

**BARRE UNIFIED UNION SCHOOL DISTRICT  
BOARD MEETING**

December 17, 2020 at 5:30 p.m.  
Via Google Meet

**Click this link to join the meeting remotely:**

**Meeting ID: [meet.google.com/vxi-arvi-mgb](https://meet.google.com/vxi-arvi-mgb)  
Phone Number: (US)+1 929-777-4801 PIN: 769 689 006#**

**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 or Deletions with Motion to Approve the Agenda
3. Comments for Items Not on the Agenda
  - 3.1. Public Comment
  - 3.2. Student Voice
4. Approval of Minutes
  - 4.1. Meeting Minutes - December 3, 2020
5. Current Business
  - 5.1. Audit Presentation
  - 5.2. CVCC Governance Presentation - Mike Deweese
  - 5.3. SEA Bond - CEN Approval **[ACTION]**
  - 5.4. New Hire **[ACTION]**
  - 5.5. First Reading Notice of Non-Discrimination (A22) **[ACTION]**
  - 5.6. First Reading Employee Unlawful Harassment (B5) **[ACTION]**
  - 5.7. First Reading Electronic Communication Between Employees & Students (B8) **[ACTION]**
  - 5.8. First Reading Prevention of Sexual Harassment as Prohibited by Title IX (C12) **[ACTION]**
  - 5.9. First Reading Homeless Students (C13) **[ACTION]**
  - 5.10. Winooski Valley School Choice **[ACTION]**
  - 5.11. SHS Parent/Student Survey Results
6. Old Business
  - 6.1. FY22 Budget Development Update
  - 6.2. Remote Learning Update
  - 6.3. School Reopening Update
    - 6.3.1. Plan for Returning to School
  - 6.4. Vision, Mission & Strategic Goals
    - 6.4.1. Finalize Design Team
7. Other Business/Round Table
8. Future Agenda Items:
9. Executive Session
  - 9.1. Personnel Matter
10. Adjournment

**Reminder:**

BUUSD Special Board Meetings: January 7, 2021 at 5:30 pm via Google Meet

BUUSD Regular Board Meeting: January 14, 2021 at 5:30 pm via Google Meet

BUUSD Regular Board Meeting: January 28, 2021 at 5:30 pm via Google Meet

**BOARD MEETING NORMS**

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

# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT BOARD MEETING

Via Video Conference – Google Meet  
December 3, 2020 - 5:30 p.m.

### MINUTES

#### BOARD MEMBERS PRESENT:

Paul Malone (BT) - Chair  
Sonya Spaulding (BC) – Vice-Chair  
Victoria Pompei (BT) – Clerk  
Gina Akley (BT)  
Tim Boltin (BC)  
Emel Cambel (BC)  
Giuliano Cecchinelli (BC)  
Alice Farrell (BT)  
Guy Isabelle (At-Large)

#### BOARD MEMBERS ABSENT:

#### ADMINISTRATORS PRESENT:

David Wells, Superintendent  
Mary Ellen Simmons, Assistant Superintendent of Instruction  
Josh Allen, Communications Specialist  
Stacy Anderson, Director of Special Services  
Penny Chamberlin, Director Central Vermont Career Center  
Hayden Coon, BCEMS Principal  
Chris Hennessey, BCEMS Principal  
Carol Marold, Director of Human Resources  
Lauren May, Director of Early Education  
Jennifer Nye, BTMES Principal  
Erica Pearson, BTMES Principal  
Jon Strazza, Assistant Director of Special Services  
Brenda Waterhouse, SHS Principal

#### GUESTS PRESENT:

Ken Christman	Allison Courtemanche	Christine Farnham	Jessica Foster	Karen Fredericks
Jamie Frey	Chelsea Haberek	Brandi Kolling	Prudence Krasofski	Jake Larrabee
Jennifer Luck-Hill	Ben Matthews	Kathleen Matthews	Kellie Mead	Ted Mills
Tim Sanborn	Gage Simpson	Diane Solomon	Megan Spaulding	Jan Trepanier
Rachael Van Vliet	Missy Wiggins			

**As the meeting was held via video conferencing, a roll-call vote was taken for each action item. Each Board Member was individually polled and voted to approve all motions that are listed as unanimously approved.**

#### 1. Call to Order

The Chair, Mr. Malone, called the Thursday, December 3, 2020, Regular meeting to order at 5:37 p.m., which was held via video conference.

#### 2. Additions and/or Deletions to the Agenda

Two meeting date corrections were noted.

On a motion by Mrs. Pompei, seconded by Mr. Isabelle, the Board unanimously voted to approve the Agenda as amended.

#### 3. Public Comment for Items Not on the Agenda

##### 3.1 Public Comment

Parental concern was voiced regarding what is being done to address the issues that are preventing more in-person learning, including staffing, spacing, and transportation. Mr. Wells advised that the Re-opening Team has been working with the transportation coordinator at BTMES, and have also been working with building administrators regarding spacing concerns. An outline for a return

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to in-person instruction has been started. Discussion also included information relating to use of non-classroom space within the school buildings, and research into housing students in other local facilities. It was clarified that the Burlington School system has not moved into a new building and that they are continuing to work on student relocation (due to non-covid related issues at their school). It was also clarified that PE is being held. To clarify another misconception, it was noted that PE is a quarterly class, not all students have PE during this quarter. Discussion also included concerns relating to staffing issues (lack of staff due to open positions and quarantine are two separate issues). All positions within the schools could be filled, but a number of staff could be absent due to quarantine requirements or other issues. The number of staff absent due to quarantine requirements fluctuates and the count was approximately 30 employees prior to Thanksgiving break. The Re-opening Team is considering the ramifications of remote learning, especially with students in the lower grades (K – 4). A parent voiced concern that the children are being failed under the current mode of operation. A parent queried regarding future action steps being taken to assist students with ‘catching up’, stressing concerns over math, ELA, and writing. Mr. Wells advised regarding work of interventionists, professional development, and implementation of instructional adjustments to assist with filling academic gaps. Mr. Malone advised that this has been a very difficult year, with many challenges to accommodate learning under COVID, guidance changing on a regular basis, and staff absences due to quarantine requirements. The Board supports full time in-person instruction, but is obligated to assure that the return to in-person learning be accomplished safely and within State guidelines. A parent (and teacher from another district) advised that switching back and forth between remote/hybrid learning is very challenging, and reported that remote instruction has greatly improved. Appreciation was expressed for the improvements that have been implemented. The Board was reminded that the discussion held under this agenda item, should be taking place under agenda items 6.3 and 7.3. Public Comment is reserved for items not on the agenda.

## **3.2 Student Voice**

Gabe Simpson (SHS student) advised that he does not believe remote learning is working for him; he is not absorbing enough of the learning materials and misses interaction with his friends. Mr. Simpson would like to return to full time in-person learning.

## **4. Approval of Minutes**

### **4.1 Approval of Minutes – November 12, 2020 Regular Meeting**

**On a motion by Mrs. Farrell, seconded by Ms. Cambel, the Board unanimously voted to approve the Minutes of the November 12, 2020 Regular Meeting.**

## **5. Reports to the Board**

### **5.1 Central Office**

A copy of the BUUSD Central Office Newsletter for December 2020 was distributed. There were no questions from the Board.

### **5.2 Building Reports**

#### **5.2.1 Spaulding High School**

The Principal’s Report for December 2020 was distributed. A copy of the SHS Newsletter for November 30, 2020 was also distributed. In response to a query, Mrs. Waterhouse advised that survey results were forwarded to be included in the last Board meeting packet. As they were not included, and may now be considered outdated (the survey was conducted in October), Mrs. Waterhouse will perform another survey and will forward the results to Board Members. The survey will include questions pertaining to remote learning and re-opening for more in-person learning.

As requested by Mr. Malone, Mrs. Spaulding will send her list of budget questions to administrators so that they will have time to prepare for the upcoming Finance Committee meeting.

#### **5.2.2 Central Vermont Career Center**

The CVCC Director’s Report for December 2020 was distributed. Documents titled CVCC Student Recognition (Quarter 1 Awards) and Near Perfect Attendance Quarter 1 were also distributed. In response to a query, Ms. Chamberlin provided clarification regarding remote learning and staff responsibilities.

#### **5.2.3 Barre City Elementary and Middle School**

Mr. Hennessey and Mr. Coon provided a verbal report to the Board which included praise to the new librarian, Jennifer Curtin for her efforts to see that students are able to access library materials, activity pertaining to the Patriots Foundation, masks provided by parent Heather Silk, continued improvement to remote instruction (including a balance of screen time and off-screen time), efforts of the Student Support Team in assisting remote learners, and gratitude to parents and students for their patience and work efforts during this challenging time of remote learning.

#### **5.2.4 Barre Town Middle and Elementary School**

Mrs. Nye and Ms. Pearson provided a verbal report to the Board which included; PCB testing (with an ‘all clear’ result), removal of carpets (with tile replacement), the highlight of the Crops by Kids program, and library access during remote learning.

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## 5.3 Committee Reports

### 5.3.1 Communications Committee

Mrs. Farrell reported that she and Mr. Campos have been working on the videos for recruitment of Design Team Members for the Vision, Mission, and Strategic Planning initiative. Mr. Goodrich attend the next Communications Committee meeting.

The next meeting is Thursday, December 10, 2020 at 5:30 p.m. via video conference.

### 5.3.2 Finance Committee

The next meeting is Tuesday, December 15, 2020 at 5:30 p.m. via video conference.

### 5.3.3 Facilities & Transportation Committee

The next meeting is Monday, December 14, 2020 at 5:30 p.m. via video conference.

### 5.3.4 Policy Committee

The next meeting is Monday, December 21, 2020 at 5:30 p.m. via video conference.

### 5.3.5 Curriculum Committee

Mrs. Pompei reported that discussion at the last meeting included review of assessment data, use of technology in remote instruction, and interventions for students. The next meeting will include discussion of an Equity Audit, an update from the RAB Board, and the plan for transitioning from hybrid/remote instruction, to all in-person instruction.

The Committee met on December 1, 2020. The meeting scheduled for December 22, 2020 has been cancelled.

The next meeting is Tuesday, January 26, 2021 at 5:30 p.m. via video conference.

### 5.3.6 Negotiations Committee

Discussion will be held in Executive Session.

The next meeting date is to be determined.

### 5.3.7 Regional Advisory Board

The next meeting is Monday, December 7, 2020 at 4:00 p.m. via video conference.

## 5.4 Financials

The BUUSD FY21 Expense Report Summary (dated 12/03/20) was distributed. There were no questions from the Board.

## 6. Current Business

### 6.1 Resignations/Retires/New Hires

There were no resignations, retirements, or new hires presented.

### 6.2 FY22 Budget Development

A document titled FY22 BUUSD Budget Development Considerations – December 3, 2020 was distributed.

A copy of a letter from the Vermont Department of Taxes titled ‘Commissioner of Taxes Releases FY2022 Education Yield Letter’ was also distributed. Mrs. Spaulding advised that the draft budget does contain updates, but the changes have not been discussed by the Committee. Mrs. Spaulding advised regarding the Education Yield Letter contained in the Board packet. The Yield, which will most likely result in tax increases, may be changed in the spring of 2021. Mrs. Perreault has been meeting with administrators to assure that they are informed of feedback from the Finance Committee, and has also provided recommendations to administrators. Mrs. Perreault is continues to work on the draft budget. In response to a query regarding elimination of the SRO position at SHS, it was clarified that discussions have been held relating to this matter, and that there are no plans to eliminate SROs at BCEMS or BTMES.

### 6.3 Remote Learning Update

A document titled BUUSD Extended Remote Learning Plan 2020 – 2021 was distributed. Ms. Simmons advised that the Extended Remote Plan was a collaborative effort and thanked all those that were involved in drafting the document. Ms. Simmons provided an overview of the document, advising that it focuses on 5 or 6 areas; communication, learning opportunities, supporting students who struggle (academically and emotionally), identification of grade level priorities, SPED, and equity. It was noted that the minimum hourly expectations for grade groupings includes all instruction (group instruction, independent work and small group instruction). In response to a query, Ms. Simmons provided clarification on the difference between lessons and mini-lessons. The smaller groups of instruction are put in place to address learning gaps. Ms. Simmons advised that essential standards have been identified for each grade level and are vertically aligned (essential standards that students must master prior to moving on to the next grade). Mrs. Farrell advised that based on the assessment results, there are many students who moved forward without learning the essentials (particularly 3<sup>rd</sup> grade students who moved on to 4<sup>th</sup> grade and haven’t mastered certain math skills). Mrs. Farrell is very concerned

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that students are receiving too much new instruction prior to mastering the previous grades' skills. Ms. Simmons advised that the school can provide supports to increase skills to the appropriate grade level. Mr. Wells, Mr. Coon, and Mr. Hennessey provided additional information on how teaching staff identify these students, and that interventions are put in place to assist students with bridging gaps, including specific individual lessons and supports to help students catch up. Mrs. Nye provided an overview of 'a day in the life of' 3<sup>rd</sup> grade students at BTMES. Mr. Hennessey provided an overview of 'a day in the life' of 5<sup>th</sup> grade students at BCEMS, and Mr. Coon advised regarding accommodations made to assist students who are not available during 'regular' hours. It was noted that flexibility is critical at all grade levels. Mrs. Waterhouse advised regarding the SHS schedule, which is being run as close to the regular block schedule as possible, and noted that classes normally held early in the morning (band, chorus, JROTC) are now being held in the afternoon. Attendance levels fluctuate, and are not as high as administrators would like, though there are attendance challenges during non-covid times. Mrs. Waterhouse noted an increase in student engagement under the fully remote model. The fully remote model is providing a more consistent schedule for students (than the hybrid model). Ms. Pearson advised that BTMES middle school attendance is at almost 100% under remote learning. Internet access issues for students and staff are being addressed in several different ways. Ms. Chamberlin provided an overview of a typical day at CVCC, and noted that students are provided with the necessary kits and supplies. Ms. Chamberlin noted that under the fully remote model, the length of the 'school day' has increased (over the hybrid model) because students don't need 'transportation' time.

## 7. Old Business

### 7.1 Second and Final Reading of English Learners Policy (C4)

A copy of the policy was distributed. Mrs. Spaulding advised that she has contacted VSBA regarding her concerns on this policy. VSBA may be revising the Model Policy. It was noted that the Board agreed to remove legal references from policies and Mrs. Gilbert is in the process of updating all policies. This policy will be referred back to the Policy Committee for additional discussion.

### 7.2 Second and Final Reading of Search and Seizure of Students by School Personnel Policy (C21)

A copy of the policy was distributed.

**On a motion by Mrs. Pompei, seconded by Mr. Isabelle, the Board unanimously voted to approve the Second and Final Reading of the Search and Seizure of Students by School Personnel Policy (C21) and agreed to ratify said policy. Mrs. Akley was not present for the vote.**

### 7.3 School Re-opening Update

Mr. Wells reported that the Re-opening Committee is working on a draft of a concrete plan to move to a return to hybrid instruction, and then to transition to in-person learning five days per week, with in-person learning being in compliance with the State guidelines outlined in the Strong and Health Start Guide. The Re-opening Committee will continue to work on these plans, including the addition of dates.

Mr. Isabelle reported that for now, the BUUSD is waiting for the VPA to approve the start of winter sports. It was noted that winter sports practices cannot begin while students are in all-remote instruction. Mr. Wells advised that the State is 'looking' at winter sports, and has paused the start sports indefinitely. This issue is reviewed by the State on a weekly basis.

In response to a query regarding the closure of all BUUSD schools, Mr. Wells provided an overview of the circumstances that led to that decision. Mrs. Spaulding expressed frustration that all schools were closed (rather than individual classrooms or schools). Lauren May advised that within the BUUSD, there are a significant number of staff that work across buildings, or have students in one or more of the other buildings.

A parent addressed the Board advising that they were not present during the discussion held under Public Comment, and expressed concern that the BUUSD made a quick decision to close the schools for a month, which is contrary to State guidance that stresses the importance of in-person learning. There is concern that the closure will encourage students/staff to travel over the December holiday season, and may result in a longer closure. Mr. Wells advised that it is the BUUSD's goal, to return to 5 days a week of in-person learning. Mr. Wells will be presenting a plan at the 12/17/2020 meeting. At this time, it is still anticipated that students will return to in-person learning on 01/04/2021.

A parent queried regarding the number of individuals in each school that has been diagnosed with COVID or is in quarantine. Mr. Wells provided a school by school update (as of 12/01/20) of the number of cases and the number of those in quarantine. It was noted that while in fully remote mode, the BUUSD may not know of additional cases or quarantines because staff and students may still be participating in instruction/learning. The number of staff/students who traveled over the holiday week is unknown. Concern was voiced over the negative impact that remote learning has on the social/emotional well-being of students. In response to a query, it was noted that the BUUSD is reaching out to other large size districts and sharing strategies.

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## 7.4 Vision, Mission & Strategic Goals

In addition to discussion held under Agenda Item 5.3.1, Mrs. Spaulding advised that she had hoped the Board would finalize the Design Team this evening. It is hoped that the Design Team can be finalized at the 12/17/2020 Board Meeting.

## 8. Other Business/Round Table

Mr. Boltin expressed concern that he does not feel a sense of urgency for returning to in-person learning. Remote learning is a significant issue for working parents.

Mrs. Farrell would like students back in the schools, and urged the Re-opening Team not to be overly cautious when planning for a return to hybrid or all in-person learning.

Mrs. Spaulding reiterated Mrs. Farrell's sentiment for a return to in-person learning, advising that she believes the BUUSD is currently being overly cautious. Mrs. Spaulding would like the Re-opening Team to re-examine various ways to increase in-person instruction e.g. (more days, longer days).

Mr. Isabelle reported that there was no good news today, relating to COVID, with Vermont setting a record for the highest number of new positive cases.

Mr. Isabelle congratulated Rob Moran (Varsity Girls Soccer Coach) for being named the Large School Coach of the Year by the Vermont Soccer Coaches Association.

## 9. Future Agenda Items

The next meeting is Thursday, December 17, 2020 at 5:30 p.m. via video conference (Google Meet).

- Governance White Paper – CTE Governance
- Vision, Mission, and Strategic Planning - Design Team
- Policies (First Reads)

## 10. Executive Session as Needed

### 10.1 Collective Bargaining – Labor Relations Agreements

### 10.2 Personnel Matter

Items proposed for discussion in Executive Session include Collective Bargaining (Labor Relations Agreements, and a Personnel Matter.

**On a motion by Mr. Isabelle, seconded by Mrs. Farrell, the Board unanimously agreed to find that premature general public knowledge of an item proposed for discussion, specifically, Labor Relations Agreements, would clearly place the Barre Unified Union School District at a substantial disadvantage should the discussion be public.**

**On a motion by Ms. Cambel, seconded by Mrs. Pompei, the Board unanimously voted to enter into Executive Session, with Mrs. Marold (for agenda item 10.1 only), and Mr. Wells (for both agenda items) in attendance, at 8:13 p.m. under the provisions of 1 VSA section 313 to discuss the items proposed for discussion.**

The remaining information was provided by the Board Clerk.

**On a motion by Ms. Cambel, seconded by Mr. Cecchinelli, the Board unanimously voted to exit Executive Session at 9:04 p.m.**

**On a motion by Mrs. Akley, seconded by Ms. Cambel, the Board voted 6 to 3 to ratify the Master Teacher Agreement. Mrs. Akley, Ms. Cambel, Mr. Cecchinelli, Mrs. Farrell, Mr. Isabelle, and Mrs. Pompei voted for the motion. Mr. Boltin, Mr. Malone, and Mrs. Spaulding voted against the motion.**

Mrs. Akley was designated to be the Board spokesperson to the press for matters relating to the most recent Labor Relations Agreement.

## 11. Adjournment

**On a motion by Mrs. Spaulding, seconded by Mrs. Farrell, the Board unanimously voted to adjourn at 9:07 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
<b>TOTAL</b>	<b>\$1,805,438</b>

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**

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**BARRE UNIFIED UNION SCHOOL DISTRICT #97**

**JUNE 30, 2020**

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

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

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

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>
<b>Expenses</b>	
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>
<b>Total Expenses</b>	<b><u>57,192,614</u></b>
<b>Program Revenues</b>	
Grants and Contributions	22,049,281
Charges for Services	1,636,203
Other	<u>401,116</u>
<b>Total Program Revenues</b>	<b><u>24,086,600</u></b>
<b>General Revenues</b>	
Education Spending Grant	32,689,276
Interest income	<u>146,370</u>
<b>Total General Revenues</b>	<b><u>32,835,646</u></b>
<b>Total Revenues</b>	<b><u>56,922,246</u></b>
<b>Change in Net Position</b>	<b>\$ <u>(270,368)</u></b>

**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)

	<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>	
<b>ASSETS:</b>				
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>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred pension expense	<u>481,415</u>	<u>-</u>	<u>481,415</u>	<u>-</u>
<b>LIABILITIES:</b>				
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)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Totals	Spaulding High School Foundation, LTD.
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Deferred pension credits	213,331	-	213,331	-
Unavailable grants	8,982	-	8,982	-
Total deferred inflows of resources	<u>222,313</u>	<u>-</u>	<u>222,313</u>	<u>-</u>
<b>NET POSITION:</b>				
Net investment in capital assets	11,535,276	-	11,535,276	-
Restricted	2,134,848	-	2,134,848	11,075
Unrestricted	<u>(1,243,782)</u>	<u>75,710</u>	<u>(1,168,072)</u>	<u>-</u>
Total net position	\$ <u>12,426,342</u>	\$ <u>75,710</u>	\$ <u>12,502,052</u>	\$ <u>11,075</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 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>
<b>ASSETS</b>								
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	<u>-</u>	<u>181,475</u>	<u>364,652</u>	<u>145,775</u>	<u>75,108</u>	<u>292,549</u>	<u>957,962</u>	<u>2,017,521</u>
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>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
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>
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
Unavailable grants	<u>524</u>	<u>-</u>	<u>8,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,982</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 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>
<b>FUND EQUITY:</b>								
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	\$	<u>12,426,342</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 1 of 3)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Afterschool Program Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
<b>REVENUES:</b>								
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>
<b>EXPENDITURES:</b>								
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)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Afterschool Program Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
<b>EXPENDITURES</b>								
<b>(CONTINUED):</b>								
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>
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds from long-term debt	-	-	-	-	-	224,114	-	224,114
Insurance recovery	71,039	-	-	-	-	-	-	71,039
Transfers in (out)	203,372	(169,938)	(33,434)	-	-	-	-	-
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 <u>Basis</u> )	Variance Over (Under)
<b>REVENUES:</b>			
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>
<b>EXPENDITURES:</b>			
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 Basis) <u>        </u>	Variance Over (Under) <u>        </u>
<b>EXPENDITURES (CONTINUED):</b>			
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
<b>OTHER FINANCING SOURCES (USES):</b>			
Insurance recovery	-	71,039	71,039
Transfers in (out), net	-	<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)
<b>REVENUES:</b>			
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>
<b>EXPENDITURES:</b>			
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>
<b>EXCESS OF REVENUES OR (EXPENDITURES)</b>	169,938	206,938	37,000
<b>OTHER FINANCING SOURCES (USES):</b>			
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>
<b>NET CHANGE IN FUND BALANCE</b>	\$ <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>
<b>ASSETS:</b>			
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>
<b>LIABILITIES:</b>			
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>
<b>NET POSITION:</b>			
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>
<b>OPERATING REVENUES:</b>			
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>
<b>OPERATING EXPENSES:</b>			
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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
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	<u>(39,726)</u>	<u>-</u>	<u>(39,726)</u>
Net cash provided (used) by operating activities	<u>16,407</u>	<u>(43,101)</u>	<u>(26,694)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Increase (decrease) in balance due to/from the General Fund	<u>(16,407)</u>	<u>43,101</u>	<u>26,694</u>
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>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
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**

	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 297,422
Due from other funds	<u>650</u>
Total assets	<u>298,072</u>
<b>LIABILITIES:</b>	
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 12<sup>th</sup> 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 <u>June 30, 2019</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2020</u>
<b>Governmental activities -</b>				
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):**

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2020</u>
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:

	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
<b>Governmental funds -</b>		
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	957,962	-
	<u>2,017,521</u>	<u>2,049,816</u>
<b>Proprietary funds -</b>		
Adult Education Fund	72,593	-
Building Trades Fund	-	40,948
	<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>
<b>Fiduciary funds -</b>		
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>
<b>Governmental funds -</b>		
General Fund	\$ 203,372	\$ -
Central Vermont Career Center Fund	-	169,938
Grant Funds	-	33,434
	<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>
<b>Governmental activities -</b>					
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.		<u>224,114</u>
	\$	<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>
<b>Governmental activities -</b>					
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%	-	<u>224,114</u>	-	<u>224,114</u>	-
	<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-bchalf payments -		
VSTRS pension	(5,787,422)	(5,787,422)
VSTRS OPEB	<u>(1,807,735)</u>	<u>(1,807,735)</u>
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
		Fund Balance
<u>Old Entity</u>	<u>Old Entity Fund Name</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	<u>(478,333)</u>
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	<u>143,880</u>
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	<u>333,178</u>
BTSD	Food Service Fund	10,868
SHS/CVCC	Food Service Fund	(22,055)
	Reclassification from Grant Funds	6,168
	Total District Food Service Fund	<u>(5,019)</u>
	Reclassification from Grant Funds	104,209
	Total District Afterschool Program Fund	<u>104,209</u>
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	<u>317,573</u>
BCSD	Tax Stabilization Fund	353,845
BTSD	Tax Stabilization Fund	41,315
SHS/CVCC	Tax Stabilization Fund	562,803
	Total District Tax Stabilization Fund	<u>957,963</u>

**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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 120,273	\$ 102,567	\$ 65,976	\$ 79,571	\$ 79,981	\$ 73,669
Contributions in relation to the contractually required contribution	<u>120,273</u>	<u>102,567</u>	<u>65,976</u>	<u>79,571</u>	<u>79,981</u>	<u>73,669</u>
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

DRAFT

**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  
██████, 2020

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

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Agriculture:</b>				
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
<b>U.S. Department of Education:</b>				
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.

# RE-ENVISIONING CENTRAL VERMONT CAREER CENTER: THE GOVERNANCE VARIABLE

**Submitted to:**  
**Barre Unified Union School District Board**  
**CVCC Regional Advisory Board**  
**CVCC Director Penny Chamberlin**

***Presented:***

CVCC Regional Advisory Board: December 7, 2020  
Barre Unified Union School District Board: December 17, 2020

*Michael R. Dewese, Ed.D.*  
*Branch Schoolhouse Consulting, LLC*



*Disclaimer: this work product represents an informational perspective on the Central Vermont Career Center and its contextual governance condition and options. It does not constitute legal advice. Interested parties are advised to consult legal counsel before taking actions.*

## Vermont Policy on Career Technical Education

16 V.S.A. §1521 outlines Vermont's policy on career technical education:

*(a) It is the policy of the State of Vermont that all Vermonters should receive educational services that enable them to master the skills essential for further education and training or for successful entry into or advancement in the workplace.*

*(b) It is further the policy of the State of Vermont that Vermont's career technical education system shall be based on clear standards for student performance and career technical education program performance and that achievement of these standards shall be measured on a regular and ongoing basis.*

### CVCC Re-Envisioned

For over a half century, the Central Vermont Career Center (formerly the Barre Regional Vocational Technical Center), in honoring the state's policy, has responsibly delivered valuable educational and training opportunities to its service region. CVCC is endeavoring to position itself for a progressive and purposeful future as it continues to serve the region's career technical education needs. The following tenets capture CVCC's philosophical intent:

*CTE graduates and the careers they enter are of the highest importance to Central Vermont: the education we offer must reflect their value to our community.*

*Our policy of continuous improvement maximizes our effectiveness as educators: our continued self-assessment and reflection ensures we are utilizing current best practices.*

*Investments in our students will be returned many fold in the economic and social benefits to our businesses, families and towns.*

*Education must remain relevant to industry: a modern facility ensures a seamless transition from school to work. Professional development keeps pace with technological and methodological state of the art procedures.*

*We are committed to guaranteeing a prosperous future for Central Vermont by anticipating and meeting the educational demands of our evolving community.*

*Our dedication to excellence in education demands that we review our structure and organization and work towards the highest efficiencies possible in delivering career and technical education.*

## A Broad View of School Governance

Governance is central to effective organizations. Governance is defined as the action, manner, or system of governing. Governance refers to the entity that has control and authority of an organization, and the methods by which authorized people exercise [organizational] controls.<sup>1</sup>

The International Federation of Accountants asserts that, “*public sector governance is concerned with structures and processes for decision making, accountability, control and behavior at the top of organizations.*”<sup>2</sup> The Wallace Foundation suggests that governance creates a “*framework through which high-quality leadership is exercised throughout the educational system.*”<sup>3</sup>

The stewards of Vermont’s public schools organize as representational school boards. The vast majority of school board members are elected to their positions. Their roles, responsibilities and authority are informed by laws, state rules and informed best practices. Effective school boards involve themselves with regulations, organizational stewardship and management oversight. Effective school boards are governing boards, not management boards.

School boards routinely juggle three broadly distinctive responsibilities which frequently overlap:

1. *A representative role* which is community-centric. In the case of CVCC, the notion of “community,” by definition, is its entire service region;
2. *An instrumental role* as it deals with statutory and regulatory obligations. Across Vermont, it is increasingly the norm for boards to serve grades PK-12. The

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<sup>1</sup> “Governance.” *Merriam-Webster.com Dictionary*, Merriam-Webster, <https://www.merriam-webster.com/dictionary/governance>. Accessed 26 Oct. 2020.

<sup>2</sup> Loft, Anne and Christopher Humphrey. “In pursuit of global regulation: Changing governance and accountability structures at the International Federation of Accountants (IFAC); 2006. *Accounting Auditing and Accountability Journal*, 19(April): 428-451. DOI: [10.1108/09513570610670361](https://doi.org/10.1108/09513570610670361)

<sup>3</sup> Plecki, et al. “Improving Governance: Redefining and Improving School District Governance.” The Center for the Study of Teaching and Policy, University of Washington; 2006. <https://www.wallacefoundation.org/knowledge-center/Documents/5-Redefining-and-Improving-School.pdf>

dozen boards which have additional responsibilities for governing a regional technical center, despite being elected locally by voters of the local PK-12 constituency, have significant other governing burdens requiring knowledge of unique laws and regulations affecting technical education and the complexities of career and technical education; and,

3. *A fiduciary role* as it oversees the financial health and long-term stability of the district. The long-term financial stability of a technical center differs from grades PreK-12 system in that CTE centers need to run like businesses and align with industry at all levels.

Vermont's Agency of Education outlines below the responsibilities of school boards.<sup>4</sup>

### **School Boards**

#### ***Purpose: Governance***

The school board:

- Engages the community to establish the mission and vision for the district
- Uses the mission to guide decision-making
- Sets performance goals for the district
- Establishes local policies aligned across the supervisory union/supervisory district consistent with the minimum standards established by the State Board of Education
- Employs and supervises the superintendent (sole direct-employee of the Board)
- Holds the superintendent accountable for developing a strategy and education work plan to achieve district or SU goals
- Negotiates contracts with employees

School boards are accountable to voters, and are subject to the laws, rules, and regulations of the State.

#### ***Sample Indicators of Success:***

The school board:

- Approves and monitors implementation of the district education plan and relevant performance indicators
- Approves proposed budget and submit to voters
- Monitors operations against the budget
- Reviews and updates policies on a routine basis to reflect changing statutory and regulatory context, and evolving system's priorities
- Determines capital project priorities
- Reviews and provides feedback to Superintendent on an annual basis
- Maintains a strong focus on outcomes and indicators of performance, as evidenced in meeting agendas and minutes
- Approves school continuous improvement plans, and reviews regular performance reports as provided by Superintendent
- Meetings are typically well organized and efficiently run

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<sup>4</sup> <https://education.vermont.gov/sites/aoe/files/documents/edu-governance-guidance-roles-responsibilities-school-systems.pdf>

## **Brief Historical Context for Vermont's Career Centers**

To appreciate the roots of Vermont's technical centers' governance structures, an historical orientation is helpful. Through the first half of the twentieth century, Vermont had an abundance of small and aging town high schools. "Vocational education," to the extent that it existed in Vermont high schools, was relegated at best to departmental status.

By the early 1960's, the US was fully engaged in a "space war" with the Soviet Union. This environment spurred a national movement to modernize our nation's educational curricula and facilities, most notably in the areas of mathematics, science and technology.

Part of Vermont's response was a general theme of modernizing and centralizing school facilities. An era of newly constructed union high schools began.

The federal Vocational Education Act of 1963 (renewed in 1968) provided targeted grants, including construction grants for secondary schools' vocational training and concurrently, adult education training locations. The state's regional high school level vocational training regions were defined with students' and adult learners' access in mind; new (or expanded) vocational centers were sited so that students' homes would be reasonably proximate (measured in miles and travel time) to a regional center. It was common to co-locate vocational centers with a host high school. Over the ensuing decades, Vermont's career and technical training programming continued its metamorphosis from "department" status at high schools to becoming schools in their own right.

# Contemporary Vermont Technical Center Governance Options

Current Vermont law requires the governance of Vermont’s technical centers to be one of two structures (16 VSA §1571):

- 1) **“Regional Career Technical Center School District”** (also known as “regional CTE center school district”). These are districts that singularly maintain a regional career technical center under a governance structure approved by electorate of the served region. A minority of Vermont’s technical centers currently fall under this structure.
- 2) **“School District.”** These are districts that also maintain a high school. A majority of Vermont’s technical centers currently fall under this structure

## Central Vermont Career Center

Since its inception in 1969-1970, the Central Vermont Career Center (formerly the Barre Regional Vocational Technical Center) has been co-located with Spaulding High School; the majority of its current operations remain at the Ayers Street campus in Barre. It has been governed by the board governing Spaulding High School, now the Barre Unified Union School District board. As such, its governance structure falls under the “school district” form.

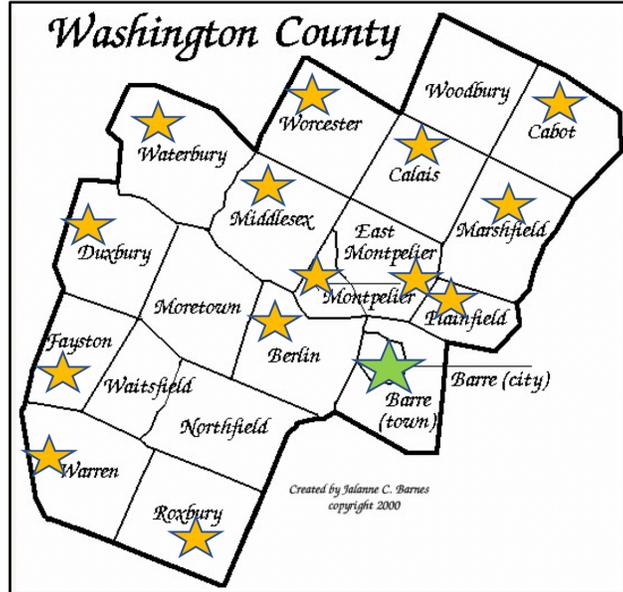
A Vermont State Board of Education rule assigns a service region to each technical center. Rule 2374(1) defines Barre’s technical center service region:

- A. *Barre Regional Vocational Technical Center: Spaulding UHSD # 41, Barre City, Barre Town, Twinfield USD # 33, Marshfield, Plainfield, Harwood UHSD # 19, Duxbury, Fayston, Warren, Waterbury, UHSD # 32, Berlin, Calais, East Montpelier, Middlesex, Worcester, Cabot High School, Montpelier High School<sup>5</sup>.*

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<sup>5</sup> By rule, the Town of Roxbury falls within the Randolph service region, although with a recent Act 46 consolidation Roxbury is now part of the Montpelier Roxbury School District which falls within the Central Vermont service region. Until formalized differently, the Agency considers Roxbury students a part of both Barre and Randolph regions.

Figure 1. Central Vermont Career Center Service Region.



The Central Vermont Career Center, like all technical centers governed by high school boards, has established a regional advisory board (RAB). Membership of centers' RABs is outlined in 16 VSA §1542.

RAB Membership Categories	Current CVCC RAB Membership <sup>6</sup>
Representatives of each high school in the region	(Spaulding), Board Members: Alice Ferrell, Tim Boltin & Guiliano Cecchinelli (Twinfield), Mark Mooney, Principal; Janna Osman Board Member (Cabot), Sharon O'Connor, Board Member; Rebecca Tatistcheff, Principal (Harwood), Laurie Greenburg, Harwood Principal; Meghan McDonough, Principal; Michael Woods, Harwood Sped Director (U-#32), Flor Diaz-Smith, Board Member; Steven Dellinger-Pate, Principal (Montpelier) Renee Devore, Principal; Matt McLane, Flexible Pathways Coordinator
Superintendent or his or her designee of each supervisory union within the center's service region;	(Barre UUSD): D. Wells (Caledonia Central): M. Tucker (Harwood UUSD): B. Nease (Washington Central UUSD): B. Olkowski (Montpelier Roxbury SD): L. Bonesteel

<sup>6</sup> CVCC Director, Penny Chamberlin, serves the RAB ex-officio

From non-high school districts within the region	<i>Not applicable</i>
Comprehensive high school representatives	<i>Not applicable</i>
RAB appointees from business and industry	Jeff Norway, Norway Electric Judy Bourbeau, VT Department of Labor Ian Arnold, Northfield Savings Bank

State Board Rule 2375(4) *et seq.* prescribes the RAB shall meet at least four times each school year. Its function is to review CVCC’s technical education programs and services and make written recommendations to the BUUSD board concerning:

- The quality of services and programs for secondary and adult students
- The alignment of programs and services to available jobs
- The reasonableness of fees set for rental of facilities and equipment
- The appropriateness of the budget for operation the programs
- The success of the programs in serving all parts of the region, and
- The adequacy of the provision to each student, beginning in grade nine, of appropriate career counseling and technical education information.

## **Considerations of the Two Governance Structures for CVCC**

As noted, two structures for the governance of Vermont’s CTE centers exist. CVCC has been governed since its inception under the host high *school board* version, which thereafter changed to a host district board effective July 1, 2019, when the three former Barre Supervisory Union districts merged into the Barre Unified Union School District (now governed by a single board). Moving CVCC’s governance to the less common *regional career technical center school district* structure, while an option under state law for the past two decades, has not to date been considered.

CVCC is considering an array of current challenges to deliver on its promise to provide world class technical and career education to constituents in its service region. Given well documented limitations with its current aging and undersized facilities, CVCC’s leadership is exploring its prospects for new and (or) renovated facilities. Inherent with such explorations must be attendant governance considerations. As deliberations

continue, following are governance variables that deserve to be included in planning conversations.

- CVCC continues to be satisfactorily governed by the Barre Unified Union School District board. Considerations of an alternate governance structure are not driven by concerns over inadequacies with current governance. Rather, alternate governance considerations should focus on whether prospective governance changes could further advance the quality of programs and services delivered by CVCC to its constituents.
- The Barre Unified Union School District oversees what had only recently been three separate school districts (and a supervisory union). The previous governance structure that oversaw CVCC was the Spaulding Union High School District, with approximately 850 students.<sup>7</sup> The BUUSD board now governs the merged district with approximately 2,450 students.<sup>8</sup>
- Governance of Vermont’s CTE centers requires some unique governance requirements. Only twelve other boards govern CTE centers through the traditional district school board structure. Examples of specialized CTE governance functions include CTE funding, laws, state policy and inter-agency relations that most boards serving only preK-12 students do not need to be versed in. These twelve school boards, including BUUSD, have additional governance responsibilities with oversight of their respective regional centers.
- A board governing a CTE center in the more common *school board* structure must, by definition, be stewards of the region’s interests and needs. While expressly elected to a local board and accountable to local voters, board members governing CTE centers have the burden of being the public representatives overseeing the *region’s* needs and interests for the CTE center. While it’s not uncommon for the host high school to represent a significant portion of the CTE center’s enrollment, all other enrolled CTE students come from outside the boundaries of the local district and they, their parents and their communities have only indirect influence over matters of policy, budget, programming and leadership affecting them.
- The BUUSD board, like other school district boards with CTE centers, relies on the recommendations proffered by its Regional Advisory Board. Recommendations by the RAB are advisory. RABs serve as the intermediaries between their respective regions and the local school district boards overseeing regional CTE centers. By Rule, RABs are only required to meet less than a handful of times per school year. Regional Advisory Boards are enhanced or diminished by the continuity and caliber of their members, the interest and level

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<sup>7</sup> This student count is not inclusive of CVCC’s enrollment from other districts in the region.

<sup>8</sup> Ibid.

of participation of their members and their individuals' skills relative to being true representatives of their respective constituencies. School boards governing CTE centers do not control the appointment of RAB members and over time are subject to any ebbs and flows with the overall caliber of their RAB.

- CVCC's service region represents a considerable footprint encompassing sixteen towns, six high schools and five supervisory unions/districts. CVCC's current home is in Barre, which is not centrally situated in the region. This current siting of CVCC places additional burdens on BUUSD due to its distance from some parts of the region and its responsibility in serving as a regional steward.
- CVCC could relocate its operations to another community within its region while remaining under the auspices of the BUUSD board. Such could comport with the state's requirements, but the obvious awkwardness of BUUSD governing a school outside of its district boundaries would be unique and pose added governance challenges.
- Should CVCC relocate its operations to a community beyond BUUSD, there is no specified legal mechanism to have a then more proximate school board assume governance responsibilities. It should not be assumed this cannot happen, only that no express State Board Rule anticipates this scenario. (A remote parallel example is the construct of supervisory union boundary adjustments, which involves the Secretary's studying the pros and cons of re-assigning a school district to another supervisory union and thereafter executed by the State Board.) Noteworthy is that the Secretary has some limited powers to waive State Board Rules that may be unnecessarily constraining, and he could be asked to consider specific proposals addressing this potentiality.
- The insertion of Regional Advisory Boards into school board governance structures is intentional and (when effective) serve as bridges between the region and the local host governing boards. It is an additional bureaucratic layer that can give regional voice to a local board charged with locally making governance choices that affect the region. The alternate governance structure (*regional career technical center school district*) offers a more direct link between the governing board and its regional constituency, without the need for an intermediary board. *Regional career technical center school* districts offer the advantage of direct governance representation.
- Vermont is now in a "post Act 46 era." Whether through local decision or state intervention, consolidations have now occurred. Affected districts continue to adjust and adapt to their new-to-them district arrangements. During the execution of Act 46, the overall number of Vermont districts declined. The prospect of CVCC moving from a *school district* governance model to a *regional career technical center school district* structure would result in adding a district to the state's count potentially running counter to the general philosophy of Act

46. However, the relevant statutes remain in place allowing for an alternative career center governance structure; hence it is not considered contrary to the state's interests for CVCC (or other centers') governance structure(s) to change.

- Should CVCC move to a Regional Career Technical Center School District, its governance relationship with BUUSD would cease. In this arrangement, BUUSD would become a regional member of the regional district, but not “the” governing district. As such, it’s influence would become shared with others in the region.
- An assessment of the BUUSD board’s “bandwidth” deserves to be part of a prospective governance conversation. BUUSD is in the early phases of its reorganizing itself in the post-Act 46 era. Every newly merged board across Vermont has its own challenges; would the BUUSD board have the capacity to dedicate necessary energy to its preK-12 merger *and* overseeing an updated vision with a new and/or renovated CVCC facility?
- While political interests (including representational concerns) are central to any governance conversation, fiscal considerations ought also be considered. CVCC has a tradition of paying various indirect costs to support the high school facilities and shared costs through a BUUSD local assessment. These expenses incurred by CVCC are recovered through its tuition rate charged to sending districts. The FY’21 revenue stream from CVCC to the Barre Unified Union School District is approximately \$561,000. If CVCC were to completely vacate its Ayers Street operations, the BUUSD would gain square footage (41,000 sq. ft.) formerly used by CVCC for other district uses, and would concurrently lose these revenues.

*An important caveat deserves attention.*

*Federal grants in the 1960’s served to help underwrite the initial construction of the (then) Barre Regional Vocational Technical Center. Further financial support, potentially involving state and federal funds were afforded to further develop the Center. Research will be necessary to determine whether any funds would be expected to be refunded (“clawed back”) should CVCC partly or fully vacate the Ayers Street campus. Noteworthy is that no “original” Vermont regional center has relocated its operations, so no precedent has been established.*

## Perspectives of Vermont's Three Regional Career Technical Center School Districts

Over the past two decades, the alternate structure of regional career technical center school district has been permitted under Vermont law. To date, three districts have exercised this option:

- 1) Patricia A. Hannaford Career Center School District (Middlebury);
- 2) Southwest VT Regional Technical Center School District (Bennington); and,
- 3) River Valley Technical Center School District (Springfield).

Each of the districts' Superintendent/Directors was polled about how their alternate governance structure was serving their respective centers and districts. Two responded, both positively. Their most common challenge noted by the Agency of Education was how best to effectively communicate with all citizens across their regions.

Each offers its own unique backstory, with lessons to avoid or replicate. The formal plans used to create each of these three regional technical career center districts may be informative, as would more in-depth consultation with each.

### CVCC: Changing to a Regional Technical Center School District

16 VSA §1572(a) outlines the process to plan for the potential alternative form of a technical center's governance *from* school district *to* regional technical center school district. The process is begun when at least *two* of the following groups formally establish a planning committee:

- the school board of a school district that operates a regional CTE center (or all the school boards that operate a comprehensive high school that have been designated as the regional CTE center<sup>9</sup>); [*This would be the BUUSD board.*] Or,
- the majority of the school boards of the other school districts in the CTE center region; [*This would require at least three of the five boards*]; or,

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<sup>9</sup> An alternative for this option is all the school boards that operate a comprehensive high school that have been designated as the regional CTE center; however, none exists.

- an entity that performs workforce development activities pursuant to 10 V.S.A. § 542 in a CTE center region.
- The planning committee shall consist of representatives of the school district that operates a regional CTE center, the school districts that send students to the regional CTE center, regional employers, and residents of the CTE center region. *[Per the Department of Labor, the Central Vermont Economic Development Corporation serves workforce development activities for the Barre region.]*

Once established, the planning committee may determine that:

- No change to the governance structure is needed; or,
- It may prepare a report in the form of an agreement among the school districts that are located in the CTE center region
- Proposed bylaws.
- A plan for transition from the existing governance structure.
- The disposition of the existing CTE center land and facilities.
- How existing collective bargaining agreements and employee contracts will be addressed.
- Transportation to be provided.

The report shall describe:

- The makeup of the governing board.<sup>10</sup>
- The term of office of the board members and other officers, how other officers are selected, and how board members will be replaced when a vacancy occurs.
- The date on which the proposal will be submitted to the voters and whether the votes will be commingled.
- A process for amending or dissolving the governance structure.
- Any other matter which the committee considers pertinent

Upon completing a plan, the following steps are then required:

- Supply the plan to the Secretary of Education for comment, support and advancement to the State Board of Education;
- Approval by the State Board of Education;
- An affirmative vote of the region;

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<sup>10</sup> At least 60 percent of the board members shall be elected by direct vote of the voters, or chosen from member school district boards by the member school district boards, or a combination of the two. If the board is to have additional members, who may constitute up to 40 percent of the board, the additional members shall be appointed by the elected and chosen members from member school district boards for the purpose of acquiring expertise in areas they consider desirable. The appointed members may be selected from nominations submitted by the entity that performs workforce development activities pursuant to 10 V.S.A. § 542 or other workforce organizations, or may be chosen without nomination by an organization. Notwithstanding any provision of law to the contrary, a resident of an unorganized town, grant, or gore that sits within the regional CTE center school district who is otherwise eligible to vote under 17 V.S.A. § 2121 may vote for the board members and may be elected to or appointed as a member of the governing board.

- Recognition of the affirmative vote and advancement to the Secretary of State for certification;
- The alternative governance board assumes its duties and cooperates with expiring board on transitional details;
- Hold required school district meetings;
- Establish an initial budget; and,
- Initiate the process for incurring debt.

## **An Approach to Advance the Conversation**

There are two governance options available to CVCC. Not engaging in the conversation over which is desirable results in the “default option” of the status quo. Engaging in the conversation could result in an informed decision to retain the existing structure or undertake a study to test the alternate structure.

There are three invested entities that could inform or even set the direction about whether to undertake a study; two are lawfully required to launch a study. They are:

- The BUUSD board;
- The school boards within the region;
- The region’s workforce investment entity.

Helpful is that three such studies have successfully taken place elsewhere in Vermont. Each can offer lessons and ideas, avoiding the sense of having to pioneer such a study.

Collectively or separately, with consideration of the CVCC vision statement, input from state and industry representatives on regional workforce development needs and an overview of the CVCC visioning work now underway, all three entities should assess which of the two available governance structures is better positioned to serve the needs of CVCC as it evolves in serving the future needs of the region.

*-end-*

# Re-Envisioning CVCC: The Governance Variable



# **ROOTS OF VOCATIONAL TECHNICAL EDUCATION IN BARRE**

- **Sputnik > Space War > US investment in math/science/technology**
- **1960's Investment in VT education infrastructure**
- **1968-69: Voc Ed as a department at the new Spaulding High School**
- **1969-70: opening of Barre Vocational Technical Center ... co-located at Ayers Street Campus**

# 1970

## 1970 MARKS OPENING OF REGIONAL VOCATIONAL TECHNICAL CENTER 15 COURSES OFFERED



The Barre Regional Vocational-Technical Center begins to take shape as the steel framework appears.

The architect's drawing shows the final design of the new wing.



## The Vocational-Technical Center Opens

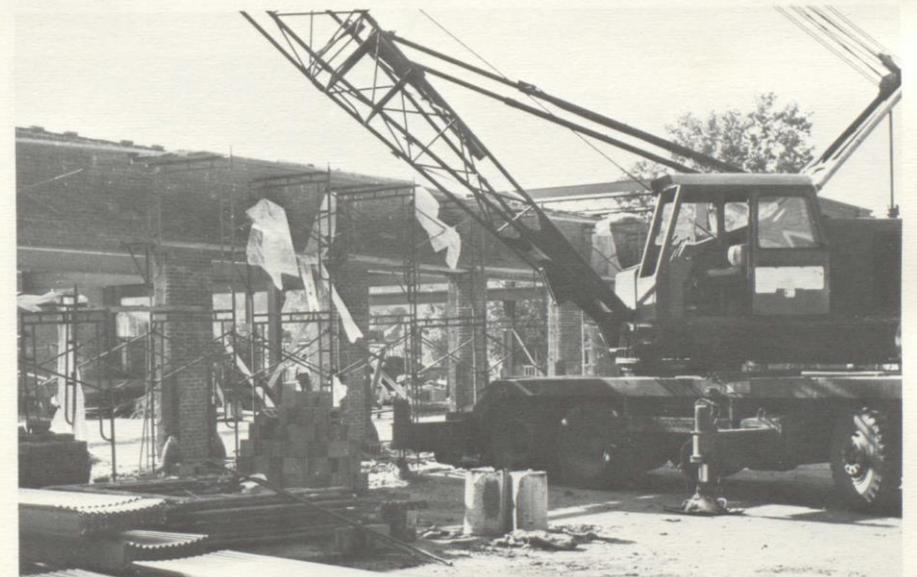
This year the doors of the million-dollar Regional Vocational-Technical Center swung open for students. In the fall we were excited by our first look at the addition to the existing Spaulding High School. This entire wing was constructed with state and federal funds at no direct cost to the city of Barre.

When adults visited the new building during a special open house, we heard comments like, "Now we know what a really comprehensive school looks like," and "There's no better place to spend a million dollars than on a school like this."

Visitors could readily see where a million dollars was spent — rows and rows of technical equipment in the electronics department, printing presses and similar equipment in the printing and graphics division, plumbing and heating equipment, along with sheet metal training equipment in the building trades division, professional hotel and restaurant equipment in the food trades laboratory, the extensive health occupations center, the highly mechanized automotive mechanics shop, and of course, the miniature stone shed.

We are proud of the several firsts in the Vocational-Technical Center — the stone trades course is the first one of its kind in the entire United States, while the diversified occupations program is the first in Vermont. And we must mention the first school store at Spaulding, operated by students in the distributive education program.

Brick by brick the new Vocational-Technical Center becomes a reality.





# STATE OF VERMONT POLICY ON CTE

16 V.S.A. §1521 outlines Vermont's policy on career technical education:

(a) *It is the policy of the State of Vermont that **all Vermonters** should receive educational services that enable them to **master the skills essential for further education and training or for successful entry into or advancement in the workplace.***

(b) *It is further the policy of the State of Vermont that Vermont's career technical education system shall be based on **clear standards for student performance and career technical education program performance** and that achievement of these standards shall be measured on a regular and ongoing basis.*

# **CVCC RE-ENVISIONED**

- ***CTE graduates and the careers they enter are of the highest importance to Central Vermont: the education we offer must reflect their value to our community.***
- ***Our policy of continuous improvement maximizes our effectiveness as educators: our continued self-assessment and reflection ensures we are utilizing current best practices.***
- ***Investments in our students will be returned many fold in the economic and social benefits to our businesses, families and towns.***
- ***Education must remain relevant to industry: a modern facility ensures a seamless transition from school to work. Professional development keeps pace with technological and methodological state of the art procedures.***
- ***We are committed to guaranteeing a prosperous future for Central Vermont by anticipating and meeting the educational demands of our evolving community.***
- ***Our dedication to excellence in education demands that we review our structure and organization and work towards the highest efficiencies possible in delivering career and technical education.***

# GOVERNANCE

- **Central to effective organizations**
- **Defined as the *action, manner, or system of governing***
- **Refers to the entity that has *control and authority of an organization, and the methods by which authorized people exercise [organizational] controls.***
- **“*public sector governance is concerned with structures and processes for decision making, accountability, control and behavior at the top of organizations*”**
- **“*framework through which high-quality leadership is exercised throughout the educational system*”**

# **SCHOOL BOARDS AS STEWARDS**

## **Representational**

**Roles, responsibilities and authority are informed by laws, state rules and informed best practices**

**Busy with regulations, organizational stewardship and management oversight**

**Effective school boards are governing boards, not management boards**

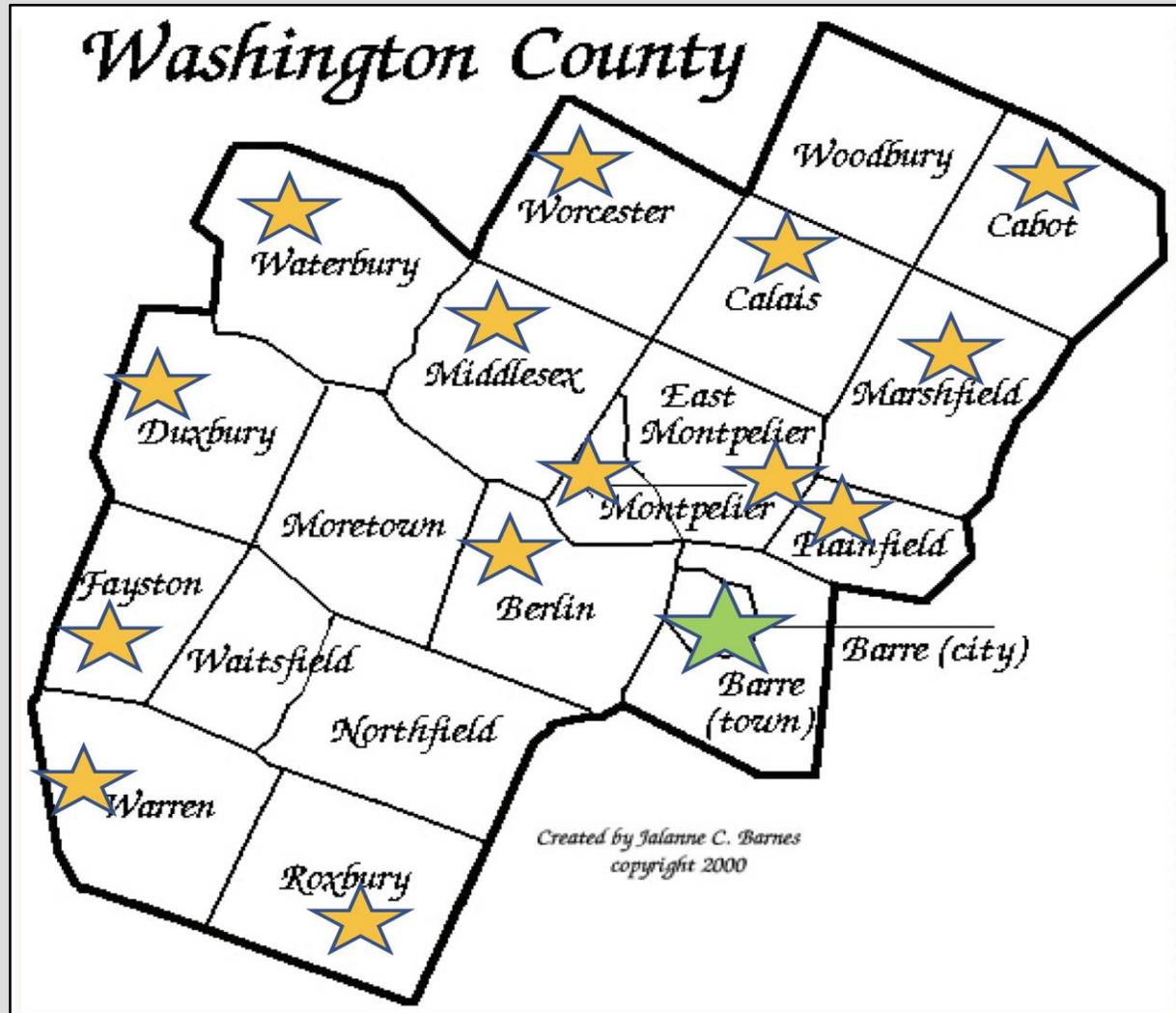
# BOARD ROLES

A representative role which is community-centric. In the case of CVCC, the notion of “community,” by definition, is its entire service region;

An instrumental role as it deals with statutory and regulatory obligations. Across Vermont, it is increasingly the norm for boards to serve grades PK-12. The dozen boards which have additional responsibilities for governing a regional technical center, despite being elected locally by voters of the local PK-12 constituency, have significant other governing burdens requiring knowledge of unique laws and regulations affecting technical education and the complexities of career and technical education; and,

A fiduciary role as it oversees the financial health and long-term stability of the district. The long-term financial stability of a technical center differs from grades PreK-12 system in that CTE centers need to run like businesses and align with industry at all levels.

# CVCC SERVICE REGION



16 communities

6 districts:

- Barre Unified Union SD
- Cabot SD
- Harwood Unified Union SD
- Montpelier-Roxbury SD
- Twinfield Unified SD
- Washington Central Unified Union SD

# VERMONT TECHNICAL CENTER GOVERNANCE OPTIONS

- **“Regional Career Technical Center School District”** (also known as “regional CTE center school district”). These are districts that **singularly** maintain a regional career technical center under a governance structure approved by electorate of the served region. A minority of Vermont’s technical centers currently fall under this structure.
- **“School District.”** These are districts that **also maintain a high school**. A majority of Vermont’s technical centers currently fall under this structure

# VT TECH CTR GOVERNANCE FORMATS

Regional Tech Center School Districts	Regional Tech Centers (within a school district)
Hannaford (Middlebury)	<b>CVCC (Barre)</b>
River Valley (Springfield)	Burlington (Burlington)
Southwest VT (Bennington)	CTE (Essex)
	Cold Hollow (Enosburg)
	Hartford (Hartford)
	Green Mountain (Hyde Park)
	North Country (Newport)
	NW Tech (St. Albans)
	Randolph (Randolph)
	River Bend (Bradford)
	Stafford (Rutland)
	Windham (Brattleboro)

## REGIONAL ADVISORY BOARD (RAB)

- **The quality of services and programs for secondary and adult students**
- **The alignment of programs and services to available jobs**
- **The reasonableness of fees set for rental of facilities and equipment**
- **The appropriateness of the budget for operation the programs**
- **The success of the programs in serving all parts of the region, and**
- **The adequacy of the provision to each student, beginning in grade nine, of appropriate career counseling and technical education information.**

# CVCC: CHANGING TO A REGIONAL TECHNICAL CENTER SCHOOL DISTRICT

At least *two* of the following groups formally establish a planning committee:

- the school board of a school district that operates a regional CTE center (or all the school boards that operate a comprehensive high school that have been designated as the regional CTE center); *[This would be the BUUSD board.]* or,
- the majority of the school boards of the other school districts in the CTE center region; *[This would require at least three of the other five boards]*; or,
- an entity that performs workforce development activities pursuant to 10 V.S.A. § 542 in a CTE center region.

2  
of  
these  
3

## CONSIDERATIONS

CVCC's service region represents a **considerable footprint** encompassing sixteen towns, six high schools and six supervisory unions/districts. CVCC's current home is in Barre, which is **not centrally situated** in the region. This current siting of CVCC places **additional burdens on BUUSD** due to its distance from some parts of the region and its responsibility in serving as a regional steward

## CONSIDERATIONS

CVCC could **relocate** its operations to another community within its region while remaining **under the auspices of the BUUSD board**. Such could comport with the state's requirements, but the obvious awkwardness of BUUSD governing a school outside of its district boundaries would be unique and pose added governance challenges.

## CONSIDERATIONS

Should CVCC relocate its operations to a community beyond BUUSD, there is no specified legal mechanism to have a [then] more proximate school board assume governance responsibilities. It should not be assumed this cannot happen, only that no express State Board Rule anticipates this scenario. *(A remote parallel example is the construct of supervisory union boundary adjustments, which involves the Secretary's studying the pros and cons of re-assigning a school district to another supervisory union and thereafter executed by the State Board.)* Noteworthy is that the Secretary has some limited powers to waive State Board Rules that may be unnecessarily constraining, and he could be asked to consider specific proposals addressing this potentiality.

## CONSIDERATIONS

The insertion of **Regional Advisory Boards** into school board governance structures is intentional and (when effective) serve as bridges between the region and the local host governing boards. It **is an additional bureaucratic layer** that can give regional voice to a local board charged with locally making governance choices that affect the region. The alternate governance structure (*regional career technical center school district*) offers a more direct link between the governing board and its regional constituency, without the need for an intermediary board. *Regional career technical center school districts* offer the advantage of direct governance representation.

## CONSIDERATIONS

Vermont is now in a “**post Act 46 era.**” Whether through local decision or state intervention, consolidations have now occurred. Affected districts continue to adjust and adapt to their new-to-them district arrangements. During the execution of Act 46, the overall number of Vermont districts declined. The prospect of CVCC moving from a *school district* governance model to a *regional career technical center school district* structure would result in adding a district to the state’s count potentially running counter to the general philosophy of Act 46. However, the relevant statutes remain in place allowing for an alternative career center governance structure; **hence it’s not considered contrary to the state’s interests for CVCC (or other centers’) governance structure(s) to change.**

## CONSIDERATIONS

Should CVCC move to a Regional Career Technical Center School District, its governance relationship with **BUUSD** would cease. In this arrangement, BUUSD would become a regional member of the regional district, but not “the” governing district. As such, **it’s influence would become shared with others in the region.**

## CONSIDERATIONS

An assessment of the **BUUSD board's "bandwidth"** deserves to be part of a prospective governance conversation. BUUSD is in the early phases of its reorganizing itself in the post-Act 46 era. Every newly merged board across Vermont has its own challenges; would the BUUSD board have the capacity to dedicate necessary energy to its preK-12 merger *and* overseeing an updated vision with a new and/or renovated CVCC facility?

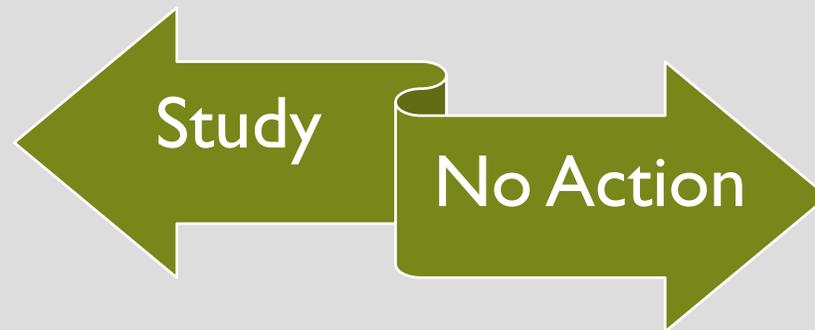
## CONSIDERATIONS

While political interests (including representational concerns) are central to any governance conversation, fiscal considerations ought also be considered. CVCC has a tradition of paying various indirect costs to support the high school facilities and shared costs through a BUUSD local assessment. These expenses incurred by CVCC are recovered through its tuition rate charged to sending districts. **The FY'21 revenue stream from CVCC to the Barre Unified Union School District is approximately \$561,000. If CVCC were to completely vacate its Ayers Street operations, the BUUSD would gain square footage (41,000 sq. ft.) formerly used by CVCC for other district uses, and would concurrently lose these revenues.**

## CAVEAT

- *Federal grants claw backs question should be answered*
- *Noteworthy is that no “original” Vermont regional center has relocated its operations, so no precedent has been established.*

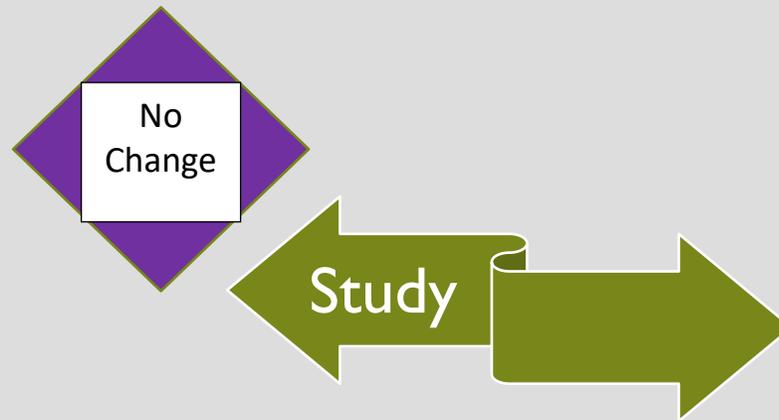
# OPTIONS



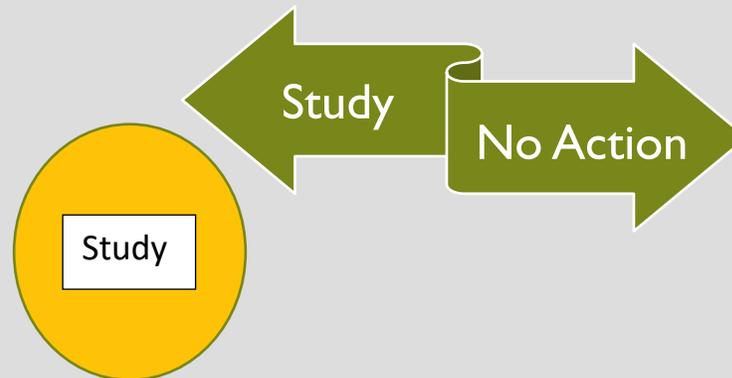
# OPTIONS



# OPTIONS



# OPTIONS



## WORK OF A PLANNING COMMITTEE

Once established, **the planning committee may determine** that:

- 1) **No change** to the governance structure is needed; or,
- 2) It may **prepare a report in the form of an agreement** among the school districts that are located in the CTE center region

## IF STUDY RESULTS IN A REPORT

**Takes the form of an agreement among the school districts that are located in the CTE center region**

- **Proposed bylaws.**
- **A plan for transition from the existing governance structure.**
- **The disposition of the existing CTE center land and facilities.**
- **How existing collective bargaining agreements and employee contracts will be addressed.**
- **Transportation to be provided.**

## THE REPORT SHALL DESCRIBE

- **The makeup of the governing board.**
- **The term of office of the board members and other officers, how other officers are selected, and how board members will be replaced when a vacancy occurs.**
- **The date on which the proposal will be submitted to the voters and whether the votes will be commingled.**
- **A process for amending or dissolving the governance structure**
- **Any other matter which the committee considers pertinent**

## UPON COMPLETING THE PLAN

- Supply the plan to the Secretary of Education for comment, support and advancement to the State Board of Education;
- Approval by the State Board of Education;
- **An affirmative vote of the region;**
- Recognition of the affirmative vote and advancement to the Secretary of State for certification;
- The alternative governance board assumes its duties and cooperates with expiring board on transitional details;
- Hold required school district meetings;
- Establish an initial budget; and,
- Initiate the process for incurring debt.

## THRESHOLD QUESTION



In consideration of CVCC's re-envisioning efforts, is it in the interest of CVCC's service region to undertake a study to determine which governance model is preferable?

# YOUR QUESTIONS?



## BUUSD SPAULDING EDUCATIONAL ALTERNATIVES (SEA)

### FINANCING/TIMELINE UPDATE

December 15, 2020

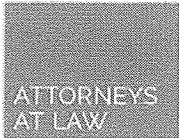
Total project cost, including property: \$3,750,000

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](http://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 (5<sup>th</sup>) anniversary of each bond issuance;

ii. Succeeding installments at least every fifth (5<sup>th</sup>) 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 Compliant 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 17<sup>th</sup> 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**

(Rev. September 2018)

► Under Internal Revenue Code section 149(e)  
► See separate instructions.

OMB No. 1545-0720

Department of the Treasury  
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.  
► Go to [www.irs.gov/F8038G](http://www.irs.gov/F8038G) for instructions and the latest information.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>
1 Issuer's name <b>Barre Unified Union School District</b>		2 Issuer's employer identification number (EIN) <b>35-2650739</b>
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)	Room/suite	5 Report number (For IRS Use Only)
<b>120 Ayers Street</b>		3
6 City, town, or post office, state, and ZIP code <b>Barre, VT 05641-4304</b>		7 Date of issue <b>12-18-20</b>
8 Name of issue <b>Series 2020 Current Expense Note</b>		9 CUSIP number <b>None</b>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Lisa J. Perrault, Business Manager</b>		10b Telephone number of officer or other employee shown on 10a <b>802-476-5011</b>

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	-		-
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	-		
25	Proceeds used for credit enhancement . . . . .	25	-		
26	Proceeds allocated to reasonably required reserve or replacement fund . . . . .	26	-		
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V . . . . .	27	-		
28	Proceeds used to refund prior taxable bonds. Complete Part V . . . . .	28	-		
29	Total (add lines 24 through 28) . . . . .	29	-		-
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**

<b>35</b> Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .	<b>35</b>	N/A	
<b>36a</b> Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions . . . . .	<b>36a</b>	-0-	
<b>b</b> Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____			
<b>c</b> Enter the name of the GIC provider ▶ _____			
<b>37</b> Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37</b>	-0-	
<b>38a</b> If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ <input type="checkbox"/> and enter the following information:			
<b>b</b> Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____			
<b>c</b> Enter the EIN of the issuer of the master pool bond ▶ _____			
<b>d</b> Enter the name of the issuer of the master pool bond ▶ _____			
<b>39</b> If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . . ▶			<input checked="" type="checkbox"/>
<b>40</b> If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . ▶			<input type="checkbox"/>
<b>41a</b> If the issuer has identified a hedge, check here ▶ <input type="checkbox"/> and enter the following information:			
<b>b</b> Name of hedge provider ▶ _____			
<b>c</b> Type of hedge ▶ _____			
<b>d</b> Term of hedge ▶ _____			
<b>42</b> If the issuer has superintegrated the hedge, check box . . . . . ▶			<input checked="" type="checkbox"/>
<b>43</b> 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 . . . . . ▶			<input checked="" type="checkbox"/>
<b>44</b> If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . . ▶			<input type="checkbox"/>
<b>45a</b> If some portion of the proceeds was used to reimburse expenditures, check here ▶ <input type="checkbox"/> and enter the amount of reimbursement . . . . . ▶ _____			
<b>b</b> Enter the date the official intent was adopted ▶ (MM/DD/YYYY) _____			

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

## BARRE UNIFIED UNION SCHOOL DISTRICT

### NEW HIRE NOTIFICATION FORM

Complete and Submit to the Central Office  
(please submit via email to [hr@buusd.org](mailto:hr@buusd.org))

Date Received by Central Office:

12/7/2020

**To be Completed by Hiring Administrator:** (please leave notes for Central Office on the back page)

Name: Destanie Decius	Location: BTMES
Submission Date: 12/7/2020	Administrator Action/Checklist Complete: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N
Position: Grade 4 ELA Teacher	Grade (If Applicable): 4
Endorsement (If Applicable):	<input type="checkbox"/> Hourly-Non Exempt <input checked="" type="checkbox"/> Salary-Exempt
Hours Per Day: 7	Scheduled Hours: 8:15 a.m. to 3:45 p.m.
Account Code: 101-1020-51-11-0-1101-51310	
Replacement? <input checked="" type="checkbox"/> Y <input type="checkbox"/> N	
If Yes, For Whom? Barre Virtual Academy for Emily Thomas	Salary Rate: \$ 55,768.00
Administrator Approval: Jennifer W. Nye	Signature Date: 12/7/2020

**REVERSE SIDE:** Complete the New Hire Checklist prior to emailing candidate packet for Superintendent review.

### For Central Office Use Only:

Contract Complete Date	Offer Letter Complete Date	DOH
Total Years of Experience:	Step:	Salary Placement: \$
Hourly Rate: \$	Salary Rate: \$	Seniority Date:
Contract Type: <input checked="" type="checkbox"/> Teacher <input type="checkbox"/> Para <input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Interim <input type="checkbox"/> Offer/Non-Contracted Letters		
<input type="checkbox"/> AFSCME <input type="checkbox"/> N/A		
Days Per Year: 190	Salary: \$ 39,530 (prorated)	Contract Days:
Teacher: AOE Endorsement: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
If No, Required: <input type="checkbox"/> Provisional <input type="checkbox"/> Emergency <input type="checkbox"/> Apprenticeship		
Para-Educator: Associates Degree <input type="checkbox"/> YES <input type="checkbox"/> NO (If NO) → ParaPro <input type="checkbox"/> YES has passed ParaPro		
<input type="checkbox"/> NO will need to take ParaPro		

*David Wells*

Superintendent Approval Signature

12/11/2020

Date

# Destanie Decius

7 S Main Street, Apt 10 Northfield, Vermont 05663  
3055822013 [destaniedecius@gmail.com](mailto:destaniedecius@gmail.com)

## Education

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### Norwich University

Northfield, Vermont  
Bachelor of Education

**Major:** Education

**GPA:** 2.900

Did not graduate, dates not provided

### Norwich University

Northfield, Vermont  
Bachelor of Science

**Major:** Chemistry

**GPA:** 2.900

Did not graduate, dates not provided

## Experience

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### Barre Town Elementary & Middle School

Aug 2020 - Dec 2020

Student Teacher

Northfield, VT

I completed my student teaching during the fall semester of the 2020 school year. During this time, the COVID-19 pandemic altered the way the school days proceeded. I completed 13 weeks student teaching with Jessica Roy as my cooperating teacher. During this time, I posted lessons in Google classroom, had lunch duty with students, dismissal duty, taught various lessons in all disciplines, and I've worked with a team of fourth teachers and other professionals to plan for student success.

**Reason for leaving:** I completed my required 13 weeks.

**Supervisor:** Jessica Roy (8024766617)

**Experience Type:** Student Teaching, Full-time

It is **OK** to contact this employer

## Community and International Service

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- NU Visions Abroad Program Team Member, Tanzania 2019
- Corps of Cadets Service-Learning Officer Liaison 2019-2020
- Service-Learning Coordinator 2016-2020
- Day of Service Coordinator 2017-2019
- Alternative Spring Break Student Leader 2019 | Jefferson County Habitat for Humanity
- Alternative Thanksgiving Break Team Member 2018
- 300 Volunteer Service Hours

## Awards

---

AUSA Outstanding Community Service Award

## Interest

# BARRE UNIFIED UNION SCHOOL DISTRICT

## NEW HIRE NOTIFICATION FORM

Complete and Submit to the Central Office  
(please submit via email to [hr@buusd.org](mailto:hr@buusd.org))

Date Received by Central Office:

To be Completed by Hiring Administrator: (please leave notes for Central Office on the back page)

Name:  Location:

Submission Date:  Administrator Action/Checklist Complete:  Y  N

Position:  Grade (If Applicable):

Endorsement (If Applicable):   Hourly-Non Exempt  Salary-Exempt

Hours Per Day:  Scheduled Hours:  a.m. to  p.m.

Account Code:

Replacement?  Y  N

If Yes, For Whom?  Salary Rate: \$

Administrator Approval:  Signature Date:

**REVERSE SIDE:** Complete the New Hire Checklist prior to emailing candidate packet for Superintendent review.

## For Central Office Use Only:

Contract Complete Date  Offer Letter Complete Date  DOH

Total Years of Experience:  Step:  Salary Placement: \$

Hourly Rate: \$  Salary Rate: \$  Seniority Date:

Contract Type:  Teacher  Para  Replacement  Interim  Offer/Non-Contracted Letters  
 AFSCME  N/A

Pro-rated  Pro-Rated

Days Per Year:  Salary: \$  Contract Days:

Teacher: AOE Endorsement:  YES  NO

If No, Required:  Provisional  Emergency  Apprenticeship

Para-Educator: Associates Degree  YES  NO (If NO) → ParaPro  YES has passed ParaPro  
 NO will need to take ParaPro

*David Wells*

12/11/2020

Superintendent and/or HR Director Approval Signature

Date

# Marcus Holmes

37 Rosewood Lane Johnson , Vermont 05656  
8027305852 [marcusholmes1821@yahoo.com](mailto:marcusholmes1821@yahoo.com)

## Education

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### Johnson State College

Johnson , Vermont  
Bachelor of Education

**Major:** Health Science with a concentration in a Physical Education

**GPA:** 3.261

Attended August 2017 to Present

## Experience

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### Johnson Elementary

Sep 2018 - Present

After School Instructor  
Johnson, VT

I'm in charge of the P.E group, where I create/run activities for ages K-6. I also help manage behavior and ensure a safe environment for everyone.

**Supervisor:** Jennifer Brusetti (8028886789)

**Experience Type:** Public School, Part-time

It is **OK** to contact this employer

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### Lamoille Union Middle School

May 2017 - Present

Substitute Teacher  
Hyde Park, VT

I carry out plans left by the teachers, maintain behavior, and help ensure completion of work. I also help make sure the environment is safe for success.

**Supervisor:** Jerri Hurlburt (8028511201)

**Experience Type:** Public School, Part-time

It is **OK** to contact this employer

## About Me

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Interests:

Coaching-

Basketball- 6th-grade boys (1 year), 8th-grade boys (1 year), AAU Basketball (3 years)

Soccer- JV boys soccer for (1 year)

Certifications:

I'm scuba diving certified

High and low ropes course certified (expired but can get again)

First Aid and CPR

Lifeguarding (expired but can get again)

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY****CODE: A 22****1<sup>ST</sup> READING: 12/17/2020****2<sup>ND</sup> READING:****ADOPTED:**

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**NOTICE OF NON-DISCRIMINATION****1. POLICY**

The Barre Unified Union School District (BUUSD) will not unlawfully discriminate in its programs and activities against any person or group on any basis prohibited by federal or state law, and will provide equal access to designated youth groups.

The BUUSD shall make reasonable accommodations to the known qualifying physical or emotional disabilities of an applicant or employee, unless the BUUSD can demonstrate that the accommodation would impose an undue hardship on the operation of its program or activity.

The Superintendent, or his or her designee, shall prepare, and the Board shall approve, guidance to applicants and employees regarding requests for reasonable accommodations, including provisions for undue hardship.

Applicants for admission and employment, students, parents, employees, sources of referral of applicants for admission and employment, and all unions or professional organizations holding collective bargaining or professional agreements with the BUUSD are hereby notified that this school district does not discriminate on the basis of race, color, religion (creed), ancestry, national origin, place of birth, sex, sexual orientation, gender identity, disability, age, political affiliation or marital status in admission or access to, or treatment or employment in, its programs and activities.

The Superintendent, or his or her designee, shall develop procedures necessary to ensure compliance and enforcement of this policy.

A person has been designated by the BUUSD to coordinate the district's efforts to comply with the regulations implementing Title VI, Title IX, and Section 504 of the Rehabilitation Act of 1973, and other non-discrimination laws or regulations. The designated coordinator is identified in the procedure accompanying this policy along with information on how that person may be contacted.

Any person having inquiries concerning the BUUSD's compliance with the regulations implementing Title VI, Title IX, Section 504 or other state or federal non-discrimination laws or regulations is directed to contact the non-discrimination coordinator described above.

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY**

**CODE: A 22**

**1<sup>ST</sup> READING: 5/9/2019  
2<sup>ND</sup> READING: 6/13/2019  
ADOPTED: 6/13/19**

**NOTICE OF NON-DISCRIMINATION**

**1. POLICY**

The Barre Unified Union School District (BUUSD) will not unlawfully discriminate in its programs and activities against any person or group on any basis prohibited by federal or state law, and will provide equal access to ~~the Boy Scouts and other~~ designated youth groups.

The BUUSD shall make reasonable accommodations to the known **qualifying** physical or ~~mental limitations~~ emotional disabilities of an ~~otherwise qualified handicapped~~ applicant or employee, unless the BUUSD can demonstrate that the accommodation would impose an undue hardship on the operation of its program or activity.

The Superintendent, or his or her designee, shall prepare, and the Board shall approve, guidance to applicants and employees regarding requests for reasonable accommodations, including provisions for undue hardship.

Applicants for admission and employment, students, parents, employees, sources of referral of applicants for admission and employment, and all unions or professional organizations holding collective bargaining or professional agreements with the BUUSD are hereby notified that this school district does not discriminate on the basis of race, color, religion (creed), ancestry, national origin, place of birth, sex, sexual orientation, gender identity, disability, age, political affiliation or marital status in admission or access to, or treatment or employment in, its programs and activities. ~~and provides equal access to the Boy Scouts and other designated youth groups.~~

**2. IMPLEMENTATION**

The Superintendent, or his or her designee, shall develop procedures necessary to ensure compliance and enforcement of this policy.

A person has been designated by the BUUSD to coordinate the **district's** efforts to comply with the regulations implementing Title VI, Title IX, and Section 504 of the Rehabilitation Act of 1973, and other non-discrimination laws or regulations. The designated coordinator is identified in the procedure accompanying this policy along with information on how that person may be contacted.

Any person having inquiries concerning the BUUSD's compliance with the regulations implementing Title VI, Title IX, Section 504 or other state or federal non-discrimination laws or regulations is directed to contact the non-discrimination coordinator described above.

### **~~3. GRIEVANCE PROCEDURE~~**

~~In the absence of a controlling grievance procedure outlined in a collective bargaining agreement the procedure accompanying this policy will be in effect.~~

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY**

**CODE: B 5**

**1<sup>ST</sup> READING: 12/17/2020**

**2<sup>ND</sup> READING:**

**ADOPTED:**

**EMPLOYEE UNLAWFUL HARASSMENT**

**1. POLICY**

Harassment is a form of unlawful discrimination that will not be tolerated in the Barre Unified Union School District (BUUSD). Unwelcome sexual advances, requests for sexual favors, and other verbal, written or physical conduct constituting harassment as defined herein and by state and federal law violate this policy. Retaliation against any person raising good faith allegations of unlawful harassment or against any witness cooperating in an investigation by the BUUSD pursuant to this policy is prohibited.

**2. DEFINITIONS**

**Employee:** For purposes of this policy, any person who may be permitted, required or directed by the BUUSD, in consideration of direct or indirect gain or profit, to perform services for the BUUSD or a member district.

**Unlawful Harassment:** Verbal, written or physical conduct based on an employee's race, religion, color, national origin, marital status, sex (including pregnancy), sexual orientation, gender identity, age, political affiliation, ancestry, place of birth, genetic information or disability which has the purpose or effect of substantially interfering with an employee's work or creating an intimidating, hostile or offensive environment.

**Sexual Harassment:** Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
- b. Submission to or rejection of such conduct by an individual is used as a component of the basis for employment decisions affecting such individual; or
- c. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

**Retaliation:** Retaliation is adverse action taken against a person for making a complaint of unlawful harassment or for participating in or cooperating with an investigation.

### 3. EXAMPLES

Unlawful harassment can include any unwelcome verbal, written or physical conduct which offends, denigrates, or belittles an employee because of the employee's race, religion, color, national origin, marital status, sex (including pregnancy), sexual orientation, gender identity, age, ancestry, place of birth, genetic information or disability. Such conduct includes, but is not limited to: unsolicited derogatory remarks, jokes, demeaning comments or behavior, slurs, mimicking, name calling, graffiti, innuendo, gestures, physical contact, stalking, threatening, bullying, extorting or the display or circulation of written materials or pictures.

#### **Sex**

Sexual harassment may include unwelcome touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, pressure for sexual activity, display or sending of pornographic pictures or objects, obscene graffiti, and spreading rumors related to a person's alleged sexual activities.

*Please be aware that any sexual harassment allegations must be considered and processed pursuant to the District's Title IX policy.*

#### **Race and Color**

Racial or color harassment may include unwelcome verbal, written or physical conduct directed at the characteristics of a person's race or color such as nicknames emphasizing stereotypes, racial slurs, and negative references to racial customs.

#### **Religion**

Harassment on the basis of religion includes unwelcome verbal, written or physical conduct directed at the characteristics of a person's religion or creed such as derogatory comments regarding surnames, religious tradition, or religious clothing, or religious slurs.

#### **National Origin and Place of Birth**

Harassment on the basis of national origin includes unwelcome verbal, written or physical conduct directed at the characteristics of a person's national origin or place of birth such as negative comments regarding surnames, manner of speaking, customs, language or ethnic slurs.

#### **Age**

Age harassment includes unwelcome verbal, written or physical conduct directed at someone (an applicant or employee) age 40 or older, such as offensive remarks about a person's ability to perform certain tasks because of his or her age.

#### **Marital Status**

Harassment on the basis of marital status includes unwelcome verbal, written or physical conduct directed at the characteristics of a person's marital status, such as comments regarding pregnancy or being an unwed mother or father.

**Sexual Orientation**

Harassment on the basis of sexual orientation includes unwelcome verbal, written or physical conduct directed at the characteristics of a person's sexual orientation.

**Gender Identity**

Harassment on the basis of gender identity includes unwelcome verbal, written or physical conduct directed at an individual's actual or perceived gender identity, or gender-related characteristics intrinsically related to an individual's gender or gender identity, regardless of the individual's assigned sex at birth.

**Disability**

Disability harassment includes any unwelcome verbal, written or physical conduct directed at the characteristics of a person's disabling mental or physical condition such as imitating manner of speech or movement, or interference with necessary equipment.

**Genetic Information**

Genetic information harassment can include, for example, making offensive or derogatory remarks about an applicant or employee's genetic information, or about the genetic information of a relative of the applicant or employee. Genetic information includes information about an individual's genetic tests and the genetic tests of an individual's family members, as well as information about family medical history.

**Training**

The District shall implement a reasonable training program to make employees aware of the District's sexual harassment policies and procedures.

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY**

**CODE: B 5**

**1<sup>ST</sup> READING: 5/9/2019  
2<sup>ND</sup> READING: 6/13/2019  
ADOPTED: 6/13/2019**

**PREVENTION OF EMPLOYEE UNLAWFUL HARASSMENT**

**1. POLICY**

Harassment is a form of unlawful discrimination that will not be tolerated in the Barre Unified Union School District (BUUSD). Unwelcome sexual advances, requests for sexual favors, and other verbal, written or physical conduct constituting harassment as defined herein and by state and federal law violate this policy. Retaliation against any person raising good faith allegations of unlawful harassment or against any witness cooperating in an investigation by the BUUSD pursuant to this policy is prohibited.

**2. DEFINITIONS**

**Employee:** For purposes of this policy, any person who may be permitted, required or directed by the BUUSD, in consideration of direct or indirect gain or profit, to perform services for the BUUSD or a member district.

**Unlawful Harassment:** Verbal, written or physical conduct based on an employee’s race, religion, color, national origin, marital status, sex (including pregnancy), sexual orientation, gender identity, age, political affiliation, ancestry, place of birth, genetic information or disability which has the purpose or effect of substantially interfering with an employee’s work or creating an intimidating, hostile or offensive environment.

**Sexual Harassment:** Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
- b. Submission to or rejection of such conduct by an individual is used as a component of the basis for employment decisions affecting such individual; or
- c. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

**Retaliation:** Retaliation is adverse action taken against a person for making a complaint of unlawful harassment or for participating in or cooperating with an investigation.

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Unlawful harassment can include any unwelcome verbal, written or physical conduct which offends, denigrates, or belittles an employee because of the employee's race, religion, color, national origin, marital status, sex (including pregnancy), sexual orientation, gender identity, age, ancestry, place of birth, genetic information or disability. Such conduct includes, but is not limited to: unsolicited derogatory remarks, jokes, demeaning comments or behavior, slurs, mimicking, name calling, graffiti, innuendo, gestures, physical contact, stalking, threatening, bullying, extorting or the display or circulation of written materials or pictures.

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*Please be aware that any sexual harassment allegations must be considered and processed pursuant to the District's Title IX policy.*

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Genetic information harassment can include, for example, making offensive or derogatory remarks about an applicant or employee's genetic information, or about the genetic information of a relative of the applicant or employee. Genetic information includes information about an individual's genetic tests and the genetic tests of an individual's family members, as well as information about family medical history.

### **Training**

The District shall implement a reasonable training program to make employees aware of the District's sexual harassment policies and procedures.

## **4. PROCEDURE**

~~4.1 **Duty to Investigate.** In the event the BUUSD receives a complaint of unlawful harassment of an employee, or otherwise has reason to believe that unlawful harassment is occurring, it will take all necessary steps to ensure that the matter is promptly investigated and addressed. The BUUSD is committed to take action if it learns of potential unlawful harassment, even if the aggrieved employee does not wish to file a formal complaint.~~

~~4.2 **Designated Persons.** Every employee is encouraged to report any complaint of or suspected acts of unlawful harassment. Unlawful harassment should be reported to the Superintendent or other Administrators.~~

~~4.3 **Investigation.** Allegations of unlawful harassment will be promptly investigated by the Superintendent or other Administrators. At the outset of the investigation, the complainant shall be provided with a copy of this policy. If the allegations are found to have been substantiated by the investigator, the BUUSD will take appropriate disciplinary and/or corrective action. The Superintendent or other Administrators will inform the complainant(s) and the accused(s) whether the allegations were substantiated. The accused(s) and the complainant(s) shall be warned against any retaliation. If, after investigation, the allegation is found not to have been substantiated, the complainant(s) shall be informed of the right to contact any of the state or federal agencies identified in this policy.~~

**4.4 Filing a Complaint.** Employees are encouraged to report the alleged unlawful harassment as soon as possible to the Superintendent or other Administrators. The complainant will be asked to provide copies of any relevant documents or notes of events and the names of people who witnessed or were told of the unlawful harassment.

**4.5 Alternative Complaint Processes.** Employees may file complaints with both the BUUSD and with state and federal agencies. If employees are dissatisfied with the results of an investigation, they may file a complaint with state and federal agencies. The agencies are:

- a. Vermont Attorney General's Office, Civil Rights Unit, 109 State Street, Montpelier, VT 05602, tel: (802) 828-3171. Complaints should be filed within 300 days of any unlawful harassment.
- b. Equal Employment Opportunity Commission, 1 Congress Street, Boston, MA 02114, tel: (617)565-3200 (voice), (617)565-3204 (TDD). Complaints should be filed within 300 days of any unlawful harassment.

**4.6 Confidentiality.** The confidentiality of the complainant, the accused individual, and the witnesses shall be maintained consistent with the BUUSD's obligations to investigate, to take appropriate action, and to comply with laws governing the disclosure of personnel records or other applicable discovery or disclosure obligations.

**BARRE UNIFIED UNION SCHOOL DISTRICT #097  
POLICY**

**CODE: B 8**

**1<sup>ST</sup> READING: 12/17/2020**

**2<sup>ND</sup> READING:**

**ADOPTED:**

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**ELECTRONIC COMMUNICATIONS BETWEEN EMPLOYEES AND STUDENTS**

The Barre Unified Union School District recognizes electronic communications and the use of social media outlets create new options for extending and enhancing the educational program of the school district. Electronic communications and the use of social media can help students and employees communicate regarding: questions during non-school hours regarding homework or other assignments; scheduling issues for school-related co-curricular and interscholastic athletic activities; school work to be completed during a student's extended absence; distance learning opportunities; and other professional communications that can enhance teaching and learning opportunities between employees and students. However, the Barre Unified Union School District recognizes employees and students can be vulnerable in electronic communications.

In accordance with Act 5 of 2018 this model policy is adopted to provide guidance and direction to Barre Unified Union School District employees to prevent improper electronic communications between employees and students.

**Policy**

All communication between employees and students shall be professional and appropriate. The use of electronic communication that is inappropriate in content is prohibited.

1. **Inappropriate content of an electronic communication.** Inappropriate content of an electronic communication between an Employee and a Student includes, but is not limited to:
  - a. Communications of a sexual nature, sexual oriented humor or language, sexual advances, or content with a sexual overtone;
  - b. Communications involving the use, encouraging the use, or promoting or advocating the use of alcohol or tobacco, the illegal use of prescription drugs or controlled dangerous substances, illegal gambling, or other illegal activities;
  - c. Communications regarding the employees' or student's past or current romantic relationships;
  - d. Communications which include the use of profanities, obscenities, lewd comments, or pornography;
  - e. Communications that are harassing, intimidating, or demeaning;
  - f. Communications requesting or trying to establish a personal relationship with a student beyond the employees' professional responsibilities;

- g. Communications related to personal or confidential information regarding employee or student that isn't academically focused; and
  - h. Direct communications between an employee and a student between the hours of 10 p.m. and 6 a.m. An Employee may, however, make public posts to a social network site, blog or similar application at any time.
2. **Procedures.** The superintendent shall develop procedures for both the receipt and handling of reports filed under this policy (see IV.A. and B. below).

### **Definitions**

1. **Electronic communication.** Electronic communication is any electronic device communication in which individuals exchange messages with others, either individually or in groups. Examples of electronic communication include, but are not limited to, email, text messages, instant messaging, voicemail, and image sharing and communications made by means of an internet site, including social media and social networking websites.
2. **Social media.** Social media is any form of online publication or presence that allows interactive communication, including, but not limited to, social networks, blogs, websites and internet forums. Examples of social media include, but are not limited to, Facebook, Twitter, Instagram, YouTube, and Google+.
3. **Employee.** Employee includes any person employed directly by or retained through a contract of employment the district, an agent of the school, a school board member, and including supervisory union employees.
4. **Student.** Student means any person who attends school in any of the grades Prekindergarten through 12 operated or contracted by the district.

### **Implementation**

1. **Student communications violation of this policy.** In the event a student sends an electronic communication, that is inappropriate as defined in this policy or that violates the procedures governing inappropriate forms of electronic communication to an employee, the employee shall submit a written report of the inappropriate communication (“Report”) to the principal or designee by the end of the next school day following actual receipt by the Employee of such communication. The principal or designee will take appropriate action to have the student discontinue such improper electronic communications.

While the school district will seek to use such improper electronic communications by a student as a teaching and learning opportunity, student communications violation of this policy may subject a student to discipline. Any discipline imposed shall take into account the relevant surrounding facts and circumstances.

2. **Employee communications violation of this policy.** In the event an employee sends an electronic communication that is inappropriate as defined in this policy or that violates the procedures governing inappropriate forms of electronic communication to a student, the student or the student’s parent or guardian is encouraged to submit a report of the inappropriate communication (“Report”) to the principal and/or the person designated by the principal to receive complaints under this policy promptly. The report shall specify what type of inappropriate communication was sent by the employee with a copy of the communication, if possible.

Inappropriate electronic communications by an employee may result in appropriate disciplinary action up to and including possible dismissal.

3. **Applicability.** The provisions of this policy shall be applicable at all times while the employee is employed by the district and at all times the student is enrolled in the school district, including holiday and summer breaks. An employee is not subject to these provisions to the extent the employee has a family relationship with a student (i.e. parent/child, nieces, nephews, grandchildren, etc.).
4. **Other district policies.** Improper electronic communications that may also constitute violations of other policies of the district, i.e. unwelcome sexual conduct may also constitute a violation of the school’s separate policy on the Prevention of Harassment, Hazing and Bullying of Students. Complaints regarding such behavior should be directed as set forth in the school’s Procedures on the Prevention of Harassment, Hazing and Bullying of Students.

### **Reporting to Other Agencies**

1. **Reports to Department of Children and Families [DCF].** When behaviors violative of this policy include allegations of child abuse, any person responsible for reporting suspected child abuse under 33 V.S.A. §4911, et seq., must report the allegations to the Commissioner of DCF. If the victim is over the age of 18 and a report of abuse is warranted, the report shall be made to Adult Protective Services in accordance with 33 V.S.A. §6901 et seq.
2. **Reports to Vermont Agency of Education [AOE].** Accordingly, if behaviors violative of this policy in a public school involve conduct by a licensed educator that might be grounds under Vermont law for licensing action, the principal shall report the alleged conduct to the superintendent and the superintendent shall report the alleged conduct to the AOE.

3. **Reporting Incidents to the Police.** Nothing in this policy shall preclude persons from reporting to law enforcement any incidents and/or conduct that may be a criminal act.
  
4. **Continuing Obligation to Investigate.** Reports made to either DCF or law enforcement shall not be considered to absolve the school administrators of their obligations under this or any other policy, such as the Policy on the Prevention of Harassment, Hazing and Bullying, to pursue and complete an investigation upon receipt of notice of conduct which may constitute a policy violation.

**BARRE UNIFIED UNION SCHOOL DISTRICT #097  
POLICY**

**CODE: C 12**

**1<sup>ST</sup> READING: 12/17/2020**

**2<sup>ND</sup> READING:**

**ADOPTED:**

**Prevention of Sexual Harassment As Prohibited by Title IX**

**I. Statement of Policy.**

- A. **Prohibiting Title IX Sexual Harassment.** Per Title IX of the Education Amendments Act of 1972 (“Title IX”) the District does not discriminate on the basis of sex in its educational programs and activities, including employment and admissions. All forms of sex-based discrimination, including sexual harassment, are prohibited in the District. A District with actual knowledge of sexual harassment in an educational program or activity of the District against a person in the United States must respond promptly in a manner that is not deliberately indifferent. A District is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances. A District may be deemed to have been deliberately indifferent based on its restriction of rights protected under the U.S. Constitution, including the First, Fifth and Fourteenth Amendments.
- B. **Retaliation.** Retaliation as defined by this Policy is expressly prohibited. Complaints alleging retaliation may be filed according to the Title IX Grievance Procedures set forth in Section IV.
- C. **Concurrent Statutory Obligations.** While all forms of sex-based discrimination are prohibited in the District, the purpose of this policy is to address, and only address, *sexual harassment as defined in Title IX and Section II.M. below*. For conduct which satisfies that definition, a school’s response is governed by this policy, and in those cases for which they have received a filing of a formal complaint of same, as set forth under the Title IX Grievance Process set forth in Section IV below. For other forms of inappropriate conduct, or conduct which may satisfy the definition of harassment on the basis of sex under Vermont law, including student misconduct and employment based statutes prohibiting unlawful harassment and other forms of misconduct, the District may have the separate obligation to address those behaviors as required by other school policies and applicable laws.
- D. **Covered Parties.** This Policy shall apply to all students, employees and any third party who contracts with the District to provide services to District students or employees, upon District property or during any school program or activity. A third party under supervision and control of the school system will be subject to termination of contracts/agreements, restricted from access to school property, and/or subject to other consequences, as appropriate.

**II. Definitions**

As used in this Policy and during the Title IX Grievance Process, the terms below shall have the meaning ascribed.

- A. “Actual Knowledge”** means “notice” of “sexual harassment” or allegations of “sexual harassment” to either (a) a recipient’s Title IX Coordinator; or (b) any official of the recipient who has the authority to institute corrective measures on behalf of the recipient; or (c) to any employee of an elementary and secondary school.
- a. For purposes of this paragraph “sexual harassment” refers to the definition as contained *within this policy*. For other forms of inappropriate conduct, or conduct which may satisfy the definition of harassment on the basis of sex as recognized under Vermont law, schools retain the option and in some cases the obligation, to address those behaviors as required by policy and law.
  - b. Actual knowledge shall not be deemed to exist when the only official of the recipient with actual knowledge is the respondent.
  - c. “Notice” as used in this paragraph includes, but is not limited to, a Report of Sexual Harassment to the Title IX Coordinator as described Section IV.B.
  - d. Notice sufficient to trigger an obligation under this policy only shall exist where any employee has sufficient personal knowledge of alleged facts to be aware that if such facts were found to be true it would constitute a violation of this policy.
  - e. Imputation of knowledge based solely on vicarious liability OR constructive notice shall be insufficient to establish or constitute actual knowledge.
- B. “Complainant”** is an individual who is alleged to be the victim of conduct that could constitute “sexual harassment” under this Policy. In order for an individual to be considered to be a Complainant they need not file Report of Sexual Harassment, nor a Formal Complaint of Sexual Harassment. Where the Title IX Coordinator signs a Formal Complaint of Sexual Harassment, the Title IX Coordinator is not considered a “Complainant.”
- C. “Days”** shall mean calendar days, but shall exclude non-weekend days on which the District office is closed (e.g. holidays, office-wide vacations), or any weekday during the school year on which school is closed (e.g. snow days).
- D. “Decision-Maker”** means persons tasked with either the responsibility of making determinations of responsibility (referred to as “Initial Decision-Maker”); or the responsibility to decide any appeal (referred to as “Appellate Decision-Maker”) with respect to Formal Complaints of Sexual Harassment in accordance with the Title IX Grievance Process.
- E. “Determination of Responsibility”** is the formal finding by the decision-maker on each allegation of Sexual Harassment contained in a Formal complaint that the Respondent did or did not engage in conduct constituting Sexual Harassment under Title IX.

- F. **“Disciplinary sanctions”** are consequences imposed on a Respondent when s/he is determined responsible for sexual harassment prohibited under this Policy.
- F. **“Emergency Removal”** for purposes of this Policy shall mean removing a respondent from the District’s education program or activity on an emergency basis, provided that the District undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. Emergency Removals as permitted by this Policy shall not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.
- G. **“Formal Complaint of Sexual Harassment”** means a document filed by either (a) a complainant (or complainant’s parent/guardian); or (b) the Title IX Coordinator, alleging sexual harassment against a respondent AND requesting that the District investigate the allegation of sexual harassment. The issuance or receipt of a Formal Complaint of Sexual Harassment formally triggers the Title IX Grievance Process set forth in Section IV. of this Policy.
- H. **“Investigation of Title IX Sexual Harassment”** Before the District can conduct an Investigation of Sexual Harassment under this Policy, against a Respondent, a Formal Complaint of Sexual Harassment that contains an allegation of sexual harassment and a request that the District investigate the allegations is required. Such investigation is a part of the Title IX Grievance Process, as set forth in Section IV.E.
- I. **“Remedial actions”** are actions intended to restore or preserve a complainant’s equal access to the educational programs and activities of the District.
- J. **“Report of Sexual Harassment”** is any report which provides the District with actual knowledge of sexual harassment or allegations of sexual harassment. Such a report may or may not be accompanied by a Formal Complaint of Sexual Harassment. Without such a Complaint, the Title IX Grievance Process is not triggered. See Section IV.A and IV.B. regarding the process for initiating that process.
- K. **“Respondent”** means an individual who has been reported to be the individual accused (i.e. perpetrator) of conduct that could constitute sexual harassment as defined under this policy.
- L. **“Retaliation”** means intimidation, threats, coercion, or discrimination by either the District or any other person, against any individual for the purpose of interfering with any right or privilege secured by Title IX and/or this Policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing in connection

with this Policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sexual discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX or this policy, constitutes retaliation.

Limitation in Scope.

- i. Material False Statements. Actions taken in response to **materially** false statements made in bad faith, or to submitting **materially** false information in bad faith, as part of a report or during the Title IX Grievance Process do not constitute retaliation. A determination of responsibility alone is insufficient to conclude that a person made a materially false statement in bad faith.
- ii. 1st Amendment Protections. The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Policy.

M. **“Sexual harassment”** prohibited under Title IX and by this Policy is conduct on the basis of sex, occurring in an education program or activity of the District, against a person in the United States, that satisfies one or more of the following:

1. A school district employee conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct; **OR**
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, **AND** objectively offensive that it effectively denies a person equal access to the District’s education program or activity; **OR**
3. Or any conduct which would satisfies one or more of the following definitions:
  - a. Sexual assault: Any sexual act(s) directed at another person without consent of the victim, including instances where the victim is unable to lawfully give consent because of age or cognitive ability. Consent to a sexual act exists where words, actions or other non-verbal conduct objectively communicates a desire to participate in the sexual act(s). Consent to some sexual act(s) does not indicate consent to all sexual acts. Consent may be withdrawn at any time by objectively communicating through words, actions or other non-verbal conduct **AND/OR**
  - b. Dating Violence: Violence committed by a person who is or has been in a social relationship of a romantic or an intimate nature with the victim. The existence of the relationship shall be considered with reference to the length of the relationship, the type of relationship and the frequency of the interactions between the persons involved in the relationship. **AND/OR**
  - c. Domestic violence: Felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner or any other persons protected under 15 V.S.A. section 1101 from domestic abuse. **AND/OR**

- d. Stalking: A course of conduct by a person directed at a specific person that would cause a reasonable person to fear for their safety or the safety of others or suffer substantial emotional distress.

Limitation in Scope. For purposes of this policy conduct shall not be deemed to satisfy Title IX’s definition of “sexual harassment” if the conduct occurred either (1) outside of the United States and/or (2) includes locations, events or circumstances over which the District did not exercise substantial control over both the respondent and the context in which the harassment occurred.

- N. **“Supportive Measures”** are non-disciplinary, non-punitive, individualized services, offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the District’s education program or activity without unreasonably burdening the other party including measures designed to protect the safety of all parties or the District’s educational environment, or deter sexual harassment. These measures may include, but are not limited to, the following:
- 1.counseling;
  - 2.extensions of deadlines or other course-related adjustments;
  - 3.modifications of work or class schedules;
  - 4.campus escort services;
  - 5.mutual restrictions on contact between the parties;
  - 6.changes in work or housing locations;
  - 7.leaves of absence;
  - 8.increased security and monitoring of certain areas of the district campus;
  - 9.and other similar measures.

### III. **Duties**

#### A. **Reports of Sexual Harassment**

1. Any Person May Make a ‘Report of Sexual Harassment’. Any person may report sexual harassment whether relating to her/himself or another person. A Report of Sexual Harassment may be made at any time, in person, by mail, by telephone, electronic mail, or by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report.
  - a. Any Staff Member May Receive Reports. Additionally, while the District strongly encourages Reports of Sexual Harassment to be made directly to the Title IX Coordinator, the report may be made to **any** District staff member, including, for instance, a counselor, teacher or principal.
  - b. In Cases where Title IX Coordinator is Alleged Respondent. If the Title IX Coordinator is the alleged respondent, in such cases either the Report of Sexual Harassment or Formal Complaint of Sexual Harassment may be made directly to the Superintendent, who shall thereafter fulfill the functions of the Title IX

Coordinator regarding that Report/Complaint, or delegate the function to another person.

**B. District Response to Report of Sexual Harassment.**

1. Duty to respond. The District will promptly respond when there is Actual Knowledge of sexual harassment, even if a Formal Complaint of Sexual Harassment has not been filed.
  - a. District Response Must Be Equitable. In its response the District shall treat Complainants and Respondents equitably by providing supportive measures to the Complainant and by following the Title IX Grievance Process prior to imposing any disciplinary sanctions or other actions that are not supportive measures against a Respondent.
  - b. Reports of Harassment Received by District Employees Shall Be Referred to Title IX Coordinator. Where any District employee – other than the employee harasser, or the Title IX Coordinator – receives information of conduct which may constitute sexual harassment under this Policy, s/he shall, without delay, inform the Title IX Coordinator of the alleged sexual harassment. Failure to report will subject the employee to discipline up to and including dismissal.
  - c. Complainant Contact. As soon as reasonably possible after receiving a Report of Sexual Harassment from another District employee or after receiving a report directly through any means, the Title IX Coordinator shall contact the Complainant [and parent/guardian in cases where the complainant is a student under the age of 18] to:
    - i. discuss the availability of and offer supportive measures;
    - ii. consider the complainant’s wishes with respect to supportive measures;
    - iii. inform the complainant of the availability of supportive measures with or without the filing of a formal complaint; and
    - iv. explain to the complainant the process for filing a Formal Complaint of Sexual Harassment.
2. Formal Investigation of Sexual Harassment. Before the District may conduct a formal investigation of sexual harassment or take any action (other than supportive measures) against a Respondent, a Formal Complaint that contains an allegation of sexual harassment and a request that the District investigate the allegations is required and must be filed by either the Complainant, the Complainant’s Parent/Guardian, or the Title IX Coordinator, as set forth under Section IV.B. below.
3. Initiating the Title IX Grievance Process. A Report of Sexual Harassment alone does **not** initiate a Title IX Grievance Process. Before the District may initiate that process, a Formal Complaint of Sexual Harassment must be filed under the procedures set out in IV.A. (“Title IX Grievance Process”).

**C. Formal Complaints of Sexual Harassment.**

1. Process for Filing a Formal Complaint of Sexual Harassment. The process for filing a Formal Complaint of Sexual Harassment is set forth in Section IV.A. (“Title IX Grievance Process”).
2. District Response to Receipt of Formal Complaint.

- a. Investigation of Sexual Harassment. The District must investigate the allegations of a Formal Complaint unless both parties voluntarily consent to engage in Informal Resolution, or Dismissal otherwise occurs under Section IV. G. below.
2. District Written Notification to Parties in Response to Receipt of Formal Complaint. Upon receipt of a Formal Complaint, the District must provide written notice as set forth in Section IV.C. below of the Title IX Grievance Process. In response to a Formal Complaint of Sexual Harassment, the District must follow the Title IX Grievance Process set forth in Section IV.

**D. District Duty to Respond When Determination of Responsibility For Sexual Harassment Has Been Made Against a Respondent.** The District must provide remedies to a Complainant where a determination of responsibility for sexual harassment has been made against a Respondent designed to restore or preserve equal access to the District's education program or activity. Such remedies may include "supportive measures" but also need not be non-disciplinary or non-punitive and need not avoid burdening the Respondent.

**E. Reporting to Other Agencies.**

1. Reports to Department of Children and Families. When a report made pursuant to this policy includes allegations of child abuse, any person responsible for reporting suspected child abuse under 33 V.S.A. § 4491, et seq. must report the allegation to the Commission or DCF. If the victim is over the age of 18 and a report of abuse is warranted, the report shall be made to Adult Protective Services in accordance with 33 V.S.A. § 6901 et seq.
2. Reports to Vermont Agency of Education. If a report of sexual harassment is made to the District about conduct by a licensed educator that might be grounds under Vermont law for licensing action, the principal shall report the alleged conduct to the Superintendent and the Superintendent shall report the alleged conduct to the Secretary. [If a report of sexual harassment is made in an independent school about conduct by a licensed educator that might be grounds under Vermont law for licensing action, the head of school is encouraged to report the alleged conduct to the Secretary of Education.]
3. Reporting Incidents to Police.
  - a. FERPA Rights. Information obtained and documented by school administration regarding the school's response to notice of student conduct that may constitute sexual harassment may constitute an "educational record" regarding the student or student(s) involved as defined by the Family Education Rights and Privacy Act. Accordingly, such information may not be disclosed without prior parent approval to local law enforcement except in response to a lawfully issued subpoena, or in connection with an emergency if disclosure is necessary to protect the health or safety of the student or other individuals.
  - b. First Hand Reports. Nothing in this policy shall preclude persons from reporting incidents and/or conduct witnessed first-hand that may be considered to be a criminal act to law enforcement officials.

4. Continuing Obligation to Investigate. Reports made to DCF, AOE or law enforcement shall not be considered to absolve the school administrators of their obligations under this policy, or other school policies where appropriate, to respond, and when appropriate to investigate and follow the Title IX Grievance Process.

**F. Disseminating Information and Notice**

1. Notice of Title IX Policy. The District will make this Policy publicly available on the District's website (OR if the District does not maintain a website, available upon request for inspection by members of the public).
2. Notice of Title IX Obligations and Coordinator Information. The District shall include in all student and employee handbooks, and shall make publicly available on the district's website (OR if the District does not maintain a website, available for inspection to members of the public upon request) the following information:
  - a. The District's policy of non-discrimination on the basis of sex, that it is required by Title IX not to discriminate in such a manner, and that such requirement not to discriminate in the education program or activity of the District extends to admission and employment (all to be prominently displayed on both the website and in publications);
  - b. The title, name, office address, email address, and telephone number of the District's Title IX Coordinator (all to be prominently displayed on both the website and in publications);
  - c. A statement that Title IX inquiries may be referred to either the District's Title IX Coordinator or to the Assistant Secretary for Civil Rights.  
The same information shall be otherwise provided to students, employees, unions or professional organizations holding collective bargaining or professional agreements with the District, and all persons seeking employment with the District, or seeking to enroll or participate in the District's educational programs or activities. Those persons shall also be informed of the grievance procedures and process provided for under Section IV. of this Policy, including how to file either a Report of Sexual Harassment or Formal Complaint of Harassment, and the response the District will take in response to such filings.
3. Training Materials. Additionally, the District will make any materials used to train personnel as required under Sec. V.F. publicly available on the District's website (OR if the District does not maintain a website, available upon request for inspection by members of the public).

**G. Record Keeping**

The District shall maintain for a period of seven years records of

1. Sexual Harassment Investigations. The District shall maintain records of any:
  - a) determination regarding responsibility;
  - b) any disciplinary sanctions imposed on the respondent;
  - c) any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity; and
  - d) any appeal and result therefrom.

2. **Any informal resolution and the result therefrom.**
3. **All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process.**
4. **For each response required of the District by this Policy to Actual Knowledge of Sexual Harassment, the District must create and maintain for a period of seven years the following:**
  - A) Records of any actions, including any supportive measures, taken in response to a Report of Sexual Harassment or Formal Complaint of Harassment. In each instance the District must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the District's educational program or activity. Where a District does not provide a Complainant with supportive measures, then the District must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the District in the future from providing additional explanations or detailing additional measures taken.

#### **H. Confidentiality**

1. **Duty to Maintain Confidentiality.**  
The District must keep confidential the identity of any individual who has made a Report of Sexual Harassment or Formal Complaint of Sexual Harassment under this Policy, any Complainant, Respondent, and any witness, except either:
  1. As may be permitted by the FERPA statute, 20 U.S.C. 1232g, or FERPA regulations, 34 C.F.R. part 99;
  2. or as required by law, such as reports to DCF, law enforcement or the Agency of Education as set forth in Section III.E above;
  3. or to carry out the purposes of 34 C.F.R. part 106, including the conduct of any investigation, hearing or judicial proceeding arising thereunder, as set forth in this policy (Section IV.C.2, IV.E.7,8, and 10, IV.F.5., IV.G.3., and IV.H.7.);
  4. where maintaining confidentiality with respect to supportive measures offered to the Complainant or Respondent would impair the ability of the school district to provide the supportive measures;

#### **IV. TITLE IX GRIEVANCE PROCESS.**

##### **A. General Provisions.**

1. **Triggers for Implementation.** The Title IX Grievance Process is used only upon the filing of a **Formal Complaint** of sexual harassment as described below. This process must be followed before any discipline of a Respondent to allegations of Sexual Harassment may be imposed by the District.
2. **Protections for Equitable Treatment in The Handling of Formal Complaints by District.** The District response to a Formal Complaint of Sexual Harassment shall treat Complainant and Respondents equitably. In particular, this Title IX Grievance Process shall require:

- a) **“Presumption of Non Responsibility”** presumption that the Respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the Title IX Grievance Process;
- b) **“Objectivity”** an objective evaluation of all relevant evidence - including both inculpatory and exculpatory evidence - and provide that credibility determinations may not be based on a person’s status as a Complainant, Respondent, or Witness;
- c) **“Conflict and Bias Free Personnel”** that individuals designated by the District to act as Title IX Coordinator, investigator, decision-makers, or to facilitate an informal resolution process, shall have no conflict of interest nor bias for or against a Complainant or Respondent individually, or complainants or respondents generally;
- d) **“No Interference with Legal Privileges”** such that at no point in the grievance process will the Title IX Coordinator, the investigator, any decision maker, or any other person participating on behalf of the District, require, allow, rely upon, or otherwise use questions or evidence that constitutes, or seeks disclosure of, information protected under a legally recognized privilege (e.g., doctor/patient, attorney/client, clergy, etc.), unless the person holding such privilege (parent/guardian for minor student) has waived the privilege in writing to use the information with respect to the Title IX Grievance Process;
- e) **“Proof of Responsibility for Sexual Harassment by a Preponderance of the Evidence,”** which is only met when the party with the burden convinces the fact finder (the Initial Decision- Maker) that there is a greater than 50% chance that the claim is true (i.e., more likely than not). This standard shall be applied to all Formal Complaints of Sexual Harassment, whether they involve students or faculty; and
- f) **“Reasonably Prompt Time Frames for Conclusion of the Title IX Grievance Process.”** The District shall make a good faith effort to conduct a fair, impartial grievance process in a reasonably prompt manner designed to provide all parties with a prompt and equitable resolution. It is expected that in most cases, the grievance process will be concluded - through at least the determination of responsibility decision - within 80 days after filing the Formal Complaint of Sexual Harassment. However, more complex cases or other case specific circumstances, may require additional time beyond that timeframe. In such cases, good cause must be shown and written notice provided.
  - 1. Grievance Process Timeline.
    - a. Investigation 20 +/- days (as the complexity of the case demands);
    - b. 10 days for reviewing information prior to conclusion of investigation;
    - c. 10 days after receiving investigative report -by either- party to respond;
    - d. 10 days for decision maker to allow initial questions;
    - e. 10 days for responses to questions;
    - f. 10 days for questions and responses to follow-up questions;
    - f. 10 days for determination of responsibility decision;
    - g. 10 days for appeal (6 additional days for administrative steps);
    - h. 10 days for argument/statement challenging or supporting determination;
    - i. 10 days for decision on appeal.

2. Delays and Extensions of Time. At any stage of the grievance process, the District (through the Superintendent, or if the Superintendent is the respondent, the Title IX Coordinator or designee) may for good cause allow for temporary delays or extensions of time upon request of either party, or on his/her own initiative. Examples of good cause may include such things as availability of parties, party advisors, witnesses, school or school administrative office holidays or vacations, referral back to an earlier stage of the grievance process, concurrent law enforcement or other agency activity, or need to obtain language interpreters or accommodation of disabilities. For any such delay or extension of time, the Superintendent or the Title IX Coordinator will provide simultaneous written notice to the parties of the delay/extension and the reason(s).
3. Delivery of Copies and Notices. Except as specifically stated elsewhere in this Policy, for any document, information or material required to be delivered to a party or to a person assigned with responsibility under the Title IX Grievance Process, the manner of transmittal may be by electronic mail, regular mail or such other manner reasonably calculated to assure prompt delivery with evidence thereof (such as a commercial carrier or other receipted delivery). Hand delivery will only be permitted if made to the District official charged with the specific function under this Policy (e.g., Title IX Coordinator, Superintendent, investigator, decision maker(s), etc.). Any document required to be delivered to a minor or other non-eligible student, must also be delivered to the minor's parent/guardian. Copies should also be sent to a party's advisor if the information for the advisor has been previously communicated to the sending party. Under federal regulations, copies of the investigative evidence, as well as the investigative report, must be forwarded to a party's advisor.
4. Notice of Range of Disciplinary Sanctions and Remedial Actions Upon Final Determination of Responsibility.
  - a. Employee Respondents. "Disciplinary sanctions" against an employee respondent may include any available sanction available for the discipline of employees, up to and including dismissal or non-renewal for any other violation of Board policy,, applicable individual or collective bargaining contract, or state or federal laws or regulations.
  - b. Student Respondents. "Disciplinary sanctions" against a student may include any available discipline or sanction, up to and including expulsion, permitted by District policies, and any other District rules and procedures or student code of conduct.
  - c. Remedial Actions. Remedial actions as to a Respondent after a Title IX Sexual Harassment Final Decision, whether employee or student, may include the imposition upon a responsible respondent of any additional non-disciplinary measures appropriate to effecting a remedy for sexual harassment, and may include such measures as no-contact requirements, scheduling adjustments, removal or exclusion from extracurricular activities, class reassignments, limits on future class registrations, restrictions on access to various spaces in the school buildings,

reassignment of attendance, and similar measures fine-tuned to respond appropriately to the circumstances surrounding a successful complainant's right to access the district's program and activity. Additional remedial actions may include recommendations that a school-wide or system-wide response is needed in order to respond to the sexual harassment in a way that is not clearly unreasonable under the circumstances. In such cases, the Superintendent shall provide additional staff training, harassment prevention programs, or such other measures as determined appropriate to protect the safety of the educational environment and/or to deter sexual harassment.

5. Emergency Removal. Nothing in this Policy, or Title IX Grievance Process, precludes a District from removing a Respondent from the District's education program or activity on an emergency basis, provided that the District undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal, and provides the Respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act. Such removal shall not be disciplinary.
6. Administrative Leave. Nothing in this Policy precludes a recipient from placing a non-student employee respondent on administrative leave during the pendency of the Title IX Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

**B. Formal Complaints of Sexual Harassment**. The Title IX Grievance Process is initiated by way of a Formal Complaint ("complaint" or "formal complaint") filed by the Complainant, the Complainant's parent/guardian, or the Title IX Coordinator.

1. Complainant Options. In cases of Actual Knowledge (and/OR) Reports of Sexual Harassment, the Complainant retains the option to either file a Complaint of Sexual Harassment or choose not to and instead simply receive the supportive measures, except as set forth below.
  - a. Filings by Title IX Coordinator. In cases where the Complainant does not file a Formal Complaint of Sexual Harassment, the Title IX Coordinator may nevertheless choose to sign and thus initiate a Formal Complaint of Harassment, but only if:
    - i. initiating the grievance process against the respondent is not clearly unreasonable in light of the known circumstances;
    - ii. in other cases where, in the exercise of good judgment and in consultation with the District's attorney as appropriate, the Title IX Coordinator determines that a grievance process is necessary to comply with the obligation not to be deliberately indifferent to Actual Knowledge of sexual harassment.

- iii. If the Complaint is filed by the Title IX Coordinator, he/she is not a party to the action, and the District must comply with all of the provisions of the Title IX Grievance Process relative to respondents and complainants.
    - b. Supportive Measures. The Title IX Coordinator will contact the Complainant to discuss and offer supportive measures.
  - 2. Respondent Rights. In cases where no Formal Complaint of Sexual Harassment is either filed by the Complainant or the Title IX Coordinator **no disciplinary action may be taken** against the Respondent based upon conduct that would constitute sexual harassment under this policy. Nevertheless, the Title IX Coordinator may contact the respondent to discuss, and or impose, non-disciplinary supportive measures.
  - 3. Timeliness of Formal Complaints of Sexual Harassment. Although the District will initiate the Title IX Grievance Process regardless of when the Formal Complaint of Sexual Harassment is submitted, delays in reporting may significantly impair the ability of school officials to investigate and respond to the allegations.
  - 4. Jurisdiction Over Parties. Although there is no time limit per se to filing a Formal Complaint of Sexual Harassment, Complaints may be dismissed if either the Complainant or Respondent is no longer enrolled or employed by the District.
  - 5. Manner of Filing and Content of Formal Complaints of Sexual Harassment. Formal Complaints of Sexual Harassment may be filed with the Title IX coordinator in person, by mail, or by email and must be in writing. While forms may be obtained from the Title IX Coordinator or on the District or school website, at a minimum, a Formal Complaint of Sexual Harassment must:
    - a. contain the name and address of the Complainant and the student’s parent or guardian if the complainant is a minor student;
    - b. describe the alleged sexual harassment;
    - c. request an investigation of the matter;
    - d. when filed by the Complainant be signed by the Complainant or otherwise indicate that the complainant is the person filing the complaint, or if not filed by the Complainant be signed by the Title IX Coordinator.
  - 6. Consolidation of Complaints. The District may consolidate formal complaints of allegations of sexual harassment where the allegations of sexual harassment arise out of the same facts or circumstances and the formal complaints are against more than one respondent; or by more than one complainant against one or more respondents; or by one party against the other party. When the District has consolidated formal complaints so that the grievance process involves more than one complainant or more than one respondent, references to the singular “party”, “complainant”, or “respondent” include the plural, as applicable.
- C. Notification of Formal Complaint to Parties (“Notification”)**. Upon receipt of a Formal Complaint of Sexual Harassment, the District must provide the following written notice to the parties who are known:
- 1. Notice of the District’s Title IX Grievance Process (Section IV), including any informal resolution process.

2. Notice of the allegations potentially constituting sexual harassment as defined by Section II.M., including sufficient details known at the time and with sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment as defined by Section II.M., and the date and location of the alleged conduct, if known.
  - a. Supplemental Notice Required Upon Change in Investigative Scope. If, in the course of an investigation the District decides to investigate allegations about the Complainant or Respondent that are not included in the original Notification, the District must provide simultaneous notice of the additional allegations to the parties whose identities are known.
3. The written notice must include a statement that the Respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the Title IX Grievance Process set forth in Section IV. of the Policy.
4. The written notice must inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney (who may be present during any Grievance proceeding, including any related meeting or proceeding). The District may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.
5. The written notice must inform the parties of any provision in the District's code of conduct that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

**D. Informal Resolution.** At any time prior to reaching a determination regarding responsibility (but only after the filing of a formal complaint), the District may offer an optional informal resolution process (e.g., mediation, arbitration), provided that the District:

1. May not require as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, waiver of the right to a Sexual Harassment Investigation of a Formal Complaint of Sexual Harassment, such as may occur through Informal Resolution;
2. May not offer an informal resolution process unless a Formal Complaint of Sexual Harassment is filed;
3. Provides written notice to the parties disclosing:
  - a) The allegations of the Formal Complaint of Sexual Harassment;
  - b) The requirements of the information resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to an informal final resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and
  - c) Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.
4. Obtains the parties' voluntary written consent to the informal resolution process; and

5. Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.

E. **Sexual Harassment Investigation.**

The Title IX Coordinator shall designate a qualified, trained, person to investigate. The investigation must:

1. Include objective evaluation of all relevant evidence, including inculpatory and exculpatory evidence. (Evidence about the complainant's sexual predisposition or prior sexual behavior are **not** relevant, unless such evidence about the complainant's prior sexual behavior is offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the evidence concerns specific incidents of the complainant's prior sexual behavior with respect to the respondent and is offered to prove consent.)
2. Ensure that the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on either of the parties;
3. Provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence;
4. Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence;
5. Provide the parties with the same opportunities to have others present during any interview or other part of the investigation, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice. The District may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties;
6. Provide, to a party (e.g., Respondent or Complainant – and parent/guardian as appropriate) whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all investigative interviews, or other meetings, with sufficient time for the party to prepare to participate;
7. Provide both parties an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the recipient does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to the conclusion of the investigation;
8. PRIOR to completion of the Sexual Harassment Investigative Report, the District, through the Title IX Coordinator, must send to each party and party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 days to submit a written response, which the investigator will consider prior to completion of the investigative report;
9. Prepare a written Sexual Harassment Investigative Report that fairly summarizes relevant evidence, including, without limitation, witness credibility, discrepancies, inculpatory and exculpatory information, and relevant District policies, rules and regulations, and the manner in which the same were made known to the pertinent

school populations or specific parties. The investigative report shall include a description of the procedural steps taken, starting with the receipt of the formal complaint, and continuing through the preparation of the investigative report, including any notifications to the parties, interview with parties and witnesses, site visit, and methods used to gather evidence.

10. The investigator shall provide the Investigative Report in hard copy or electronic format to the Title IX Coordinator, to each party and each party's advisor, if any. Each party will have 10 days from receipt to provide the Title IX Coordinator a written response to the Investigative Report.

F. **Initial Determination of Responsibility.** The initial determination of responsibility of the respondent shall be made by the Initial Decision-Maker.

1. Initial Decision-Maker. The Initial Decision-Maker cannot be the same person(s) as the IX Coordinator or the Investigator(s).
2. Opportunity for Relevant Party Questions. After the Investigator Report has been sent to the parties pursuant to Section IV. E.10 (above), and PRIOR to making a determination of responsibility, the Initial Decision-Maker will afford each party 10 days to submit written, relevant questions to the Initial Decision-Maker that the party wants asked of any party or witness. Only relevant questions may be posed. The Initial Decision-Maker shall explain to the party proposing the questions any decision to exclude a question as deemed "not relevant."
  - a. Irrelevant Questions and Evidence. Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are **not** relevant, unless such questions and evidence about the Complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the Complainant, or if the question and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the respondent and are offered to prove consent.
  - b. Written Responses to Questions. The Initial Decision-Maker will provide the questions to the party/witness, with copies to each party, and provide no less than 10 days for written responses, likewise to be provided to each party.
  - c. Opportunity for Limited Supplemental Questions. The Initial Decision-Maker will provide 5 days each for supplementary, limited follow-up questions and 5 days for answers, and may provide for additional rounds of follow-up questions, as long as the provision is extended to both parties equally.
3. Prohibition on Negative Inferences. The Initial Decision-Maker may not make any credibility determinations based on the person's status as a complainant, respondent or witness.
4. Presumption of Non-Responsibility. The Respondent must be deemed to be not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the Title IX Grievance Process.
5. Written Initial Determination Regarding Responsibility. Within 10 days following the close of the period set for responses to the last round of follow-up questions, the Initial Decision-Maker must issue a Written Initial Determination to the Title IX Coordinator,

the Superintendent and the parties simultaneously, which, while applying the preponderance of the evidence standard, must include:

- a. Identification of the allegations potentially constituting Sexual Harassment as defined in this Policy, section II.M.;
  - b. A description of the procedural steps taken from the receipt of the formal complaint through the Initial Determination Regarding Responsibility, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather evidence, and hearings held;
  - c. Findings of fact supporting the Written Initial Determination Regarding Responsibility;
  - d. Conclusions regarding the application of the District's applicable codes of conduct, policies, administrative regulations or rules to the facts;
  - e. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility (i.e., whether or not the respondent is responsible for sexual harassment), any disciplinary sanctions the District imposes on the Respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity will be provided by the District to the Complainant; and
  - f. The District's procedures and permissible bases for the Complainant and Respondent to appeal (as set forth in Section IV.H, below).
6. Finality of Decision. The Initial Determination Regarding Responsibility becomes final, and identified as the **Title IX Sexual Harassment Final Decision** either:
- a. On the date that District provides the parties with Written Determination of the Appeal, if an appeal is taken as set forth in Section IV.H. (below); OR
  - b. Where no appeal is taken, the date on which an appeal would no longer be considered timely.
7. Duty to Effectuate Title IX Sexual Harassment Final Decision.
- a. District Response to Sexual Harassment. Once a **Title IX Sexual Harassment Final Decision** is issued, the District may implement remedies as set forth in Section III.D. above, and action as necessary to respond in a manner not deliberately indifferent in light of the known circumstances in cases of a Determination of Title IX Sexual Harassment Final Decision concluding responsibility for Sexual Harassment. The issue of responsibility for the conduct at issue shall not be subject to further review or appeal within the District (except as provided by District policy or collective bargaining agreement or applicable law). Appeals of disciplinary sanctions may be made pursuant to the District's ordinary review process for discipline, or to the extent applicable through any statutory or other processes provided under collective bargaining agreements or individual contracts.
  - b. Responsibility for Response. The Title IX Coordinator is responsible for effective implementation of remedies.
  - c. Other Actions Pursuant to Applicable Code of Conduct, Policies, Agreements, Contracts. The District may also proceed against the Respondent or Complainant pursuant to the District's applicable code of conduct or other Board policies, collective bargaining agreement, individual contract or administrative rules/regulations/procedures.

**G. Dismissal of a Formal Complaint.**

1. The District must dismiss a formal complaint with regard to Title IX sexual harassment if the alleged conduct:
  - a. Would not constitute sexual harassment, even if proved;
  - b. Did not occur in the District’s education program or activity; or
  - c. Did not occur against a person in the United States.
2. The District may dismiss a formal complaint with regard to Title IX sexual harassment if at any time during the investigation or determination of responsibility stage(s):
  - a. A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein;
  - b. The respondent is no longer enrolled or employed by the District; or
  - c. Specific circumstances prevent the recipient from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.
3. Upon dismissal of a formal complaint, the District must promptly send written notice of the dismissal and the reason(s) therefore simultaneously to the parties.
4. The dismissal of a formal complaint under Title IX does not preclude the District from continuing any investigation or taking action under other District policies, code of conduct or administrative rules/regulations. In some cases, the District may have an obligation to continue an investigation and proceed under a different policy or mandated process.

**H. Appeals.** The District must offer both parties an appeal from a Initial Determination Regarding Responsibility, and from a Dismissal of a Formal Complaint, or any allegations therein.

1. Method of Filing. Either party may appeal the Initial Determination of Responsibility or the dismissal of a Formal Complaint of Sexual Harassment (or any allegations therein) by notifying the Superintendent in writing (“written appeal”), with a copy to the Title IX Coordinator. If there are multiple determinations of responsibility, the written appeal shall specify which ones are included in the appeal.
2. Deadline for Notice of Appeal. The Notice of Appeal must be in writing and received by the Superintendent, with a copy to the Title IX Coordinator, within 10 days of either the Initial Determination of Responsibility or the written Notice of Dismissal being communicated to the parties, as appropriate.
3. Grounds For Appeal. Either party may only appeal the Initial Determination of Responsibility or the Dismissal of a Formal Complaint of Sexual Harassment (or any allegations therein) based upon one or more of the following grounds, which must be stated specifically in the party’s written appeal:
  - a. Procedural irregularity that affected the outcome of the matter;
  - b. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; or

- c. The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.
- 4. Appellate Decision-Maker. The Appellate Decision-Maker shall not be the same person as the Initial Decision-Maker that reached the determination regarding responsibility or the Dismissal of a Formal Complaint of Sexual Harassment, the Investigator(s) or the Title IX Coordinator. The Appellate Decision-Maker shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The Appellate Decision-Maker shall be trained as set forth in section V.F.2. and 3.
- 5. District Notification of Appeal and Duty to Equitable Treatment of Parties During Appeal. The District must notify the both parties in writing when an appeal is filed and implement appeal procedures equally for both parties.
- 6. Opportunity to Brief Appellate Decision-Maker.
  - a. Deadline In Cases Other than Newly Available Evidence. Except in cases of newly available evidence, each party shall have 10 days “reasonable and equal opportunity] from the date of the Notification of Appeal under section H.5. above, to submit to the Appellate Decision-Maker a written statement in support of, or challenging, the Initial Determination Regarding Responsibility.
  - b. Deadline in Cases of Newly Available Evidence. In cases where the basis of the appeal is newly available evidence affecting the outcome, the party relying upon such evidence shall submit to the Appellate Decision-Maker such evidence or a summary of such evidence along with the party’s appeal statement first and within 7 days from the date of the Notification of the Appeal. In such instances the Appellate Decision-Maker shall then forward such documentation on to the opposing party, whereupon the opposing party shall thereafter have 7 days to review and submit their Brief to the Appellate Decision-Maker.
- 7. Written Determination of the Appeal
  - a. The Appellate Decision-Maker shall provide a Written Determination of the Appeal after considering the record and the parties’ appeal statements, describing the result of the appeal and the rationale of the result. The appeals decision maker will only overturn the Initial Determination of Responsibility upon a conclusion that it was clearly erroneous (i.e., either made on unreasonable grounds, or without any proper consideration of the circumstances). If the basis or one of the bases for the appeal was new evidence, the appeals decision maker may either make a determination of responsibility regarding that evidence or refer it back to the appropriate stage of the Title IX Grievance Process. The Appellate Decision shall be provided simultaneously to both parties, with a copy to the Title IX Coordinator and the Superintendent of Schools.
  - b. Upon issuance of the Written Determination of the Appeal, it becomes a **Title IX Sexual Harassment Final Decision**, as set forth in Section IV.F.6, with commensurate Title IX obligations for the District to act as set forth in Section IV.F.7.

## V. Responsible Personnel.

### A. Bias or Conflicts of Interest.

No person designated as a Title IX Coordinator, investigator, decision-maker, nor any person designated by the District to facilitate an informal resolution process, may have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

**B. Title IX Coordinator.**

The District must designate and authorize at least one employee to coordinate its efforts to comply with its responsibilities under this Policy, which employee must be referred to as the “Title IX Coordinator.” Any individual designated by the District as a Title IX Coordinator shall be free of conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

1. Notice of Title IX Coordinator Contact Information. The name or title, office address, electronic mail address, and telephone number of the employee(s) designated as the Title IX Coordinator shall be provided to the following:
  - a. all applicants for admission and employment;
  - b. parents or legal guardians of elementary and secondary school students;
  - c. employees; and
  - d. all unions or professional organizations holding collective bargaining or professional agreements with the recipient.
2. Duties of Title IX Coordinator In addition to coordinating the District’s efforts to comply with its responsibilities under this Policy, and any other duties assigned, the Title IX Coordinator shall be responsible for:
  - a. Receipt of Reports of Sexual Harassment. Any person may report sex discrimination, including sexual harassment (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex discrimination or sexual harassment), in person, by mail, by telephone, or by electronic mail, using contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report. Such a report may be made at any time (including during non-business hours) by using the telephone number or electronic mail address, or by mail to the office address, listed for the Title IX Coordinator.
    - i. Responding to general reports and formal complaints of sexual harassment.
      - (a). The Title IX Coordinator shall promptly contact the Complainant (or where Complainant is a minor their parent/guardian) (regardless to whether a formal complaint has been received) to discuss:
        - i. Supportive Measures: the availability of supportive measures (as defined in section II.N. above); to consider Complainant’s wishes with respect to supportive measures; to inform of the availability of supportive measures with or without the filing of a Formal Complaint of Sexual Harassment;
        - ii. Formal Complaint and explain the process for filing a Formal Complaint of Sexual Harassment.
      - ii. Signing and/or receiving Formal Complaints of Sexual Harassment and in such cases commencing the Title IX Grievance Process set out in Section IV. above;
      - iii. Coordinating the effective implementation of supportive measures; and

- iv. Coordinating the District’s efforts to comply with its responsibilities related to the Title IX Grievance Process set forth in Section IV of this policy, including any other specific duties as assigned by the Superintendent to fulfill the District’s obligations under this policy.
- 3. Conflict of Interest or Bias/Unavailability. In cases where the Title IX Coordinator is unavailable, including unavailability due to a conflict of interest or other disqualifying reason, the Superintendent shall assure that another person with the appropriate training and qualifications is appointed as acting Title IX Coordinator for that case, in such instances “Title IX Coordinator” shall include the acting Title IX Coordinators.

**C. Investigators.**

- 1. Conflict of Interest or Bias. Any individual assigned to investigate a Formal Complaint of Sexual Harassment shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.
- 2. Responsibilities. Investigators shall be responsible for conducting Sexual Harassment Investigations as set forth in Section IV.E. above.

**D. Decision-Makers.**

- 1. Conflict of Interest or Bias. Any individual assigned as a Decision-Maker in the case of a Sexual Harassment under this Policy shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.
- 2. Responsibilities.
  - a. **Initial Decision-Makers** shall be responsible for issuing an Initial Determination Regarding Responsibility following a Sexual Harassment Investigation and other duties set forth in Section IV.F. above.
  - b. **Appellate Decision-Makers** shall be responsible for issuing a Written Determination of the Appeal, and other duties set forth in Section IV.H. above.

**E. Informal Resolution Process Facilitators (“Facilitators”).**

- 1. Conflict of Interest or Bias. Any individual assigned to facilitate an informal resolution process shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.
- 2. Responsibilities. Facilitators shall be responsible for facilitating a process of informal resolution as permitted in section IV. D. above.

**F. Training.** The District shall ensure that training of the following personnel occur:

- 1. All District Employees. Training of District Employees shall occur relative to mandatory reporting obligations, and any other responsibilities they may have relative to this Policy.
- 2. Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. These individuals must be trained on the following topics:
  - a. the definition of sexual harassment as contained within this Policy;

- b. the scope of the recipient's education program or activity;
  - c. how to conduct an investigation, appeals, and informal resolution process;
  - d. how to serve impartially, including by avoiding prejudgment of the facts at issue; and
  - e. conflicts of interest and bias.
3. Decision-makers. In addition to the topics set forth in II.D.2. above, decision-makers shall be trained on the following topics:
- a. issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant as set forth in Section IV.E.1. and IV.F.2.a.
4. Investigators. In addition to the topics set forth in II.D.2. above, investigators shall be trained on issues of relevance to create an investigative report that fairly summarizes relevant evidence, as set forth in Section IV.E.9 above.
5. Training Materials. Any materials used for trainings of Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, must:
- a. Not rely on sex stereotypes; and
  - b. Promote impartial investigations and adjudications of formal complaints of sexual harassment.
  - c. Be made available to the public either on its website, or if the District does not maintain a website, must make those materials available upon request for inspection by members of the public.

**BARRE UNIFIED UNION SCHOOL DISTRICT #097  
POLICY**

**CODE: C 13**

**1<sup>ST</sup> READING: 12/17/2020**

**2<sup>ND</sup> READING:**

**ADOPTED:**

## **Homeless Students**

### **Policy**

The Barre Unified Union School District (BUUSD) is committed to the success of every student. Homeless students in the District will have access to the education and other services needed to ensure that an opportunity is available to meet the same academic achievement standards to which all students are held.

The District will designate a liaison for students in homeless situations to carry out duties as required by law.

The District will ensure that homeless students are not stigmatized nor segregated on the basis of their status as homeless. A homeless student will be admitted to the school district in which the student is actually living or to the student's school of origin as requested by the parent and in accordance with the student's best interest. Transportation will be provided to and from the student's school of origin at the request of the parent, or in the case of an unaccompanied student, the District's liaison for homeless students. Homeless students will have access to all programs and services for which they are eligible, including but not limited to special education services, preschool, school nutrition programs, and language assistance for English learners.

### **Definitions**

- (a) **Homeless students** means those lacking a fixed, regular and adequate nighttime residence, including:
1. Sharing the housing of other persons due to loss of housing, economic hardship, or similar reason;
  2. Living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations;
  3. Living in emergency or transitional shelters;
  4. Being abandoned in hospitals;
  5. Living in public or private places not designed for or ordinarily used as regular sleeping accommodations for human beings;
  6. Living in cars, parks, public spaces, abandoned buildings, substandard housing, transportation stations or similar settings; and
  7. Migratory children living in conditions described in the previous examples.

- (b) **Enroll and enrollment** mean attending classes and participating fully in school activities.
- (c) **Unaccompanied youth** means a homeless child or youth not in the physical custody of a parent or guardian.
- (d) **School of Origin** includes preschools and, when a child or youth completes the final grade level served by the school of origin, it also includes the designated receiving school at the next grade level for all feeder schools.

**Implementation**

The Superintendent shall develop written procedures to ensure the rights of eligible students:

**Agreement to Join the Winooski Valley & Statewide  
Choice of Public High School Collaborative  
for the 2021-2022 School Year  
Under Act 129 (Sec. 34. § 822d 2A)**

Spaulding High School agrees to join the Winooski Valley & Statewide Choice of Public High School Collaborative for the 2021-2022 school year. We will abide by the conditions outlined in the attached Articles of Agreement.

Our high school will agree to accept no more than 20 students and will send no more than 40 students\* for the 2021-2022 school year.

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

For the Board of School Directors of Barre Unified Union School District

Signature & Title: \_\_\_\_\_

Dated: \_\_\_\_\_

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

School Contact Name & Position: Ry Hoffman - Guidance Head

E-mail for School Contact: rhoffshs@buusd.org

# The Vermont Statutes Online

## Title 16 : Education

### Chapter 021 : Maintenance Of Public Schools

(Cite as: 16 V.S.A. § 822a)

#### § 822a. Public high school choice

(a) Definitions. In this section:

(1) "High school" means a public school or that portion of a public school that offers grades 9 through 12 or some subset of those grades.

(2) "Student" means a student's parent or guardian if the student is a minor or under guardianship and means a student himself or herself if the student is not a minor.

(b) Limits on transferring students. A sending high school board may limit the number of resident students who transfer to another high school under this section in each year; provided that in no case shall it limit the potential number of new transferring students to fewer than five percent of the resident students enrolled in the sending high school as of October 1 of the academic year in which the calculation is made or 10 students, whichever is fewer; and further provided that in no case shall the total number of transferring students in any year exceed 10 percent of all resident high school students or 40 students, whichever is fewer.

(c) Capacity. On or before February 1 each year, the board of a high school district shall define and announce its capacity to accept students under this section. The Secretary shall develop, review, and update guidelines to assist high school district boards to define capacity limits. Guidelines may include limits based on the capacity of the program, class, grade, school building, measurable adverse financial impact, or other factors, but shall not be based on the need to provide special education services.

(d) Lottery.

(1) Subject to the provisions of subsection (f) of this section, if more than the allowable number of students wish to transfer to a school under this section, then the board of the receiving high school district shall devise a nondiscriminatory lottery system for determining which students may transfer.

(2) Subject to the provisions of subsection (f) of this section, if more than the allowable number of students wish to transfer from a school under this section, then the board of the sending high school district shall devise a nondiscriminatory lottery system for determining which students may transfer; provided, however:

(A) a board shall give preference to the transfer request of a student whose request to transfer from the school was denied in a prior year; and

(B) a board that has established limits under subsection (b) of this section may choose to waive those limits in any year.

(e) Application and notification.

(1) A high school district shall accept applications for enrollment until March 1 of the school year preceding the school year for which the student is applying.

(2) A high school district shall notify each student of acceptance or rejection of the application by April 1 of the school year preceding the school year for which the student is applying.

(3) An accepted student shall notify both the sending and the receiving high schools of his or her decision to enroll or not to enroll in the receiving high school by April 15 of the school year preceding the school year for which the student has applied.

(4) After sending notification of enrollment, a student may enroll in a school other than the receiving high school only if the student, the receiving high school, and the high school in which the student wishes to enroll agree. If the student becomes a resident of a different school district, the student may enroll in the high school maintained by the new district of residence.

(5) If a student who is enrolled in a high school other than in the school district of residence notifies the school district of residence by July 15 of the intent to return to that school for the following school year, the student shall be permitted to return to the high school in the school district of residence without requiring agreement of the receiving district or the sending district.

(f) Enrollment.

(1) An enrolled nonresident student shall be permitted to remain enrolled in the receiving high school without renewed applications in subsequent years unless:

(A) the student graduates;

(B) the student is no longer a Vermont resident; or

(C) the student is expelled from school in accordance with adopted school policy.

(2) A career technical education (CTE) center serving the region in which a receiving high school district is located shall be the CTE center in which a nonresident student under this section is eligible to enroll. The nonresident student shall be eligible to use any transportation the district provides for resident students attending the CTE center.

(g) Tuition and other costs.

(1) Unless the sending and receiving schools agree to a different arrangement, no tuition or other cost shall be charged by the receiving district or paid by the sending district for a student transferring to a different high school under this section; provided, however, a sending high school district shall pay special education and career technical education costs for resident students pursuant to the provisions of this title.

(2) A student transferring to a different high school under this section shall pay no tuition, fee, or other cost that is not also paid by students residing in the receiving district.

(3) A district of residence shall include within its average daily membership any student who transfers to another high school under this section; a receiving school district shall not include any student who transfers to it under this section.

(h) Special education. If a student who is eligible for and receiving special education services chooses to enroll in a high school other than in the high school district of residence, then the receiving high school shall carry out the individualized education program, including placement, developed by the sending high school district. If the receiving high school believes that a student not on an individualized education program may be eligible for special education services or that an existing individualized education program should be altered, it shall notify the sending high school district. When a sending high school district considers eligibility, development of an individualized education program, or changes to a program, it shall give notice of meetings to the receiving high school district and provide an opportunity for representatives of that district to attend the meetings and participate in making decisions.

(i) Suspension and expulsion. A sending high school district is not required to provide services to a resident student during a period of suspension or expulsion imposed by another high school district.

(j) Transportation. Jointly, the superintendent of each supervisory union shall establish and update a statewide clearinghouse providing information to students about transportation options among the high school districts.

(k) Nonapplicability of other laws. The provisions of subsections 824(b) and (c) (amount of tuition), 825(b) and (c) (maximum tuition rate), and 826(a) (notice of tuition change) and section 836 (tuition overcharge and undercharge) of this chapter shall not apply to enrollment in a high school pursuant to this section.

(l) Waiver. If a high school board determines that participation under this section would adversely affect students in its high school, then it may petition the Secretary for an exemption. The Secretary's decision shall be final.

(m) Report. Notwithstanding 2 V.S.A. § 20(d), the Secretary shall report annually in January to the Senate and House Committees on Education on the implementation of public high school choice as provided in this section, including a quantitative and qualitative evaluation of the program's impact on the quality of educational services available to students and the expansion of educational opportunities. (Added 2011, No. 129 (Adj. Sess.), § 34; amended 2013, No. 56, § 4, eff. May 30, 2013; 2013, No. 92 (Adj. Sess.), §§ 97, 302, eff. Feb. 14, 2014.)

**WINOOSKI VALLEY REGION & STATEWIDE CHOICE OF PUBLIC  
HIGH SCHOOL**

**Under Act 129 (Sec. 34. § 822d 2A)**

**Timeline – 2021-2022 School Year**

January 15, 2021	Districts' signed agreements due to Lottery Coordinator, Michelle Ksepka Fax to 802-229-2761 or email to <a href="mailto:mksepka@u32.org">mksepka@u32.org</a> or mail to: WCUUSD, Attn: Michelle Ksepka, 1130 Gallison Hill Rd., Montpelier, VT 05602
January 22, 2021	Application materials emailed to each participating high school
January 29, 2021	High schools send out lottery information to students in grades 8-11 & collect them to send to Winooski Valley School Choice Coordinator throughout February
*March 1, 2021	Student applications due to high schools – schools should then send all applications together to Winooski Valley School Choice Coordinator at: WCUUSD, Attn: Michelle Ksepka, 1130 Gallison Hill Rd., Montpelier, VT 05602
March 2021	Lotteries Held: By March 9th – <u>outgoing</u> lotteries held By March 23rd – 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> round <u>incoming</u> lotteries held
*April 1, 2021	Notifications mailed to students giving results of lottery
*April 15, 2021	Student must notify sending & receiving school of decision to enter receiving school
July 1, 2021	All districts informed of student status - All open slots will close at this time
*July 15, 2021	Student must notify sending & receiving school of decision to return to sending school

\* Deadlines & Requirements Set in Act 129 (Sec. 34. § 822d 2A)

NOTE: Any exceptions to the above dates (other than those set in statute) may be made by mutual agreement of the sending & receiving superintendents.

**Public School Choice  
Winooski Valley Collaborative  
LOTTERY**

The purpose of this lottery system is to equitably distribute students to the school of their choice. As only a limited number of students will be allowed to transfer into or out of any participating high school, it is imperative that the lottery be fair and give all students the same opportunity of choice.

The following is a lottery system that accomplishes the above goal:

1. Lottery Openings

Each participating school will submit their transfer and capacity limits to the Lottery Coordinator by January 15<sup>th</sup> (Agreement to Join the Winooski Valley & Statewide Choice of Public High School Collaborative). The Coordinator will then compile an overall list of limits to be submitted to the Agency of Education by February 2<sup>nd</sup>. The AOE will publish these numbers on their website.

2. Sending school lottery for those wishing to transfer out

A. By January 31<sup>st</sup> each school will offer to all students in grades 8 – 11 the opportunity to apply to choose another Vermont public high school of their choice. If a student would like a second or third choice, it is noted on the application and they will be put into a second and/or third choice lottery.

B. Applications must be mailed from each sending school to the Lottery Coordinator by March 1<sup>st</sup>. After all applications have been received, the Lottery Coordinator will hold a lottery for any sending school whose applications to transfer out exceed their transfer limits. First choice will be given to the transfer request from any student whose request to transfer from the school was denied in a prior year per VSA 822a (d) (2) (A). If the number of those receiving preferential consideration exceeds the number of students allowed to transfer, a lottery including only them will be held. The first applicant selected is ranked #1 on a list and so forth. If the number of students entitled to a preference is lower than the transfer limit, they will all be included in the pool to transfer out.

C. If there are still openings available to transfer out after preferential consideration is given, then first time applicants are considered. If the number of first time applicants exceeds the number allowed to transfer out, a lottery will be held with their names. The first applicant selected is placed on the ranked list after the preferential students and so forth until all applicants have been listed on the transfer out list. Only the applicants listed up to the transfer limit of each school will be put into the receiving school lotteries. The remaining applicants will be put on a waiting list in their ranked order and will receive preferential consideration in succeeding years.

3. Lottery to assign students to receiving schools of their choice

A. All students who are on their sending school's transfer out list (up to the transfer out limit) will be placed in the pool of the school they have chosen to attend.

B. Lotteries will be held for any school receiving more transfer in applicants than their capacity limits allow (taking into account slots already held by previous lottery winners). All applicants will be ranked in order of lottery pull. The first applicant selected is #1 and so forth until all applicants have been listed on the transfer in list.

C. Using this ranked list, students will be accepted into the receiving school with a waiting list created for applicants over and above the school's capacity.

D. After all lotteries have been held for first choice schools, the process begins again for second and then third choice schools. Lotteries will be held for any receiving school with more applicants than openings available. Students will be added to the waiting lists in ranked order if openings are not available.

4. Notification of Results

A. The Lottery Coordinator will send letters to every applicant notifying them of the results of their application by April 1<sup>st</sup>. Students will then have until April 15<sup>th</sup> to notify both the sending and receiving school of their decision to enter the receiving school.

**WINOOSKI VALLEY REGION  
PUBLIC SCHOOL CHOICE  
COLLABORATIVE**

**Winooski Valley Participants for 2021-2022  
Grades 9-12**

Barre UUSD	Spaulding HS	David Wells
Caledonia Central SU	Cabot School Danville School Twinfield Union HS	Mark Tucker
Central VT SU	Northfield HS Williamstown HS	Susette Bollard
Franklin West SU	BFA –Fairfax	James Tager
Harwood Unified Union SD	Harwood Union	Brigid Nease
Lamoille North SU	Lamoille Union HS	Catherine Gallagher
Lamoille South UUSD	Peoples Academy Stowe HS	Tracy Wrend
Montpelier Roxbury SD	Montpelier HS	Libby Bonesteel
Orange Southwest UUSD	Randolph Union HS	Layne Millington
Orleans Southwest SU	Craftsbury Academy Hazen Union HS	Adam Rosenberg
Washington Central UUSD	U-32	Bryan Olkowski
White River Valley SU	White River Valley HS	James Kinnarney

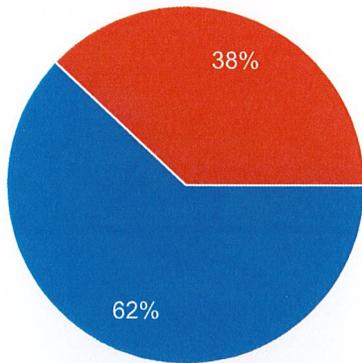
# SHS Feedback

345 responses

[Publish analytics](#)

## I am a . . .

345 responses

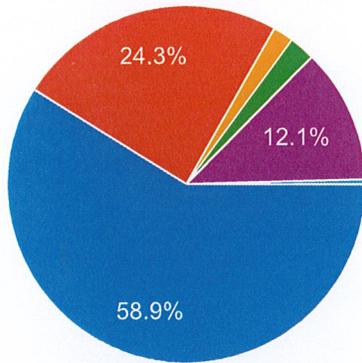


- parent/guardian of one or more high school student(s)
- high school student

## Parent/Guardian

### Currently, my student . . .

214 responses

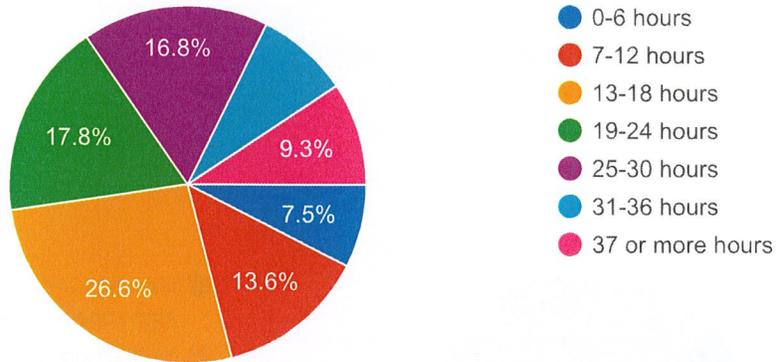


- Consistently attends in-person and remotely as scheduled.
- Consistently attends in-person, but is inconsistent in their remote attendance.
- Consistently attends remotely, but is inconsistent in their in-person attendance.
- Inconsistently attends school in-person and remotely.
- Consistently attends fully remotely.
- Unsure



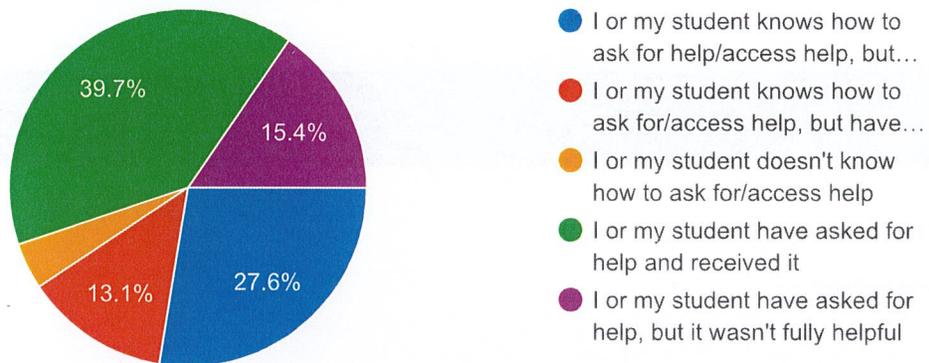
The amount of time spent on academics per week, including classes, synchronous and asynchronous learning, learning tasks and assessments, is approximately:

214 responses



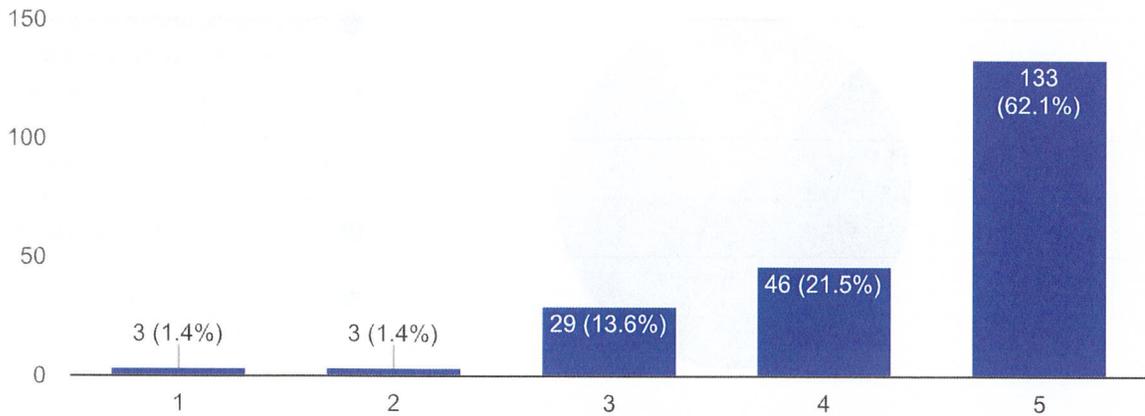
If support is needed for academics . . .

214 responses



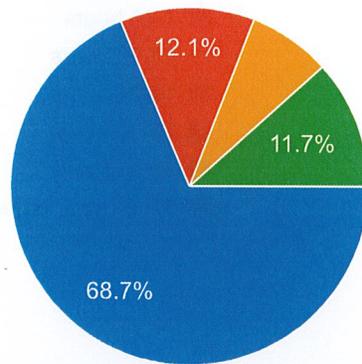
I feel the current schedule addresses the safety guidelines around COVID.

214 responses



If we were to increase in-person instruction so that students would see all four of their classes twice a week:

214 responses



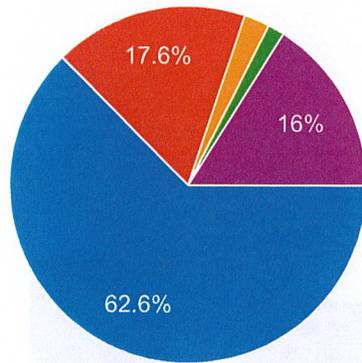
- I would feel comfortable with the safety expectations expanding to four mixing of student class...
- I would feel that the increase in mixing of groups would be of concern
- Seems safe, even though students would be seeing four...
- Seems unsafe, adding exposure to new class groups

Student



## Currently, I...

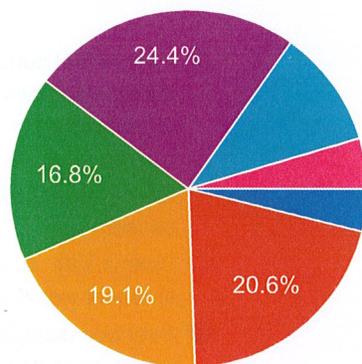
131 responses



- Consistently attend in-person and remotely as scheduled.
- Consistently attend in-person, but am inconsistent in my remote attendance.
- Consistently attend remotely, but am inconsistent in my in-person attendance.
- Inconsistently attend school in-person and remotely.
- Consistently attend fully remote as scheduled.

The amount of time spent on academics per week, including classes, synchronous and asynchronous learning, learning tasks and assessments, is approximately:

131 responses

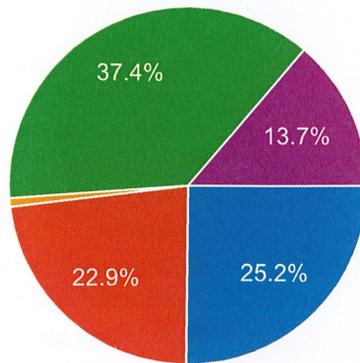


- 0-6 hours
- 7-12 hours
- 13-18 hours
- 19-24 hours
- 25-30 hours
- 31-36 hours
- 37 or more hours



### If support is needed for academics . . .

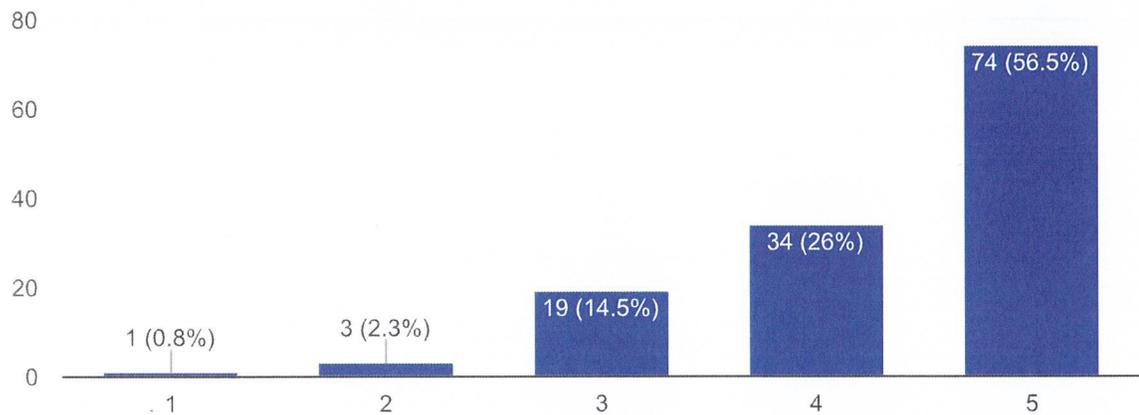
131 responses



- I know how to ask for help/ access help, but haven't need...
- I know how to ask for/access help, but haven't, even thoug...
- I don't know how to ask for/ access help
- I've asked for help and received it
- I've asked for help, but it wasn't fully helpful

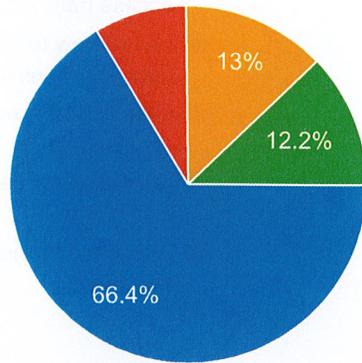
### I feel the current schedule addresses the safety guidelines around COVID.

131 responses



If we were to increase in-person instruction so that students would see all four of their classes twice a week:

131 responses



- I would feel comfortable with the safety expectations expanding to four mixing of student class...
- I would feel that the increase in mixing of groups would be of concern
- Seems safe, even though students would be seeing four...
- Seems unsafe, adding exposure to new class groups

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Google Forms



## 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
CEMS PRESCHOOL	\$476,965	\$410,181	\$483,134	\$551,843
BTMES PRESCHOOL	\$457,748	\$438,915	\$474,667	\$547,989
CEMS 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
CEMS 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
CEMS 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
CEMS 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
CEMS 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
CEMS PSYCHOLOGICAL	\$50,000	\$46,056	\$50,000	\$50,000
CEMS 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
CEMS 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
CEMS 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
CEMS 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
CEMS 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 EXPENSES	FY20 ACTUALS	FY21 EXPENSES	FY22 PROPOSED 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
<b>TOTAL</b>	<b>\$41,684,804</b>	<b>\$41,460,364</b>	<b>\$45,029,968</b>	<b>\$47,694,361</b>
<b>FEDERAL &amp; STATE GRANTS</b>	<b>\$3,450,000</b>	<b>\$3,450,000</b>	<b>\$3,450,000</b>	<b>\$3,450,000</b>
<b>TOTAL BUUSD EXPENSES</b>	<b>\$45,134,804</b>	<b>\$44,910,364</b>	<b>\$48,479,968</b>	<b>\$51,144,361</b>

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

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

<u>Description</u>	PROPOSED				
	<u>FY2019 Budget</u>	<u>FY2019 Actual</u>	<u>FY2020 Budget</u>	<u>FY2021 Budget</u>	<u>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
<b>Career Center Total</b>	<b>\$2,836,683</b>	<b>\$2,909,385</b>	<b>\$3,019,913</b>	<b>\$3,130,436</b>	<b>\$3,351,972</b>

\*\* 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
	-
<b>Total FY22 Budget</b>	<b><u>3,351,972</u></b>
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
	-
<b>Total Other Revenues</b>	<b><u>2,000,784</u></b>
Amount to be raised by tuitions	<u>1,351,188</u>
<b>Total CVCC Revenue</b>	<b><u><u>3,351,972</u></u></b>

**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 - <b>FY21 \$17,133</b>			
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	<b>1.4191</b>	<b>1.5654</b>	<b>0.15</b>

**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	
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State-wide Avg. FY20 \$16,235 - <b>FY21 \$17,133</b>			
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	<b>1.6383</b>	<b>1.5086</b>	<b>(0.13)</b>

12/15/2020

Here is a refresher on what we need for the Design Team:

- 1 School board member
- 1 community member or non-profit leader
- 1 elementary parent
- 1 high school parent
- 1 high school student
- 4 teachers-one from each school
- 1 elementary administrator
- 1 high school administrator
- 1 business leader

This is a total of 12 members. I am concerned about the lack of representation for middle school, so I wonder if we should add a middle school parent and/or a middle school administrator?

The expectations for the Design team:

1. Fulfill a short term civic responsibility for the BUUSD
2. Participate in 11 virtual planning meetings
3. Represent Design team member constituency and yourself by sharing ideas about the future direction of the BUUSD
4. Process and analyze feedback from school and community stakeholders.
5. Work as a team member to develop a five year strategic plan for the BUUSD.

I've attached our original brainstorm worksheet with names.

Strategic Plan videos that will be on CVTV and posted all around to inform folks about the districts project.

#1 <https://vimeo.com/487584666>

#2 <https://vimeo.com/487623431>

#3 <https://vimeo.com/487624177>

## Design team suggestions

Recommended that we have a total of 12 members on the design team to include:				
3 representatives from each of the schools to include an administrator, a teacher or staff member, and a parent or employee				
	Admin	teacher/staff	parent/employee/student	Community member
	name	name	name	name
BCEMS/Barre City		Morgan Osinaga	Jessie Vest	Steve MacKenzie
BCEMS/Barre City		Prudence Krasofski	Calley Rock	Leslie Walz
BCEMS/Barre City		Gaib Bettis	Jen Chioldi	Nancy Wolf
BCEMS/Barre City			Miranda Tremblay	Anita Ristau
BCEMS/Barre City				
BTMES/BarreTown		Kelsey LaPerle	Josh Allen	Carl Rodgers
BTMES/BarreTown		Emily Merrill	Penny Martin(PTO)	Elaine Wang
BTMES/BarreTown		Ted Mills	Molly McFaun	Mick Kerin
BTMES/BarreTown		Michael Pope		Maria Conti Reilly
BTMES/BarreTown				Jeffrey Glosser
BTMES/BarreTown				Kristin McCarthy
BTMES/BarreTown				
BTMES/BarreTown				
SHS		Nashanda Browman	Cassie Bell	
SHS			Angela Kiniry	
SHS				
CVCC				Jeff Norway
CVCC				