	30,979.63	6,133.37
137. 101-1020-51-11-0-2410-52340 PRINCIPALS - VMERS	15,823.00	6,168.21	7,099.82	13,268.03	2,554.97
138. 101-1020-51-11-0-2410-52510 PRINCIPALS - COURSE REIMB	2,000.00	0.00	0.00	0.00	2,000.00
139. 101-1020-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	3,223.00	1,519.82	0.00	1,519.82	1,703.18
140. 101-1020-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL IN	2,505.00	833.64	1,186.92	2,020.56	484.44
141. 101-1020-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	1,069.00	447.00	521.50	968.50	100.50
142. 101-1020-51-11-0-2410-52940 PRINCIPALS - GROUP LTD INS	750.00	200.00	800.00	1,000.00	(250.00)
143. 101-1020-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SEF	7,000.00	322.14	0.00	322.14	6,677.86
144. 101-1020-51-11-0-2410-54320 PRINCIPALS-REPAIR & MAINT	500.00	0.00	0.00	0.00	500.00
145. 101-1020-51-11-0-2410-55330 PRINCIPALS-POSTAGE	5,000.00	3,983.28	0.00	3,983.28	1,016.72
146. 101-1020-51-11-0-2410-55410 PRINCIPALS-ADVERTISING	1,000.00	0.00	0.00	0.00	1,000.00
147. 101-1020-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	2,500.00	200.00	0.00	200.00	2,300.00
148. 101-1020-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	9,200.00	774.09	0.00	774.09	8,425.91
149. 101-1020-51-11-0-2410-56180 PRINCIPALS- GRADUATION	2,500.00	0.00	0.00	0.00	2,500.00
150. 101-1020-51-11-0-2410-56190 PRINCIPALS- AWARDS	3,000.00	0.00	0.00	0.00	3,000.00
151. 101-1020-51-11-0-2410-58110 PRINCIPALS-DUES	2,500.00	1,604.75	0.00	1,604.75	895.25
TOTAL 2410 PRINCIPALS OFFICE	\$690,298.00	\$259,591.48	\$282,905.49	\$542,496.97	\$147,801.03
2491 DUPLICATING					
152. 101-1020-51-11-0-2491-51510 DUPLICATING-CLERICAL SALAR	32,781.00	9,599.46	23,756.48	33,355.94	(574.94)
153. 101-1020-51-11-0-2491-52110 DUPLICATING-GROUP HEALTH I	12,382.00	4,366.67	8,733.34	13,100.01	(718.01)
154. 101-1020-51-11-0-2491-52200 DUPLICATING- FICA & MED TA	2,508.00	615.51	1,817.37	2,432.88	75.12
155. 101-1020-51-11-0-2491-52340 DUPLICATING-VMERS	2,509.00	743.98	1,431.92	2,175.90	333.10
156. 101-1020-51-11-0-2491-52710 DUPLICATING-WORKERS COMP	256.00	74.88	0.00	74.88	181.12
157. 101-1020-51-11-0-2491-52810 DUPLICATING - GROUP DENTA	350.00	122.50	245.00	367.50	(17.50)
158. 101-1020-51-11-0-2491-52920 DUPLICATING-GROUP LIFE INS	65.00	18.97	37.94	56.91	8.09
TOTAL 2491 DUPLICATING	\$50,851.00	\$15,541.97	\$36,022.05	\$51,564.02	\$(713.02)
2610 FACILITIES					
159. 101-1020-51-11-0-2610-51310 FACILITIES - SUBS WAGES	0.00	2,366.00	0.00	2,366.00	(2,366.00)
160. 101-1020-51-11-0-2610-51810 FACILITIES - CUSTODIANS WAGI	468,723.00	184,320.58	250,897.16	435,217.74	33,505.26
161. 101-1020-51-11-0-2610-51820 FACILITIES - SUMMER HELP WA	12,500.00	13,706.00	0.00	13,706.00	(1,206.00)
162. 101-1020-51-11-0-2610-52110 FACILITIES-GROUP HEALTH INS	85,929.00	29,236.27	36,695.54	65,931.81	19,997.19
163. 101-1020-51-11-0-2610-52190 FACILITIES - HRA	12,000.00	0.00	0.00	0.00	12,000.00
164. 101-1020-51-11-0-2610-52200 FACILITIES- FICA & MED TAX	37,093.00	15,057.72	19,193.63	34,251.35	2,841.65
165. 101-1020-51-11-0-2610-52310 FACILITIES- EMPLOYEE PENSIO	0.00	1,632.12	2,820.16	4,452.28	(4,452.28)
166. 101-1020-51-11-0-2610-52340 FACILITIES-VMERS	35,660.00	13,463.08	15,849.68	29,312.76	6,347.24
167. 101-1020-51-11-0-2610-52710 FACILITIES-WORKER'S COMP	32,271.00	15,179.80	0.00	15,179.80	17,091.20
168. 101-1020-51-11-0-2610-52810 FACILITIES-GROUP DENTAL INS	2,117.00	1,137.48	1,780.38	2,917.86	(800.86)
169. 101-1020-51-11-0-2610-52920 FACILITIES- GROUP LIFE INS	634.00	280.69	367.92	648.61	(14.61)
170. 101-1020-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SERV	0.00	32,604.68	65,209.36	97,814.04	(97,814.04)

Barre Unified Union School District EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
171. 101-1020-51-11-0-2610-54110 FACILITIES-WATER & SEWER	18,000.00	4,247.60	0.00	4,247.60	13,752.40
172. 101-1020-51-11-0-2610-54220 FACILITIES-SNOW REMOVAL	30,000.00	11,137.50	18,562.50	29,700.00	300.00
173. 101-1020-51-11-0-2610-54250 FACILITIES-RUBBISH REMOVA	12,000.00	3,346.38	0.00	3,346.38	8,653.62
174. 101-1020-51-11-0-2610-54320 FACILITIES-REPAIR & MAINT	60,000.00	28,436.85	228.00	28,664.85	31,335.15
175. 101-1020-51-11-0-2610-54510 FACILITIES-CONSTRUCTION SEF	156,000.00	130,514.92	0.00	130,514.92	25,485.08
176. 101-1020-51-11-0-2610-54900 FACILITIES - PURCHASED SECUI	10,000.00	0.00	0.00	0.00	10,000.00
177. 101-1020-51-11-0-2610-55310 FACILITIES-TELEPHONE	5,000.00	1,346.10	0.00	1,346.10	3,653.90
178. 101-1020-51-11-0-2610-55810 FACILITIES-TRAVEL & CONF	1,000.00	6.56	0.00	6.56	993.44
179. 101-1020-51-11-0-2610-56120 FACILITIES-CUSTODIAL SUPPLIE	50,000.00	12,082.40	0.00	12,082.40	37,917.60
180. 101-1020-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	51,000.00	27,622.74	0.00	27,622.74	23,377.26
181. 101-1020-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOWA	6,000.00	2,977.19	0.00	2,977.19	3,022.81
182. 101-1020-51-11-0-2610-56210 FACILITIES-PROPANE	2,500.00	256.37	0.00	256.37	2,243.63
183. 101-1020-51-11-0-2610-56220 FACILITIES - ELECTRICITY	100,000.00	0.00	0.00	0.00	100,000.00
184. 101-1020-51-11-0-2610-56270 FACILITIES - WOODCHIPS/FUEL	70,000.00	9,840.28	0.00	9,840.28	60,159.72
185. 101-1020-51-11-0-2610-57330 FACILITIES-EQUIPMENT	12,500.00	11,275.00	0.00	11,275.00	1,225.00
186. 101-1020-51-11-0-2610-57390 FACILITIES- OTHER EQUIPMEN	15,000.00	965.24	0.00	965.24	14,034.76
TOTAL 2610 FACILITIES	\$1,285,927.00	\$553,039.55	\$411,604.33	\$964,643.88	\$321,283.12
2660 SCHOOL RESOURCE OFFICER					
187. 101-1020-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	50,000.00	1,551.08	0.00	1,551.08	48,448.92
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$50,000.00	\$1,551.08	\$0.00	\$1,551.08	\$48,448.92
2716 CO-CURR TRANSPORTATION					
188. 101-1020-51-11-0-2716-55190 TRANSPORTATION - EXTRA/CO-	25,000.00	0.00	0.00	0.00	25,000.00
TOTAL 2716 CO-CURR TRANSPORTATION	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
TOTAL 1020 BARRE TOWN SCHOOL	\$8,537,379.00	\$2,718,983.21	\$4,516,075.42	\$7,235,058.63	\$1,302,320.37
1276 SPAULDING HIGH SCHOOL					
1101 DIRECT INSTRUCTION					
189. 101-1276-31-11-0-1101-51110 GENERAL INSTR - TEACHER SAI	70,671.00	0.00	0.00	0.00	70,671.00
190. 101-1276-31-11-0-1101-51210 GENERAL INSTR - PARA WAGES	54,306.00	0.00	0.00	0.00	54,306.00
191. 101-1276-31-11-0-1101-51310 GENERAL INSTR - SUB WAGES	139,501.00	33,368.91	89,429.65	122,798.56	16,702.44
192. 101-1276-31-11-0-1101-52110 GENERAL INSTR - GROUP HEAL	504,149.00	129,286.86	303,651.63	432,938.49	71,210.51
193. 101-1276-31-11-0-1101-52120 GENERAL INSTR - HEALTH INS F	0.00	2,050.00	0.00	2,050.00	(2,050.00)
194. 101-1276-31-11-0-1101-52190 GENERAL INSTR - HRA	127,200.00	110,000.00	0.00	110,000.00	17,200.00
195. 101-1276-31-11-0-1101-52200 GENERAL INSTR - FICA & MED I	14,577.00	2,603.19	6,841.37	9,444.56	5,132.44
196. 101-1276-31-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	32,000.00	0.00	0.00	0.00	32,000.00
197. 101-1276-31-11-0-1101-52340 GENERAL INSTR - VMERS	1,200.00	0.27	0.00	0.27	1,199.73
198. 101-1276-31-11-0-1101-52510 GENERAL INSTR - COURSE REIM	65,000.00	29,340.03	4,933.83	34,273.86	30,726.14
199. 101-1276-31-11-0-1101-52610 GENERAL INSTR - UNEMPLOYM	20,000.00	4,723.00	10,277.00	15,000.00	5,000.00
200. 101-1276-31-11-0-1101-52710 GENERAL INSTR - WORKERS CO	1,885.00	276.28	0.00	276.28	1,608.72
201. 101-1276-31-11-0-1101-52810 GENERAL INSTR - GROUP DENT	1,658.00	417.93	787.50	1,205.43	452.57
202. 101-1276-31-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	376.00	87.75	200.54	288.29	87.71
203. 101-1276-31-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	11,000.00	4,836.70	6,800.00	11,636.70	(636.70)

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
204. 101-1276-31-11-0-1101-53220 GENERAL INSTR - CONTRACTE	75,000.00	30,000.00	0.00	30,000.00	45,000.00
205. 101-1276-31-11-0-1101-55620 GENERAL INSTR - STUDENT TUI	75,000.00	13,505.17	0.00	13,505.17	61,494.83
206. 101-1276-31-11-0-1101-56110 GENERAL INSTR - SUPPLIES	8,000.00	0.00	0.00	0.00	8,000.00
TOTAL 1101 DIRECT INSTRUCTION	\$1,201,523.00	\$360,496.09	\$422,921.52	\$783,417.61	\$418,105.39
1102 ART					
207. 101-1276-31-11-0-1102-51110 ART - TEACHER SALARIES	112,911.00	35,125.17	78,564.47	113,689.64	(778.64)
208. 101-1276-31-11-0-1102-52200 ART - FICA & MED TAX	8,638.00	2,493.24	6,010.18	8,503.42	134.58
209. 101-1276-31-11-0-1102-52710 ART - WORKERS COMP	931.00	274.00	0.00	274.00	657.00
210. 101-1276-31-11-0-1102-52810 ART - GROUP DENTAL INS	721.00	226.08	536.94	763.02	(42.02)
211. 101-1276-31-11-0-1102-52920 ART - GROUP LIFE INS	112.00	35.04	83.22	118.26	(6.26)
212. 101-1276-31-11-0-1102-54320 ART - REPAIR & MAINT	1,000.00	0.00	0.00	0.00	1,000.00
213. 101-1276-31-11-0-1102-55810 ART - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
214. 101-1276-31-11-0-1102-56110 ART - SUPPLIES	26,000.00	6,144.99	768.45	6,913.44	19,086.56
215. 101-1276-31-11-0-1102-58110 ART - DUES	400.00	0.00	0.00	0.00	400.00
216. 101-1276-31-11-0-1102-58120 ART - FIELD TRIPS	400.00	0.00	0.00	0.00	400.00
TOTAL 1102 ART	\$151,713.00	\$44,298.52	\$85,963.26	\$130,261.78	\$21,451.22
1104 ENGLISH SECOND LANGUAGE					
217. 101-1276-31-11-0-1104-51110 ESL - TEACHER SALARIES	10,024.00	0.00	0.00	0.00	10,024.00
218. 101-1276-31-11-0-1104-52200 ESL - FICA & MED TAX	767.00	0.00	0.00	0.00	767.00
219. 101-1276-31-11-0-1104-52710 ESL - WORKERS COMP	98.00	0.00	0.00	0.00	98.00
220. 101-1276-31-11-0-1104-52810 ESL - GROUP DENTAL INS	56.00	0.00	0.00	0.00	56.00
221. 101-1276-31-11-0-1104-52920 ESL - GROUP LIFE INS	9.00	0.00	0.00	0.00	9.00
222. 101-1276-31-11-0-1104-55810 ESL - TRAVEL & CONF	300.00	0.00	0.00	0.00	300.00
223. 101-1276-31-11-0-1104-56110 ESL - SUPPLIES	600.00	0.00	0.00	0.00	600.00
224. 101-1276-31-11-0-1104-58120 ESL - FIELD TRIPS	200.00	0.00	0.00	0.00	200.00
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$12,054.00	\$0.00	\$0.00	\$0.00	\$12,054.00
1105 FAMILY & CONSUMER SCIENCES					
225. 101-1276-31-11-0-1105-51110 FCS - TEACHER SALARIES	110,418.00	35,696.29	80,316.71	116,013.00	(5,595.00)
226. 101-1276-31-11-0-1105-52200 FCS - FICA & MED TAX	8,447.00	2,580.80	6,144.23	8,725.03	(278.03)
227. 101-1276-31-11-0-1105-52710 FCS - WORKERS COMP	911.00	278.40	0.00	278.40	632.60
228. 101-1276-31-11-0-1105-52810 FCS - GROUP DENTAL INS	354.00	226.08	522.81	748.89	(394.89)
229. 101-1276-31-11-0-1105-52920 FCS - GROUP LIFE INS	110.00	35.04	81.03	116.07	(6.07)
230. 101-1276-31-11-0-1105-53220 FCS - CONTRACTED SERVICES	750.00	0.00	0.00	0.00	750.00
231. 101-1276-31-11-0-1105-55810 FCS - TRAVEL & CONF	600.00	0.00	75.00	75.00	525.00
232. 101-1276-31-11-0-1105-56110 FCS - SUPPLIES	10,250.00	240.56	0.00	240.56	10,009.44
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$131,840.00	\$39,057.17	\$87,139.78	\$126,196.95	\$5,643.05
1106 WORLD LANGUAGE					
233. 101-1276-31-11-0-1106-51110 WORLD LANG - TEACHER SALAI	211,858.00	63,606.48	143,114.52	206,721.00	5,137.00
234. 101-1276-31-11-0-1106-52200 WORLD LANG - FICA & MED TA	16,207.00	4,628.96	10,948.26	15,577.22	629.78
235. 101-1276-31-11-0-1106-52710 WORLD LANG - WORKERS COM	1,702.00	496.08	0.00	496.08	1,205.92
236. 101-1276-31-11-0-1106-52810 WORLD LANG - GROUP DENTA	707.00	226.08	536.94	763.02	(56.02)

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
237. 101-1276-31-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	165.00	52.56	124.83	177.39	(12.39)
238. 101-1276-31-11-0-1106-55810 WORLD LANG - TRAVEL & CON	900.00	0.00	0.00	0.00	900.00
239. 101-1276-31-11-0-1106-56110 WORLD LANG - SUPPLIES	1,000.00	162.69	0.00	162.69	837.31
240. 101-1276-31-11-0-1106-56410 WORLD LANG - BOOKS	4,000.00	1,023.91	0.00	1,023.91	2,976.09
TOTAL 1106 WORLD LANGUAGE	\$236,539.00	\$70,196.76	\$154,724.55	\$224,921.31	\$11,617.69
1108 MUSIC					
241. 101-1276-31-11-0-1108-51110 MUSIC - TEACHER SALARIES	107,525.00	33,275.86	73,780.61	107,056.47	468.53
242. 101-1276-31-11-0-1108-51310 MUSIC - TEMP WAGES	6,000.00	0.00	0.00	0.00	6,000.00
243. 101-1276-31-11-0-1108-52200 MUSIC - FICA & MED TAX	8,226.00	2,242.59	5,644.21	7,886.80	339.20
244. 101-1276-31-11-0-1108-52710 MUSIC - WORKERS COMP	888.00	259.52	0.00	259.52	628.48
245. 101-1276-31-11-0-1108-52810 MUSIC - GROUP DENTAL INS	721.00	226.08	536.94	763.02	(42.02)
246. 101-1276-31-11-0-1108-52920 MUSIC - GROUP LIFE INS	112.00	35.04	83.22	118.26	(6.26)
247. 101-1276-31-11-0-1108-54320 MUSIC - REPAIR & MAINT	1,500.00	155.00	0.00	155.00	1,345.00
248. 101-1276-31-11-0-1108-55810 MUSIC - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
249. 101-1276-31-11-0-1108-56110 MUSIC - SUPPLIES	21,500.00	2,571.09	359.25	2,930.34	18,569.66
250. 101-1276-31-11-0-1108-56170 MUSIC - UNIFORMS	2,000.00	0.00	0.00	0.00	2,000.00
251. 101-1276-31-11-0-1108-58110 MUSIC - DUES	1,500.00	425.00	0.00	425.00	1,075.00
252. 101-1276-31-11-0-1108-58120 MUSIC - FIELD TRIPS	4,500.00	0.00	0.00	0.00	4,500.00
TOTAL 1108 MUSIC	\$155,072.00	\$39,190.18	\$80,404.23	\$119,594.41	\$35,477.59
1109 PHYSICAL EDUCATION					
253. 101-1276-31-11-0-1109-51110 PHYS ED - TEACHER SALARIES	101,042.00	31,952.93	71,894.07	103,847.00	(2,805.00)
254. 101-1276-31-11-0-1109-52200 PHYS ED - FICA & MED TAX	7,730.00	2,069.36	5,499.90	7,569.26	160.74
255. 101-1276-31-11-0-1109-52710 PHYS ED - WORKERS COMP	839.00	249.20	0.00	249.20	589.80
256. 101-1276-31-11-0-1109-52810 PHYS ED - GROUP DENTAL INS	721.00	226.08	536.94	763.02	(42.02)
257. 101-1276-31-11-0-1109-52920 PHYS ED - GROUP LIFE INS	112.00	35.04	83.22	118.26	(6.26)
258. 101-1276-31-11-0-1109-55810 PHYS ED - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
259. 101-1276-31-11-0-1109-56110 PHYS ED - SUPPLIES	3,900.00	746.89	125.64	872.53	3,027.47
TOTAL 1109 PHYSICAL EDUCATION	\$114,944.00	\$35,279.50	\$78,139.77	\$113,419.27	\$1,524.73
1111 ENGLISH					
260. 101-1276-31-11-0-1111-51110 ENGLISH - TEACHER SALARIES	463,066.00	121,156.16	268,794.17	389,950.33	73,115.67
261. 101-1276-31-11-0-1111-52200 ENGLISH - FICA AND MED TAX	35,425.00	8,830.44	20,562.75	29,393.19	6,031.81
262. 101-1276-31-11-0-1111-52710 ENGLISH - WORKERS COMP	3,672.00	945.20	0.00	945.20	2,726.80
263. 101-1276-31-11-0-1111-52810 ENGLISH - GROUP DENTAL INS	2,413.00	621.76	1,476.58	2,098.34	314.66
264. 101-1276-31-11-0-1111-52920 ENGLISH - GROUP LIFE INS	467.00	122.56	291.28	413.84	53.16
265. 101-1276-31-11-0-1111-55810 ENGLISH - TRAVEL & CONF	2,700.00	0.00	0.00	0.00	2,700.00
266. 101-1276-31-11-0-1111-56110 ENGLISH - SUPPLIES	5,000.00	3,653.83	0.00	3,653.83	1,346.17
267. 101-1276-31-11-0-1111-56410 ENGLISH - BOOKS	8,000.00	3,477.38	0.00	3,477.38	4,522.62
TOTAL 1111 ENGLISH	\$520,743.00	\$138,807.33	\$291,124.78	\$429,932.11	\$90,810.89
1112 MATH					
268. 101-1276-31-11-0-1112-51110 MATH - TEACHER SALARIES	579,459.00	178,071.46	396,853.60	574,925.06	4,533.94
269. 101-1276-31-11-0-1112-51310 MATH - TUTORIAL WAGES	1,200.00	0.00	0.00	0.00	1,200.00

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
270. 101-1276-31-11-0-1112-52200 MATH - FICA & MED TAX	38,591.00	12,709.53	30,359.30	43,068.83	(4,477.83)
271. 101-1276-31-11-0-1112-52710 MATH - WORKERS COMP	4,435.00	1,388.92	0.00	1,388.92	3,046.08
272. 101-1276-31-11-0-1112-52810 MATH - GROUP DENTAL INS	3,042.00	1,054.64	2,504.83	3,559.47	(517.47)
273. 101-1276-31-11-0-1112-52920 MATH - GROUP LIFE INS	470.00	163.44	388.22	551.66	(81.66)
274. 101-1276-31-11-0-1112-55810 MATH - TRAVEL & CONF	3,000.00	0.00	0.00	0.00	3,000.00
275. 101-1276-31-11-0-1112-56110 MATH - SUPPLIES	7,500.00	5,661.21	0.00	5,661.21	1,838.79
276. 101-1276-31-11-0-1112-56410 MATH - BOOKS	4,000.00	70.00	0.00	70.00	3,930.00
277. 101-1276-31-11-0-1112-58110 MATH - DUES	1,500.00	1,030.00	0.00	1,030.00	470.00
TOTAL 1112 MATH	\$643,197.00	\$200,149.20	\$430,105.95	\$630,255.15	\$12,941.85
1113 SCIENCE					
278. 101-1276-31-11-0-1113-51110 SCIENCE - TEACHER SALARIES	350,104.00	89,052.46	198,869.66	287,922.12	62,181.88
279. 101-1276-31-11-0-1113-52200 SCIENCE - FICA & MED TAX	26,783.00	6,506.51	15,213.55	21,720.06	5,062.94
280. 101-1276-31-11-0-1113-52710 SCIENCE - WORKERS COMP INS	3,231.00	694.66	0.00	694.66	2,536.34
281. 101-1276-31-11-0-1113-52810 SCIENCE - GROUP DENTAL INS	1,809.00	565.20	1,342.35	1,907.55	(98.55)
282. 101-1276-31-11-0-1113-52920 SCIENCE - GROUP LIFE INS	338.00	105.12	249.66	354.78	(16.78)
283. 101-1276-31-11-0-1113-55810 SCIENCE - TRAVEL & CONF	2,100.00	0.00	0.00	0.00	2,100.00
284. 101-1276-31-11-0-1113-56110 SCIENCE - SUPPLIES	17,000.00	1,831.35	0.00	1,831.35	15,168.65
285. 101-1276-31-11-0-1113-56410 SCIENCE - BOOKS	4,000.00	3,319.83	0.00	3,319.83	680.17
TOTAL 1113 SCIENCE	\$405,365.00	\$102,075.13	\$215,675.22	\$317,750.35	\$87,614.65
1114 SOCIAL STUDIED					
286. 101-1276-31-11-0-1114-51110 SOCIAL STUDIES - TEACHER SAI	357,186.00	101,144.81	229,969.27	331,114.08	26,071.92
287. 101-1276-31-11-0-1114-52200 SOCIAL STUDIES - FICA & MED T	27,325.00	7,368.54	17,592.66	24,961.20	2,363.80
288. 101-1276-31-11-0-1114-52710 SOCIAL STUDIES - WORKERS CC	3,037.00	788.89	0.00	788.89	2,248.11
289. 101-1276-31-11-0-1114-52810 SOCIAL STUDIES - GROUP DENT	1,809.00	664.11	1,554.30	2,218.41	(409.41)
290. 101-1276-31-11-0-1114-52920 SOCIAL STUDIES - GROUP LIFE I	338.00	102.93	240.90	343.83	(5.83)
291. 101-1276-31-11-0-1114-55810 SOCIAL STUDIES -TRAVEL & CO	1,800.00	0.00	0.00	0.00	1,800.00
292. 101-1276-31-11-0-1114-56110 SOCIAL STUDIES - SUPPLIES	8,000.00	0.00	0.00	0.00	8,000.00
293. 101-1276-31-11-0-1114-56410 SOCIAL STUDIES - BOOKS	6,000.00	4,893.41	0.00	4,893.41	1,106.59
294. 101-1276-31-11-0-1114-58120 SOCIAL STUDIES - FIELD TRIPS	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL 1114 SOCIAL STUDIED	\$407,495.00	\$114,962.69	\$249,357.13	\$364,319.82	\$43,175.18
1115 BUSINESS ED					
295. 101-1276-31-11-0-1115-51110 BUSINESS ED - TEACHER SALAR	64,535.00	15,811.68	35,576.32	51,388.00	13,147.00
296. 101-1276-31-11-0-1115-52200 BUSINESS ED - FICA & MED TA	4,937.00	1,123.28	2,721.59	3,844.87	1,092.13
297. 101-1276-31-11-0-1115-52710 BUSINESS ED - WORKERS COM	553.00	123.36	0.00	123.36	429.64
298. 101-1276-31-11-0-1115-52810 BUSINESS ED - GROUP DENTAL	0.00	113.04	268.47	381.51	(381.51)
299. 101-1276-31-11-0-1115-52920 BUSINESS ED - GROUP LIFE INS	57.00	17.52	41.61	59.13	(2.13)
300. 101-1276-31-11-0-1115-55810 BUSINESS ED - TRAVEL & CONF	300.00	0.00	0.00	0.00	300.00
301. 101-1276-31-11-0-1115-56110 BUSINESS ED - SUPPLIES	500.00	0.00	0.00	0.00	500.00
302. 101-1276-31-11-0-1115-56410 BUSINESS ED - BOOKS	2,800.00	0.00	2,600.00	2,600.00	200.00
303. 101-1276-31-11-0-1115-57350 BUSINESS ED - COMPUTER SOFT	500.00	0.00	0.00	0.00	500.00
TOTAL 1115 BUSINESS ED	\$74,182.00	\$17,188.88	\$41,207.99	\$58,396.87	\$15,785.13

Barre Unified Union School District EXPENSE REPORT

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	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
1116 WORK BASED LEARNING					
304. 101-1276-31-11-0-1116-51110 WORK-BASED LEARNING - TEAC	135,254.00	41,206.48	92,714.52	133,921.00	1,333.00
305. 101-1276-31-11-0-1116-52110 WORK-BASED LEARNING - GRO	37,615.00	11,890.40	28,239.70	40,130.10	(2,515.10)
306. 101-1276-31-11-0-1116-52200 WORK-BASED LEARNING - FICA	10,347.00	2,882.72	7,092.66	9,975.38	371.62
307. 101-1276-31-11-0-1116-52710 WORK-BASED LEARNING - WOR	1,105.00	321.36	0.00	321.36	783.64
308. 101-1276-31-11-0-1116-52810 WORK-BASED LEARNING - GRO	721.00	226.08	536.94	763.02	(42.02)
309. 101-1276-31-11-0-1116-52920 WORK-BASED LEARNING - GRO	112.00	35.04	83.22	118.26	(6.26)
310. 101-1276-31-11-0-1116-53230 WORK-BASED LEARNING - CON	5,000.00	5,000.00	0.00	5,000.00	0.00
311. 101-1276-31-11-0-1116-55810 WORK-BASED LEARNING - TRA	2,500.00	0.00	0.00	0.00	2,500.00
312. 101-1276-31-11-0-1116-56110 WORK-BASED LEARNING - SUPP	3,000.00	2,000.00	296.19	2,296.19	703.81
TOTAL 1116 WORK BASED LEARNING	\$195,654.00	\$63,562.08	\$128,963.23	\$192,525.31	\$3,128.69
1117 DRIVER'S ED					
313. 101-1276-31-11-0-1117-51110 DRIVER'S ED - TEACHER SALAR	64,635.00	11,845.70	21,570.90	33,416.60	31,218.40
314. 101-1276-31-11-0-1117-52200 DRIVER'S ED - FICA & MED TAX	4,945.00	910.75	1,650.18	2,560.93	2,384.07
315. 101-1276-31-11-0-1117-52710 DRIVER'S ED - WORKERS COMP	504.00	107.97	0.00	107.97	396.03
316. 101-1276-31-11-0-1117-52810 DRIVER'S ED - GROUP DENTAL I	354.00	0.00	0.00	0.00	354.00
317. 101-1276-31-11-0-1117-52920 DRIVER'S ED - GROUP LIFE INS	55.00	10.95	32.85	43.80	11.20
318. 101-1276-31-11-0-1117-54320 DRIVER'S ED - REPAIR & MAINT	750.00	0.00	0.00	0.00	750.00
319. 101-1276-31-11-0-1117-54420 DRIVER'S ED - RENTAL OF VEHI	4,500.00	345.40	1,464.00	1,809.40	2,690.60
320. 101-1276-31-11-0-1117-55810 DRIVER'S ED - TRAVEL & CONF	300.00	0.00	0.00	0.00	300.00
321. 101-1276-31-11-0-1117-56110 DRIVER'S ED - SUPPLIES	500.00	267.46	0.00	267.46	232.54
322. 101-1276-31-11-0-1117-56260 DRIVER'S ED - GASOLINE	1,700.00	269.64	0.00	269.64	1,430.36
TOTAL 1117 DRIVER'S ED	\$78,243.00	\$13,757.87	\$24,717.93	\$38,475.80	\$39,767.20
1118 PHOENIX PROG					
323. 101-1276-31-11-0-1118-51110 PHOENIX - TEACHER SALARIE	126,377.00	38,451.05	86,514.95	124,966.00	1,411.00
324. 101-1276-31-11-0-1118-52110 PHOENIX - GROUP HEALTH INS	19,176.00	5,945.20	14,119.85	20,065.05	(889.05)
325. 101-1276-31-11-0-1118-52200 PHOENIX - FICA & MED TAX	9,668.00	2,800.40	6,618.40	9,418.80	249.20
326. 101-1276-31-11-0-1118-52710 PHOENIX - WORKERS COMP	1,036.00	299.92	0.00	299.92	736.08
327. 101-1276-31-11-0-1118-52810 PHOENIX - GROUP DENTAL INS	368.00	226.08	536.94	763.02	(395.02)
328. 101-1276-31-11-0-1118-52920 PHOENIX - GROUP LIFE INS	114.00	35.04	83.22	118.26	(4.26)
329. 101-1276-31-11-0-1118-55810 PHOENIX - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
330. 101-1276-31-11-0-1118-56110 PHOENIX - SUPPLIES	750.00	48.10	48.10	96.20	653.80
TOTAL 1118 PHOENIX PROG	\$158,089.00	\$47,805.79	\$107,921.46	\$155,727.25	\$2,361.75
1119 COLLEGE EXAMS					
331. 101-1276-31-11-0-1119-56160 COLLEGE EXAMS - TESTING MA	0.00	(421.80)	0.00	(421.80)	421.80
TOTAL 1119 COLLEGE EXAMS	\$0.00	\$(421.80)	\$0.00	\$(421.80)	\$421.80
1301 TECHNICAL EDUCATION					
332. 101-1276-31-11-0-1301-55660 TECH CENTER ON BEHALF TUIT	465,883.00	0.00	0.00	0.00	465,883.00
333. 101-1276-31-11-0-1301-55670 TECH CENTER TUITION	449,762.00	424,846.44	0.00	424,846.44	24,915.56
TOTAL 1301 TECHNICAL EDUCATION	\$915,645.00	\$424,846.44	\$0.00	\$424,846.44	\$490,798.56

Barre Unified Union School District

EXPENSE REPORT

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	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
1401 ATHLETICS					
334. 101-1276-31-11-0-1401-51110 ATHLETICS - TEACHER SALARIE	114,603.00	45,088.08	68,135.62	113,223.70	1,379.30
335. 101-1276-31-11-0-1401-51140 ATHLETICS - HELPERS/OTHERS	5,000.00	1,225.00	0.00	1,225.00	3,775.00
336. 101-1276-31-11-0-1401-51510 ATHLETICS - COACHES SALARIE	152,000.00	48,917.88	0.00	48,917.88	103,082.12
337. 101-1276-31-11-0-1401-52110 ATHLETICS - GROUP HEALTH IN	24,767.00	12,948.60	19,977.25	32,925.85	(8,158.85)
338. 101-1276-31-11-0-1401-52190 ATHLETICS - HRA	4,000.00	0.00	0.00	0.00	4,000.00
339. 101-1276-31-11-0-1401-52200 ATHLETICS - FICA AND MED TA	8,767.00	6,925.02	5,212.38	12,137.40	(3,370.40)
340. 101-1276-31-11-0-1401-52310 ATHLETIC-EMPLOYEE PENSION	3,202.00	1,537.56	1,793.82	3,331.38	(129.38)
341. 101-1276-31-11-0-1401-52710 ATHLETICS - WORKERS COMP	944.00	741.71	0.00	741.71	202.29
342. 101-1276-31-11-0-1401-52810 ATHLETICS - GROUP DENTAL IN	665.00	251.98	466.29	718.27	(53.27)
343. 101-1276-31-11-0-1401-52920 ATHLETICS - GROUP LIFE INS	275.00	122.76	164.39	287.15	(12.15)
344. 101-1276-31-11-0-1401-53220 ATHLETICS - CONTRACTED SER	55,000.00	7,848.50	0.00	7,848.50	47,151.50
345. 101-1276-31-11-0-1401-54320 ATHLETICS - REPAIR & MAINT	7,500.00	3,617.80	0.00	3,617.80	3,882.20
346. 101-1276-31-11-0-1401-54410 ATHLETICS - RENTAL OF FACILI	35,000.00	0.00	0.00	0.00	35,000.00
347. 101-1276-31-11-0-1401-55510 ATHLETICS - PRINTING	500.00	0.00	0.00	0.00	500.00
348. 101-1276-31-11-0-1401-55810 ATHLETICS - TRAVEL & CONF	5,000.00	30.26	0.00	30.26	4,969.74
349. 101-1276-31-11-0-1401-56110 ATHLETICS - SUPPLIES	28,500.00	6,180.46	0.00	6,180.46	22,319.54
350. 101-1276-31-11-0-1401-56190 ATHLETICS - AWARDS	1,000.00	0.00	0.00	0.00	1,000.00
351. 101-1276-31-11-0-1401-57330 ATHLETICS - EQUIPMENT	5,000.00	1,364.04	0.00	1,364.04	3,635.96
352. 101-1276-31-11-0-1401-58110 ATHLETICS - LEAGUE DUES	13,000.00	7,774.64	0.00	7,774.64	5,225.36
TOTAL 1401 ATHLETICS	\$464,723.00	\$144,574.29	\$95,749.75	\$240,324.04	\$224,398.96
1501 CO-CURRICULAR					
353. 101-1276-31-11-0-1501-51110 CO-CURRICULAR - TEACHER SA	60,000.00	14,541.55	0.00	14,541.55	45,458.45
354. 101-1276-31-11-0-1501-52200 CO-CURRICULAR - FICA & MED	4,600.00	1,112.48	0.00	1,112.48	3,487.52
355. 101-1276-31-11-0-1501-52710 CO-CURRICULAR - WORKERS CO	500.00	113.42	0.00	113.42	386.58
356. 101-1276-31-11-0-1501-53220 CO-CURRICULAR - CONTRACTE	600.00	399.00	0.00	399.00	201.00
357. 101-1276-31-11-0-1501-55810 CO-CURRICULAR - TRAVEL & CO	1,500.00	0.00	0.00	0.00	1,500.00
358. 101-1276-31-11-0-1501-56110 CO-CURRICULAR - SUPPLIES	11,500.00	0.00	0.00	0.00	11,500.00
359. 101-1276-31-11-0-1501-58110 CO-CURRICULAR - DUES	500.00	175.00	175.00	350.00	150.00
TOTAL 1501 CO-CURRICULAR	\$79,200.00	\$16,341.45	\$175.00	\$16,516.45	\$62,683.55
2120 GUIDANCE					
360. 101-1276-31-11-0-2120-51110 GUIDANCE - TEACHER SALARIE	248,704.00	90,283.71	168,624.09	258,907.80	(10,203.80)
361. 101-1276-31-11-0-2120-51210 GUIDANCE - PARA WAGES	22,572.00	10,252.80	15,105.60	25,358.40	(2,786.40)
362. 101-1276-31-11-0-2120-51610 GUIDANCE - CLERICAL WAGES	44,753.00	19,074.64	22,131.56	41,206.20	3,546.80
363. 101-1276-31-11-0-2120-52110 GUIDANCE - GROUP HEALTH IN	62,064.00	22,536.67	47,919.26	70,455.93	(8,391.93)
364. 101-1276-31-11-0-2120-52190 GUIDANCE - HRA	12,000.00	0.00	0.00	0.00	12,000.00
365. 101-1276-31-11-0-2120-52200 GUIDANCE - FICA & MED TAX	24,177.00	8,551.72	15,748.40	24,300.12	(123.12)
366. 101-1276-31-11-0-2120-52310 GUIDANCE - EMPLOYEE PENSIO	2,738.00	906.92	1,106.55	2,013.47	724.53
367. 101-1276-31-11-0-2120-52340 GUIDANCE - VMERS	1,209.00	461.38	728.25	1,189.63	19.37
368. 101-1276-31-11-0-2120-52710 GUIDANCE - WORKERS COMP	2,515.00	933.06	0.00	933.06	1,581.94
369. 101-1276-31-11-0-2120-52810 GUIDANCE - GROUP DENTAL IN	1,625.00	562.82	1,218.72	1,781.54	(156.54)
370. 101-1276-31-11-0-2120-52920 GUIDANCE - GROUP LIFE INS	320.00	132.85	262.39	395.24	(75.24)

Barre Unified Union School District

EXPENSE REPORT

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371. 101-1276-31-11-0-2120-53220 GUIDANCE - CONTRACTED SER'	47,000.00	0.00	0.00	0.00	47,000.00
372. 101-1276-31-11-0-2120-53310 GUIDANCE - TRAINING	500.00	0.00	0.00	0.00	500.00
373. 101-1276-31-11-0-2120-55330 GUIDANCE - POSTAGE	500.00	0.00	0.00	0.00	500.00
374. 101-1276-31-11-0-2120-55510 GUIDANCE - PRINTING	300.00	0.00	0.00	0.00	300.00
375. 101-1276-31-11-0-2120-55810 GUIDANCE - TRAVEL & CONF	2,100.00	0.00	0.00	0.00	2,100.00
376. 101-1276-31-11-0-2120-56110 GUIDANCE - SUPPLIES	4,000.00	329.38	0.00	329.38	3,670.62
377. 101-1276-31-11-0-2120-58110 GUIDANCE - DUES	250.00	180.00	0.00	180.00	70.00
378. 101-1276-31-11-0-2120-58120 GUIDANCE - FIELD TRIPS	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL 2120 GUIDANCE	\$478,327.00	\$154,205.95	\$272,844.82	\$427,050.77	\$51,276.23
2131 HEALTH					
379. 101-1276-31-11-0-2131-51110 HEALTH - SALARIES	100,357.00	30,547.85	68,732.79	99,280.64	1,076.36
380. 101-1276-31-11-0-2131-52110 HEALTH - GROUP HEALTH INS	10,251.00	3,305.28	7,849.98	11,155.26	(904.26)
381. 101-1276-31-11-0-2131-52200 HEALTH - FICA & MED TAX	7,677.00	2,219.60	5,258.06	7,477.66	199.34
382. 101-1276-31-11-0-2131-52710 HEALTH - WORKERS' COMP INS	833.00	238.24	0.00	238.24	594.76
383. 101-1276-31-11-0-2131-52810 HEALTH - DENTAL INSURANCE	290.00	92.72	220.15	312.87	(22.87)
384. 101-1276-31-11-0-2131-52920 HEALTH - LIFE INSURANCE	92.00	28.80	68.24	97.04	(5.04)
385. 101-1276-31-11-0-2131-53220 HEALTH - CONTRACTED SERVIC	500.00	0.00	0.00	0.00	500.00
386. 101-1276-31-11-0-2131-53430 HEALTH - IMMUNIZATIONS	500.00	0.00	0.00	0.00	500.00
387. 101-1276-31-11-0-2131-54320 HEALTH - REPAIR & MAINT	1,000.00	0.00	0.00	0.00	1,000.00
388. 101-1276-31-11-0-2131-55810 HEALTH - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
389. 101-1276-31-11-0-2131-56110 HEALTH - SUPPLIES	3,000.00	1,747.12	0.00	1,747.12	1,252.88
TOTAL 2131 HEALTH	\$125,100.00	\$38,179.61	\$82,129.22	\$120,308.83	\$4,791.17
2141 BEHAVIOR SUPPORT					
390. 101-1276-31-11-0-2141-51720 BEHAVIORAL SUPPORT SALARI	0.00	15,811.68	35,576.32	51,388.00	(51,388.00)
391. 101-1276-31-11-0-2141-52200 BEHAVIOR SUPPORT - FICA & M	0.00	1,209.60	2,721.59	3,931.19	(3,931.19)
392. 101-1276-31-11-0-2141-52710 BEHAV SUPPORT - WORKERS CO	0.00	123.36	0.00	123.36	(123.36)
393. 101-1276-31-11-0-2141-52920 LIFE INSURANCE	0.00	17.52	41.61	59.13	(59.13)
TOTAL 2141 BEHAVIOR SUPPORT	\$0.00	\$17,162.16	\$38,339.52	\$55,501.68	\$(55,501.68)
2190 JROTC					
394. 101-1276-31-11-0-2190-51110 JROTC - SALARIES	93,487.00	69,692.80	103,497.06	173,189.86	(79,702.86)
395. 101-1276-31-11-0-2190-52200 JROTC - FICA & MED TAX	13,578.00	5,322.24	7,917.53	13,239.77	338.23
396. 101-1276-31-11-0-2190-52710 JROTC - WORKERS COMP	1,385.00	543.64	0.00	543.64	841.36
397. 101-1276-31-11-0-2190-52810 JROTC - DENTAL INSURANCE	368.00	138.94	197.82	336.76	31.24
398. 101-1276-31-11-0-2190-52920 JROTC - LIFE INSURANCE	114.00	17.52	41.61	59.13	54.87
399. 101-1276-31-11-0-2190-55190 JROTC - TRANSPORTATION	7,500.00	0.00	0.00	0.00	7,500.00
400. 101-1276-31-11-0-2190-55810 JROTC - TRAVEL & CONF	600.00	0.00	0.00	0.00	600.00
401. 101-1276-31-11-0-2190-56110 JROTC - SUPPLIES	350.00	0.00	0.00	0.00	350.00
402. 101-1276-31-11-0-2190-56190 JROTC - AWARDS	450.00	0.00	0.00	0.00	450.00
403. 101-1276-31-11-0-2190-58120 JROTC - FIELD TRIPS	800.00	0.00	0.00	0.00	800.00
TOTAL 2190 JROTC	\$118,632.00	\$75,715.14	\$111,654.02	\$187,369.16	\$(68,737.16)
2220 LIBRARY					

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
404. 101-1276-31-11-0-2220-51110 LIBRARY - SALARIES	57,908.00	17,385.76	39,117.97	56,503.73	1,404.27
405. 101-1276-31-11-0-2220-51210 LIBRARY - PARA WAGES	47,091.00	10,884.62	24,495.70	35,380.32	11,710.68
406. 101-1276-31-11-0-2220-52110 LIBRARY - GROUP HEALTH INS	18,889.00	4,306.38	9,636.50	13,942.88	4,946.12
407. 101-1276-31-11-0-2220-52190 LIBRARY - HRA	2,000.00	0.00	0.00	0.00	2,000.00
408. 101-1276-31-11-0-2220-52200 LIBRARY - FICA & MED TAX	8,032.00	2,074.49	4,866.45	6,940.94	1,091.06
409. 101-1276-31-11-0-2220-52340 LIBRARY - VMERS	980.00	319.96	798.45	1,118.41	(138.41)
410. 101-1276-31-11-0-2220-52710 LIBRARY - WORKERS COMP	819.00	220.48	0.00	220.48	598.52
411. 101-1276-31-11-0-2220-52810 LIBRARY - GROUP DENTAL INS	465.00	153.97	351.40	505.37	(40.37)
412. 101-1276-31-11-0-2220-52920 LIBRARY - GROUP LIFE INS	188.00	48.91	108.10	157.01	30.99
413. 101-1276-31-11-0-2220-55810 LIBRARY - TRAVEL & CONF	400.00	0.00	0.00	0.00	400.00
414. 101-1276-31-11-0-2220-56110 LIBRARY - SUPPLIES	25,000.00	4,884.23	533.83	5,418.06	19,581.94
415. 101-1276-31-11-0-2220-56410 LIBRARY - BOOKS	10,800.00	4,133.28	1,546.01	5,679.29	5,120.71
416. 101-1276-31-11-0-2220-58110 LIBRARY - DUES	200.00	0.00	272.00	272.00	(72.00)
TOTAL 2220 LIBRARY	\$172,772.00	\$44,412.08	\$81,726.41	\$126,138.49	\$46,633.51
2410 PRINCIPALS OFFICE					
417. 101-1276-31-11-0-2410-51210 PRINCIPALS OFFICE - PARA WAC	83,716.00	26,751.84	39,052.16	65,804.00	17,912.00
418. 101-1276-31-11-0-2410-51410 PRINCIPALS OFFICE - ADMIN W/	272,998.00	128,618.91	150,055.42	278,674.33	(5,676.33)
419. 101-1276-31-11-0-2410-51610 PRINCIPALS OFFICE - CLERICAL	98,708.00	42,845.57	48,139.05	90,984.62	7,723.38
420. 101-1276-31-11-0-2410-52110 PRINCIPALS OFFICE - GROUP HE	86,336.00	42,187.65	50,686.34	92,873.99	(6,537.99)
421. 101-1276-31-11-0-2410-52190 PRINCIPALS' OFFICE - HRA	20,000.00	0.00	0.00	0.00	20,000.00
422. 101-1276-31-11-0-2410-52200 PRINCIPALS OFFICE - FICA & ME	35,146.00	13,908.10	18,149.36	32,057.46	3,088.54
423. 101-1276-31-11-0-2410-52310 PRINCIPALS OFFICE- EMPLOYE	4,522.00	2,084.67	2,346.54	4,431.21	90.79
424. 101-1276-31-11-0-2410-52340 PRINCIPALS OFFICE - VMERS	3,373.00	837.91	1,882.95	2,720.86	652.14
425. 101-1276-31-11-0-2410-52510 PRINCIPALS OFFICE - COURSE R	6,000.00	0.00	0.00	0.00	6,000.00
426. 101-1276-31-11-0-2410-52710 PRINCIPALS OFFICE -WORKERS	4,084.00	1,545.99	0.00	1,545.99	2,538.01
427. 101-1276-31-11-0-2410-52810 PRINCIPALS OFFICE - GROUP DE	2,117.00	786.57	1,120.35	1,906.92	210.08
428. 101-1276-31-11-0-2410-52920 PRINCIPALS OFFICE - GROUP LIF	1,053.00	477.75	572.28	1,050.03	2.97
429. 101-1276-31-11-0-2410-52940 PRINCIPALS OFFICE - GROUP LT	1,000.00	1,120.00	80.00	1,200.00	(200.00)
430. 101-1276-31-11-0-2410-53220 PRINCIPALS OFFICE - CONTRAC	15,000.00	550.00	0.00	550.00	14,450.00
431. 101-1276-31-11-0-2410-54320 PRINCIPALS OFFICE - REPAIR &	1,000.00	0.00	0.00	0.00	1,000.00
432. 101-1276-31-11-0-2410-55330 PRINCIPALS OFFICE - POSTAGE	8,000.00	4,509.93	424.59	4,934.52	3,065.48
433. 101-1276-31-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	2,000.00	176.05	0.00	176.05	1,823.95
434. 101-1276-31-11-0-2410-55810 PRINCIPALS OFFICE -TRAVEL &	2,000.00	100.00	0.00	100.00	1,900.00
435. 101-1276-31-11-0-2410-56110 PRINCIPALS OFFICE - SUPPLIES	16,500.00	843.12	99.85	942.97	15,557.03
436. 101-1276-31-11-0-2410-56180 PRINCIPALS OFFICE - GRADUAT	10,000.00	1,502.35	2,004.15	3,506.50	6,493.50
437. 101-1276-31-11-0-2410-56410 PRINCIPALS OFFICE - BOOKS	1,000.00	294.19	155.73	449.92	550.08
438. 101-1276-31-11-0-2410-58110 PRINCIPALS OFFICE - DUES	10,000.00	2,934.00	3,103.40	6,037.40	3,962.60
TOTAL 2410 PRINCIPALS OFFICE	\$684,553.00	\$272,074.60	\$317,872.17	\$589,946.77	\$94,606.23
2610 FACILITIES					
439. 101-1276-31-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	360,450.00	132,581.03	164,051.32	296,632.35	63,817.65
440. 101-1276-31-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	81,775.00	39,496.37	49,149.12	88,645.49	(6,870.49)
441. 101-1276-31-11-0-2610-52190 FACILITIES - HRA	12,000.00	0.00	0.00	0.00	12,000.00

Barre Unified Union School District EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
442. 101-1276-31-11-0-2610-52200 FACILITIES - FICA & MED TAX	27,159.00	9,292.40	12,549.92	21,842.32	5,316.68
443. 101-1276-31-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	16,764.00	6,934.25	7,951.87	14,886.12	1,877.88
444. 101-1276-31-11-0-2610-52340 FACILITIES-VMERS	7,266.00	2,442.17	2,853.81	5,295.98	1,970.02
445. 101-1276-31-11-0-2610-52710 FACILITIES - WORKERS COMP	20,346.00	9,847.57	0.00	9,847.57	10,498.43
446. 101-1276-31-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	2,108.00	798.01	1,297.68	2,095.69	12.31
447. 101-1276-31-11-0-2610-52920 FACILITIES - GROUP LIFE INS	424.00	193.93	251.40	445.33	(21.33)
448. 101-1276-31-11-0-2610-52940 FACILITIES - GROUP LTD INS	500.00	150.00	600.00	750.00	(250.00)
449. 101-1276-31-11-0-2610-53310 FACILITIES - SOLAR MGMT SER	0.00	48,626.53	88,569.47	137,196.00	(137,196.00)
450. 101-1276-31-11-0-2610-54110 FACILITIES - WATER & SEWER	13,000.00	1,504.44	0.00	1,504.44	11,495.56
451. 101-1276-31-11-0-2610-54220 FACILITIES - SNOW REMOVAL	24,600.00	9,132.75	15,221.25	24,354.00	246.00
452. 101-1276-31-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	17,000.00	6,372.23	0.00	6,372.23	10,627.77
453. 101-1276-31-11-0-2610-54320 FACILITIES - REPAIR & MAINT	60,000.00	39,614.01	0.00	39,614.01	20,385.99
454. 101-1276-31-11-0-2610-54510 FACILITIES - CONSTRUCTION SE	210,000.00	163,093.16	0.00	163,093.16	46,906.84
455. 101-1276-31-11-0-2610-54900 FACILITIES - PURCHASED SECUI	10,000.00	385.40	0.00	385.40	9,614.60
456. 101-1276-31-11-0-2610-55310 FACILITIES - TELEPHONE	6,000.00	280.14	0.00	280.14	5,719.86
457. 101-1276-31-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLI	35,000.00	12,279.18	0.00	12,279.18	22,720.82
458. 101-1276-31-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	53,000.00	30,005.43	0.00	30,005.43	22,994.57
459. 101-1276-31-11-0-2610-56150 FACILITIES - CLOTHING ALLOW.	3,050.00	2,684.25	0.00	2,684.25	365.75
460. 101-1276-31-11-0-2610-56210 FACILITIES - PROPANE	6,000.00	892.22	0.00	892.22	5,107.78
461. 101-1276-31-11-0-2610-56220 FACILITIES - ELECTRICITY	148,420.00	682.90	267.10	950.00	147,470.00
462. 101-1276-31-11-0-2610-56240 FACILITIES - FUEL OIL	10,000.00	3,959.36	0.00	3,959.36	6,040.64
463. 101-1276-31-11-0-2610-56270 FACILITIES - WOOD CHIPS	70,000.00	16,740.59	0.00	16,740.59	53,259.41
464. 101-1276-31-11-0-2610-57330 FACILITIES - EQUIPMENT	12,500.00	7,860.10	0.00	7,860.10	4,639.90
465. 101-1276-31-11-0-2610-57390 FACILITIES- OTHER EQUIP	15,000.00	1,336.67	0.00	1,336.67	13,663.33
TOTAL 2610 FACILITIES	\$1,222,362.00	\$547,185.09	\$342,762.94	\$889,948.03	\$332,413.97
2660 SCHOOL RESOURCE OFFICER					
466. 101-1276-31-11-0-2660-53220 SRO - CONTRACTED SERVICES	50,184.00	0.00	0.00	0.00	50,184.00
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$50,184.00	\$0.00	\$0.00	\$0.00	\$50,184.00
2711 TRANSPORTATION					
467. 101-1276-31-11-0-2711-55190 ATHLETICS - TRANSPORTATIO	95,000.00	12,950.44	1,059.38	14,009.82	80,990.18
TOTAL 2711 TRANSPORTATION	\$95,000.00	\$12,950.44	\$1,059.38	\$14,009.82	\$80,990.18
2716 CO-CURR TRANSPORTATION					
468. 101-1276-31-11-0-2716-55190 TRANSPORTATION	37,000.00	0.00	0.00	0.00	37,000.00
TOTAL 2716 CO-CURR TRANSPORTATION	\$37,000.00	\$0.00	\$0.00	\$0.00	\$37,000.00
5020 LONG TERM DEBT					
469. 101-1276-31-11-0-5020-58310 PRINCIPAL - LONG TERM DEBT	175,000.00	182,771.13	0.00	182,771.13	(7,771.13)
470. 101-1276-31-11-0-5020-58320 SHS INTEREST - LONG TERM DE	50,000.00	41,050.06	0.00	41,050.06	8,949.94
TOTAL 5020 LONG TERM DEBT	\$225,000.00	\$223,821.19	\$0.00	\$223,821.19	\$1,178.81
TOTAL 1276 SPAULDING HIGH SCHOOL	\$9,155,151.00	\$3,257,873.83	\$3,742,680.03	\$7,000,553.86	\$2,154,597.14
1381 BARRE CITY SCHOOL					

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
1101 DIRECT INSTRUCTION					
471. 101-1381-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARI	177,944.00	53,424.60	120,205.40	173,630.00	4,314.00
472. 101-1381-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	62,194.00	20,874.75	60,218.77	81,093.52	(18,899.52)
473. 101-1381-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	24,973.00	10,478.76	22,342.27	32,821.03	(7,848.03)
474. 101-1381-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH I	57,804.00	16,571.90	38,159.89	54,731.79	3,072.21
475. 101-1381-01-11-0-1101-52190 PRESCHOOL - HRA	8,000.00	0.00	0.00	0.00	8,000.00
476. 101-1381-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	19,440.00	5,733.09	15,511.60	21,244.69	(1,804.69)
477. 101-1381-01-11-0-1101-52340 PRESCHOOL - VMERS	2,251.00	624.85	2,094.53	2,719.38	(468.38)
478. 101-1381-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	0.00	0.00	0.00	6,000.00
479. 101-1381-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	2,482.00	661.18	0.00	661.18	1,820.82
480. 101-1381-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL I	1,235.00	461.62	1,067.91	1,529.53	(294.53)
481. 101-1381-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	279.00	142.02	342.99	485.01	(206.01)
482. 101-1381-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SEI	500.00	0.00	0.00	0.00	500.00
483. 101-1381-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	100.00	0.00	0.00	0.00	100.00
484. 101-1381-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	127,528.00	28,938.42	66,931.05	95,869.47	31,658.53
485. 101-1381-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	900.00	0.00	0.00	0.00	900.00
486. 101-1381-01-11-0-1101-56110 PRESCHOOL SUPPLIES	6,500.00	5,208.36	288.99	5,497.35	1,002.65
TOTAL 1101 DIRECT INSTRUCTION	\$498,130.00	\$143,119.55	\$327,163.40	\$470,282.95	\$27,847.05
1101 DIRECT INSTRUCTION					
487. 101-1381-51-11-0-1101-51110 GENERAL INSTR - TEACHER SAI	2,616,065.00	796,223.56	1,687,723.14	2,483,946.70	132,118.30
488. 101-1381-51-11-0-1101-51130 GENERAL INSTR - SALARIES - LE	18,000.00	5,500.00	0.00	5,500.00	12,500.00
489. 101-1381-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	70,560.00	12,439.57	27,159.42	39,598.99	30,961.01
490. 101-1381-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	266,404.00	58,466.45	123,988.32	182,454.77	83,949.23
491. 101-1381-51-11-0-1101-51810 GENERAL INSTR - TUTOR WAGE	5,000.00	0.00	0.00	0.00	5,000.00
492. 101-1381-51-11-0-1101-52110 GENERAL INSTR - GROUP HEAL	728,581.00	197,830.78	441,288.19	639,118.97	89,462.03
493. 101-1381-51-11-0-1101-52190 GENERAL INSTR - HRA	231,200.00	120,000.00	0.00	120,000.00	111,200.00
494. 101-1381-51-11-0-1101-52200 GENERAL INSTR - FICA & MED T	226,552.00	62,798.07	140,673.59	203,471.66	23,080.34
495. 101-1381-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	32,000.00	0.00	0.00	0.00	32,000.00
496. 101-1381-51-11-0-1101-52340 GENERAL INSTR - RETIREMENT	3,021.00	426.94	1,039.80	1,466.74	1,554.26
497. 101-1381-51-11-0-1101-52510 GENERAL INSTR - COURSE REIM	80,000.00	19,822.00	21,128.00	40,950.00	39,050.00
498. 101-1381-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYM	26,000.00	5,000.00	10,000.00	15,000.00	11,000.00
499. 101-1381-51-11-0-1101-52710 GENERAL INSTR - WORKERS CO	23,987.00	6,825.52	0.00	6,825.52	17,161.48
500. 101-1381-51-11-0-1101-52810 GENERAL INSTR - GROUP DENT,	19,240.00	5,454.16	12,128.87	17,583.03	1,656.97
501. 101-1381-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	3,020.00	967.71	2,215.27	3,182.98	(162.98)
502. 101-1381-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	16,000.00	5,936.70	11,200.00	17,136.70	(1,136.70)
503. 101-1381-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	8,000.00	33.00	0.00	33.00	7,967.00
504. 101-1381-51-11-0-1101-54320 GENERAL INSTR - REPAIR & MA	1,000.00	68.00	0.00	68.00	932.00
505. 101-1381-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & CO	10,000.00	1,553.69	294.00	1,847.69	8,152.31
506. 101-1381-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	100,000.00	16,368.58	2,059.23	18,427.81	81,572.19
507. 101-1381-51-11-0-1101-56410 GENERAL INSTR - BOOKS	13,000.00	6,351.37	0.00	6,351.37	6,648.63
TOTAL 1101 DIRECT INSTRUCTION	\$4,497,630.00	\$1,322,066.10	\$2,480,897.83	\$3,802,963.93	\$694,666.07

1102 ART

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
508. 101-1381-51-11-0-1102-51110 ART- TEACHER SALARIES	123,784.00	38,055.80	45,009.68	83,065.48	40,718.52
509. 101-1381-51-11-0-1102-52200 ART- FICA & MED TAX	9,470.00	2,673.93	3,443.24	6,117.17	3,352.83
510. 101-1381-51-11-0-1102-52710 ART-WORKERS COMP	1,016.00	296.80	0.00	296.80	719.20
511. 101-1381-51-11-0-1102-52810 GROUP DENTAL INS.	354.00	39.56	0.00	39.56	314.44
512. 101-1381-51-11-0-1102-52920 ART-GROUP LIFE INS	110.00	32.85	41.61	74.46	35.54
513. 101-1381-51-11-0-1102-56110 ART-SUPPLIES	9,000.00	2,734.50	1,614.07	4,348.57	4,651.43
TOTAL 1102 ART	\$143,734.00	\$43,833.44	\$50,108.60	\$93,942.04	\$49,791.96
1103 INTERVENTION					
514. 101-1381-51-11-0-1103-51110 INTERVENTION - TEACHER SAL.	121,689.00	22,654.59	92,714.52	115,369.11	6,319.89
515. 101-1381-51-11-0-1103-52200 INTERVENTION - FICA & MED T/	9,309.00	1,702.01	7,092.66	8,794.67	514.33
516. 101-1381-51-11-0-1103-52710 INTERVENTION - WORKERS CON	999.00	176.67	0.00	176.67	822.33
517. 101-1381-51-11-0-1103-52810 INTERVENTION - GROUP DENTA	0.00	14.13	268.47	282.60	(282.60)
518. 101-1381-51-11-0-1103-52920 INTERVENTION - GROUP LIFE IN	112.00	19.71	83.22	102.93	9.07
519. 101-1381-51-11-0-1103-53220 INTERVENTION-CONTRACTED S	4,000.00	0.00	0.00	0.00	4,000.00
520. 101-1381-51-11-0-1103-56110 INTERVENTION - SUPPLIES	1,550.00	119.47	93.71	213.18	1,336.82
521. 101-1381-51-11-0-1103-56410 INTERVENTION - BOOKS	600.00	0.00	0.00	0.00	600.00
TOTAL 1103 INTERVENTION	\$138,259.00	\$24,686.58	\$100,252.58	\$124,939.16	\$13,319.84
1104 ENGLISH SECOND LANGUAGE					
522. 101-1381-51-11-0-1104-51110 ESL- TEACHERS SALARIES	35,310.00	8,414.96	18,933.54	27,348.50	7,961.50
523. 101-1381-51-11-0-1104-52200 ESL- FICA & MED TAX	2,701.00	600.64	1,448.42	2,049.06	651.94
524. 101-1381-51-11-0-1104-52710 ESL-WORKERS COMP	275.00	65.60	0.00	65.60	209.40
525. 101-1381-51-11-0-1104-52810 ESL - GROUP DENTAL INS.	0.00	56.56	134.24	190.80	(190.80)
526. 101-1381-51-11-0-1104-52920 ESL - GROUP LIFE INS	28.00	8.80	20.81	29.61	(1.61)
527. 101-1381-51-11-0-1104-56110 ESL-SUPPLIES	250.00	0.00	0.00	0.00	250.00
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$38,564.00	\$9,146.56	\$20,537.01	\$29,683.57	\$8,880.43
1105 FAMILY & CONSUMER SCIENCES					
528. 101-1381-51-11-0-1105-51110 FCS- TEACHER SALARIES	66,630.00	20,004.32	45,009.68	65,014.00	1,616.00
529. 101-1381-51-11-0-1105-52200 FCS- FICA & MED TAX	5,097.00	1,530.32	3,443.24	4,973.56	123.44
530. 101-1381-51-11-0-1105-52710 FCS-WORKERS COMP	520.00	156.00	0.00	156.00	364.00
531. 101-1381-51-11-0-1105-52920 FCS-GROUP LIFE INSURANCE	57.00	17.52	41.61	59.13	(2.13)
532. 101-1381-51-11-0-1105-56110 FCS-SUPPLIES	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$75,804.00	\$21,708.16	\$48,494.53	\$70,202.69	\$5,601.31
1106 WORLD LANGUAGE					
533. 101-1381-51-11-0-1106-51110 WORLD LANG - TEACHER SALAI	44,984.00	11,978.48	26,951.52	38,930.00	6,054.00
534. 101-1381-51-11-0-1106-52200 WORLD LANG - FICA & MED TA	3,441.00	900.72	2,061.79	2,962.51	478.49
535. 101-1381-51-11-0-1106-52710 WORLD LANG - WORKERS COM	376.00	93.44	0.00	93.44	282.56
536. 101-1381-51-11-0-1106-52810 WORLD LANGUAGE - GROUP DE	0.00	113.04	268.47	381.51	(381.51)
537. 101-1381-51-11-0-1106-52920 WORLD LANGUAGE - GROUP LIH	55.00	17.52	41.61	59.13	(4.13)
538. 101-1381-51-11-0-1106-56110 WORLD LANG-SUPPLIES	1,500.00	495.04	0.00	495.04	1,004.96
TOTAL 1106 WORLD LANGUAGE	\$50,356.00	\$13,598.24	\$29,323.39	\$42,921.63	\$7,434.37

Barre Unified Union School District

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	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
1108 MUSIC					
539. 101-1381-51-11-0-1108-51110 MUSIC- TEACHER SALARIES	110,118.00	22,000.45	42,351.15	64,351.60	45,766.40
540. 101-1381-51-11-0-1108-52110 MUSIC - GROUP HEALTH INS	0.00	891.78	5,647.94	6,539.72	(6,539.72)
541. 101-1381-51-11-0-1108-52200 MUSIC- FICA & MED TAX	8,424.00	1,372.55	3,239.86	4,612.41	3,811.59
542. 101-1381-51-11-0-1108-52710 MUSIC-WORKERS COMP	909.00	171.60	0.00	171.60	737.40
543. 101-1381-51-11-0-1108-52810 MUSIC - GROUP DENTAL INS.	0.00	16.95	107.35	124.30	(124.30)
544. 101-1381-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	230.00	35.04	83.22	118.26	111.74
545. 101-1381-51-11-0-1108-53220 MUSIC-CONTRACTED SERVICE	250.00	0.00	0.00	0.00	250.00
546. 101-1381-51-11-0-1108-56110 MUSIC-SUPPLIES	7,500.00	626.45	1,292.74	1,919.19	5,580.81
547. 101-1381-51-11-0-1108-56410 MUSIC - BOOKS	400.00	0.00	0.00	0.00	400.00
548. 101-1381-51-11-0-1108-58120 MUSIC-FIELD TRIPS	500.00	0.00	0.00	0.00	500.00
TOTAL 1108 MUSIC	\$128,331.00	\$25,114.82	\$52,722.26	\$77,837.08	\$50,493.92
1109 PHYSICAL EDUCATION					
549. 101-1381-51-11-0-1109-51110 PE- TEACHER SALARIES	167,272.00	50,334.24	113,252.19	163,586.43	3,685.57
550. 101-1381-51-11-0-1109-52200 PE- FICA & MED TAX	12,796.00	3,703.36	8,663.80	12,367.16	428.84
551. 101-1381-51-11-0-1109-52710 PE-WORKERS COMP	1,305.00	392.64	0.00	392.64	912.36
552. 101-1381-51-11-0-1109-52810 PE - GROUP DENTAL INS.	0.00	113.04	268.47	381.51	(381.51)
553. 101-1381-51-11-0-1109-52920 PE-GROUP LIFE INS	185.00	52.56	124.83	177.39	7.61
554. 101-1381-51-11-0-1109-56110 PE-SUPPLIES	3,000.00	446.91	0.00	446.91	2,553.09
TOTAL 1109 PHYSICAL EDUCATION	\$184,558.00	\$55,042.75	\$122,309.29	\$177,352.04	\$7,205.96
1110 TECH ED					
555. 101-1381-51-11-0-1110-51110 TECH ED - TEACHER SALARIES	46,681.00	14,286.48	32,144.52	46,431.00	250.00
556. 101-1381-51-11-0-1110-52200 TECH ED - FICA & MED TAX	3,572.00	952.08	2,459.06	3,411.14	160.86
557. 101-1381-51-11-0-1110-52710 TECH ED - WORKERS COMP	414.00	111.44	0.00	111.44	302.56
558. 101-1381-51-11-0-1110-52920 TECH ED - GROUP LIFE INS	55.00	17.52	41.61	59.13	(4.13)
559. 101-1381-51-11-0-1110-56110 TECH ED - SUPPLIES	10,000.00	1,496.37	707.84	2,204.21	7,795.79
TOTAL 1110 TECH ED	\$60,722.00	\$16,863.89	\$35,353.03	\$52,216.92	\$8,505.08
1120 READING RECOVERY					
560. 101-1381-51-11-0-1120-51110 READING RECOVERY - TEACHE	35,310.00	8,414.96	18,933.54	27,348.50	7,961.50
561. 101-1381-51-11-0-1120-52200 READING RECOVERY - FICA & M	2,701.00	600.56	1,448.42	2,048.98	652.02
562. 101-1381-51-11-0-1120-52710 READING RECOVERY - WORKER	275.00	65.60	0.00	65.60	209.40
563. 101-1381-51-11-0-1120-52810 READING RECOVERY - GROUP I	0.00	56.48	134.24	190.72	(190.72)
564. 101-1381-51-11-0-1120-52920 READING RECOVERY - GROUP I	28.00	8.72	20.81	29.53	(1.53)
565. 101-1381-51-11-0-1120-56110 READING RECOVERY - SUPPLIE	750.00	270.67	119.21	389.88	360.12
566. 101-1381-51-11-0-1120-56410 READING RECOVERY - BOOKS	250.00	0.00	0.00	0.00	250.00
TOTAL 1120 READING RECOVERY	\$39,314.00	\$9,416.99	\$20,656.22	\$30,073.21	\$9,240.79
1401 ATHLETICS					
567. 101-1381-51-11-0-1401-51110 ATHLETICS - DIRECTOR SALAR	8,000.00	0.00	0.00	0.00	8,000.00
568. 101-1381-51-11-0-1401-51210 ATHLETICS - COACHING WAGE	19,000.00	5,060.90	0.00	5,060.90	13,939.10
569. 101-1381-51-11-0-1401-51510 ATHLETICS - REF WAGES	600.00	240.00	0.00	240.00	360.00
570. 101-1381-51-11-0-1401-52200 ATHLETICS - FICA & MED TAX	2,300.00	387.17	0.00	387.17	1,912.83

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571. 101-1381-51-11-0-1401-52710 ATHLETICS - WORKERS COMP	220.00	39.48	0.00	39.48	180.52
572. 101-1381-51-11-0-1401-53220 ATHLETICS - CONTRACTED SER	3,500.00	250.00	0.00	250.00	3,250.00
573. 101-1381-51-11-0-1401-56110 ATHLETICS - SUPPLIES	3,400.00	361.72	1,937.50	2,299.22	1,100.78
TOTAL 1401 ATHLETICS	\$37,020.00	\$6,339.27	\$1,937.50	\$8,276.77	\$28,743.23
1501 CO-CURRICULAR					
574. 101-1381-51-11-0-1501-51110 CO - CURRICULAR - TEACHER S.	7,500.00	7,421.60	0.00	7,421.60	78.40
575. 101-1381-51-11-0-1501-52200 CO - CURRICULAR - FICA & ME	600.00	567.75	0.00	567.75	32.25
576. 101-1381-51-11-0-1501-52710 CO - CURRICULAR - WORKERS C	100.00	57.89	0.00	57.89	42.11
577. 101-1381-51-11-0-1501-56110 CO - CURRICULAR - SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL 1501 CO-CURRICULAR	\$10,200.00	\$8,047.24	\$0.00	\$8,047.24	\$2,152.76
2120 GUIDANCE					
578. 101-1381-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	240,884.00	59,054.48	132,872.52	191,927.00	48,957.00
579. 101-1381-51-11-0-2120-51510 GUIDANCE - ADMIN. ASSIST WA	38,876.00	4,272.00	0.00	4,272.00	34,604.00
580. 101-1381-51-11-0-2120-52110 GUIDANCE-GROUP HEALTH INS	44,262.00	14,036.64	33,337.02	47,373.66	(3,111.66)
581. 101-1381-51-11-0-2120-52190 GUIDANCE - HRA	8,000.00	0.00	0.00	0.00	8,000.00
582. 101-1381-51-11-0-2120-52200 GUIDANCE- FICA & MED TAX	21,402.00	4,539.46	10,164.75	14,704.21	6,697.79
583. 101-1381-51-11-0-2120-52310 GUIDANCE - EMPLOYEE PENSIO	1,944.00	213.60	0.00	213.60	1,730.40
584. 101-1381-51-11-0-2120-52710 GUIDANCE-WORKERS COMP	2,182.00	493.89	0.00	493.89	1,688.11
585. 101-1381-51-11-0-2120-52810 GUIDANCE-GROUP DENTAL INS	1,781.00	350.89	805.41	1,156.30	624.70
586. 101-1381-51-11-0-2120-52920 GUIDANCE-GROUP LIFE INS	336.00	65.70	124.83	190.53	145.47
587. 101-1381-51-11-0-2120-56110 GUIDANCE-SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL 2120 GUIDANCE	\$360,667.00	\$83,026.66	\$177,304.53	\$260,331.19	\$100,335.81
2131 HEALTH					
588. 101-1381-51-11-0-2131-51110 HEALTH- TEACHER SALARIES	93,361.00	27,520.91	61,922.09	89,443.00	3,918.00
589. 101-1381-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	16,947.00	5,464.48	12,978.14	18,442.62	(1,495.62)
590. 101-1381-51-11-0-2131-52190 HEALTH - HRA	6,000.00	0.00	0.00	0.00	6,000.00
591. 101-1381-51-11-0-2131-52200 HEALTH- FICA & MED TAX	7,143.00	1,979.76	4,737.04	6,716.80	426.20
592. 101-1381-51-11-0-2131-52710 HEALTH-WORKERS COMP	728.00	214.64	0.00	214.64	513.36
593. 101-1381-51-11-0-2131-52810 HEALTH- GROUP DENTAL INS	707.00	226.08	536.94	763.02	(56.02)
594. 101-1381-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	110.00	35.04	83.22	118.26	(8.26)
595. 101-1381-51-11-0-2131-53430 HEALTH-HEP B IMMUIZATIONS	0.00	102.50	0.00	102.50	(102.50)
596. 101-1381-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	375.00	0.00	0.00	0.00	375.00
597. 101-1381-51-11-0-2131-56110 HEALTH-SUPPLIES	3,000.00	701.94	7.17	709.11	2,290.89
TOTAL 2131 HEALTH	\$128,371.00	\$36,245.35	\$80,264.60	\$116,509.95	\$11,861.05
2140 PSYCHOLOGICAL SERVICES					
598. 101-1381-51-11-0-2140-53220 PSYCHOLOGICAL-CONTRACTE	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
2141 BEHAVIOR SUPPORT					
599. 101-1381-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAC	79,981.00	33,132.31	75,076.67	108,208.98	(28,227.98)
600. 101-1381-51-11-0-2141-51930 BEHAVIOR SUPPORT - SPECIALI	277,471.00	83,211.77	180,700.93	263,912.70	13,558.30

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	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
601. 101-1381-51-11-0-2141-52110 BEHAVIOR SUPPORT- GROUP HI	45,829.00	21,538.22	49,037.99	70,576.21	(24,747.21)
602. 101-1381-51-11-0-2141-52190 BEHAVIOR SUPPORT - HRA	12,000.00	0.00	0.00	0.00	12,000.00
603. 101-1381-51-11-0-2141-52200 BEHAVIOR SUPPORT-FICA & ME	27,343.00	8,408.60	19,566.98	27,975.58	(632.58)
604. 101-1381-51-11-0-2141-52710 BEHAVIOR SUPPORT-WORKERS	2,788.00	907.57	0.00	907.57	1,880.43
605. 101-1381-51-11-0-2141-52810 BEHAVIOR SUPPORT-GROUP DE	1,442.00	706.62	1,592.91	2,299.53	(857.53)
606. 101-1381-51-11-0-2141-52920 BEHAVIOR SUPPORT - GROUP LI	441.00	144.51	330.00	474.51	(33.51)
607. 101-1381-51-11-0-2141-53220 BEHAVIOR SUPPORT - CONTRAC	100,000.00	0.00	0.00	0.00	100,000.00
TOTAL 2141 BEHAVIOR SUPPORT	\$547,295.00	\$148,049.60	\$326,305.48	\$474,355.08	\$72,939.92
2220 LIBRARY					
608. 101-1381-51-11-0-2220-51110 LIBRARY - TEACHER SALARIES	66,630.00	17,937.84	40,360.16	58,298.00	8,332.00
609. 101-1381-51-11-0-2220-51210 LIBRARY-PARA WAGES	42,693.00	6,335.80	15,215.40	21,551.20	21,141.80
610. 101-1381-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	6,744.00	0.00	0.00	0.00	6,744.00
611. 101-1381-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	8,363.00	1,844.30	4,251.52	6,095.82	2,267.18
612. 101-1381-51-11-0-2220-52340 LIBRARY - RETIREMENT	2,315.00	285.12	733.65	1,018.77	1,296.23
613. 101-1381-51-11-0-2220-52710 LIBRARY-WORKERS COMP	852.00	189.34	0.00	189.34	662.66
614. 101-1381-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	529.00	55.22	131.25	186.47	342.53
615. 101-1381-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	164.00	34.62	82.26	116.88	47.12
616. 101-1381-51-11-0-2220-53220 LIBRARY-CONTRACTED SERVIC	3,500.00	2,069.10	775.00	2,844.10	655.90
617. 101-1381-51-11-0-2220-56110 LIBRARY-SUPPLIES	1,500.00	884.27	456.00	1,340.27	159.73
618. 101-1381-51-11-0-2220-56410 LIBRARY- BOOKS	10,000.00	7,301.00	774.33	8,075.33	1,924.67
TOTAL 2220 LIBRARY	\$143,290.00	\$36,936.61	\$62,779.57	\$99,716.18	\$43,573.82
2410 PRINCIPALS OFFICE					
619. 101-1381-51-11-0-2410-51210 PRINCIPALS - PARA WAGES	26,409.00	204.75	0.00	204.75	26,204.25
620. 101-1381-51-11-0-2410-51410 PRINCIPALS OFFICE- ADMIN SAI	278,531.00	130,798.22	152,597.97	283,396.19	(4,865.19)
621. 101-1381-51-11-0-2410-51510 PRINCIPALS -CLERICAL WAGES	101,983.00	47,745.03	74,809.79	122,554.82	(20,571.82)
622. 101-1381-51-11-0-2410-52110 PRINCIPALS-GROUP HEALTH IN	41,194.00	17,544.46	32,123.01	49,667.47	(8,473.47)
623. 101-1381-51-11-0-2410-52190 PRINCIPALS - HRA	12,000.00	0.00	0.00	0.00	12,000.00
624. 101-1381-51-11-0-2410-52200 PRINCIPALS- FICA & MED TAX	31,130.00	13,243.77	17,396.70	30,640.47	489.53
625. 101-1381-51-11-0-2410-52310 PRINCIPALS EMPLOYEE PENSIO	5,600.00	2,261.25	2,614.64	4,875.89	724.11
626. 101-1381-51-11-0-2410-52510 PRINCIPALS OFFICE- COURSE RI	4,000.00	0.00	0.00	0.00	4,000.00
627. 101-1381-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	3,674.00	1,393.22	0.00	1,393.22	2,280.78
628. 101-1381-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL IN	1,837.00	729.70	1,251.60	1,981.30	(144.30)
629. 101-1381-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	967.00	426.26	531.63	957.89	9.11
630. 101-1381-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SEF	3,000.00	22.00	0.00	22.00	2,978.00
631. 101-1381-51-11-0-2410-55310 PRINCIPALS-TELEPHONE	2,500.00	675.00	0.00	675.00	1,825.00
632. 101-1381-51-11-0-2410-55330 PRINCIPALS-POSTAGE	8,000.00	4,424.59	0.00	4,424.59	3,575.41
633. 101-1381-51-11-0-2410-55410 PRINCIPALS-ADVERTISING	2,500.00	0.00	0.00	0.00	2,500.00
634. 101-1381-51-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	2,000.00	957.37	0.00	957.37	1,042.63
635. 101-1381-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	1,200.00	0.00	0.00	0.00	1,200.00
636. 101-1381-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00
637. 101-1381-51-11-0-2410-56180 PRINCIPALS- GRADUATION	400.00	0.00	0.00	0.00	400.00
638. 101-1381-51-11-0-2410-56190 PRINCIPALS-AWARDS	400.00	0.00	0.00	0.00	400.00

Barre Unified Union School District EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
639. 101-1381-51-11-0-2410-58110 PRINCIPALS- DUES	3,000.00	2,277.00	0.00	2,277.00	723.00
640. 101-1381-51-11-0-2410-58980 PRINCIPALS - BANK FEES	350.00	0.00	0.00	0.00	350.00
TOTAL 2410 PRINCIPALS OFFICE	\$532,675.00	\$222,702.62	\$281,325.34	\$504,027.96	\$28,647.04
2610 FACILITIES					
641. 101-1381-51-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	412,560.00	161,249.01	186,554.24	347,803.25	64,756.75
642. 101-1381-51-11-0-2610-51910 FACILITIES - SUMMER HELP WA	30,000.00	18,954.88	0.00	18,954.88	11,045.12
643. 101-1381-51-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	88,432.00	32,743.31	34,532.68	67,275.99	21,156.01
644. 101-1381-51-11-0-2610-52190 FACILITIES - HRA	20,000.00	0.00	0.00	0.00	20,000.00
645. 101-1381-51-11-0-2610-52200 FACILITIES - FICA & MED TAX	29,971.00	12,931.86	14,271.37	27,203.23	2,767.77
646. 101-1381-51-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	26,035.00	8,846.95	7,455.14	16,302.09	9,732.91
647. 101-1381-51-11-0-2610-52340 FACILITIES - VMERS	0.00	2,243.44	4,754.40	6,997.84	(6,997.84)
648. 101-1381-51-11-0-2610-52710 FACILITIES - WORKERS COMP	26,918.00	13,702.39	0.00	13,702.39	13,215.61
649. 101-1381-51-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	3,307.00	1,165.77	1,582.56	2,748.33	558.67
650. 101-1381-51-11-0-2610-52920 FACILITIES - GROUP LIFE INS	513.00	223.38	245.28	468.66	44.34
651. 101-1381-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SERV	0.00	27,713.11	41,142.89	68,856.00	(68,856.00)
652. 101-1381-51-11-0-2610-54110 FACILITIES - WATER/SEWER	20,000.00	1,346.75	0.00	1,346.75	18,653.25
653. 101-1381-51-11-0-2610-54220 FACILITIES - SNOW REMOVAL	30,000.00	11,137.50	18,562.50	29,700.00	300.00
654. 101-1381-51-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	12,000.00	2,990.84	0.00	2,990.84	9,009.16
655. 101-1381-51-11-0-2610-54320 FACILITIES - REPAIR & MAINT	60,000.00	36,492.75	0.00	36,492.75	23,507.25
656. 101-1381-51-11-0-2610-54510 FACILITIES - CONSTRUCTION SE	126,000.00	88,942.97	0.00	88,942.97	37,057.03
657. 101-1381-51-11-0-2610-54900 FACILITIES - PURCHASED SECUI	5,000.00	0.00	0.00	0.00	5,000.00
658. 101-1381-51-11-0-2610-55310 FACILITIES - TELEPHONE	4,000.00	450.00	0.00	450.00	3,550.00
659. 101-1381-51-11-0-2610-55810 FACILITIES - TRAVEL & CONF	1,000.00	0.00	0.00	0.00	1,000.00
660. 101-1381-51-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLI	29,000.00	16,391.51	0.00	16,391.51	12,608.49
661. 101-1381-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	56,500.00	45,526.54	0.00	45,526.54	10,973.46
662. 101-1381-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOW.	3,000.00	342.73	0.00	342.73	2,657.27
663. 101-1381-51-11-0-2610-56210 FACILITIES - PROPANE	20,000.00	8,210.84	0.00	8,210.84	11,789.16
664. 101-1381-51-11-0-2610-56220 FACILITIES - ELECTRICITY	85,000.00	0.00	0.00	0.00	85,000.00
665. 101-1381-51-11-0-2610-56270 FACILITIES - WOODCHIPS	60,000.00	3,258.88	0.00	3,258.88	56,741.12
666. 101-1381-51-11-0-2610-57330 FACILITIES - EQUIPMENT	20,000.00	16,120.10	0.00	16,120.10	3,879.90
667. 101-1381-51-11-0-2610-57390 FACILITIES - FOOD SERVICE EQI	15,000.00	912.00	0.00	912.00	14,088.00
TOTAL 2610 FACILITIES	\$1,184,236.00	\$511,897.51	\$309,101.06	\$820,998.57	\$363,237.43
2660 SCHOOL RESOURCE OFFICER					
668. 101-1381-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	78,000.00	0.00	0.00	0.00	78,000.00
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$78,000.00	\$0.00	\$0.00	\$0.00	\$78,000.00
5020 LONG TERM DEBT					
669. 101-1381-51-11-0-5020-58310 PRINCIPAL	60,000.00	60,000.00	0.00	60,000.00	0.00
670. 101-1381-51-11-0-5020-58320 BOND INTEREST	12,480.00	10,602.29	0.00	10,602.29	1,877.71
TOTAL 5020 LONG TERM DEBT	\$72,480.00	\$70,602.29	\$0.00	\$70,602.29	\$1,877.71
TOTAL 1381 BARRE CITY SCHOOL	\$8,999,636.00	\$2,808,444.23	\$4,526,836.22	\$7,335,280.45	\$1,664,355.55

Barre Unified Union School District EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
3097 BARRE UNIFIED UNION SCHOOL DISTRICT					
2490 SPECIAL EDUCATION ADMIN.					
671. 101-3097-01-11-0-2490-51410 EARLY ED ADMIN - COORD SAL	76,862.00	35,480.76	41,394.24	76,875.00	(13.00)
672. 101-3097-01-11-0-2490-51510 EARLY ED ADMIN - ADMIN WAC	10,000.00	3,749.76	4,374.72	8,124.48	1,875.52
673. 101-3097-01-11-0-2490-52110 EARLY ED ADMIN - GROUP HEA	22,172.00	9,561.72	11,155.28	20,717.00	1,455.00
674. 101-3097-01-11-0-2490-52200 EARLY ED ADMIN - FICA & ME	6,880.00	2,766.12	3,501.32	6,267.44	612.56
675. 101-3097-01-11-0-2490-52310 EARLY ED ADMIN - EMPLOYEE	500.00	187.74	218.74	406.48	93.52
676. 101-3097-01-11-0-2490-52510 EARLY ED ADMIN - COURSE REI	3,000.00	0.00	0.00	0.00	3,000.00
677. 101-3097-01-11-0-2490-52710 EARLY ED ADMIN - WORKERS C	649.00	306.00	0.00	306.00	343.00
678. 101-3097-01-11-0-2490-52810 EARLY ED ADMIN - GROUP DEN	368.00	166.77	237.38	404.15	(36.15)
679. 101-3097-01-11-0-2490-52920 EARLY ED ADMIN - GROUP LIF	229.00	115.80	135.04	250.84	(21.84)
680. 101-3097-01-11-0-2490-55810 EARLY ED ADMIN - TRAVEL & C	1,250.00	25.00	0.00	25.00	1,225.00
681. 101-3097-01-11-0-2490-56110 EARLY ED ADMIN - SUPPLIES	1,550.00	172.05	0.00	172.05	1,377.95
682. 101-3097-01-11-0-2490-58110 EARLY ED ADMIN - DUES & FEE	0.00	50.00	0.00	50.00	(50.00)
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$123,460.00	\$52,581.72	\$61,016.72	\$113,598.44	\$9,861.56
2711 TRANSPORTATION					
683. 101-3097-11-11-0-2711-51210 TRANSPORTATION - PARA WAG	19,597.00	781.46	0.00	781.46	18,815.54
684. 101-3097-11-11-0-2711-51910 TRANSPORTATION - COORD WA	102,302.00	37,262.30	57,983.08	95,245.38	7,056.62
685. 101-3097-11-11-0-2711-51920 TRANSPORTATION - BUS RIDER	25,000.00	18,643.36	0.00	18,643.36	6,356.64
686. 101-3097-11-11-0-2711-52110 TRANSPORTATION - GROUP HEA	19,496.00	8,076.26	13,381.35	21,457.61	(1,961.61)
687. 101-3097-11-11-0-2711-52200 TRANSPORTATION - FICA & ME	9,790.00	4,100.36	4,435.71	8,536.07	1,253.93
688. 101-3097-11-11-0-2711-52310 TRANSPORTATION - EMPLOYE	5,095.00	1,714.25	2,899.20	4,613.45	481.55
689. 101-3097-11-11-0-2711-52340 TRANSPORTATION - RETIREMEN	0.00	271.78	0.00	271.78	(271.78)
690. 101-3097-11-11-0-2711-52710 TRANSPORTATION - WORKERS C	947.00	440.57	0.00	440.57	506.43
691. 101-3097-11-11-0-2711-52810 TRANSPORTATION - GROUP DEN	893.00	279.20	474.45	753.65	139.35
692. 101-3097-11-11-0-2711-52920 TRANSPORTATION - GROUP LIF	256.00	92.74	147.00	239.74	16.26
693. 101-3097-11-11-0-2711-55190 TRANSPORTATION - CONTRC TR	1,150,000.00	154,213.08	627,452.04	781,665.12	368,334.88
TOTAL 2711 TRANSPORTATION	\$1,333,376.00	\$225,875.36	\$706,772.83	\$932,648.19	\$400,727.81
2212 CURRICULUM					
694. 101-3097-51-11-0-2212-51110 CURRICULUM - TEACHER SALA	138,196.00	7,971.52	9,271.39	17,242.91	120,953.09
695. 101-3097-51-11-0-2212-51410 CURRICULUM - DIRECTOR SALA	99,921.00	25,175.68	58,296.52	83,472.20	16,448.80
696. 101-3097-51-11-0-2212-51510 CURRICULUM - STAFF WAGES	26,038.00	16,040.00	18,240.00	34,280.00	(8,242.00)
697. 101-3097-51-11-0-2212-52110 CURRICULUM - GROUP HEALT	30,235.00	3,972.69	10,604.09	14,576.78	15,658.22
698. 101-3097-51-11-0-2212-52190 CURRICULUM - HRA	6,000.00	0.00	0.00	0.00	6,000.00
699. 101-3097-51-11-0-2212-52200 CURRICULUM - FICA & MED TA	21,855.00	3,640.21	6,564.31	10,204.52	11,650.48
700. 101-3097-51-11-0-2212-52310 CURRICULUM - EMPLOYEE PEN	2,052.00	760.00	911.96	1,671.96	380.04
701. 101-3097-51-11-0-2212-52510 CURRICULUM - TUITION REIMB	4,000.00	75.00	0.00	75.00	3,925.00
702. 101-3097-51-11-0-2212-52710 CURRICULUM - WORKERS COM	2,226.00	383.72	0.00	383.72	1,842.28
703. 101-3097-51-11-0-2212-52810 CURRICULUM - GROUP DENTA	1,442.00	197.45	463.46	660.91	781.09
704. 101-3097-51-11-0-2212-52920 CURRICULUM - GOUP LIFE INS	452.00	107.68	201.19	308.87	143.13
705. 101-3097-51-11-0-2212-53220 CURRICULUM - CONTRACTED S	1,000.00	0.00	0.00	0.00	1,000.00
706. 101-3097-51-11-0-2212-55810 CURRICULUM - TRAVEL & CON	4,000.00	0.00	0.00	0.00	4,000.00

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
707. 101-3097-51-11-0-2212-56110 CURRICULUM - SUPPLIES	9,000.00	0.00	0.00	0.00	9,000.00
708. 101-3097-51-11-0-2212-56410 CURRICULUM - BOOKS	3,000.00	1,980.00	1,200.00	3,180.00	(180.00)
709. 101-3097-51-11-0-2212-58110 CURRICULUM - DUES & MEMBE	2,500.00	780.00	1,010.00	1,790.00	710.00
TOTAL 2212 CURRICULUM	\$351,917.00	\$61,083.95	\$106,762.92	\$167,846.87	\$184,070.13
2230 INSTRUCTIONAL TECHNOLOGY					
710. 101-3097-51-11-0-2230-57360 INSTRUCT TECH - SHS EQUIP	115,000.00	115,800.21	299.99	116,100.20	(1,100.20)
711. 101-3097-51-11-0-2230-57370 INSTRUCT TECH - BT EQUIP	95,000.00	67,716.89	284.85	68,001.74	26,998.26
712. 101-3097-51-11-0-2230-57380 INSTRUCT TECH - BC EQUIP	95,000.00	52,679.20	615.35	53,294.55	41,705.45
TOTAL 2230 INSTRUCTIONAL TECHNOLOGY	\$305,000.00	\$236,196.30	\$1,200.19	\$237,396.49	\$67,603.51
2311 BOARD					
713. 101-3097-51-11-0-2311-51910 BOARD - STIPEND WAGES	24,400.00	12,000.00	12,000.00	24,000.00	400.00
714. 101-3097-51-11-0-2311-52200 BOARD - FICA & MED TAX	1,860.00	918.04	918.04	1,836.08	23.92
715. 101-3097-51-11-0-2311-52710 BOARD - WORKERS COMP	380.00	93.60	0.00	93.60	286.40
716. 101-3097-51-11-0-2311-53220 BOARD - CONTRACTED SERVICE	15,000.00	5,071.76	0.00	5,071.76	9,928.24
717. 101-3097-51-11-0-2311-53410 BOARD - LEGAL SERVICES	25,000.00	8,886.50	0.00	8,886.50	16,113.50
718. 101-3097-51-11-0-2311-53420 BOARD - BSU/BUUSD AUDIT SEF	55,000.00	12,500.00	0.00	12,500.00	42,500.00
719. 101-3097-51-11-0-2311-55210 BOARD - PROPERTY INSURANC	210,000.00	196,971.00	0.00	196,971.00	13,029.00
720. 101-3097-51-11-0-2311-55410 BOARD - ADVERTISING	8,000.00	1,040.94	0.00	1,040.94	6,959.06
721. 101-3097-51-11-0-2311-56110 BOARD - SUPPLIES	8,000.00	0.00	0.00	0.00	8,000.00
722. 101-3097-51-11-0-2311-56190 BOARD - AWARDS	4,000.00	0.00	0.00	0.00	4,000.00
723. 101-3097-51-11-0-2311-58130 BOARD - DUES	15,000.00	9,987.00	0.00	9,987.00	5,013.00
TOTAL 2311 BOARD	\$366,640.00	\$247,468.84	\$12,918.04	\$260,386.88	\$106,253.12
2313 REVENUE ANTICIPATION NOTE INTEREST					
724. 101-3097-51-11-0-2313-58350 REVENUE ANTICIPATION NOTE	100,000.00	0.00	0.00	0.00	100,000.00
TOTAL 2313 REVENUE ANTICIPATION NOTE INTEREST	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
2320 SUPERINTENDENT					
725. 101-3097-51-11-0-2320-51310 SUPERINTENDENT - RECEP SUB	0.00	3,066.00	0.00	3,066.00	(3,066.00)
726. 101-3097-51-11-0-2320-51410 SUPERINTENDENT - SALARY	133,227.00	57,692.28	67,307.72	125,000.00	8,227.00
727. 101-3097-51-11-0-2320-51510 SUPERINTENDENT - STAFF WAG	51,544.00	23,410.80	27,312.54	50,723.34	820.66
728. 101-3097-51-11-0-2320-52110 SUPERINTENDENT - GROUP HEA	23,705.00	14,166.29	14,107.80	28,274.09	(4,569.09)
729. 101-3097-51-11-0-2320-52190 SUPERINTENDENT - HRA	4,000.00	0.00	0.00	0.00	4,000.00
730. 101-3097-51-11-0-2320-52200 SUPERINTENDENT - FICA & ME	14,481.00	6,053.87	7,238.45	13,292.32	1,188.68
731. 101-3097-51-11-0-2320-52310 SUPERINTENDENT - EMPLOYEE	2,528.00	1,170.60	1,365.56	2,536.16	(8.16)
732. 101-3097-51-11-0-2320-52710 SUPERINTENDENT - WOKERS CO	1,474.00	656.56	0.00	656.56	817.44
733. 101-3097-51-11-0-2320-52810 SUPERINTENDENT - GROUP DEN	735.00	303.81	395.64	699.45	35.55
734. 101-3097-51-11-0-2320-52920 SUPERINTENDENT - GROUP LIF	457.00	210.48	245.56	456.04	0.96
735. 101-3097-51-11-0-2320-52940 SUPERINTENDENT - GROUP LT	6,000.00	3,396.43	3,200.00	6,596.43	(596.43)
736. 101-3097-51-11-0-2320-53220 SUPERINTENDENT - CONTRACT	0.00	384.00	0.00	384.00	(384.00)
737. 101-3097-51-11-0-2320-53230 SUPERINTENDENT-CONTRACTE	16,000.00	16,066.50	700.00	16,766.50	(766.50)
738. 101-3097-51-11-0-2320-55410 SUPERINTENDENT - ADVERTISIT	0.00	3,439.66	0.00	3,439.66	(3,439.66)
739. 101-3097-51-11-0-2320-55810 SUPERINTENDENT - TRAVEL & C	5,000.00	250.00	0.00	250.00	4,750.00

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
740. 101-3097-51-11-0-2320-56110 SUPERINTENDENT - SUPPLIES	10,000.00	744.66	605.00	1,349.66	8,650.34
741. 101-3097-51-11-0-2320-56410 SUPERINTENDENT - BOOKS	300.00	195.00	0.00	195.00	105.00
742. 101-3097-51-11-0-2320-58110 SUPERINTENDENT - DUES & FEE	5,500.00	4,820.00	0.00	4,820.00	680.00
TOTAL 2320 SUPERINTENDENT	\$274,951.00	\$136,026.94	\$122,478.27	\$258,505.21	\$16,445.79
2510 BUSINESS OFFICE					
743. 101-3097-51-11-0-2510-51410 BUSINESS OFFICE - MANAGER S	97,359.00	41,380.17	54,478.83	95,859.00	1,500.00
744. 101-3097-51-11-0-2510-51510 BUSINESS OFFICE - STAFF WAGE	205,962.00	83,143.74	82,449.08	165,592.82	40,369.18
745. 101-3097-51-11-0-2510-52110 BUSINESS OFFICE - GROUP HEALTH	80,116.00	32,134.17	33,669.02	65,803.19	14,312.81
746. 101-3097-51-11-0-2510-52190 BUSINESS OFFICE - HRA	12,000.00	0.00	0.00	0.00	12,000.00
747. 101-3097-51-11-0-2510-52200 BUSINESS OFFICE - FICA & MED	23,403.00	9,232.38	10,474.99	19,707.37	3,695.63
748. 101-3097-51-11-0-2510-52310 BUSINESS OFFICE - EMPLOYEE INS	16,876.00	7,030.68	7,663.60	14,694.28	2,181.72
749. 101-3097-51-11-0-2510-52510 BUSINESS OFFICE- STAFF TUITION	1,500.00	0.00	0.00	0.00	1,500.00
750. 101-3097-51-11-0-2510-52610 BUSINESS OFFICE - UNEMPLOYMENT	8,000.00	0.00	0.00	0.00	8,000.00
751. 101-3097-51-11-0-2510-52710 BUSINESS OFFICE - WORKERS COMP	2,865.00	1,011.26	0.00	1,011.26	1,853.74
752. 101-3097-51-11-0-2510-52810 BUSINESS OFFICE - GROUP DENTAL	1,837.00	617.00	791.28	1,408.28	428.72
753. 101-3097-51-11-0-2510-52920 BUSINESS OFFICE - GROUP LIFE	684.00	291.39	306.74	598.13	85.87
754. 101-3097-51-11-0-2510-53230 BUSINESS OFFICE-CONTRACTOR	25,000.00	14,933.00	0.00	14,933.00	10,067.00
755. 101-3097-51-11-0-2510-54310 BUSINESS OFFICE - CAP LEASE M	30,000.00	4,468.75	0.00	4,468.75	25,531.25
756. 101-3097-51-11-0-2510-54430 BUSINESS OFFICE- CAP LEASE P	60,000.00	28,985.27	46,871.49	75,856.76	(15,856.76)
757. 101-3097-51-11-0-2510-55310 BUSINESS OFFICE - TELEPHONE	1,000.00	225.00	0.00	225.00	775.00
758. 101-3097-51-11-0-2510-55330 BUSINESS OFFICE - POSTAGE	6,000.00	4,993.90	0.00	4,993.90	1,006.10
759. 101-3097-51-11-0-2510-55810 BUSINESS OFFICE - TRAVEL & C	4,000.00	0.00	0.00	0.00	4,000.00
760. 101-3097-51-11-0-2510-56110 BUSINESS OFFICE - SUPPLIES	10,000.00	2,319.74	0.00	2,319.74	7,680.26
761. 101-3097-51-11-0-2510-58110 BUSINESS OFFICE - DUES & FEE	1,000.00	440.00	0.00	440.00	560.00
762. 101-3097-51-11-0-2510-58980 BUSINESS OFFICE - BANK SRVC	1,000.00	478.09	0.00	478.09	521.91
TOTAL 2510 BUSINESS OFFICE	\$588,602.00	\$231,684.54	\$236,705.03	\$468,389.57	\$120,212.43
2560 COMMUNICATION SPECIALIST					
763. 101-3097-51-11-0-2560-51410 COMMUNICATION SPEC - ADMIN	54,075.00	25,442.28	29,682.72	55,125.00	(1,050.00)
764. 101-3097-51-11-0-2560-52110 COMMUNICATION SPEC - GROU	4,200.00	3,219.36	3,755.92	6,975.28	(2,775.28)
765. 101-3097-51-11-0-2560-52200 COMMUNICATION SPEC- FICA &	4,325.00	1,873.92	2,270.73	4,144.65	180.35
766. 101-3097-51-11-0-2560-52310 COMMUNICATION SPEC-EMPLO	2,704.00	1,272.12	1,484.14	2,756.26	(52.26)
767. 101-3097-51-11-0-2560-52510 COMMUNICATION - TUITION RE	6,000.00	0.00	0.00	0.00	6,000.00
768. 101-3097-51-11-0-2560-52710 COMMUNICATION SPEC- WORK	500.00	198.48	0.00	198.48	301.52
769. 101-3097-51-11-0-2560-52810 COMMUNICATION SPEC - GROU	300.00	138.94	197.82	336.76	(36.76)
770. 101-3097-51-11-0-2560-52920 COMMUNICATION SPEC - GROU	200.00	105.24	122.78	228.02	(28.02)
771. 101-3097-51-11-0-2560-53220 COMMUNICATION SPEC - CONTI	10,000.00	195.00	0.00	195.00	9,805.00
772. 101-3097-51-11-0-2560-55810 COMMUNICATION SPEC - TRAVI	2,000.00	0.00	0.00	0.00	2,000.00
773. 101-3097-51-11-0-2560-56110 COMMUNICATION SPEC - SUPPL	500.00	101.98	0.00	101.98	398.02
TOTAL 2560 COMMUNICATION SPECIALIST	\$84,804.00	\$32,547.32	\$37,514.11	\$70,061.43	\$14,742.57
2570 HUMAN RESOURCES					
774. 101-3097-51-11-0-2570-51410 HUMAN RESOURCES - ADMIN S.	60,988.00	29,526.57	34,447.63	63,974.20	(2,986.20)
775. 101-3097-51-11-0-2570-51510 HUMAN RESOURCES - STAFF W.	91,903.00	39,653.34	44,370.80	84,024.14	7,878.86

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
776. 101-3097-51-11-0-2570-52110 HUMAN RESOURCES - GROUP H	43,003.00	18,138.60	21,161.70	39,300.30	3,702.70
777. 101-3097-51-11-0-2570-52190 HUMAN RESOURCES - HRA	9,000.00	0.00	0.00	0.00	9,000.00
778. 101-3097-51-11-0-2570-52200 HUMAN RESOURCES - FICA & M	11,563.00	4,740.09	6,029.61	10,769.70	793.30
779. 101-3097-51-11-0-2570-52310 HUMAN RESOURCES - EMPLOYE	7,593.00	3,459.04	3,941.00	7,400.04	192.96
780. 101-3097-51-11-0-2570-52510 HUMAN RESOURCES - TUITION I	3,000.00	1,065.00	1,065.00	2,130.00	870.00
781. 101-3097-51-11-0-2570-52710 HUMAN RESOURCES - WORKER	1,353.00	535.25	0.00	535.25	817.75
782. 101-3097-51-11-0-2570-52810 HUMAN RESOURCES - GROUP D	1,103.00	416.82	593.46	1,010.28	92.72
783. 101-3097-51-11-0-2570-52920 HUMAN RESOURCES - GROUP LI	456.00	210.36	245.42	455.78	0.22
784. 101-3097-51-11-0-2570-53220 HUMAN RESOURCES - CONTRAC	2,000.00	892.15	0.00	892.15	1,107.85
785. 101-3097-51-11-0-2570-55330 HUMAN RESOURCES - POSTAG	1,000.00	0.00	0.00	0.00	1,000.00
786. 101-3097-51-11-0-2570-55410 HUMAN RESOURCES - ADVERTI	5,000.00	85.04	0.00	85.04	4,914.96
787. 101-3097-51-11-0-2570-55810 HUMAN RESOURCES - TRAVEL &	3,000.00	274.00	0.00	274.00	2,726.00
788. 101-3097-51-11-0-2570-56110 HUMAN RESOURCES - SUPPLIE	3,500.00	504.11	0.00	504.11	2,995.89
789. 101-3097-51-11-0-2570-58110 HUMAN RESOURCES - DUES	2,400.00	919.00	0.00	919.00	1,481.00
TOTAL 2570 HUMAN RESOURCES	\$246,862.00	\$100,419.37	\$111,854.62	\$212,273.99	\$34,588.01
2580 TECHNOLOGY					
790. 101-3097-51-11-0-2580-51110 TECHNOLOGY - INTEG TECH SA	234,195.00	43,975.18	89,008.63	132,983.81	101,211.19
791. 101-3097-51-11-0-2580-51210 TECHNOLOGY - PARA WAGES	32,376.00	9,845.68	22,768.88	32,614.56	(238.56)
792. 101-3097-51-11-0-2580-51410 TECHNOLOGY - DIRECTOR SALA	79,966.00	36,914.16	43,066.59	79,980.75	(14.75)
793. 101-3097-51-11-0-2580-51510 TECHNOLOGY - STAFF WAGES/A	370,012.00	167,235.59	182,526.68	349,762.27	20,249.73
794. 101-3097-51-11-0-2580-52110 TECHNOLOGY - GROUP HEALT	122,616.00	48,921.27	67,599.57	116,520.84	6,095.16
795. 101-3097-51-11-0-2580-52190 TECHNOLOGY - HRA	20,000.00	20,000.00	0.00	20,000.00	0.00
796. 101-3097-51-11-0-2580-52200 TECHNOLOGY - FICA & MED TA	47,791.00	18,551.67	25,808.88	44,360.55	3,430.45
797. 101-3097-51-11-0-2580-52310 TECHNOLOGY - EMPLOYEE PEN	16,001.00	8,041.27	9,126.40	17,167.67	(1,166.67)
798. 101-3097-51-11-0-2580-52340 TECHNOLOGY - VMERS	2,375.00	448.20	1,097.85	1,546.05	828.95
799. 101-3097-51-11-0-2580-52510 TECHNOLOGY - STAFF TUITION	6,000.00	0.00	0.00	0.00	6,000.00
800. 101-3097-51-11-0-2580-52710 TECHNOLOGY - WORKERS COM	4,850.00	2,010.30	0.00	2,010.30	2,839.70
801. 101-3097-51-11-0-2580-52810 TECHNOLOGY - GROUP DENTA	3,644.00	1,149.63	1,807.92	2,957.55	686.45
802. 101-3097-51-11-0-2580-52920 TECHNOLOGY - GROUP LIFE IN	1,246.00	571.36	724.95	1,296.31	(50.31)
803. 101-3097-51-11-0-2580-53310 TECHNOLOGY - TRAINING	7,500.00	2,015.00	0.00	2,015.00	5,485.00
804. 101-3097-51-11-0-2580-53520 TECHNOLOGY - CONTR PROF SR	44,000.00	38,714.14	0.00	38,714.14	5,285.86
805. 101-3097-51-11-0-2580-54320 TECHNOLOGY - REPAIR & MAIN	9,500.00	740.52	6.99	747.51	8,752.49
806. 101-3097-51-11-0-2580-55310 TECHNOLOGY - COMMUNICATI	50,000.00	37,533.40	11,378.40	48,911.80	1,088.20
807. 101-3097-51-11-0-2580-55810 TECHNOLOGY - TRAVEL & CON	9,000.00	0.00	565.00	565.00	8,435.00
808. 101-3097-51-11-0-2580-56410 TECHNOLOGY - BOOKS	500.00	0.00	0.00	0.00	500.00
809. 101-3097-51-11-0-2580-56500 TECHNOLOGY - INK / TONER	15,000.00	4,756.44	3.74	4,760.18	10,239.82
810. 101-3097-51-11-0-2580-56510 TECHNOLOGY - SUPPLIES	12,000.00	3,066.65	320.97	3,387.62	8,612.38
811. 101-3097-51-11-0-2580-56520 TECHNOLOGY - AUDIO / VISUA	14,000.00	1,159.08	0.00	1,159.08	12,840.92
812. 101-3097-51-11-0-2580-57330 TECHNOLOGY - EQUIPMENT	30,000.00	2,990.00	0.00	2,990.00	27,010.00
813. 101-3097-51-11-0-2580-57331 TECHNOLOGY - ERATE EQUIPMI	0.00	133,960.00	0.00	133,960.00	(133,960.00)
814. 101-3097-51-11-0-2580-57350 TECHNOLOGY - COMPUTER SOF	80,000.00	61,424.21	8,474.58	69,898.79	10,101.21
815. 101-3097-51-11-0-2580-57360 TECHNOLOGY - INFINITE CAMPI	34,000.00	38,088.64	0.00	38,088.64	(4,088.64)
TOTAL 2580 TECHNOLOGY	\$1,246,572.00	\$682,112.39	\$464,286.03	\$1,146,398.42	\$100,173.58

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
2610 FACILITIES					
816. 101-3097-51-11-0-2610-51410 BUUSD FACILITIES - DIRECTOR :	78,305.00	36,675.36	42,787.90	79,463.26	(1,158.26)
817. 101-3097-51-11-0-2610-51510 BUUSD FACILITIES - ELECTRICI	53,560.00	24,358.40	27,473.60	51,832.00	1,728.00
818. 101-3097-51-11-0-2610-52110 BUUSD FACILITIES - GROUP HEA	26,093.00	12,137.16	14,160.02	26,297.18	(204.18)
819. 101-3097-51-11-0-2610-52200 BUUSD FACILITIES - FICA & ME	10,087.00	4,380.81	5,375.00	9,755.81	331.19
820. 101-3097-51-11-0-2610-52310 BUUSD FACILITIES - EMPLOYEE	6,593.00	3,051.64	3,513.02	6,564.66	28.34
821. 101-3097-51-11-0-2610-52710 BUUSD FACILITIES - WORKERS C	1,178.00	474.00	0.00	474.00	704.00
822. 101-3097-51-11-0-2610-52810 BUUSD FACILITIES - GROUP DEN	735.00	277.88	395.64	673.52	61.48
823. 101-3097-51-11-0-2610-52920 BUUSD FACILITIES - GROUP LIF	342.00	157.80	184.10	341.90	0.10
824. 101-3097-51-11-0-2610-54110 BUUSD FACILITIES - WATER & S	1,200.00	178.28	0.00	178.28	1,021.72
825. 101-3097-51-11-0-2610-54210 BUUSD FACILITIES - CONTR CUE	10,100.00	0.00	0.00	0.00	10,100.00
826. 101-3097-51-11-0-2610-54320 BUUSD FACILITIES - REPAIR & M	5,000.00	3,476.42	293.52	3,769.94	1,230.06
827. 101-3097-51-11-0-2610-54510 BUUSD FACILITIES - CONSTRUC	20,000.00	12,081.17	0.00	12,081.17	7,918.83
828. 101-3097-51-11-0-2610-55810 BUUSD FACILITIES - TRAVEL & C	1,000.00	300.00	0.00	300.00	700.00
829. 101-3097-51-11-0-2610-56130 BUUSD FACILITIES - MAINT SUP	3,000.00	916.35	0.00	916.35	2,083.65
830. 101-3097-51-11-0-2610-56220 BUUSD FACILITIES - ELECTRICT	8,500.00	1,394.21	0.00	1,394.21	7,105.79
831. 101-3097-51-11-0-2610-56240 BUUSD FACILITIES - FUEL OIL	12,000.00	2,446.53	0.00	2,446.53	9,553.47
832. 101-3097-51-11-0-2610-57330 BUUSD FACILITIES - EQUIPMEN	5,000.00	289.00	0.00	289.00	4,711.00
TOTAL 2610 FACILITIES	\$242,693.00	\$102,595.01	\$94,182.80	\$196,777.81	\$45,915.19
2711 TRANSPORTATION					
833. 101-3097-51-11-0-2711-54320 TRANSPORTATION - LEASE/FUE	47,500.00	9,220.61	25,920.00	35,140.61	12,359.39
TOTAL 2711 TRANSPORTATION	\$47,500.00	\$9,220.61	\$25,920.00	\$35,140.61	\$12,359.39
1201 SPEC ED DIRECT INSTR					
834. 101-3097-51-21-0-1201-51110 SPED INSTR - TEACHER SALARII	1,926,025.00	574,027.85	1,331,608.75	1,905,636.60	20,388.40
835. 101-3097-51-21-0-1201-51210 SPED INSTR - PARA WAGES	1,476,147.00	323,596.27	810,172.17	1,133,768.44	342,378.56
836. 101-3097-51-21-0-1201-51310 SPED INSTR - SUB WAGES	105,000.00	18,933.01	0.00	18,933.01	86,066.99
837. 101-3097-51-21-0-1201-51910 SPED INSTR - BI WAGES	580,847.00	160,656.76	379,580.07	540,236.83	40,610.17
838. 101-3097-51-21-0-1201-52110 SPED INSTR - GROUP HEALTH IN	821,199.00	202,837.70	474,938.65	677,776.35	143,422.65
839. 101-3097-51-21-0-1201-52190 SPED INSTR - HRA	197,600.00	100,000.00	0.00	100,000.00	97,600.00
840. 101-3097-51-21-0-1201-52200 SPED INSTR - FICA & MED TAX	295,502.00	77,881.77	192,884.10	270,765.87	24,736.13
841. 101-3097-51-21-0-1201-52320 SPED INSTR - VSTRS HEALTH AS	45,000.00	2,242.08	5,605.20	7,847.28	37,152.72
842. 101-3097-51-21-0-1201-52340 SPED INSTR - VMERS	47,693.00	12,073.37	31,350.52	43,423.89	4,269.11
843. 101-3097-51-21-0-1201-52510 SPED INSTR - PARA TUITION REI	9,000.00	0.00	0.00	0.00	9,000.00
844. 101-3097-51-21-0-1201-52520 SPED INSTR - TEACHER TUITIO	32,500.00	21,385.00	6,426.00	27,811.00	4,689.00
845. 101-3097-51-21-0-1201-52710 SPED INSTR - WORKERS COMP	30,120.00	8,401.96	0.00	8,401.96	21,718.04
846. 101-3097-51-21-0-1201-52810 SPED INSTR - GROUP DENTAL IN	18,088.00	5,880.09	13,659.20	19,539.29	(1,451.29)
847. 101-3097-51-21-0-1201-52920 SPED INSTR - GROUP LIFE INS	6,274.00	1,896.04	4,348.99	6,245.03	28.97
848. 101-3097-51-21-0-1201-52940 SPED INSTR - GROUP LTD INS	8,000.00	908.72	8,091.28	9,000.00	(1,000.00)
849. 101-3097-51-21-0-1201-53220 SPED INSTR - CONTRACTED SER	1,220,000.00	427,298.70	1,162,481.59	1,589,780.29	(369,780.29)
850. 101-3097-51-21-0-1201-53320 SPED INSTR - PROF DEVELOPME	1,000.00	0.00	0.00	0.00	1,000.00
851. 101-3097-51-21-0-1201-55330 SPED INSTR - POSTAGE	100.00	15.40	0.00	15.40	84.60
852. 101-3097-51-21-0-1201-55610 SPED INSTR - STUDENT TUITIO	2,470,159.00	999,076.43	1,811,761.48	2,810,837.91	(340,678.91)

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
853. 101-3097-51-21-0-1201-55810 SPED INSTR -TRAVEL & CONF	5,000.00	989.69	0.00	989.69	4,010.31
854. 101-3097-51-21-0-1201-56110 SPED INSTR - SUPPLIES	38,000.00	6,036.01	691.88	6,727.89	31,272.11
855. 101-3097-51-21-0-1201-56190 SPED INSTR - AWARDS	250.00	0.00	0.00	0.00	250.00
856. 101-3097-51-21-0-1201-57350 SPED INSTR - COMPUTER SOFTV	4,000.00	478.82	2,458.38	2,937.20	1,062.80
857. 101-3097-51-21-0-1201-58120 SPED INSTR - FIELD TRIP	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL 1201 SPEC ED DIRECT INSTR	\$9,342,504.00	\$2,944,615.67	\$6,236,058.26	\$9,180,673.93	\$161,830.07
1202 SPEC ED ESY					
858. 101-3097-51-21-0-1202-51110 SPED ESY - TEACHER SALARIES	24,000.00	23,500.00	0.00	23,500.00	500.00
859. 101-3097-51-21-0-1202-51210 SPED ESY- PARA WAGES	25,000.00	1,621.69	0.00	1,621.69	23,378.31
860. 101-3097-51-21-0-1202-51910 SPED ESY - BI WAGES	25,000.00	2,518.09	0.00	2,518.09	22,481.91
861. 101-3097-51-21-0-1202-52200 SPED ESY - FICA & MED TAX	5,500.00	2,114.55	0.00	2,114.55	3,385.45
862. 101-3097-51-21-0-1202-52710 SPED ESY- WORKERS COMP	500.00	215.68	0.00	215.68	284.32
TOTAL 1202 SPEC ED ESY	\$80,000.00	\$29,970.01	\$0.00	\$29,970.01	\$50,029.99
1205 ACT PROGRAM					
863. 101-3097-51-21-0-1205-52920 ACT PROGRAM - GROUP LIFE IN	0.00	5.42	0.00	5.42	(5.42)
864. 101-3097-51-21-0-1205-56110 ACT PROGRAM - SUPPLIES	0.00	236.80	0.00	236.80	(236.80)
TOTAL 1205 ACT PROGRAM	\$0.00	\$242.22	\$0.00	\$242.22	\$(242.22)
1206 SEA PROGRAM					
865. 101-3097-51-21-0-1206-51110 SEA PROGRAM - TEACHER SALA	259,336.00	85,345.20	178,551.04	263,896.24	(4,560.24)
866. 101-3097-51-21-0-1206-51210 SEA PROGRAM - PARA WAGES	13,689.00	3,959.48	7,712.62	11,672.10	2,016.90
867. 101-3097-51-21-0-1206-51910 SEA PROGRAM - BI	40,000.00	15,596.65	35,362.39	50,959.04	(10,959.04)
868. 101-3097-51-21-0-1206-51930 SEA PROGRAM - BEHAVIOR SPE	93,870.00	13,987.84	31,472.59	45,460.43	48,409.57
869. 101-3097-51-21-0-1206-52110 SEA PROGRAM - GROUP HEALT	87,114.00	16,281.76	36,120.52	52,402.28	34,711.72
870. 101-3097-51-21-0-1206-52200 SEA PROGRAM - FICA & MED TA	29,467.00	8,682.44	19,362.05	28,044.49	1,422.51
871. 101-3097-51-21-0-1206-52710 SEA PROGRAM - WORKERS COM	2,994.00	927.31	0.00	927.31	2,066.69
872. 101-3097-51-21-0-1206-52810 SEA PROGRAM - GROUP DENTA	2,102.00	569.93	1,205.13	1,775.06	326.94
873. 101-3097-51-21-0-1206-52920 SEA PROGRAM - GROUP LIFE IN	532.00	166.82	370.65	537.47	(5.47)
874. 101-3097-51-21-0-1206-55310 SEA PROGRAM- COMMUNICATI	0.00	499.06	352.94	852.00	(852.00)
875. 101-3097-51-21-0-1206-55810 SEA PROGRAM - TRAVEL & CON	3,000.00	24.27	0.00	24.27	2,975.73
876. 101-3097-51-21-0-1206-56110 SEA PROGRAM - SUPPLIES	20,000.00	1,262.88	7,850.11	9,112.99	10,887.01
TOTAL 1206 SEA PROGRAM	\$552,104.00	\$147,303.64	\$318,360.04	\$465,663.68	\$86,440.32
2131 HEALTH					
877. 101-3097-51-21-0-2131-51110 PHYSICAL THERAPY - PT SALAR	37,030.00	12,364.68	19,316.20	31,680.88	5,349.12
878. 101-3097-51-21-0-2131-52200 PHYSICAL THERAPY - FICA & M	2,833.00	945.91	1,477.68	2,423.59	409.41
879. 101-3097-51-21-0-2131-52710 PHYSICAL THERAPY - WORKER	288.00	96.45	0.00	96.45	191.55
TOTAL 2131 HEALTH	\$40,151.00	\$13,407.04	\$20,793.88	\$34,200.92	\$5,950.08
2140 PSYCHOLOGICAL SERVICES					
880. 101-3097-51-21-0-2140-51110 SPED PSYCH - TEACHER SALARI	423,330.00	62,541.93	140,592.89	203,134.82	220,195.18
881. 101-3097-51-21-0-2140-52110 SPED PSYCH - GROUP HEALTH I	50,193.00	14,036.64	33,337.02	47,373.66	2,819.34
882. 101-3097-51-21-0-2140-52200 SPED PSYCH - FICA & MED TAX	20,909.00	4,405.81	10,755.36	15,161.17	5,747.83

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Y-T-D TOTAL	BALANCE
883. 101-3097-51-21-0-2140-52710 SPED PSYCH - WORKERS COMP	2,132.00	487.81	0.00	487.81	1,644.19
884. 101-3097-51-21-0-2140-52810 SPED PSYCH - GROUP DENTAL I	1,413.00	339.12	805.41	1,144.53	268.47
885. 101-3097-51-21-0-2140-52920 SPED PSYCH - GROUP LIFE INS	219.00	52.56	124.83	177.39	41.61
886. 101-3097-51-21-0-2140-53220 SPED PSYCH - CONTRACTED SEI	52,000.00	38,460.04	100,423.36	138,883.40	(86,883.40)
887. 101-3097-51-21-0-2140-56110 SPED PSYCH - SUPPLIES	8,000.00	2,747.30	2,050.00	4,797.30	3,202.70
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$558,196.00	\$123,071.21	\$288,088.87	\$411,160.08	\$147,035.92
2151 SPED SLP - SPEECH LANG					
888. 101-3097-51-21-0-2151-51110 SPED SLP - SPEECH LANG PATH	647,433.00	189,621.17	425,972.83	615,594.00	31,839.00
889. 101-3097-51-21-0-2151-51510 SPED SLP - SLP ASSIST. WAGES	39,348.00	8,543.87	16,676.71	25,220.58	14,127.42
890. 101-3097-51-21-0-2151-52110 SPED SLP - GROUP HEALTH INS	87,796.00	30,519.74	74,369.07	104,888.81	(17,092.81)
891. 101-3097-51-21-0-2151-52200 SPED SLP - FICA & MED TAX	46,801.00	14,417.38	33,862.72	48,280.10	(1,479.10)
892. 101-3097-51-21-0-2151-52310 SPED SLP - EMPLOYEE PENSIO	900.00	0.00	0.00	0.00	900.00
893. 101-3097-51-21-0-2151-52510 SPED SLP - TUITION REIMB	1,000.00	0.00	0.00	0.00	1,000.00
894. 101-3097-51-21-0-2151-52710 SPED SLP - WORKERS COMP	4,822.00	1,545.64	0.00	1,545.64	3,276.36
895. 101-3097-51-21-0-2151-52810 SPED SLP - GROUP DENTAL INS	3,530.00	1,252.90	2,947.20	4,200.10	(670.10)
896. 101-3097-51-21-0-2151-52920 SPED SLP - GROUP LIFE INS	554.00	194.17	456.75	650.92	(96.92)
897. 101-3097-51-21-0-2151-53220 SPED SLP - CONTRACTED SERVI	31,000.00	7,560.00	3,430.00	10,990.00	20,010.00
898. 101-3097-51-21-0-2151-54430 SPED SLP - EQUIPMENT RENTA	1,000.00	371.25	0.00	371.25	628.75
899. 101-3097-51-21-0-2151-55810 SPED SLP - TRAVEL & CONF	1,600.00	0.00	0.00	0.00	1,600.00
900. 101-3097-51-21-0-2151-56110 SPED SLP - SUPPLIES	10,375.00	1,365.39	0.00	1,365.39	9,009.61
901. 101-3097-51-21-0-2151-58110 SPED SLP - DUES / MEMBER FEE	2,250.00	1,165.00	478.00	1,643.00	607.00
TOTAL 2151 SPED SLP - SPEECH LANG	\$878,409.00	\$256,556.51	\$558,193.28	\$814,749.79	\$63,659.21
2160 SPED OCCU THERAPIST					
902. 101-3097-51-21-0-2160-51110 SPED OCCU THERAPIST - TEACH	91,028.00	26,990.33	53,884.52	80,874.85	10,153.15
903. 101-3097-51-21-0-2160-51510 SPED OCCU THERAPIST - COTA	114,275.00	26,333.01	70,361.39	96,694.40	17,580.60
904. 101-3097-51-21-0-2160-52110 SPED OCCU THERAPIST- GROU	22,675.00	7,684.91	17,237.97	24,922.88	(2,247.88)
905. 101-3097-51-21-0-2160-52200 SPED OCCU THERAPIST - FICA &	15,706.00	3,907.70	9,504.81	13,412.51	2,293.49
906. 101-3097-51-21-0-2160-52710 SPED OCCU THERAPIST - WORK	1,602.00	415.90	0.00	415.90	1,186.10
907. 101-3097-51-21-0-2160-52810 SPED OCCU THERAPIST- GROU	704.00	235.54	530.97	766.51	(62.51)
908. 101-3097-51-21-0-2160-52920 SPED OCCU THERAPIST - GROU	164.00	55.46	122.91	178.37	(14.37)
TOTAL 2160 SPED OCCU THERAPIST	\$246,154.00	\$65,622.85	\$151,642.57	\$217,265.42	\$28,888.58
2490 SPECIAL EDUCATION ADMIN.					
909. 101-3097-51-21-0-2490-51210 BUUSD SPED - PARA WAGES	25,228.00	0.00	0.00	0.00	25,228.00
910. 101-3097-51-21-0-2490-51410 BUUSD SPED - DIRECTOR SALAF	360,871.00	155,062.02	180,905.66	335,967.68	24,903.32
911. 101-3097-51-21-0-2490-51510 BUUSD SPED - STAFF WAGES	89,254.00	21,120.00	24,640.00	45,760.00	43,494.00
912. 101-3097-51-21-0-2490-52110 BUUSD SPED - GROUP HEALTH I	101,573.00	19,941.36	23,264.92	43,206.28	58,366.72
913. 101-3097-51-21-0-2490-52200 BUUSD SPED - FICA & MED TAX	36,288.00	12,975.08	15,724.26	28,699.34	7,588.66
914. 101-3097-51-21-0-2490-52310 BUUSD SPED - EMPLOYEE PENS	4,438.00	2,294.50	1,232.00	3,526.50	911.50
915. 101-3097-51-21-0-2490-52340 BUUSD SPED - VMERS	957.00	0.00	0.00	0.00	957.00
916. 101-3097-51-21-0-2490-52510 BUUSD SPED - STAFF TUITION F	5,000.00	605.00	2,219.00	2,824.00	2,176.00
917. 101-3097-51-21-0-2490-52710 BUUSD SPED - WORKERS COMP	3,750.00	1,374.32	0.00	1,374.32	2,375.68
918. 101-3097-51-21-0-2490-52810 BUUSD SPED- GROUP DENTAL I	2,380.00	416.82	593.46	1,010.28	1,369.72

Barre Unified Union School District

EXPENSE REPORT

Report # 10543

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
919. 101-3097-51-21-0-2490-52920 BUUSD SPED - GROUP LIFE INS	1,195.00	473.52	552.44	1,025.96	169.04
920. 101-3097-51-21-0-2490-53410 BUUSD SPED - LEGAL SERVICE	3,250.00	15,477.00	0.00	15,477.00	(12,227.00)
921. 101-3097-51-21-0-2490-55310 BUUSD SPED - TELEPHONE	500.00	675.00	0.00	675.00	(175.00)
922. 101-3097-51-21-0-2490-55330 BUUSD SPED - POSTAGE	2,000.00	0.00	0.00	0.00	2,000.00
923. 101-3097-51-21-0-2490-55810 BUUSD SPED - TRAVEL & CON	5,000.00	300.00	0.00	300.00	4,700.00
924. 101-3097-51-21-0-2490-56110 BUUSD SPED - SUPPLIES	3,250.00	401.06	49.32	450.38	2,799.62
925. 101-3097-51-21-0-2490-58110 BUUSD SPED - DUES & FEES	2,700.00	1,952.96	0.00	1,952.96	747.04
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$647,634.00	\$233,068.64	\$249,181.06	\$482,249.70	\$165,384.30
2711 TRANSPORTATION					
926. 101-3097-51-21-0-2711-51910 BUUSD SPED TRANS - BUS MON	100,000.00	5,510.90	0.00	5,510.90	94,489.10
927. 101-3097-51-21-0-2711-52110 BUUSD SPED TRANS - GROUP HI	0.00	308.55	0.00	308.55	(308.55)
928. 101-3097-51-21-0-2711-52200 BUUSD SPED TRANS - FICA & MI	5,650.00	405.93	0.00	405.93	5,244.07
929. 101-3097-51-21-0-2711-52340 BUUSD SPED TRANS - RETIREMI	5,000.00	62.08	0.00	62.08	4,937.92
930. 101-3097-51-21-0-2711-52710 BUUSD SPED TRANS - WORKER	1,800.00	43.43	0.00	43.43	1,756.57
931. 101-3097-51-21-0-2711-52810 BUUSD SPED TRANS - DENTAL I	0.00	7.23	0.00	7.23	(7.23)
932. 101-3097-51-21-0-2711-52920 BUUSD SPED TRANS - GROUP LI	0.00	3.44	0.00	3.44	(3.44)
933. 101-3097-51-21-0-2711-53220 BUUSD SPED TRANS - CONTRAC	200,000.00	18,383.03	360,561.08	378,944.11	(178,944.11)
934. 101-3097-51-21-0-2711-54320 BUUSD SPED TRANS - REPAIR &	1,500.00	0.00	0.00	0.00	1,500.00
935. 101-3097-51-21-0-2711-56260 BUUSD SPED TRANS - FUEL	1,000.00	182.70	0.00	182.70	817.30
TOTAL 2711 TRANSPORTATION	\$314,950.00	\$24,907.29	\$360,561.08	\$385,468.37	\$(70,518.37)
1204 GAP PROGRAM					
936. 101-3097-51-22-0-1204-51110 SEA NON REIMB - TEACHER SAI	96,680.00	22,310.08	63,673.68	85,983.76	10,696.24
937. 101-3097-51-22-0-1204-52110 SEA NON REIMB - GROUP HEAL	0.00	1,073.12	4,024.20	5,097.32	(5,097.32)
938. 101-3097-51-22-0-1204-52200 SEA NON REIMB - FICA & MED T	6,071.00	1,677.24	4,871.03	6,548.27	(477.27)
939. 101-3097-51-22-0-1204-52710 SEA NON REIMB - WORKERS CO	515.00	174.02	0.00	174.02	340.98
940. 101-3097-51-22-0-1204-52810 SEA NON REIMB - GROUP DENT	150.00	56.52	211.95	268.47	(118.47)
941. 101-3097-51-22-0-1204-52920 SEA NON REIMB - GROUP LIFE II	109.00	26.28	74.46	100.74	8.26
942. 101-3097-51-22-0-1204-55810 SEA NON-REIM - TRAVEL & CON	0.00	0.00	1,400.00	1,400.00	(1,400.00)
TOTAL 1204 GAP PROGRAM	\$103,525.00	\$25,317.26	\$74,255.32	\$99,572.58	\$3,952.42
1214 ECSE DIRECT INSTR					
943. 101-3097-51-22-0-1214-51110 ECSE SPED INSTR - TEACHER SA	135,254.00	40,607.39	91,366.61	131,974.00	3,280.00
944. 101-3097-51-22-0-1214-51210 ECSE SPED INSTR - PARA WAGE	41,830.00	603.00	0.00	603.00	41,227.00
945. 101-3097-51-22-0-1214-51310 ECSE SPED INSTR - SUB WAGES	4,000.00	0.00	0.00	0.00	4,000.00
946. 101-3097-51-22-0-1214-52110 ECSE SPED INSTR - GROUP HEAL	35,893.00	10,637.90	24,673.87	35,311.77	581.23
947. 101-3097-51-22-0-1214-52200 ECSE SPED INSTR - FICA & MED	13,777.00	2,881.57	6,989.55	9,871.12	3,905.88
948. 101-3097-51-22-0-1214-52340 ECSE SPED INSTR - VMERS	1,612.00	326.15	694.20	1,020.35	591.65
949. 101-3097-51-22-0-1214-52710 ECSE SPED INSTR - WORKERS C	1,405.00	321.42	0.00	321.42	1,083.58
950. 101-3097-51-22-0-1214-52810 ECSE SPED INSTR - GROUP DEN	882.00	287.33	668.19	955.52	(73.52)
951. 101-3097-51-22-0-1214-52920 ECSE SPED INSTR - GROUP LIFE	220.00	59.43	123.87	183.30	36.70
952. 101-3097-51-22-0-1214-55810 ECSE SPED INSTR - TRAVEL & C	900.00	0.00	0.00	0.00	900.00
953. 101-3097-51-22-0-1214-56110 ECSE SPED INSTR - SUPPLIES	6,500.00	1,136.09	421.96	1,558.05	4,941.95

Barre Unified Union School District EXPENSE REPORT

Report # 10543

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021		
TOTAL 1214 ECSE DIRECT INSTR	\$242,273.00	\$56,860.28	\$124,938.25	\$181,798.53	\$60,474.47
1215 ECSE ESY DIRECT INSTR					
954. 101-3097-51-22-0-1215-51110 ECSE ESY INSTR - TEACHER SAI	5,000.00	4,268.75	0.00	4,268.75	731.25
955. 101-3097-51-22-0-1215-51210 ECSE ESY INSTR - PARA WAGES	3,000.00	0.00	0.00	0.00	3,000.00
956. 101-3097-51-22-0-1215-52200 ECSE ESY INSTR - FICA & MED I	780.00	326.59	0.00	326.59	453.41
957. 101-3097-51-22-0-1215-52710 ECSE ESY INSTR - WORKERS CO	245.00	33.32	0.00	33.32	211.68
TOTAL 1215 ECSE ESY DIRECT INSTR	\$9,025.00	\$4,628.66	\$0.00	\$4,628.66	\$4,396.34
2610 FACILITIES					
958. 101-3097-51-22-0-2610-55310 SEA NON REIMB - TELEPHONE	2,500.00	737.48	0.00	737.48	1,762.52
959. 101-3097-51-22-0-2610-56220 SEA NON REIMB - ELECTRICITY	8,000.00	1,894.17	3,153.31	5,047.48	2,952.52
TOTAL 2610 FACILITIES	\$10,500.00	\$2,631.65	\$3,153.31	\$5,784.96	\$4,715.04
TOTAL 3097 BARRE UNIFIED UNION SCHOOL DISTRICT	\$18,337,802.00	\$6,046,015.28	\$10,366,837.48	\$16,412,852.76	\$1,924,949.24
GRAND TOTAL	\$45,029,968.00	\$14,831,316.55	\$23,152,429.15	\$37,983,745.70	\$7,046,222.30

Central Vermont Career Center

FY21 Year-End Projections

December 15, 2020

	FY21 BUDGET	YTD Expenses	Encumb.	<i>Total Projected Expenses</i>	OVER/ UNDER BUDGET
ACCOUNT DESCRIPTION	7/1/20-6/30/21	7/1/20-12/6/20	7/1/20-12/6/20	7/1/20-6/30/21	Estimated
1 Special Education Instruction	\$77,389	\$22,401	\$50,213	\$77,000	\$389
2 Tech Ed Instruction	\$1,756,225	\$542,257	\$978,807	\$1,700,000	\$56,225
3 Co-Curricular	\$20,564	\$551	\$11,322	\$20,000	\$564
4 Guidance Services	\$69,664	\$22,136	\$43,705	\$69,000	\$664
5 Health Services	\$28,465	\$7,997	\$18,028	\$28,000	\$465
6 Staff Support Services	\$2,730	\$0	\$0	\$2,730	\$0
7 Library Services	\$28,975	\$6,210	\$12,114	\$28,500	\$475
8 Technology	\$49,000	\$31,024	\$16,636	\$49,000	\$0
10 Office of the Superintendent	\$207,914	\$0	\$0	\$207,914	\$0
11 Directors' Office	\$560,086	\$245,045	\$260,040	\$560,000	\$86
12 School Resource Officer	\$8,500	\$0	\$0	\$8,500	\$0
13 RAN Interest	\$7,500	\$0	\$0	\$7,500	\$0
14 Facilities	\$218,224	\$109,919	\$55,604	\$218,000	\$224
15 Transportation	\$44,200	\$2,515	\$0	\$44,000	\$200
					\$0

16	Bond Debt	\$51,000	\$49,131	\$0	\$48,000	\$3,000
						\$0
17	GRAND TOTAL	\$3,130,436	\$1,039,186	\$1,446,469	\$3,068,144	\$62,292

FY21 Revenue Year-End Projection

Account Description		FY21 Budget	YTD Revenue	Total Projected Revenue	
		7/1/20-6/30/21	7/1/20-12/6/20	7/1/20-6/30/21	
18	CVCC Tuition - Sending LEAs	\$1,151,258	\$921,874	\$1,151,258	
19	CVCC Tuition - Student/Adult	\$18,000	\$5,250	\$18,000	
20	Business- Misc. Rev.				
21	Cosmetology - Salon Rev	\$3,000	\$0	\$3,000	
22	Culinary - Bake Rev	\$6,000	\$0	\$6,000	
23	Building Trades - Constr. Rev				
24	Auto Tech - Garage -Auto Repai	\$9,000	\$0	\$9,000	
25	Digital Media - Graphic Rev				
27	Miscellaneous	\$0	\$1,193		
28	Sale of Assets				
29	State VT Ed Support Grant	\$1,268,082	\$419,203	\$1,268,082	
30	VT Tuition Reduction Rev	\$510,048	\$0	\$510,048	
31	VT Salary Asst. COOP Coord.	\$35,466	\$0	\$35,466	
32	VT Salary Asst. Guid. Coord.	\$30,270	\$0	\$30,270	
33	VT Salary Asst. 50% VOC DIRI	\$60,310	\$0	\$60,310	
34	VT Salary Asst. 35% VOC Assis	\$39,002	\$0	\$39,002	
35	Insurance Proceeds				
36	PRIOR Yr. Carry-forward				
		\$3,130,436	\$1,347,520	\$3,130,436	\$0
37	CVCC PROJECTED SURPLUS (DEFICIT)				\$62,292

Barre Unified Union School District

CENTRAL VERMONT CAREER CTR FY21 BUDGET

Report # 10545

Statement Code: CVCC

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Amount Remaining
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021
102 CENTRAL VERMONT CAREER CENTER				
1201 SPEC ED DIRECT INSTR				
1. 102-5002-31-22-0-1201-51110 CVCC - SPED TEACHER SALARIE	69,124.16	20,603.07	46,356.93	2,164.16
2. 102-5002-31-22-0-1201-52200 CVCC - SPED FICA & MED TAX	5,300.62	1,412.65	3,546.31	341.66
3. 102-5002-31-22-0-1201-52710 CVCC - SPED WORKERS COMP	555.31	160.72	0.00	394.59
4. 102-5002-31-22-0-1201-52810 CVCC - SPED GROUP DENTAL IN	354.00	109.48	268.47	(23.95)
5. 102-5002-31-22-0-1201-52920 CVCC - SPED GROUP LIFE INS	55.00	16.96	41.61	(3.57)
6. 102-5002-31-22-0-1201-55810 CVCC - SPED TRAVEL & CONF	1,200.00	0.00	0.00	1,200.00
7. 102-5002-31-22-0-1201-56110 CVCC - SPED SUPPLIES	800.00	97.72	0.00	702.28
TOTAL 1201 SPEC ED DIRECT INSTR	\$77,389.09	\$22,400.60	\$50,213.32	\$4,775.17
1301 TECHNICAL EDUCATION				
8. 102-5002-31-31-0-1301-51310 CVCC - SUB WAGES	68,357.55	15,938.00	55,083.60	(2,664.05)
9. 102-5002-31-31-0-1301-52110 CVCC - GROUP HEALTH INS	190,451.00	54,010.24	129,328.28	7,112.48
10. 102-5002-31-31-0-1301-52190 CVCC - HRA	37,200.00	0.00	0.00	37,200.00
11. 102-5002-31-31-0-1301-52200 CVCC - FICA & MED TAX	5,279.50	1,187.32	4,213.91	(121.73)
12. 102-5002-31-31-0-1301-52320 CVCC - VSTRS HEALTH ASSESS	12,000.00	0.00	0.00	12,000.00
13. 102-5002-31-31-0-1301-52340 CVCC - VMERS	7,000.00	0.00	0.00	7,000.00
14. 102-5002-31-31-0-1301-52510 CVCC - TUITION REIMBURSEMEI	15,000.00	12,869.00	6,966.00	(4,835.00)
15. 102-5002-31-31-0-1301-52610 CVCC - UNEMPLOYMENT INS	5,200.00	0.00	0.00	5,200.00
16. 102-5002-31-31-0-1301-52710 CVCC - WORKERS COMP	1,533.41	127.58	0.00	1,405.83
17. 102-5002-31-31-0-1301-52810 CVCC - GROUP DENTAL INS	725.00	153.12	507.50	64.38
18. 102-5002-31-31-0-1301-52920 CVCC - GROUP LIFE INS	129.00	40.65	119.24	(30.89)
19. 102-5002-31-31-0-1301-52940 CVCC - GROUP LTD INS	5,000.00	1,334.06	0.00	3,665.94
20. 102-5002-31-31-0-1301-54320 CVCC - REPAIRS & MAINT	2,500.00	0.00	950.00	1,550.00
21. 102-5002-31-31-0-1301-55410 CVCC - ADVERTISING	8,500.00	170.61	194.40	8,134.99
22. 102-5002-31-31-0-1301-55510 CVCC - PRINTING	4,500.00	275.00	0.00	4,225.00
23. 102-5002-31-31-0-1301-55810 CVCC - TRAVEL & CONF	1,500.00	0.00	0.00	1,500.00
24. 102-5002-31-31-0-1301-56110 CVCC - SUPPLIES	21,000.00	7,486.30	321.23	13,192.47
25. 102-5002-31-31-0-1301-57330 CVCC - EQUIPMENT	47,000.00	19,183.44	15,000.00	12,816.56
26. 102-5002-31-31-0-1301-57350 CVCC - SOFTWARE	4,000.00	3,000.00	15,740.00	(14,740.00)
27. 102-5002-31-31-0-1301-58110 CVCC - DUES	2,700.00	0.00	0.00	2,700.00
TOTAL 1301 TECHNICAL EDUCATION	\$439,575.46	\$115,775.32	\$228,424.16	\$95,375.98
1302 PRE-TECH				
28. 102-5002-31-31-0-1302-51110 PRE-TECH - TEACHER SALARIES	43,290.46	13,505.84	30,388.16	(603.54)
29. 102-5002-31-31-0-1302-51210 PRE-TECH PARA WAGES	21,159.00	0.00	0.00	21,159.00
30. 102-5002-31-31-0-1302-52200 PRE-TECH - FICA & MED TAX	4,930.79	928.72	2,324.70	1,677.37
31. 102-5002-31-31-0-1302-52340 PRE TECH - VMERS	761.70	0.00	0.00	761.70
32. 102-5002-31-31-0-1302-52710 PRE-TECH - WORKERS COMP	523.39	105.36	0.00	418.03
33. 102-5002-31-31-0-1302-52810 PRE-TECH - GROUP DENTAL INS	563.00	113.04	268.47	181.49
34. 102-5002-31-31-0-1302-52920 PRE-TECH - GROUP LIFE INS	132.00	17.52	41.61	72.87
35. 102-5002-31-31-0-1302-55810 PRE-TECH - TRAVEL & CONF	250.00	0.00	0.00	250.00
36. 102-5002-31-31-0-1302-56110 PRE-TECH - SUPPLIES	14,000.00	4,788.91	4,000.00	5,211.09

Barre Unified Union School District

CENTRAL VERMONT CAREER CTR FY21 BUDGET

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37. 102-5002-31-31-0-1302-56410 PRE-TECH - BOOKS	300.00	0.00	0.00	300.00
TOTAL 1302 PRE-TECH	\$85,910.34	\$19,459.39	\$37,022.94	\$29,428.01
1303 MEDICAL PROFESSIONS				
38. 102-5002-31-31-0-1303-51110 MEDICAL PROF -TEACHER SALA	16,658.29	5,016.00	11,286.00	356.29
39. 102-5002-31-31-0-1303-52200 MEDICAL PROF - FICA & MED TA	1,274.59	350.00	863.38	61.21
40. 102-5002-31-31-0-1303-52710 MEDICAL PROF - WORKERS COM	130.35	39.12	0.00	91.23
41. 102-5002-31-31-0-1303-52810 MEDICAL PROF. - GROUP DENTA	0.00	28.25	67.12	(95.37)
42. 102-5002-31-31-0-1303-52920 MED PROFESSIONAL - GROUP LI	14.00	4.40	10.40	(0.80)
43. 102-5002-31-31-0-1303-54320 MEDICAL PROF - REPAIRS & MAI	1,000.00	0.00	0.00	1,000.00
44. 102-5002-31-31-0-1303-56110 MEDICAL PROF - SUPPLIES	9,500.00	6,671.72	2,935.58	(107.30)
45. 102-5002-31-31-0-1303-56410 MEDICAL PROF - BOOKS	1,800.00	1,696.64	0.00	103.36
46. 102-5002-31-31-0-1303-57350 MEDICAL PROF - SOFTWARE	1,500.00	0.00	0.00	1,500.00
TOTAL 1303 MEDICAL PROFESSIONS	\$31,877.23	\$13,806.13	\$15,162.48	\$2,908.62
1304 EMERGENCY SERVICES				
47. 102-5002-31-31-0-1304-51110 EMERG SRVC - TEACHER SALAR	64,635.21	20,004.28	45,009.72	(378.79)
48. 102-5002-31-31-0-1304-52200 EMERG SRVC - FICA & MED TAX	4,965.15	1,489.31	3,443.24	32.60
49. 102-5002-31-31-0-1304-52710 EMERG SRVC - WORKERS COMP	524.47	156.02	0.00	368.45
50. 102-5002-31-31-0-1304-52810 EMERG SRVC - GROUP DENTAL	354.00	113.04	268.47	(27.51)
51. 102-5002-31-31-0-1304-52920 EMERG SRVC - GROUP LIFE INS	55.00	17.52	41.61	(4.13)
52. 102-5002-31-31-0-1304-54320 EMERG SRVC - REPAIRS & MAIN	750.00	0.00	0.00	750.00
53. 102-5002-31-31-0-1304-55810 EMERG SRVC - CONF & TRAVEL	350.00	0.00	0.00	350.00
54. 102-5002-31-31-0-1304-56110 EMERG SRVC - SUPPLIES	24,000.00	4,164.77	6,207.22	13,628.01
55. 102-5002-31-31-0-1304-56410 EMERG SRVC - BOOKS	4,000.00	3,941.65	0.00	58.35
56. 102-5002-31-31-0-1304-57350 EMERG SRVC - COMPUTER SOFT	2,500.00	0.00	0.00	2,500.00
TOTAL 1304 EMERGENCY SERVICES	\$102,133.83	\$29,886.59	\$54,970.26	\$17,276.98
1306 COSMETOLOGY				
57. 102-5002-31-31-0-1306-51110 COSMO - TEACHER SALARIES	93,386.84	30,428.99	66,908.09	(3,950.24)
58. 102-5002-31-31-0-1306-52200 COSMO - FICA & MED TAX	7,143.12	1,929.64	5,118.47	95.01
59. 102-5002-31-31-0-1306-52710 COSMO - WORKERS COMP	728.34	237.32	0.00	491.02
60. 102-5002-31-31-0-1306-52810 COSMO - GROUP DENTAL INS	707.00	226.08	536.94	(56.02)
61. 102-5002-31-31-0-1306-52920 COSMO - GROUP LIFE INS	110.00	35.04	83.22	(8.26)
62. 102-5002-31-31-0-1306-54320 COSMO - REPAIR & MAINT	1,500.00	0.00	0.00	1,500.00
63. 102-5002-31-31-0-1306-55810 COSMO - TRAVEL & CONF	700.00	0.00	0.00	700.00
64. 102-5002-31-31-0-1306-56110 COSMO - SUPPLIES	18,500.00	8,610.29	14,720.55	(4,830.84)
65. 102-5002-31-31-0-1306-56410 COSMO - BOOKS	1,400.00	318.68	0.00	1,081.32
66. 102-5002-31-31-0-1306-57350 COSMO - SOFTWARE	2,400.00	5,527.31	0.00	(3,127.31)
67. 102-5002-31-31-0-1306-58110 COSMO - DUES	350.00	40.00	0.00	310.00
TOTAL 1306 COSMETOLOGY	\$126,925.30	\$47,353.35	\$87,367.27	\$(7,795.32)
1307 DIGITAL MEDIA II				
68. 102-5002-31-31-0-1307-51110 DIGITAL MEDIA 2 - SALARIES	0.00	1,849.20	16,642.74	(18,491.94)
69. 102-5002-31-31-0-1307-52200 DIGITAL MEDIA 2 - FICA & MED T	0.00	133.65	1,273.17	(1,406.82)

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	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021
70. 102-5002-31-31-0-1307-52710 DIGIAL MEDIA 2 - WORKERS COM	0.00	14.42	0.00	(14.42)
71. 102-5002-31-31-0-1307-54320 DIGITAL MEDIA 2 - REPAIRS & M	500.00	0.00	0.00	500.00
72. 102-5002-31-31-0-1307-55810 DIGITAL MEDIA 2 - TRAVEL & CC	350.00	0.00	0.00	350.00
73. 102-5002-31-31-0-1307-56110 DIGITAL MEDIA 2 - SUPPLIES	13,000.00	7,800.82	6,307.59	(1,108.41)
74. 102-5002-31-31-0-1307-57350 DIGITAL MEDIA 2 - COMPUTER S	1,000.00	0.00	0.00	1,000.00
TOTAL 1307 DIGITAL MEDIA II	\$14,850.00	\$9,798.09	\$24,223.50	\$(19,171.59)
1308 ELECTRICAL				
75. 102-5002-31-31-0-1308-51110 ELECTRICAL- TEACHER SALARI	46,681.00	11,978.48	26,951.52	7,751.00
76. 102-5002-31-31-0-1308-51210 ELECTRICAL - PARA WAGES	15,000.00	0.00	0.00	15,000.00
77. 102-5002-31-31-0-1308-52200 ELECTRICAL- FICA & MED TAX	3,572.00	916.32	2,061.79	593.89
78. 102-5002-31-31-0-1308-52710 ELECTRICAL - WORKERS COMP	384.00	93.44	0.00	290.56
79. 102-5002-31-31-0-1308-52810 ELECTRICAL- GROUP DENTAL IN	0.00	113.04	268.47	(381.51)
80. 102-5002-31-31-0-1308-52920 ELECTRICAL- GROUP LIFE INS	55.00	17.52	41.61	(4.13)
81. 102-5002-31-31-0-1308-54320 ELECTRICAL-REPAIRS & MAINT	450.00	0.00	0.00	450.00
82. 102-5002-31-31-0-1308-55810 ELECTRICAL TRAVEL & CONF	350.00	0.00	395.00	(45.00)
83. 102-5002-31-31-0-1308-56110 ELECTRICAL- SUPPLIES	21,000.00	4,006.45	9,445.46	7,548.09
84. 102-5002-31-31-0-1308-56150 ELECTRICAL-CLOTHING ALLOW.	350.00	0.00	0.00	350.00
85. 102-5002-31-31-0-1308-56410 ELECTRICAL- BOOKS	1,600.00	2,220.96	0.00	(620.96)
TOTAL 1308 ELECTRICAL	\$89,442.00	\$19,346.21	\$39,163.85	\$30,931.94
1309 CULINARY				
86. 102-5002-31-31-0-1309-51110 CULINARY - SALARIES	53,762.00	16,650.16	37,462.84	(351.00)
87. 102-5002-31-31-0-1309-52200 CULINARY - FICA & MED TAX	4,138.00	1,187.36	2,865.91	84.73
88. 102-5002-31-31-0-1309-52710 CULINARY - WORKERS COMP	439.00	129.84	0.00	309.16
89. 102-5002-31-31-0-1309-52810 CULINARY - GROUP DENTAL IN	368.00	113.04	268.47	(13.51)
90. 102-5002-31-31-0-1309-52920 CULINARY - GROUP LIFE INS	57.00	17.52	41.61	(2.13)
91. 102-5002-31-31-0-1309-53220 CULINARY - CONTRACTED SRV	3,000.00	3,141.00	600.00	(741.00)
92. 102-5002-31-31-0-1309-54320 CULINARY - REPAIRS & MAINT	3,000.00	3,666.92	100.00	(766.92)
93. 102-5002-31-31-0-1309-55810 CULINARY - TRAVEL & CONF	450.00	0.00	0.00	450.00
94. 102-5002-31-31-0-1309-56110 CULINARY - SUPPLIES	29,000.00	8,170.19	9,164.75	11,665.06
95. 102-5002-31-31-0-1309-56150 CULINARY - CLOTHING ALLOWA	2,500.00	0.00	855.00	1,645.00
96. 102-5002-31-31-0-1309-56410 CULINARY - BOOKS	1,600.00	2,561.93	0.00	(961.93)
TOTAL 1309 CULINARY	\$98,314.00	\$35,637.96	\$51,358.58	\$11,317.46
1310 HVAC				
97. 102-5002-31-31-0-1310-51110 HVAC - TEACHER SALARIES	66,630.00	21,353.07	46,356.93	(1,080.00)
98. 102-5002-31-31-0-1310-51210 HVAC - PARA WAGES	15,000.00	0.00	0.00	15,000.00
99. 102-5002-31-31-0-1310-52200 HVAC - FICA & MED TAX	5,097.00	1,633.46	3,546.31	(82.77)
100. 102-5002-31-31-0-1310-52710 HVAC - WORKERS COMP	540.00	166.57	0.00	373.43
101. 102-5002-31-31-0-1310-52920 HVAC - GROUP LIFE INS	55.00	17.52	41.61	(4.13)
102. 102-5002-31-31-0-1310-55810 HVAC - TRAVEL & CONF	350.00	0.00	0.00	350.00
103. 102-5002-31-31-0-1310-56110 HVAC - SUPPLIES	24,000.00	8,731.59	18,720.60	(3,452.19)
104. 102-5002-31-31-0-1310-56410 HVAC - BOOKS	1,600.00	0.00	1,535.76	64.24

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TOTAL 1310 HVAC	\$113,272.00	\$31,902.21	\$70,201.21	\$11,168.58
1311 BUILDING TRADES				
105. 102-5002-31-31-0-1311-51110 BLDING TRADES- TEACHER SAL	64,635.00	14,758.82	31,533.93	18,342.25
106. 102-5002-31-31-0-1311-51210 BLDING TRADES-PARA WAGES	22,484.00	6,542.62	12,874.45	3,066.93
107. 102-5002-31-31-0-1311-52200 BLDING TRADES-FICA & MED T	6,664.00	1,520.45	3,397.24	1,746.31
108. 102-5002-31-31-0-1311-52340 BUILDING TRADES - VMERS	809.00	294.42	620.70	(106.12)
109. 102-5002-31-31-0-1311-52710 BLDING TRADES-WORKERS CO	679.00	166.11	0.00	512.89
110. 102-5002-31-31-0-1311-52810 BLDING TRADES-GROUP DENTA	529.00	174.29	399.72	(45.01)
111. 102-5002-31-31-0-1311-52920 BLDING TRADES-GROUP LIFE IN	109.00	36.49	82.26	(9.75)
112. 102-5002-31-31-0-1311-54320 BLDING TRADES-REPAIRS & MA	1,000.00	65.46	0.00	934.54
113. 102-5002-31-31-0-1311-55810 BLDING TRADES-TRAVEL & CO	350.00	0.00	0.00	350.00
114. 102-5002-31-31-0-1311-56110 BLDING TRADES- SUPPLIES	29,000.00	19,162.55	28,559.79	(18,722.34)
115. 102-5002-31-31-0-1311-56410 BLDING TRADES- BOOKS	1,500.00	0.00	2,185.67	(685.67)
TOTAL 1311 BUILDING TRADES	\$127,759.00	\$42,721.21	\$79,653.76	\$5,384.03
1312 AUTO TECH				
116. 102-5002-31-31-0-1312-51110 AUTO TECH- TEACHER SALARIE	44,984.00	14,015.07	31,533.93	(565.00)
117. 102-5002-31-31-0-1312-51210 AUTO TECH-PARA WAGES	25,000.00	0.00	0.00	25,000.00
118. 102-5002-31-31-0-1312-52200 AUTO TECH- FICA & MED TAX	3,441.00	1,033.04	2,412.34	(4.38)
119. 102-5002-31-31-0-1312-52710 AUTO TECH-WORKERS COMP	351.00	109.28	0.00	241.72
120. 102-5002-31-31-0-1312-52810 AUTO TECH- GROUP DENTAL IN	368.00	113.04	268.47	(13.51)
121. 102-5002-31-31-0-1312-52920 AUTO TECH- GROUP LIFE INS	57.00	17.52	41.61	(2.13)
122. 102-5002-31-31-0-1312-54320 AUTO TECH-REPAIRS & MAINT	3,600.00	140.47	0.00	3,459.53
123. 102-5002-31-31-0-1312-55810 AUTO TECH-TRAVEL & CONF	1,000.00	0.00	0.00	1,000.00
124. 102-5002-31-31-0-1312-56110 AUTO TECH - SUPPLIES	21,000.00	9,462.90	10,587.86	949.24
125. 102-5002-31-31-0-1312-56410 AUTO TECH-BOOKS	350.00	0.00	0.00	350.00
126. 102-5002-31-31-0-1312-57350 AUTO TECH-SOFTWARE	3,500.00	4,446.00	485.00	(1,431.00)
TOTAL 1312 AUTO TECH	\$103,651.00	\$29,337.32	\$45,329.21	\$28,984.47
1313 COOP ED				
127. 102-5002-31-31-0-1313-51110 COOP ED- TEACHERS SALARIES	66,630.00	21,030.86	45,009.68	589.46
128. 102-5002-31-31-0-1313-52200 COOP ED- FICA & MED TAX	5,297.00	1,600.02	3,443.24	253.74
129. 102-5002-31-31-0-1313-52710 COOP ED-WORKERS COMP	540.00	164.01	0.00	375.99
130. 102-5002-31-31-0-1313-52810 COOP ED- GROUP DENTAL INS	354.00	109.40	268.47	(23.87)
131. 102-5002-31-31-0-1313-52920 COOP ED- GROUP LIFE INS	55.00	16.96	41.61	(3.57)
132. 102-5002-31-31-0-1313-55810 COOP ED- TRAVEL & CONF	2,800.00	26.88	0.00	2,773.12
133. 102-5002-31-31-0-1313-56110 COOP ED-SUPPLIES	1,500.00	0.00	0.00	1,500.00
134. 102-5002-31-31-0-1313-56150 COOP ED-CLOTHING ALLOWAN	300.00	0.00	0.00	300.00
135. 102-5002-31-31-0-1313-58110 COOP ED-DUES	150.00	0.00	100.00	50.00
TOTAL 1313 COOP ED	\$77,626.00	\$22,948.13	\$48,863.00	\$5,814.87
1314 DIGITAL MEDIA				
136. 102-5002-31-31-0-1314-51110 DIGITAL MEDIA - TEACHER SAL	46,681.00	14,015.07	31,533.93	1,132.00
137. 102-5002-31-31-0-1314-52200 DIGITAL MEDIA - FICA & MED T	3,572.00	1,031.12	2,412.34	128.54

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138. 102-5002-31-31-0-1314-52710 DIGITAL MEDIA - WORKERS COI	374.00	109.28	0.00	264.72
139. 102-5002-31-31-0-1314-52810 DIGITAL MEDIA - GROUP DENTA	368.00	113.04	268.47	(13.51)
140. 102-5002-31-31-0-1314-52920 DIGITAL MEDIA - GROUP LIFE IN	57.00	17.52	41.61	(2.13)
141. 102-5002-31-31-0-1314-54320 DIGITAL MEDIA - REPAIRS & MA	750.00	706.84	353.42	(310.26)
142. 102-5002-31-31-0-1314-55810 DIGITAL MEDIA - TRAVEL & COI	1,400.00	0.00	0.00	1,400.00
143. 102-5002-31-31-0-1314-56110 DIGITAL MEDIA - SUPPLIES	22,000.00	10,365.88	5,199.00	6,435.12
144. 102-5002-31-31-0-1314-57350 DIGITAL MEDIA - SOFTWARE	2,800.00	0.00	3,400.00	(600.00)
TOTAL 1314 DIGITAL MEDIA	\$78,002.00	\$26,358.75	\$43,208.77	\$8,434.48
1315 BAKE SHOP				
145. 102-5002-31-31-0-1315-51110 BAKE SHOP - TEACHER SALARIE	50,371.00	15,632.00	35,172.00	(433.00)
146. 102-5002-31-31-0-1315-52200 BAKE SHOP - FICA & MED TAX	3,853.00	1,154.80	2,690.65	7.55
147. 102-5002-31-31-0-1315-52710 BAKE SHOP - WORKERS COMP	413.00	121.92	0.00	291.08
148. 102-5002-31-31-0-1315-52810 BAKE SHOP - GROUP DENTAL IN	354.00	113.04	268.47	(27.51)
149. 102-5002-31-31-0-1315-52920 BAKE SHOP - GROUP LIFE INS	54.00	17.52	41.61	(5.13)
150. 102-5002-31-31-0-1315-56110 BAKE SHOP - SUPPLIES	21,000.00	6,859.38	7,851.36	6,289.26
151. 102-5002-31-31-0-1315-56150 BAKE SHOP - CLOTHING ALLOW	1,500.00	0.00	855.00	645.00
152. 102-5002-31-31-0-1315-56410 BAKE SHOP - BOOKS	1,000.00	2,222.78	0.00	(1,222.78)
153. 102-5002-31-31-0-1315-58110 BAKE SHOP - DUES	100.00	100.00	0.00	0.00
TOTAL 1315 BAKE SHOP	\$78,645.00	\$26,221.44	\$46,879.09	\$5,544.47
1316 NATURAL RESOURCES				
154. 102-5002-31-31-0-1316-51110 NAT RESRC - TEACHER SALARIE	62,839.00	18,776.32	42,246.68	1,816.00
155. 102-5002-31-31-0-1316-52200 NAT RESRC - FICA & MED TAX	4,807.00	1,395.36	3,231.87	179.77
156. 102-5002-31-31-0-1316-52710 NAT RESRC - WORKERS COMP	500.00	146.48	0.00	353.52
157. 102-5002-31-31-0-1316-52810 NAT RESRC - GROUP DENTAL IN	368.00	113.04	268.47	(13.51)
158. 102-5002-31-31-0-1316-52920 NAT RESRC - GROUP LIFE INS	57.00	17.52	41.61	(2.13)
159. 102-5002-31-31-0-1316-53220 NAT RESRC - CONTRA ED SRV	1,800.00	35.00	0.00	1,765.00
160. 102-5002-31-31-0-1316-54320 NAT RESRC - REPAIRS & MAINT	2,000.00	0.00	0.00	2,000.00
161. 102-5002-31-31-0-1316-55810 NAT RESRC - TRAVEL & CONF	1,000.00	0.00	0.00	1,000.00
162. 102-5002-31-31-0-1316-56110 NAT RESRC - SUPPLIES	14,000.00	6,417.00	3,662.87	3,920.13
163. 102-5002-31-31-0-1316-56150 NAT RESRC - CLOTHING ALLOW	1,500.00	0.00	0.00	1,500.00
164. 102-5002-31-31-0-1316-56410 NAT RESRC - BOOKS	350.00	205.10	0.00	144.90
TOTAL 1316 NATURAL RESOURCES	\$89,221.00	\$27,105.82	\$49,451.50	\$12,663.68
1317 ACADEMIC & ASSESSMENT				
165. 102-5002-31-31-0-1317-51110 ACA & ASMT - TEACHER SALAR	70,619.00	23,079.76	51,929.51	(4,390.27)
166. 102-5002-31-31-0-1317-52200 ACA & ASMT - FICA & MED TAX	5,423.00	1,712.24	3,972.61	(261.85)
167. 102-5002-31-31-0-1317-52710 ACA & ASMT - WORKERS COMP	571.00	180.00	0.00	391.00
168. 102-5002-31-31-0-1317-52810 ACA & ASMT - GROUP DENTAL I	353.00	113.04	268.47	(28.51)
169. 102-5002-31-31-0-1317-52920 ACA & ASMT - GROUP LIFE INS	55.00	17.52	41.61	(4.13)
170. 102-5002-31-31-0-1317-55810 ACA & ASMT - CONF & TRAVEL	2,500.00	355.00	395.00	1,750.00
171. 102-5002-31-31-0-1317-56110 ACA & ASMT - SUPPLIES	14,500.00	18,974.30	5,088.50	(9,562.80)
172. 102-5002-31-31-0-1317-56410 ACA & ASMT - BOOKS	1,500.00	169.02	0.00	1,330.98
173. 102-5002-31-31-0-1317-58110 ACA & ASMT - DUES	3,500.00	0.00	0.00	3,500.00

Barre Unified Union School District

CENTRAL VERMONT CAREER CTR FY21 BUDGET

Report # 10545

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Amount Remaining
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021
TOTAL 1317 ACADEMIC & ASSESSMENT	\$99,021.00	\$44,600.88	\$61,695.70	\$(7,275.58)
1318 VOC CO-CURRICULAR				
174. 102-5002-31-31-0-1318-51110 CO-CURRIC - TEACHER SALARIE	3,288.00	250.00	0.00	3,038.00
175. 102-5002-31-31-0-1318-52200 CO-CURRIC - FICA & MED TAX	251.00	19.13	0.00	231.87
176. 102-5002-31-31-0-1318-52710 CO-CURRIC - WORKERS COMP	25.00	1.95	0.00	23.05
177. 102-5002-31-31-0-1318-55810 CO-CURRIC - TRAVEL & CONF	7,500.00	0.00	6,000.00	1,500.00
178. 102-5002-31-31-0-1318-58110 CO-CURRIC - DUES	3,500.00	280.00	0.00	3,220.00
179. 102-5002-31-31-0-1318-58120 CO-CURRIC - FIELD TRIPS	6,000.00	0.00	5,322.00	678.00
TOTAL 1318 VOC CO-CURRICULAR	\$20,564.00	\$551.08	\$11,322.00	\$8,690.92
1319 BAKING/CULINARY				
180. 102-5002-31-31-0-1319-51110 BAKING/CULINARY - SALARIES	0.00	250.00	0.00	(250.00)
181. 102-5002-31-31-0-1319-52200 BAKING/CULINARY - FICA & ME	0.00	19.13	0.00	(19.13)
182. 102-5002-31-31-0-1319-52710 BAKING/CULINARY - WORKERS	0.00	1.95	0.00	(1.95)
TOTAL 1319 BAKING/CULINARY	\$0.00	\$271.08	\$0.00	\$(271.08)
1510 CVCC - TAN INTEREST				
183. 102-5002-31-31-0-1510-58350 CVCC - TAN INTEREST	7,500.00	0.00	0.00	7,500.00
TOTAL 1510 CVCC - TAN INTEREST	\$7,500.00	\$0.00	\$0.00	\$7,500.00
2120 GUIDANCE				
184. 102-5002-31-31-0-2120-51110 GUIDANCE- TEACHER SALARIE	50,970.00	17,163.98	35,576.32	(1,770.30)
185. 102-5002-31-31-0-2120-52110 GUIDANCE- GROUP HEALTH IN	6,922.00	2,146.24	5,097.32	(321.56)
186. 102-5002-31-31-0-2120-52200 GUIDANCE- FICA & MED TAX	3,899.00	1,262.89	2,721.59	(85.48)
187. 102-5002-31-31-0-2120-52710 GUIDANCE-WORKERS COMP	398.00	133.91	0.00	264.09
188. 102-5002-31-31-0-2120-52810 GUIDANCE- GROUP DENTAL IN	368.00	113.04	268.47	(13.51)
189. 102-5002-31-31-0-2120-52920 GUIDANCE- GROUP LIFE INS	57.00	17.52	41.61	(2.13)
190. 102-5002-31-31-0-2120-53310 GUIDANCE-TRAINING	1,500.00	1,150.00	0.00	350.00
191. 102-5002-31-31-0-2120-55510 GUIDANCE-PRINTING	1,200.00	0.00	0.00	1,200.00
192. 102-5002-31-31-0-2120-55810 GUIDANCE-TRAVEL & CONF	1,500.00	0.00	0.00	1,500.00
193. 102-5002-31-31-0-2120-56110 GUIDANCE-SUPPLIES	2,600.00	148.50	0.00	2,451.50
194. 102-5002-31-31-0-2120-58110 GUIDANCE-DUES	250.00	0.00	75.00	175.00
TOTAL 2120 GUIDANCE	\$69,664.00	\$22,136.08	\$43,780.31	\$3,747.61
2131 HEALTH				
195. 102-5002-31-31-0-2131-51110 HEALTH - TEACHER SALARIES	22,030.00	6,705.68	15,087.68	236.64
196. 102-5002-31-31-0-2131-52110 HEALTH - GROUP HEALTH INS	2,251.00	725.52	1,723.17	(197.69)
197. 102-5002-31-31-0-2131-52190 HEALTH - HRA	1,500.00	0.00	0.00	1,500.00
198. 102-5002-31-31-0-2131-52200 HEALTH - FICA & MED TAX	1,685.00	487.28	1,154.22	43.50
199. 102-5002-31-31-0-2131-52710 HEALTH - WORKERS COMP	192.00	52.32	0.00	139.68
200. 102-5002-31-31-0-2131-52810 HEALTH - GROUP DENTAL INS	64.00	20.32	48.32	(4.64)
201. 102-5002-31-31-0-2131-52920 HEALTH - GROUP LIFE INS	21.00	6.24	14.98	(0.22)
202. 102-5002-31-31-0-2131-53420 HEALTH - CONTRC PROF SRVC	199.00	0.00	0.00	199.00
203. 102-5002-31-31-0-2131-53430 HEALTH - IMMUNIZATIONS	46.00	0.00	0.00	46.00

Barre Unified Union School District

CENTRAL VERMONT CAREER CTR FY21 BUDGET

Report # 10545

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Amount Remaining
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021
204. 102-5002-31-31-0-2131-54320 HEALTH - REPAIRS & MAINT	54.00	0.00	0.00	54.00
205. 102-5002-31-31-0-2131-56110 HEALTH - SUPPLIES	423.00	0.00	0.00	423.00
TOTAL 2131 HEALTH	\$28,465.00	\$7,997.36	\$18,028.37	\$2,439.27
2219 CVCC STAFF SUPPORT				
206. 102-5002-31-31-0-2219-51210 STAFF SUPPORT - TEACHER MEI	2,500.00	0.00	0.00	2,500.00
207. 102-5002-31-31-0-2219-52200 STAFF SUPPORT - FICA & MED T	195.00	0.00	0.00	195.00
208. 102-5002-31-31-0-2219-52710 STAFF SUPPORT - WORKERS CO	35.00	0.00	0.00	35.00
TOTAL 2219 CVCC STAFF SUPPORT	\$2,730.00	\$0.00	\$0.00	\$2,730.00
2220 LIBRARY				
209. 102-5002-31-31-0-2220-51110 LIBRARY - TEACHER SALARIES	12,712.00	3,816.40	8,586.87	308.73
210. 102-5002-31-31-0-2220-51210 LIBRARY - PARA WAGES	5,274.00	911.99	1,742.17	2,619.84
211. 102-5002-31-31-0-2220-52110 LIBRARY - GROUP HEALTH INS	2,519.00	386.32	917.52	1,215.16
212. 102-5002-31-31-0-2220-52200 LIBRARY - FICA & MED TAX	1,375.00	343.27	790.17	241.56
213. 102-5002-31-31-0-2220-52710 LIBRARY - WORKERS COMP	140.00	36.88	0.00	103.12
214. 102-5002-31-31-0-2220-52810 LIBRARY - GROUP DENTAL INS	64.00	20.32	48.32	(4.64)
215. 102-5002-31-31-0-2220-52920 LIBRARY - GROUP LIFE INS	30.00	6.55	14.81	8.64
216. 102-5002-31-31-0-2220-56110 LIBRARY - SUPPLIES	4,600.00	533.77	0.00	4,066.23
217. 102-5002-31-31-0-2220-56410 LIBRARY - BOOKS	2,214.00	154.16	14.40	2,045.44
218. 102-5002-31-31-0-2220-58110 LIBRARY - DUES & FEES	47.00	0.00	0.00	47.00
TOTAL 2220 LIBRARY	\$28,975.00	\$6,209.66	\$12,114.26	\$10,651.08
2320 SUPERINTENDENT				
219. 102-5002-31-31-0-2320-53110 BUUSD ASSESSMENT	207,914.00	0.00	0.00	207,914.00
TOTAL 2320 SUPERINTENDENT	\$207,914.00	\$0.00	\$0.00	\$207,914.00
2410 PRINCIPALS OFFICE				
220. 102-5002-31-31-0-2410-51120 DIRECTOR - DEPT CHAIR STIPEN	15,000.00	3,451.86	0.00	11,548.14
221. 102-5002-31-31-0-2410-51210 DIRECTOR - PARA WAGES	30,300.88	0.00	0.00	30,300.88
222. 102-5002-31-31-0-2410-51410 DIRECTOR - DIRECTORS' SALAR	201,353.00	93,116.40	108,438.93	(202.33)
223. 102-5002-31-31-0-2410-51510 DIRECTOR - CLERICAL WAGES	125,579.00	55,856.76	66,529.82	3,192.42
224. 102-5002-31-31-0-2410-52110 DIRECTOR - GROUP HEALTH IN	72,616.00	30,320.52	36,117.09	6,178.39
225. 102-5002-31-31-0-2410-52190 DIRECTOR - HRA	6,000.00	0.00	0.00	6,000.00
226. 102-5002-31-31-0-2410-52200 DIRECTOR - FICA & MED TAX	27,427.00	10,761.60	13,385.10	3,280.30
227. 102-5002-31-31-0-2410-52310 DIRECTOR - EMPLOYEE PENSIO	6,529.00	2,801.33	3,326.48	401.19
228. 102-5002-31-31-0-2410-52510 DIRECTOR - TUITION	6,000.00	0.00	0.00	6,000.00
229. 102-5002-31-31-0-2410-52710 DIRECTOR - WORKERS COMP	2,936.00	1,188.23	0.00	1,747.77
230. 102-5002-31-31-0-2410-52810 DIRECTOR - GROUP DENTAL IN	2,012.00	706.18	1,003.23	302.59
231. 102-5002-31-31-0-2410-52920 DIRECTOR - GROUP LIFE INS	852.00	369.28	433.90	48.82
232. 102-5002-31-31-0-2410-52940 DIRECTOR - GROUP LTD INS	231.00	0.00	0.00	231.00
233. 102-5002-31-31-0-2410-53220 DIRECTOR - CONTRA ED SRVC	3,000.00	0.00	0.00	3,000.00
234. 102-5002-31-31-0-2410-53230 DIRECTOR - CONTRA PROF SRV	6,000.00	35,241.60	23,312.70	(52,554.30)
235. 102-5002-31-31-0-2410-54320 DIRECTOR - REPAIRS & MAINT	4,000.00	0.00	0.00	4,000.00
236. 102-5002-31-31-0-2410-55330 DIRECTOR - POSTAGE	3,500.00	4,231.02	58.94	(789.96)

Barre Unified Union School District

CENTRAL VERMONT CAREER CTR FY21 BUDGET

Report # 10545

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Y-T-D Expenses 7/1/2020 - 6/30/2021	Encumbrances 7/1/2020 - 6/30/2021	Amount Remaining 7/1/2020 - 6/30/2021
237. 102-5002-31-31-0-2410-55410 DIRECTOR - ADVERTISING	12,000.00	0.00	4,212.00	7,788.00
238. 102-5002-31-31-0-2410-55510 DIRECTOR - PRINTING	7,700.00	577.00	0.00	7,123.00
239. 102-5002-31-31-0-2410-55530 DIRECTOR - B&W COPY OVERA	650.00	0.00	0.00	650.00
240. 102-5002-31-31-0-2410-55540 DIRECTOR - COLOR COPY OVER	2,500.00	568.38	0.00	1,931.62
241. 102-5002-31-31-0-2410-55810 DIRECTOR -TRAVEL & CONF	4,500.00	125.00	956.00	3,419.00
242. 102-5002-31-31-0-2410-56110 DIRECTOR - SUPPLIES	13,000.00	2,718.92	3,221.50	7,059.58
243. 102-5002-31-31-0-2410-56180 DIRECTOR - GRADUATION	5,000.00	1,741.46	0.00	3,258.54
244. 102-5002-31-31-0-2410-58110 DIRECTOR - DUES & FEES	1,400.00	1,269.00	0.00	131.00
TOTAL 2410 PRINCIPALS OFFICE	\$560,085.88	\$245,044.54	\$260,995.69	\$54,045.65
2580 TECHNOLOGY				
245. 102-5002-31-31-0-2580-51110 TECHNOLOGY - WEBSITE COOR	2,500.00	1,250.00	0.00	1,250.00
246. 102-5002-31-31-0-2580-52200 TECHNOLOGY - FICE & MED TA	0.00	95.63	0.00	(95.63)
247. 102-5002-31-31-0-2580-52710 WORKERS COMP	0.00	9.75	0.00	(9.75)
248. 102-5002-31-31-0-2580-57330 CVCC - TECH EQUIPMENT	46,500.00	29,668.56	16,636.00	195.44
TOTAL 2580 TECHNOLOGY	\$49,000.00	\$31,023.94	\$16,636.00	\$1,340.06
2610 FACILITIES				
249. 102-5002-31-31-0-2610-51810 FACILITIES - CUSTODIANS/MAIN	76,976.00	28,793.61	36,011.31	12,171.08
250. 102-5002-31-31-0-2610-52110 FACILITIES - GROUP HEALTH IN	15,188.00	8,659.75	10,788.94	(4,260.69)
251. 102-5002-31-31-0-2610-52190 FACILITIES - HRA	3,000.00	0.00	0.00	3,000.00
252. 102-5002-31-31-0-2610-52200 FACILITIES - FICA & MED TAX	5,705.00	2,014.79	2,754.86	935.35
253. 102-5002-31-31-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	4,020.00	1,512.76	1,745.51	761.73
254. 102-5002-31-31-0-2610-52340 FACILITIES-VMERS	997.00	535.75	626.45	(165.20)
255. 102-5002-31-31-0-2610-52710 FACILITIES - WORKERS COMP	4,807.00	2,147.62	0.00	2,659.38
256. 102-5002-31-31-0-2610-52810 FACILITIES - GROUP DENTAL IN	497.00	174.57	284.88	37.55
257. 102-5002-31-31-0-2610-52920 FACILITIES - GROUP LIFE INS	132.00	42.59	55.20	34.21
258. 102-5002-31-31-0-2610-52940 FACILITIES - GROUP LTD INS	100.00	0.00	0.00	100.00
259. 102-5002-31-31-0-2610-54110 FACILITIES - WATER / SEWAGE	2,781.00	330.25	0.00	2,450.75
260. 102-5002-31-31-0-2610-54220 FACILITIES - SNOW PLOW SRVC	5,400.00	2,004.75	3,341.25	54.00
261. 102-5002-31-31-0-2610-54250 FACILITIES - RUBBISH REMOVA	3,600.00	1,402.89	0.00	2,197.11
262. 102-5002-31-31-0-2610-54320 FACILITIES - REPAIRS & MAINT	10,700.00	10,054.97	0.00	645.03
263. 102-5002-31-31-0-2610-54510 FACILITIES - CONSTRUCT SERV	9,720.00	35,800.94	0.00	(26,080.94)
264. 102-5002-31-31-0-2610-54900 FACILITIES - PURCH SECUR SRV	900.00	84.60	0.00	815.40
265. 102-5002-31-31-0-2610-55310 FACILITIES - TELEPHONE	1,900.00	12.10	0.00	1,887.90
266. 102-5002-31-31-0-2610-56120 FACILITIES-CUSTODIAL SUPPLIE	7,718.00	2,648.42	0.00	5,069.58
267. 102-5002-31-31-0-2610-56130 FACILITIES - SUPPLIES	12,000.00	6,465.62	0.00	5,534.38
268. 102-5002-31-31-0-2610-56150 FACILITIES - CLOTHING ALLOW,	630.00	59.91	0.00	570.09
269. 102-5002-31-31-0-2610-56210 FACILITIES - GAS	1,233.00	242.87	0.00	990.13
270. 102-5002-31-31-0-2610-56220 FACILITIES - ELECTRICTY	32,580.00	149.91	0.00	32,430.09
271. 102-5002-31-31-0-2610-56240 FACILITIES - FUEL OIL	1,440.00	869.13	0.00	570.87
272. 102-5002-31-31-0-2610-56270 FACILITIES - WOOD CHIPS	16,200.00	3,674.77	0.00	12,525.23
273. 102-5002-31-31-0-2610-57330 FACILITIES - EQUIPMENT	0.00	2,236.77	0.00	(2,236.77)
TOTAL 2610 FACILITIES	\$218,224.00	\$109,919.34	\$55,608.40	\$52,696.26

Barre Unified Union School District CENTRAL VERMONT CAREER CTR FY21 BUDGET

Report # 10545

Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Amount Remaining
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021
2660 SCHOOL RESOURCE OFFICER				
274. 102-5002-31-31-0-2660-53220 CVCC - SCHOOL OFFICER	8,500.00	0.00	0.00	8,500.00
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$8,500.00	\$0.00	\$0.00	\$8,500.00
2711 TRANSPORTATION				
275. 102-5002-31-31-0-2711-55190 CVCC - STUDENT TRANSPORT	44,200.00	2,514.52	0.00	41,685.48
TOTAL 2711 TRANSPORTATION	\$44,200.00	\$2,514.52	\$0.00	\$41,685.48
5020 LONG TERM DEBT				
276. 102-5002-31-31-0-5020-58310 CVCC PRINCIPAL - LONG TERM	40,000.00	40,120.49	0.00	(120.49)
277. 102-5002-31-31-0-5020-58320 CVCC INTEREST - LONG TERM I	11,000.00	9,010.99	0.00	1,989.01
TOTAL 5020 LONG TERM DEBT	\$51,000.00	\$49,131.48	\$0.00	\$1,868.52
TOTAL 102 CENTRAL VERMONT CAREER CENTER	\$3,130,436.13	\$1,039,458.48	\$1,451,673.63	\$639,304.02
GRAND TOTAL	\$3,130,436.13	\$1,039,458.48	\$1,451,673.63	\$639,304.02

BUUSD SPAULDING EDUCATIONAL ALTERNATIVES (SEA)

FINANCING/TIMELINE UPDATE

December 15, 2020

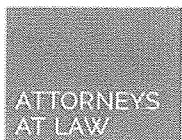
Total project cost, including property: \$3,750,000

Vermont Municipal Bond Bank (VMBB): \$2,750,000 – Application submitted December 9, 2020, 15-year term, 1.95% interest (this is subject to change slightly based on the market).

Current Expense Note (CEN): \$1,000,000 – Community Bank, paperwork will be presented to board on December 17, annual renewal, 2.1% interest-when the project is complete, scheduled for June 2021, we may not need the total amount of \$1,000,000 so it is bond counsel's recommendation to roll this into the bond ideally in the winter pool next year. You would not want to roll the total amount if not necessary.

Bond Anticipation Note (BAN): \$2,000,000-Community Bank, this is supporting our cash flow through the project, to be paid off upon issuance (February 2021) of bond funds.





PRIMMER PIPER
EGGLESTON &
CRAMER PC

J. PAUL GIULIANI
ADMITTED IN VT
pgiuliani@primmer.com
TEL: 802-223-2102
FAX: 802-223-2628

P.O. Box 1309 | Montpelier, VT 05601-1309

December 18, 2020

Hope G. Crifo
Community Bank, N.A.
361 North Main Street
Barre, VT 05641-4155

*Attached documents
to be signed by
Paul.*

Re: \$1,000,000 Barre Unified Union School District Current Expense Note
No. 1 dated December 18, 2020 \$1,000,000 Due December 17, 2021

We have examined the law and the action taken at the meeting of the Board of School Directors of the Barre Unified Union School District ("the District") on December 17, 2020 resolutions of the Board of School Directors adopted thereat, the Current Expense Note described above (the "Note") and issued in pursuance of the foregoing actions and proceedings, together with other records, proofs and certificates deemed necessary and sufficient for the purposes hereof, from all of which we are of the opinion that, as of the date hereof, said Note is a lawful general obligation of the District, payable according to the terms and tenor thereof from unlimited ad valorem taxes on the grand list of all taxable property in the District, as established, apportioned and assessed by law, unless paid from other sources, and the rights and remedies of the creditors of the District, including holders of its bonds and notes, are subject to bankruptcy, insolvency, reorganization, moratorium, and other laws affecting the rights and remedies of creditors, to the extent constitutionally applicable, and that their enforcement may be subject to the exercise of judicial discretion in appropriate cases. As to matters of fact relevant and material to our opinion, we have relied upon certified proceedings and other certifications and representations of public officials and others furnished to us without undertaking to verify the same by independent investigations.

The District is a lawfully constituted corporate instrumentality of the State of Vermont. The officers signing said Note are the duly elected, qualified and acting officers of the District as indicated. The said Note is in all respects in conformity with the laws and constitution of the State of Vermont, and is not in excess of any debt limit.

Without limiting the generality of the foregoing, we certify that we have made due and diligent inquiry to ascertain if any litigation is pending or threatened in any State or Federal court of competent jurisdiction to restrain or enjoin in any way the issuance and delivery of the Note to Community Bank, N.A., or the expenditures financed by the proceeds of said Note, and we find none.

We have reviewed the accompanying tax certification of the District relating to the reasonable expectation as of the date of issuance of the Note, that the proceeds of the Note will not be used in a manner that would cause the Note to be an "arbitrage bond" or "private activity bond" within the meaning of Sections 103(c), 141 and 148(a) of the Internal Revenue Code of 1986, as amended, and the Regulations promulgated thereunder (collectively, the "Code").

Based upon our examination of law and review of such certification, it is our opinion that the facts, estimates and circumstances set forth in such certificate are sufficient to satisfy the criteria which are necessary under Code Sections 103(c), 141 and 148(a) to support the conclusion that the Note will not be an "arbitrage bond" or "private activity bond" within the meaning of said Code Sections. No matters have come to our attention which, in our opinion, make unreasonable or incorrect the representations made in such certification.

Assuming compliance by the District with its covenants to comply with the Code, the interest on the Note is exempt from federal and Vermont income taxes presently in force, to the extent that interest on the Note is excluded from gross income for federal income tax purposes. The opinion set forth in this paragraph is subject to the condition that the District comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Note in order that interest thereon be (or continue to be) excluded from gross income for federal income tax purposes. Failure to comply with certain of such requirements could cause the interest on the Note to be so included in gross income retroactive to the date of issuance of the note. The District has covenanted to comply with all such requirements and to designate the Note as a "qualified obligation" under Section 265(b) of the Code.

We express no opinion regarding other federal tax consequences arising with respect to the Note.

Stacey L. Taylor
March 5, 2020
Page 3

PRIMMER PIPER EGGLESTON & CRAMER PC

By: _____
J. Paul Giuliani

JPG:sr

cc: Lisa J. Perrault, Business Manager
Barre Unified Union School District
120 Ayers Street
Barre, VT 05641-4304

Note No. 1 of 1

\$1,000,000

BARRE UNIFIED UNION SCHOOL DISTRICT
CURRENT EXPENSE NOTE

Barre, Vermont

December 18, 2020

For value received, the Barre Unified Union School District (the "District") promises to pay to COMMUNITY BANK, N.A., or registered assign the principal sum of:

ONE MILLION 00/100 DOLLARS
(\$1,000,000.00)

on December 17, 2021 with interest at the rate of 2.10% per annum, calculated on the basis of an actual 365 day year from the date of original delivery of this note, with principal and interest payable in lawful money of the United States at the Main Office of COMMUNITY BANK, N.A., in the city of Olean, New York. Principal and interest may be prepaid in whole or in part prior to the above maturity date.

The proceeds of this note will be expended to pay unanticipated costs incurred in the construction of school building improvements authorized at the March 3, 2020 annual meeting of the District, and is issued pursuant to a resolution adopted by the Board of School Directors of the District at a meeting thereof duly noticed, called and held on December 17, 2020.

It is hereby certified and recited that all acts, conditions and things required to be done precedent to and in the issuance of this note have been done, have happened and have been performed in regular and due form as required by law and that the full faith and credit of the said District are hereby irrevocably pledged for the payment of this note.

BARRE UNIFIED UNION SCHOOL DISTRICT

By: _____
Chair, Board of School Directors

District Treasurer

ATTEST:

District Clerk

BARRE UNIFIED UNION SCHOOL DISTRICT
RESOLUTION
CURRENT EXPENSE BORROWING

WHEREAS, the Board of School Directors is authorized and empowered to borrow money on the credit of the Barre Unified Union School District (the "District") to defray the cost of paying current expenses incurred and accrued for the delivery of governmental services and functions; and

WHEREAS, it is hereby found and determined that in order to carry out the responsibilities placed upon the Board of School Directors by law, it is necessary and expedient for the District to meet current expenses; and

WHEREAS, the District has been and is now providing essential governmental services, namely the construction of school building improvements authorized by the District at the March 3, 2020 meeting thereof, and funds are needed to meet unanticipated expenses relating thereto; and

WHEREAS, current funds are and will not be available to pay in full the incurred and accrued current expenses related to the construction of such improvements after the application of the proceeds of debt obligations authorized for such purpose, and it is necessary for the Board of School Directors to borrow money on the credit of the District for such purpose; and

WHEREAS, in order to have funds available to meet current expenses as aforesaid, the Board of School Directors has arranged to borrow \$1,000,000 from Community Bank, N.A., with such borrowing evidenced by a single Current Expense Note (the "Note").

THEREFORE, BE IT RESOLVED, that the Board of School Directors and the District Treasurer proceed forthwith to complete said transaction and issue said evidence of indebtedness to cover the same in accordance with the proposal of Community Bank, N.A., the acceptance of which proposal is hereby confirmed; and

BE IT FURTHER RESOLVED, that said evidence of debt when issued and delivered pursuant to this Resolution shall be a valid and binding general obligation of the District, payable according to the terms and tenor thereof from unlimited ad valorem taxes duly assessed on the grand list of taxable property in said District, as assigned, apportioned and established by law; and

BE IT FURTHER RESOLVED, that all acts and things heretofore done by the lawfully constituted officers of the District and its Board of School Directors in, about, or concerning the expenditure of proceeds of the Note evidencing the borrowing and the issuance thereof are hereby ratified and confirmed; and

We hereby certify that the Chair of the Board of School Directors and the District Treasurer are authorized to sign and deliver the Note, numbered 1, dated December 18, 2020 and due December 17, 2021, with an interest rate of 2.10%, payable as therein set forth and further certify that the Note is issued under and pursuant to this Resolution adopted at a duly noticed and warned meeting of the Board of School Directors of the District held on December 17, 2020.

We the said Board of School Directors and District Treasurer of the District, hereby certify that we are the duly chosen, qualified and acting officers of the District, that the Note is issued pursuant to authority, that no proceeding relating thereto has been taken other than as shown in the foregoing recital, that no such authority or action has been amended or repealed, and that there is no litigation threatened or pending in any state or federal court of competent jurisdiction seeking to enjoin either the issuance of the

Note or the expenditures being financed by the proceeds of the same.

We also certify that there has been full and timely compliance with all public procurement, solicitation and bidding laws, ordinances and regulations with respect to each of the transactions embodied in this Resolution.

We certify also that no litigation is pending or threatened affecting the validity of the Note or the apportionment and assessment of taxes if necessary, to pay the same when due, that neither the corporate existence nor the boundaries of the District, nor the title of any of us to our respective offices is being questioned or contested.

Further, we hereby certify to and covenant with Community Bank, N.A., its successors and assigns, including specifically the transferees, assigns, holders and owners of the above-described Note that:

1. No proceeds of the Note (including investment proceeds thereof) will be used (directly or indirectly) in any trade or business carried on by any person other than the District nor used to make or finance loans to any person.
2. During the current calendar year, the District will not issue debt of any sort aggregating \$10,000,000.00 or more.
3. The District will file when and as required with the Treasury Department or Internal Revenue Service information returns relating to the issuance of the Note and all other obligations of the District.
4. The District will comply with, perform, maintain and keep each and every covenant, representation, certification and undertaking in the accompanying Tax Certificate, execution and delivery of which is hereby authorized.

Adopted at a regular meeting of the Board of School Directors of the Barre Unified Union School District duly noticed and held on December 17, 2020.

ATTEST:

District Clerk

TAX CERTIFICATE

We, the Chair of the Board of School Directors of the Barre Unified Union School District (the "Issuer") and the District Treasurer, hereby certify and represent as follows with respect to the \$1,000,000 Current Expense Note numbered R-1, of the Issuer (the "Note"), which Note is dated December 18, 2020 and is payable as therein set forth:

1. The Issuer is issuing and delivering the Note simultaneously with the delivery of this Certificate.
2. We are the officers of the Issuer charged by law with the responsibility for issuing the Note.
3. The Note is being issued for the purpose of defraying the cost of unanticipated expenses related to the construction of school building improvements authorized by the Issuer at the 2020 annual meeting thereof.
4. The entire amount borrowed by the issuance of the Note, together with all of such, if any, amounts previously raised or borrowed for the same purpose, does not exceed the total cost of such expenses less all other funds available for the purpose, and all of the proceeds of the Note have been or are expected to be needed and expended for such expenses within three (3) years from the date of the first borrowing for these expenses.
5. A substantial binding obligation to pay the expenses being financed by the Note has been made. Payment of the expenses financed by the Note is expected to proceed hereafter with due diligence.
6. The Note is not being issued to refund an obligation previously issued for the same purpose described in paragraph (3).
7. Any real and personal property, acquisition of which has been financed by the Note, has not been and is not expected during the life of the Note to be sold or otherwise disposed of for consideration.
8. It is expected that any earnings or net profit derived from investment or deposit of the proceeds of the Note, including transferred proceeds, any accrued interest received upon the sale of the Note and any premium received on the delivery thereof, will be expended for current expense payment purposes within the period stated in paragraph (4) above to the extent such funds are not commingled for accounting purposes in the general funds of the Issuer with tax and other substantial operating revenues.
9. The Issuer has not created and does not expect to create or establish any debt service fund, bond payment reserve, sinking fund, or other similar fund pledged to the payment of the Note or from which it is expected that payment of the Note would be made.
10. The Issuer has not been notified of any action by the Commissioner of Internal Revenue to disqualify it as an issuer whose arbitrage certificates may be relied upon.
11. No part of the proceeds derived from the issuance and sale of the Note nor the expenditures financed by the proceeds of the Note, shall be:

- a. Used, loaned or otherwise made available to any person or other entity, other than the Issuer or a governmental body, so as to cause the Note to be classified as private activity bonds or arbitrage bonds, as those terms are defined in Sections 103(c), 141 and 148 of the Internal Revenue Code of 1986, and the Regulations promulgated thereunder (collectively, the "Code");
- b. Used directly or indirectly in a trade or business by any person other than the Issuer or another municipal entity;
- c. Loaned to any person directly or indirectly other than the Issuer;
- d. The subject of any contract, lease or agreement of any sort having a term of one year or more and calling for the payment by the Issuer of consideration other than a flat fee;
- e. Expended to finance the construction, alteration or renovation of any improvement the use, occupancy, availability or beneficial enjoyment of which shall be restricted among public users thereof or for which preferential, different or unique fees, rates, assessments or charges shall be levied;
- f. Invested in such a manner or for such a period or at a yield to result in the rebate of interest earnings thereon to the United States under any public law now or hereafter in effect.

12. The Issuer shall furnish to the United States, or any agency, department or instrumentality thereof, in a timely fashion, such information as may be required by law with respect to all evidences of debt now or hereafter issued by the Issuer.

13. Neither the proceeds of the Note, nor any earnings derived from the investment thereof, shall be expended for the purpose of paying any costs associated with the issuance of the Note.

14. The Note will not be refunded or otherwise paid, defeased or secured by the proceeds of any form of debt issued by the Issuer, if the manner of such payment, refunding or security, results in the Note being classified as a "private activity bond" or an "arbitrage bond" within the meaning of Sections 103(c), 141 and 148 of the Code.

15. The proceeds of the Note will not be used in a manner that will cause the Note to be an "arbitrage bond" or "private activity bond" within the meaning of Sections 103(c), 141 and 148 of the Code.

16. The Note is declared to be a "qualified obligation" under Section 265 of the Code.

17. The Issuer hereby adopt those post-issuance compliance procedures contained in Schedule A.

This Certificate is executed and is being delivered pursuant to Section 1.148(b)(2)(i) of the Regulations promulgated under Section 148 of the Code.

December 18, 2020

BARRE UNIFIED UNION SCHOOL DISTRICT

By: _____
Board of School Directors

And By: _____
District Treasurer

SCHEDULE A

Post-Issuance Tax Compliance Procedures For Tax-Exempt Obligations

I. INTRODUCTION

These post-issuance compliance procedures of the political subdivision to whose Tax Certificate this Schedule D is attached (the "Municipality") are intended to assist the Municipality in complying with those provisions of the Internal Revenue Code of 1986, as amended (the "Code") relating to (a) the qualified use of proceeds of the Municipality's tax-exempt and other tax advantaged bonds and notes and improvements financed by such proceeds; (b) arbitrage yield restrictions and rebate; (c) remediation of the effects of "deliberate action" of the Municipality which results in the disposition, abandonment or other change in use of property financed by the Municipality's debt obligation; and (d) the resolution of matters raised in connection with an audit or examination of the Municipality's tax-exempt or tax advantaged obligations. These procedures will be reviewed on at least an annual basis and will be updated as necessary to accurately reflect compliance responsibilities.

II. POST-ISSUANCE TAX COMPLIANCE

The Treasurer of the Municipality, or such other Municipal officer or employee possessing the statutory or contractual powers, functions and responsibilities of a chief financial officer (to the extent the same are not exercised by the Municipal Treasurer) shall be the primary bond compliance officer (the "Compliance Official") responsible for each issuance of tax-exempt bonds, notes, financing leases, or other obligations (collectively referred to herein as "bonds") by the Municipality. All information related to each bond issue and the facilities, equipment and other assets financed by such issue shall be maintained by or on behalf of the Municipality by the Compliance Official.

A. Tax Certificate and Continuing Education.

1. Tax Certificate. A Tax Certificate is prepared for each issuance of bonds. Immediately upon issuing any bonds, the Compliance Official, in conjunction with the Municipality's bond counsel and financial advisor, if any, shall review the Tax Certificate and make notes regarding specific compliance issues for such bond issue on the Post-Issuance Compliance Notes form, which is attached hereto as Exhibit A (the "Notes"). The Tax Certificate and Notes shall clearly define the roles and responsibilities relating to the ongoing compliance activities for each bond issue and will identify specific compliance requirements.

2. Continuing Education. The Compliance Official will actively seek out advice of bond counsel on any matters that appear to raise ongoing tax law compliance concerns and may attend or participate or direct other Municipal personnel to attend or

participate in seminars, teleconferences, etc. that address federal tax law compliance issues and developments in the public finance arena. National organizations such as the Securities Industry and Financial Markets Association (SIFMA) and the National Association of Bond Lawyers (NABL) offer numerous training opportunities and materials that may be useful to the Compliance Official and other Municipal employees. Additional useful materials can be found on the Internal Revenue Service website at www.irs.gov/Tax-Exempt-Bonds.

B. Tax-Exempt Bonds Compliance Monitoring.

1. **Ownership of Bond-Financed Property.** One of the requirements with respect to bonds issued by and for the benefit of political subdivisions is that 100% of the bond-financed property must be owned by a state or a local governmental unit throughout the lesser of (i) the term of the bonds and any refunding bonds or (ii) the useful life of the property. Any proposed sale, exchange, trade-in, or other disposition of ownership of or title to bond-financed property (other than a sale for salvage value or the disposal of such property as waste at the end of its useful life to the Municipality) should be reviewed with bond counsel in a timely fashion so that appropriate "remedial action" to protect the tax-advantaged status of the bonds can be taken, if required.

2. **Restrictions against Private Use.** The Compliance Official will continuously monitor the expenditure of bond proceeds and the use of facilities or equipment financed with bonds to ensure compliance with Section 141 of the Code which generally establish limitations on the use of bond-financed property by non-tax exempt or governmental entities, such as individuals using bond-financed assets on a basis other than as a member of the general public, corporations and the federal government and its agencies and instrumentalities.

a. **Use of Bond Proceeds.** The Compliance Official will monitor and maintain records with respect to expenditures to ensure that "new money" bond proceeds are being used on capital expenditures for exempt purposes in accordance with the bond documents (and also to facilitate the tracking of such expenditures with respect to refunding issues that refinance "new money" bonds) and document the allocation of all bond proceeds including "new money" and refunding purposes.

b. **Use of the Bond-Financed Facility or Equipment.**

i. Equipment assets financed or refinanced with bonds will be listed in a schedule for each bond issue. The Compliance Official will maintain (i) a list of all bond-financed equipment allocable to each bond issue and (ii) a record of such equipment's expected useful life. Equipment assets generally are not to be sold or disposed of prior to the earlier of (a) the date the "new money" bonds and all subsequent refundings of such bonds are fully paid, or (b) the end of the useful life of such equipment.

ii. Constructed, renovated or acquired assets financed or refinanced with bonds. In order to ensure that assets constructed, renovated or acquired using bond proceeds, such as buildings, real property improvements and other infrastructure assets, are not leased, sold or disposed of prior to the end of the term of the applicable bonds and of all subsequent refundings of such bonds:

- Any asset constructed, renovated or acquired with bond proceeds shall be flagged in the Municipality's records, and
- All uses of these assets will be monitored by the Compliance Official.

iii. Change of Use. If there is any proposal to change the use of a bond-financed facility from a qualified purpose to a use in which a private (or federal government) entity may have the use or benefit of such a facility, the Compliance Official will consult with bond counsel prior to the occurrence of the proposed change in use to determine what impact, if any, the proposed change may have on the tax status of the applicable bonds. Examples of changes in use that can often present difficulties include entry into management contracts with third parties and leases of space to or other use of facilities by third parties.

3. Qualification for Initial Temporary Periods and Compliance with Restrictions against Hedge Bonds.

a. Expectations as to Expenditure of Bond Proceeds.

i. In order to qualify under the Code's arbitrage rules for an initial temporary period, generally of three (3) years, for a new money financing during which bond proceeds can be invested without regard to yield (but potentially subject to rebate), the Municipality must reasonably expect to spend at least 85% of "spendable proceeds" by the end of the temporary period. In general, under Code Section 149, in order to avoid classification of an issue of bonds as "hedge bonds," the Municipality must both (x) reasonably expect to spend 85% of the "spendable proceeds" of the bond issue within the three-year period beginning on the date the bonds are issued and (y) invest not more than 50% of the proceeds of the issue in investments having a substantially guaranteed yield for four (4) years or more. These expectations have been documented for the Municipality's outstanding bond issues in the Tax Certificate executed in connection with each bond issue.

ii. If, for any reason, the Municipality's expectations concerning the period over which the bond proceeds are to be expended change from what was documented in the applicable Tax Certificate, such that the length of such period is expected to be substantially extended, the Compliance Official will consult with bond counsel.

b. Bond Proceeds Spending Schedule Compliance Monitoring. For as long as there are unspent "new money" proceeds of a bond issue, the Compliance Official will compare and analyze the original aggregate anticipated capital project spending schedule

and the actual expenditure payouts and reimbursements on each bond-financed project on an annual or more frequent basis. The purpose of this analysis is to determine the variances from the original spending schedule for each project and to document the reasons for these variances to provide a continual record on the spending progress of each bond-financed project. Factors relevant to the analysis include unexpected delays in the project timelines, extreme weather, contract time extensions due to unexpected events, supplemental agreements and any other factor with a potential to impact the progress or completion of the projects. Generally, there should be no effect on the tax-exempt status of the bonds under either the temporary period rules or the hedge bond rules if the actual disbursements do not meet the original project spending schedule, unless circumstances surrounding the actual events cast doubt on the reasonableness of the stated expectations on the issuance date. Therefore, it is important for the Compliance Official to update the progress of each project at least annually, and consult with bond counsel as to any substantial variance from the original schedule.

c. Investment Earnings Monitoring. The Compliance Official will compare and analyze the bond proceeds expenditure schedule and the actual investment earnings on each project on an annual or more frequent basis. The purpose of this analysis is to determine any variances from the expected expenditure schedule and to document the reasons for these variances.

d. Expenditure Allocation. With respect to the acquisition and construction of capital improvements financed with the proceeds of the Municipality's bonds, the Municipality hereby declares that such proceeds shall be allocated to acquisition and construction expenditures prior to the expenditure and application of funds from other public or private source.

4. Arbitrage Rebate Compliance.

a. General. Bonds may lose their tax-favored status, retroactive to the date of issuance, if they do not comply with the arbitrage restrictions of Section 148 of the Code. Two sets of requirements under the Code generally must be applied in order to determine whether bonds satisfy section 148 of the Code: (1) the yield restriction requirements of Code Section 148(a) and (2) the rebate requirements of Section 148(f).

b. Yield Restriction Requirements. The yield restriction requirements provide, in general terms, that gross proceeds of a bond issue may not be invested in investments earning a yield higher than the yield of the bond issue, except for investments (i) during one of the temporary periods permitted under the arbitrage regulations (including the initial three year temporary period described above and the 90-day temporary period for current refundings), (ii) in a reasonably required reserve or replacement fund or (iii) in an amount not in excess of the lesser of 5% of the sale proceeds of the issue or \$100,000 (the "minor portion"). Under limited circumstances, the yield on investments subject to yield restriction can be reduced through payments to the IRS known as "yield reduction payments." The Tax Certificate will identify those funds and accounts associated with a particular issue of bonds known, as of the date of issuance, to be subject to yield restriction.

c. Rebate Requirements.

i. If, consistent with the yield restriction requirements, amounts treated as bond proceeds are permitted to be invested at a yield in excess of the yield on the bonds pursuant to one of the three exceptions to yield restriction referred to above, rebate payments may be required to be made to the U.S. Treasury. Under the arbitrage regulations, the aggregate rebate amount is generally the excess of the amount earned from bond funded investments over the amount that would have been earned from such investments had they been invested at the yield on the bonds. At least 90% of the rebate amount calculated for the first computation period must be paid no later than 60 days after the end of the first computation period. The amount of rebate payments required for subsequent computation periods (other than the final period) is that amount which, when added to the future value of prior rebate payments, equals at least 90% of the rebate amount. For the final computation period, 100% of the calculated amount must be paid. Rebate exceptions and expectations are generally documented for each bond issue in the Tax Certificate executed at the time of such bond issue, although rebate liability and compliance is generally based on actual facts after bond closing.

ii. As long as there are unspent proceeds of bonds, including amounts in a debt service reserve fund, the Municipality should consider engaging an experienced independent rebate analyst to annually calculate any rebate that may result for that year and annually provide a rebate report to the Compliance Official. Bond counsel can assist with referrals to qualified rebate analysts.

d. Timing of Rebate Payments. The Compliance Official will ensure the proper calculation and payment of any rebate payment (and/or yield-reduction payment) at the required times:

- i. First installment due no later than 60 days after the end of the fifth (5th) anniversary of each bond issuance;
- ii. Succeeding installments at least every fifth (5th) following year;
- iii. Final installment no later than 60 days after retirement of last bond in the issue.

Generally, a final rebate installment will be due not later than 60 days after early retirement of the last bond in the issue in connection with a refunding of that issue. These payments are accompanied by returns filed on IRS Form 8038-T.

C. Record Retention

1. General.

Section 6001 of the Code provides the general rule for the proper retention of records for federal tax purposes. The IRS regularly advises taxpayers to maintain sufficient records to support their tax deductions, credits and exclusions. In the case of a tax-exempt bond

transaction, the primary taxpayers are the bondholders. In order to ensure the continued exclusion of interest, it is important, in all cases, that the Municipality retain sufficient records to support characterization of the bonds as tax-exempt.

2. Storage of Records.

a. All records associated with any bond issue shall be stored electronically or in hard copy form at the Municipality's main offices or at another location conveniently accessible to the Municipality.

b. The Compliance Official will ensure that the Municipality provides for appropriate storage of these records.

c. If storing documents electronically, the Municipality shall conform with IRS Revenue Procedure 97-22, 1997-1 C.B. 652 (as the same may be amended, supplemented or superseded), which provides guidance on maintaining books and records by using an electronic storage system. Bond counsel can furnish a copy of this Revenue Procedure if needed.

3. Bond Related Records.

The Municipality shall maintain bond records as defined in this section for the longer of the life of the bonds plus six (6) years or the life of refunding bonds (or series of refunding bonds) that refinance the bonds plus six (6) years. Bond records shall include the following documents:

a. Pre-Issuance Documents.

i. Guaranteed Investment Contracts ("GICs") and Investments (including Treasury State and Local Government Series obligations ("SLGs")) if applicable, the Compliance Official shall retain all documentation regarding the procurement of each GIC or other investment acquired on or before the date of bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of such non-SLGs securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules. If SLGs are purchased, copies of all preliminary and/or final subscriptions shall be maintained.

ii. Anticipated Capital Spending Schedule. The Compliance Official shall retain all documentation and calculations relating to the anticipated capital spending schedule used to meet the "reasonable expectations" test and use of proceeds tests (including copies of contracts with general and sub-contractors or summaries thereof).

- iii. Issue Sizing. The Compliance Official shall maintain a copy of all financial advisor's or underwriter's structuring information.
- iv. Bond Insurance or other Credit Enhancement. If applicable, the Compliance Official shall maintain a copy of insurance and credit provider quotes and calculations supporting the cost benefit of bond insurance or other credit enhancement.
- v. Forward Starting Swaps or Other Qualified Hedge Documentation. If applicable, the Compliance Official shall retain all documentation regarding any interest rate swap agreement(s) entered into on or before the date of bond issuance relating to the bonds, including any swap identification certificates entered into with respect thereto.
- vi. Costs of Issuance documentation. The Compliance Official shall retain all invoices, payments and certificates related to costs of issuance of the bonds.
- b. Issuance Documents.
 - i. The Compliance Official shall retain the bound bond transcript and/or digital copy thereof delivered from bond counsel.
- c. Post Issuance Documents.
 - i. Post-Issuance Guaranteed Investment Contracts and Investments (including SLGs). The Compliance Official shall retain all documentation regarding the procurement of any GIC or other investment acquired after bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of such non-SLGs securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules. If SLGs are purchased, copies of all preliminary and/or final subscriptions shall be maintained.
 - ii. Post-Issuance Swap or Other Qualified Hedge Documentation. The Compliance Official shall retain all documentation regarding any interest rate swap agreement(s) entered into after date of bond issuance relating to the bonds, including any swap identification certificates entered into with respect thereto.
 - iii. Interest Rate Resets. For bonds bearing interest at variable rates, records of each rate reset.
 - iv. Records of Investments. Statements of earnings and any other documentation regarding investments acquired with bond proceeds shall be retained by the Compliance Official.

v. Investment and Expenditure Activity Statements. The Compliance Official shall maintain or shall cause to be maintained all invoices and other spending records relating to expenditures of bond proceeds for equipment purchases and constructed, renovated or acquired projects or for any other purpose, as well as all records relating to the investment of such proceeds prior to expenditure. Such records may be maintained either electronically or in hard copy form.

vi. Records of Compliance.

- Qualification for Initial Temporary Periods and Compliance with Restrictions Against Hedge and Documentation. The Compliance Official shall prepare the annual analysis described in Section II(B)(3) of this document and maintain these records.

- Arbitrage Rebate Reports may be prepared by the Compliance Official or a third party as described in Section II(B)(4)(c)(ii) of this document and copies of all such reports will be retained by the Compliance Official.

- Rebate Returns and Payment shall be prepared at the direction of the Compliance Official and filed as described in Section II(B)(4)(d) of this document.

- Contracts under which any bond proceeds are spent (consulting engineering, acquisition, construction, etc.). The Compliance Official shall obtain copies of these contracts and retain them for the bond record.

d. General

i. Financial Statements — the Compliance Official will maintain copies of the Municipality's annual audited financial statements.

ii. Reports of any prior IRS Examinations — the Compliance Official will maintain copies of any written materials pertaining to any IRS examination of the Municipality's bonds.

iii. At least once annually the Compliance Official will confirm that the Municipality is in compliance with the terms of its Tax Certificate, including this Schedule D.

III. VOLUNTARILY CORRECTING FAILURES TO COMPLY WITH POST- ISSUANCE COMPLIANCE ACTIVITIES.

If, in the course of monitoring compliance with applicable federal tax laws, a potential violation is discovered in connection with an issue of its bonds, the Municipality may be able to address

the violation through one of the methods listed below. The Municipality should work with its bond counsel to determine the best way to proceed if a violation is discovered or suspected.

A. Taking remedial actions permitted under the Treasury Regulations. Depending upon the nature of the potential violation and the timing of the discovery of the potential violation, it may be possible for the Municipality to take "remedial action" under applicable Treasury Regulations to protect the tax-advantaged status of the bonds through timely action. Depending upon the facts, such remedial action might involve a prompt redemption or defeasance of all or a portion of the outstanding bonds or, in some cases, the tracing of sale or other disposition proceeds or the bond-financed assets to another tax law compliant use. It is essential, however, that the potential violation be brought to the attention of bond counsel as soon as possible because the remedial action rules are subject to time limits.

B. Utilizing the Voluntary Closing Agreement Program (VCAP). The Internal Revenue Manual establishes a voluntary closing agreement program for tax-benefited bonds whereby bond borrowers can disclose and resolve tax law violations through closing agreements with the Internal Revenue Service in a manner that preserves the tax-benefited status of the bonds.

IV. POST ISSUANCE TAX COMPLIANCE PROCEDURES REVIEW

The Compliance Official shall review these procedures at least annually, and implement revisions or updates as deemed appropriate, in consultation with bond counsel.

Adopted this 17th day of December, 2020 at a duly convened meeting of the legislative body of the Municipality.

Exhibit A

POST ISSUANCE COMPLIANCE NOTES
[Name of Bonds]

Transaction Parties

Bond Counsel:

Trustee/Paying Agent:

Bondowner/Purchaser:

Underwriter:

Rebate Specialist:

Other:

Information Return for Tax-Exempt Governmental Bonds

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

► Go to www.irs.gov/F8038G for instructions and the latest information.

OMB No. 1545-0720

Part I Reporting AuthorityIf Amended Return, check here ► ☐

1 Issuer's name Barre Unified Union School District		2 Issuer's employer identification number (EIN) 35-2650739
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) 120 Ayers Street	Room/suite	5 Report number (For IRS Use Only) 3
6 City, town, or post office, state, and ZIP code Barre, VT 05641-4304		7 Date of issue 12-18-20
8 Name of issue Series 2020 Current Expense Note		9 CUSIP number None
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Lisa J. Perrault, Business Manager		10b Telephone number of officer or other employee shown on 10a 802-476-5011

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11 Education	11 1,000,000
12 Health and hospital	12
13 Transportation	13
14 Public safety	14
15 Environment (including sewage bonds)	15
16 Housing	16
17 Utilities	17
18 Other. Describe ►	18
19a If bonds are TANs or RANs, check only box 19a	<input type="checkbox"/>
b If bonds are BANs, check only box 19b	<input type="checkbox"/>
20 If bonds are in the form of a lease or installment sale, check box	<input type="checkbox"/>

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	12-17-21	\$ 1,000,000	\$ 1,000,000	0.50 years	2.10 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest	22 -0-
23 Issue price of entire issue (enter amount from line 21, column (b))	23 1,000,000
24 Proceeds used for bond issuance costs (including underwriters' discount)	24 -0-
25 Proceeds used for credit enhancement	25 -0-
26 Proceeds allocated to reasonably required reserve or replacement fund	26 -0-
27 Proceeds used to refund prior tax-exempt bonds. Complete Part V	27 -0-
28 Proceeds used to refund prior taxable bonds. Complete Part V	28 -0-
29 Total (add lines 24 through 28)	29 -0-
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30 1,000,000

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded	N/A	years
32 Enter the remaining weighted average maturity of the taxable bonds to be refunded	N/A	years
33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)	N/A	
34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)	N/A	

Part VI Miscellaneous

- | | | | |
|------------|---|------------|-----|
| 35 | Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) | 35 | N/A |
| 36a | Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions | 36a | -0- |
| b | Enter the final maturity date of the GIC ► (MM/DD/YYYY) _____ | | |
| c | Enter the name of the GIC provider ► _____ | | |
| 37 | Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units | 37 | -0- |
- 36a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ☐ and enter the following information:
- b** Enter the date of the master pool bond ► (MM/DD/YYYY) _____
- c** Enter the EIN of the issuer of the master pool bond ► _____
- d** Enter the name of the issuer of the master pool bond ► _____
- 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ☒
- 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ☐
- 41a** If the issuer has identified a hedge, check here ☐ and enter the following information:
- b** Name of hedge provider ► _____
- c** Type of hedge ► _____
- d** Term of hedge ► _____
- 42** If the issuer has superintegrated the hedge, check box ☒
- 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ☒
- 44** If the issuer has established written procedures to monitor the requirements of section 148, check box ☐
- 45a** If some portion of the proceeds was used to reimburse expenditures, check here ☐ and enter the amount of reimbursement ☐
- b** Enter the date the official intent was adopted ► (MM/DD/YYYY) _____

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative _____ Date _____ District Treasurer _____
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
J. Paul Giuliani				
Firm's name ► Primmer Piper Eggleston & Cramer PC			Firm's EIN ► 03-0289541	
Firm's address ► P.O. Box 1309, Montpelier, VT 05601-1309			Phone no. 802-223-2102	

FY22 BUUSD BUDGET DEVELOPMENT CONSIDERATIONS – December 15, 2020

- **DRAFT 2 - \$47,694,361** an increase of \$2,664,394 or 5.92% increase over current budget.
- This overall change of \$394,466 from draft 1 is reflected in proposed salary increase adjustment (teacher), shift in grant funded positions, and decrease in original proposed health insurance premium/HRA contributions based on open enrollment data.
- Please use the shared Google Document to ask questions of the administration in advance of the meeting. Thank you!
- The Board proposed target of no more than 2%-5% increase or not more than \$2,251,498 (5%)
- **DRAFT 1 - \$47,988,828** which is an increase of \$2,958,862 or 6.57% increase over the current budget
- Projected salary/wages and benefits including the new state-wide health benefit plans in effect on Jan. 1, 2021, results in an increase of \$2,342,173 or 5.2%
- Remaining 1.37% increase is primarily special education

CVCC:

- **Draft 2 - \$3,351,972** an increase of \$221,536, or 7.08%
- Draft 1 - \$3,377,415 which is an increase of \$246,978 or 7.89%

FY22-Draft 2				FY21			
Location	Budget	Enroll	Per Pupil	Location	Budget	Enroll	Per Pupil
BTMES	9,095,904	741	12,275	BTMES	8,532,900	848	10,062
SHS	9,321,721	690	13,509	SHS	9,155,182	733	12,490
BCEMS	9,508,436	878	10,830	BCEMS	8,999,636	884	10,180
CVCC	3,351,972	171	17,700*	CVCC	3,130,436	176	17,786
Central Office	5,671,867	2480	2,287	Central Office	5,312,413	2641	2,011
Special Ed.	14,096,433	542	26,008	Special Ed.	13,029,837	533	24,446
*CVCC-Estimated tuition							

Audited FY20 Fund Balances

- See FY20 BUUSD Draft Audit

Tax Calculation Information-Not available at time of submission

- **Tax Commissioner Announced Property Yield - \$10,763, last year \$10,998 (235)-we anticipate this will increase...**
- **ADM-Equalized Pupils – H. 969 ADM Status Quo**
- **CLA – BC ? / BT 100% - Reappraisal on target to impact FY22 tax rate in Spring 2021**

	FY20 EXPENSES	FY20 ACTUALS	FY21 EXPENSES	FY22 PROPOSED EXPENSES
BUUSD CURRICULUM	\$353,963	\$339,286	\$351,921	\$417,607
BUUSD TECHNOLOGY	\$1,010,937	\$1,161,550	\$1,246,585	\$1,257,524
BUUSD BOARD	\$266,071	\$254,289	\$366,640	\$376,594
BUUSD SUPERINTENDENT	\$274,902	\$276,258	\$274,956	\$295,505
BUUSD BUSINESS OFFICE	\$441,909	\$427,810	\$498,605	\$454,379
BUUSD COPIERS	\$90,000	\$83,375	\$90,000	\$90,000
BUUSD COMMUNICATIONS	\$73,388	\$61,221	\$84,804	\$97,538
BUUSD HUMAN RESOURCES	\$224,264	\$238,175	\$246,867	\$250,441
BUUSD FACILITIES	\$230,862	\$237,744	\$242,696	\$254,508
BUUSD TRANSP - LEASE	\$47,500	\$30,205	\$47,500	\$42,500
BCEMS PRESCHOOL	\$476,965	\$410,181	\$483,134	\$551,843
BTMES PRESCHOOL	\$457,748	\$438,915	\$474,667	\$547,989
BCEMS DIRECT INSTRUCT	\$5,064,634	\$4,961,111	\$5,372,286	\$5,741,022
BTMES DIRECT INSTRUCT	\$4,862,126	\$4,830,197	\$5,294,866	\$5,617,477
SHS DIRECT INSTRUCT	\$4,051,273	\$4,013,561	\$4,486,671	\$4,504,964
BCEMS EXTRA CURRIC	\$45,880	\$43,231	\$47,220	\$64,450
BTMES EXTRA CURRIC	\$69,600	\$64,277	\$76,600	\$76,700
SHS EXTRA CURRIC	\$70,600	\$75,816	\$79,200	\$79,350
BCEMS BEHAVIOR SUPPORT	\$453,456	\$447,560	\$547,266	\$590,405
BTMES BEHAVIOR SUPPORT	\$78,487	\$83,489	\$82,542	\$155,532
SHS BEHAVIOR SUPPORT	\$0		\$0	\$57,517
BCEMS GUIDANCE	\$299,479	\$292,324	\$360,669	\$291,543
BTMES GUIDANCE	\$147,470	\$145,840	\$148,921	\$171,011
SHS GUIDANCE	\$464,246	\$431,268	\$478,328	\$511,239
BCEMS HEALTH	\$131,586	\$121,433	\$128,372	\$139,685
BTMES HEALTH	\$162,264	\$157,723	\$167,724	\$188,301
SHS HEALTH	\$114,276	\$119,508	\$125,101	\$134,274
BCEMS PSYCHOLOGICAL	\$50,000	\$46,056	\$50,000	\$50,000
BCEMS LIBRARY	\$167,607	\$114,912	\$143,293	\$123,123
BTMES LIBRARY	\$147,555	\$140,990	\$185,500	\$172,874
SHS LIBRARY	\$127,516	\$149,080	\$172,774	\$152,167
BCEMS TECH EQUIP	\$92,000	\$69,632	\$95,000	\$95,000
BTMES TECH EQUIP	\$100,000	\$98,468	\$95,000	\$95,000
SHS TECH EQUIP	\$90,000	\$80,869	\$115,000	\$115,000
EARLY EDUCATION ADMIN	\$105,798	\$105,773	\$123,461	\$126,760
BCEMS PRINCIPALS' OFFICE	\$521,950	\$480,439	\$532,677	\$621,495
BTMES PRINCIPALS' OFFICE	\$621,363	\$540,206	\$690,302	\$707,896
SHS PRINCIPALS' OFFICE	\$633,636	\$578,859	\$684,554	\$715,357
BCEMS SRO	\$75,900	\$56,193	\$78,000	\$80,000
BTMES SRO	\$50,000	\$4,886	\$50,000	\$50,000
SHS SRO	\$50,184	\$32,457	\$50,184	\$0
BUUSD RAN INTEREST	\$0	\$102,026	\$100,000	\$105,000
BCEMS RAN INTEREST	\$36,000		\$0	\$0
BTMES RAN INTEREST	\$32,000		\$0	\$0
SHS RAN INTEREST	\$34,000		\$0	\$0
BTMES DUPLICATING	\$33,520	\$45,003	\$50,851	\$56,951

	FY20	FY20	FY21	FY22 PROPOSED
	EXPENSES	ACTUALS	EXPENSES	EXPENSES
BCEMS FACILITIES	\$1,082,160	\$1,256,382	\$1,184,239	\$1,182,031
BTMES FACILITIES	\$1,186,551	\$1,161,657	\$1,285,927	\$1,331,173
SHS FACILITIES	\$1,181,566	\$1,151,936	\$1,222,365	\$1,250,221
BUUSD TRANSPORTATION	\$1,280,362	\$1,320,963	\$1,333,378	\$1,473,512
BTMES TRANSP - FIELD TRIPS	\$25,000	\$2,597	\$25,000	\$20,000
SHS TECHNICAL ED TUITION	\$1,099,924	\$980,329	\$915,645	\$995,000
SHS ATHLETICS	\$464,638	\$383,930	\$464,727	\$474,538
SHS JROTC	\$92,295	\$190,085	\$118,633	\$122,092
SHS TRANSP - WORK BASED	\$37,000	\$1,989	\$37,000	\$2,000
SHS TRANSP - ATHLETICS	\$90,000	\$62,730	\$95,000	\$95,000
BUUSD LONG TERM DEBT	\$303,480	\$301,692	\$297,480	\$425,840
BUUSD SPEC ED INSTRUCTION	\$8,921,945	\$8,996,824	\$9,346,897	\$9,849,176
BUUSD ESY SERVICES	\$60,445	\$90,869	\$80,000	\$82,200
BUUSD GRANITE ACADEMY	\$198,497	\$328,463	\$0	\$0
BUUSD ACT PROGRAM	\$66,648	\$89,375	\$0	\$0
BUUSD SEA PROGRAM	\$0	\$373	\$552,108	\$973,472
BUUSD PHYSICAL THERAPY	\$33,105	\$33,461	\$40,155	\$42,776
BUUSD PSYCHOLOGICAL SERV	\$393,292	\$508,946	\$558,198	\$499,543
BUUSD SPEECH LANGUAGE	\$800,673	\$799,923	\$878,411	\$934,758
BUUSD OCCUPAT THERAPY	\$228,544	\$192,381	\$246,155	\$256,444
BUUSD DIRECTORS - SPEC ED	\$465,647	\$590,325	\$647,636	\$536,910
BUUSD TRANSP - SPEC ED	\$291,991	\$322,569	\$314,950	\$319,050
BUUSD SEA NON REIMB	\$73,739	\$50,282	\$114,027	\$131,894
BUUSD EARLY CHILD SPEC ED	\$363,112	\$238,916	\$242,275	\$238,130
BUUSD EARLY CHILD ESY	\$11,275	\$5,908	\$9,025	\$11,080
BUUSD SEA FACILITY	\$0	\$5,263	\$0	\$221,000
TOTAL	\$41,684,804	\$41,460,364	\$45,029,968	\$47,694,361
FEDERAL & STATE GRANTS	\$3,450,000	\$3,450,000	\$3,450,000	\$3,450,000
TOTAL BUUSD EXPENSES	\$45,134,804	\$44,910,364	\$48,479,968	\$51,144,361

	FY20 REVENUE	FY20 ACTUAL	FY21 REVENUE	FY22 REVENUE
TUITION - SENDING LEAs	\$200,000	\$198,568	\$200,000	\$200,000
EXCESS COST - SENDING LEAs	\$10,000	\$6,215	\$10,000	\$0
INTEREST	\$55,000	\$136,334	\$55,000	\$120,000
FACILITY RENTAL	\$5,000	\$6,250	\$12,000	\$12,000
COBRA INS.	\$5,000	\$14,553	\$5,000	\$5,000
HIGH SCHOOL COMPLETION	\$11,000	\$440	\$6,000	\$1,000
DRIVERS EDUCATION	\$12,000	\$9,401	\$6,000	\$6,000
EDUCATION SPENDING	\$32,689,276	\$32,689,276	\$36,034,440	\$38,898,833
TRANSPORTATION	\$530,000	\$559,538	\$530,000	\$550,000
SPEC. ED. BLOCK GRANT	\$860,893	\$860,893	\$884,021	\$884,021
SPEC. ED. REIMBURSEMENT	\$5,541,000	\$5,206,198	\$5,521,872	\$5,155,000
SPEC. ED. STATE PLACED	\$500,000	\$406,018	\$500,000	\$500,000
SPEC. ED EXTRAORDINARY	\$850,000	\$849,136	\$850,000	\$850,000
EARLY EDUCATION SPEC. ED.	\$200,635	\$200,635	\$200,635	\$200,635
OTHER/MISC.	\$15,000	\$106,107	\$15,000	\$108,314
FUND BALANCE APPLIED	\$200,000	\$200,000	\$200,000	\$0
CVCC ASSESSMENT	\$0	\$169,938	\$0	\$203,558
BUUSD GENERAL FUND REVEN	\$41,684,804	\$41,619,500	\$45,029,968	\$47,694,361
FEDERAL & STATE GRANTS	\$3,450,000	\$3,454,917	\$3,450,000	\$3,450,000
TOTAL BUUSD REVENUE	\$45,134,804	\$45,074,417	\$48,479,968	\$51,144,361

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Statement Code: DRAFT 1

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
101 GENERAL FUND						
1020 BARRE TOWN SCHOOL						
1101 DIRECT INSTRUCTION						
1. 101-1020-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	199,033.00	198,962.93	208,780.00	226,599.69	17,819.69	8.54 %
Notes: Four preschool teachers/classrooms. Reduced to 3 in FY21.						
2. 101-1020-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	88,247.00	81,521.87	89,119.00	119,942.30	30,823.30	34.59 %
Notes: Add para for 4th classroom.						
3. 101-1020-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	12,000.00	22,951.18	25,000.00	30,000.00	5,000.00	20.00 %
Notes: 2 - .5 perm. subs split with general ed.						
4. 101-1020-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH IN	57,117.00	56,596.51	35,369.00	63,286.01	27,917.01	78.93 %
5. 101-1020-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	22,895.00	21,911.72	24,407.00	32,062.43	7,655.43	31.37 %
6. 101-1020-01-11-0-1101-52340 PRESCHOOL - VMERS	4,548.00	3,440.58	3,754.00	6,425.44	2,671.44	71.16 %
7. 101-1020-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	6,505.00	6,000.00	6,000.00	0.00	0.00 %
8. 101-1020-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	1,475.00	2,366.04	7,285.00	3,453.45	(3,831.55)	(52.60)%
9. 101-1020-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL IN	1,749.00	1,387.21	678.00	963.51	285.51	42.11 %
10. 101-1020-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	434.00	496.93	464.00	516.13	52.13	11.23 %
11. 101-1020-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SER	500.00	1,111.00	1,000.00	1,000.00	0.00	0.00 %
12. 101-1020-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	100.00	95.67	100.00	100.00	0.00	0.00 %
13. 101-1020-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	53,840.00	34,902.23	48,000.00	49,440.00	1,440.00	3.00 %
14. 101-1020-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	1,200.00	172.78	1,200.00	1,200.00	0.00	0.00 %
15. 101-1020-01-11-0-1101-56110 PRESCHOOL - SUPPLIES	4,610.00	4,612.95	7,000.00	7,000.00	0.00	0.00 %
16. 101-1020-01-11-0-1101-57330 PRESCHOOL - EQUIPMENT	2,000.00	1,880.72	0.00	0.00	0.00	---
TOTAL 1101 DIRECT INSTRUCTION	\$455,748.00	\$438,915.32	\$458,156.00	\$547,988.96	\$89,832.96	19.61 %
1101 DIRECT INSTRUCTION						
17. 101-1020-51-11-0-1101-51110 GENERAL INSTR - TEACHER SAL	2,766,597.00	2,798,809.83	2,447,098.00	2,447,388.15	290.15	0.01 %
Notes: K-8 teachers (37.5), add \$30,000 for leadership, EST, mentors, etc.						
18. 101-1020-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	91,115.00	92,170.54	108,551.00	69,963.35	(38,587.65)	(35.55)%
Notes: 2.5 paras, reduction of I.						

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
19. 101-1020-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	135,605.00	132,804.45	149,550.00	156,024.26	6,474.26	4.33 %
Notes: 4 permanent subs, add \$50,000 for daily subs.-IS THIS ENOUGH?						
20. 101-1020-51-11-0-1101-52110 GENERAL INSTR - GROUP HEALT	580,951.00	593,517.57	576,768.00	633,843.96	57,075.96	9.90 %
Notes: Reduced by \$20,000 draft 2						
21. 101-1020-51-11-0-1101-52180 GENERAL INSTR - HSA	0.00	0.00	0.00	21,000.00	21,000.00	---
22. 101-1020-51-11-0-1101-52190 GENERAL INSTR - HRA	70,389.00	65,000.00	157,200.00	225,000.00	67,800.00	43.13 %
Notes:						
23. 101-1020-51-11-0-1101-52200 GENERAL INSTR - FICA & MED T.	222,427.00	219,983.37	198,635.00	203,115.27	4,480.27	2.26 %
24. 101-1020-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	23,578.00	28,776.00	28,000.00	35,000.00	7,000.00	25.00 %
25. 101-1020-51-11-0-1101-52340 GENERAL INSTR - VMERS	3,833.00	3,677.29	5,199.00	3,126.87	(2,072.13)	(39.86)%
26. 101-1020-51-11-0-1101-52510 GENERAL INSTR - COURSE REIM	50,000.00	74,483.00	75,000.00	80,000.00	5,000.00	6.67 %
27. 101-1020-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYMI	15,000.00	13,044.00	15,000.00	15,000.00	0.00	0.00 %
28. 101-1020-51-11-0-1101-52710 GENERAL INSTR - WORKERS COI	22,241.00	23,590.20	20,702.00	19,740.33	(961.67)	(4.65)%
29. 101-1020-51-11-0-1101-52810 GENERAL INSTR - GROUP DENT/A	14,709.00	13,158.36	12,995.00	12,544.12	(450.88)	(3.47)%
30. 101-1020-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE IN	3,027.00	2,964.44	2,638.00	2,617.18	(20.82)	(0.79)%
31. 101-1020-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD	9,000.00	10,901.23	10,100.00	12,000.00	1,900.00	18.81 %
32. 101-1020-51-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	0.00	0.00	0.00	15,000.00	15,000.00	---
33. 101-1020-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	11,000.00	9,015.18	20,000.00	20,000.00	0.00	0.00 %
34. 101-1020-51-11-0-1101-55620 GENERAL INSTR - STUDENT TUIT	30,000.00	15,912.00	30,000.00	30,000.00	0.00	0.00 %
35. 101-1020-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & COI	9,000.00	4,511.52	9,000.00	9,000.00	0.00	0.00 %
36. 101-1020-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	80,000.00	47,934.93	108,500.00	108,500.00	0.00	0.00 %
37. 101-1020-51-11-0-1101-56410 GENERAL INSTR - BOOKS	30,000.00	24,141.10	30,000.00	30,000.00	0.00	0.00 %
38. 101-1020-51-11-0-1101-57330 GENERAL INSTR - EQUIPMENT	15,500.00	7,642.55	0.00	0.00	0.00	---
TOTAL 1101 DIRECT INSTRUCTION	\$4,183,972.00	\$4,182,037.56	\$4,004,936.00	\$4,148,863.49	\$143,927.49	3.59 %
1102 ART						
39. 101-1020-51-11-0-1102-51110 ART-TEACHER SALARIES	89,095.00	89,588.50	91,815.00	98,775.31	6,960.31	7.58 %
40. 101-1020-51-11-0-1102-52200 ART-FICA & MED TAX	6,916.00	6,439.08	7,024.00	7,980.13	956.13	13.61 %
41. 101-1020-51-11-0-1102-52710 ART-WORKERS COMP	695.00	698.88	816.00	783.14	(32.86)	(4.03)%

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
42. 101-1020-51-11-0-1102-52810 ART-GROUP DENTAL INS	552.00	503.10	555.00	598.00	43.00	7.75 %
43. 101-1020-51-11-0-1102-52920 ART-GROUP LIFE INS	105.00	85.32	103.00	139.00	36.00	34.95 %
44. 101-1020-51-11-0-1102-56110 ART-SUPPLIES	6,200.00	6,243.15	6,500.00	6,500.00	0.00	0.00 %
45. 101-1020-51-11-0-1102-57330 ART-EQUIPMENT	600.00	0.00	0.00	0.00	0.00	---
TOTAL 1102 ART	\$104,163.00	\$103,558.03	\$106,813.00	\$114,775.58	\$7,962.58	7.45 %
1103 INTERVENTION						
46. 101-1020-51-11-0-1103-51110 INTERVENTION-TEACHER SALAI	65,258.00	65,014.00	472,689.00	588,492.05	115,803.05	24.50 %
47. 101-1020-51-11-0-1103-52110 INTERVENTIONIST - GROUP HEA	0.00	0.00	135,000.00	153,995.00	18,995.00	14.07 %
48. 101-1020-51-11-0-1103-52200 INTERVENTION - FICA & MED TA	4,993.00	4,836.56	36,611.00	45,443.91	8,832.91	24.13 %
49. 101-1020-51-11-0-1103-52710 INTERVENTION-WORKERS COM	510.00	507.00	3,317.00	4,682.49	1,365.49	41.17 %
50. 101-1020-51-11-0-1103-52810 INTERVENTION-GROUP DENTAL	368.00	336.76	2,875.00	3,293.51	418.51	14.56 %
51. 101-1020-51-11-0-1103-52920 INTERVENTION-GROUP LIFE INS	57.00	56.94	453.00	523.13	70.13	15.48 %
TOTAL 1103 INTERVENTION	\$71,186.00	\$70,751.26	\$650,945.00	\$796,430.09	\$145,485.09	22.35 %
1104 ENGLISH SECOND LANGUAGE						
52. 101-1020-51-11-0-1104-51110 ESL-TEACHER SALARIES	34,583.00	34,453.50	35,310.00	37,508.56	2,198.56	6.23 %
53. 101-1020-51-11-0-1104-52200 ESL- FICA & MED TAX	2,896.00	2,478.44	2,701.00	2,870.75	169.75	6.28 %
54. 101-1020-51-11-0-1104-52710 ESL-WORKERS COMP	270.00	268.84	325.00	291.44	(33.56)	(10.33)%
55. 101-1020-51-11-0-1104-52810 ESL-GROUP DENTAL INS	184.00	168.36	197.00	191.00	(6.00)	(3.05)%
56. 101-1020-51-11-0-1104-52920 ESL-GROUP LIFE INS	29.00	28.36	48.00	40.00	(8.00)	(16.67)%
57. 101-1020-51-11-0-1104-56110 ESL-SUPPLIES	300.00	0.00	300.00	300.00	0.00	0.00 %
58. 101-1020-51-11-0-1104-56410 ESL- BOOKS	500.00	0.00	500.00	500.00	0.00	0.00 %
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$38,762.00	\$37,397.50	\$39,381.00	\$41,701.75	\$2,320.75	5.89 %
1105 FAMILY & CONSUMER SCIENCES						
59. 101-1020-51-11-0-1105-51110 FCS-TEACHER SALARIES	44,059.00	45,549.00	46,681.00	49,756.86	3,075.86	6.59 %
60. 101-1020-51-11-0-1105-52200 FCS- FICA & MED TAX	3,371.00	3,353.38	3,597.00	3,818.39	221.39	6.15 %
61. 101-1020-51-11-0-1105-52710 FCS-WORKERS COMP	344.00	355.16	394.00	385.15	(8.85)	(2.25)%
62. 101-1020-51-11-0-1105-52810 FCS-GROUP DENTAL INS	368.00	336.76	384.00	382.00	(2.00)	(0.52)%

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
63. 101-1020-51-11-0-1105-52920 FCS-GROUP LIFE INS	57.00	56.94	75.00	60.00	(15.00)	(20.00)%
64. 101-1020-51-11-0-1105-56110 FCS-SUPPLIES	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00 %
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$50,199.00	\$49,651.24	\$53,131.00	\$56,402.40	\$3,271.40	6.16 %
1106 WORLD LANGUAGE						
65. 101-1020-51-11-0-1106-51110 WORLD LANG- TEACHER SALAR	65,258.00	65,014.00	66,630.00	70,805.91	4,175.91	6.27 %
66. 101-1020-51-11-0-1106-52200 WORLD LANG -FICA & MED TAX	5,243.00	4,973.54	5,147.00	5,379.13	232.13	4.51 %
67. 101-1020-51-11-0-1106-52710 WORLD LANG - WORKERS COM	510.00	507.00	540.00	548.92	8.92	1.65 %
68. 101-1020-51-11-0-1106-52810 WORLD LANG - GROUP DENTAL	368.00	336.76	384.00	382.00	(2.00)	(0.52)%
69. 101-1020-51-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	57.00	56.94	55.00	60.00	5.00	9.09 %
70. 101-1020-51-11-0-1106-56110 WORLD LANG - SUPPLIES	1,500.00	912.09	1,500.00	1,500.00	0.00	0.00 %
TOTAL 1106 WORLD LANGUAGE	\$72,936.00	\$71,800.33	\$74,256.00	\$78,675.96	\$4,419.96	5.95 %
1108 MUSIC						
71. 101-1020-51-11-0-1108-51110 MUSIC-TEACHER SALARIES	126,609.00	127,196.07	129,769.00	130,138.79	369.79	0.28 %
72. 101-1020-51-11-0-1108-51310 MUSIC - SUB WAGES	2,000.00	1,160.00	3,000.00	3,000.00	0.00	0.00 %
73. 101-1020-51-11-0-1108-52200 MUSIC - FICA & MED TAX	9,836.00	9,288.42	9,989.00	10,379.77	390.77	3.91 %
74. 101-1020-51-11-0-1108-52710 MUSIC-WORKERS COMP	988.00	1,001.15	618.00	1,008.24	390.24	63.15 %
75. 101-1020-51-11-0-1108-52810 MUSIC-GROUP DENTAL INS	368.00	336.76	764.00	764.00	0.00	0.00 %
76. 101-1020-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	114.00	104.44	110.00	119.00	9.00	8.18 %
77. 101-1020-51-11-0-1108-54320 MUSIC- REPAIR & MAINT	2,500.00	2,042.50	2,500.00	2,500.00	0.00	0.00 %
78. 101-1020-51-11-0-1108-56110 MUSIC-SUPPLIES	3,000.00	3,449.66	4,700.00	4,700.00	0.00	0.00 %
79. 101-1020-51-11-0-1108-57330 MUSIC-EQUIPMENT	1,700.00	0.00	0.00	0.00	0.00	---
80. 101-1020-51-11-0-1108-58110 MUSIC-DUES	230.00	145.00	230.00	230.00	0.00	0.00 %
TOTAL 1108 MUSIC	\$147,345.00	\$144,724.00	\$151,680.00	\$152,839.80	\$1,159.80	0.76 %
1109 PHYSICAL EDUCATION						
81. 101-1020-51-11-0-1109-51110 PE-TEACHER SALARIES	141,066.00	123,634.18	179,134.00	172,088.43	(7,045.57)	(3.93)%
Notes: Add 1 PE teacher, \$60k						
82. 101-1020-51-11-0-1109-52200 PE-FICA & MED TAX	11,792.00	8,838.70	13,016.00	10,574.91	(2,441.09)	(18.75)%

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BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
83. 101-1020-51-11-0-1109-52710 PE-WORKERS COMP	1,101.00	964.58	933.00	1,174.38	241.38	25.87 %
84. 101-1020-51-11-0-1109-52810 PE-GROUP DENTAL INS	665.00	673.52	707.00	632.00	(75.00)	(10.61)%
85. 101-1020-51-11-0-1109-52920 PE-GROUP LIFE INS	160.00	148.92	110.00	169.00	59.00	53.64 %
86. 101-1020-51-11-0-1109-56110 PE-SUPPLIES	2,000.00	1,367.76	2,600.00	2,600.00	0.00	0.00 %
87. 101-1020-51-11-0-1109-57330 PE-EQUIPMENT	600.00	590.19	0.00	0.00	0.00	---
TOTAL 1109 PHYSICAL EDUCATION	\$157,384.00	\$136,217.85	\$196,500.00	\$187,238.72	\$9,261.28)	(4.71)%
1110 TECH ED						
88. 101-1020-51-11-0-1110-51110 TECH ED-TEACHER SALARIES	25,791.00	26,521.50	27,681.00	29,824.52	2,143.52	7.74 %
89. 101-1020-51-11-0-1110-52200 TECH ED- FICA & MED TAX	1,973.00	1,953.75	2,104.00	2,272.68	168.68	8.02 %
90. 101-1020-51-11-0-1110-52710 TECH ED-WORKERS COMP	202.00	206.96	232.00	230.70	(1.30)	(0.56)%
91. 101-1020-51-11-0-1110-52810 TECH ED-GROUP DENTAL INS	184.00	168.29	177.00	191.00	14.00	7.91 %
92. 101-1020-51-11-0-1110-52920 TECH ED-GROUP LIFE INS	29.00	28.56	28.00	30.00	2.00	7.14 %
93. 101-1020-51-11-0-1110-56110 TECH ED-SUPPLIES	4,000.00	3,341.59	8,000.00	8,000.00	0.00	0.00 %
94. 101-1020-51-11-0-1110-57330 TECH ED-EQUIPMENT	4,000.00	1,837.91	0.00	0.00	0.00	---
TOTAL 1110 TECH ED	\$36,179.00	\$34,058.56	\$38,222.00	\$40,548.90	\$2,326.90	6.09 %
1501 CO-CURRICULAR						
95. 101-1020-51-11-0-1501-51110 CO - CURRICULAR - TEACHER S/	55,000.00	52,121.87	60,000.00	60,000.00	0.00	0.00 %
96. 101-1020-51-11-0-1501-52200 CO - CURRICULAR - FICA & MED	4,500.00	3,984.83	5,500.00	5,600.00	100.00	1.82 %
97. 101-1020-51-11-0-1501-52710 CO - CURRICULAR - WORKERS C	600.00	406.27	600.00	600.00	0.00	0.00 %
98. 101-1020-51-11-0-1501-53220 CO - CURRICULAR - CONTRACTE	4,500.00	5,900.00	6,000.00	6,000.00	0.00	0.00 %
99. 101-1020-51-11-0-1501-56110 CO - CURRICULAR -SUPPLIES	4,500.00	1,154.07	4,500.00	4,500.00	0.00	0.00 %
100. 101-1020-51-11-0-1501-58110 CO- CURRICULAR - DUES & FEE	500.00	710.00	0.00	0.00	0.00	---
TOTAL 1501 CO-CURRICULAR	\$69,600.00	\$64,277.04	\$76,600.00	\$76,700.00	\$100.00	0.13 %
2120 GUIDANCE						
101. 101-1020-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	119,383.00	120,898.00	121,339.00	130,271.11	8,932.11	7.36 %
102. 101-1020-51-11-0-2120-52110 GUIDANCE-GROUP HEALTH INS	11,663.00	14,307.75	10,289.00	23,076.00	12,787.00	124.28 %
103. 101-1020-51-11-0-2120-52200 GUIDANCE- FICA & MED TAX	8,961.00	8,903.59	9,779.00	10,028.18	249.18	2.55 %

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	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
104. 101-1020-51-11-0-2120-52710 GUIDANCE-WORKERS COMP	914.00	943.15	936.00	1,032.39	96.39	10.30 %
105. 101-1020-51-11-0-2120-52810 GUIDANCE-GROUP DENTAL INS	735.00	673.52	707.00	784.00	77.00	10.89 %
106. 101-1020-51-11-0-2120-52920 GUIDANCE-GROUP LIFE INS	114.00	113.88	170.00	119.00	(51.00)	(30.00)%
107. 101-1020-51-11-0-2120-53220 GUIDANCE-CONTRACTED SERV	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00 %
108. 101-1020-51-11-0-2120-56110 GUIDANCE-SUPPLIES	300.00	0.00	300.00	300.00	0.00	0.00 %
109. 101-1020-51-11-0-2120-56410 GUIDANCE-BOOKS	400.00	0.00	400.00	400.00	0.00	0.00 %
TOTAL 2120 GUIDANCE	\$147,470.00	\$145,839.89	\$148,920.00	\$171,010.68	\$22,090.68	14.83 %
2131 HEALTH						
110. 101-1020-51-11-0-2131-51110 HEALTH-NURSE SALARIES	109,311.00	109,606.80	110,221.00	120,562.77	10,341.77	9.38 %
111. 101-1020-51-11-0-2131-51310 HEALTH- SUB WAGES	6,000.00	1,435.50	5,000.00	5,000.00	0.00	0.00 %
112. 101-1020-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	31,825.00	34,948.34	36,877.00	46,131.00	9,254.00	25.09 %
113. 101-1020-51-11-0-2131-52200 HEALTH- FICA & MED TAX	8,057.00	7,560.02	8,856.00	9,646.52	790.52	8.93 %
114. 101-1020-51-11-0-2131-52710 HEALTH-WORKERS COMP	822.00	866.10	852.00	958.07	106.07	12.45 %
115. 101-1020-51-11-0-2131-52810 HEALTH-GROUP DENTAL INS	735.00	673.58	707.00	784.00	77.00	10.89 %
116. 101-1020-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	114.00	104.44	110.00	119.00	9.00	8.18 %
117. 101-1020-51-11-0-2131-53230 HEALTH - CONTRACTED PROF S	500.00	0.00	500.00	500.00	0.00	0.00 %
118. 101-1020-51-11-0-2131-53430 HEALTH - IMMUNIZATIONS	300.00	84.00	300.00	300.00	0.00	0.00 %
119. 101-1020-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	300.00	164.00	300.00	300.00	0.00	0.00 %
120. 101-1020-51-11-0-2131-56110 HEALTH-SUPPLIES	2,800.00	1,733.76	4,000.00	4,000.00	0.00	0.00 %
121. 101-1020-51-11-0-2131-57330 HEALTH-EQUIPMENT	1,500.00	546.52	0.00	0.00	0.00	---
TOTAL 2131 HEALTH	\$162,264.00	\$157,723.06	\$167,723.00	\$188,301.36	\$20,578.36	12.27 %
2141 BEHAVIOR SUPPORT						
122. 101-1020-51-11-0-2141-51720 BEHAVIORAL SUPPORT - SALAR	49,479.00	50,812.60	51,753.00	105,673.40	53,920.40	104.19 %
Notes: Add 1 Behav. Specialist-Stipends for AH/BW						
123. 101-1020-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAC	15,000.00	25,697.73	12,412.00	31,422.00	19,010.00	153.16 %
124. 101-1020-51-11-0-2141-52110 BEHAVIORAL SUPPORT - GROU	0.00	70.85	5,000.00	5,000.00	0.00	0.00 %
125. 101-1020-51-11-0-2141-52200 BEHAVIORAL SUPPORT - FICA &	9,967.00	5,858.87	8,894.00	10,375.00	1,481.00	16.65 %
126. 101-1020-51-11-0-2141-52340 BEHAVIORAL SUPPORT - VMER	2,800.00	0.00	3,500.00	1,500.00	(2,000.00)	(57.14)%

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Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
127. 101-1020-51-11-0-2141-52710 BEHAVIORAL SUPPORT - WORK	1,082.00	595.94	524.00	1,007.00	483.00	92.18 %
128. 101-1020-51-11-0-2141-52810 BEHAVIORAL SUPPORT - GROU	0.00	338.76	350.00	385.00	35.00	10.00 %
129. 101-1020-51-11-0-2141-52920 BEHAVIORAL SUPPORT - GROU	159.00	114.15	109.00	170.00	61.00	55.96 %
TOTAL 2141 BEHAVIOR SUPPORT	\$78,487.00	\$83,488.90	\$82,542.00	\$155,532.40	\$72,990.40	88.43 %
2220 LIBRARY						
130. 101-1020-51-11-0-2220-51110 LIBRARY-TEACHER SALARIES	58,518.00	59,953.00	62,443.00	67,121.96	4,678.96	7.49 %
131. 101-1020-51-11-0-2220-51210 LIBRARY-PARA WAGES	33,110.00	28,590.38	60,690.00	37,592.76	(23,097.24)	(38.06)%
Notes: Reduction of 1 FTE para.						
132. 101-1020-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	19,839.00	24,562.62	25,856.00	32,487.00	6,631.00	25.65 %
133. 101-1020-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	7,310.00	5,931.34	7,099.00	8,473.29	1,374.29	19.36 %
134. 101-1020-51-11-0-2220-52340 LIBRARY-VMERS	1,766.00	1,204.04	3,804.00	1,452.08	(2,351.92)	(61.83)%
135. 101-1020-51-11-0-2220-52710 LIBRARY-WORKERS COMP	557.00	690.80	768.00	832.99	64.99	8.46 %
136. 101-1020-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	543.00	505.17	529.00	595.00	66.00	12.48 %
137. 101-1020-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	112.00	113.85	109.00	119.00	10.00	9.17 %
138. 101-1020-51-11-0-2220-54320 LIBRARY- REPAIR & MAINT	200.00	0.00	200.00	200.00	0.00	0.00 %
139. 101-1020-51-11-0-2220-56110 LIBRARY-SUPPLIES	7,600.00	5,762.25	9,000.00	9,000.00	0.00	0.00 %
140. 101-1020-51-11-0-2220-56410 LIBRARY- BOOKS	15,000.00	12,271.28	15,000.00	15,000.00	0.00	0.00 %
141. 101-1020-51-11-0-2220-57330 LIBRARY-EQUIPMENT	1,500.00	0.00	0.00	0.00	0.00	---
142. 101-1020-51-11-0-2220-57350 LIBRARY-COMPUTER SOFTWARE	1,500.00	1,405.74	0.00	0.00	0.00	---
TOTAL 2220 LIBRARY	\$147,555.00	\$140,990.47	\$185,498.00	\$172,874.08	\$(12,623.92)	(6.81)%
2410 PRINCIPALS OFFICE						
143. 101-1020-51-11-0-2410-51310 PRINCIPALS - SUB WAGES	5,000.00	245.00	5,000.00	5,000.00	0.00	0.00 %
144. 101-1020-51-11-0-2410-51410 PRINCIPALS- ADMIN SALARIES	271,255.00	203,064.77	294,803.00	303,617.72	8,814.72	2.99 %
Notes: Assist. Principal Vacancy-TBH						
145. 101-1020-51-11-0-2410-51610 PRINCIPALS -CLERICAL WAGES	174,367.00	209,022.55	211,910.00	209,560.00	(2,350.00)	(1.11)%
146. 101-1020-51-11-0-2410-52110 PRINCIPALS - GROUP HEALTH IN	67,835.00	65,085.11	76,902.00	80,832.00	3,930.00	5.11 %
147. 101-1020-51-11-0-2410-52190 PRINCIPALS - HRA	6,000.00	6,000.00	6,000.00	20,000.00	14,000.00	233.33 %
148. 101-1020-51-11-0-2410-52200 PRINCIPALS-FICA & MED TAX	37,091.00	29,475.69	37,113.00	32,109.00	(5,004.00)	(13.48)%

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Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
149. 101-1020-51-11-0-2410-52340 PRINCIPALS - VMERS	12,465.00	11,997.13	15,823.00	14,230.00	(1,593.00)	(10.07)%
150. 101-1020-51-11-0-2410-52510 PRINCIPALS - COURSE REIMB	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00 %
151. 101-1020-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	3,926.00	3,168.83	3,223.00	3,223.00	0.00	0.00 %
152. 101-1020-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL IN	2,688.00	2,146.36	2,505.00	2,305.00	(200.00)	(7.98)%
153. 101-1020-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	1,136.00	952.77	1,069.00	1,069.00	0.00	0.00 %
154. 101-1020-51-11-0-2410-52940 PRINCIPALS - GROUP LTD INS	650.00	0.00	750.00	750.00	0.00	0.00 %
155. 101-1020-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SEF	7,000.00	1,014.10	7,000.00	7,000.00	0.00	0.00 %
156. 101-1020-51-11-0-2410-54320 PRINCIPALS-REPAIR & MAINT	500.00	0.00	500.00	500.00	0.00	0.00 %
157. 101-1020-51-11-0-2410-54430 PRINCIPALS- EQUIPMENT RENT.	1,000.00	253.29	0.00	0.00	0.00	---
158. 101-1020-51-11-0-2410-55330 PRINCIPALS-POSTAGE	9,750.00	1,121.73	5,000.00	5,000.00	0.00	0.00 %
159. 101-1020-51-11-0-2410-55410 PRINCIPALS-ADVERTISING	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00 %
160. 101-1020-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	1,000.00	661.00	2,500.00	2,500.00	0.00	0.00 %
161. 101-1020-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	4,200.00	2,193.30	9,200.00	12,200.00	3,000.00	32.61 %
162. 101-1020-51-11-0-2410-56180 PRINCIPALS- GRADUATION	2,500.00	1,214.52	2,500.00	2,500.00	0.00	0.00 %
163. 101-1020-51-11-0-2410-56190 PRINCIPALS- AWARDS	3,000.00	729.93	3,000.00	0.00	(3,000.00)	(100.00)%
Notes: Consider district-wide year end recognition from board.						
164. 101-1020-51-11-0-2410-57330 PRINCIPALS-EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	---
165. 101-1020-51-11-0-2410-58110 PRINCIPALS-DUES	2,000.00	1,860.00	2,500.00	2,500.00	0.00	0.00 %
166. 101-1020-51-11-0-2410-58980 PRINCIPALS - BANK FEES	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2410 PRINCIPALS OFFICE	\$621,363.00	\$540,206.08	\$690,298.00	\$707,895.72	\$17,597.72	2.55 %
2491 DUPLICATING						
167. 101-1020-51-11-0-2491-51510 DUPLICATING-CLERICAL SALAR	19,751.00	28,529.96	32,781.00	31,999.00	(782.00)	(2.39)%
168. 101-1020-51-11-0-2491-52110 DUPLICATING-GROUP HEALTH I	9,893.00	11,856.94	12,382.00	18,650.00	6,268.00	50.62 %
169. 101-1020-51-11-0-2491-52200 DUPLICATING- FICA & MED TA	1,611.00	1,866.12	2,508.00	2,545.00	37.00	1.48 %
170. 101-1020-51-11-0-2491-52310 DUPLICATING- EMPLOYEE PENS	0.00	0.00	0.00	0.00	0.00	---
171. 101-1020-51-11-0-2491-52340 DUPLICATING-VMERS	1,457.00	2,131.36	2,509.00	2,526.00	17.00	0.68 %
172. 101-1020-51-11-0-2491-52710 DUPLICATING-WORKERS COMP	155.00	222.46	256.00	250.00	(6.00)	(2.34)%
173. 101-1020-51-11-0-2491-52810 DUPLICATING - GROUP DENTA	350.00	336.82	350.00	910.00	560.00	160.00 %
174. 101-1020-51-11-0-2491-52920 DUPLICATING-GROUP LIFE INS	53.00	59.62	65.00	71.00	6.00	9.23 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
175. 101-1020-51-11-0-2491-52940 DUPLICATING - GROUP LTD INS	250.00	0.00	0.00	0.00	0.00	---
TOTAL 2491 DUPLICATING	\$33,520.00	\$45,003.28	\$50,851.00	\$56,951.00	\$6,100.00	12.00 %
2580 TECHNOLOGY						
176. 101-1020-51-11-0-2580-57330 TECHNOLOGY - EQUIPMENT	100,000.00	98,468.33	0.00	0.00	0.00	---
TOTAL 2580 TECHNOLOGY	\$100,000.00	\$98,468.33	\$0.00	\$0.00	\$0.00	---
2610 FACILITIES						
177. 101-1020-51-11-0-2610-51310 FACILITIES - SUBS WAGES	10,000.00	6,255.91	0.00	0.00	0.00	---
178. 101-1020-51-11-0-2610-51810 FACILITIES - CUSTODIANS WAGI	441,213.00	441,835.87	468,723.00	475,699.04	6,976.04	1.49 %
Notes: 12 Staff						
179. 101-1020-51-11-0-2610-51820 FACILITIES - SUMMER HELP WA	15,000.00	20,496.00	12,500.00	12,500.00	0.00	0.00 %
180. 101-1020-51-11-0-2610-52110 FACILITIES-GROUP HEALTH INS	59,822.00	66,665.09	85,929.00	81,339.00	(4,590.00)	(5.34)%
181. 101-1020-51-11-0-2610-52190 FACILITIES - HRA	12,000.00	12,000.00	12,000.00	14,000.00	2,000.00	16.67 %
182. 101-1020-51-11-0-2610-52200 FACILITIES- FICA & MED TAX	33,600.00	34,219.21	37,093.00	42,566.00	5,473.00	14.75 %
183. 101-1020-51-11-0-2610-52310 FACILITIES- EMPLOYEE PENSIO	0.00	1,486.58	0.00	2,769.00	2,769.00	---
184. 101-1020-51-11-0-2610-52340 FACILITIES-VMERS	32,393.00	30,037.24	35,660.00	33,051.00	(2,609.00)	(7.32)%
185. 101-1020-51-11-0-2610-52710 FACILITIES-WORKER'S COMP	30,420.00	37,233.48	32,271.00	29,504.00	(2,767.00)	(8.57)%
186. 101-1020-51-11-0-2610-52810 FACILITIES-GROUP DENTAL INS	2,572.00	2,414.54	2,117.00	3,040.00	923.00	43.60 %
187. 101-1020-51-11-0-2610-52920 FACILITIES- GROUP LIFE INS	631.00	586.70	634.00	705.00	71.00	11.20 %
188. 101-1020-51-11-0-2610-52950 FACILITIES - CASH IN LIEU	0.00	0.00	0.00	5,000.00	5,000.00	---
189. 101-1020-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SER\	0.00	97,814.04	0.00	0.00	0.00	---
190. 101-1020-51-11-0-2610-54110 FACILITIES-WATER & SEWER	18,000.00	18,377.97	18,000.00	20,000.00	2,000.00	11.11 %
191. 101-1020-51-11-0-2610-54220 FACILITIES-SNOW REMOVAL	23,000.00	30,841.70	30,000.00	35,000.00	5,000.00	16.67 %
192. 101-1020-51-11-0-2610-54250 FACILITIES-RUBBISH REMOVA	10,000.00	9,001.37	12,000.00	12,000.00	0.00	0.00 %
193. 101-1020-51-11-0-2610-54320 FACILITIES-REPAIR & MAINT	60,000.00	50,531.70	60,000.00	60,000.00	0.00	0.00 %
194. 101-1020-51-11-0-2610-54510 FACILITIES-CONSTRUCTION SEF	126,400.00	78,841.63	156,000.00	156,000.00	0.00	0.00 %
195. 101-1020-51-11-0-2610-54900 FACILITIES - PURCHASED SECUI	10,000.00	9,894.42	10,000.00	10,000.00	0.00	0.00 %
196. 101-1020-51-11-0-2610-55310 FACILITIES-TELEPHONE	8,000.00	7,410.48	5,000.00	5,000.00	0.00	0.00 %
197. 101-1020-51-11-0-2610-55510 FACILITIES PRINTING	0.00	0.00	0.00	0.00	0.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
198. 101-1020-51-11-0-2610-55810 FACILITIES-TRAVEL & CONF	1,000.00	45.00	1,000.00	1,000.00	0.00	0.00 %
199. 101-1020-51-11-0-2610-56120 FACILITIES-CUSTODIAL SUPPLIE	50,000.00	42,321.09	50,000.00	50,000.00	0.00	0.00 %
200. 101-1020-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	51,500.00	50,169.01	51,000.00	51,000.00	0.00	0.00 %
201. 101-1020-51-11-0-2610-56140 FACILITIES-GROUNDS SUPPLIE	0.00	0.00	0.00	0.00	0.00	---
202. 101-1020-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOW,	6,000.00	4,251.19	6,000.00	6,000.00	0.00	0.00 %
203. 101-1020-51-11-0-2610-56210 FACILITIES-PROPANE	2,500.00	1,810.12	2,500.00	2,500.00	0.00	0.00 %
204. 101-1020-51-11-0-2610-56220 FACILITIES - ELECTRICITY	100,000.00	52,188.78	100,000.00	125,000.00	25,000.00	25.00 %
205. 101-1020-51-11-0-2610-56270 FACILITIES - WOODCHIPS/FUEL	70,000.00	54,928.16	70,000.00	70,000.00	0.00	0.00 %
206. 101-1020-51-11-0-2610-57330 FACILITIES-EQUIPMENT	12,500.00	6.00	12,500.00	12,500.00	0.00	0.00 %
207. 101-1020-51-11-0-2610-57390 FACILITIES- OTHER EQUIPMEN	0.00	0.00	15,000.00	15,000.00	0.00	0.00 %
TOTAL 2610 FACILITIES	\$1,186,551.00	\$1,161,657.28	\$1,285,927.00	\$1,331,173.04	\$45,246.04	3.52 %
2660 SCHOOL RESOURCE OFFICER						
208. 101-1020-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	50,000.00	4,885.55	50,000.00	50,000.00	0.00	0.00 %
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$50,000.00	\$4,885.55	\$50,000.00	\$50,000.00	\$0.00	0.00 %
2716 CO-CURR TRANSPORTATION						
209. 101-1020-51-11-0-2716-55190 TRANSPORTATION - EXTRA/CO-	25,000.00	2,597.30	25,000.00	20,000.00	(5,000.00)	(20.00)%
Notes: Reduced by \$5k						
TOTAL 2716 CO-CURR TRANSPORTATION	\$25,000.00	\$2,597.30	\$25,000.00	\$20,000.00	\$(5,000.00)	(20.00)%
TOTAL 1020 BARRE TOWN SCHOOL	\$7,939,684.00	\$7,714,248.83	\$8,537,379.00	\$9,095,903.93	\$558,524.93	6.54 %
1276 SPAULDING HIGH SCHOOL						
1101 DIRECT INSTRUCTION						
210. 101-1276-31-11-0-1101-51110 GENERAL INSTR - TEACHER SAI	47,967.00	53,988.40	70,671.00	30,000.00	(40,671.00)	(57.55)%
Notes: Leadership, dept heads, EST, mentors etc						
10/4/2020 9:49:56 AM - lperrbsu ***						
211. 101-1276-31-11-0-1101-51210 GENERAL INSTR - PARA WAGES	26,403.00	22,139.79	54,306.00	0.00	(54,306.00)	(100.00)%
212. 101-1276-31-11-0-1101-51310 GENERAL INSTR - SUB WAGES	115,000.00	128,994.18	139,501.00	156,466.00	16,965.00	12.16 %

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BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
Notes: 5 Permanent Subs						
10/1/2020 1:08:15 PM - lperrbsu ***						
213. 101-1276-31-11-0-1101-52110 GENERAL INSTR - GROUP HEALTH	399,038.00	403,779.19	504,149.00	509,502.24	5,353.24	1.06 %
Notes: Reduced by \$10,000 draft 2						
214. 101-1276-31-11-0-1101-52120 GENERAL INSTR - HEALTH INS F	0.00	17,527.00	0.00	0.00	0.00	---
215. 101-1276-31-11-0-1101-52180 GENERAL INSTR - HSA	0.00	0.00	0.00	21,000.00	21,000.00	---
216. 101-1276-31-11-0-1101-52190 GENERAL INSTR - HRA	70,000.00	65,000.00	127,200.00	200,000.00	72,800.00	57.23 %
217. 101-1276-31-11-0-1101-52200 GENERAL INSTR - FICA & MED T	16,007.00	16,474.29	14,577.00	16,970.00	2,393.00	16.42 %
218. 101-1276-31-11-0-1101-52320 GENERAL INSTR - VSTRS HEALTH	34,096.00	26,160.00	32,000.00	40,000.00	8,000.00	25.00 %
219. 101-1276-31-11-0-1101-52340 GENERAL INSTR - VMERS	0.00	13.10	1,200.00	1,200.00	0.00	0.00 %
220. 101-1276-31-11-0-1101-52510 GENERAL INSTR - COURSE REIM	55,000.00	68,797.29	65,000.00	70,000.00	5,000.00	7.69 %
221. 101-1276-31-11-0-1101-52610 GENERAL INSTR - UNEMPLOYM	30,000.00	18,598.00	20,000.00	25,000.00	5,000.00	25.00 %
222. 101-1276-31-11-0-1101-52710 GENERAL INSTR - WORKERS CO	1,420.00	1,751.08	1,885.00	2,021.00	136.00	7.21 %
223. 101-1276-31-11-0-1101-52810 GENERAL INSTR - GROUP DENT	367.00	1,696.18	1,658.00	1,840.00	182.00	10.98 %
224. 101-1276-31-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	321.00	410.88	376.00	399.00	23.00	6.12 %
225. 101-1276-31-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	9,601.00	10,901.24	11,000.00	12,000.00	1,000.00	9.09 %
226. 101-1276-31-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	0.00	0.00	0.00	15,000.00	15,000.00	---
227. 101-1276-31-11-0-1101-53220 GENERAL INSTR - CONTRACTE	75,000.00	29,856.25	75,000.00	30,000.00	(45,000.00)	(60.00)%
Notes: Reflective of historic actuals.						
10/1/2020 1:12:00 PM - lperrbsu ***						
228. 101-1276-31-11-0-1101-55620 GENERAL INSTR - STUDENT TUI	75,000.00	96,154.54	75,000.00	100,000.00	25,000.00	33.33 %
Notes: Reflective of actuals.						
10/1/2020 1:12:17 PM - lperrbsu ***						
229. 101-1276-31-11-0-1101-55810 GENERAL INSTR - TRAVEL/CON	0.00	0.00	0.00	10,000.00	10,000.00	---
Notes: Removed from depts.						
10/2/2020 11:40:34 AM - lperrbsu ***						
230. 101-1276-31-11-0-1101-56110 GENERAL INSTR - SUPPLIES	8,000.00	9,354.31	8,000.00	9,000.00	1,000.00	12.50 %
TOTAL 1101 DIRECT INSTRUCTION	\$963,220.00	\$971,595.72	\$1,201,523.00	\$1,250,398.24	\$48,875.24	4.07 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
1102 ART						
231. 101-1276-31-11-0-1102-51110 ART - TEACHER SALARIES	101,698.00	111,107.32	112,911.00	122,719.40	9,808.40	8.69 %
232. 101-1276-31-11-0-1102-52200 ART - FICA & MED TAX	7,780.00	7,915.80	8,638.00	9,788.52	1,150.52	13.32 %
233. 101-1276-31-11-0-1102-52710 ART - WORKERS COMP	794.00	866.50	931.00	1,007.78	76.78	8.25 %
234. 101-1276-31-11-0-1102-52810 ART - GROUP DENTAL INS	735.00	673.52	721.00	814.00	93.00	12.90 %
235. 101-1276-31-11-0-1102-52920 ART - GROUP LIFE INS	114.00	113.88	112.00	169.00	57.00	50.89 %
236. 101-1276-31-11-0-1102-54320 ART - REPAIR & MAINT	1,000.00	104.06	1,000.00	500.00	(500.00)	(50.00)%
237. 101-1276-31-11-0-1102-55810 ART - TRAVEL & CONF	400.00	0.00	600.00	0.00	(600.00)	(100.00)%
238. 101-1276-31-11-0-1102-56110 ART - SUPPLIES	15,000.00	10,297.56	26,000.00	18,000.00	(8,000.00)	(30.77)%
239. 101-1276-31-11-0-1102-57330 ART - EQUIPMENT	5,000.00	5,929.44	0.00	0.00	0.00	---
240. 101-1276-31-11-0-1102-58110 ART - DUES	400.00	85.00	400.00	100.00	(300.00)	(75.00)%
241. 101-1276-31-11-0-1102-58120 ART - FIELD TRIPS	400.00	0.00	400.00	0.00	(400.00)	(100.00)%
TOTAL 1102 ART	\$133,321.00	\$137,093.08	\$151,713.00	\$153,098.70	\$1,385.70	0.91 %
1104 ENGLISH SECOND LANGUAGE						
242. 101-1276-31-11-0-1104-51110 ESL - TEACHER SALARIES	9,569.00	10,261.14	10,024.00	0.00	(10,024.00)	(100.00)%
243. 101-1276-31-11-0-1104-52200 ESL - FICA & MED TAX	933.00	734.91	767.00	0.00	(767.00)	(100.00)%
244. 101-1276-31-11-0-1104-52710 ESL - WORKERS COMP	105.00	79.94	98.00	0.00	(98.00)	(100.00)%
245. 101-1276-31-11-0-1104-52810 ESL - GROUP DENTAL INS	61.00	50.41	56.00	0.00	(56.00)	(100.00)%
246. 101-1276-31-11-0-1104-52920 ESL - GROUP LIFE INS	9.00	7.14	9.00	0.00	(9.00)	(100.00)%
247. 101-1276-31-11-0-1104-55810 ESL - TRAVEL & CONF	200.00	266.80	300.00	0.00	(300.00)	(100.00)%
248. 101-1276-31-11-0-1104-56110 ESL - SUPPLIES	600.00	178.78	600.00	0.00	(600.00)	(100.00)%
249. 101-1276-31-11-0-1104-58120 ESL - FIELD TRIPS	200.00	0.00	200.00	0.00	(200.00)	(100.00)%
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$11,677.00	\$11,579.12	\$12,054.00	\$0.00	\$(12,054.00)	(100.00)%
1105 FAMILY & CONSUMER SCIENCES						
250. 101-1276-31-11-0-1105-51110 FCS - TEACHER SALARIES	123,092.00	92,235.33	110,418.00	125,455.86	15,037.86	13.62 %
251. 101-1276-31-11-0-1105-52200 FCS - FICA & MED TAX	9,417.00	6,743.30	8,447.00	9,647.60	1,200.60	14.21 %
252. 101-1276-31-11-0-1105-52710 FCS - WORKERS COMP	961.00	719.36	911.00	1,029.41	118.41	13.00 %
253. 101-1276-31-11-0-1105-52810 FCS - GROUP DENTAL INS	755.00	336.76	354.00	789.00	435.00	122.88 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
254. 101-1276-31-11-0-1105-52920 FCS - GROUP LIFE INS	114.00	91.98	110.00	144.00	34.00	30.91 %
255. 101-1276-31-11-0-1105-53220 FCS - CONTRACTED SERVICES	750.00	0.00	750.00	0.00	(750.00)	(100.00)%
256. 101-1276-31-11-0-1105-55810 FCS - TRAVEL & CONF	400.00	994.00	600.00	0.00	(600.00)	(100.00)%
257. 101-1276-31-11-0-1105-56110 FCS - SUPPLIES	8,000.00	3,691.96	10,250.00	8,000.00	(2,250.00)	(21.95)%
258. 101-1276-31-11-0-1105-57330 FCS - EQUIPMENT	750.00	297.98	0.00	0.00	0.00	---
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$144,239.00	\$105,110.67	\$131,840.00	\$145,065.87	\$13,225.87	10.03 %
1106 WORLD LANGUAGE						
259. 101-1276-31-11-0-1106-51110 WORLD LANG - TEACHER SALAR	236,909.00	206,721.00	211,858.00	223,547.36	11,689.36	5.52 %
260. 101-1276-31-11-0-1106-52200 WORLD LANG - FICA & MED TA	18,174.00	15,153.66	16,207.00	17,126.41	919.41	5.67 %
261. 101-1276-31-11-0-1106-52710 WORLD LANG - WORKERS COM	1,868.00	1,612.26	1,702.00	1,794.61	92.61	5.44 %
262. 101-1276-31-11-0-1106-52810 WORLD LANG - GROUP DENTA	1,490.00	673.52	707.00	789.00	82.00	11.60 %
263. 101-1276-31-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	238.00	170.82	165.00	198.00	33.00	20.00 %
264. 101-1276-31-11-0-1106-55810 WORLD LANG - TRAVEL & CON	600.00	651.38	900.00	0.00	(900.00)	(100.00)%
265. 101-1276-31-11-0-1106-56110 WORLD LANG - SUPPLIES	1,000.00	60.00	1,000.00	1,000.00	0.00	0.00 %
266. 101-1276-31-11-0-1106-56410 WORLD LANG - BOOKS	2,000.00	137.40	4,000.00	2,000.00	(2,000.00)	(50.00)%
TOTAL 1106 WORLD LANGUAGE	\$262,279.00	\$225,180.04	\$236,539.00	\$246,455.38	\$9,916.38	4.19 %
1108 MUSIC						
267. 101-1276-31-11-0-1108-51110 MUSIC - TEACHER SALARIES	101,698.00	107,098.08	107,525.00	115,246.48	7,721.48	7.18 %
268. 101-1276-31-11-0-1108-51310 MUSIC - TEMP WAGES	6,000.00	1,397.50	6,000.00	6,000.00	0.00	0.00 %
269. 101-1276-31-11-0-1108-52200 MUSIC - FICA & MED TAX	7,780.00	7,418.95	8,226.00	9,016.93	790.93	9.62 %
270. 101-1276-31-11-0-1108-52710 MUSIC - WORKERS COMP	794.00	835.14	888.00	919.09	31.09	3.50 %
271. 101-1276-31-11-0-1108-52810 MUSIC - GROUP DENTAL INS	735.00	673.52	721.00	774.00	53.00	7.35 %
272. 101-1276-31-11-0-1108-52920 MUSIC - GROUP LIFE INS	114.00	113.88	112.00	139.00	27.00	24.11 %
273. 101-1276-31-11-0-1108-54320 MUSIC - REPAIR & MAINT	1,500.00	0.00	1,500.00	1,000.00	(500.00)	(33.33)%
274. 101-1276-31-11-0-1108-55810 MUSIC - TRAVEL & CONF	400.00	1,155.42	600.00	0.00	(600.00)	(100.00)%
275. 101-1276-31-11-0-1108-56110 MUSIC - SUPPLIES	7,500.00	6,034.40	21,500.00	13,000.00	(8,500.00)	(39.53)%
276. 101-1276-31-11-0-1108-56170 MUSIC - UNIFORMS	2,000.00	1,676.00	2,000.00	1,500.00	(500.00)	(25.00)%
277. 101-1276-31-11-0-1108-57330 MUSIC - EQUIPMENT	5,000.00	4,239.25	0.00	0.00	0.00	---

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	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
278. 101-1276-31-11-0-1108-58110 MUSIC - DUES	1,500.00	1,012.00	1,500.00	1,000.00	(500.00)	(33.33)%
279. 101-1276-31-11-0-1108-58120 MUSIC - FIELD TRIPS	2,000.00	1,692.93	4,500.00	2,800.00	(1,700.00)	(37.78)%
TOTAL 1108 MUSIC	\$137,021.00	\$133,347.07	\$155,072.00	\$151,395.50	\$(3,676.50)	(2.37)%
1109 PHYSICAL EDUCATION						
280. 101-1276-31-11-0-1109-51110 PHYS ED - TEACHER SALARIES	91,733.00	98,592.00	101,042.00	112,299.94	11,257.94	11.14 %
281. 101-1276-31-11-0-1109-52200 PHYS ED - FICA & MED TAX	7,018.00	6,556.87	7,730.00	8,611.39	881.39	11.40 %
282. 101-1276-31-11-0-1109-52710 PHYS ED - WORKERS COMP	716.00	769.08	839.00	886.42	47.42	5.65 %
283. 101-1276-31-11-0-1109-52810 PHYS ED - GROUP DENTAL INS	368.00	673.52	721.00	784.00	63.00	8.74 %
284. 101-1276-31-11-0-1109-52920 PHYS ED - GROUP LIFE INS	114.00	113.88	112.00	139.00	27.00	24.11 %
285. 101-1276-31-11-0-1109-55810 PHYS ED - TRAVEL & CONF	400.00	0.00	600.00	0.00	(600.00)	(100.00)%
286. 101-1276-31-11-0-1109-56110 PHYS ED - SUPPLIES	400.00	318.14	3,900.00	3,000.00	(900.00)	(23.08)%
287. 101-1276-31-11-0-1109-57330 PHYS ED - EQUIPMENT	3,000.00	3,000.00	0.00	0.00	0.00	---
TOTAL 1109 PHYSICAL EDUCATION	\$103,749.00	\$110,023.49	\$114,944.00	\$125,720.75	\$10,776.75	9.38 %
1111 ENGLISH						
288. 101-1276-31-11-0-1111-51110 ENGLISH - TEACHER SALARIES	465,138.00	457,648.27	463,066.00	419,860.15	(43,205.85)	(9.33)%
289. 101-1276-31-11-0-1111-52200 ENGLISH - FICA AND MED TAX	35,784.00	33,293.00	35,425.00	32,169.41	(3,255.59)	(9.19)%
290. 101-1276-31-11-0-1111-52710 ENGLISH - WORKERS COMP	3,829.00	3,579.90	3,672.00	3,325.09	(346.91)	(9.45)%
291. 101-1276-31-11-0-1111-52810 ENGLISH - GROUP DENTAL INS	2,723.00	2,229.26	2,413.00	2,124.00	(289.00)	(11.98)%
292. 101-1276-31-11-0-1111-52920 ENGLISH - GROUP LIFE INS	484.00	465.46	467.00	434.00	(33.00)	(7.07)%
293. 101-1276-31-11-0-1111-55810 ENGLISH -TRAVEL & CONF	1,800.00	380.00	2,700.00	0.00	(2,700.00)	(100.00)%
294. 101-1276-31-11-0-1111-56110 ENGLISH - SUPPLIES	3,000.00	1,172.93	5,000.00	4,500.00	(500.00)	(10.00)%
295. 101-1276-31-11-0-1111-56410 ENGLISH - BOOKS	8,000.00	5,405.89	8,000.00	6,000.00	(2,000.00)	(25.00)%
296. 101-1276-31-11-0-1111-57330 ENGLISH - EQUIPMENT	2,000.00	2,377.48	0.00	0.00	0.00	---
TOTAL 1111 ENGLISH	\$522,758.00	\$506,552.19	\$520,743.00	\$468,412.65	\$(52,330.35)	(10.05)%
1112 MATH						
297. 101-1276-31-11-0-1112-51110 MATH - TEACHER SALARIES	445,406.00	487,700.52	579,459.00	619,889.85	40,430.85	6.98 %
298. 101-1276-31-11-0-1112-51310 MATH - TUTORIAL WAGES	1,200.00	1,520.00	1,200.00	1,200.00	0.00	0.00 %

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Notes: Hours?						
299. 101-1276-31-11-0-1112-52200 MATH - FICA & MED TAX	35,074.00	34,929.85	38,591.00	47,671.55	9,080.55	23.53 %
300. 101-1276-31-11-0-1112-52710 MATH - WORKERS COMP	3,575.00	3,815.70	4,435.00	4,835.35	400.35	9.03 %
301. 101-1276-31-11-0-1112-52810 MATH - GROUP DENTAL INS	3,188.00	2,805.77	3,042.00	3,610.00	568.00	18.67 %
302. 101-1276-31-11-0-1112-52920 MATH - GROUP LIFE INS	480.00	474.34	470.00	592.00	122.00	25.96 %
303. 101-1276-31-11-0-1112-55810 MATH - TRAVEL & CONF	1,800.00	0.00	3,000.00	0.00	(3,000.00)	(100.00)%
304. 101-1276-31-11-0-1112-56110 MATH - SUPPLIES	5,500.00	16,413.21	7,500.00	7,000.00	(500.00)	(6.67)%
305. 101-1276-31-11-0-1112-56410 MATH - BOOKS	4,000.00	0.00	4,000.00	2,000.00	(2,000.00)	(50.00)%
306. 101-1276-31-11-0-1112-58110 MATH - DUES	1,260.00	1,030.00	1,500.00	1,500.00	0.00	0.00 %
TOTAL 1112 MATH	\$501,483.00	\$548,689.39	\$643,197.00	\$688,298.75	\$45,101.75	7.01 %
1113 SCIENCE						
307. 101-1276-31-11-0-1113-51110 SCIENCE - TEACHER SALARIES	401,254.00	339,297.92	350,104.00	308,504.58	(41,599.42)	(11.88)%
308. 101-1276-31-11-0-1113-52200 SCIENCE - FICA & MED TAX	29,724.00	24,994.28	26,783.00	24,101.09	(2,681.91)	(10.01)%
309. 101-1276-31-11-0-1113-52710 SCIENCE - WORKERS COMP INS	3,023.00	2,646.36	3,231.00	2,406.85	(824.15)	(25.51)%
310. 101-1276-31-11-0-1113-52810 SCIENCE - GROUP DENTAL INS	2,437.00	1,682.83	1,809.00	1,948.00	139.00	7.68 %
311. 101-1276-31-11-0-1113-52920 SCIENCE - GROUP LIFE INS	442.00	324.79	338.00	375.00	37.00	10.95 %
312. 101-1276-31-11-0-1113-55810 SCIENCE - TRAVEL & CONF	1,400.00	0.00	2,100.00	0.00	(2,100.00)	(100.00)%
313. 101-1276-31-11-0-1113-56110 SCIENCE - SUPPLIES	14,000.00	10,725.00	17,000.00	16,000.00	(1,000.00)	(5.88)%
314. 101-1276-31-11-0-1113-56410 SCIENCE - BOOKS	2,000.00	2,636.36	4,000.00	2,000.00	(2,000.00)	(50.00)%
315. 101-1276-31-11-0-1113-57330 SCIENCE - EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	---
TOTAL 1113 SCIENCE	\$459,280.00	\$382,307.54	\$405,365.00	\$355,335.52	\$(50,029.48)	(12.34)%
1114 SOCIAL STUDIED						
316. 101-1276-31-11-0-1114-51110 SOCIAL STUDIES - TEACHER SAI	341,237.00	354,139.40	357,186.00	355,211.47	(1,974.53)	(0.55)%
317. 101-1276-31-11-0-1114-52200 SOCIAL STUDIES - FICA & MED T	26,105.00	25,628.92	27,325.00	27,223.84	(101.16)	(0.37)%
318. 101-1276-31-11-0-1114-52710 SOCIAL STUDIES - WORKERS CC	2,662.00	2,761.84	3,037.00	2,791.43	(245.57)	(8.09)%
319. 101-1276-31-11-0-1114-52810 SOCIAL STUDIES - GROUP DENT	1,837.00	1,893.45	1,809.00	2,269.00	460.00	25.43 %
320. 101-1276-31-11-0-1114-52920 SOCIAL STUDIES - GROUP LIFE I	340.00	332.20	338.00	364.00	26.00	7.69 %
321. 101-1276-31-11-0-1114-55810 SOCIAL STUDIES -TRAVEL & CO	1,200.00	310.00	1,800.00	0.00	(1,800.00)	(100.00)%

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322. 101-1276-31-11-0-1114-56110 SOCIAL STUDIES - SUPPLIES	4,000.00	2,095.90	8,000.00	6,000.00	(2,000.00)	(25.00)%
323. 101-1276-31-11-0-1114-56410 SOCIAL STUDIES - BOOKS	3,000.00	2,057.85	6,000.00	3,000.00	(3,000.00)	(50.00)%
324. 101-1276-31-11-0-1114-57330 SOCIAL STUDIES - EQUIPMENT	2,000.00	2,103.56	0.00	0.00	0.00	---
325. 101-1276-31-11-0-1114-58120 SOCIAL STUDIES - FIELD TRIPS	1,000.00	250.00	2,000.00	1,500.00	(500.00)	(25.00)%
TOTAL 1114 SOCIAL STUDIED	\$383,381.00	\$391,573.12	\$407,495.00	\$398,359.74	\$ (9,135.26)	(2.24)%
1115 BUSINESS ED						
326. 101-1276-31-11-0-1115-51110 BUSINESS ED - TEACHER SALAR	61,546.00	62,307.16	64,535.00	55,571.16	(8,963.84)	(13.89)%
327. 101-1276-31-11-0-1115-52200 BUSINESS ED - FICA & MED TA	4,709.00	4,761.16	4,937.00	4,261.40	(675.60)	(13.68)%
328. 101-1276-31-11-0-1115-52710 BUSINESS ED - WORKERS COM	486.00	485.97	553.00	433.58	(119.42)	(21.59)%
329. 101-1276-31-11-0-1115-52810 BUSINESS ED - GROUP DENTAL	0.00	0.00	0.00	402.00	402.00	---
330. 101-1276-31-11-0-1115-52920 BUSINESS ED - GROUP LIFE INS	67.00	47.50	57.00	80.00	23.00	40.35 %
331. 101-1276-31-11-0-1115-55810 BUSINESS ED - TRAVEL & CONF	200.00	0.00	300.00	0.00	(300.00)	(100.00)%
332. 101-1276-31-11-0-1115-56110 BUSINESS ED - SUPPLIES	500.00	338.95	500.00	400.00	(100.00)	(20.00)%
333. 101-1276-31-11-0-1115-56410 BUSINESS ED - BOOKS	2,800.00	2,078.88	2,800.00	2,000.00	(800.00)	(28.57)%
Notes: Could reduce to \$1000.00 to offset possible computer software increase.						
**Jake Trepanier						
334. 101-1276-31-11-0-1115-57350 BUSINESS ED - COMPUTER SOFT	500.00	399.00	500.00	500.00	0.00	0.00 %
Notes: Consider increase to \$2,800.00 if Ben Ark intends to continue with software...Books can be reduced to help offset.						
**Jake Trepanier						
TOTAL 1115 BUSINESS ED	\$70,808.00	\$70,418.62	\$74,182.00	\$63,648.14	\$ (10,533.86)	(14.20)%
1116 WORK BASED LEARNING						
335. 101-1276-31-11-0-1116-51110 WORK-BASED LEARNING - TEAC	132,212.00	131,974.00	135,254.00	144,822.03	9,568.03	7.07 %
336. 101-1276-31-11-0-1116-52110 WORK-BASED LEARNING - GRO	0.00	34,920.08	37,615.00	42,631.00	5,016.00	13.34 %
337. 101-1276-31-11-0-1116-52200 WORK-BASED LEARNING - FICA	9,142.00	9,302.56	10,347.00	11,079.60	732.60	7.08 %
338. 101-1276-31-11-0-1116-52710 WORK-BASED LEARNING - WOR	1,075.00	1,029.34	1,105.00	1,129.79	24.79	2.24 %
339. 101-1276-31-11-0-1116-52810 WORK-BASED LEARNING - GRO	728.00	673.52	721.00	784.00	63.00	8.74 %
340. 101-1276-31-11-0-1116-52920 WORK-BASED LEARNING - GRO	117.00	113.88	112.00	139.00	27.00	24.11 %

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341. 101-1276-31-11-0-1116-53230 WORK-BASED LEARNING - CON'	2,000.00	4,609.25	5,000.00	5,000.00	0.00	0.00 %
342. 101-1276-31-11-0-1116-55810 WORK-BASED LEARNING - TRA'	2,000.00	946.20	2,500.00	2,000.00	(500.00)	(20.00)%
343. 101-1276-31-11-0-1116-56110 WORK-BASED LEARNING - SUPP	1,000.00	1,208.87	3,000.00	1,500.00	(1,500.00)	(50.00)%
TOTAL 1116 WORK BASED LEARNING	\$148,274.00	\$184,777.70	\$195,654.00	\$209,085.42	\$13,431.42	6.86 %
1117 DRIVER'S ED						
344. 101-1276-31-11-0-1117-51110 DRIVER'S ED - TEACHER SALAR	63,305.00	71,248.25	64,635.00	65,000.00	365.00	0.56 %
345. 101-1276-31-11-0-1117-52200 DRIVER'S ED - FICA & MED TAX	5,343.00	5,300.17	4,945.00	5,100.00	155.00	3.13 %
346. 101-1276-31-11-0-1117-52710 DRIVER'S ED - WORKERS COMP	594.00	555.72	504.00	550.00	46.00	9.13 %
347. 101-1276-31-11-0-1117-52810 DRIVER'S ED - GROUP DENTAL I	418.00	336.76	354.00	385.00	31.00	8.76 %
348. 101-1276-31-11-0-1117-52920 DRIVER'S ED - GROUP LIFE INS	67.00	56.94	55.00	75.00	20.00	36.36 %
349. 101-1276-31-11-0-1117-54320 DRIVER'S ED - REPAIR & MAINT	500.00	1,889.05	750.00	750.00	0.00	0.00 %
350. 101-1276-31-11-0-1117-54420 DRIVER'S ED - RENTAL OF VEHI	5,000.00	3,120.00	4,500.00	4,500.00	0.00	0.00 %
351. 101-1276-31-11-0-1117-55810 DRIVER'S ED - TRAVEL & CONF	200.00	190.00	300.00	0.00	(300.00)	(100.00)%
352. 101-1276-31-11-0-1117-56110 DRIVER'S ED - SUPPLIES	500.00	0.00	500.00	500.00	0.00	0.00 %
353. 101-1276-31-11-0-1117-56260 DRIVER'S ED - GASOLINE	1,500.00	699.07	1,700.00	1,700.00	0.00	0.00 %
TOTAL 1117 DRIVER'S ED	\$77,427.00	\$83,395.96	\$78,243.00	\$78,560.00	\$317.00	0.41 %
1118 PHOENIX PROG						
354. 101-1276-31-11-0-1118-51110 PHOENIX - TEACHER SALARIE	120,063.00	123,312.00	126,377.00	135,137.92	8,760.92	6.93 %
355. 101-1276-31-11-0-1118-52110 PHOENIX - GROUP HEALTH INS	0.00	17,460.04	19,176.00	23,076.00	3,900.00	20.34 %
356. 101-1276-31-11-0-1118-52200 PHOENIX - FICA & MED TAX	9,185.00	9,020.04	9,668.00	10,438.11	770.11	7.97 %
357. 101-1276-31-11-0-1118-52710 PHOENIX - WORKERS COMP	1,037.00	961.74	1,036.00	1,054.60	18.60	1.80 %
358. 101-1276-31-11-0-1118-52810 PHOENIX - GROUP DENTAL INS	728.00	546.35	368.00	784.00	416.00	113.04 %
359. 101-1276-31-11-0-1118-52920 PHOENIX - GROUP LIFE INS	192.00	113.88	114.00	139.00	25.00	21.93 %
360. 101-1276-31-11-0-1118-55310 PHOENIX - TELEPHONES	0.00	285.11	0.00	0.00	0.00	---
361. 101-1276-31-11-0-1118-55810 PHOENIX -TRAVEL & CONF	400.00	0.00	600.00	0.00	(600.00)	(100.00)%
362. 101-1276-31-11-0-1118-56110 PHOENIX - SUPPLIES	750.00	217.46	750.00	500.00	(250.00)	(33.33)%
TOTAL 1118 PHOENIX PROG	\$132,355.00	\$151,916.62	\$158,089.00	\$171,129.63	\$13,040.63	8.25 %
1119 COLLEGE EXAMS						

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Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
363. 101-1276-31-11-0-1119-56160 COLLEGE EXAMS - TESTING MA	0.00	6,746.80	0.00	0.00	0.00	---
TOTAL 1119 COLLEGE EXAMS	\$0.00	\$6,746.80	\$0.00	\$0.00	\$0.00	---
1301 TECHNICAL EDUCATION						
364. 101-1276-31-11-0-1301-55660 TECH CENTER ON BEHALF TUIT	633,588.00	538,915.00	465,883.00	510,000.00	44,117.00	9.47 %
365. 101-1276-31-11-0-1301-55670 TECH CENTER TUITION	466,336.00	441,413.75	449,762.00	485,000.00	35,238.00	7.83 %
TOTAL 1301 TECHNICAL EDUCATION	\$1,099,924.00	\$980,328.75	\$915,645.00	\$995,000.00	\$79,355.00	8.67 %
1401 ATHLETICS						
366. 101-1276-31-11-0-1401-51110 ATHLETICS - TEACHER SALARIE	125,174.00	111,143.57	114,603.00	116,621.00	2,018.00	1.76 %
367. 101-1276-31-11-0-1401-51140 ATHLETICS - HELPERS/OTHERS	5,000.00	7,005.00	5,000.00	7,000.00	2,000.00	40.00 %
368. 101-1276-31-11-0-1401-51510 ATHLETICS - COACHES SALARIE	152,000.00	115,302.23	152,000.00	152,000.00	0.00	0.00 %
369. 101-1276-31-11-0-1401-52110 ATHLETICS - GROUP HEALTH IN	21,851.00	26,479.66	24,767.00	37,926.00	13,159.00	53.13 %
370. 101-1276-31-11-0-1401-52190 ATHLETICS - HRA	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00 %
371. 101-1276-31-11-0-1401-52200 ATHLETICS - FICA AND MED TA	19,576.00	16,767.51	8,767.00	20,922.00	12,155.00	138.64 %
372. 101-1276-31-11-0-1401-52310 ATHLETIC-EMPLOYEE PENSION	0.00	3,125.00	3,202.00	3,532.00	330.00	10.31 %
373. 101-1276-31-11-0-1401-52710 ATHLETICS - WORKERS COMP	1,477.00	1,786.12	944.00	960.00	16.00	1.69 %
374. 101-1276-31-11-0-1401-52810 ATHLETICS - GROUP DENTAL IN	755.00	691.53	665.00	769.00	104.00	15.64 %
375. 101-1276-31-11-0-1401-52920 ATHLETICS - GROUP LIFE INS	305.00	276.77	275.00	308.00	33.00	12.00 %
376. 101-1276-31-11-0-1401-53220 ATHLETICS - CONTRACTED SER	45,000.00	32,895.41	55,000.00	45,000.00	(10,000.00)	(18.18)%
377. 101-1276-31-11-0-1401-54320 ATHLETICS - REPAIR & MAINT	7,500.00	3,874.15	7,500.00	5,000.00	(2,500.00)	(33.33)%
378. 101-1276-31-11-0-1401-54410 ATHLETICS - RENTAL OF FACILI	35,000.00	32,680.00	35,000.00	35,000.00	0.00	0.00 %
379. 101-1276-31-11-0-1401-55510 ATHLETICS - PRINTING	500.00	0.00	500.00	0.00	(500.00)	(100.00)%
380. 101-1276-31-11-0-1401-55810 ATHLETICS - TRAVEL & CONF	5,000.00	3,869.55	5,000.00	4,000.00	(1,000.00)	(20.00)%
381. 101-1276-31-11-0-1401-56110 ATHLETICS - SUPPLIES	16,000.00	8,201.62	28,500.00	28,500.00	0.00	0.00 %
382. 101-1276-31-11-0-1401-56190 ATHLETICS - AWARDS	1,000.00	257.17	1,000.00	0.00	(1,000.00)	(100.00)%
383. 101-1276-31-11-0-1401-57330 ATHLETICS - EQUIPMENT	12,500.00	9,606.61	5,000.00	0.00	(5,000.00)	(100.00)%
384. 101-1276-31-11-0-1401-58110 ATHLETICS - LEAGUE DUES	12,000.00	9,968.03	13,000.00	13,000.00	0.00	0.00 %
TOTAL 1401 ATHLETICS	\$464,638.00	\$383,929.93	\$464,723.00	\$474,538.00	\$9,815.00	2.11 %
1501 CO-CURRICULAR						

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
385. 101-1276-31-11-0-1501-51110 CO-CURRICULAR - TEACHER SA	60,000.00	68,394.54	60,000.00	70,000.00	10,000.00	16.67 %
386. 101-1276-31-11-0-1501-52200 CO-CURRICULAR - FICA & MED	4,500.00	5,232.31	4,600.00	6,250.00	1,650.00	35.87 %
387. 101-1276-31-11-0-1501-52710 CO-CURRICULAR - WORKERS CO	0.00	533.51	500.00	600.00	100.00	20.00 %
388. 101-1276-31-11-0-1501-53220 CO-CURRICULAR - CONTRACTE	600.00	0.00	600.00	0.00	(600.00)	(100.00)%
389. 101-1276-31-11-0-1501-55810 CO-CURRICULAR - TRAVEL & CO	1,500.00	0.00	1,500.00	500.00	(1,000.00)	(66.67)%
390. 101-1276-31-11-0-1501-56110 CO-CURRICULAR - SUPPLIES	3,500.00	0.00	11,500.00	1,000.00	(10,500.00)	(91.30)%
391. 101-1276-31-11-0-1501-58110 CO-CURRICULAR - DUES	500.00	1,655.28	500.00	1,000.00	500.00	100.00 %
TOTAL 1501 CO-CURRICULAR	\$70,600.00	\$75,815.64	\$79,200.00	\$79,350.00	\$150.00	0.19 %
2120 GUIDANCE						
392. 101-1276-31-11-0-2120-51110 GUIDANCE - TEACHER SALARIE	242,125.00	262,402.24	248,704.00	260,488.74	11,784.74	4.74 %
393. 101-1276-31-11-0-2120-51210 GUIDANCE - PARA WAGES	34,215.00	20,920.62	22,572.00	27,275.08	4,703.08	20.84 %
394. 101-1276-31-11-0-2120-51610 GUIDANCE - CLERICAL WAGES	41,340.00	43,045.56	44,753.00	39,646.00	(5,107.00)	(11.41)%
395. 101-1276-31-11-0-2120-52110 GUIDANCE - GROUP HEALTH IN	56,110.00	52,776.77	62,064.00	77,710.00	15,646.00	25.21 %
396. 101-1276-31-11-0-2120-52190 GUIDANCE - HRA	13,926.00	10,000.00	12,000.00	14,000.00	2,000.00	16.67 %
397. 101-1276-31-11-0-2120-52200 GUIDANCE - FICA & MED TAX	26,151.00	23,344.79	24,177.00	25,239.51	1,062.51	4.39 %
398. 101-1276-31-11-0-2120-52310 GUIDANCE - EMPLOYEE PENSIO	2,167.00	1,952.00	2,738.00	2,254.00	(484.00)	(17.68)%
399. 101-1276-31-11-0-2120-52340 GUIDANCE - VMERS	0.00	970.02	1,209.00	1,186.58	(22.42)	(1.85)%
400. 101-1276-31-11-0-2120-52710 GUIDANCE - WORKERS COMP	2,563.00	2,541.69	2,515.00	2,603.04	88.04	3.50 %
401. 101-1276-31-11-0-2120-52810 GUIDANCE - GROUP DENTAL IN	2,323.00	1,524.12	1,625.00	1,863.00	238.00	14.65 %
402. 101-1276-31-11-0-2120-52920 GUIDANCE - GROUP LIFE INS	476.00	370.53	320.00	423.00	103.00	32.19 %
403. 101-1276-31-11-0-2120-53220 GUIDANCE - CONTRACTED SER	30,000.00	4,410.00	47,000.00	54,000.00	7,000.00	14.89 %
Notes: SATs, PSATs, ACTs, and AP						
10/1/2020 1:48:44 PM - lperrbsu ***						
404. 101-1276-31-11-0-2120-53310 GUIDANCE - TRAINING	500.00	450.00	500.00	500.00	0.00	0.00 %
405. 101-1276-31-11-0-2120-55330 GUIDANCE - POSTAGE	50.00	0.00	500.00	0.00	(500.00)	(100.00)%
406. 101-1276-31-11-0-2120-55510 GUIDANCE - PRINTING	300.00	189.00	300.00	300.00	0.00	0.00 %
407. 101-1276-31-11-0-2120-55810 GUIDANCE - TRAVEL & CONF	1,000.00	175.00	2,100.00	0.00	(2,100.00)	(100.00)%
408. 101-1276-31-11-0-2120-56110 GUIDANCE - SUPPLIES	4,000.00	2,198.53	4,000.00	2,500.00	(1,500.00)	(37.50)%
409. 101-1276-31-11-0-2120-57350 GUIDANCE - COMPUTER SOFTW	5,750.00	3,712.80	0.00	0.00	0.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
410. 101-1276-31-11-0-2120-58110 GUIDANCE - DUES	250.00	284.00	250.00	250.00	0.00	0.00 %
411. 101-1276-31-11-0-2120-58120 GUIDANCE - FIELD TRIPS	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00 %
TOTAL 2120 GUIDANCE	\$464,246.00	\$431,267.67	\$478,327.00	\$511,238.95	\$32,911.95	6.88 %
2131 HEALTH						
412. 101-1276-31-11-0-2131-51110 HEALTH - SALARIES	89,320.00	98,823.70	100,357.00	107,361.61	7,004.61	6.98 %
413. 101-1276-31-11-0-2131-52110 HEALTH - GROUP HEALTH INS	8,087.00	9,867.78	10,251.00	12,831.00	2,580.00	25.17 %
414. 101-1276-31-11-0-2131-52200 HEALTH - FICA & MED TAX	10,833.00	7,197.28	7,677.00	8,313.42	636.42	8.29 %
415. 101-1276-31-11-0-2131-52710 HEALTH - WORKERS' COMP INS	897.00	770.64	833.00	858.30	25.30	3.04 %
416. 101-1276-31-11-0-2131-52810 HEALTH - DENTAL INSURANCE	652.00	281.30	290.00	313.00	23.00	7.93 %
417. 101-1276-31-11-0-2131-52920 HEALTH - LIFE INSURANCE	114.00	94.38	92.00	97.00	5.00	5.43 %
418. 101-1276-31-11-0-2131-53220 HEALTH - CONTRACTED SERVIC	500.00	0.00	500.00	500.00	0.00	0.00 %
419. 101-1276-31-11-0-2131-53430 HEALTH - IMMUNIZATIONS	500.00	591.00	500.00	500.00	0.00	0.00 %
420. 101-1276-31-11-0-2131-54320 HEALTH - REPAIR & MAINT	246.00	175.00	1,000.00	500.00	(500.00)	(50.00)%
421. 101-1276-31-11-0-2131-55810 HEALTH - TRAVEL & CONF	400.00	983.98	600.00	0.00	(600.00)	(100.00)%
422. 101-1276-31-11-0-2131-56110 HEALTH - SUPPLIES	1,927.00	412.26	3,000.00	3,000.00	0.00	0.00 %
423. 101-1276-31-11-0-2131-57330 HEALTH - EQUIPMENT	800.00	310.62	0.00	0.00	0.00	---
TOTAL 2131 HEALTH	\$114,276.00	\$119,507.94	\$125,100.00	\$134,274.33	\$9,174.33	7.33 %
2141 BEHAVIOR SUPPORT						
424. 101-1276-31-11-0-2141-51720 BEHAVIORAL SUPPORT SALARI	0.00	0.00	0.00	52,930.00	52,930.00	---
Notes: Shifted from general instruction.						
10/2/2020 12:36:02 PM - lperbsu ***						
425. 101-1276-31-11-0-2141-52110 BEHAVIOR SUPPORT - GROUP H	0.00	0.00	0.00	0.00	0.00	---
426. 101-1276-31-11-0-2141-52200 BEHAVIOR SUPPORT - FICA & M	0.00	0.00	0.00	4,100.00	4,100.00	---
427. 101-1276-31-11-0-2141-52710 BEHAV SUPPORT - WORKERS CO	0.00	0.00	0.00	427.85	427.85	---
428. 101-1276-31-11-0-2141-52920 LIFE INSURANCE	0.00	0.00	0.00	60.00	60.00	---
TOTAL 2141 BEHAVIOR SUPPORT	\$0.00	\$0.00	\$0.00	\$57,517.85	\$57,517.85	---
2190 JROTC						

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
429. 101-1276-31-11-0-2190-51110 JROTC - SALARIES	68,188.00	169,252.88	93,487.00	98,385.00	4,898.00	5.24 %
430. 101-1276-31-11-0-2190-52200 JROTC - FICA & MED TAX	12,424.00	12,946.75	13,578.00	14,147.00	569.00	4.19 %
431. 101-1276-31-11-0-2190-52710 JROTC - WORKERS COMP	1,361.00	1,319.96	1,385.00	1,392.00	7.00	0.51 %
432. 101-1276-31-11-0-2190-52810 JROTC - DENTAL INSURANCE	688.00	353.25	368.00	388.00	20.00	5.43 %
433. 101-1276-31-11-0-2190-52920 JROTC - LIFE INSURANCE	134.00	111.69	114.00	80.00	(34.00)	(29.82)%
434. 101-1276-31-11-0-2190-55190 JROTC - TRANSPORTATION	7,500.00	5,909.12	7,500.00	0.00	(7,500.00)	(100.00)%
435. 101-1276-31-11-0-2190-55810 JROTC - TRAVEL & CONF	400.00	0.00	600.00	0.00	(600.00)	(100.00)%
436. 101-1276-31-11-0-2190-56110 JROTC - SUPPLIES	350.00	0.00	350.00	300.00	(50.00)	(14.29)%
437. 101-1276-31-11-0-2190-56190 JROTC - AWARDS	450.00	191.80	450.00	400.00	(50.00)	(11.11)%
438. 101-1276-31-11-0-2190-58120 JROTC - FIELD TRIPS	800.00	0.00	800.00	7,000.00	6,200.00	775.00 %
TOTAL 2190 JROTC	\$92,295.00	\$190,085.45	\$118,632.00	\$122,092.00	\$3,460.00	2.92 %
2220 LIBRARY						
439. 101-1276-31-11-0-2220-51110 LIBRARY - SALARIES	56,716.00	56,503.70	57,908.00	61,102.76	3,194.76	5.52 %
440. 101-1276-31-11-0-2220-51210 LIBRARY - PARA WAGES	29,185.00	47,915.34	47,091.00	42,040.02	(5,050.98)	(10.73)%
441. 101-1276-31-11-0-2220-52110 LIBRARY - GROUP HEALTH INS	6,769.00	17,210.88	18,889.00	16,043.00	(2,846.00)	(15.07)%
442. 101-1276-31-11-0-2220-52190 LIBRARY - HRA	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00 %
443. 101-1276-31-11-0-2220-52200 LIBRARY - FICA & MED TAX	7,072.00	7,358.18	8,032.00	8,083.52	51.52	0.64 %
444. 101-1276-31-11-0-2220-52340 LIBRARY - VMERS	0.00	929.06	980.00	1,090.56	110.56	11.28 %
445. 101-1276-31-11-0-2220-52710 LIBRARY - WORKERS COMP	927.00	814.37	819.00	854.08	35.08	4.28 %
446. 101-1276-31-11-0-2220-52810 LIBRARY - GROUP DENTAL INS	302.00	441.78	465.00	526.00	61.00	13.12 %
447. 101-1276-31-11-0-2220-52920 LIBRARY - GROUP LIFE INS	156.00	188.19	188.00	177.00	(11.00)	(5.85)%
448. 101-1276-31-11-0-2220-55810 LIBRARY - TRAVEL & CONF	200.00	0.00	400.00	0.00	(400.00)	(100.00)%
449. 101-1276-31-11-0-2220-56110 LIBRARY - SUPPLIES	11,890.00	8,235.81	25,000.00	8,000.00	(17,000.00)	(68.00)%
450. 101-1276-31-11-0-2220-56410 LIBRARY - BOOKS	10,086.00	7,994.41	10,800.00	12,000.00	1,200.00	11.11 %
451. 101-1276-31-11-0-2220-57330 LIBRARY - EQUIPMENT	2,000.00	1,228.35	0.00	0.00	0.00	---
452. 101-1276-31-11-0-2220-57350 LIBRARY - SOFTWARE	0.00	0.00	0.00	0.00	0.00	---
453. 101-1276-31-11-0-2220-58110 LIBRARY - DUES	213.00	260.00	200.00	250.00	50.00	25.00 %

Notes: Consider increasing to \$300.00 as Christine has ALA dues of \$272 FY21. This is up from \$260 from FY20.

****Jake Trepanier**

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
TOTAL 2220 LIBRARY	\$127,516.00	\$149,080.07	\$172,772.00	\$152,166.94	\$(20,605.06)	(11.93)%
2410 PRINCIPALS OFFICE						
454. 101-1276-31-11-0-2410-51210 PRINCIPALS OFFICE - PARA WAC	68,783.00	64,953.16	83,716.00	101,974.80	18,258.80	21.81 %
Notes: Add Kerry's wages.						
455. 101-1276-31-11-0-2410-51410 PRINCIPALS OFFICE - ADMIN W/	269,684.00	267,845.77	272,998.00	287,035.00	14,037.00	5.14 %
456. 101-1276-31-11-0-2410-51610 PRINCIPALS OFFICE - CLERICAL	93,752.00	95,098.99	98,708.00	92,092.00	(6,616.00)	(6.70)%
457. 101-1276-31-11-0-2410-52110 PRINCIPALS OFFICE - GROUP HE	70,986.00	74,942.36	86,336.00	112,676.00	26,340.00	30.51 %
458. 101-1276-31-11-0-2410-52190 PRINCIPALS' OFFICE - HRA	20,000.00	10,000.00	20,000.00	20,000.00	0.00	0.00 %
459. 101-1276-31-11-0-2410-52200 PRINCIPALS OFFICE - FICA & ME	32,506.00	30,303.18	35,146.00	37,305.16	2,159.16	6.14 %
460. 101-1276-31-11-0-2410-52310 PRINCIPALS OFFICE- EMPLOYE	4,601.00	4,237.30	4,522.00	4,625.00	103.00	2.28 %
461. 101-1276-31-11-0-2410-52340 PRINCIPALS OFFICE - VMERS	2,210.00	2,980.88	3,373.00	2,715.74	(657.26)	(19.49)%
462. 101-1276-31-11-0-2410-52510 PRINCIPALS OFFICE - COURSE R	0.00	1,370.00	6,000.00	3,000.00	(3,000.00)	(50.00)%
463. 101-1276-31-11-0-2410-52710 PRINCIPALS OFFICE -WORKERS	3,315.00	3,319.27	4,084.00	3,772.76	(311.24)	(7.62)%
464. 101-1276-31-11-0-2410-52810 PRINCIPALS OFFICE - GROUP DE	1,836.00	2,031.24	2,117.00	2,050.00	(67.00)	(3.16)%
465. 101-1276-31-11-0-2410-52920 PRINCIPALS OFFICE - GROUP LIF	912.00	1,020.46	1,053.00	1,111.00	58.00	5.51 %
466. 101-1276-31-11-0-2410-52940 PRINCIPALS OFFICE - GROUP LT	1,050.00	0.00	1,000.00	1,000.00	0.00	0.00 %
467. 101-1276-31-11-0-2410-53220 PRINCIPALS OFFICE - CONTRAC	15,000.00	1,247.00	15,000.00	2,500.00	(12,500.00)	(83.33)%
468. 101-1276-31-11-0-2410-54320 PRINCIPALS OFFICE - REPAIR &	1,000.00	425.00	1,000.00	1,000.00	0.00	0.00 %
469. 101-1276-31-11-0-2410-55330 PRINCIPALS OFFICE - POSTAGE	8,000.00	5,146.44	8,000.00	8,000.00	0.00	0.00 %
470. 101-1276-31-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	2,000.00	0.00	2,000.00	1,000.00	(1,000.00)	(50.00)%
471. 101-1276-31-11-0-2410-55810 PRINCIPALS OFFICE -TRAVEL &	1,500.00	331.34	2,000.00	1,500.00	(500.00)	(25.00)%
472. 101-1276-31-11-0-2410-56110 PRINCIPALS OFFICE - SUPPLIES	15,000.00	6,012.81	16,500.00	16,000.00	(500.00)	(3.03)%
473. 101-1276-31-11-0-2410-56180 PRINCIPALS OFFICE - GRADUAT	10,000.00	2,512.86	10,000.00	10,000.00	0.00	0.00 %
474. 101-1276-31-11-0-2410-56410 PRINCIPALS OFFICE - BOOKS	1,000.00	279.68	1,000.00	1,000.00	0.00	0.00 %
475. 101-1276-31-11-0-2410-57330 PRINCIPALS OFFICE - EQUIPMEN	500.00	88.73	0.00	0.00	0.00	---
476. 101-1276-31-11-0-2410-58110 PRINCIPALS OFFICE - DUES	10,000.00	4,712.40	10,000.00	5,000.00	(5,000.00)	(50.00)%
TOTAL 2410 PRINCIPALS OFFICE	\$633,635.00	\$578,858.87	\$684,553.00	\$715,357.46	\$30,804.46	4.50 %
2580 TECHNOLOGY						

Barre Unified Union School District BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
477. 101-1276-31-11-0-2580-57330 TECHNOLOGY - EQUIPMENT	90,000.00	80,869.39	0.00	0.00	0.00	---
TOTAL 2580 TECHNOLOGY	\$90,000.00	\$80,869.39	\$0.00	\$0.00	\$0.00	---
2610 FACILITIES						
478. 101-1276-31-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	328,064.00	311,367.31	360,450.00	362,893.00	2,443.00	0.68 %
479. 101-1276-31-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	69,240.00	67,256.88	81,775.00	102,391.00	20,616.00	25.21 %
480. 101-1276-31-11-0-2610-52190 FACILITIES - HRA	18,000.00	10,000.00	12,000.00	14,000.00	2,000.00	16.67 %
481. 101-1276-31-11-0-2610-52200 FACILITIES - FICA & MED TAX	25,272.00	22,129.09	27,159.00	32,407.00	5,248.00	19.32 %
482. 101-1276-31-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	20,493.00	15,582.99	16,764.00	16,900.00	136.00	0.81 %
483. 101-1276-31-11-0-2610-52340 FACILITIES-VMERS	0.00	3,645.78	7,266.00	8,464.00	1,198.00	16.49 %
484. 101-1276-31-11-0-2610-52710 FACILITIES - WORKERS COMP	21,259.00	20,166.06	20,346.00	20,386.00	40.00	0.20 %
485. 101-1276-31-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	2,309.00	1,903.14	2,108.00	2,459.00	351.00	16.65 %
486. 101-1276-31-11-0-2610-52920 FACILITIES - GROUP LIFE INS	474.00	383.30	424.00	471.00	47.00	11.08 %
487. 101-1276-31-11-0-2610-52940 FACILITIES - GROUP LTD INS	567.00	0.00	500.00	500.00	0.00	0.00 %
488. 101-1276-31-11-0-2610-52950 FACILITIES - CASH IN LIEU	0.00	0.00	0.00	4,000.00	4,000.00	---
489. 101-1276-31-11-0-2610-53220 FACILITIES - CONTRACTED SER	0.00	125.00	0.00	0.00	0.00	---
490. 101-1276-31-11-0-2610-53310 FACILITIES - SOLAR MGMT SER	0.00	135,475.70	0.00	0.00	0.00	---
491. 101-1276-31-11-0-2610-54110 FACILITIES - WATER & SEWER	12,669.00	13,550.84	13,000.00	14,000.00	1,000.00	7.69 %
492. 101-1276-31-11-0-2610-54220 FACILITIES - SNOW REMOVAL	19,680.00	25,848.78	24,600.00	29,600.00	5,000.00	20.33 %
493. 101-1276-31-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	15,000.00	14,142.28	17,000.00	17,000.00	0.00	0.00 %
494. 101-1276-31-11-0-2610-54320 FACILITIES - REPAIR & MAINT	36,900.00	42,253.57	60,000.00	60,000.00	0.00	0.00 %
495. 101-1276-31-11-0-2610-54510 FACILITIES - CONSTRUCTION SE	193,100.00	178,959.02	210,000.00	172,200.00	(37,800.00)	(18.00)%
Notes: 18% of \$210,000 allocated to CVCC						
496. 101-1276-31-11-0-2610-54520 FACILITIES - CONSTRUCTION SR	0.00	0.00	0.00	0.00	0.00	---
497. 101-1276-31-11-0-2610-54900 FACILITIES - PURCHASED SECUI	4,100.00	4,284.36	10,000.00	10,000.00	0.00	0.00 %
498. 101-1276-31-11-0-2610-55210 FACILITIES - PROPERTY INSURA	75,087.00	75,087.00	0.00	0.00	0.00	---
499. 101-1276-31-11-0-2610-55310 FACILITIES - TELEPHONE	14,350.00	7,847.34	6,000.00	8,000.00	2,000.00	33.33 %
500. 101-1276-31-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLI	35,162.00	27,295.14	35,000.00	35,000.00	0.00	0.00 %
501. 101-1276-31-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	47,560.00	58,013.85	53,000.00	53,000.00	0.00	0.00 %
502. 101-1276-31-11-0-2610-56150 FACILITIES - CLOTHING ALLOW.	2,870.00	2,554.05	3,050.00	3,050.00	0.00	0.00 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
503. 101-1276-31-11-0-2610-56210 FACILITIES - PROPANE	5,617.00	3,511.99	6,000.00	6,000.00	0.00	0.00 %
504. 101-1276-31-11-0-2610-56220 FACILITIES - ELECTRICITY	148,420.00	31,061.19	148,420.00	160,000.00	11,580.00	7.80 %
505. 101-1276-31-11-0-2610-56240 FACILITIES - FUEL OIL	6,560.00	22,995.85	10,000.00	15,000.00	5,000.00	50.00 %
506. 101-1276-31-11-0-2610-56270 FACILITIES - WOOD CHIPS	73,800.00	54,270.57	70,000.00	75,000.00	5,000.00	7.14 %
507. 101-1276-31-11-0-2610-57330 FACILITIES - EQUIPMENT	5,013.00	2,224.82	12,500.00	12,500.00	0.00	0.00 %
508. 101-1276-31-11-0-2610-57390 FACILITIES- OTHER EQUIP	0.00	0.00	15,000.00	15,000.00	0.00	0.00 %
TOTAL 2610 FACILITIES	\$1,181,566.00	\$1,151,935.90	\$1,222,362.00	\$1,250,221.00	\$27,859.00	2.28 %
2660 SCHOOL RESOURCE OFFICER						
509. 101-1276-31-11-0-2660-53220 SRO - CONTRACTED SERVICES	50,184.00	32,457.41	50,184.00	0.00	(50,184.00)	(100.00)%
Notes: Reduction.						
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TOTAL 2660 SCHOOL RESOURCE OFFICER	\$50,184.00	\$32,457.41	\$50,184.00	\$0.00	\$(50,184.00)	(100.00)%
2711 TRANSPORTATION						
510. 101-1276-31-11-0-2711-55190 ATHLETICS - TRANSPORTATIO	90,000.00	62,730.39	95,000.00	95,000.00	0.00	0.00 %
TOTAL 2711 TRANSPORTATION	\$90,000.00	\$62,730.39	\$95,000.00	\$95,000.00	\$0.00	0.00 %
2716 CO-CURR TRANSPORTATION						
511. 101-1276-31-11-0-2716-55190 TRANSPORTATION	37,000.00	1,988.86	37,000.00	2,000.00	(35,000.00)	(94.59)%
Notes: Utilizing district-wide Suburbans						
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TOTAL 2716 CO-CURR TRANSPORTATION	\$37,000.00	\$1,988.86	\$37,000.00	\$2,000.00	\$(35,000.00)	(94.59)%
5020 LONG TERM DEBT						
512. 101-1276-31-11-0-5020-58310 PRINCIPAL - LONG TERM DEBT	180,000.00	178,925.69	175,000.00	178,000.00	3,000.00	1.71 %
513. 101-1276-31-11-0-5020-58320 SHS INTEREST - LONG TERM DE	51,000.00	50,695.71	50,000.00	50,000.00	0.00	0.00 %
TOTAL 5020 LONG TERM DEBT	\$231,000.00	\$229,621.40	\$225,000.00	\$228,000.00	\$3,000.00	1.33 %
TOTAL 1276 SPAULDING HIGH SCHOOL	\$8,798,152.00	\$8,488,784.80	\$9,155,151.00	\$9,321,720.82	\$166,569.82	1.82 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
1381 BARRE CITY SCHOOL						
1101 DIRECT INSTRUCTION						
514. 101-1381-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARI	174,281.00	172,579.76	177,944.00	189,762.56	11,818.56	6.64 %
515. 101-1381-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	78,722.00	48,336.72	62,194.00	78,891.76	16,697.76	26.85 %
516. 101-1381-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	14,000.00	22,324.25	24,973.00	17,000.54	(7,972.46)	(31.92)%
Notes: 2 .5 perm. subs shared with general ed.						
517. 101-1381-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH I	48,000.00	43,327.01	57,804.00	63,282.00	5,478.00	9.48 %
518. 101-1381-01-11-0-1101-52190 PRESCHOOL - HRA	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00 %
519. 101-1381-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	14,332.00	17,537.26	19,440.00	22,899.17	3,459.17	17.79 %
520. 101-1381-01-11-0-1101-52310 PRESCHOOL - EMPLOYEE PENSI	0.00	0.00	0.00	0.00	0.00	---
521. 101-1381-01-11-0-1101-52340 PRESCHOOL - VMERS	0.00	1,212.85	2,251.00	2,518.36	267.36	11.88 %
522. 101-1381-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	310.89	6,000.00	6,000.00	0.00	0.00 %
523. 101-1381-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	0.00	1,897.02	2,482.00	2,180.52	(301.48)	(12.15)%
524. 101-1381-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL I	1,470.00	1,302.71	1,235.00	1,580.00	345.00	27.94 %
525. 101-1381-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	228.00	383.35	279.00	377.19	98.19	35.19 %
526. 101-1381-01-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	0.00	0.00	0.00	20,000.00	20,000.00	---
527. 101-1381-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SEI	0.00	1,025.00	500.00	500.00	0.00	0.00 %
528. 101-1381-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	0.00	0.00	100.00	100.00	0.00	0.00 %
529. 101-1381-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	124,500.00	95,731.77	127,528.00	131,350.00	3,822.00	3.00 %
530. 101-1381-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	900.00	1,242.80	900.00	900.00	0.00	0.00 %
531. 101-1381-01-11-0-1101-56110 PRESCHOOL SUPPLIES	3,530.00	2,830.06	6,500.00	6,500.00	0.00	0.00 %
532. 101-1381-01-11-0-1101-57330 PRESCHOOL - EQUIPMENT	3,000.00	139.98	0.00	0.00	0.00	---
TOTAL 1101 DIRECT INSTRUCTION	\$476,963.00	\$410,181.43	\$498,130.00	\$551,842.10	\$53,712.10	10.78 %
1101 DIRECT INSTRUCTION						
533. 101-1381-51-11-0-1101-51110 GENERAL INSTR - TEACHER SAI	2,619,497.00	2,546,023.85	2,616,065.00	2,711,240.87	95,175.87	3.64 %
534. 101-1381-51-11-0-1101-51130 GENERAL INSTR - SALARIES - LI	16,000.00	15,000.00	18,000.00	0.00	(18,000.00)	(100.00)%
Notes: Moved to teacher salary, district-wide.						

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Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
535. 101-1381-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	124,389.00	93,340.07	70,560.00	52,404.96	(18,155.04)	(25.73)%
536. 101-1381-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	228,829.00	220,336.94	266,404.00	277,672.00	11,268.00	4.23 %
Notes: 8 permanent subs plus \$30k., \$5k from tutor.						
537. 101-1381-51-11-0-1101-51810 GENERAL INSTR - TUTOR WAGE	5,000.00	15,481.00	5,000.00	0.00	(5,000.00)	(100.00)%
Notes: Moved to sub.						
538. 101-1381-51-11-0-1101-51900 CHILD CARE - COVID 19 EXPEN	0.00	0.00	0.00	0.00	0.00	---
539. 101-1381-51-11-0-1101-52110 GENERAL INSTR - GROUP HEAL	521,867.00	624,148.92	728,581.00	794,107.25	65,526.25	8.99 %
Notes: Reduced by \$30,000 draft 2						
540. 101-1381-51-11-0-1101-52180 GENERAL INSTR - HSA	0.00	0.00	0.00	31,000.00	31,000.00	---
541. 101-1381-51-11-0-1101-52190 GENERAL INSTR - HRA	150,000.00	125,000.00	231,200.00	295,000.00	63,800.00	27.60 %
542. 101-1381-51-11-0-1101-52200 GENERAL INSTR - FICA & MED T	207,597.00	209,780.83	226,552.00	233,099.19	6,547.19	2.89 %
543. 101-1381-51-11-0-1101-52310 GENERAL INSTR - EMPLOYEE PI	0.00	0.00	0.00	0.00	0.00	---
544. 101-1381-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	30,074.00	35,316.00	32,000.00	48,000.00	16,000.00	50.00 %
545. 101-1381-51-11-0-1101-52340 GENERAL INSTR - RETIREMENT	0.00	3,127.46	3,021.00	3,724.86	703.86	23.30 %
546. 101-1381-51-11-0-1101-52510 GENERAL INSTR - COURSE REIN	77,000.00	97,041.73	80,000.00	95,000.00	15,000.00	18.75 %
547. 101-1381-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYM	28,000.00	14,830.00	26,000.00	25,000.00	(1,000.00)	(3.85)%
548. 101-1381-51-11-0-1101-52710 GENERAL INSTR - WORKERS CO	24,657.00	22,666.53	23,987.00	22,748.07	(1,238.93)	(5.17)%
549. 101-1381-51-11-0-1101-52810 GENERAL INSTR - GROUP DENT	19,042.00	18,002.49	19,240.00	20,041.49	801.49	4.17 %
550. 101-1381-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	5,243.00	3,128.45	3,020.00	3,627.87	607.87	20.13 %
551. 101-1381-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	16,000.00	11,799.06	16,000.00	16,000.00	0.00	0.00 %
552. 101-1381-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	8,000.00	2,400.00	8,000.00	6,000.00	(2,000.00)	(25.00)%
553. 101-1381-51-11-0-1101-54320 GENERAL INSTR - REPAIR & MA	1,000.00	91.00	1,000.00	0.00	(1,000.00)	(100.00)%
554. 101-1381-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & CO	10,000.00	8,948.53	10,000.00	10,000.00	0.00	0.00 %
555. 101-1381-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	90,000.00	50,187.57	100,000.00	100,000.00	0.00	0.00 %
556. 101-1381-51-11-0-1101-56410 GENERAL INSTR - BOOKS	13,000.00	8,007.97	13,000.00	12,000.00	(1,000.00)	(7.69)%
557. 101-1381-51-11-0-1101-57330 GENERAL INSTR - EQUIPMENT	10,000.00	7,712.94	0.00	0.00	0.00	---
558. 101-1381-51-11-0-1101-58110 GENERAL INSTR - BANK SERVIC	0.00	0.00	0.00	0.00	0.00	---
TOTAL 1101 DIRECT INSTRUCTION	\$4,205,195.00	\$4,132,371.34	\$4,497,630.00	\$4,756,666.56	\$259,036.56	5.76 %
1102 ART						

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
559. 101-1381-51-11-0-1102-51110 ART- TEACHER SALARIES	121,236.00	120,782.00	123,784.00	132,113.57	8,329.57	6.73 %
560. 101-1381-51-11-0-1102-52200 ART- FICA & MED TAX	9,274.00	8,461.27	9,470.00	10,292.05	822.05	8.68 %
561. 101-1381-51-11-0-1102-52710 ART-WORKERS COMP	946.00	941.98	1,016.00	1,044.58	28.58	2.81 %
562. 101-1381-51-11-0-1102-52810 GROUP DENTAL INS.	0.00	336.76	354.00	632.00	278.00	78.53 %
563. 101-1381-51-11-0-1102-52920 ART-GROUP LIFE INS	0.00	113.88	110.00	144.00	34.00	30.91 %
564. 101-1381-51-11-0-1102-56110 ART-SUPPLIES	9,000.00	8,763.76	9,000.00	9,000.00	0.00	0.00 %
TOTAL 1102 ART	\$140,456.00	\$139,399.65	\$143,734.00	\$153,226.20	\$9,492.20	6.60 %
1103 INTERVENTION						
565. 101-1381-51-11-0-1103-51110 INTERVENTION - TEACHER SAL.	119,477.00	122,820.62	121,689.00	208,654.21	86,965.21	71.47 %
Notes: 3 interventionist, 1 previously funded by grant.						
566. 101-1381-51-11-0-1103-52200 INTERVENTION - FICA & MED T/	13,139.00	9,294.27	9,309.00	21,780.29	12,471.29	133.97 %
567. 101-1381-51-11-0-1103-52710 INTERVENTION - WORKERS COM	932.00	957.96	999.00	2,149.04	1,150.04	115.12 %
568. 101-1381-51-11-0-1103-52810 INTERVENTION - GROUP DENTA	0.00	0.00	0.00	781.51	781.51	---
569. 101-1381-51-11-0-1103-52920 INTERVENTION - GROUP LIFE IN	0.00	105.12	112.00	179.13	67.13	59.94 %
570. 101-1381-51-11-0-1103-53220 INTERVENTION-CONTRACTED S	4,000.00	172.50	4,000.00	2,000.00	(2,000.00)	(50.00)%
571. 101-1381-51-11-0-1103-56110 INTERVENTION - SUPPLIES	1,550.00	1,113.08	1,550.00	1,550.00	0.00	0.00 %
572. 101-1381-51-11-0-1103-56410 INTERVENTION - BOOKS	600.00	0.00	600.00	600.00	0.00	0.00 %
TOTAL 1103 INTERVENTION	\$139,698.00	\$134,463.55	\$138,259.00	\$237,694.18	\$99,435.18	71.92 %
1104 ENGLISH SECOND LANGUAGE						
573. 101-1381-51-11-0-1104-51110 ESL- TEACHERS SALARIES	34,583.00	35,203.50	35,310.00	30,574.52	(4,735.48)	(13.41)%
574. 101-1381-51-11-0-1104-52200 ESL- FICA & MED TAX	2,646.00	2,547.49	2,701.00	2,762.68	61.68	2.28 %
575. 101-1381-51-11-0-1104-52710 ESL-WORKERS COMP	270.00	274.69	275.00	255.70	(19.30)	(7.02)%
576. 101-1381-51-11-0-1104-52810 ESL - GROUP DENTAL INS.	0.00	0.00	0.00	241.00	241.00	---
577. 101-1381-51-11-0-1104-52920 ESL - GROUP LIFE INS	0.00	24.19	28.00	50.00	22.00	78.57 %
578. 101-1381-51-11-0-1104-56110 ESL-SUPPLIES	250.00	101.62	250.00	250.00	0.00	0.00 %
579. 101-1381-51-11-0-1104-56410 ESL- BOOKS	0.00	0.00	0.00	0.00	0.00	---
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$37,749.00	\$38,151.49	\$38,564.00	\$34,133.90	\$(4,430.10)	(11.49)%

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
1105 FAMILY & CONSUMER SCIENCES						
580. 101-1381-51-11-0-1105-51110 FCS- TEACHER SALARIES	65,258.00	65,014.00	66,630.00	71,305.91	4,675.91	7.02 %
581. 101-1381-51-11-0-1105-52200 FCS- FICA & MED TAX	4,992.00	4,973.54	5,097.00	5,879.13	782.13	15.34 %
582. 101-1381-51-11-0-1105-52710 FCS-WORKERS COMP	509.00	507.00	520.00	548.92	28.92	5.56 %
583. 101-1381-51-11-0-1105-52810 FCS-GROUP DENTAL INSURANC	0.00	0.00	0.00	400.00	400.00	---
584. 101-1381-51-11-0-1105-52920 FCS-GROUP LIFE INSURANCE	0.00	56.94	57.00	100.00	43.00	75.44 %
585. 101-1381-51-11-0-1105-56110 FCS-SUPPLIES	2,500.00	207.35	3,500.00	3,500.00	0.00	0.00 %
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$73,259.00	\$70,758.83	\$75,804.00	\$81,733.96	\$5,929.96	7.82 %
1106 WORLD LANGUAGE						
586. 101-1381-51-11-0-1106-51110 WORLD LANG - TEACHER SALAI	40,738.00	43,894.00	44,984.00	42,599.09	(2,384.91)	(5.30)%
587. 101-1381-51-11-0-1106-52200 WORLD LANG - FICA & MED TA	3,116.00	2,960.61	3,441.00	3,271.49	(169.51)	(4.93)%
588. 101-1381-51-11-0-1106-52710 WORLD LANG - WORKERS COM	318.00	342.42	376.00	348.53	(27.47)	(7.31)%
589. 101-1381-51-11-0-1106-52810 WORLD LANGUAGE - GROUP DE	0.00	0.00	0.00	400.00	400.00	---
590. 101-1381-51-11-0-1106-52920 WORLD LANGUAGE - GROUP LIH	0.00	48.18	55.00	100.00	45.00	81.82 %
591. 101-1381-51-11-0-1106-56110 WORLD LANG-SUPPLIES	850.00	233.92	1,500.00	1,500.00	0.00	0.00 %
TOTAL 1106 WORLD LANGUAGE	\$45,022.00	\$47,479.13	\$50,356.00	\$48,219.11	\$2,136.89)	(4.24)%
1108 MUSIC						
592. 101-1381-51-11-0-1108-51110 MUSIC- TEACHER SALARIES	106,191.00	107,448.00	110,118.00	113,826.17	3,708.17	3.37 %
593. 101-1381-51-11-0-1108-52110 MUSIC - GROUP HEALTH INS	0.00	0.00	0.00	0.00	0.00	---
594. 101-1381-51-11-0-1108-52200 MUSIC- FICA & MED TAX	8,124.00	7,615.32	8,424.00	9,279.11	855.11	10.15 %
595. 101-1381-51-11-0-1108-52710 MUSIC-WORKERS COMP	829.00	837.98	909.00	915.09	6.09	0.67 %
596. 101-1381-51-11-0-1108-52810 MUSIC - GROUP DENTAL INS.	0.00	0.00	0.00	800.00	800.00	---
597. 101-1381-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	0.00	105.12	230.00	200.00	(30.00)	(13.04)%
598. 101-1381-51-11-0-1108-53220 MUSIC-CONTRACTED SERVICE	250.00	200.00	250.00	250.00	0.00	0.00 %
599. 101-1381-51-11-0-1108-56110 MUSIC-SUPPLIES	1,400.00	1,954.09	7,500.00	7,500.00	0.00	0.00 %
600. 101-1381-51-11-0-1108-56410 MUSIC - BOOKS	400.00	451.09	400.00	400.00	0.00	0.00 %
601. 101-1381-51-11-0-1108-57330 MUSIC-EQUIPMENT	1,500.00	1,331.90	0.00	0.00	0.00	---
602. 101-1381-51-11-0-1108-58120 MUSIC-FIELD TRIPS	500.00	164.79	500.00	500.00	0.00	0.00 %

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BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
TOTAL 1108 MUSIC	\$119,194.00	\$120,108.29	\$128,331.00	\$133,670.37	\$5,339.37	4.16 %
1109 PHYSICAL EDUCATION						
603. 101-1381-51-11-0-1109-51110 PE- TEACHER SALARIES	156,834.00	167,187.43	167,272.00	175,606.63	8,334.63	4.98 %
604. 101-1381-51-11-0-1109-52200 PE- FICA & MED TAX	11,998.00	12,669.33	12,796.00	14,205.31	1,409.31	11.01 %
605. 101-1381-51-11-0-1109-52710 PE-WORKERS COMP	1,223.00	1,304.16	1,305.00	1,397.08	92.08	7.06 %
606. 101-1381-51-11-0-1109-52810 PE - GROUP DENTAL INS.	0.00	0.00	0.00	400.00	400.00	---
607. 101-1381-51-11-0-1109-52920 PE-GROUP LIFE INS	0.00	161.95	185.00	200.00	15.00	8.11 %
608. 101-1381-51-11-0-1109-56110 PE-SUPPLIES	2,300.00	1,768.21	3,000.00	3,000.00	0.00	0.00 %
609. 101-1381-51-11-0-1109-57330 PE-EQUIPMENT	500.00	929.28	0.00	0.00	0.00	---
TOTAL 1109 PHYSICAL EDUCATION	\$172,855.00	\$184,020.36	\$184,558.00	\$194,809.02	\$10,251.02	5.55 %
1110 TECH ED						
610. 101-1381-51-11-0-1110-51110 TECH ED - TEACHER SALARIES	45,720.00	47,018.50	46,681.00	50,256.86	3,575.86	7.66 %
611. 101-1381-51-11-0-1110-52200 TECH ED - FICA & MED TAX	3,497.00	3,173.44	3,572.00	4,268.39	696.39	19.50 %
612. 101-1381-51-11-0-1110-52710 TECH ED - WORKERS COMP	356.00	366.76	414.00	405.15	(8.85)	(2.14)%
613. 101-1381-51-11-0-1110-52810 TECH ED - GROUP DENTAL INS.	0.00	0.00	0.00	0.00	0.00	---
614. 101-1381-51-11-0-1110-52920 TECH ED - GROUP LIFE INS	0.00	56.94	55.00	100.00	45.00	81.82 %
615. 101-1381-51-11-0-1110-56110 TECH ED - SUPPLIES	1,000.00	2,159.88	10,000.00	10,000.00	0.00	0.00 %
616. 101-1381-51-11-0-1110-57330 TECH ED - EQUIPMENT	5,000.00	3,142.32	0.00	0.00	0.00	---
TOTAL 1110 TECH ED	\$55,573.00	\$55,917.84	\$60,722.00	\$65,030.40	\$4,308.40	7.10 %
1120 READING RECOVERY						
617. 101-1381-51-11-0-1120-51110 READING RECOVERY - TEACHE	68,873.00	35,203.50	35,310.00	31,574.52	(3,735.48)	(10.58)%
618. 101-1381-51-11-0-1120-52200 READING RECOVERY - FICA & M	5,269.00	2,547.32	2,701.00	2,762.68	61.68	2.28 %
619. 101-1381-51-11-0-1120-52710 READING RECOVERY - WORKER	537.00	274.69	275.00	250.70	(24.30)	(8.84)%
620. 101-1381-51-11-0-1120-52810 READING RECOVERY - GROUP I	0.00	0.00	0.00	200.00	200.00	---
621. 101-1381-51-11-0-1120-52920 READING RECOVERY - GROUP I	0.00	23.99	28.00	50.00	22.00	78.57 %
622. 101-1381-51-11-0-1120-56110 READING RECOVERY - SUPPLIE	750.00	391.41	750.00	750.00	0.00	0.00 %
623. 101-1381-51-11-0-1120-56410 READING RECOVERY - BOOKS	250.00	0.00	250.00	250.00	0.00	0.00 %

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TOTAL 1120 READING RECOVERY	\$75,679.00	\$38,440.91	\$39,314.00	\$35,837.90	\$(3,476.10)	(8.84)%
1401 ATHLETICS						
624. 101-1381-51-11-0-1401-51110 ATHLETICS - DIRECTOR SALAR	6,500.00	4,282.30	8,000.00	0.00	(8,000.00)	(100.00)%
Notes: Moved to co-curric. to align pre-12 district-wide.						
625. 101-1381-51-11-0-1401-51210 ATHLETICS - COACHING WAGE	19,000.00	25,303.30	19,000.00	0.00	(19,000.00)	(100.00)%
626. 101-1381-51-11-0-1401-51510 ATHLETICS - REF WAGES	600.00	0.00	600.00	0.00	(600.00)	(100.00)%
627. 101-1381-51-11-0-1401-52200 ATHLETICS - FICA & MED TAX	2,160.00	2,263.22	2,300.00	0.00	(2,300.00)	(100.00)%
628. 101-1381-51-11-0-1401-52710 ATHLETICS - WORKERS COMP	220.00	230.76	220.00	0.00	(220.00)	(100.00)%
629. 101-1381-51-11-0-1401-53220 ATHLETICS - CONTRACTED SER	3,500.00	3,825.00	3,500.00	0.00	(3,500.00)	(100.00)%
630. 101-1381-51-11-0-1401-56110 ATHLETICS - SUPPLIES	1,500.00	802.12	3,400.00	0.00	(3,400.00)	(100.00)%
631. 101-1381-51-11-0-1401-57330 ATHLETICS- EQUIPMENT	1,900.00	614.72	0.00	0.00	0.00	---
TOTAL 1401 ATHLETICS	\$35,380.00	\$37,321.42	\$37,020.00	\$0.00	\$(37,020.00)	(100.00)%
1501 CO-CURRICULAR						
632. 101-1381-51-11-0-1501-51110 CO - CURRICULAR - TEACHER S.	7,500.00	5,450.20	7,500.00	50,000.00	42,500.00	566.67 %
Notes: Align Pre-12 schools in this area. Includes athletics.						
10/4/2020 10:58:23 AM - lperrbsu ***						
633. 101-1381-51-11-0-1501-52200 CO - CURRICULAR - FICA & ME	900.00	416.98	600.00	3,600.00	3,000.00	500.00 %
634. 101-1381-51-11-0-1501-52710 CO - CURRICULAR - WORKERS C	100.00	42.50	100.00	350.00	250.00	250.00 %
635. 101-1381-51-11-0-1501-53220 CO-CURRICULAR - CONTRACTE	0.00	0.00	0.00	5,000.00	5,000.00	---
636. 101-1381-51-11-0-1501-56110 CO - CURRICULAR - SUPPLIES	1,000.00	0.00	2,000.00	5,500.00	3,500.00	175.00 %
637. 101-1381-51-11-0-1501-57330 CO - CURRICULAR - EQUIPMEN	1,000.00	0.00	0.00	0.00	0.00	---
TOTAL 1501 CO-CURRICULAR	\$10,500.00	\$5,909.68	\$10,200.00	\$64,450.00	\$54,250.00	531.86 %
2120 GUIDANCE						
638. 101-1381-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	189,325.00	190,273.00	240,884.00	209,548.94	(31,335.06)	(13.01)%
639. 101-1381-51-11-0-2120-51510 GUIDANCE - ADMIN. ASSIST WA	35,713.00	35,479.88	38,876.00	0.00	(38,876.00)	(100.00)%
Notes: Combined office manager with registrar. Moved to principals' office.						
640. 101-1381-51-11-0-2120-51810 GUIDANCE-SAP COUNSELOR W/	0.00	0.00	0.00	0.00	0.00	---

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641. 101-1381-51-11-0-2120-52110 GUIDANCE-GROUP HEALTH INS	42,926.00	38,494.96	44,262.00	52,374.00	8,112.00	18.33 %
642. 101-1381-51-11-0-2120-52190 GUIDANCE - HRA	8,000.00	6,000.00	8,000.00	8,000.00	0.00	0.00 %
643. 101-1381-51-11-0-2120-52200 GUIDANCE- FICA & MED TAX	17,216.00	16,272.64	21,402.00	16,877.90	(4,524.10)	(21.14)%
644. 101-1381-51-11-0-2120-52310 GUIDANCE - EMPLOYEE PENSIO	1,785.00	1,701.88	1,944.00	0.00	(1,944.00)	(100.00)%
645. 101-1381-51-11-0-2120-52710 GUIDANCE-WORKERS COMP	1,756.00	1,947.83	2,182.00	1,718.99	(463.01)	(21.22)%
646. 101-1381-51-11-0-2120-52810 GUIDANCE-GROUP DENTAL INS	1,469.00	1,363.59	1,781.00	1,645.00	(136.00)	(7.64)%
647. 101-1381-51-11-0-2120-52920 GUIDANCE-GROUP LIFE INS	285.00	271.56	336.00	378.00	42.00	12.50 %
648. 101-1381-51-11-0-2120-56110 GUIDANCE-SUPPLIES	1,000.00	518.77	1,000.00	1,000.00	0.00	0.00 %
649. 101-1381-51-11-0-2120-56410 GUIDANCE-BOOKS	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2120 GUIDANCE	\$299,475.00	\$292,324.11	\$360,667.00	\$291,542.83	\$(69,124.17)	(19.17)%
2131 HEALTH						
650. 101-1381-51-11-0-2131-51110 HEALTH- TEACHER SALARIES	93,939.00	92,134.55	93,361.00	98,723.77	5,362.77	5.74 %
651. 101-1381-51-11-0-2131-51310 HEALTH-SUB WAGES	0.00	0.00	0.00	0.00	0.00	---
652. 101-1381-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	19,712.00	18,733.58	16,947.00	21,943.00	4,996.00	29.48 %
653. 101-1381-51-11-0-2131-52190 HEALTH - HRA	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00 %
654. 101-1381-51-11-0-2131-52200 HEALTH- FICA & MED TAX	6,995.00	6,534.48	7,143.00	7,899.80	756.80	10.59 %
655. 101-1381-51-11-0-2131-52710 HEALTH-WORKERS COMP	713.00	718.66	728.00	784.90	56.90	7.82 %
656. 101-1381-51-11-0-2131-52810 HEALTH- GROUP DENTAL INS	734.00	673.58	707.00	800.00	93.00	13.15 %
657. 101-1381-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	114.00	105.12	110.00	159.00	49.00	44.55 %
658. 101-1381-51-11-0-2131-53430 HEALTH-HEP B IMMUIZATIONS	0.00	0.00	0.00	0.00	0.00	---
659. 101-1381-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	375.00	175.00	375.00	375.00	0.00	0.00 %
660. 101-1381-51-11-0-2131-56110 HEALTH-SUPPLIES	2,500.00	2,253.27	3,000.00	3,000.00	0.00	0.00 %
661. 101-1381-51-11-0-2131-57330 HEALTH-EQUIPMENT	500.00	104.74	0.00	0.00	0.00	---
TOTAL 2131 HEALTH	\$131,582.00	\$121,432.98	\$128,371.00	\$139,685.47	\$11,314.47	8.81 %
2140 PSYCHOLOGICAL SERVICES						
662. 101-1381-51-11-0-2140-53220 PSYCHOLOGICAL-CONTRACTE	50,000.00	46,056.48	50,000.00	50,000.00	0.00	0.00 %
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$50,000.00	\$46,056.48	\$50,000.00	\$50,000.00	\$0.00	0.00 %
2141 BEHAVIOR SUPPORT						

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663. 101-1381-51-11-0-2141-51210 BEHAVIOR SUPPORT-PARA WAC	4,691.00	1,293.38	0.00	0.00	0.00	---
664. 101-1381-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAC	30,000.00	93,513.45	79,981.00	136,701.00	56,720.00	70.92 %
Notes: 4 BIs						
665. 101-1381-51-11-0-2141-51930 BEHAVIOR SUPPORT - SPECIALI	242,998.00	271,762.68	277,471.00	287,393.00	9,922.00	3.58 %
Notes: 5 behavior specialists						
666. 101-1381-51-11-0-2141-52110 BEHAVIOR SUPPORT- GROUP HE	32,850.00	49,122.62	45,829.00	78,939.00	33,110.00	72.25 %
667. 101-1381-51-11-0-2141-52190 BEHAVIOR SUPPORT - HRA	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00 %
668. 101-1381-51-11-0-2141-52200 BEHAVIOR SUPPORT-FICA & ME	26,243.00	26,898.18	27,343.00	33,985.00	6,642.00	24.29 %
669. 101-1381-51-11-0-2141-52340 BEHAVIOR SUPPORT- RETIREMI	0.00	26.02	0.00	0.00	0.00	---
670. 101-1381-51-11-0-2141-52710 BEHAVIOR SUPPORT-WORKERS	2,765.00	2,935.92	2,788.00	3,362.00	574.00	20.59 %
671. 101-1381-51-11-0-2141-52810 BEHAVIOR SUPPORT-GROUP DE	1,202.00	1,550.23	1,442.00	2,500.00	1,058.00	73.37 %
672. 101-1381-51-11-0-2141-52920 BEHAVIOR SUPPORT - GROUP LI	704.00	457.13	441.00	525.00	84.00	19.05 %
673. 101-1381-51-11-0-2141-53220 BEHAVIOR SUPPORT - CONTRAC	100,000.00	0.00	100,000.00	35,000.00	(65,000.00)	(65.00)%
Notes: Moved to employees wages.						
TOTAL 2141 BEHAVIOR SUPPORT	\$453,453.00	\$447,559.61	\$547,295.00	\$590,405.00	\$43,110.00	7.88 %
2220 LIBRARY						
674. 101-1381-51-11-0-2220-51110 LIBRARY - TEACHER SALARIES	63,304.00	54,051.00	66,630.00	64,043.08	(2,586.92)	(3.88)%
675. 101-1381-51-11-0-2220-51210 LIBRARY-PARA WAGES	74,457.00	33,828.59	42,693.00	26,888.92	(15,804.08)	(37.02)%
676. 101-1381-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	9,088.00	6,313.44	6,744.00	6,500.00	(244.00)	(3.62)%
677. 101-1381-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	4,843.00	6,556.35	8,363.00	7,803.72	(559.28)	(6.69)%
678. 101-1381-51-11-0-2220-52310 LIBRARY- EMPLOYEE PENSION	0.00	0.00	0.00	0.00	0.00	---
679. 101-1381-51-11-0-2220-52340 LIBRARY - RETIREMENT	0.00	1,437.71	2,315.00	1,785.90	(529.10)	(22.86)%
680. 101-1381-51-11-0-2220-52710 LIBRARY-WORKERS COMP	493.00	685.59	852.00	714.29	(137.71)	(16.16)%
681. 101-1381-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	368.00	501.07	529.00	218.00	(311.00)	(58.79)%
682. 101-1381-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	57.00	139.04	164.00	169.00	5.00	3.05 %
683. 101-1381-51-11-0-2220-53220 LIBRARY-CONTRACTED SERVIC	3,500.00	1,723.17	3,500.00	3,500.00	0.00	0.00 %
684. 101-1381-51-11-0-2220-54320 LIBRARY-REPAIR & MAINTENAN	0.00	0.00	0.00	0.00	0.00	---
685. 101-1381-51-11-0-2220-56110 LIBRARY-SUPPLIES	1,500.00	3,743.26	1,500.00	1,500.00	0.00	0.00 %

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Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
686. 101-1381-51-11-0-2220-56410 LIBRARY- BOOKS	10,000.00	5,932.78	10,000.00	10,000.00	0.00	0.00 %
687. 101-1381-51-11-0-2220-57350 LIBRARY - COMPUTER SOFTWA	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2220 LIBRARY	\$167,610.00	\$114,912.00	\$143,290.00	\$123,122.91	\$(20,167.09)	(14.07)%
2410 PRINCIPALS OFFICE						
688. 101-1381-51-11-0-2410-51210 PRINCIPALS - PARA WAGES	33,469.00	21,204.31	26,409.00	0.00	(26,409.00)	(100.00)%
689. 101-1381-51-11-0-2410-51310 PRINCIPALS -SUB WAGES	0.00	0.00	0.00	0.00	0.00	---
690. 101-1381-51-11-0-2410-51410 PRINCIPALS OFFICE- ADMIN SAI	271,782.00	272,326.22	278,531.00	296,899.00	18,368.00	6.59 %
691. 101-1381-51-11-0-2410-51510 PRINCIPALS -CLERICAL WAGES	94,244.00	93,458.10	101,983.00	185,028.00	83,045.00	81.43 %
Notes: 1 recep. and combined registra/office manager, reduced guidance, principal para line, increased transp. coord to full time.						
692. 101-1381-51-11-0-2410-52110 PRINCIPALS-GROUP HEALTH IN	37,785.00	36,094.12	41,194.00	46,026.00	4,832.00	11.73 %
693. 101-1381-51-11-0-2410-52190 PRINCIPALS - HRA	15,000.00	10,000.00	12,000.00	20,000.00	8,000.00	66.67 %
694. 101-1381-51-11-0-2410-52200 PRINCIPALS- FICA & MED TAX	30,001.00	27,563.63	31,130.00	36,983.00	5,853.00	18.80 %
695. 101-1381-51-11-0-2410-52310 PRINCIPALS EMPLOYEE PENSIO	4,712.00	4,448.02	5,600.00	6,002.00	402.00	7.18 %
696. 101-1381-51-11-0-2410-52510 PRINCIPALS OFFICE- COURSE RI	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00 %
697. 101-1381-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	2,855.00	3,007.42	3,674.00	3,158.00	(516.00)	(14.04)%
698. 101-1381-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL IN	1,836.00	1,769.61	1,837.00	2,037.00	200.00	10.89 %
699. 101-1381-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	912.00	934.69	967.00	962.00	(5.00)	(0.52)%
700. 101-1381-51-11-0-2410-52940 PRINCIPALS-GROUP LTD INS	0.00	0.00	0.00	0.00	0.00	---
701. 101-1381-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SEF	3,000.00	1,835.65	3,000.00	3,000.00	0.00	0.00 %
702. 101-1381-51-11-0-2410-55310 PRINCIPALS-TELEPHONE	2,500.00	1,575.00	2,500.00	2,500.00	0.00	0.00 %
703. 101-1381-51-11-0-2410-55330 PRINCIPALS-POSTAGE	8,000.00	(195.73)	8,000.00	4,000.00	(4,000.00)	(50.00)%
704. 101-1381-51-11-0-2410-55410 PRINCIPALS-ADVERTISING	2,500.00	625.00	2,500.00	1,500.00	(1,000.00)	(40.00)%
705. 101-1381-51-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	2,000.00	2,063.29	2,000.00	2,000.00	0.00	0.00 %
706. 101-1381-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00 %
707. 101-1381-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	1,500.00	699.29	2,000.00	2,000.00	0.00	0.00 %
708. 101-1381-51-11-0-2410-56180 PRINCIPALS- GRADUATION	400.00	106.00	400.00	400.00	0.00	0.00 %
709. 101-1381-51-11-0-2410-56190 PRINCIPALS-AWARDS	400.00	712.55	400.00	500.00	100.00	25.00 %
710. 101-1381-51-11-0-2410-57330 PRINCIPALS-EQUIPMENT	500.00	0.00	0.00	0.00	0.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
711. 101-1381-51-11-0-2410-58110 PRINCIPALS- DUES	3,000.00	2,212.00	3,000.00	3,000.00	0.00	0.00 %
712. 101-1381-51-11-0-2410-58980 PRINCIPALS - BANK FEES	350.00	0.00	350.00	300.00	(50.00)	(14.29)%
TOTAL 2410 PRINCIPALS OFFICE	\$521,946.00	\$480,439.17	\$532,675.00	\$621,495.00	\$88,820.00	16.67 %
2580 TECHNOLOGY						
713. 101-1381-51-11-0-2580-57330 TECHNOLOGY-EQUIPMENT	92,000.00	69,632.35	0.00	0.00	0.00	---
TOTAL 2580 TECHNOLOGY	\$92,000.00	\$69,632.35	\$0.00	\$0.00	\$0.00	---
2610 FACILITIES						
714. 101-1381-51-11-0-2610-51310 FACILITIES - SUB WAGES	5,000.00	0.00	0.00	0.00	0.00	---
715. 101-1381-51-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	382,000.00	412,916.83	412,560.00	393,544.00	(19,016.00)	(4.61)%
716. 101-1381-51-11-0-2610-51910 FACILITIES - SUMMER HELP WA	25,000.00	23,754.50	30,000.00	30,000.00	0.00	0.00 %
717. 101-1381-51-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	85,256.00	69,050.00	88,432.00	87,942.00	(490.00)	(0.55)%
718. 101-1381-51-11-0-2610-52190 FACILITIES - HRA	20,000.00	15,000.00	20,000.00	20,000.00	0.00	0.00 %
719. 101-1381-51-11-0-2610-52200 FACILITIES - FICA & MED TAX	29,780.00	31,219.23	29,971.00	32,752.00	2,781.00	9.28 %
720. 101-1381-51-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	24,062.00	23,130.32	26,035.00	19,857.00	(6,178.00)	(23.73)%
721. 101-1381-51-11-0-2610-52340 FACILITIES - VMERS	0.00	1,514.77	0.00	(11,068.44)	(11,068.44)	---
722. 101-1381-51-11-0-2610-52710 FACILITIES - WORKERS COMP	28,340.00	27,171.89	26,918.00	22,509.00	(4,409.00)	(16.38)%
723. 101-1381-51-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	3,307.00	3,165.12	3,307.00	3,440.00	133.00	4.02 %
724. 101-1381-51-11-0-2610-52920 FACILITIES - GROUP LIFE INS	612.00	494.94	513.00	556.00	43.00	8.38 %
725. 101-1381-51-11-0-2610-52950 FACILITIES - CASH IN LIEU	0.00	0.00	0.00	4,000.00	4,000.00	---
726. 101-1381-51-11-0-2610-53220 FACILITIES - CONTRACTED SER'	25,000.00	22,756.09	0.00	0.00	0.00	---
727. 101-1381-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SER'	0.00	0.00	0.00	0.00	0.00	---
728. 101-1381-51-11-0-2610-54110 FACILITIES - WATER/SEWER	20,000.00	19,871.90	20,000.00	20,000.00	0.00	0.00 %
729. 101-1381-51-11-0-2610-54220 FACILITIES - SNOW REMOVAL	22,000.00	30,044.88	30,000.00	35,000.00	5,000.00	16.67 %
730. 101-1381-51-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	10,500.00	12,733.50	12,000.00	15,000.00	3,000.00	25.00 %
731. 101-1381-51-11-0-2610-54320 FACILITIES - REPAIR & MAINT	30,000.00	2,498.64	60,000.00	60,000.00	0.00	0.00 %
732. 101-1381-51-11-0-2610-54510 FACILITIES - CONSTRUCTION SE	95,800.00	281,300.00	126,000.00	126,000.00	0.00	0.00 %
733. 101-1381-51-11-0-2610-54900 FACILITIES - PURCHASED SECUI	5,000.00	10,110.60	5,000.00	5,000.00	0.00	0.00 %
734. 101-1381-51-11-0-2610-55310 FACILITIES - TELEPHONE	4,000.00	6,245.38	4,000.00	6,000.00	2,000.00	50.00 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
735. 101-1381-51-11-0-2610-55810 FACILITIES - TRAVEL & CONF	1,000.00	45.00	1,000.00	1,000.00	0.00	0.00 %
736. 101-1381-51-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLI	29,000.00	25,057.05	29,000.00	29,000.00	0.00	0.00 %
737. 101-1381-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	56,500.00	43,395.89	56,500.00	56,500.00	0.00	0.00 %
738. 101-1381-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOW.	3,000.00	3,292.57	3,000.00	4,000.00	1,000.00	33.33 %
739. 101-1381-51-11-0-2610-56210 FACILITIES - PROPANE	20,000.00	14,476.54	20,000.00	20,000.00	0.00	0.00 %
740. 101-1381-51-11-0-2610-56220 FACILITIES - ELECTRICITY	85,000.00	106,519.47	85,000.00	106,000.00	21,000.00	24.71 %
741. 101-1381-51-11-0-2610-56270 FACILITIES - WOODCHIPS	50,000.00	53,204.48	60,000.00	60,000.00	0.00	0.00 %
742. 101-1381-51-11-0-2610-57330 FACILITIES - EQUIPMENT	22,000.00	17,412.00	20,000.00	20,000.00	0.00	0.00 %
743. 101-1381-51-11-0-2610-57390 FACILITIES - FOOD SERVICE EQI	0.00	0.00	15,000.00	15,000.00	0.00	0.00 %
TOTAL 2610 FACILITIES	\$1,082,157.00	\$1,256,381.59	\$1,184,236.00	\$1,182,031.56	\$(2,204.44)	(0.19)%
2660 SCHOOL RESOURCE OFFICER						
744. 101-1381-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	75,900.00	56,192.94	78,000.00	80,000.00	2,000.00	2.56 %
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$75,900.00	\$56,192.94	\$78,000.00	\$80,000.00	\$2,000.00	2.56 %
5020 LONG TERM DEBT						
745. 101-1381-51-11-0-5020-58310 PRINCIPAL	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00 %
746. 101-1381-51-11-0-5020-58320 BOND INTEREST	12,480.00	12,070.70	12,480.00	12,840.00	360.00	2.88 %
TOTAL 5020 LONG TERM DEBT	\$72,480.00	\$72,070.70	\$72,480.00	\$72,840.00	\$360.00	0.50 %
TOTAL 1381 BARRE CITY SCHOOL	\$8,534,126.00	\$8,371,525.85	\$8,999,636.00	\$9,508,436.47	\$508,800.47	5.65 %
3097 BARRE UNIFIED UNION SCHOOL DISTRICT						
2490 SPECIAL EDUCATION ADMIN.						
747. 101-3097-01-11-0-2490-51410 EARLY ED ADMIN - COORD SAL	67,626.00	75,681.42	76,862.00	79,182.00	2,320.00	3.02 %
748. 101-3097-01-11-0-2490-51510 EARLY ED ADMIN - ADMIN WAC	9,994.00	3,273.60	10,000.00	9,370.00	(630.00)	(6.30)%
749. 101-3097-01-11-0-2490-52110 EARLY ED ADMIN - GROUP HEA	17,630.00	16,986.05	22,172.00	22,717.00	545.00	2.46 %
750. 101-3097-01-11-0-2490-52200 EARLY ED ADMIN - FICA & ME	5,938.00	5,502.21	6,880.00	7,698.00	818.00	11.89 %
751. 101-3097-01-11-0-2490-52310 EARLY ED ADMIN - EMPLOYEE	500.00	163.68	500.00	519.00	19.00	3.80 %
752. 101-3097-01-11-0-2490-52510 EARLY ED ADMIN - COURSE REI	0.00	2,079.00	3,000.00	3,000.00	0.00	0.00 %
753. 101-3097-01-11-0-2490-52710 EARLY ED ADMIN - WORKERS C	606.00	506.42	649.00	703.00	54.00	8.32 %

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Report # 10480

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
754. 101-3097-01-11-0-2490-52810 EARLY ED ADMIN - GROUP DEN	450.00	384.38	368.00	471.00	103.00	27.99 %
755. 101-3097-01-11-0-2490-52920 EARLY ED ADMIN - GROUP LIF	254.00	228.93	229.00	300.00	71.00	31.00 %
756. 101-3097-01-11-0-2490-55810 EARLY ED ADMIN - TRAVEL & C	1,250.00	860.00	1,250.00	1,250.00	0.00	0.00 %
757. 101-3097-01-11-0-2490-56110 EARLY ED ADMIN - SUPPLIES	550.00	107.75	1,550.00	1,550.00	0.00	0.00 %
758. 101-3097-01-11-0-2490-57330 EARLY ED ADMIN - EQUIPMEN	1,000.00	0.00	0.00	0.00	0.00	---
759. 101-3097-01-11-0-2490-58110 EARLY ED ADMIN - DUES & FEE	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$105,798.00	\$105,773.44	\$123,460.00	\$126,760.00	\$3,300.00	2.67 %
2711 TRANSPORTATION						
760. 101-3097-11-11-0-2711-51210 TRANSPORTATION - PARA WAG	22,714.00	14,035.64	19,597.00	0.00	(19,597.00)	(100.00)%
761. 101-3097-11-11-0-2711-51910 TRANSPORTATION - COORD WA	79,865.00	83,439.10	102,302.00	106,400.00	4,098.00	4.01 %
762. 101-3097-11-11-0-2711-51920 TRANSPORTATION- BUS RIDER	24,000.00	186,431.38	25,000.00	125,000.00	100,000.00	400.00 %
Notes: Bus monitors, safety, health screenings?, preschool, etc. Reduction in spec. ed. para line.						
763. 101-3097-11-11-0-2711-52110 TRANSPORTATION - GROUP HEA	20,918.00	27,253.90	19,496.00	27,652.00	8,156.00	41.83 %
764. 101-3097-11-11-0-2711-52200 TRANSPORTATION - FICA & ME	7,121.00	21,044.66	9,790.00	25,758.00	15,968.00	163.11 %
765. 101-3097-11-11-0-2711-52310 TRANSPORTATION - EMPLOYE	3,844.00	4,093.71	5,095.00	6,676.00	1,581.00	31.03 %
766. 101-3097-11-11-0-2711-52340 TRANSPORTATION - RETIREMEN	0.00	1,267.62	0.00	0.00	0.00	---
767. 101-3097-11-11-0-2711-52710 TRANSPORTATION - WORKERS C	601.00	2,065.56	947.00	891.00	(56.00)	(5.91)%
768. 101-3097-11-11-0-2711-52810 TRANSPORTATION - GROUP DEN	911.00	1,044.62	893.00	880.00	(13.00)	(1.46)%
769. 101-3097-11-11-0-2711-52920 TRANSPORTATION - GROUP LIF	388.00	342.84	256.00	255.00	(1.00)	(0.39)%
770. 101-3097-11-11-0-2711-55190 TRANSPORTATION - CONTRC TR	1,120,000.00	979,944.43	1,150,000.00	1,180,000.00	30,000.00	2.61 %
TOTAL 2711 TRANSPORTATION	\$1,280,362.00	\$1,320,963.46	\$1,333,376.00	\$1,473,512.00	\$140,136.00	10.51 %
2212 CURRICULUM						
771. 101-3097-51-11-0-2212-51110 CURRICULUM - TEACHER SALA	117,772.00	142,205.44	138,196.00	173,964.00	35,768.00	25.88 %
Notes: 2 -.5 Coordinators/2- .5 Coaches						
772. 101-3097-51-11-0-2212-51410 CURRICULUM - DIRECTOR SALA	95,717.00	95,522.32	99,921.00	102,935.00	3,014.00	3.02 %
Notes: Curriculum/Assist. Superintendent						
773. 101-3097-51-11-0-2212-51510 CURRICULUM - STAFF WAGES	9,902.00	19,997.09	26,038.00	34,972.50	8,934.50	34.31 %
774. 101-3097-51-11-0-2212-52110 CURRICULUM - GROUP HEALT	62,640.00	28,082.97	30,235.00	46,773.00	16,538.00	54.70 %

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Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
775. 101-3097-51-11-0-2212-52190 CURRICULUM - HRA	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00 %
776. 101-3097-51-11-0-2212-52200 CURRICULUM - FICA & MED TA	19,855.00	18,785.14	21,855.00	26,638.07	4,783.07	21.89 %
777. 101-3097-51-11-0-2212-52310 CURRICULUM - EMPLOYEE PEN	2,246.00	876.07	2,052.00	2,136.00	84.00	4.09 %
778. 101-3097-51-11-0-2212-52510 CURRICULUM - TUITION REIMB	4,000.00	1,475.00	4,000.00	4,000.00	0.00	0.00 %
779. 101-3097-51-11-0-2212-52710 CURRICULUM - WORKERS COM	1,019.00	1,809.24	2,226.00	583.98	(1,642.02)	(73.77)%
780. 101-3097-51-11-0-2212-52810 CURRICULUM - GROUP DENTA	941.00	1,189.56	1,442.00	935.00	(507.00)	(35.16)%
781. 101-3097-51-11-0-2212-52920 CURRICULUM - GOUP LIFE INS	371.00	380.34	452.00	169.00	(283.00)	(62.61)%
782. 101-3097-51-11-0-2212-53220 CURRICULUM - CONTRACTED S	1,000.00	958.35	1,000.00	0.00	(1,000.00)	(100.00)%
783. 101-3097-51-11-0-2212-55810 CURRICULUM - TRAVEL & CON	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00 %
784. 101-3097-51-11-0-2212-56110 CURRICULUM - SUPPLIES	25,000.00	25,939.65	9,000.00	9,000.00	0.00	0.00 %
785. 101-3097-51-11-0-2212-56410 CURRICULUM - BOOKS	1,000.00	501.64	3,000.00	3,000.00	0.00	0.00 %
786. 101-3097-51-11-0-2212-58110 CURRICULUM - DUES & MEMBE	2,500.00	1,563.00	2,500.00	2,500.00	0.00	0.00 %
TOTAL 2212 CURRICULUM	\$353,963.00	\$339,285.81	\$351,917.00	\$417,606.55	\$65,689.55	18.67 %
2230 INSTRUCTIONAL TECHNOLOGY						
787. 101-3097-51-11-0-2230-57360 INSTRUCT TECH - SHS EQUIP	0.00	0.00	115,000.00	115,000.00	0.00	0.00 %
788. 101-3097-51-11-0-2230-57370 INSTRUCT TECH - BT EQUIP	0.00	0.00	95,000.00	95,000.00	0.00	0.00 %
789. 101-3097-51-11-0-2230-57380 INSTRUCT TECH - BC EQUIP	0.00	0.00	95,000.00	95,000.00	0.00	0.00 %
TOTAL 2230 INSTRUCTIONAL TECHNOLOGY	\$0.00	\$0.00	\$305,000.00	\$305,000.00	\$0.00	0.00 %
2311 BOARD						
790. 101-3097-51-11-0-2311-51110 BOARD - RECORDER WAGES	0.00	0.00	0.00	0.00	0.00	---
791. 101-3097-51-11-0-2311-51910 BOARD - STIPEND WAGES	22,500.00	36,550.00	24,400.00	24,000.00	(400.00)	(1.64)%
792. 101-3097-51-11-0-2311-52200 BOARD - FICA & MED TAX	3,000.00	2,780.86	1,860.00	1,886.00	26.00	1.40 %
793. 101-3097-51-11-0-2311-52710 BOARD - WORKERS COMP	500.00	283.53	380.00	208.00	(172.00)	(45.26)%
794. 101-3097-51-11-0-2311-53220 BOARD - CONTRACTED SERVICE	23,000.00	21,468.25	15,000.00	18,000.00	3,000.00	20.00 %
795. 101-3097-51-11-0-2311-53410 BOARD - LEGAL SERVICES	25,000.00	18,406.73	25,000.00	30,000.00	5,000.00	20.00 %
Notes: Negotiations						
796. 101-3097-51-11-0-2311-53420 BOARD - BSU/BUUSD AUDIT SEF	55,000.00	57,632.00	55,000.00	55,000.00	0.00	0.00 %
797. 101-3097-51-11-0-2311-55210 BOARD - PROPERTY INSURANC	100,071.00	100,071.00	210,000.00	217,500.00	7,500.00	3.57 %

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Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
Notes: \$7500 SEA						
798. 101-3097-51-11-0-2311-55410 BOARD - ADVERTISING	10,000.00	5,553.49	8,000.00	8,000.00	0.00	0.00 %
799. 101-3097-51-11-0-2311-56110 BOARD - SUPPLIES	8,000.00	692.94	8,000.00	5,000.00	(3,000.00)	(37.50)%
800. 101-3097-51-11-0-2311-56190 BOARD - AWARDS	4,000.00	1,349.69	4,000.00	4,000.00	0.00	0.00 %
Notes: Consider year-end recognitions from this line.						
801. 101-3097-51-11-0-2311-58130 BOARD - DUES	15,000.00	9,501.00	15,000.00	13,000.00	(2,000.00)	(13.33)%
TOTAL 2311 BOARD	\$266,071.00	\$254,289.49	\$366,640.00	\$376,594.00	\$9,954.00	2.71 %
2313 REVENUE ANTICIPATION NOTE INTEREST						
802. 101-3097-51-11-0-2313-58350 REVENUE ANTICIPATION NOTE	102,000.00	102,025.51	100,000.00	105,000.00	5,000.00	5.00 %
TOTAL 2313 REVENUE ANTICIPATION NOTE INTEREST	\$102,000.00	\$102,025.51	\$100,000.00	\$105,000.00	\$5,000.00	5.00 %
2320 SUPERINTENDENT						
803. 101-3097-51-11-0-2320-51310 SUPERINTENDENT - RECEP SUB	0.00	6,261.50	0.00	0.00	0.00	---
804. 101-3097-51-11-0-2320-51410 SUPERINTENDENT - SALARY	124,480.00	130,390.44	133,227.00	128,750.00	(4,477.00)	(3.36)%
805. 101-3097-51-11-0-2320-51510 SUPERINTENDENT - STAFF WAG	48,623.00	48,015.81	51,544.00	52,746.00	1,202.00	2.33 %
806. 101-3097-51-11-0-2320-52110 SUPERINTENDENT - GROUP HEA	25,257.00	20,350.25	23,705.00	36,022.00	12,317.00	51.96 %
807. 101-3097-51-11-0-2320-52190 SUPERINTENDENT - HRA	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00 %
808. 101-3097-51-11-0-2320-52200 SUPERINTENDENT - FICA & ME	14,083.00	13,492.52	14,481.00	15,847.00	1,366.00	9.43 %
809. 101-3097-51-11-0-2320-52310 SUPERINTENDENT - EMPLOYEE	2,368.00	2,282.06	2,528.00	2,913.00	385.00	15.23 %
810. 101-3097-51-11-0-2320-52510 SUPERINTENDENT - TUITION RE	0.00	0.00	0.00	0.00	0.00	---
811. 101-3097-51-11-0-2320-52710 SUPERINTENDENT - WOKERS CC	1,515.00	1,166.62	1,474.00	1,452.00	(22.00)	(1.49)%
812. 101-3097-51-11-0-2320-52810 SUPERINTENDENT - GROUP DEN	742.00	706.50	735.00	418.00	(317.00)	(43.13)%
813. 101-3097-51-11-0-2320-52920 SUPERINTENDENT - GROUP LIF	483.00	438.50	457.00	557.00	100.00	21.88 %
814. 101-3097-51-11-0-2320-52940 SUPERINTENDENT - GROUP LT	4,200.00	15,454.03	6,000.00	15,000.00	9,000.00	150.00 %
815. 101-3097-51-11-0-2320-53220 SUPERINTENDENT - CONTRACT	500.00	1,469.80	0.00	0.00	0.00	---
816. 101-3097-51-11-0-2320-53230 SUPERINTENDENT-CONTRACTE	21,000.00	14,758.28	16,000.00	16,000.00	0.00	0.00 %
817. 101-3097-51-11-0-2320-53410 SUPERINTENDENT - LEGAL SER'	2,500.00	4,544.82	0.00	0.00	0.00	---
818. 101-3097-51-11-0-2320-54320 SUPERINTENDENT - REPAIR & N	750.00	0.00	0.00	0.00	0.00	---
819. 101-3097-51-11-0-2320-54430 SUPERINTENDENT - LEASE AGR	2,500.00	0.00	0.00	0.00	0.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
820. 101-3097-51-11-0-2320-55410 SUPERINTENDENT - ADVERTISING	4,000.00	3,303.74	0.00	0.00	0.00	---
821. 101-3097-51-11-0-2320-55810 SUPERINTENDENT - TRAVEL & C	4,000.00	3,561.04	5,000.00	5,000.00	0.00	0.00 %
822. 101-3097-51-11-0-2320-56110 SUPERINTENDENT - SUPPLIES	7,100.00	3,828.46	10,000.00	10,000.00	0.00	0.00 %
823. 101-3097-51-11-0-2320-56410 SUPERINTENDENT - BOOKS	300.00	234.00	300.00	300.00	0.00	0.00 %
824. 101-3097-51-11-0-2320-57330 SUPERINTENDENT - EQUIPMEN	1,000.00	0.00	0.00	0.00	0.00	---
825. 101-3097-51-11-0-2320-58110 SUPERINTENDENT - DUES & FEE	5,500.00	6,000.00	5,500.00	6,500.00	1,000.00	18.18 %
TOTAL 2320 SUPERINTENDENT	\$274,901.00	\$276,258.37	\$274,951.00	\$295,505.00	\$20,554.00	7.48 %
2510 BUSINESS OFFICE						
826. 101-3097-51-11-0-2510-51410 BUSINESS OFFICE - MANAGER S	86,595.00	90,018.87	97,359.00	104,211.00	6,852.00	7.04 %
827. 101-3097-51-11-0-2510-51510 BUSINESS OFFICE - STAFF WAGE	161,526.00	190,192.20	205,962.00	170,012.00	(35,950.00)	(17.45)%
Notes: Reduction of 1 accountant-\$10,000 support services.						
828. 101-3097-51-11-0-2510-52110 BUSINESS OFFICE - GROUP HEALTH	65,710.00	63,669.71	80,116.00	72,055.13	(8,060.87)	(10.06)%
829. 101-3097-51-11-0-2510-52190 BUSINESS OFFICE - HRA	8,000.00	0.00	12,000.00	12,000.00	0.00	0.00 %
830. 101-3097-51-11-0-2510-52200 BUSINESS OFFICE - FICA & MED	23,314.00	20,121.70	23,403.00	21,773.00	(1,630.00)	(6.96)%
831. 101-3097-51-11-0-2510-52310 BUSINESS OFFICE - EMPLOYEE I	15,804.00	14,935.31	16,876.00	14,885.00	(1,991.00)	(11.80)%
832. 101-3097-51-11-0-2510-52510 BUSINESS OFFICE- STAFF TUITION	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00 %
833. 101-3097-51-11-0-2510-52610 BUSINESS OFFICE - UNEMPLOYMENT	8,000.00	3,098.00	8,000.00	5,000.00	(3,000.00)	(37.50)%
834. 101-3097-51-11-0-2510-52710 BUSINESS OFFICE - WORKERS COMP	2,887.00	1,697.18	2,865.00	2,373.00	(492.00)	(17.17)%
835. 101-3097-51-11-0-2510-52810 BUSINESS OFFICE - GROUP DENTAL	1,971.00	1,749.79	1,837.00	1,669.00	(168.00)	(9.15)%
836. 101-3097-51-11-0-2510-52920 BUSINESS OFFICE - GROUP LIFE	725.00	652.19	684.00	701.00	17.00	2.49 %
837. 101-3097-51-11-0-2510-53230 BUSINESS OFFICE-CONTRACTOR	35,000.00	18,517.24	25,000.00	22,000.00	(3,000.00)	(12.00)%
838. 101-3097-51-11-0-2510-54310 BUSINESS OFFICE - CAP LEASE M	30,000.00	25,896.98	30,000.00	30,000.00	0.00	0.00 %
839. 101-3097-51-11-0-2510-54430 BUSINESS OFFICE- CAP LEASE P	60,000.00	57,478.04	60,000.00	60,000.00	0.00	0.00 %
840. 101-3097-51-11-0-2510-55210 BUSINESS OFFICE - PROPERTY I	11,000.00	1,500.00	0.00	0.00	0.00	---
841. 101-3097-51-11-0-2510-55310 BUSINESS OFFICE - TELEPHONE	1,000.00	450.00	1,000.00	1,000.00	0.00	0.00 %
842. 101-3097-51-11-0-2510-55330 BUSINESS OFFICE - POSTAGE	5,000.00	8,285.29	6,000.00	8,000.00	2,000.00	33.33 %
843. 101-3097-51-11-0-2510-55810 BUSINESS OFFICE - TRAVEL & C	3,000.00	1,002.45	4,000.00	3,000.00	(1,000.00)	(25.00)%
844. 101-3097-51-11-0-2510-56110 BUSINESS OFFICE - SUPPLIES	7,500.00	6,918.75	10,000.00	10,000.00	0.00	0.00 %
845. 101-3097-51-11-0-2510-57330 BUSINESS OFFICE - EQUIPMENT	2,000.00	781.05	0.00	0.00	0.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
846. 101-3097-51-11-0-2510-58110 BUSINESS OFFICE - DUES & FEE	500.00	911.49	1,000.00	1,000.00	0.00	0.00 %
847. 101-3097-51-11-0-2510-58980 BUSINESS OFFICE - BANK SRVC	850.00	3,309.18	1,000.00	3,200.00	2,200.00	220.00 %
TOTAL 2510 BUSINESS OFFICE	\$531,882.00	\$511,185.42	\$588,602.00	\$544,379.13	\$(44,222.87)	(7.51)%
2560 COMMUNICATION SPECIALIST						
848. 101-3097-51-11-0-2560-51410 COMMUNICATION SPEC - ADMI	53,550.00	42,890.40	54,075.00	61,779.00	7,704.00	14.25 %
Notes: Increase to salary.						
849. 101-3097-51-11-0-2560-52110 COMMUNICATION SPEC - GROU	0.00	4,279.14	4,200.00	8,976.00	4,776.00	113.71 %
850. 101-3097-51-11-0-2560-52200 COMMUNICATION SPEC- FICA &	4,560.00	3,170.90	4,325.00	4,844.00	519.00	12.00 %
851. 101-3097-51-11-0-2560-52310 COMMUNICATION SPEC-EMPLO	2,678.00	1,973.72	2,704.00	3,339.00	635.00	23.48 %
852. 101-3097-51-11-0-2560-52510 COMMUNICATION - TUITION RE	0.00	0.00	6,000.00	4,000.00	(2,000.00)	(33.33)%
853. 101-3097-51-11-0-2560-52710 COMMUNICATION SPEC- WORK	1,200.00	301.53	500.00	463.00	(37.00)	(7.40)%
854. 101-3097-51-11-0-2560-52810 COMMUNICATION SPEC - GROU	260.00	254.34	300.00	388.00	88.00	29.33 %
855. 101-3097-51-11-0-2560-52920 COMMUNICATION SPEC - GROU	140.00	162.24	200.00	249.00	49.00	24.50 %
856. 101-3097-51-11-0-2560-53220 COMMUNICATION SPEC - CONTI	10,000.00	1,221.92	10,000.00	9,000.00	(1,000.00)	(10.00)%
Notes: Annual report, printing, design work, and budget survey, etc.						
857. 101-3097-51-11-0-2560-55810 COMMUNICATION SPEC - TRAVI	500.00	6,272.91	2,000.00	4,000.00	2,000.00	100.00 %
858. 101-3097-51-11-0-2560-56110 COMMUNICATION SPEC - SUPPL	500.00	693.87	500.00	500.00	0.00	0.00 %
TOTAL 2560 COMMUNICATION SPECIALIST	\$73,388.00	\$61,220.97	\$84,804.00	\$97,538.00	\$12,734.00	15.02 %
2570 HUMAN RESOURCES						
859. 101-3097-51-11-0-2570-51310 HUMAN RESOURCES - SUB WAC	0.00	0.00	0.00	4,000.00	4,000.00	---
860. 101-3097-51-11-0-2570-51410 HUMAN RESOURCES - ADMIN S	58,367.00	60,094.69	60,988.00	66,394.00	5,406.00	8.86 %
861. 101-3097-51-11-0-2570-51510 HUMAN RESOURCES - STAFF W	78,525.00	82,443.92	91,903.00	85,739.00	(6,164.00)	(6.71)%
Notes: Add substitute line, \$4,000						
862. 101-3097-51-11-0-2570-52110 HUMAN RESOURCES - GROUP H	33,500.00	33,485.25	43,003.00	42,701.00	(302.00)	(0.70)%
863. 101-3097-51-11-0-2570-52190 HUMAN RESOURCES - HRA	6,000.00	0.00	9,000.00	9,000.00	0.00	0.00 %
864. 101-3097-51-11-0-2570-52200 HUMAN RESOURCES - FICA & M	10,200.00	9,624.28	11,563.00	12,562.00	999.00	8.64 %
865. 101-3097-51-11-0-2570-52310 HUMAN RESOURCES - EMPLOYI	6,900.00	6,773.46	7,593.00	8,057.00	464.00	6.11 %
866. 101-3097-51-11-0-2570-52510 HUMAN RESOURCES - TUITION I	0.00	6,040.00	3,000.00	3,000.00	0.00	0.00 %

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BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
867. 101-3097-51-11-0-2570-52710 HUMAN RESOURCES - WORKER	0.00	882.07	1,353.00	1,229.00	(124.00)	(9.16)%
868. 101-3097-51-11-0-2570-52810 HUMAN RESOURCES - GROUP D	1,250.00	1,059.75	1,103.00	1,153.00	50.00	4.53 %
869. 101-3097-51-11-0-2570-52920 HUMAN RESOURCES - GROUP L	682.00	438.25	456.00	506.00	50.00	10.96 %
870. 101-3097-51-11-0-2570-53220 HUMAN RESOURCES - CONTRA	17,800.00	30,427.56	2,000.00	2,000.00	0.00	0.00 %
Notes: Record retention and support staff training.						
871. 101-3097-51-11-0-2570-55330 HUMAN RESOURCES - POSTAG	500.00	500.00	1,000.00	1,000.00	0.00	0.00 %
872. 101-3097-51-11-0-2570-55410 HUMAN RESOURCES - ADVERTI	4,000.00	1,127.50	5,000.00	5,000.00	0.00	0.00 %
873. 101-3097-51-11-0-2570-55810 HUMAN RESOURCES - TRAVEL	2,000.00	370.00	3,000.00	2,000.00	(1,000.00)	(33.33)%
874. 101-3097-51-11-0-2570-56110 HUMAN RESOURCES - SUPPLIE	3,500.00	3,889.37	3,500.00	3,500.00	0.00	0.00 %
875. 101-3097-51-11-0-2570-58110 HUMAN RESOURCES - DUES	1,040.00	1,019.00	2,400.00	2,600.00	200.00	8.33 %
Notes: VSHERP, VTHRA, SHRM, AASPA x 2						
TOTAL 2570 HUMAN RESOURCES	\$224,264.00	\$238,175.10	\$246,862.00	\$250,441.00	\$3,579.00	1.45 %
2580 TECHNOLOGY						
876. 101-3097-51-11-0-2580-51110 TECHNOLOGY - INTEG TECH SA	155,000.00	251,521.00	234,195.00	220,393.96	(13,801.04)	(5.89)%
Notes: Reduction of .5 fte-CVCC						
877. 101-3097-51-11-0-2580-51210 TECHNOLOGY - PARA WAGES	26,000.00	29,790.97	32,376.00	0.00	(32,376.00)	(100.00)%
Notes: Reduction in paraeducator.						
878. 101-3097-51-11-0-2580-51410 TECHNOLOGY - DIRECTOR SAL	78,030.00	78,346.43	79,966.00	82,881.00	2,915.00	3.65 %
879. 101-3097-51-11-0-2580-51510 TECHNOLOGY - STAFF WAGES	325,899.00	350,119.23	370,012.00	389,151.00	19,139.00	5.17 %
Notes: Add \$30,000 part-time (JM), Summer, webmaster increases						
880. 101-3097-51-11-0-2580-52110 TECHNOLOGY - GROUP HEALT	79,404.00	121,617.86	122,616.00	125,368.00	2,752.00	2.24 %
881. 101-3097-51-11-0-2580-52190 TECHNOLOGY - HRA	15,000.00	0.00	20,000.00	20,000.00	0.00	0.00 %
882. 101-3097-51-11-0-2580-52200 TECHNOLOGY - FICA & MED TA	40,754.00	51,045.37	47,791.00	55,577.55	7,786.55	16.29 %
883. 101-3097-51-11-0-2580-52310 TECHNOLOGY - EMPLOYEE PEN	16,746.00	14,947.24	16,001.00	18,458.00	2,457.00	15.36 %
884. 101-3097-51-11-0-2580-52320 TECHNOLOGY - VSTRS HEALTH	0.00	1,308.00	0.00	1,400.00	1,400.00	---
885. 101-3097-51-11-0-2580-52340 TECHNOLOGY - VMERS	0.00	1,266.15	2,375.00	2,600.00	225.00	9.47 %
886. 101-3097-51-11-0-2580-52510 TECHNOLOGY - STAFF TUITION	2,000.00	0.00	6,000.00	6,000.00	0.00	0.00 %
887. 101-3097-51-11-0-2580-52710 TECHNOLOGY - WORKERS COM	1,534.00	4,871.18	4,850.00	4,951.11	101.11	2.08 %

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	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
888. 101-3097-51-11-0-2580-52810 TECHNOLOGY - GROUP DENTA	3,987.00	3,756.49	3,644.00	3,762.00	118.00	3.24 %
889. 101-3097-51-11-0-2580-52920 TECHNOLOGY - GROUP LIFE IN	2,080.00	1,253.50	1,246.00	1,481.00	235.00	18.86 %
890. 101-3097-51-11-0-2580-53310 TECHNOLOGY - TRAINING	7,500.00	2,668.32	7,500.00	7,500.00	0.00	0.00 %
891. 101-3097-51-11-0-2580-53520 TECHNOLOGY - CONTR PROF SR	44,000.00	40,238.28	44,000.00	44,000.00	0.00	0.00 %
892. 101-3097-51-11-0-2580-54320 TECHNOLOGY - REPAIR & MAIN	9,500.00	8,510.38	9,500.00	9,500.00	0.00	0.00 %
893. 101-3097-51-11-0-2580-55310 TECHNOLOGY - COMMUNICATI	50,000.00	21,295.18	50,000.00	50,000.00	0.00	0.00 %
894. 101-3097-51-11-0-2580-55810 TECHNOLOGY - TRAVEL & CON	9,000.00	5,285.47	9,000.00	9,000.00	0.00	0.00 %
895. 101-3097-51-11-0-2580-56410 TECHNOLOGY - BOOKS	500.00	0.00	500.00	500.00	0.00	0.00 %
896. 101-3097-51-11-0-2580-56500 TECHNOLOGY - INK / TONER	15,000.00	17,861.91	15,000.00	15,000.00	0.00	0.00 %
897. 101-3097-51-11-0-2580-56510 TECHNOLOGY - SUPPLIES	12,000.00	10,170.30	12,000.00	12,000.00	0.00	0.00 %
898. 101-3097-51-11-0-2580-56520 TECHNOLOGY - AUDIO / VISUA	14,000.00	6,380.39	14,000.00	14,000.00	0.00	0.00 %
899. 101-3097-51-11-0-2580-57330 TECHNOLOGY - EQUIPMENT	30,000.00	36,852.14	30,000.00	30,000.00	0.00	0.00 %
900. 101-3097-51-11-0-2580-57331 TECHNOLOGY - ERATE EQUIPM	0.00	0.00	0.00	0.00	0.00	---
901. 101-3097-51-11-0-2580-57340 TECHNOLOGY - SHS TECH EQUI	0.00	0.00	0.00	0.00	0.00	---
902. 101-3097-51-11-0-2580-57350 TECHNOLOGY - COMPUTER SOF	39,000.00	71,119.31	80,000.00	100,000.00	20,000.00	25.00 %
903. 101-3097-51-11-0-2580-57360 TECHNOLOGY - INFINITE CAMPI	34,000.00	31,324.50	34,000.00	34,000.00	0.00	0.00 %
904. 101-3097-51-11-0-2580-57370 TECHNOLOGY - BT TECH EQUIP	0.00	0.00	0.00	0.00	0.00	---
905. 101-3097-51-11-0-2580-57380 TECHNOLOGY - BC TECH EQUIP	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2580 TECHNOLOGY	\$1,010,934.00	\$1,161,549.60	\$1,246,572.00	\$1,257,523.62	\$10,951.62	0.88 %
2610 FACILITIES						
906. 101-3097-51-11-0-2610-51410 BUUSD FACILITIES - DIRECTOR	76,407.00	77,235.34	78,305.00	82,048.00	3,743.00	4.78 %
907. 101-3097-51-11-0-2610-51510 BUUSD FACILITIES - ELECTRICI	48,589.00	49,096.16	53,560.00	55,562.00	2,002.00	3.74 %
908. 101-3097-51-11-0-2610-52110 BUUSD FACILITIES - GROUP HEA	21,351.00	22,406.25	26,093.00	30,298.00	4,205.00	16.12 %
909. 101-3097-51-11-0-2610-52200 BUUSD FACILITIES - FICA & ME	9,713.00	8,975.38	10,087.00	10,683.00	596.00	5.91 %
910. 101-3097-51-11-0-2610-52310 BUUSD FACILITIES - EMPLOYEE	6,750.00	6,017.38	6,593.00	7,221.00	628.00	9.53 %
911. 101-3097-51-11-0-2610-52710 BUUSD FACILITIES - WORKERS C	1,075.00	788.32	1,178.00	1,149.00	(29.00)	(2.46)%
912. 101-3097-51-11-0-2610-52810 BUUSD FACILITIES - GROUP DEN	835.00	706.50	735.00	785.00	50.00	6.80 %
913. 101-3097-51-11-0-2610-52920 BUUSD FACILITIES - GROUP LIF	342.00	328.75	342.00	362.00	20.00	5.85 %
914. 101-3097-51-11-0-2610-54110 BUUSD FACILITIES - WATER & S	1,200.00	1,714.82	1,200.00	1,800.00	600.00	50.00 %

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Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
915. 101-3097-51-11-0-2610-54210 BUUSD FACILITIES - CONTR CUS	10,100.00	10,100.00	10,100.00	10,100.00	0.00	0.00 %
916. 101-3097-51-11-0-2610-54320 BUUSD FACILITIES - REPAIR & M	5,000.00	6,808.43	5,000.00	5,000.00	0.00	0.00 %
917. 101-3097-51-11-0-2610-54510 BUUSD FACILITIES - CONSTRUC	20,000.00	24,790.82	20,000.00	20,000.00	0.00	0.00 %
918. 101-3097-51-11-0-2610-55810 BUUSD FACILITIES - TRAVEL & C	1,000.00	799.74	1,000.00	1,000.00	0.00	0.00 %
919. 101-3097-51-11-0-2610-56130 BUUSD FACILITIES - MAINT SUP	3,000.00	2,554.00	3,000.00	3,000.00	0.00	0.00 %
920. 101-3097-51-11-0-2610-56220 BUUSD FACILITIES - ELECTRICIT	8,500.00	5,034.80	8,500.00	8,500.00	0.00	0.00 %
921. 101-3097-51-11-0-2610-56240 BUUSD FACILITIES - FUEL OIL	12,000.00	11,574.12	12,000.00	12,000.00	0.00	0.00 %
922. 101-3097-51-11-0-2610-57330 BUUSD FACILITIES - EQUIPMEN	5,000.00	8,813.23	5,000.00	5,000.00	0.00	0.00 %
TOTAL 2610 FACILITIES	\$230,862.00	\$237,744.04	\$242,693.00	\$254,508.00	\$11,815.00	4.87 %
2711 TRANSPORTATION						
923. 101-3097-51-11-0-2711-54320 TRANSPORTATION - LEASE/FUE	47,500.00	30,205.35	47,500.00	42,500.00	(5,000.00)	(10.53)%
TOTAL 2711 TRANSPORTATION	\$47,500.00	\$30,205.35	\$47,500.00	\$42,500.00	\$(5,000.00)	(10.53)%
5020 LONG TERM DEBT						
924. 101-3097-51-11-0-5020-58310 SEA PRINCIPAL - LONG TERM DI	0.00	0.00	0.00	0.00	0.00	---
925. 101-3097-51-11-0-5020-58320 SHS INTEREST - LONG TERM DE	0.00	0.00	0.00	125,000.00	125,000.00	---
Notes: SEA BAN, Expense Note, Bond interest only.						
TOTAL 5020 LONG TERM DEBT	\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	---
3100 FOOD SERVICE						
926. 101-3097-51-15-0-3100-55710 UNIVERSAL FREE MEALS	0.00	0.00	0.00	0.00	0.00	---
TOTAL 3100 FOOD SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
1201 SPEC ED DIRECT INSTR						
927. 101-3097-51-21-0-1201-51110 SPED INSTR - TEACHER SALARII	1,817,138.00	1,803,202.38	1,926,025.00	2,025,219.51	99,194.51	5.15 %
Notes: 33 special educators, add 1 TBH						
928. 101-3097-51-21-0-1201-51210 SPED INSTR - PARA WAGES	1,465,149.00	1,173,633.53	1,476,147.00	1,527,792.01	51,645.01	3.50 %
Notes: 52, add 5 TBH						
929. 101-3097-51-21-0-1201-51310 SPED INSTR - SUB WAGES	104,000.00	109,185.80	105,000.00	105,000.00	0.00	0.00 %

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Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
930. 101-3097-51-21-0-1201-51910 SPED INSTR - BI WAGES	582,736.00	567,400.94	580,847.00	561,517.17	(19,329.83)	(3.33)%
Notes: 19 BIs						
931. 101-3097-51-21-0-1201-51930 SPED INSTR - SPECIALISTS	0.00	0.00	0.00	89,647.00	89,647.00	---
Notes: Behav. Specialist and Employment Specialist from BI line.						
932. 101-3097-51-21-0-1201-52110 SPED INSTR - GROUP HEALTH IN	570,342.00	602,833.91	821,199.00	751,115.12	(70,083.88)	(8.53)%
933. 101-3097-51-21-0-1201-52180 SPED INSTR - HSA	0.00	0.00	0.00	42,000.00	42,000.00	---
934. 101-3097-51-21-0-1201-52190 SPED INSTR - HRA	105,000.00	75,000.00	197,600.00	192,600.00	(5,000.00)	(2.53)%
935. 101-3097-51-21-0-1201-52200 SPED INSTR - FICA & MED TAX	304,852.00	267,417.61	295,502.00	322,074.29	26,572.29	8.99 %
936. 101-3097-51-21-0-1201-52310 SPED INSTR - EMPLOYEE PENSIC	0.00	0.00	0.00	0.00	0.00	---
937. 101-3097-51-21-0-1201-52320 SPED INSTR - VSTRS HEALTH AS	51,373.00	27,598.80	45,000.00	40,000.00	(5,000.00)	(11.11)%
938. 101-3097-51-21-0-1201-52340 SPED INSTR - VMERS	58,793.00	39,640.93	47,693.00	43,655.48	(4,037.52)	(8.47)%
939. 101-3097-51-21-0-1201-52510 SPED INSTR - PARA TUITION REI	9,000.00	2,997.00	9,000.00	9,000.00	0.00	0.00 %
940. 101-3097-51-21-0-1201-52520 SPED INSTR - TEACHER TUITIO	32,500.00	36,233.00	32,500.00	35,000.00	2,500.00	7.69 %
941. 101-3097-51-21-0-1201-52710 SPED INSTR - WORKERS COMP	22,761.00	32,697.51	30,120.00	30,799.59	679.59	2.26 %
942. 101-3097-51-21-0-1201-52810 SPED INSTR - GROUP DENTAL IN	20,632.00	17,302.96	18,088.00	19,434.00	1,346.00	7.44 %
943. 101-3097-51-21-0-1201-52920 SPED INSTR - GROUP LIFE INS	6,343.00	6,482.73	6,274.00	6,221.58	(52.42)	(0.84)%
944. 101-3097-51-21-0-1201-52940 SPED INSTR - GROUP LTD INS	10,321.00	0.00	8,000.00	5,000.00	(3,000.00)	(37.50)%
945. 101-3097-51-21-0-1201-52950 SPED INSTR - CASH IN LIEU	0.00	0.00	0.00	15,000.00	15,000.00	---
946. 101-3097-51-21-0-1201-53220 SPED INSTR - CONTRACTED SER	1,220,000.00	1,678,084.81	1,220,000.00	1,500,000.00	280,000.00	22.95 %
Notes: GMBC, WCMH, Beckley Dat, Savings in this line projected for FY23-SEA						
947. 101-3097-51-21-0-1201-53320 SPED INSTR - PROF DEVELOPME	1,000.00	430.00	1,000.00	1,000.00	0.00	0.00 %
948. 101-3097-51-21-0-1201-55330 SPED INSTR - POSTAGE	100.00	146.76	100.00	100.00	0.00	0.00 %
949. 101-3097-51-21-0-1201-55610 SPED INSTR - STUDENT TUITIO	2,470,159.00	2,532,388.67	2,470,159.00	2,475,000.00	4,841.00	0.20 %
Notes: This amount reflects \$700,000 less than actual tuitions this current year.						
950. 101-3097-51-21-0-1201-55810 SPED INSTR -TRAVEL & CONF	5,000.00	4,616.05	5,000.00	5,000.00	0.00	0.00 %
951. 101-3097-51-21-0-1201-56110 SPED INSTR - SUPPLIES	32,000.00	11,345.03	38,000.00	38,000.00	0.00	0.00 %
952. 101-3097-51-21-0-1201-56190 SPED INSTR - AWARDS	250.00	0.00	250.00	0.00	(250.00)	(100.00)%
953. 101-3097-51-21-0-1201-57330 SPED INSTR - EQUIPMENT	5,500.00	1,441.38	0.00	0.00	0.00	---
954. 101-3097-51-21-0-1201-57350 SPED INSTR - COMPUTER SOFTV	4,000.00	4,905.52	4,000.00	4,000.00	0.00	0.00 %

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955. 101-3097-51-21-0-1201-58120 SPED INSTR - FIELD TRIP	5,000.00	1,838.63	5,000.00	5,000.00	0.00	0.00 %
TOTAL 1201 SPEC ED DIRECT INSTR	\$8,903,949.00	\$8,996,823.95	\$9,342,504.00	\$9,849,175.75	\$506,671.75	5.42 %
1202 SPEC ED ESY						
956. 101-3097-51-21-0-1202-51110 SPED ESY - TEACHER SALARIES	24,000.00	22,760.00	24,000.00	24,000.00	0.00	0.00 %
957. 101-3097-51-21-0-1202-51210 SPED ESY - PARA WAGES	31,000.00	34,107.92	25,000.00	25,000.00	0.00	0.00 %
958. 101-3097-51-21-0-1202-51910 SPED ESY - BI WAGES	0.00	26,075.35	25,000.00	25,000.00	0.00	0.00 %
959. 101-3097-51-21-0-1202-52110 GROUP HEALTH INS	0.00	0.00	0.00	0.00	0.00	---
960. 101-3097-51-21-0-1202-52200 SPED ESY - FICA & MED TAX	5,145.00	6,345.28	5,500.00	6,500.00	1,000.00	18.18 %
961. 101-3097-51-21-0-1202-52340 SPED ESY - VMERS	0.00	933.20	0.00	1,000.00	1,000.00	---
962. 101-3097-51-21-0-1202-52710 SPED ESY- WORKERS COMP	300.00	646.96	500.00	700.00	200.00	40.00 %
963. 101-3097-51-21-0-1202-52810 GROUP DENTAL INS.	0.00	0.00	0.00	0.00	0.00	---
964. 101-3097-51-21-0-1202-52920 GROUP LIFE INS	0.00	0.00	0.00	0.00	0.00	---
TOTAL 1202 SPEC ED ESY	\$60,445.00	\$90,868.71	\$80,000.00	\$82,200.00	\$2,200.00	2.75 %
1204 GAP PROGRAM						
965. 101-3097-51-21-0-1204-51110 GAP - TEACHER SALARIES	146,603.00	180,801.92	0.00	0.00	0.00	---
966. 101-3097-51-21-0-1204-51210 GAP - PARA WAGES	0.00	10,087.51	0.00	0.00	0.00	---
967. 101-3097-51-21-0-1204-51910 GAP - BEHAVIOR INTERVENTION	0.00	0.00	0.00	0.00	0.00	---
968. 101-3097-51-21-0-1204-51930 GAP - BEHAVIOR SPEC WAGES	2,000.00	38,880.45	0.00	0.00	0.00	---
969. 101-3097-51-21-0-1204-52110 GAP - GROUP HEALTH INS	15,000.00	33,603.04	0.00	0.00	0.00	---
970. 101-3097-51-21-0-1204-52200 GAP - FICA & MED TAX	8,494.00	16,709.38	0.00	0.00	0.00	---
971. 101-3097-51-21-0-1204-52340 GAP - VMERS	0.00	0.00	0.00	0.00	0.00	---
972. 101-3097-51-21-0-1204-52710 GAP - WORKERS COMP	545.00	1,791.95	0.00	0.00	0.00	---
973. 101-3097-51-21-0-1204-52810 GAP - GROUP DENTAL INS	368.00	1,129.91	0.00	0.00	0.00	---
974. 101-3097-51-21-0-1204-52920 GAP - GROUP LIFE INS	177.00	316.01	0.00	0.00	0.00	---
975. 101-3097-51-21-0-1204-56110 GAP - SUPPLIES	4,000.00	2,497.27	0.00	0.00	0.00	---
TOTAL 1204 GAP PROGRAM	\$177,187.00	\$285,817.44	\$0.00	\$0.00	\$0.00	---
1205 ACT PROGRAM						

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Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
976. 101-3097-51-21-0-1205-51110 ACT PROGRAM - TEACHER SAL/	45,352.00	65,428.91	0.00	0.00	0.00	---
977. 101-3097-51-21-0-1205-51930 ACT - BEHAVIOR SPECIALIST	21,310.00	42,645.81	0.00	0.00	0.00	---
978. 101-3097-51-21-0-1205-52110 ACT - GROUP HEALTH INS	0.00	9,377.46	0.00	0.00	0.00	---
979. 101-3097-51-21-0-1205-52200 ACT PROGRAM - FICA & MED TA	3,393.00	8,028.10	0.00	0.00	0.00	---
980. 101-3097-51-21-0-1205-52710 ACT PROGRAM - WORKERS CON	346.00	332.75	0.00	0.00	0.00	---
981. 101-3097-51-21-0-1205-52810 ACT - GROUP DENTAL INS.	0.00	322.63	0.00	0.00	0.00	---
982. 101-3097-51-21-0-1205-52920 ACT PROGRAM - GROUP LIFE IN	57.00	146.92	0.00	0.00	0.00	---
983. 101-3097-51-21-0-1205-55810 ACT PROGRAM - TRAVEL & CON	2,000.00	153.87	0.00	0.00	0.00	---
984. 101-3097-51-21-0-1205-56110 ACT PROGRAM - SUPPLIES	14,000.00	4,748.25	0.00	0.00	0.00	---
985. 101-3097-51-21-0-1205-56220 ACT PROGRAM - ELECTRICITY	0.00	0.00	0.00	0.00	0.00	---
986. 101-3097-51-21-0-1205-57330 ACT PROGRAM - EQUIPMENT	1,500.00	835.76	0.00	0.00	0.00	---
TOTAL 1205 ACT PROGRAM	\$87,958.00	\$132,020.46	\$0.00	\$0.00	\$0.00	---
1206 SEA PROGRAM						
987. 101-3097-51-21-0-1206-51110 SEA PROGRAM - TEACHER SAL/	0.00	0.00	259,336.00	397,538.68	138,202.68	53.29 %
Notes: Add 2 Special Educators \$60/2						
988. 101-3097-51-21-0-1206-51210 SEA PROGRAM - PARA WAGES	0.00	0.00	13,689.00	74,138.40	60,449.40	441.59 %
Notes: Add 2 paraeducators \$30/2						
989. 101-3097-51-21-0-1206-51910 SEA PROGRAM - BI	0.00	0.00	40,000.00	237,030.00	197,030.00	492.58 %
Notes: Add 5 BIs at 5/\$35						
990. 101-3097-51-21-0-1206-51930 SEA PROGRAM - BEHAVIOR SPE	0.00	0.00	93,870.00	46,825.00	(47,045.00)	(50.12)%
991. 101-3097-51-21-0-1206-52110 SEA PROGRAM - GROUP HEALT	0.00	0.00	87,114.00	111,330.00	24,216.00	27.80 %
992. 101-3097-51-21-0-1206-52200 SEA PROGRAM - FICA & MED TA	0.00	0.00	29,467.00	45,641.08	16,174.08	54.89 %
993. 101-3097-51-21-0-1206-52710 SEA PROGRAM - WORKERS CON	0.00	0.00	2,994.00	3,874.95	880.95	29.42 %
994. 101-3097-51-21-0-1206-52810 SEA PROGRAM - GROUP DENTA	0.00	0.00	2,102.00	2,419.00	317.00	15.08 %
995. 101-3097-51-21-0-1206-52920 SEA PROGRAM - GROUP LIFE IN	0.00	0.00	532.00	675.00	143.00	26.88 %
996. 101-3097-51-21-0-1206-55310 SEA PROGRAM- COMMUNICATI	0.00	0.00	0.00	0.00	0.00	---
997. 101-3097-51-21-0-1206-55810 SEA PROGRAM - TRAVEL & CON	0.00	40.48	3,000.00	4,000.00	1,000.00	33.33 %
998. 101-3097-51-21-0-1206-56110 SEA PROGRAM - SUPPLIES	0.00	0.00	20,000.00	50,000.00	30,000.00	150.00 %

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Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
Notes: Furniture						
999. 101-3097-51-21-0-1206-57330 SEA PROGRAM - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	---
1000. 101-3097-51-21-0-1206-58120 SEA PROGRAM - FIELD TRIPS	0.00	333.00	0.00	0.00	0.00	---
TOTAL 1206 SEA PROGRAM	\$0.00	\$373.48	\$552,104.00	\$973,472.11	\$421,368.11	76.32 %
2131 HEALTH						
1001. 101-3097-51-21-0-2131-51110 PHYSICAL THERAPY - PT SALAR	30,500.00	30,863.60	37,030.00	39,349.00	2,319.00	6.26 %
1002. 101-3097-51-21-0-2131-52200 PHYSICAL THERAPY - FICA & M	2,200.00	2,360.98	2,833.00	3,119.00	286.00	10.10 %
1003. 101-3097-51-21-0-2131-52710 PHYSICAL THERAPY - WORKER	405.00	236.81	288.00	308.00	20.00	6.94 %
TOTAL 2131 HEALTH	\$33,105.00	\$33,461.39	\$40,151.00	\$42,776.00	\$2,625.00	6.54 %
2140 PSYCHOLOGICAL SERVICES						
1004. 101-3097-51-21-0-2140-51110 SPED PSYCH - TEACHER SALAR	267,858.00	266,070.71	423,330.00	312,712.19	(110,617.81)	(26.13)%
Notes: Currently 3 - Hire 2 psychologist 2/\$100,000-1 to IDEA to offset EF Wall SEA lease						
1005. 101-3097-51-21-0-2140-52110 SPED PSYCH - GROUP HEALTH	26,818.00	48,001.90	50,193.00	67,374.20	17,181.20	34.23 %
1006. 101-3097-51-21-0-2140-52200 SPED PSYCH - FICA & MED TA	18,316.00	19,061.74	20,909.00	26,273.47	5,364.47	25.66 %
1007. 101-3097-51-21-0-2140-52710 SPED PSYCH - WORKERS COM	1,818.00	2,075.28	2,132.00	2,659.87	527.87	24.76 %
1008. 101-3097-51-21-0-2140-52810 SPED PSYCH - GROUP DENTAL I	1,083.00	1,375.30	1,413.00	2,145.00	732.00	51.80 %
1009. 101-3097-51-21-0-2140-52920 SPED PSYCH - GROUP LIFE INS	163.00	232.14	219.00	378.00	159.00	72.60 %
1010. 101-3097-51-21-0-2140-53220 SPED PSYCH - CONTRACTED SE	69,236.00	168,823.89	52,000.00	80,000.00	28,000.00	53.85 %
Notes: JD						
1011. 101-3097-51-21-0-2140-56110 SPED PSYCH - SUPPLIES	8,000.00	3,304.62	8,000.00	8,000.00	0.00	0.00 %
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$393,292.00	\$508,945.58	\$558,196.00	\$499,542.73	\$(58,653.27)	(10.51)%
2151 SPED SLP - SPEECH LANG						
1012. 101-3097-51-21-0-2151-51110 SPED SLP - SPEECH LANG PAT	561,045.00	592,379.36	647,433.00	673,374.20	25,941.20	4.01 %
1013. 101-3097-51-21-0-2151-51210 SPED SLP - PARA WAGES	0.00	0.00	0.00	0.00	0.00	---
1014. 101-3097-51-21-0-2151-51510 SPED SLP - SLP ASSIST. WAGES	47,013.00	25,573.20	39,348.00	35,702.00	(3,646.00)	(9.27)%
1015. 101-3097-51-21-0-2151-52110 SPED SLP - GROUP HEALTH INS	90,231.00	81,878.81	87,796.00	113,550.00	25,754.00	29.33 %
1016. 101-3097-51-21-0-2151-52200 SPED SLP - FICA & MED TAX	47,638.00	45,341.22	46,801.00	53,750.59	6,949.59	14.85 %

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	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
1017. 101-3097-51-21-0-2151-52310 SPED SLP - EMPLOYEE PENSIO	973.00	0.00	900.00	900.00	0.00	0.00 %
1018. 101-3097-51-21-0-2151-52510 SPED SLP - TUITION REIMB	1,000.00	439.00	1,000.00	1,000.00	0.00	0.00 %
1019. 101-3097-51-21-0-2151-52710 SPED SLP - WORKERS COMP	2,072.00	4,820.23	4,822.00	5,529.66	707.66	14.68 %
1020. 101-3097-51-21-0-2151-52810 SPED SLP - GROUP DENTAL INS	3,878.00	3,381.55	3,530.00	4,201.00	671.00	19.01 %
1021. 101-3097-51-21-0-2151-52920 SPED SLP - GROUP LIFE INS	648.00	609.15	554.00	651.00	97.00	17.51 %
1022. 101-3097-51-21-0-2151-53220 SPED SLP - CONTRACTED SERV	31,000.00	38,782.10	31,000.00	31,000.00	0.00	0.00 %
1023. 101-3097-51-21-0-2151-54430 SPED SLP - EQUIPMENT RENTA	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00 %
1024. 101-3097-51-21-0-2151-55810 SPED SLP - TRAVEL & CONF	1,600.00	751.57	1,600.00	1,600.00	0.00	0.00 %
1025. 101-3097-51-21-0-2151-56110 SPED SLP - SUPPLIES	6,375.00	3,146.13	10,375.00	10,000.00	(375.00)	(3.61)%
1026. 101-3097-51-21-0-2151-57330 SPED SLP - EQUIPMENT	4,000.00	202.50	0.00	0.00	0.00	---
1027. 101-3097-51-21-0-2151-58110 SPED SLP - DUES / MEMBER FEI	2,200.00	2,618.00	2,250.00	2,500.00	250.00	11.11 %
TOTAL 2151 SPED SLP - SPEECH LANG	\$800,673.00	\$799,922.82	\$878,409.00	\$934,758.45	\$56,349.45	6.41 %
2160 SPED OCCU THERAPIST						
1028. 101-3097-51-21-0-2160-51110 SPED OCCU THERAPIST - TEACI	81,400.00	77,760.50	91,028.00	89,662.00	(1,366.00)	(1.50)%
1029. 101-3097-51-21-0-2160-51510 SPED OCCU THERAPIST - COTA	99,337.00	79,454.90	114,275.00	118,708.00	4,433.00	3.88 %
1030. 101-3097-51-21-0-2160-52110 SPED OCCU THERAPIST- GROU	33,505.00	21,601.94	22,675.00	28,923.00	6,248.00	27.55 %
1031. 101-3097-51-21-0-2160-52200 SPED OCCU THERAPIST - FICA &	12,518.00	11,520.89	15,706.00	16,558.00	852.00	5.42 %
1032. 101-3097-51-21-0-2160-52710 SPED OCCU THERAPIST - WORK	737.00	1,198.21	1,602.00	1,607.00	5.00	0.31 %
1033. 101-3097-51-21-0-2160-52810 SPED OCCU THERAPIST- GROU	775.00	673.58	704.00	787.00	83.00	11.79 %
1034. 101-3097-51-21-0-2160-52920 SPED OCCU THERAPIST - GROU	272.00	170.76	164.00	199.00	35.00	21.34 %
TOTAL 2160 SPED OCCU THERAPIST	\$228,544.00	\$192,380.78	\$246,154.00	\$256,444.00	\$10,290.00	4.18 %
2490 SPECIAL EDUCATION ADMIN.						
1035. 101-3097-51-21-0-2490-51210 BUUSD SPED - PARA WAGES	25,000.00	24,475.49	25,228.00	0.00	(25,228.00)	(100.00)%
Notes: Reduction in clerical para.						
1036. 101-3097-51-21-0-2490-51410 BUUSD SPED - DIRECTOR SALA	273,473.00	353,862.29	360,871.00	366,047.00	5,176.00	1.43 %
Notes: Increase SEA director to year-round admin.						
1037. 101-3097-51-21-0-2490-51510 BUUSD SPED - STAFF WAGES	92,434.00	82,538.07	89,254.00	47,991.00	(41,263.00)	(46.23)%
Notes: Reduction of 1 FTE						

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
1038. 101-3097-51-21-0-2490-52110 BUUSD SPED - GROUP HEALTH	43,998.00	74,254.18	101,573.00	61,207.00	(40,366.00)	(39.74)%
1039. 101-3097-51-21-0-2490-52200 BUUSD SPED - FICA & MED TA	20,975.00	33,184.46	36,288.00	32,915.00	(3,373.00)	(9.30)%
1040. 101-3097-51-21-0-2490-52310 BUUSD SPED - EMPLOYEE PENS	4,392.00	2,679.20	4,438.00	2,750.00	(1,688.00)	(38.04)%
1041. 101-3097-51-21-0-2490-52340 BUUSD SPED - VMERS	1,200.00	990.46	957.00	0.00	(957.00)	(100.00)%
1042. 101-3097-51-21-0-2490-52510 BUUSD SPED - STAFF TUITION I	5,000.00	605.00	5,000.00	5,000.00	0.00	0.00 %
1043. 101-3097-51-21-0-2490-52710 BUUSD SPED - WORKERS COM	1,131.00	2,984.03	3,750.00	3,051.00	(699.00)	(18.64)%
1044. 101-3097-51-21-0-2490-52810 BUUSD SPED- GROUP DENTAL I	2,709.00	2,096.06	2,380.00	1,203.00	(1,177.00)	(49.45)%
1045. 101-3097-51-21-0-2490-52920 BUUSD SPED - GROUP LIFE INS	535.00	1,156.28	1,195.00	1,046.00	(149.00)	(12.47)%
1046. 101-3097-51-21-0-2490-53410 BUUSD SPED - LEGAL SERVICE	3,250.00	1,164.40	3,250.00	3,000.00	(250.00)	(7.69)%
1047. 101-3097-51-21-0-2490-55310 BUUSD SPED - TELEPHONE	500.00	1,350.00	500.00	1,000.00	500.00	100.00 %
1048. 101-3097-51-21-0-2490-55330 BUUSD SPED - POSTAGE	2,000.00	64.02	2,000.00	1,000.00	(1,000.00)	(50.00)%
1049. 101-3097-51-21-0-2490-55810 BUUSD SPED - TRAVEL & CON	3,100.00	2,535.00	5,000.00	5,000.00	0.00	0.00 %
1050. 101-3097-51-21-0-2490-56110 BUUSD SPED - SUPPLIES	1,750.00	1,660.07	3,250.00	3,000.00	(250.00)	(7.69)%
1051. 101-3097-51-21-0-2490-57330 BUUSD SPED - EQUIPMENT	1,500.00	2,526.00	0.00	0.00	0.00	---
1052. 101-3097-51-21-0-2490-58110 BUUSD SPED - DUES & FEES	2,700.00	2,200.00	2,700.00	2,700.00	0.00	0.00 %
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$485,647.00	\$590,325.01	\$647,634.00	\$536,910.00	\$(110,724.00)	(17.10)%
2711 TRANSPORTATION						
1053. 101-3097-51-21-0-2711-51910 BUUSD SPED TRANS - BUS MON	100,000.00	14,743.55	100,000.00	25,000.00	(75,000.00)	(75.00)%
Notes: Moved \$75 to transportation monitors.						
1054. 101-3097-51-21-0-2711-52110 BUUSD SPED TRANS - GROUP H	5,500.00	217.06	0.00	0.00	0.00	---
1055. 101-3097-51-21-0-2711-52200 BUUSD SPED TRANS - FICA & M	3,800.00	1,094.25	5,650.00	2,000.00	(3,650.00)	(64.60)%
1056. 101-3097-51-21-0-2711-52340 BUUSD SPED TRANS - RETIREM	0.00	177.08	5,000.00	1,800.00	(3,200.00)	(64.00)%
1057. 101-3097-51-21-0-2711-52710 BUUSD SPED TRANS - WORKER	1,645.00	111.58	1,800.00	250.00	(1,550.00)	(86.11)%
1058. 101-3097-51-21-0-2711-52810 BUUSD SPED TRANS - DENTAL I	0.00	0.00	0.00	0.00	0.00	---
1059. 101-3097-51-21-0-2711-52920 BUUSD SPED TRANS - GROUP L	0.00	1.14	0.00	0.00	0.00	---
1060. 101-3097-51-21-0-2711-53220 BUUSD SPED TRANS - CONTRA	176,046.00	306,224.59	200,000.00	250,000.00	50,000.00	25.00 %
1061. 101-3097-51-21-0-2711-54320 BUUSD SPED TRANS - REPAIR &	2,000.00	0.00	1,500.00	0.00	(1,500.00)	(100.00)%
1062. 101-3097-51-21-0-2711-56260 BUUSD SPED TRANS - FUEL	3,000.00	0.00	1,000.00	0.00	(1,000.00)	(100.00)%

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
Account Number / Description	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
TOTAL 2711 TRANSPORTATION	\$291,991.00	\$322,569.25	\$314,950.00	\$279,050.00	\$(35,900.00)	(11.40)%
1204 GAP PROGRAM						
1063. 101-3097-51-22-0-1204-51110 SEA NON REIMB - TEACHER SA	66,919.00	46,297.66	96,680.00	101,382.71	4,702.71	4.86 %
Notes: 2 Teachers						
1064. 101-3097-51-22-0-1204-52110 SEA NON REIMB - GROUP HEAL	2,400.00	0.00	0.00	14,569.00	14,569.00	---
1065. 101-3097-51-22-0-1204-52200 SEA NON REIMB - FICA & MED	3,800.00	3,541.79	6,071.00	13,999.56	7,928.56	130.60 %
1066. 101-3097-51-22-0-1204-52710 SEA NON REIMB - WORKERS CC	220.00	371.47	515.00	1,382.99	867.99	168.54 %
1067. 101-3097-51-22-0-1204-52810 SEA NON REIMB - GROUP DENT	300.00	14.13	150.00	400.00	250.00	166.67 %
1068. 101-3097-51-22-0-1204-52920 SEA NON REIMB - GROUP LIFE I	100.00	56.94	109.00	160.00	51.00	46.79 %
1069. 101-3097-51-22-0-1204-55810 SEA NON-REIM - TRAVEL & COI	0.00	0.00	0.00	0.00	0.00	---
TOTAL 1204 GAP PROGRAM	\$73,739.00	\$50,281.99	\$103,525.00	\$131,894.26	\$28,369.26	27.40 %
1214 ECSE DIRECT INSTR						
1070. 101-3097-51-22-0-1214-51110 ECSE SPED INSTR - TEACHER S	146,139.00	132,574.00	135,254.00	144,715.91	9,461.91	7.00 %
1071. 101-3097-51-22-0-1214-51210 ECSE SPED INSTR - PARA WAGE	72,256.00	47,250.02	41,830.00	22,472.12	(19,357.88)	(46.28)%
Notes: Mary Reed Rackliff, 3 in IDEA-Kassidy Swift, Linda Copping, Susan Stone						
1072. 101-3097-51-22-0-1214-51310 ECSE SPED INSTR - SUB WAGE	2,000.00	123.75	4,000.00	4,000.00	0.00	0.00 %
1073. 101-3097-51-22-0-1214-51910 ECSE SPED INSTR - BI WAGES	0.00	0.00	0.00	0.00	0.00	---
1074. 101-3097-51-22-0-1214-52110 ECSE SPED INSTR - GROUP HEA	33,698.00	37,303.48	35,893.00	41,312.00	5,419.00	15.10 %
1075. 101-3097-51-22-0-1214-52200 ECSE SPED INSTR - FICA & ME	19,210.00	12,939.46	13,777.00	13,599.08	(177.92)	(1.29)%
1076. 101-3097-51-22-0-1214-52310 ECSE SPED INSTR - EMPLOYEE	0.00	0.00	0.00	0.00	0.00	---
1077. 101-3097-51-22-0-1214-52340 ECSE SPED INSTR - VMERS	2,523.00	2,135.79	1,612.00	2,001.82	389.82	24.18 %
1078. 101-3097-51-22-0-1214-52510 ECSE SPED INSTR - TUITION	56,000.00	0.00	0.00	0.00	0.00	---
1079. 101-3097-51-22-0-1214-52710 ECSE SPED INSTR - WORKERS C	1,968.00	1,446.74	1,405.00	1,334.97	(70.03)	(4.98)%
1080. 101-3097-51-22-0-1214-52810 ECSE SPED INSTR - GROUP DEN	1,304.00	1,010.78	882.00	1,006.00	124.00	14.06 %
1081. 101-3097-51-22-0-1214-52920 ECSE SPED INSTR - GROUP LIF	614.00	336.82	220.00	288.00	68.00	30.91 %
1082. 101-3097-51-22-0-1214-53220 ECSE SPED INSTR - CONTRACTI	20,000.00	0.00	0.00	0.00	0.00	---
1083. 101-3097-51-22-0-1214-55810 ECSE SPED INSTR - TRAVEL & C	900.00	582.20	900.00	900.00	0.00	0.00 %
1084. 101-3097-51-22-0-1214-56110 ECSE SPED INSTR - SUPPLIES	3,500.00	2,172.96	6,500.00	6,500.00	0.00	0.00 %

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
1085. 101-3097-51-22-0-1214-57330 ECSE SPED INSTR - EQUIPMEN	3,000.00	1,040.00	0.00	0.00	0.00	---
TOTAL 1214 ECSE DIRECT INSTR	\$363,112.00	\$238,916.00	\$242,273.00	\$238,129.90	\$(4,143.10)	(1.71)%
1215 ECSE ESY DIRECT INSTR						
1086. 101-3097-51-22-0-1215-51110 ECSE ESY INSTR - TEACHER SA	6,300.00	1,725.00	5,000.00	5,000.00	0.00	0.00 %
1087. 101-3097-51-22-0-1215-51210 ECSE ESY INSTR - PARA WAGE	3,950.00	2,367.56	3,000.00	3,000.00	0.00	0.00 %
1088. 101-3097-51-22-0-1215-51910 ECSE ESY INSTR - BI WAGES	0.00	1,258.51	0.00	2,000.00	2,000.00	---
1089. 101-3097-51-22-0-1215-52200 ECSE ESY INSTR - FICA & MED	780.00	409.39	780.00	780.00	0.00	0.00 %
1090. 101-3097-51-22-0-1215-52340 ECSE ESY INSTR - VMERS	0.00	105.79	0.00	200.00	200.00	---
1091. 101-3097-51-22-0-1215-52710 ECSE ESY INSTR - WORKERS CC	245.00	41.76	245.00	100.00	(145.00)	(59.18)%
TOTAL 1215 ECSE ESY DIRECT INSTR	\$11,275.00	\$5,908.01	\$9,025.00	\$11,080.00	\$2,055.00	22.77 %
2610 FACILITIES						
1092. 101-3097-51-22-0-2610-51810 SEA NON REIMB - CUSTODIAN	0.00	0.00	0.00	40,000.00	40,000.00	---
1093. 101-3097-51-22-0-2610-52110 SEA NON REIMB - CUST GROUP	0.00	0.00	0.00	7,000.00	7,000.00	---
1094. 101-3097-51-22-0-2610-52200 SEA NON REIMB - CUST FICA &	0.00	0.00	0.00	5,000.00	5,000.00	---
1095. 101-3097-51-22-0-2610-52310 SEA NON REIMB - CUST EMPLO	0.00	0.00	0.00	0.00	0.00	---
1096. 101-3097-51-22-0-2610-52340 SEA NON REIMB - CUST WORKE	0.00	0.00	0.00	500.00	500.00	---
1097. 101-3097-51-22-0-2610-52810 SEA NON REIMB - CUST GROUP	0.00	0.00	0.00	300.00	300.00	---
1098. 101-3097-51-22-0-2610-52920 SEA NON REIMB - CUST GROUP	0.00	0.00	0.00	200.00	200.00	---
1099. 101-3097-51-22-0-2610-53220 SEA NON REIMB - CONTRACTE	0.00	0.00	0.00	0.00	0.00	---
Notes: Construction Services						
1100. 101-3097-51-22-0-2610-54110 SEA NON REIMB - WATER & SE	0.00	0.00	0.00	5,000.00	5,000.00	---
1101. 101-3097-51-22-0-2610-54220 SEA NON REIMB - SNOW REMO	0.00	0.00	0.00	15,000.00	15,000.00	---
1102. 101-3097-51-22-0-2610-54250 SEA NON REIMB - RUBBISH REM	0.00	0.00	0.00	6,000.00	6,000.00	---
1103. 101-3097-51-22-0-2610-54320 SEA NON REIMB - REPAIRS & M	0.00	0.00	0.00	10,000.00	10,000.00	---
1104. 101-3097-51-22-0-2610-54510 SEA NON REIMB - CONSTRUCTI	0.00	0.00	0.00	10,000.00	10,000.00	---
1105. 101-3097-51-22-0-2610-54900 SEA NON REIMB - SECURITY	0.00	0.00	0.00	0.00	0.00	---
1106. 101-3097-51-22-0-2610-55310 SEA NON REIMB - TELEPHONE	0.00	546.14	2,500.00	4,000.00	1,500.00	60.00 %
1107. 101-3097-51-22-0-2610-56120 SEA NON REIMB - CUSTODIAL S	0.00	0.00	0.00	10,000.00	10,000.00	---

Barre Unified Union School District

BUUSD FY22 DRAFT 2 BUDGET 12/7/20

Report # 10480

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
1108. 101-3097-51-22-0-2610-56130 SEA NON REIMB - MAINT SUPPL	0.00	0.00	0.00	20,000.00	20,000.00	---
1109. 101-3097-51-22-0-2610-56210 SEA NON REIMB - PROPANE	0.00	0.00	0.00	3,000.00	3,000.00	---
1110. 101-3097-51-22-0-2610-56220 SEA NON REIMB - ELECTRICIT	0.00	4,717.00	8,000.00	40,000.00	32,000.00	400.00 %
1111. 101-3097-51-22-0-2610-56240 SEA NON REIMB - FUEL OIL	0.00	0.00	0.00	30,000.00	30,000.00	---
1112. 101-3097-51-22-0-2610-57330 SEA NON REIMB - EQUIPMENT	0.00	0.00	0.00	15,000.00	15,000.00	---
Notes: Tractor						
1113. 101-3097-51-22-0-2610-57390 SEA NON REIMB - OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	---
TOTAL 2610 FACILITIES	\$0.00	\$5,263.14	\$10,500.00	\$221,000.00	\$210,500.00	2,004.76 %
2711 TRANSPORTATION						
1114. 101-3097-51-22-0-2711-53220 SEA NON REIMB - TRANSPORT	0.00	0.00	0.00	40,000.00	40,000.00	---
Notes: 2 Suburbans lease/fuel						
TOTAL 2711 TRANSPORTATION	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	---
TOTAL 3097 BARRE UNIFIED UNION SCHOOL DISTRICT	\$16,412,842.00	\$16,892,554.57	\$18,337,802.00	\$19,768,300.50	\$1,430,498.50	7.80 %
TOTAL 101 GENERAL FUND	\$41,684,804.00	\$41,467,114.05	\$45,029,968.00	\$47,694,361.72	\$2,664,393.72	5.92 %
GRAND TOTAL	\$41,684,804.00	\$41,467,114.05	\$45,029,968.00	\$47,694,361.72	\$2,664,393.72	5.92 %

CENTRAL VERMONT CAREER CENTER FY2019 - FY2022 BUDGET EXPENSE SUMMARY - DRAFT 2 12/15/20

<u>Description</u>	<u>FY2019 Budget</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>FY2021 Budget</u>	<u>PROPOSED FY2022 Budget</u>
Instruction/Equipment	\$352,441	\$385,292	\$342,051	\$439,545	\$544,901
Pre-Technical Program	\$69,267	\$80,088	\$58,549	\$85,910	\$130,787
Emergency Services	\$76,366	\$33,459	\$75,893	\$102,133	\$106,883
Human Services	\$74,174	\$72,162	\$77,757	\$0	\$0
Medical Professionals			\$41,142	\$31,877	\$39,432
Cosmetology	\$126,689	\$118,174	\$128,149	\$126,925	\$144,081
Digital Media Arts	\$73,245	\$73,071	\$76,650	\$78,002	\$84,972
Digital Media Arts II			\$21,500	\$14,850	\$47,538
Electrical Technology	\$77,037	\$72,589	\$70,457	\$89,442	\$70,460
Culinary Arts	\$102,247	\$105,568	\$90,496	\$98,318	\$0
Baking Arts	\$114,964	\$107,768	\$102,000	\$78,650	\$0
Baking/Culinary Arts	\$0	\$0	\$0	\$0	\$181,726
Natural Resources	\$78,074	\$82,555	\$84,161	\$89,223	\$97,636
Academic & Assessment	\$155,552	\$142,829	\$154,399	\$99,024	\$129,001
HVAC	\$101,960	\$92,959	\$98,668	\$113,273	\$107,925
Building Trades	\$104,875	\$106,497	\$90,307	\$127,761	\$114,988
Automotive Technology	\$80,336	\$99,382	\$69,069	\$103,653	\$87,522
Cooperative Education	\$18,051	\$33,342	\$75,692	\$77,626	\$81,195
Co-Curricular Activities	\$18,655	\$33,936	\$20,056	\$20,567	\$20,500
Guidance Services	\$65,181	\$68,714	\$61,736	\$69,662	\$77,633
Health Services	\$24,489	\$22,846	\$25,079	\$28,466	\$30,536
Staff Support-Mentoring	\$4,639	\$3,317	\$1,639	\$2,730	\$2,760
Library Services	\$29,769	\$23,437	\$21,203	\$28,976	\$19,261
Technology Science	\$131,504	\$151,803	\$15,000	\$49,000	\$52,730
Board of Education	\$7,527	\$5,157	\$6,359	\$0	\$0
Office of Superintendent-Assessment	\$120,588	\$120,588	\$386,054	\$207,914	\$203,558 **
Administration	\$456,035	\$493,624	\$450,482	\$560,089	\$565,940
School Resource Officer	\$11,178	\$10,166	\$8,500	\$8,500	\$0
TAN Interest Expense	\$8,500	\$5,839	\$8,500	\$7,500	\$0
Facility	\$212,018	\$239,320	\$214,977	\$218,231	\$242,190
Transportation	\$2,600	\$100	\$16,600	\$44,200	\$44,200
Debt Service	\$63,242	\$49,806	\$51,384	\$51,000	\$41,040
Special Education	\$75,480	\$74,997	\$75,404	\$77,389	\$82,577
Career Center Total	\$2,836,683	\$2,909,385	\$3,019,913	\$3,130,436	\$3,351,972

** BUUSD Central Office

CENTRAL VERMONT CAREER CENTER - FY2022 BUDGET REVENUE SUMMARY-Draft 2 12/15/20

<u>Description</u>	<u>FY22 Budget</u>
FY22 CVCC Expenditures	3,351,972
	-
Total FY22 Budget	3,351,972
Less Other Revenues:	
1331 Tuition Students/Adults	5,000
1990 Misc. - Reimb. for Outside Agencies/KidConnection	-
3113 Voc Ed Support Grant	1,260,259
3305 State-Tuition Reduction	507,078
3309 State - Salary Assist.-Coop Coordinator (20%)	19,600
3310 State - Salary Assist.-Guidance Coordinator (50%)	28,073
3312 State - Salary Assist. - Vocational Director (50%)	58,774
3312 State - Salary Assist. -Assistant Vocational Director (35%)	-
Carry-forward	100,000
4003 Business Revenues	22,000
	-
Total Other Revenues	2,000,784
Amount to be raised by tuitions	1,351,188
Total CVCC Revenue	3,351,972

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Statement Code: Penny

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
102 CENTRAL VERMONT CAREER CENTER						
5002 CENTRAL VERMONT CAREER CENTER						
1201 SPEC ED DIRECT INSTR						
1. 102-5002-31-22-0-1201-51110 CVCC - SPED TEACHER SALARIE	67,212.00	66,960.00	69,124.16	72,910.76	3,786.60	5.48 %
2. 102-5002-31-22-0-1201-52200 CVCC - SPED FICA & MED TAX	5,342.00	4,636.06	5,300.62	6,039.45	738.83	13.94 %
3. 102-5002-31-22-0-1201-52710 CVCC - SPED WORKERS COMP	510.00	522.34	555.31	564.95	9.64	1.74 %
4. 102-5002-31-22-0-1201-52810 CVCC - SPED GROUP DENTAL IN	383.00	320.48	354.00	402.00	48.00	13.56 %
5. 102-5002-31-22-0-1201-52920 CVCC - SPED GROUP LIFE INS	57.00	54.52	55.00	60.00	5.00	9.09 %
6. 102-5002-31-22-0-1201-55810 CVCC - SPED TRAVEL & CONF	500.00	135.72	1,200.00	1,200.00	0.00	0.00 %
7. 102-5002-31-22-0-1201-56110 CVCC - SPED SUPPLIES	650.00	284.57	800.00	800.00	0.00	0.00 %
Notes: General workshops and AOE legal updates for Sped and other special populations						
10/5/2020 8:28:24 AM - pchambvt ***						
8. 102-5002-31-22-0-1201-56410 CVCC - SPED BOOKS	750.00	0.00	0.00	600.00	600.00	---
Notes: for additional copies of program textbooks if needed or converting any texts to audio copies.						
10/5/2020 8:29:04 AM - pchambvt ***						
TOTAL 1201 SPEC ED DIRECT INSTR	\$75,404.00	\$72,913.69	\$77,389.09	\$82,577.16	\$5,188.07	6.70 %
1301 TECHNICAL EDUCATION						
9. 102-5002-31-31-0-1301-51310 CVCC - SUB WAGES	30,000.00	58,993.17	68,357.55	104,455.00	36,097.45	52.81 %
Notes: Add 1 Perm. Sub.						
9/29/2020 12:36:17 PM - lperrbsu ***						
10. 102-5002-31-31-0-1301-52110 CVCC - GROUP HEALTH INS	151,790.00	185,566.25	190,451.00	206,657.00	16,206.00	8.51 %
11. 102-5002-31-31-0-1301-52180 CVCC - HSA	0.00	0.00	0.00	2,000.00	2,000.00	---
12. 102-5002-31-31-0-1301-52190 CVCC - HRA	25,000.00	0.00	37,200.00	68,500.00	31,300.00	84.14 %
13. 102-5002-31-31-0-1301-52200 CVCC - FICA & MED TAX	4,399.00	4,446.66	5,279.50	5,931.00	651.50	12.34 %
14. 102-5002-31-31-0-1301-52320 CVCC - VSTRS HEALTH ASSESS	10,345.00	11,772.00	12,000.00	15,500.00	3,500.00	29.17 %
15. 102-5002-31-31-0-1301-52340 CVCC - VMERS	7,650.00	123.93	7,000.00	1,000.00	(6,000.00)	(85.71)%
16. 102-5002-31-31-0-1301-52510 CVCC - TUITION REIMBURSEMEI	15,000.00	17,584.00	15,000.00	15,000.00	0.00	0.00 %

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
Notes: 3 teachers in the Teacher Prep Program						
9/29/2020 12:24:04 PM - pchambvt ***						
17. 102-5002-31-31-0-1301-52610 CVCC - UNEMPLOYMENT INS	5,200.00	0.00	5,200.00	3,000.00	(2,200.00)	(42.31)%
18. 102-5002-31-31-0-1301-52710 CVCC - WORKERS COMP	2,401.00	491.28	1,533.41	1,003.00	(530.41)	(34.59)%
19. 102-5002-31-31-0-1301-52810 CVCC - GROUP DENTAL INS	534.00	691.69	725.00	635.00	(90.00)	(12.41)%
20. 102-5002-31-31-0-1301-52920 CVCC - GROUP LIFE INS	103.00	123.78	129.00	220.00	91.00	70.54 %
21. 102-5002-31-31-0-1301-52940 CVCC - GROUP LTD INS	5,000.00	5,408.14	5,000.00	5,000.00	0.00	0.00 %
22. 102-5002-31-31-0-1301-52950 CVCC - CASH IN LIEU	0.00	0.00	0.00	1,500.00	1,500.00	---
23. 102-5002-31-31-0-1301-54320 CVCC - REPAIRS & MAINT	4,000.00	2,266.00	2,500.00	2,500.00	0.00	0.00 %
24. 102-5002-31-31-0-1301-55410 CVCC - ADVERTISING	6,500.00	2,120.36	8,500.00	7,000.00	(1,500.00)	(17.65)%
Notes: Recruitment materials						
9/29/2020 12:29:20 PM - pchambvt ***						
25. 102-5002-31-31-0-1301-55510 CVCC - PRINTING	2,500.00	1,447.07	4,500.00	4,500.00	0.00	0.00 %
26. 102-5002-31-31-0-1301-55810 CVCC - TRAVEL & CONF	1,500.00	558.03	1,500.00	0.00	(1,500.00)	(100.00)%
27. 102-5002-31-31-0-1301-56110 CVCC - SUPPLIES	57,500.00	33,279.50	21,000.00	33,000.00	12,000.00	57.14 %
Notes: based on prior year, general supplies, paper, small equipment purchases, Work Keys and Accuplacer Fees/Testing, (increased student enrollment)						
9/29/2020 12:28:15 PM - pchambvt ***						
28. 102-5002-31-31-0-1301-56410 CVCC - BOOKS	500.00	0.00	0.00	0.00	0.00	---
29. 102-5002-31-31-0-1301-57330 CVCC - EQUIPMENT	30,000.00	9,595.93	47,000.00	48,000.00	1,000.00	2.13 %
Notes: Balance of \$75,000 equipment line approved by RAB 6 years ago to keep all programs up to date and aligned with industry. Small equipment purchases (\$28,000) were added to supplies due to new chart of accounts.						
9/29/2020 12:27:50 PM - pchambvt ***						
30. 102-5002-31-31-0-1301-57350 CVCC - SOFTWARE	1,500.00	2,675.31	4,000.00	18,000.00	14,000.00	350.00 %
Notes: Online Application software vs. managing multiple paper packets in the mail.						
9/29/2020 12:30:28 PM - pchambvt ***						
31. 102-5002-31-31-0-1301-58110 CVCC - DUES	1,500.00	0.00	2,700.00	1,500.00	(1,200.00)	(44.44)%

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
Notes: Admin Dues						
9/29/2020 12:30:49 PM - pchambvt ***						
32. 102-5002-31-31-0-1301-58120 CVCC - FIELD TRIPS	900.00	0.00	0.00	0.00	0.00	---
TOTAL 1301 TECHNICAL EDUCATION	\$363,822.00	\$337,143.10	\$439,575.46	\$544,901.00	\$105,325.54	23.96 %
1302 PRE-TECH						
33. 102-5002-31-31-0-1302-51110 PRE-TECH - TEACHER SALARIES	40,738.00	42,615.00	43,290.46	107,967.25	64,676.79	149.40 %
Notes: Add exploratory teacher \$60,000.						
34. 102-5002-31-31-0-1302-51210 PRE-TECH PARA WAGES	19,998.00	15,995.15	21,159.00	0.00	(21,159.00)	(100.00)%
Notes: Reduction of exploratory lab assist. \$24k						
35. 102-5002-31-31-0-1302-52200 PRE-TECH - FICA & MED TAX	5,176.00	4,120.54	4,930.79	6,631.65	1,700.86	34.49 %
36. 102-5002-31-31-0-1302-52340 PRE TECH - VMERS	0.00	679.86	761.70	0.00	(761.70)	(100.00)%
37. 102-5002-31-31-0-1302-52710 PRE-TECH - WORKERS COMP	574.00	457.10	523.39	520.96	(2.43)	(0.46)%
38. 102-5002-31-31-0-1302-52810 PRE-TECH - GROUP DENTAL INS	743.00	498.46	563.00	482.00	(81.00)	(14.39)%
39. 102-5002-31-31-0-1302-52920 PRE-TECH - GROUP LIFE INS	265.00	102.25	132.00	85.00	(47.00)	(35.61)%
40. 102-5002-31-31-0-1302-55810 PRE-TECH - TRAVEL & CONF	250.00	122.38	250.00	350.00	100.00	40.00 %
41. 102-5002-31-31-0-1302-56110 PRE-TECH - SUPPLIES	8,500.00	5,146.98	14,000.00	14,000.00	0.00	0.00 %
Notes: leve funding, includes supplies, equipment and OSHA testing fees - additional funds needed for student individual projects to support their EPortfolio.						
10/5/2020 8:26:21 AM - pchambvt ***						
42. 102-5002-31-31-0-1302-56410 PRE-TECH - BOOKS	600.00	360.46	300.00	750.00	450.00	150.00 %
Notes: Group reading books - one traditional English book and another book of choice. Supports additional NCCER core books if needed.						
10/5/2020 8:27:15 AM - pchambvt ***						
43. 102-5002-31-31-0-1302-57330 PRE-TECH - EQUIPMENT	2,500.00	2,053.11	0.00	0.00	0.00	---
44. 102-5002-31-31-0-1302-58120 PRE-TECH - FIELD TRIPS	900.00	368.15	0.00	0.00	0.00	---
TOTAL 1302 PRE-TECH	\$80,244.00	\$72,519.44	\$85,910.34	\$130,786.86	\$44,876.52	52.24 %
1303 MEDICAL PROFESSIONS						

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
45. 102-5002-31-31-0-1303-51110 MEDICAL PROF -TEACHER SALA	16,815.00	18,490.27	16,658.29	17,629.24	970.95	5.83 %
46. 102-5002-31-31-0-1303-52200 MEDICAL PROF - FICA & MED TA	1,249.00	1,414.53	1,274.59	1,648.87	374.28	29.36 %
47. 102-5002-31-31-0-1303-52710 MEDICAL PROF - WORKERS COM	127.00	144.31	130.35	162.99	32.64	25.04 %
48. 102-5002-31-31-0-1303-52810 MEDICAL PROF. - GROUP DENTA	0.00	0.00	0.00	116.00	116.00	---
49. 102-5002-31-31-0-1303-52920 MED PROFESSIONAL - GROUP LIJ	0.00	13.02	14.00	25.00	11.00	78.57 %
50. 102-5002-31-31-0-1303-54320 MEDICAL PROF - REPAIRS & MAI	500.00	0.00	1,000.00	1,000.00	0.00	0.00 %
Notes: for previously purchased equipment						
10/1/2020 3:09:20 PM - pchambvt ***						
51. 102-5002-31-31-0-1303-55810 MEDICAL PROF - CONF & TRAVE	750.00	0.00	0.00	350.00	350.00	---
52. 102-5002-31-31-0-1303-56110 MEDICAL PROF - SUPPLIES	5,400.00	3,845.91	9,500.00	13,000.00	3,500.00	36.84 %
Notes: includes small equipment, supplies, dissection materials/organs, sanitizing supplies, scrubs and PPE for students						
10/1/2020 3:09:57 PM - pchambvt ***						
53. 102-5002-31-31-0-1303-56410 MEDICAL PROF - BOOKS	1,800.00	0.00	1,800.00	3,000.00	1,200.00	66.67 %
Notes: with two dual enrollment college courses, the cost of the books are \$200 per student, planning on 10 students (could be more) for Human Biology and Nutrition.						
10/1/2020 3:11:07 PM - pchambvt ***						
54. 102-5002-31-31-0-1303-57330 MEDICAL PROF - EQUIPMENT	4,000.00	3,950.71	0.00	0.00	0.00	---
55. 102-5002-31-31-0-1303-57350 MEDICAL PROF - SOFTWARE	4,500.00	4,000.00	1,500.00	2,500.00	1,000.00	66.67 %
Notes: Ebooks and Electronic Health Record Software (EHR) for 10 students. The EHR skill is wanted by employers.						
10/1/2020 3:11:57 PM - pchambvt ***						
56. 102-5002-31-31-0-1303-58120 MEDICAL PROF - FIELD TRIPS	6,000.00	383.42	0.00	0.00	0.00	---
TOTAL 1303 MEDICAL PROFESSIONS	\$41,141.00	\$32,242.17	\$31,877.23	\$39,432.10	\$7,554.87	23.70 %
1304 EMERGENCY SERVICES						
57. 102-5002-31-31-0-1304-51110 EMERG SRVC - TEACHER SALAR	55,978.00	63,067.00	64,635.21	68,200.18	3,564.97	5.52 %
58. 102-5002-31-31-0-1304-52200 EMERG SRVC - FICA & MED TAX	4,283.00	4,704.16	4,965.15	5,267.48	302.33	6.09 %
59. 102-5002-31-31-0-1304-52710 EMERG SRVC - WORKERS COMP	457.00	491.92	524.47	532.95	8.48	1.62 %
60. 102-5002-31-31-0-1304-52810 EMERG SRVC - GROUP DENTAL	368.00	336.76	354.00	402.00	48.00	13.56 %
61. 102-5002-31-31-0-1304-52920 EMERG SRVC - GROUP LIFE INS	107.00	56.94	55.00	80.00	25.00	45.45 %

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
62. 102-5002-31-31-0-1304-54320 EMERG SRVC - REPAIRS & MAIN	750.00	0.00	750.00	750.00	0.00	0.00 %
63. 102-5002-31-31-0-1304-55810 EMERG SRVC - CONF & TRAVEL	150.00	88.74	350.00	350.00	0.00	0.00 %
64. 102-5002-31-31-0-1304-56110 EMERG SRVC - SUPPLIES	6,300.00	3,924.79	24,000.00	20,000.00	(4,000.00)	(16.67)%
65. 102-5002-31-31-0-1304-56410 EMERG SRVC - BOOKS	3,500.00	1,018.22	4,000.00	2,500.00	(1,500.00)	(37.50)%
Notes: The reduction is moved into software due to transitioning from all hardcover textbooks to online curriculum.						
10/1/2020 2:59:44 PM - pchambvt ***						
66. 102-5002-31-31-0-1304-57330 EMERG SRVC - EQUIPMENT	4,000.00	12,995.00	0.00	0.00	0.00	---
67. 102-5002-31-31-0-1304-57350 EMERG SRVC - COMPUTER SOFT	0.00	0.00	2,500.00	8,800.00	6,300.00	252.00 %
Notes: combined some books funds with software, 14 sets of LMS/ebook and online assessment system that prepares them for the EMT final certification, andf Flipped Classroom.						
10/1/2020 3:01:05 PM - pchambvt ***						
TOTAL 1304 EMERGENCY SERVICES	\$75,893.00	\$86,683.53	\$102,133.83	\$106,882.61	\$4,748.78	4.65 %
1305 HUMAN SERVICES						
68. 102-5002-31-31-0-1305-51110 HUMAN SRVC - TEACHER SALAF	65,258.00	65,014.00	0.00	0.00	0.00	---
69. 102-5002-31-31-0-1305-52200 HUMAN SRVC - FICA & MED TA	4,993.00	4,512.88	0.00	0.00	0.00	---
70. 102-5002-31-31-0-1305-52710 HUMAN SRVC - WORKERS COM	510.00	507.00	0.00	0.00	0.00	---
71. 102-5002-31-31-0-1305-52810 HUMAN SRVC - GROUP DENTAL	388.00	336.82	0.00	0.00	0.00	---
72. 102-5002-31-31-0-1305-52920 HUMAN SRVC - GROUP LIFE INS	107.00	47.50	0.00	0.00	0.00	---
73. 102-5002-31-31-0-1305-55810 HUMAN SRVC - TRAVEL & CON	350.00	91.41	0.00	0.00	0.00	---
74. 102-5002-31-31-0-1305-56110 HUMAN SRVC - SUPPLIES	2,350.00	501.67	0.00	0.00	0.00	---
75. 102-5002-31-31-0-1305-56150 HUMAN SRVC - CLOTHING ALLO	600.00	174.96	0.00	0.00	0.00	---
76. 102-5002-31-31-0-1305-56410 HUMAN SRVC - BOOKS	500.00	79.38	0.00	0.00	0.00	---
77. 102-5002-31-31-0-1305-57330 HUMAN SRVC - EQUIPMENT	1,500.00	600.00	0.00	0.00	0.00	---
78. 102-5002-31-31-0-1305-58120 HUMAN SRVC - FIELD TRIPS	1,200.00	348.92	0.00	0.00	0.00	---
TOTAL 1305 HUMAN SERVICES	\$77,756.00	\$72,214.54	\$0.00	\$0.00	\$0.00	---
1306 COSMETOLOGY						
79. 102-5002-31-31-0-1306-51110 COSMO - TEACHER SALARIES	91,439.00	91,457.60	93,386.84	104,761.54	11,374.70	12.18 %
80. 102-5002-31-31-0-1306-52200 COSMO - FICA & MED TAX	6,996.00	5,791.54	7,143.12	7,995.20	852.08	11.93 %

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
81. 102-5002-31-31-0-1306-52710 COSMO - WORKERS COMP	714.00	713.12	728.34	815.92	87.58	12.02 %
82. 102-5002-31-31-0-1306-52810 COSMO - GROUP DENTAL INS	835.00	673.52	707.00	764.00	57.00	8.06 %
83. 102-5002-31-31-0-1306-52920 COSMO - GROUP LIFE INS	114.00	113.88	110.00	144.00	34.00	30.91 %
84. 102-5002-31-31-0-1306-53220 COSMO - CONTRACTED SRVC	400.00	0.00	0.00	0.00	0.00	---
85. 102-5002-31-31-0-1306-54320 COSMO - REPAIR & MAINT	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00 %
Notes: needed to maintain all components of a licensed salon 9/30/2020 2:50:43 PM - pchambvt ***						
86. 102-5002-31-31-0-1306-55810 COSMO - TRAVEL & CONF	1,400.00	82.94	700.00	700.00	0.00	0.00 %
Notes: staff workshop and travel costs 9/30/2020 2:51:04 PM - pchambvt ***						
87. 102-5002-31-31-0-1306-56110 COSMO - SUPPLIES	14,000.00	7,295.60	18,500.00	21,000.00	2,500.00	13.51 %
Notes: maintaining up to 32 students in the program with second year students working primarily in the salon with live customers.						
9/30/2020 2:51:43 PM - pchambvt ***						
88. 102-5002-31-31-0-1306-56410 COSMO - BOOKS	800.00	363.96	1,400.00	1,500.00	100.00	7.14 %
Notes: only needed for two-four copies of textbook with all other copies for 32 students online.						
9/30/2020 2:52:20 PM - pchambvt ***						
89. 102-5002-31-31-0-1306-57330 COSMO - EQUIPMENT	4,000.00	3,652.22	0.00	0.00	0.00	---
90. 102-5002-31-31-0-1306-57350 COSMO - SOFTWARE	3,800.00	2,679.13	2,400.00	4,300.00	1,900.00	79.17 %
Notes: Online textbook, pivotpoint demonstrations, online assessments replacing purchasing 32 sets of textbooks each year, also Rosie software for online hour/clocking system to meet the state licensing standard of 1,000 hours.						
91. 102-5002-31-31-0-1306-58110 COSMO - DUES	350.00	525.00	350.00	600.00	250.00	71.43 %
Notes: Professional Beauty Assoc and Cosmetology Instructors of America dues for both instructors.						
92. 102-5002-31-31-0-1306-58120 COSMO - FIELD TRIPS	1,800.00	0.00	0.00	0.00	0.00	---
TOTAL 1306 COSMETOLOGY	\$128,148.00	\$113,348.51	\$126,925.30	\$144,080.66	\$17,155.36	13.52 %
1307 DIGITAL MEDIA II						
93. 102-5002-31-31-0-1307-51110 DIGITAL MEDIA 2 - SALARIES	0.00	0.00	0.00	25,996.12	25,996.12	---
Notes: Add .5 FTE Cal from Perkins						
94. 102-5002-31-31-0-1307-52200 DIGITAL MEDIA 2 - FICA & MED I	0.00	0.00	0.00	1,988.70	1,988.70	---

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
95. 102-5002-31-31-0-1307-52710 DIGIAL MEDIA 2 - WORKERS COM	0.00	0.00	0.00	202.77	202.77	---
96. 102-5002-31-31-0-1307-54320 DIGITAL MEDIA 2 - REPAIRS & M	1,000.00	0.00	500.00	500.00	0.00	0.00 %
97. 102-5002-31-31-0-1307-55810 DIGITAL MEDIA 2 - TRAVEL & CC	1,200.00	0.00	350.00	350.00	0.00	0.00 %
98. 102-5002-31-31-0-1307-56110 DIGITAL MEDIA 2 - SUPPLIES	5,800.00	3,135.55	13,000.00	15,500.00	2,500.00	19.23 %
99. 102-5002-31-31-0-1307-57330 DIGITAL MEDIA 2 - EQUIPMENT	8,000.00	6,054.30	0.00	0.00	0.00	---
100. 102-5002-31-31-0-1307-57350 DIGITAL MEDIA 2 - COMPUTER S	5,500.00	2,800.00	1,000.00	3,000.00	2,000.00	200.00 %
Notes: additional certifications over and above DMA 1						
10/1/2020 3:03:23 PM - pchambvt ***						
TOTAL 1307 DIGITAL MEDIA II	\$21,500.00	\$11,989.85	\$14,850.00	\$47,537.59	\$32,687.59	220.12 %
1308 ELECTRICAL						
101. 102-5002-31-31-0-1308-51110 ELECTRICAL- TEACHER SALAR	45,720.00	42,935.07	46,681.00	42,098.79	(4,582.21)	(9.82)%
102. 102-5002-31-31-0-1308-51210 ELECTRICAL - PARA WAGES	9,669.00	0.00	15,000.00	0.00	(15,000.00)	(100.00)%
103. 102-5002-31-31-0-1308-52200 ELECTRICAL- FICA & MED TAX	3,598.00	3,284.74	3,572.00	3,220.68	(351.32)	(9.84)%
104. 102-5002-31-31-0-1308-52710 ELECTRICAL - WORKERS COMP	382.00	334.79	384.00	328.97	(55.03)	(14.33)%
105. 102-5002-31-31-0-1308-52810 ELECTRICAL- GROUP DENTAL II	0.00	0.00	0.00	382.00	382.00	---
106. 102-5002-31-31-0-1308-52920 ELECTRICAL- GROUP LIFE INS	57.00	44.02	55.00	80.00	25.00	45.45 %
107. 102-5002-31-31-0-1308-54320 ELECTRICAL-REPAIRS & MAINT	250.00	0.00	450.00	450.00	0.00	0.00 %
108. 102-5002-31-31-0-1308-55810 ELECTRICAL TRAVEL & CONF	150.00	62.06	350.00	350.00	0.00	0.00 %
109. 102-5002-31-31-0-1308-56110 ELECTRICAL- SUPPLIES	13,300.00	11,533.15	21,000.00	21,000.00	0.00	0.00 %
Notes: level funding, includes equipment, supplies, testing fees						
10/5/2020 8:24:20 AM - pchambvt ***						
110. 102-5002-31-31-0-1308-56150 ELECTRICAL-CLOTHING ALLOW	800.00	0.00	350.00	350.00	0.00	0.00 %
111. 102-5002-31-31-0-1308-56410 ELECTRICAL- BOOKS	600.00	0.00	1,600.00	2,200.00	600.00	37.50 %
Notes: additional CODE books and/or NCCER core and level 1 books						
10/5/2020 8:24:53 AM - pchambvt ***						
112. 102-5002-31-31-0-1308-57330 ELECTRICAL-EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	---
113. 102-5002-31-31-0-1308-58120 ELECTRICAL - FIELD TRIPS	600.00	0.00	0.00	0.00	0.00	---
TOTAL 1308 ELECTRICAL	\$80,126.00	\$58,193.83	\$89,442.00	\$70,460.44	\$18,981.56	(21.22)%

Barre Unified Union School District

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Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
1309 CULINARY						
114. 102-5002-31-31-0-1309-51110 CULINARY - SALARIES	50,995.00	52,759.00	53,762.00	0.00	(53,762.00)	(100.00)%
115. 102-5002-31-31-0-1309-51210 CULINARY - PARA WAGES	19,536.00	15,894.58	0.00	0.00	0.00	---
116. 102-5002-31-31-0-1309-52200 CULINARY - FICA & MED TAX	5,421.00	4,962.67	4,138.00	0.00	(4,138.00)	(100.00)%
117. 102-5002-31-31-0-1309-52340 CULINARY - VMERS	0.00	675.57	0.00	0.00	0.00	---
118. 102-5002-31-31-0-1309-52710 CULINARY - WORKERS COMP	550.00	535.54	439.00	0.00	(439.00)	(100.00)%
119. 102-5002-31-31-0-1309-52810 CULINARY - GROUP DENTAL IN	543.00	497.14	368.00	0.00	(368.00)	(100.00)%
120. 102-5002-31-31-0-1309-52920 CULINARY - GROUP LIFE INS	115.00	101.85	57.00	0.00	(57.00)	(100.00)%
121. 102-5002-31-31-0-1309-53220 CULINARY - CONTRACTED SRV	1,500.00	2,028.74	3,000.00	0.00	(3,000.00)	(100.00)%
122. 102-5002-31-31-0-1309-54320 CULINARY - REPAIRS & MAINT	2,500.00	1,060.00	3,000.00	0.00	(3,000.00)	(100.00)%
123. 102-5002-31-31-0-1309-55810 CULINARY - TRAVEL & CONF	400.00	50.52	450.00	0.00	(450.00)	(100.00)%
124. 102-5002-31-31-0-1309-56110 CULINARY - SUPPLIES	20,150.00	11,746.15	29,000.00	0.00	(29,000.00)	(100.00)%
125. 102-5002-31-31-0-1309-56150 CULINARY - CLOTHING ALLOW	2,500.00	2,187.23	2,500.00	0.00	(2,500.00)	(100.00)%
126. 102-5002-31-31-0-1309-56410 CULINARY - BOOKS	800.00	469.24	1,600.00	0.00	(1,600.00)	(100.00)%
127. 102-5002-31-31-0-1309-57330 CULINARY - EQUIPMENT	6,000.00	1,734.71	0.00	0.00	0.00	---
128. 102-5002-31-31-0-1309-58120 CULINARY - FIELD TRIPS	900.00	156.80	0.00	0.00	0.00	---
TOTAL 1309 CULINARY	\$111,910.00	\$94,859.74	\$98,314.00	\$0.00	\$(98,314.00)	(100.00)%
1310 HVAC						
129. 102-5002-31-31-0-1310-51110 HVAC - TEACHER SALARIES	65,258.00	65,764.00	66,630.00	72,410.76	5,780.76	8.68 %
130. 102-5002-31-31-0-1310-51210 HVAC - PARA WAGES	9,669.00	0.00	15,000.00	0.00	(15,000.00)	(100.00)%
Notes: Reduction in lab assistant.						
131. 102-5002-31-31-0-1310-52200 HVAC - FICA & MED TAX	3,732.00	5,030.92	5,097.00	5,739.45	642.45	12.60 %
132. 102-5002-31-31-0-1310-52710 HVAC - WORKERS COMP	585.00	512.85	540.00	564.95	24.95	4.62 %
133. 102-5002-31-31-0-1310-52920 HVAC - GROUP LIFE INS	115.00	56.94	55.00	60.00	5.00	9.09 %
134. 102-5002-31-31-0-1310-55810 HVAC - TRAVEL & CONF	350.00	0.00	350.00	350.00	0.00	0.00 %
Notes: staff workshop and travel						
9/30/2020 2:56:53 PM - pchambvt ***						
135. 102-5002-31-31-0-1310-56110 HVAC - SUPPLIES	19,000.00	13,947.97	24,000.00	27,000.00	3,000.00	12.50 %

Barre Unified Union School District

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Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
Notes: Larger group of students this year, can hold up to 16 students in any lab situation. NCCER credentialling books could cost up to \$2600, year's past these costs were covered by a grant at the state level, but no longer. Plus \$25,000 for plumbing supplies. 9/30/2020 2:58:06 PM - pchambvt ***						
136. 102-5002-31-31-0-1310-56410 HVAC - BOOKS	1,600.00	1,238.93	1,600.00	1,800.00	200.00	12.50 %
Notes: New code books are due for FY22 9/30/2020 2:58:41 PM - pchambvt ***						
137. 102-5002-31-31-0-1310-57330 HVAC - EQUIPMENT	6,000.00	2,422.95	0.00	0.00	0.00	---
138. 102-5002-31-31-0-1310-58120 HVAC - FIELD TRIPS	900.00	207.24	0.00	0.00	0.00	---
TOTAL 1310 HVAC	\$107,209.00	\$89,181.80	\$113,272.00	\$107,925.16	\$(5,346.84)	(4.72)%
1311 BUILDING TRADES						
139. 102-5002-31-31-0-1311-51110 BLDING TRADES- TEACHER SAL	63,305.00	64,567.00	64,635.00	49,757.07	(14,877.93)	(23.02)%
140. 102-5002-31-31-0-1311-51210 BLDING TRADES-PARA WAGES	20,631.00	17,849.12	22,484.00	23,305.84	821.84	3.66 %
141. 102-5002-31-31-0-1311-52200 BLDING TRADES-FICA & MED T	6,441.00	6,044.78	6,664.00	5,636.20	(1,027.80)	(15.42)%
142. 102-5002-31-31-0-1311-52340 BUILDING TRADES - VMERS	0.00	758.58	809.00	879.80	70.80	8.75 %
143. 102-5002-31-31-0-1311-52710 BLDING TRADES-WORKERS COM	550.00	642.84	679.00	564.75	(114.25)	(16.83)%
144. 102-5002-31-31-0-1311-52810 BLDING TRADES-GROUP DENTA	1,057.00	471.30	529.00	575.00	46.00	8.70 %
145. 102-5002-31-31-0-1311-52920 BLDING TRADES-GROUP LIFE IN	115.00	103.39	109.00	119.00	10.00	9.17 %
146. 102-5002-31-31-0-1311-54320 BLDING TRADES-REPAIRS & MA	1,200.00	173.00	1,000.00	1,000.00	0.00	0.00 %
Notes: equipment repairs and PPE updates - harnesses, etc. OSHA required. 9/30/2020 3:01:18 PM - pchambvt ***						
147. 102-5002-31-31-0-1311-55810 BLDING TRADES-TRAVEL & COM	250.00	2,434.95	350.00	350.00	0.00	0.00 %
Notes: conference and travel 9/30/2020 3:02:41 PM - pchambvt ***						
148. 102-5002-31-31-0-1311-56110 BLDING TRADES- SUPPLIES	11,500.00	1,357.63	29,000.00	31,000.00	2,000.00	6.90 %
Notes: Multiple large scale projects to meet NCCER Carpentry credential and expose students to both residential and commercial building methods and materials. Also, used for small equipment purchases, individual tools, drill bits, sanding disks, project supplies. All equipment lines were moved into the supply lines due to the new chart of accounts.						

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CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
149. 102-5002-31-31-0-1311-56410 BLDING TRADES- BOOKS	1,500.00	0.00	1,500.00	1,800.00	300.00	20.00 %
Notes: NCCER replacement books or upgrades for the NCCER Connect online testing.						
9/30/2020 3:03:14 PM - pchambvt ***						
150. 102-5002-31-31-0-1311-57330 BLDING TRADES-EQUIPMENT	6,000.00	2,519.81	0.00	0.00	0.00	---
151. 102-5002-31-31-0-1311-58120 BLDING TRADES-FIELD TRIPS	750.00	100.00	0.00	0.00	0.00	---
TOTAL 1311 BUILDING TRADES	\$113,299.00	\$97,022.40	\$127,759.00	\$114,987.66	\$(12,771.34)	(10.00)%
1312 AUTO TECH						
152. 102-5002-31-31-0-1312-51110 AUTO TECH- TEACHER SALARIE	42,399.00	43,894.00	44,984.00	49,457.07	4,473.07	9.94 %
153. 102-5002-31-31-0-1312-51210 AUTO TECH-PARA WAGES	25,575.00	0.00	25,000.00	0.00	(25,000.00)	(100.00)%
Notes: Reduction in lab assistant.						
154. 102-5002-31-31-0-1312-52200 AUTO TECH- FICA & MED TAX	5,220.00	3,252.14	3,441.00	3,868.62	427.62	12.43 %
155. 102-5002-31-31-0-1312-52710 AUTO TECH-WORKERS COMP	630.00	342.42	351.00	384.96	33.96	9.68 %
156. 102-5002-31-31-0-1312-52810 AUTO TECH- GROUP DENTAL IN	543.00	334.58	368.00	382.00	14.00	3.80 %
157. 102-5002-31-31-0-1312-52920 AUTO TECH- GROUP LIFE INS	115.00	56.60	57.00	80.00	23.00	40.35 %
158. 102-5002-31-31-0-1312-54320 AUTO TECH-REPAIRS & MAINT	2,800.00	2,003.00	3,600.00	3,600.00	0.00	0.00 %
Notes: level funding due to older equipment needing repairs						
10/5/2020 8:20:04 AM - pchambvt ***						
159. 102-5002-31-31-0-1312-54420 AUTO TECH-RENTAL EQUIPMEN	250.00	200.00	0.00	0.00	0.00	---
160. 102-5002-31-31-0-1312-55810 AUTO TECH-TRAVEL & CONF	250.00	0.00	1,000.00	350.00	(650.00)	(65.00)%
161. 102-5002-31-31-0-1312-56110 AUTO TECH - SUPPLIES	10,500.00	7,184.19	21,000.00	22,000.00	1,000.00	4.76 %
Notes: includes supplies, equipment, testing fees (we have added two new IRCs per AOE recommendation)						
10/5/2020 8:20:56 AM - pchambvt ***						
162. 102-5002-31-31-0-1312-56111 AUTO TECH - REIMB SERVICE SI	0.00	9,764.33	0.00	0.00	0.00	---
163. 102-5002-31-31-0-1312-56410 AUTO TECH-BOOKS	0.00	0.00	350.00	600.00	250.00	71.43 %
164. 102-5002-31-31-0-1312-57330 AUTO TECH-EQUIPMENT	6,000.00	3,391.62	0.00	0.00	0.00	---
165. 102-5002-31-31-0-1312-57350 AUTO TECH-SOFTWARE	2,000.00	3,402.00	3,500.00	6,800.00	3,300.00	94.29 %
Notes: Electude, SP2/Safety, Lift Safety, Oil Change certification and Tire Changing Certification						
10/5/2020 8:21:46 AM - pchambvt ***						

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Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
166. 102-5002-31-31-0-1312-58120 AUTO TECH-FIELD TRIPS	750.00	0.00	0.00	0.00	0.00	---
TOTAL 1312 AUTO TECH	\$97,032.00	\$73,824.88	\$103,651.00	\$87,522.65	\$(16,128.35)	(15.56)%
1313 COOP ED						
167. 102-5002-31-31-0-1313-51110 COOP ED- TEACHERS SALARIES	65,258.00	65,014.00	66,630.00	70,505.97	3,875.97	5.82 %
168. 102-5002-31-31-0-1313-52200 COOP ED- FICA & MED TAX	5,093.00	4,947.75	5,297.00	5,428.47	131.47	2.48 %
169. 102-5002-31-31-0-1313-52710 COOP ED-WORKERS COMP	510.00	507.00	540.00	548.94	8.94	1.66 %
170. 102-5002-31-31-0-1313-52810 COOP ED- GROUP DENTAL INS	74.00	320.04	354.00	382.00	28.00	7.91 %
171. 102-5002-31-31-0-1313-52920 COOP ED- GROUP LIFE INS	57.00	54.30	55.00	80.00	25.00	45.45 %
172. 102-5002-31-31-0-1313-55810 COOP ED- TRAVEL & CONF	2,800.00	521.43	2,800.00	2,500.00	(300.00)	(10.71)%
Notes: Maintaining due to COVID last year.						
9/29/2020 11:53:44 AM - pchambvt ***						
173. 102-5002-31-31-0-1313-56110 COOP ED-SUPPLIES	1,500.00	317.79	1,500.00	1,500.00	0.00	0.00 %
Notes: 4 more students this year, expect it to increase again. Employer certificates and gifts.						
9/29/2020 11:54:15 AM - pchambvt ***						
174. 102-5002-31-31-0-1313-56150 COOP ED-CLOTHING ALLOWANCE	300.00	156.25	300.00	150.00	(150.00)	(50.00)%
Notes: replacement of any damaged items.						
9/29/2020 11:56:20 AM - pchambvt ***						
175. 102-5002-31-31-0-1313-58110 COOP ED-DUES	100.00	100.00	150.00	100.00	(50.00)	(33.33)%
Notes: State Co-op coordinators dues						
9/29/2020 11:56:38 AM - pchambvt ***						
TOTAL 1313 COOP ED	\$75,692.00	\$71,938.56	\$77,626.00	\$81,195.38	\$3,569.38	4.60 %
1314 DIGITAL MEDIA						
176. 102-5002-31-31-0-1314-51110 DIGITAL MEDIA - TEACHER SAL	45,720.00	45,549.00	46,681.00	49,256.31	2,575.31	5.52 %
177. 102-5002-31-31-0-1314-52200 DIGITAL MEDIA - FICA & MED T	3,598.00	3,363.90	3,572.00	5,928.62	2,356.62	65.97 %
178. 102-5002-31-31-0-1314-52710 DIGITAL MEDIA - WORKERS COI	457.00	355.16	374.00	384.96	10.96	2.93 %
179. 102-5002-31-31-0-1314-52810 DIGITAL MEDIA - GROUP DENTA	368.00	336.76	368.00	482.00	114.00	30.98 %
180. 102-5002-31-31-0-1314-52920 DIGITAL MEDIA - GROUP LIFE IN	57.00	56.94	57.00	120.00	63.00	110.53 %

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CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
181. 102-5002-31-31-0-1314-54320 DIGITAL MEDIA - REPAIRS & MA	750.00	1,581.37	750.00	2,200.00	1,450.00	193.33 %
Notes: camera repairs - we now have more one to one equipment and color printer lease \$160X12, lease. (\$1900)						
9/29/2020 11:50:53 AM - pchambvt ***						
182. 102-5002-31-31-0-1314-55810 DIGITAL MEDIA - TRAVEL & COI	1,400.00	317.80	1,400.00	1,400.00	0.00	0.00 %
183. 102-5002-31-31-0-1314-56110 DIGITAL MEDIA - SUPPLIES	9,500.00	3,826.51	22,000.00	22,000.00	0.00	0.00 %
Notes: new chart of accounts - contains supplies, testing/IRC fees, equipment						
9/29/2020 11:52:00 AM - pchambvt ***						
184. 102-5002-31-31-0-1314-57330 DIGITAL MEDIA - EQUIPMENT	12,000.00	9,177.74	0.00	0.00	0.00	---
185. 102-5002-31-31-0-1314-57350 DIGITAL MEDIA - SOFTWARE	2,800.00	1,989.90	2,800.00	3,200.00	400.00	14.29 %
Notes: Additional add ons to BUUSD site license for Adobe						
9/29/2020 11:52:45 AM - pchambvt ***						
TOTAL 1314 DIGITAL MEDIA	\$76,650.00	\$66,555.08	\$78,002.00	\$84,971.89	\$6,969.89	8.94 %
1315 BAKE SHOP						
186. 102-5002-31-31-0-1315-51110 BAKE SHOP - TEACHER SALARII	45,720.00	49,450.00	50,371.00	0.00	(50,371.00)	(100.00)%
187. 102-5002-31-31-0-1315-51210 BAKE SHOP - PARA WAGES	20,449.00	15,284.79	0.00	0.00	0.00	---
188. 102-5002-31-31-0-1315-52200 BAKE SHOP - FICA & MED TAX	5,062.00	4,839.03	3,853.00	0.00	(3,853.00)	(100.00)%
189. 102-5002-31-31-0-1315-52340 BAKE SHOP - VMERS	0.00	649.59	0.00	0.00	0.00	---
190. 102-5002-31-31-0-1315-52710 BAKE SHOP - WORKERS COMP	457.00	505.05	413.00	0.00	(413.00)	(100.00)%
191. 102-5002-31-31-0-1315-52810 BAKE SHOP - GROUP DENTAL IN	368.00	315.20	354.00	0.00	(354.00)	(100.00)%
192. 102-5002-31-31-0-1315-52920 BAKE SHOP - GROUP LIFE INS	115.00	96.68	54.00	0.00	(54.00)	(100.00)%
193. 102-5002-31-31-0-1315-53230 BAKE SHOP - CONTRACTED PRC	4,300.00	3,228.90	0.00	0.00	0.00	---
194. 102-5002-31-31-0-1315-54250 BAKE SHOP - RUBBISH REMOVA	1,200.00	619.20	0.00	0.00	0.00	---
195. 102-5002-31-31-0-1315-54320 BAKE SHOP - REPAIRS & MAINT	1,500.00	1,254.14	0.00	0.00	0.00	---
196. 102-5002-31-31-0-1315-54410 BAKE SHOP - RENT	13,000.00	13,944.00	0.00	0.00	0.00	---
197. 102-5002-31-31-0-1315-55310 BAKE SHOP - TELEPHONE	250.00	355.86	0.00	0.00	0.00	---
198. 102-5002-31-31-0-1315-55810 BAKE SHOP - TRAVEL & CONF	300.00	89.56	0.00	0.00	0.00	---
199. 102-5002-31-31-0-1315-56110 BAKE SHOP - SUPPLIES	15,750.00	10,492.35	21,000.00	0.00	(21,000.00)	(100.00)%
200. 102-5002-31-31-0-1315-56150 BAKE SHOP - CLOTHING ALLOW	1,500.00	628.81	1,500.00	0.00	(1,500.00)	(100.00)%

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
201. 102-5002-31-31-0-1315-56210 BAKE SHOP - PROPANE	700.00	288.88	0.00	0.00	0.00	---
202. 102-5002-31-31-0-1315-56220 BAKE SHOP - ELECTRICITY	7,400.00	4,509.88	0.00	0.00	0.00	---
203. 102-5002-31-31-0-1315-56410 BAKE SHOP - BOOKS	1,000.00	87.75	1,000.00	0.00	(1,000.00)	(100.00)%
204. 102-5002-31-31-0-1315-57330 BAKE SHOP - EQUIPMENT	4,000.00	1,155.99	0.00	0.00	0.00	---
205. 102-5002-31-31-0-1315-58110 BAKE SHOP - DUES	100.00	100.00	100.00	0.00	(100.00)	(100.00)%
206. 102-5002-31-31-0-1315-58120 BAKE SHOP - FEILD TRIPS	900.00	0.00	0.00	0.00	0.00	---
TOTAL 1315 BAKE SHOP	\$124,071.00	\$107,895.66	\$78,645.00	\$0.00	\$(78,645.00)	(100.00)%
1316 NATURAL RESOURCES						
207. 102-5002-31-31-0-1316-51110 NAT RESRC - TEACHER SALARII	59,886.00	59,369.00	62,839.00	66,090.40	3,251.40	5.17 %
208. 102-5002-31-31-0-1316-52200 NAT RESRC - FICA & MED TAX	4,582.00	4,421.23	4,807.00	5,048.50	241.50	5.02 %
209. 102-5002-31-31-0-1316-52710 NAT RESRC - WORKERS COMP	468.00	462.96	500.00	514.95	14.95	2.99 %
210. 102-5002-31-31-0-1316-52810 NAT RESRC - GROUP DENTAL IN	368.00	336.76	368.00	402.00	34.00	9.24 %
211. 102-5002-31-31-0-1316-52920 NAT RESRC - GROUP LIFE INS	57.00	56.94	57.00	80.00	23.00	40.35 %
212. 102-5002-31-31-0-1316-53220 NAT RESRC - CONTRA ED SRV	0.00	0.00	1,800.00	2,800.00	1,000.00	55.56 %
Notes: IRC fees and field trainings						
9/29/2020 11:58:21 AM - pchambvt ***						
213. 102-5002-31-31-0-1316-54320 NAT RESRC - REPAIRS & MAINT	2,000.00	358.58	2,000.00	4,000.00	2,000.00	100.00 %
Notes: Bus repairs/maintenance and tool repairs or replacement.						
9/29/2020 11:58:47 AM - pchambvt ***						
214. 102-5002-31-31-0-1316-55810 NAT RESRC - TRAVEL & CONF	1,000.00	793.92	1,000.00	1,000.00	0.00	0.00 %
Notes: instructor workshpo training and skill updates around IRCs taught in program.						
9/29/2020 11:59:29 AM - pchambvt ***						
215. 102-5002-31-31-0-1316-56110 NAT RESRC - SUPPLIES	8,600.00	4,664.08	14,000.00	15,500.00	1,500.00	10.71 %
Notes: program supplies and community project supplies, testing fees and books						
9/29/2020 12:01:25 PM - pchambvt ***						
216. 102-5002-31-31-0-1316-56150 NAT RESRC - CLOTHING ALLOW	1,500.00	996.80	1,500.00	2,200.00	700.00	46.67 %
Notes: outdoor gear/boots/layers for outdoor winter projects						
9/29/2020 12:02:39 PM - pchambvt ***						

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
217. 102-5002-31-31-0-1316-56410 NAT RESRC - BOOKS	200.00	281.69	350.00	0.00	(350.00)	(100.00)%
Notes: added into supplies						
218. 102-5002-31-31-0-1316-57330 NAT RESRC - EQUIPMENT	5,500.00	1,673.91	0.00	0.00	0.00	---
TOTAL 1316 NATURAL RESOURCES						
	\$84,161.00	\$73,415.87	\$89,221.00	\$97,635.85	\$8,414.85	9.43 %
1317 ACADEMIC & ASSESSMENT						
219. 102-5002-31-31-0-1317-51110 ACA & ASMT - TEACHER SALAR	122,649.00	137,814.02	70,619.00	96,114.89	25,495.89	36.10 %
Notes: Add 10% from Perkins \$15,000						
220. 102-5002-31-31-0-1317-52110 ACADEM & ASSESS - GROUP HE.	0.00	0.00	0.00	2,000.00	2,000.00	---
221. 102-5002-31-31-0-1317-52200 ACA & ASMT - FICA & MED TAX	10,383.00	10,178.92	5,423.00	7,205.39	1,782.39	32.87 %
222. 102-5002-31-31-0-1317-52710 ACA & ASMT - WORKERS COMP	1,456.00	1,074.84	571.00	632.93	61.93	10.85 %
223. 102-5002-31-31-0-1317-52810 ACA & ASMT - GROUP DENTAL I	742.00	673.58	353.00	402.00	49.00	13.88 %
224. 102-5002-31-31-0-1317-52920 ACA & ASMT - GROUP LIFE INS	117.00	104.44	55.00	2,146.13	2,091.13	3,802.05 %
225. 102-5002-31-31-0-1317-55810 ACA & ASMT - CONF & TRAVEL	5,000.00	1,207.16	2,500.00	2,500.00	0.00	0.00 %
Notes: supports two instructors for training in Work Keys, Accuplacer, Fast Forward, Suite 360, and other center wide assessments.						
226. 102-5002-31-31-0-1317-56110 ACA & ASMT - SUPPLIES	8,000.00	4,787.59	14,500.00	14,500.00	0.00	0.00 %
Notes: supplies and credentialling costs for entire center in Work Keys, NCCER, Accuplacer, CCV/VTC fast forward courses						
227. 102-5002-31-31-0-1317-56410 ACA & ASMT - BOOKS	1,500.00	193.78	1,500.00	2,000.00	500.00	33.33 %
Notes: additional copies of textbooks and reference books for multiple assessments across 13 programs.						
228. 102-5002-31-31-0-1317-57330 ACA & ASMT - EQUIPMENT	3,500.00	0.00	0.00	0.00	0.00	---
229. 102-5002-31-31-0-1317-58110 ACA & ASMT - DUES	150.00	0.00	3,500.00	1,500.00	(2,000.00)	(57.14)%
Notes: association dues for two instructors						
10/1/2020 3:07:02 PM - pchambvt ***						

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
230. 102-5002-31-31-0-1317-58120 ACA & ASMT - FIELD TRIPS	900.00	0.00	0.00	0.00	0.00	---
TOTAL 1317 ACADEMIC & ASSESSMENT	\$154,397.00	\$156,034.33	\$99,021.00	\$129,001.34	\$29,980.34	30.28 %
1318 VOC CO-CURRICULAR						
231. 102-5002-31-31-0-1318-51110 CO-CURRIC - TEACHER SALARIE	2,500.00	3,114.40	3,288.00	3,500.00	212.00	6.45 %
Notes: CTSO Advisor Stipends 10/15/2020 11:23:10 AM - pchambvt ***						
232. 102-5002-31-31-0-1318-52200 CO-CURRIC - FICA & MED TAX	500.00	231.00	251.00	0.00	(251.00)	(100.00)%
233. 102-5002-31-31-0-1318-52710 CO-CURRIC - WORKERS COMP	55.00	24.20	25.00	0.00	(25.00)	(100.00)%
234. 102-5002-31-31-0-1318-55810 CO-CURRIC - TRAVEL & CONF	7,500.00	3,012.84	7,500.00	7,500.00	0.00	0.00 %
Notes: CTSOs (Career and Technical Student Organizations) membership required by the State for all CTE students. We offer SkillsUSA, FBLA and HOSA. These are being offered remotely for this fall and perhaps even for the spring.						
10/1/2020 3:15:05 PM - pchambvt ***						
235. 102-5002-31-31-0-1318-58110 CO-CURRIC - DUES	3,500.00	120.00	3,500.00	3,500.00	0.00	0.00 %
Notes: State and National dues for student participating in and competing in state and national conferences. We tend to have 90 student fully participate and others do only one conference. Many students go on to						
10/1/2020 3:15:35 PM - pchambvt ***						
236. 102-5002-31-31-0-1318-58120 CO-CURRIC - FIELD TRIPS	6,000.00	550.22	6,000.00	6,000.00	0.00	0.00 %
Notes: This line supports bussing and possible flight tickets for students who participate and win awards in competitions. CVCC has placed in Gold for the state for up to 5 competitions and nationals for 1-3 competitions. We have had someone at the national conference out west in June for the past 14 years and one world winner who went to Brazil.						
10/1/2020 3:18:46 PM - pchambvt ***						
TOTAL 1318 VOC CO-CURRICULAR	\$20,055.00	\$7,052.66	\$20,564.00	\$20,500.00	\$64.00	(0.31)%
1319 BAKING/CULINARY						
237. 102-5002-31-31-0-1319-51110 BAKING/CULINARY - SALARIES	0.00	0.00	0.00	115,456.66	115,456.66	---
238. 102-5002-31-31-0-1319-52200 BAKING/CULINARY - FICA & ME	0.00	0.00	0.00	9,180.13	9,180.13	---
239. 102-5002-31-31-0-1319-52710 BAKING/CULINARY - WORKERS	0.00	0.00	0.00	885.91	885.91	---

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
240. 102-5002-31-31-0-1319-52810 BAKING/CULINARY - GROUP DE	0.00	0.00	0.00	764.00	764.00	---
241. 102-5002-31-31-0-1319-52920 BAKING/CULINARY - GROUP LIF	0.00	0.00	0.00	139.00	139.00	---
242. 102-5002-31-31-0-1319-53220 BAKING/CULINARY - CONTRAC	0.00	0.00	0.00	3,200.00	3,200.00	---
Notes: covers both the kitchen and the baking area						
9/30/2020 3:06:01 PM - pchambvt ***						
243. 102-5002-31-31-0-1319-54320 BAKING/CULINARY - REPAIRS &	0.00	0.00	0.00	3,500.00	3,500.00	---
Notes: cleaning grease traps, annual hood and floor steaming and cleaning						
9/30/2020 3:06:35 PM - pchambvt ***						
244. 102-5002-31-31-0-1319-55810 BAKING/CULINARY - TRAVEL &	0.00	0.00	0.00	900.00	900.00	---
Notes: conference and travel for two instructors						
9/30/2020 3:07:11 PM - pchambvt ***						
245. 102-5002-31-31-0-1319-56110 BAKING/CULINARY - SUPPLIES	0.00	0.00	0.00	38,000.00	38,000.00	---
Notes: covers cooking and baking staples, small wares, table top blenders,						
9/30/2020 3:08:22 PM - pchambvt ***						
246. 102-5002-31-31-0-1319-56150 BAKING/CULINARY - CLOTHIN	0.00	0.00	0.00	3,500.00	3,500.00	---
Notes: 16 students aprons and uniforms at \$200 per student to be laundered by Foley Services to avoid having students take uniforms home to be cleaned and breach COVID sanitation barriers as well as having items to be worn in the program to prepare food not be something that comes from various homes and from student cars.						
9/30/2020 3:09:54 PM - pchambvt ***						
247. 102-5002-31-31-0-1319-56410 BAKING/CULINARY - BOOKS	0.00	0.00	0.00	4,700.00	4,700.00	---
Notes: ServSafe and Prostart book packages and assessments for 16 students.						
9/30/2020 3:11:07 PM - pchambvt ***						
248. 102-5002-31-31-0-1319-57350 BAKING/CULINARY - TECH SOFTV	0.00	0.00	0.00	1,500.00	1,500.00	---
TOTAL 1319 BAKING/CULINARY	\$0.00	\$0.00	\$0.00	\$181,725.70	\$181,725.70	---
1510 CVCC - TAN INTEREST						
249. 102-5002-31-31-0-1510-58350 CVCC - TAN INTEREST	8,500.00	6,443.00	7,500.00	0.00	(7,500.00)	(100.00)%
Notes: In assessment.						

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
TOTAL 1510 CVCC - TAN INTEREST	\$8,500.00	\$6,443.00	\$7,500.00	\$0.00	\$ (7,500.00)	(100.00)%
2120 GUIDANCE						
250. 102-5002-31-31-0-2120-51110 GUIDANCE- TEACHER SALARIE	48,259.00	51,828.08	50,970.00	56,071.44	5,101.44	10.01 %
251. 102-5002-31-31-0-2120-52110 GUIDANCE- GROUP HEALTH IN	3,031.00	6,303.18	6,922.00	9,244.00	2,322.00	33.55 %
252. 102-5002-31-31-0-2120-52200 GUIDANCE- FICA & MED TAX	3,692.00	3,824.95	3,899.00	4,351.57	452.57	11.61 %
253. 102-5002-31-31-0-2120-52710 GUIDANCE-WORKERS COMP	376.00	404.26	398.00	433.96	35.96	9.04 %
254. 102-5002-31-31-0-2120-52810 GUIDANCE- GROUP DENTAL IN	367.00	336.76	368.00	402.00	34.00	9.24 %
255. 102-5002-31-31-0-2120-52920 GUIDANCE- GROUP LIFE INS	57.00	56.94	57.00	80.00	23.00	40.35 %
256. 102-5002-31-31-0-2120-53310 GUIDANCE-TRAINING	1,200.00	69.99	1,500.00	1,500.00	0.00	0.00 %
Notes: VT PLPs, Restorative Justice, Anti-Racism, Professional boundaries training						
9/29/2020 12:06:49 PM - pchambvt ***						
257. 102-5002-31-31-0-2120-55410 GUIDANCE-ADVERTISING	500.00	0.00	0.00	0.00	0.00	---
258. 102-5002-31-31-0-2120-55510 GUIDANCE-PRINTING	1,000.00	0.00	1,200.00	1,200.00	0.00	0.00 %
Notes: posters based on trainings; anti-racism, equity, leadership group materials, sending school posters and materials for admissions.						
9/29/2020 12:08:27 PM - pchambvt ***						
259. 102-5002-31-31-0-2120-55810 GUIDANCE-TRAVEL & CONF	1,200.00	332.46	1,500.00	1,500.00	0.00	0.00 %
Notes: VPA and VSBIT training and VSAC training						
9/29/2020 12:09:07 PM - pchambvt ***						
260. 102-5002-31-31-0-2120-56110 GUIDANCE-SUPPLIES	1,200.00	693.42	2,600.00	2,600.00	0.00	0.00 %
Notes: student leadership materials, admissions and recruitment event materials, career assessments and books & resources.						
9/29/2020 12:09:56 PM - pchambvt ***						
261. 102-5002-31-31-0-2120-58110 GUIDANCE-DUES	350.00	249.00	250.00	250.00	0.00	0.00 %
Notes: VT Counselors Dues and TEGA dues.						
9/29/2020 12:10:25 PM - pchambvt ***						
262. 102-5002-31-31-0-2120-58120 GUIDANCE-FIELD TRIPS	500.00	0.00	0.00	0.00	0.00	---

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CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
TOTAL 2120 GUIDANCE	\$61,732.00	\$64,099.04	\$69,664.00	\$77,632.97	\$7,968.97	11.44 %
2131 HEALTH						
263. 102-5002-31-31-0-2131-51110 HEALTH - TEACHER SALARIES	19,607.00	20,595.30	22,030.00	23,667.64	1,637.64	7.43 %
264. 102-5002-31-31-0-2131-52110 HEALTH - GROUP HEALTH INS	1,007.00	1,969.96	2,251.00	2,469.00	218.00	9.68 %
265. 102-5002-31-31-0-2131-52190 HEALTH - HRA	2,000.00	0.00	1,500.00	1,500.00	0.00	0.00 %
266. 102-5002-31-31-0-2131-52200 HEALTH - FICA & MED TAX	1,500.00	1,502.94	1,685.00	1,828.82	143.82	8.54 %
267. 102-5002-31-31-0-2131-52710 HEALTH - WORKERS COMP	153.00	160.68	192.00	183.98	(8.02)	(4.18)%
268. 102-5002-31-31-0-2131-52810 HEALTH - GROUP DENTAL INS	66.00	55.46	64.00	89.00	25.00	39.06 %
269. 102-5002-31-31-0-2131-52920 HEALTH - GROUP LIFE INS	21.00	19.50	21.00	22.00	1.00	4.76 %
270. 102-5002-31-31-0-2131-53420 HEALTH - CONTRC PROF SRVC	199.00	0.00	199.00	199.00	0.00	0.00 %
271. 102-5002-31-31-0-2131-53430 HEALTH - IMMUNIZATIONS	46.00	0.00	46.00	46.00	0.00	0.00 %
272. 102-5002-31-31-0-2131-54320 HEALTH - REPAIRS & MAINT	54.00	0.00	54.00	54.00	0.00	0.00 %
273. 102-5002-31-31-0-2131-55810 HEALTH - TRAVEL & CONF	0.00	0.00	0.00	54.00	54.00	---
274. 102-5002-31-31-0-2131-56110 HEALTH - SUPPLIES	423.00	77.40	423.00	423.00	0.00	0.00 %
275. 102-5002-31-31-0-2131-57330 HEALTH - EQUIPMENT	0.00	68.19	0.00	0.00	0.00	---
TOTAL 2131 HEALTH	\$25,076.00	\$24,449.43	\$28,465.00	\$30,536.44	\$2,071.44	7.28 %
2219 CVCC STAFF SUPPORT						
276. 102-5002-31-31-0-2219-51210 STAFF SUPPORT - TEACHER ME	1,500.00	5,000.00	2,500.00	2,500.00	0.00	0.00 %
277. 102-5002-31-31-0-2219-52200 STAFF SUPPORT - FICA & MED T	114.00	382.50	195.00	220.00	25.00	12.82 %
278. 102-5002-31-31-0-2219-52710 STAFF SUPPORT - WORKERS CO	25.00	39.00	35.00	40.00	5.00	14.29 %
TOTAL 2219 CVCC STAFF SUPPORT	\$1,639.00	\$5,421.50	\$2,730.00	\$2,760.00	\$30.00	1.10 %
2220 LIBRARY						
279. 102-5002-31-31-0-2220-51110 LIBRARY - TEACHER SALARIES	12,450.00	12,403.30	12,712.00	13,412.78	700.78	5.51 %
280. 102-5002-31-31-0-2220-51210 LIBRARY - PARA WAGES	6,406.00	5,774.52	5,274.00	3,065.03	(2,208.97)	(41.88)%
281. 102-5002-31-31-0-2220-52110 LIBRARY - GROUP HEALTH INS	752.00	2,281.89	2,519.00	1,303.84	(1,215.16)	(48.24)%
282. 102-5002-31-31-0-2220-52200 LIBRARY - FICA & MED TAX	490.00	1,259.15	1,375.00	1,260.55	(114.45)	(8.32)%
283. 102-5002-31-31-0-2220-52710 LIBRARY - WORKERS COMP	97.00	141.81	140.00	128.53	(11.47)	(8.19)%

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Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
284. 102-5002-31-31-0-2220-52810 LIBRARY - GROUP DENTAL INS	66.00	60.54	64.00	68.67	4.67	7.30 %
285. 102-5002-31-31-0-2220-52920 LIBRARY - GROUP LIFE INS	10.00	28.99	30.00	21.37	(8.63)	(28.77)%
286. 102-5002-31-31-0-2220-56110 LIBRARY - SUPPLIES	2,610.00	1,927.64	4,600.00	0.00	(4,600.00)	(100.00)%
287. 102-5002-31-31-0-2220-56410 LIBRARY - BOOKS	2,214.00	1,694.21	2,214.00	0.00	(2,214.00)	(100.00)%
288. 102-5002-31-31-0-2220-57330 LIBRARY - EQUIPMENT	2,000.00	286.08	0.00	0.00	0.00	---
289. 102-5002-31-31-0-2220-58110 LIBRARY - DUES & FEES	47.00	0.00	47.00	0.00	(47.00)	(100.00)%
TOTAL 2220 LIBRARY	\$27,142.00	\$25,858.13	\$28,975.00	\$19,260.77	\$(9,714.23)	(33.53)%
2320 SUPERINTENDENT						
290. 102-5002-31-31-0-2320-53110 BUUSD ASSESSMENT	169,938.00	169,938.00	207,914.00	203,558.00	(4,356.00)	(2.10)%
TOTAL 2320 SUPERINTENDENT	\$169,938.00	\$169,938.00	\$207,914.00	\$203,558.00	\$(4,356.00)	(2.10)%
2410 PRINCIPALS OFFICE						
291. 102-5002-31-31-0-2410-51120 DIRECTOR - DEPT CHAIR STIPEN	12,000.00	18,686.40	15,000.00	18,000.00	3,000.00	20.00 %
Notes: based on contract						
9/29/2020 12:21:33 PM - pchambvt ***						
292. 102-5002-31-31-0-2410-51210 DIRECTOR - PARA WAGES	36,115.00	40,026.07	30,300.88	0.00	(30,300.88)	(100.00)%
Notes: Retirement						
10/6/2020 10:32:16 AM - pchambvt ***						
293. 102-5002-31-31-0-2410-51410 DIRECTOR - DIRECTORS' SALAR	179,259.00	197,204.70	201,353.00	207,429.00	6,076.00	3.02 %
294. 102-5002-31-31-0-2410-51510 DIRECTOR - CLERICAL WAGES	117,733.00	110,248.42	125,579.00	125,215.00	(364.00)	(0.29)%
295. 102-5002-31-31-0-2410-52110 DIRECTOR - GROUP HEALTH IN	60,692.00	63,591.91	72,616.00	76,438.00	3,822.00	5.26 %
296. 102-5002-31-31-0-2410-52190 DIRECTOR - HRA	6,000.00	0.00	6,000.00	8,000.00	2,000.00	33.33 %
297. 102-5002-31-31-0-2410-52200 DIRECTOR - FICA & MED TAX	22,562.00	25,805.73	27,427.00	26,371.00	(1,056.00)	(3.85)%
298. 102-5002-31-31-0-2410-52310 DIRECTOR - EMPLOYEE PENSIO	3,906.00	5,512.35	6,529.00	6,795.00	266.00	4.07 %
299. 102-5002-31-31-0-2410-52510 DIRECTOR - TUITION	6,000.00	1,950.00	6,000.00	5,000.00	(1,000.00)	(16.67)%
Notes: Admin course reimbursement.						
9/29/2020 12:12:23 PM - pchambvt ***						
300. 102-5002-31-31-0-2410-52710 DIRECTOR - WORKERS COMP	2,300.00	2,833.85	2,936.00	2,587.00	(349.00)	(11.89)%
301. 102-5002-31-31-0-2410-52810 DIRECTOR - GROUP DENTAL IN	1,470.00	2,007.92	2,012.00	2,052.00	40.00	1.99 %

Barre Unified Union School District CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
302. 102-5002-31-31-0-2410-52920 DIRECTOR - GROUP LIFE INS	850.00	828.97	852.00	903.00	51.00	5.99 %
303. 102-5002-31-31-0-2410-52940 DIRECTOR - GROUP LTD INS	231.00	0.00	231.00	0.00	(231.00)	(100.00)%
304. 102-5002-31-31-0-2410-53220 DIRECTOR - CONTRA ED SRVC	0.00	0.00	3,000.00	0.00	(3,000.00)	(100.00)%
305. 102-5002-31-31-0-2410-53230 DIRECTOR - CONTRA PROF SRV	1,500.00	27,328.00	6,000.00	25,000.00	19,000.00	316.67 %
Notes: Support Re-Envisioning Work, Committee stipends, Architectural fees, video fees and/or outreach for the community.						
11/17/2020 8:21:46 AM - pchambvt ***						
306. 102-5002-31-31-0-2410-54320 DIRECTOR - REPAIRS & MAINT	4,000.00	8,041.00	4,000.00	5,000.00	1,000.00	25.00 %
Notes: Prior Year, supports electrical/plumbing/data for new equipment purchased in programs beyond infrastructure.						
9/29/2020 12:14:10 PM - pchambvt ***						
307. 102-5002-31-31-0-2410-55330 DIRECTOR - POSTAGE	5,000.00	1,136.42	3,500.00	5,600.00	2,100.00	60.00 %
Notes: admissions and recruitment post card mailings and \$505 per quarter lease on postage meter.						
9/29/2020 12:14:37 PM - pchambvt ***						
308. 102-5002-31-31-0-2410-55410 DIRECTOR - ADVERTISING	11,000.00	10,573.71	12,000.00	14,000.00	2,000.00	16.67 %
Notes: Prior year, even with COVID closure \$10,500; supports advertising for staffing, recruitment, re-envisioning, promotional materials.						
9/29/2020 12:15:29 PM - pchambvt ***						
309. 102-5002-31-31-0-2410-55510 DIRECTOR - PRINTING	5,200.00	4,389.50	7,700.00	8,000.00	300.00	3.90 %
Notes: Printing of brochures, program of studies, budget flyers, recruitment materials						
9/29/2020 12:16:08 PM - pchambvt ***						
310. 102-5002-31-31-0-2410-55530 DIRECTOR - B&W COPY OVERA	300.00	0.00	650.00	650.00	0.00	0.00 %
Notes: supports printing for all classrooms/shops						
9/29/2020 12:18:08 PM - pchambvt ***						
311. 102-5002-31-31-0-2410-55540 DIRECTOR - COLOR COPY OVER	2,500.00	0.00	2,500.00	3,500.00	1,000.00	40.00 %
Notes: supports printing that has to happen in color, reports for the RAB, presentations, etc.						
9/29/2020 12:18:38 PM - pchambvt ***						
312. 102-5002-31-31-0-2410-55810 DIRECTOR -TRAVEL & CONF	6,000.00	3,434.82	4,500.00	4,500.00	0.00	0.00 %

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
Notes: Administrative annual conferences between VPA and VACTED/Directors.						
9/29/2020 12:19:22 PM - pchambvt *** 313. 102-5002-31-31-0-2410-56110 DIRECTOR - SUPPLIES	10,000.00	8,757.25	13,000.00	14,500.00	1,500.00	11.54 %
Notes: based on prior years, prior to COVID.						
9/29/2020 12:20:01 PM - pchambvt *** 314. 102-5002-31-31-0-2410-56180 DIRECTOR - GRADUATION	5,000.00	2,318.05	5,000.00	5,000.00	0.00	0.00 %
Notes: supports banners, flowers, certificates, end of year IRC certificates, graduation packets						
9/29/2020 12:20:57 PM - pchambvt *** 315. 102-5002-31-31-0-2410-57330 DIRECTOR - EQUIPMENT	2,000.00	0.00	0.00	0.00	0.00	---
316. 102-5002-31-31-0-2410-58110 DIRECTOR - DUES & FEES	1,000.00	1,627.00	1,400.00	1,400.00	0.00	0.00 %
TOTAL 2410 PRINCIPALS OFFICE	\$502,618.00	\$536,302.07	\$560,085.88	\$565,940.00	\$5,854.12	1.05 %
2580 TECHNOLOGY						
317. 102-5002-31-31-0-2580-51110 TECHNOLOGY - WEBSITE COOR	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00 %
318. 102-5002-31-31-0-2580-52200 TECHNOLOGY - FICE & MED TA	0.00	191.26	0.00	210.00	210.00	---
319. 102-5002-31-31-0-2580-52710 WORKERS COMP	0.00	19.50	0.00	20.00	20.00	---
320. 102-5002-31-31-0-2580-57330 CVCC - TECH EQUIPMENT	15,000.00	20,174.20	46,500.00	50,000.00	3,500.00	7.53 %
Notes: replacement of laptops and/or chromebooks						
10/13/2020 9:17:08 AM - pchambvt *** TOTAL 2580 TECHNOLOGY	\$17,500.00	\$22,884.96	\$49,000.00	\$52,730.00	\$3,730.00	7.61 %
2610 FACILITIES						
321. 102-5002-31-31-0-2610-51810 FACILITIES - CUSTODIANS/MAIN	66,038.00	70,605.72	76,976.00	76,894.00	(82.00)	(0.11)%
322. 102-5002-31-31-0-2610-52110 FACILITIES - GROUP HEALTH IN	13,004.00	15,047.38	15,188.00	21,681.00	6,493.00	42.75 %
323. 102-5002-31-31-0-2610-52190 FACILITIES - HRA	3,000.00	0.00	3,000.00	1,800.00	(1,200.00)	(40.00)%
324. 102-5002-31-31-0-2610-52200 FACILITIES - FICA & MED TAX	4,670.00	5,020.24	5,705.00	6,419.00	714.00	12.52 %
325. 102-5002-31-31-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	3,401.00	3,497.20	4,020.00	3,502.00	(518.00)	(12.89)%
326. 102-5002-31-31-0-2610-52340 FACILITIES-VMERS	0.00	873.95	997.00	1,650.00	653.00	65.50 %
327. 102-5002-31-31-0-2610-52710 FACILITIES - WORKERS COMP	4,228.00	4,582.38	4,807.00	4,453.00	(354.00)	(7.36)%

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET	FY20 ACTUALS	FY21 BUDGET	FY22 PROPOSED	VARIANCE	PERCENT
	7/1/2019 - 6/30/2020	7/1/2019 - 6/30/2020	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	
328. 102-5002-31-31-0-2610-52810 FACILITIES - GROUP DENTAL IN	463.00	427.67	497.00	516.00	19.00	3.82 %
329. 102-5002-31-31-0-2610-52920 FACILITIES - GROUP LIFE INS	82.00	87.45	132.00	93.00	(39.00)	(29.55)%
330. 102-5002-31-31-0-2610-52940 FACILITIES - GROUP LTD INS	0.00	0.00	100.00	100.00	0.00	0.00 %
331. 102-5002-31-31-0-2610-53310 FACILITIES - SOLAR MGMT	0.00	24,695.28	0.00	0.00	0.00	---
332. 102-5002-31-31-0-2610-54110 FACILITIES - WATER / SEWAGE	2,781.00	2,974.57	2,781.00	2,520.00	(261.00)	(9.39)%
333. 102-5002-31-31-0-2610-54220 FACILITIES - SNOW PLOW SRVC	4,320.00	5,674.13	5,400.00	2,328.00	(3,072.00)	(56.89)%
334. 102-5002-31-31-0-2610-54250 FACILITIES - RUBBISH REMOVA	3,293.00	3,104.42	3,600.00	3,060.00	(540.00)	(15.00)%
335. 102-5002-31-31-0-2610-54320 FACILITIES - REPAIRS & MAINT	8,100.00	9,302.72	10,700.00	10,800.00	100.00	0.93 %
336. 102-5002-31-31-0-2610-54510 FACILITIES - CONSTRUCT SERV	9,720.00	38,936.34	9,720.00	37,800.00	28,080.00	288.89 %
337. 102-5002-31-31-0-2610-54900 FACILITIES - PURCH SECUR SRV	900.00	830.71	900.00	1,800.00	900.00	100.00 %
338. 102-5002-31-31-0-2610-55210 FACILITIES - PROP & LIABILITY I	16,483.00	16,483.00	0.00	0.00	0.00	---
339. 102-5002-31-31-0-2610-55310 FACILITIES - TELEPHONE	3,150.00	531.27	1,900.00	1,440.00	(460.00)	(24.21)%
340. 102-5002-31-31-0-2610-56120 FACILITIES-CUSTODIAL SUPPLIE	7,718.00	5,726.64	7,718.00	6,300.00	(1,418.00)	(18.37)%
341. 102-5002-31-31-0-2610-56130 FACILITIES - SUPPLIES	10,440.00	12,321.74	12,000.00	9,540.00	(2,460.00)	(20.50)%
342. 102-5002-31-31-0-2610-56150 FACILITIES - CLOTHING ALLOW,	630.00	551.87	630.00	549.00	(81.00)	(12.86)%
343. 102-5002-31-31-0-2610-56210 FACILITIES - GAS	1,233.00	770.93	1,233.00	1,080.00	(153.00)	(12.41)%
344. 102-5002-31-31-0-2610-56220 FACILITIES - ELECTRICTY	32,580.00	6,743.97	32,580.00	26,715.00	(5,865.00)	(18.00)%
345. 102-5002-31-31-0-2610-56240 FACILITIES - FUEL OIL	1,440.00	6,550.60	1,440.00	2,700.00	1,260.00	87.50 %
346. 102-5002-31-31-0-2610-56270 FACILITIES - WOOD CHIPS	16,200.00	11,959.75	16,200.00	13,500.00	(2,700.00)	(16.67)%
347. 102-5002-31-31-0-2610-57330 FACILITIES - EQUIPMENT	1,100.00	488.38	0.00	4,950.00	4,950.00	---
TOTAL 2610 FACILITIES	\$214,974.00	\$247,788.31	\$218,224.00	\$242,190.00	\$23,966.00	10.98 %
2660 SCHOOL RESOURCE OFFICER						
348. 102-5002-31-31-0-2660-53220 CVCC - SCHOOL OFFICER	8,500.00	7,124.54	8,500.00	0.00	(8,500.00)	(100.00)%
Notes: Reduction in SRO						
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$8,500.00	\$7,124.54	\$8,500.00	\$0.00	\$(8,500.00)	(100.00)%
2711 TRANSPORTATION						
349. 102-5002-31-31-0-2711-55190 CVCC - STUDENT TRANSPORT	22,400.00	329.78	44,200.00	44,200.00	0.00	0.00 %

Barre Unified Union School District

CVCC FY22 DRAFT 2 BUDGET 12/7/20

Report # 10481

Account Number / Description	FY20 BUDGET 7/1/2019 - 6/30/2020	FY20 ACTUALS 7/1/2019 - 6/30/2020	FY21 BUDGET 7/1/2020 - 6/30/2021	FY22 PROPOSED 7/1/2021 - 6/30/2022	VARIANCE 7/1/2021 - 6/30/2022	PERCENT
TOTAL 2711 TRANSPORTATION	\$22,400.00	\$329.78	\$44,200.00	\$44,200.00	\$0.00	0.00 %
5020 LONG TERM DEBT						
350. 102-5002-31-31-0-5020-58310 CVCC PRINCIPAL - LONG TERM Notes: Reduced from Draft 1 \$27,250,	40,000.00	35,852.77	40,000.00	32,040.00	(7,960.00)	(19.90)%
351. 102-5002-31-31-0-5020-58320 CVCC INTEREST - LONG TERM	11,384.00	9,811.88	11,000.00	9,000.00	(2,000.00)	(18.18)%
TOTAL 5020 LONG TERM DEBT	\$51,384.00	\$45,664.65	\$51,000.00	\$41,040.00	\$9,960.00	(19.53)%
TOTAL 5002 CENTRAL VERMONT CAREER CENTER	\$3,019,913.00	\$2,851,333.05	\$3,130,436.13	\$3,351,972.23	\$221,536.10	7.08 %
TOTAL 102 CENTRAL VERMONT CAREER CENTER	\$3,019,913.00	\$2,851,333.05	\$3,130,436.13	\$3,351,972.23	\$221,536.10	7.08 %
GRAND TOTAL	\$3,019,913.00	\$2,851,333.05	\$3,130,436.13	\$3,351,972.23	\$221,536.10	7.08 %

BUUSD BUDGET 2021-2022 - DRAFT 2
Projected Comparative Tax Rate Calculations

12/15/2020

	FY2021	FY2022	
Total BUUSD Expenses	48,479,968	51,144,361	
Less Local Revenues	12,445,528	12,245,528	
Education Spending	36,034,440	38,898,833	
Equalized Pupils	2,395.72	2,395.72	
Education Spending per Equalized Pupil	15,041	16,237	7.95%
State-wide Avg. FY20 \$16,235 - FY21 \$17,133			
EdSpend/\$10,763(property dollar yield)	136.763%	150.858%	
Homestead Equalized Tax Rate (State determined)	1.00	1.00	
Equalized Tax Rate	1.3676	1.5086	
District's Equalized Pupil %	100%	100%	
Equalized Rate to be assessed by city	1.3676	1.5086	
District's CLA	96.37%	96.37%	
Barre City Homestead rate	1.4191	1.5654	0.15

Projected Comparative Tax Rate Calculations

	FY2021	FY2022	
Total BUUSD Expenses	48,479,968	51,144,361	
Less Local Revenues	12,445,528	12,245,528	
Education Spending	36,034,440	38,898,833	
Equalized Pupils	2,395.72	2,395.72	
Education Spending per Equalized Pupil	15,041	16,237	7.95%
State-wide Avg. FY20 \$16,235 - FY21 \$17,133			
EdSpend/\$10,763(property dollar yield)	136.763%	150.858%	
Homestead Equalized Tax Rate (State determined)	1.00	1.00	
Equalized Tax Rate	1.3676	1.5086	
District's Equalized Pupil %	100%	100%	
Equalized Rate to be assessed by town	1.3676	1.5086	
District's CLA	83.48%	100.00%	
Barre Town Homestead Rate	1.6383	1.5086	(0.13)

12/15/2020

Barre Unified Union School District										
Supply Expenses										
Account Number / Description	2016/2017		2017/2018		2018/2019		2020		2021	
	Budgeted	Expensed	Budgeted	Expensed	Budgeted	Expensed	Budgeted	Expensed	Budgeted	Expensed
1020 BARRE TOWN SCHOOL										
101-1020-01-11-0-1101-56110 PRESCHOOL - SUPPLIES	\$3,100.00	\$3,160.00	\$3,100.00	\$3,025.00	\$3,100.00	\$2,827.00	\$4,610.00	\$4,612.95	\$7,000.00	\$5,041.15
101-1020-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	\$65,000.00	\$49,807.00	\$65,000.00	\$46,569.00	\$65,000.00	\$48,807.00	\$80,000.00	\$47,934.93	\$108,500.00	\$13,213.35
101-1020-51-11-0-1102-56110 ART-SUPPLIES	\$6,200.00	\$6,199.00	\$6,200.00	\$5,838.00	\$6,200.00	\$5,775.00	\$6,200.00	\$6,243.15	\$6,500.00	\$517.46
101-1020-51-11-0-1108-56110 MUSIC-SUPPLIES	\$3,700.00	\$2,628.00	\$3,700.00	\$3,249.00	\$3,000.00	\$3,011.00	\$3,000.00	\$3,449.66	\$4,700.00	\$747.93
101-1020-51-11-0-1109-56110 PE-SUPPLIES	\$2,500.00	\$961.00	\$2,500.00	\$2,294.00	\$2,000.00	\$1,340.00	\$2,000.00	\$1,367.76	\$2,600.00	\$519.41
101-1020-51-11-0-1110-56110 TECH ED-SUPPLIES	\$10,000.00	\$10,893.00	\$10,000.00	\$8,609.00	\$4,000.00	\$5,228.00	\$4,000.00	\$3,341.59	\$8,000.00	\$4,021.10
101-1020-51-11-0-1501-56110 CO - CURRICULAR -SUPPLIES	\$4,500.00	\$4,040.00	\$4,500.00	\$2,381.00	\$4,500.00	\$2,668.00	\$4,500.00	\$1,154.07	\$4,500.00	\$159.00
101-1020-51-11-0-2120-56110 GUIDANCE-SUPPLIES	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00
101-1020-51-11-0-2131-56110 HEALTH-SUPPLIES	\$2,800.00	\$3,047.00	\$2,800.00	\$2,310.00	\$2,800.00	\$2,149.00	\$2,800.00	\$1,733.76	\$4,000.00	\$1,468.78
101-1020-51-11-0-2220-56110 LIBRARY-SUPPLIES	\$1,400.00	\$1,391.00	\$1,400.00	\$1,045.00	\$1,400.00	\$1,389.00	\$7,600.00	\$5,762.25	\$9,000.00	\$2,681.00
101-1020-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	\$4,000.00	\$2,383.00	\$4,000.00	\$1,569.00	\$4,000.00	\$1,857.00	\$4,200.00	\$2,193.30	\$9,200.00	\$549.09
101-1020-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	\$45,000.00	\$50,411.00	\$47,500.00	\$54,357.00	\$45,700.00	\$49,371.00	\$51,500.00	\$50,169.01	\$51,000.00	\$21,714.05
FACILITIES- CUST. SUPPLIES	\$55,000.00	\$50,871.00	\$50,000.00	\$49,512.00	\$50,000.00	\$46,652.00	\$50,000.00	\$42,321.09	\$50,000.00	\$8,319.92
DUPLICATING	\$15,000.00	\$10,286.00	\$15,000.00	\$10,685.00	\$15,000.00	\$10,636.00	-	-	-	-
GRAND TOTAL	\$218,500.00	\$196,077.00	\$216,000.00	\$191,443.00	\$207,000.00	\$181,710.00	\$220,710.00	\$170,283.52	\$265,300.00	\$58,952.24
1276 SPAULDING HIGH SCHOOL										
101-1276-31-11-0-1101-56110 GENERAL INSTR - SUPPLIES	\$18,000.00	\$6,898.00	\$18,000.00	\$6,915.00	\$10,000.00	\$12,137.00	\$8,000.00	\$9,354.31	\$8,000.00	\$0.00
101-1276-31-11-0-1102-56110 ART - SUPPLIES	\$19,000.00	\$9,787.00	\$19,000.00	\$13,281.00	\$15,000.00	\$12,518.00	\$15,000.00	\$10,297.56	\$26,000.00	\$7,365.80
101-1276-31-11-0-1105-56110 FCS - SUPPLIES	\$9,000.00	\$7,754.00	\$9,000.00	\$6,065.00	\$8,000.00	\$7,461.00	\$8,000.00	\$3,691.96	\$10,250.00	\$240.56
101-1276-31-11-0-1106-56110 WORLD LANG - SUPPLIES	\$1,500.00	\$153.00	\$1,500.00	\$595.00	\$7,500.00	\$7,542.00	\$1,000.00	\$60.00	\$1,000.00	\$162.69
101-1276-31-11-0-1108-56110 MUSIC - SUPPLIES	\$7,500.00	\$7,753.00	\$7,500.00	\$6,384.00	\$7,500.00	\$7,542.00	\$7,500.00	\$6,034.40	\$21,500.00	\$2,168.25
101-1276-31-11-0-1109-56110 PHYS ED - SUPPLIES	\$400.00	\$502.00	\$400.00	\$399.00	\$400.00	\$1,540.00	\$400.00	\$318.14	\$3,900.00	\$872.53
101-1276-31-11-0-1111-56110 ENGLISH - SUPPLIES	\$3,000.00	\$2,660.00	\$3,000.00	\$1,597.00	\$3,000.00	\$1,303.00	\$3,000.00	\$1,172.93	\$5,000.00	\$3,620.15
101-1276-31-11-0-1112-56110 MATH - SUPPLIES	\$2,500.00	\$1,236.00	\$2,500.00	\$1,490.00	\$2,500.00	\$2,147.00	\$5,500.00	\$16,413.21	\$7,500.00	\$5,661.21
101-1276-31-11-0-1113-56110 SCIENCE - SUPPLIES	\$14,000.00	\$13,374.00	\$14,000.00	\$8,966.00	\$14,000.00	\$16,727.00	\$14,000.00	\$10,725.00	\$17,000.00	\$1,845.43
101-1276-31-11-0-1114-56110 SOCIAL STUDIES - SUPPLIES	\$3,400.00	\$7,443.00	\$3,400.00	\$3,557.00	\$4,000.00	\$2,703.00	\$4,000.00	\$2,095.90	\$8,000.00	\$0.00
101-1276-31-11-0-1116-56110 WORK-BASED LEARNING - SU	-	-	\$500.00	\$359.00	\$500.00	\$462.00	\$1,000.00	\$1,208.87	\$3,000.00	\$2,545.19
101-1276-31-11-0-1401-56110 ATHLETICS - SUPPLIES	\$14,500.00	\$14,663.00	\$14,500.00	\$15,977.00	\$14,500.00	\$13,856.00	\$16,000.00	\$8,201.62	\$28,500.00	\$5,533.02
101-1276-31-11-0-1501-56110 CO-CURRICULAR - SUPPLIES	\$2,000.00	\$65.00	\$2,000.00	\$1,301.00	\$1,000.00	\$0.00	\$3,500.00	\$0.00	\$11,500.00	\$0.00
101-1276-31-11-0-2120-56110 GUIDANCE - SUPPLIES	\$12,000.00	\$2,822.00	\$12,000.00	\$1,744.00	\$8,000.00	\$1,321.00	\$4,000.00	\$2,198.53	\$4,000.00	\$329.38
101-1276-31-11-0-2131-56110 HEALTH - SUPPLIES	\$1,974.00	\$1,036.00	\$2,000.00	\$1,619.00	\$1,927.00	\$1,092.00	\$1,927.00	\$412.26	\$3,000.00	\$97.12
101-1276-31-11-0-2220-56110 LIBRARY - SUPPLIES	\$12,833.00	\$9,023.00	\$12,000.00	\$8,244.00	\$11,890.00	\$9,536.00	\$11,890.00	\$8,235.81	\$25,000.00	\$4,668.23
101-1276-31-11-0-2410-56110 PRINCIPALS OFFICE - SUPPLIE	\$12,500.00	\$19,378.00	\$12,500.00	\$13,647.00	\$12,500.00	\$14,229.00	\$15,000.00	\$6,012.81	\$16,500.00	\$347.11
101-1276-31-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	\$47,560.00	\$53,626.00	\$47,560.00	\$48,257.00	\$47,560.00	\$52,706.00	\$47,560.00	\$58,013.85	\$53,000.00	\$19,881.11
FACILITIES- CUST. SUPPLIES	\$30,080.00	\$28,881.00	\$36,080.00	\$30,232.00	\$35,162.00	\$32,896.00	\$35,162.00	\$27,295.14	\$35,000.00	\$11,772.74
GRAND TOTAL	\$156,747.00	\$154,709.00	\$162,440.00	\$137,389.00	\$156,939.00	\$150,518.00	\$162,939.00	\$142,304.07	\$220,900.00	\$57,173.22

1381 BARRE CITY SCHOOL										
101-1381-01-11-0-1101-56110 PRESCHOOL SUPPLIES	\$2,100.00	\$1,981.61	\$2,400.00	\$2,239.90	\$2,400.00	\$1,814.12	\$3,530.00	\$2,830.06	\$6,500.00	\$5,313.08
101-1381-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	\$70,000.00	\$70,078.25	\$82,000.00	\$76,617.06	\$82,000.00	\$77,399.25	\$90,000.00	\$50,187.57	\$100,000.00	\$17,369.86
101-1381-51-11-0-1102-56110 ART-SUPPLIES	\$8,000.00	\$7,535.67	\$9,000.00	\$6,404.20	\$9,000.00	\$8,982.57	\$9,000.00	\$8,763.76	\$9,000.00	\$2,731.16
101-1381-51-11-0-1105-56110 FCS-SUPPLIES	\$2,500.00	\$2,152.17	\$2,500.00	\$5,092.18	\$25,000.00	\$1,340.54	\$2,500.00	\$207.35	\$3,500.00	\$0.00
101-1381-51-11-0-1108-56110 MUSIC-SUPPLIES	\$1,400.00	\$901.02	\$1,400.00	\$944.60	\$1,400.00	\$1,122.22	\$1,400.00	\$1,954.09	\$7,500.00	\$626.45
101-1381-51-11-0-1109-56110 PE-SUPPLIES			\$2,300.00	\$2,700.73	\$2,300.00	\$1,340.54	\$2,300.00	\$1,768.21	\$3,000.00	\$0.00
101-1381-51-11-0-1110-56110 TECH ED - SUPPLIES	\$2,500.00	\$2,412.80	\$2,500.00	\$1,992.03	\$2,500.00	\$5,674.96	\$1,000.00	\$2,159.88	\$10,000.00	\$1,999.30
101-1381-51-11-0-1401-56110 ATHLETICS - SUPPLIES							\$1,500.00	\$802.12	\$3,400.00	\$112.90
101-1381-51-11-0-1501-56110 CO - CURRICULAR - SUPPLIES	\$1,000.00	\$872.63	\$1,500.00	\$1,523.71	\$1,500.00	\$1,288.19	\$1,000.00	\$0.00	\$2,000.00	\$0.00
101-1381-51-11-0-2120-56110 GUIDANCE-SUPPLIES	\$1,000.00	\$518.59	\$1,000.00	\$192.85	\$1,000.00	\$263.03	\$1,000.00	\$518.77	\$1,000.00	\$0.00
101-1381-51-11-0-2131-56110 HEALTH-SUPPLIES	\$2,500.00	\$2,464.85	\$2,500.00	\$2,528.77	\$2,500.00	\$2,726.83	\$2,500.00	\$2,253.27	\$3,000.00	\$571.24
101-1381-51-11-0-2220-56110 LIBRARY-SUPPLIES	\$1,500.00	\$1,438.72	\$1,500.00	\$1,281.94	\$1,500.00	\$1,565.67	\$1,500.00	\$3,743.26	\$1,500.00	\$1,260.32
101-1381-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	\$1,500.00	\$1,092.63	\$1,500.00	\$1,427.72	\$1,500.00	\$1,255.00	\$1,500.00	\$699.29	\$2,000.00	\$0.00
101-1381-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES							\$56,500.00	\$43,395.89	\$56,500.00	\$32,189.92
FACILITIES- CUST. SUPPLIES	\$28,000.00	\$25,613.01	\$29,000.00	\$21,978.22	\$29,000.00	\$31,383.41	\$29,000.00	\$25,057.05	\$29,000.00	\$13,577.09
GRAND TOTAL	\$122,000.00	\$117,061.95	\$139,100.00	\$124,923.91	\$161,600.00	\$136,156.33	\$204,230.00	\$144,340.57	\$237,900.00	\$75,751.32
3097 BARRE UNIFIED UNION SCHOOL DISTRICT										
101-3097-01-11-0-2490-56110 EARLY ED ADMIN - SUPPLIES	\$800.00	\$68.45	\$800.00	\$78.28	\$400.00	\$8,280.32	\$550.00	\$107.75	\$1,550.00	\$103.05
101-3097-51-11-0-2212-56110 CURRICULUM - SUPPLIES	\$1,000.00	\$988.50	\$1,000.00	\$2,234.76	\$1,000.00	\$1,727.69	\$25,000.00	\$25,939.65	\$9,000.00	\$0.00
101-3097-51-11-0-2311-56110 BOARD - SUPPLIES	\$500.00	\$936.47	\$500.00	\$832.50	\$500.00	\$0.00	\$8,000.00	\$692.94	\$8,000.00	\$0.00
101-3097-51-11-0-2320-56110 SUPERINTENDENT - SUPPLIES	\$6,000.00	\$6,788.91	\$6,000.00	\$8,062.29	\$6,000.00	\$10,255.04	\$7,100.00	\$3,828.46	\$10,000.00	\$1,301.74
101-3097-51-11-0-2510-56110 BUSINESS OFFICE - SUPPLIES	\$4,000.00	\$4,797.90	\$5,500.00	\$6,297.89	\$5,500.00	\$8,488.47	\$7,500.00	\$6,918.75	\$10,000.00	\$441.17
101-3097-51-11-0-2560-56110 COMMUNICATION SPEC - SUP	-	-	-	-	-	-	\$500.00	\$693.87	\$500.00	\$101.98
101-3097-51-11-0-2570-56110 HUMAN RESOURCES - SUPPLI	-	-	-	-	-	-	\$3,500.00	\$3,889.37	\$3,500.00	\$210.30
101-3097-51-11-0-2610-56130 BUUSD FACILITIES - MAINT SI	-	-	-	-	-	-	\$3,000.00	\$2,554.00	\$3,000.00	\$6.38
101-3097-51-21-0-1201-56110 SPED INSTR - SUPPLIES	\$24,300.00	\$29,666.47	\$20,000.00	\$19,693.18	\$25,750.00	\$18,985.11	\$32,000.00	\$11,345.03	\$38,000.00	\$6,221.18
101-3097-51-21-0-1204-56110 GAP - SUPPLIES	\$2,000.00	\$0.00	\$2,125.00	\$4,433.25	\$1,000.00	\$2,149.49	\$4,000.00	\$2,497.27	\$0.00	\$0.00
101-3097-51-21-0-1205-56110 ACT PROGRAM - SUPPLIES	-	-	-	-	-	-	\$14,000.00	\$4,748.25	\$0.00	\$500.00
101-3097-51-21-0-1206-56110 SEA PROGRAM - SUPPLIES	-	-	-	-	-	-	-	-	\$20,000.00	\$6,805.52
101-3097-51-21-0-2140-56110 SPED PSYCH - SUPPLIES							\$8,000.00	\$3,304.62	\$8,000.00	\$3,960.00
101-3097-51-21-0-2151-56110 SPED SLP - SUPPLIES	\$3,625.00	\$2,474.57	\$4,000.00	\$2,001.09	\$4,375.00	\$9,929.55	\$6,375.00	\$3,146.13	\$10,375.00	\$1,232.40
101-3097-51-21-0-2490-56110 BUUSD SPED - SUPPLIES	\$2,500.00	\$1,089.15	\$4,000.00	\$660.87	\$3,000.00	\$3,652.78	\$1,750.00	\$1,660.07	\$3,250.00	\$401.06
101-3097-51-22-0-1214-56110 ECSE SPED INSTR - SUPPLIES	\$1,450.00	\$875.63	\$600.00	\$557.41	\$2,850.00	\$563.18	\$3,500.00	\$2,172.96	\$6,500.00	\$1,152.49
GRAND TOTAL	\$196,175.00	\$190,361.01	\$212,625.00	\$191,753.65	\$240,975.00	\$231,571.37	\$358,005.00	\$242,896.74	\$398,575.00	\$111,765.68
5002 CENTRAL VERMONT CAREER CENTER										
TECH INSTR - SUPPLIES	\$144,725.00	\$128,905.00	\$132,900.00	\$117,353.00	\$122,300.00	\$109,215.00				
102-5002-31-22-0-1201-56110 CVCC - SPED SUPPLIES							\$650.00	\$284.57	\$800.00	\$101.92
102-5002-31-31-0-1301-56110 CVCC - SUPPLIES							\$57,500.00	\$33,279.50	\$21,000.00	\$3,943.97
102-5002-31-31-0-1302-56110 PRE-TECH - SUPPLIES							\$8,500.00	\$5,146.98	\$14,000.00	\$6,188.42
102-5002-31-31-0-1303-56110 MEDICAL PROF - SUPPLIES							\$5,400.00	\$3,845.91	\$9,500.00	\$7,586.17
102-5002-31-31-0-1304-56110 EMERG SRVC - SUPPLIES							\$6,300.00	\$3,924.79	\$24,000.00	\$9,701.96
102-5002-31-31-0-1305-56110 HUMAN SRVC - SUPPLIES							\$2,350.00	\$501.67	\$0.00	\$0.00

102-5002-31-31-0-1306-56110 COSMO - SUPPLIES							\$14,000.00	\$7,295.60	\$18,500.00	\$7,572.63
102-5002-31-31-0-1307-56110 DIGITAL MEDIA 2 - SUPPLIES							\$5,800.00	\$3,135.55	\$13,000.00	\$6,099.71
102-5002-31-31-0-1308-56110 ELECTRICAL- SUPPLIES							\$13,300.00	\$11,533.15	\$21,000.00	\$8,672.23
102-5002-31-31-0-1309-56110 CULINARY - SUPPLIES							\$20,150.00	\$11,746.15	\$29,000.00	\$13,695.01
102-5002-31-31-0-1310-56110 HVAC - SUPPLIES							\$19,000.00	\$13,947.97	\$24,000.00	\$9,473.42
102-5002-31-31-0-1311-56110 BLDING TRADES- SUPPLIES							\$11,500.00	\$1,357.63	\$29,000.00	\$22,368.98
102-5002-31-31-0-1312-56110 AUTO TECH - SUPPLIES							\$10,500.00	\$7,184.19	\$21,000.00	\$15,172.70
102-5002-31-31-0-1313-56110 COOP ED-SUPPLIES							\$1,500.00	\$317.79	\$1,500.00	\$0.00
102-5002-31-31-0-1314-56110 DIGITAL MEDIA - SUPPLIES							\$9,500.00	\$3,826.51	\$22,000.00	\$12,796.96
102-5002-31-31-0-1315-56110 BAKE SHOP - SUPPLIES							\$15,750.00	\$10,492.35	\$21,000.00	\$11,669.34
102-5002-31-31-0-1316-56110 NAT RESRC - SUPPLIES							\$8,600.00	\$4,664.08	\$14,000.00	\$8,540.93
102-5002-31-31-0-1317-56110 ACA & ASMT - SUPPLIES							\$8,000.00	\$4,787.59	\$14,500.00	\$10,947.14
102-5002-31-31-0-2120-56110 GUIDANCE-SUPPLIES	\$1,200.00	\$995.00	\$1,200.00	\$394.00	\$1,200.00	\$2,177.00	\$1,200.00	\$693.42	\$2,600.00	\$81.52
102-5002-31-31-0-2131-56110 HEALTH - SUPPLIES	\$433.00	\$200.00	\$350.00	\$179.00	\$423.00	\$119.00	\$423.00	\$77.40	\$423.00	\$0.00
102-5002-31-31-0-2220-56110 LIBRARY - SUPPLIES	\$2,817.00	\$1,528.00	\$2,500.00	\$1,521.00	\$2,610.00	\$1,126.00	\$2,610.00	\$1,927.64	\$4,600.00	\$533.77
102-5002-31-31-0-2410-56110 DIRECTOR - SUPPLIES	\$10,000.00	\$13,016.00	\$10,000.00	\$10,022.00	\$1,000.00	\$14,652.00	\$10,000.00	\$8,757.25	\$13,000.00	\$6,335.66
102-5002-31-31-0-2610-56130 FACILITIES - SUPPLIES	\$10,440.00	\$18,050.00	\$17,240.00	\$16,985.00	\$18,158.00	\$18,674.00	\$10,440.00	\$12,321.74	\$12,000.00	\$4,264.68
GRAND TOTAL	\$169,615.00	\$162,694.00	\$164,190.00	\$146,454.00	\$145,691.00	\$145,963.00	\$242,973.00	\$151,049.43	\$330,423.00	\$165,747.12

Special Education Contracted Behavioral/Social Skills Interventionist Services Cost Comparison

WCMH Pods*	GMBC	BUUSD BI
Medicaid eligible students - \$115,008 + \$18,026/BI	Bundled Pkg.-\$395/day * 178	\$33,648 - \$50,648 Range with Salary and Benefits
\$32,402 -This cost reflects a full pod (8 Bis)	\$70,310	
ESY svcs at no charge- billed through medicaid	additional cost for ESY svcs	additional costs for ESY svcs

Other Services Included

Behavior Analyst (BCBA) - Conducts observations, consults with team regularly to review and revise student behavior plan. Reports monthly on each student's improved behaviors specific to the reason for referral including presentation of relevant data, graphs, and written summary report.	Behavior Analyst (BCBA) - Conducts observations, consults with team regularly to review and revise student behavior plan. Reports regularly on each student's improved behaviors specific to the reason for referral including presentation of relevant data, graphs, and written summary report.	Behavior planning/ consultation is done by our special education staff and/or behavior specialists
Case Manager- provides case management, mental health support, coordination of services and supports for students and families	No additional case manager	
Transportation provided at additional cost for students outside of Barre City	Transportation provided at additional cost	
Incentives, staff inservice, team meetings, time study documentation, administrative fees	Incentives, staff inservice, team meetings, time study documentation, administrative fees	

11/5/20