



**Barre Unified Union School District**

**Spaulding High School  
Central Vermont Career Center  
Barre City Elementary and Middle School  
Barre Town Middle and Elementary School**

*Chris Hennessey, M.Ed.*  
Superintendent of Schools

*A rock solid education for a lifetime of discovery.*

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**MEMORANDUM**

**TO:** Barre Unified Union School District Finance Committee  
Nancy Leclerc - Chair, Terry Reil - V. Chair, Sarah Pregent

**DATE:** April 20, 2022

**RE:** BUUSD Finance Committee Meeting  
April 26, 2022 @ 6:00 p.m.  
**In-Person:** Spaulding High School Library, 155 Ayers St., Barre  
**Remote Options:** Google Meet - Meeting ID: [meet.google.com/xsm-kaba-zzj](https://meet.google.com/xsm-kaba-zzj)  
Phone Number: (US)+1 269-718-3149; PIN: 682 130 412#

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

**AGENDA**

1. Call to Order
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
  - 4.1. Meeting Minutes March 17, 2022
5. New Business
  - 5.1. Act 173 Update
  - 5.2. Pupil Weighting/Funding Formula
  - 5.3. Procedures
  - 5.4. Summer Projects/RFPs
6. Old Business
7. Other Business
  - 7.1. FY22 Year-End Projections
8. Items for Future Agenda
9. Next Meeting Date: May 19, 2022 at 6:00 pm.
10. Adjournment

### PARKING LOT OF FUTURE ITEMS

- ARP ESSER Conceptual Applications
- Vermont Green Schools Initiatives - Phase I
- Breakage Report
- Procedure Review

### BOARD/COMMITTEE MEETING NORMS

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

**DRAFT**

**BARRE UNIFIED UNION SCHOOL DISTRICT  
FINANCE COMMITTEE MEETING**  
Via Video Conference – Google Meet  
March 17, 2022 – 6:00 p.m.

**MINUTES****COMMITTEE MEMBERS PRESENT:**

Nancy Leclerc (BT) - Chair  
Terry Reil (BT) – Vice Chair  
Sarah Pregent (BC)

**COMMITTEE MEMBERS ABSENT:****OTHER BOARD MEMBERS PRESENT:**

Sonya Spaulding

**ADMINISTRATORS PRESENT:**

Chris Hennessey, Superintendent  
Lisa Perreault, Business Manager

**PUBLIC MEMBERS PRESENT:**

Jeff Blow                      Josh Howard                      Paul Malone

**1. Call To Order**

The Superintendent, Mr. Hennessey, called the Monday, March 17, 2022 BUUSD Finance Committee meeting to order at 6:00 p.m., which was held via video conference.

**2. Organize****2.1 Elect Chair**

Mr. Reil nominated Ms. Leclerc for the position of Committee Chair.  
Mrs. Pregent nominated herself for the position of Committee Chair.

None of the nominations were seconded. The committee agreed to proceed without seconds to nominations.

There were no additional nominations

By a vote of 2 to 1 Ms. Leclerc was elected as Chair of the BUUSD Finance Committee. Mrs. Pregent voted against the motion.

**2.2 Elect Vice Chair**

Ms. Leclerc nominated Mr. Reil for the position of Committee Vice Chair. Mrs. Pregent seconded the motion.

There were no additional nominations.

On a motion by Ms. Leclerc, seconded by Mrs. Pregent, the Committee unanimously voted to elect Mr. Reil as Vice Chair of the BUUSD Finance Committee.

**3. Additions and/or Deletions to the Agenda**

Add 6.6 Recommendation for Board Designees for Approval Warrants

**4. Public Comment**

None.

**5. Approval of Minutes****5.1 Approval of Minutes – February 1, 2022 BUUSD Facilities and Transportation Committee Meeting**

On a motion by Mrs. Pregent, seconded by Mr. Reil, the Committee unanimously voted to approve as amended, the Minutes of the February 1, 2022 BUUSD Finance Committee meeting.

# DRAFT

## 6. New Business

### 6.1 Review Annual (Monthly) Agenda Items

A document titled DRAFT BUUSD Finance Committee Monthly Agenda Items, Updated 03/17/22 was distributed. Mrs. Spaulding advised that the Business Office develops these procedures which are used as a guide during budget development. It was noted that the usual process is to have the Finance Committee Chair, the Business Manager, and Mrs. Gilbert hold discussion (about a week and a half prior to the each meeting), to develop the Agenda for each meeting.

### 6.2 Procedures

Copies of the Warrant Procedures were distributed  
Copies of the Purchasing Procedures were distributed  
Copies of the Contract Procurement, Development, and Approval Procedures were distributed  
A copy of The Vermont Statutes Online (Title 16, Chapter 9, Subchapter 004 – cited as 16 V.S.A. §559) was distributed.

Mrs. Perreault advised that procedures are in the packet to provide the Committee with some information related to finance procedures. Additional procedures will be included in future meeting packets.

Mrs. Perreault provided an overview of the Warrant Procedures, advising that the Board will designate primary and ‘back-up’ individuals (Board Members) to examine and sign warrants. Warrant examination/signature occurs weekly. This process is necessary to assure that procedures are being followed. Brief discussion was held. Additional information will be provided to the individuals appointed as representatives. Mrs. Perreault advised that the Board’s role is to assure that procedures are in place and that there are strong internal controls that are consistent throughout the District. Mrs. Perreault advised that the Board Member role is to assure that all invoices have the proper sign-off. Mrs. Pregent provided an overview of the process she has used to review warrants. It was noted that payroll is not included as part of this approval process.

Mrs. Pregent advised that the Board policy and procedures are currently being reviewed and updated. Policy F20 has been sent to the Policy Committee for review and possible amendments. Mrs. Perreault provided an overview of the Purchasing Procedure, advising that the \$40,000 limit pertains to the bid law. The threshold amount requiring Board approval is dictated in policy (the policy currently under review by the Policy Committee). Mrs. Spaulding clarified that the policy (F20) in its entirety, is being discussed (not just the Board threshold amount). Depending on what changes are made to the policy, procedures may need to be modified.

Mrs. Perreault provided a brief overview of the Contract Procurement, Development, and Approval Procedures. In response to a query, it was confirmed that the per person limit for credit card purchases is \$5,000. Mrs. Perreault reiterated that additional procedures will be shared over the next few months. All Finance Procedures can be found on the BUUSD web site.

### 6.3 FY23 Approved Budget

Three documents were distributed;  
BUUSD FY23 Budget, Expense Summary – Voter Approved 03/01/22  
BUUSD 2022 – 23 Voter Approved Comparative Tax Rate Calculations Using \$700,000 Toward Revenue  
Mrs. Perreault advised that nothing on these documents has changed. As voters approved the budget, the information contained in the distributed documents is considered to be finalized and is being provided for informational purposes.

### 6.4 FY22 Budget Projections

A document titled BUUSD FY22 Expense Report (dated 03/17/22) was distributed. Mrs. Perreault advised that the report reflects a projection derived from reviewing expenses, encumbrances, and revenue. Each month this report is subject to change based on additional information (new expenses etc.). Mrs. Perreault likes to provide a conservative projection. Mrs. Perreault advised that in projection reports, she usually includes detail (a narrative) explaining differences of \$20,000 or more. Mrs. Perreault anticipates that narratives will be provided in the April report. CVCC information will be provided next month. It was noted that one significant surplus is the result of unfilled positions. In response to a query from a community member, Mr. Hennessey advised that most of the unfilled positions are for support staff (mainly para-educators), he anticipates most professional positions will filled, though the District has had some difficulty filling special educator positions.

### 6.5 Fiscal Monitoring

A document (from the AOE) titled Timeline was distributed  
A document (from the AOE) titled Chart of Due Dates was distributed  
Mrs. Perreault reported that the BUUSD was selected by the AOE for a State and Federal Grant Fiscal Monitoring Review. This is typically performed every four years. This is a ‘desk’ review and most of the work is performed electronically. Ten grants were selected or review. This review does not reflect any concern on the AOE’s part, but rather is standard practice. The last review was approximately six years ago. Mrs. Spaulding requested that Mrs. Perreault report back once the review is completed.

# DRAFT

## **6.6 Recommendation for Board Designees to Approval Warrants**

Past practice has been to have the Finance Committee Chair be the primary designee and the Finance Committee Vice Chair as the back-up.

**On a motion by Mr. Reil, seconded by Mrs. Pregent, the Committee unanimously voted to recommend to the Board that Ms. Leclerc be designated as the primary designee for warrant approval and that Mr. Reil be designated as the back-up designee for warrant approval.**

## **7. Old Business**

Mrs. Perreault reported that she believes the fiscal portion (block grants) of Act 173 is moving forward as planned, but there may be a one year delay in the programmatic piece.

In response to a query, Mrs. Perreault advised that she is currently working on RFPs for ESSER funded projects (heating/ventilation upgrades and the SHS sprinkler system).

## **8. Other Business**

None.

## **9. Items for Future Agendas**

- Act 173 Update (changes to funding for special education)
- FY22 Year-end Projections
- Pupil Weighting Update (funding formula)
- Procedures
- Summer Projects (including RFPs)

## **10. Next Meeting Date**

The next meeting is Thursday, April 21, 2022 at 6:00 p.m. (April vacation week)

Ms. Leclerc is not available for this meeting. Mr. Reil will chair the meeting.

## **11. Adjournment**

**On a motion by Mrs. Pregent, seconded by Mr. Reil, the Committee unanimously agreed to adjourn at 7:01 p.m.**

Respectfully submitted,  
*Andrea Poulin*

**Act 173 of 2018, an act relating to enhancing the effectiveness, availability and equity of services provided to students who require additional support**

- Funding shift from a restrictive reimbursement model to a census block grant
  - Implementation date, July 1, 2022
- LEAs may use funds with flexibility
  - Must meet all obligations to students with IEPs
  - Must maintain IDEA Part B Maintenance of Effort (MOE)
- LEAs are required to prove MOE on an annual basis
- MOE is a requirement for use of IDEA-B and IDEA Prek grants, LEAs must demonstrate that the level of state and local expenditures remain consistent year to year-no supplanting
- AOE Guidance Documents per Rule 1300 have been developed (in draft form now) to assist LEAs
  - Draft Technical Manual for Use and Accounting of IDEA Part B Entitlement Grants
  - Draft Technical Manual for Documenting Maintenance of Effort
    - No more “time studies”
    - Flexible approach-serving more students
    - Reduce administrative burden

How will Act 173 impact Barre?

	Block Grant	Intensive Reimb.	Extraordinary	Census Block Grant	<b>TOTAL</b>
FY20	860,893	5,206,198	849,136	0	<b>6,916,227</b>
FY21	884,021	4,837,430	1,006,723	0	<b>6,728,174</b>
FY22, est	889,926	5,300,000	950,000	0	<b>7,139,926</b>
FY23, est	0	0	1,000,000	6,060,767	<b>7,060,767</b>

## **Education funding**

### **S.287 - An act relating to improving student equity by adjusting the school funding formula and providing education quality and funding oversight**

Last week, House Education wrapped up their work on the English Learner, and Evaluation and Reporting sections of S.287, and sent their [recommendations](#) to House Ways and Means for consideration. House Ways and Means continued their work on [S.287](#). The committee continues to consider **cost adjustments in lieu of recalibrated weights**. On Tuesday, Sue Ceglowski, Vermont School Boards Association, and Jeff Francis, Vermont Superintendents Association, advocated for adopting recalibrated weights instead of cost adjustments. The Agency of Education and Vermont League of Cities and Towns also testified in support of recalibrated weights. To read more, please see links below:

[Testimony of Sue Ceglowski, VSBA](#)

[Testimony of Dan French, Secretary, Agency of Education](#)

[Testimony of Karen Horn, Vermont League of Cities and Towns](#)

Barre Unified Union School District

# Grant Procedures Manual

2021-2022



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# Barre Unified Union Grant Funds

For School Year 2021-2022 (FY22) the following grants are managed through the Barre Unified Union School District's Central Office.

GRANT	DESCRIPTION/PURPOSE	GRANT MANAGER	GRANT ASSISTANT
<b>ACT 230</b>	Educational Support Systems	Lisa Perreault	Lana Emmons
<b>BEST</b>	Building Effective Supports for Teaching Students with Behavioral Challenges	Lisa Perreault	Lana Emmons
<b>CRF*</b>	Coronavirus Relief Funds	Lisa Perreault	Ashley Young Michelle Leeman
<b>CFP</b>	Consolidated Federal Programs <b>Title I:</b> Improving the Academic Achievement of the Disadvantaged <ul style="list-style-type: none"> <li>• Improving Basic Programs</li> </ul> <b>Title IIA:</b> Teacher, Para, and Principal Quality <ul style="list-style-type: none"> <li>• Supporting Effective Instruction</li> </ul> <b>Title IV:</b> Student Support & Academic Enrichment	Lisa Perreault Venus Dean Chris Hennessey	Lana Emmons
<b>ESSER I*</b> <b>ESSER II*</b> <b>ESSER III*</b>	Response to COVID-19	Lisa Perreault Chris Hennessey	Joe Kill Ashley Young
<b>Food Service*</b>	Child nutrition programs (school-based)	Lisa Perreault	Ashley Young
<b>Fresh Fruits and Vegetables*</b>	Support for purchasing healthy snacks in elementary schools and providing nutrition instruction (BCEMS only)	SHAC committee	Ashley Young
<b>HR</b>	To develop HR consulting and training. (Source: VSBIT)	Carol Marold	Lisa Perreault
<b>IDEA-B*</b> <b>ARP IDEA</b>	Individuals with Disabilities Education Act, Part B (Basic & Pre-School)	Stacy Anderson	Sue Cioffi
<b>MAC</b>	Medicaid Administrative Claiming (Formerly EPSDT)	Lisa Perreault	Lana Emmons
<b>Medicaid</b>	School-based reimbursement program for IEP services, funding to provide intervention and prevention.	Lisa Perreault Stacy Anderson	Ashley Young

<b>Perkins* TIME</b>	To support Career and Technical Education for students	Jody Emerson	Ashley Young Kara Maxey
<b>Safety</b>	For facility safety and improvements (Source: VSBIT)	Lisa Perreault Jamie Evans	Ashley Young
<b>Tobacco</b>	Tobacco Use Prevention Education Robert Uerz (Robert.uerz@vermont.gov)	Dawn Poitras PJ LaPerle	Lana Emmons
<b>ARP Homeless</b>	Homeless	Stacey Anderson	Sue Cioffi
<b>YES</b>	Youth Employment Specialist, State of Vermont, Department of Disabilities, Aging, and Independent Living, Division of Vocational Rehabilitation	Jason Derner Lisa Perreault	Ashley Young

\*Denotes a grant that requires compliance with Federal Guidelines (Uniform Guidance).

# Important Reminders

**For the 2021-2022 school year, all Federal grant spending must be initiated by April 15, 2022.**

Grant funds **can only be used** for the designated and approved strategies/investments.

Any proposed changes in the use of funds must be approved by the Grant Manager and must go through an amendment process **prior** to the change in use of funds.

Expenses that are **not** part of the approved grant **are not** reimbursable through a grant and will be subject to payment from local school budgets.

**Stipend positions** (for example, curriculum committee work and summer school teachers) need to have prior approval through the Grant Manager and will be documented through a Memorandum of Understanding (MOU) **prior** to the start of the work. A completed timesheet must be turned in prior to payment. All work must be completed outside of regular contractual obligations.

**Contracts vs. MOUs:** Contracts and memoranda of understanding are similar in nature, but contracts are issued to individuals not employed by Barre schools and who will be paid after submitting an invoice, while MOUs are used for employees who agree to take on additional responsibility beyond their contract and will be paid through the payroll system.

**Contracted Services** – Contracted Service Providers must have a signed Contract Service Agreement on file **before** services are rendered. A dated invoice with clear identification of the vendor is required from the provider.

**Spending Periods** – All grants have a beginning and ending date. All services and purchases must be within these dates.

**Purchase Requisitions and Procurement Forms** must be completed and approved prior to purchases of goods or services. Any purchases made without prior approval will not be paid or reimbursed from a grant and will be subject to payment from local school budgets. See page 9.

**Original Documentation** – Whenever possible **originals should be submitted** to Grant Assistant. These are auditable records so should be original.

**Conflict of Interest** – All use of Grant Funds must comply with [2 C.F.R §200.318\(c\)\(1\)](#) relating to Conflict of Interest. Neither you nor a family member can benefit when you make any grant-funded purchase. *If this is a possibility, consult the relevant Grant Manager ahead of time.*

**Supplanting** – In general, you cannot buy something under a grant that was previously paid for by local money. For instance, an annual software subscription that has historically been paid for by a school cannot then be paid for through a grant.

## **Unallowable Costs:**

- Alcohol: Absolutely NO alcohol may be purchased with federal grant funds.
- Costs of entertainment.
- Sales tax.

# Important Vocabulary/Forms

<b>Term</b>	<b>Definition</b>
Allocation	The amount of money awarded to a particular grant.
Amendment	The formal process for changing and/or adding to the approved spending plan for any of the grants.
CFP	Consolidated Federal Programs. This is the collective name for the Title I, Title IIA, Title IV and SWP grants.
Contract	Any person, not an employee of the Barre Unified Union School District, must have a contract agreement on file with the Grant Manager prior to performing any services in the district.
MAC	Medicaid Administrative Claiming (formally known as EPSDT Funds)
Monitoring requirements	BUUSD (and all school systems) are periodically monitored by the state for compliance with grant regulations. The legal requirements are referred to here as <i>monitoring requirements</i> .
MOU	Memorandum of Understanding – in essence, a contract for staff receiving a stipend (such as, but not limited to, Curriculum Committees, Summer School positions, etc).
Procurement form	Documents why a particular vendor was chosen. See the relevant Grant Manager for guidance, as procurement requirements vary significantly according to the nature and size of the purchase.
Purchase Order	A purchase order is a document created by the Grant Assistant. A PO is created after the Grant Assistant has received an approved procurement and purchase requisition form.
Requisition	A requisition form is the initial step in purchasing goods or services. In general, a requisition and a procurement form are required in order to obtain a purchase order.
SIG	School Improvement Grant
Strategy/Investment	This refers to the explanation as to how funds are used in the Grant applications.
Supplanting	“Supplanting” is the use of grant money to take over a pre-existing expense from a local budget. This is not allowable under federal rules.
SWP	School Wide Program – This is a term specific to the Title I and Title IIA grants. Funds in a SWP can be used across the school and not just to a targeted population of students. Only Title I eligible schools can use SWP strategies.
Title I	Section of CFP that supports Academic Achievement of the Disadvantaged
Title IIA	Section of CFP that supports Effective Instruction
Title IV	Section of CFP that Supports Student Support and Academic Enrichment
V-SHEP	Vermont School Health & Prevention Grant

# Goods, Services, and Lodging

<b>Applicability</b>	Use when purchasing goods or services
<b>Key Steps</b>	Complete and submit both requisition and procurement forms
<b>Key points</b>	<ul style="list-style-type: none"> <li>● See Important Reminders section</li> <li>● Complete this process before making the purchase.</li> <li>● Every purchase of goods and/or services for venues (including hotel rooms) needs a procurement form.</li> <li>● Avoid conflict of interest, as outlined in Important Reminders.</li> <li>● All contracts must be signed by the Superintendent/Designee.</li> <li>● All FY23 requisitions must be submitted by April 15, 2023.</li> <li>● Grants cannot pay for sales tax.</li> <li>● Grants cannot pay for food.</li> <li>● Grants cannot pay for mileage unless stated within the investment description (CFP Grant only).</li> </ul>
<b>Forms required</b>	<a href="#"><u>Purchase Req Form BUUSD</u></a> <a href="#"><u>Procurement Form BUUSD</u></a>

Purchases fall into one of three categories as follows. Please make sure you use the correct version of the procurement form for each category.

## 1. Supplies, Materials & Equipment

- If you are requesting something from a specific vendor then you will need to complete the procurement form and include back-up materials (printouts of what you specifically want ordered from a website, etc.).
- If you need something generic (e.g. 2” binders) then the Grant Assistant will complete the procurement form and decide on the vendor.

For Equipment procedure using Federal Grants consult the Equipment Procurement for great detail on page 15.

## 2. Professional/Contracted Services

This portion of the procurement form must be completed for any contracted services paid with grant funds. All grant funded contracts must be signed by the Superintendent/Designee, not a building administrator.

## 3. Hotel Rooms and Venues

A separate Procurement Form should be used only when you are going to pay for a hotel room, meeting room or some other space.

### Purchase Requisition Form

Complete a Purchase Requisition form (even if you have emailed the Grant Manager) and submit it along with the Procurement Form(s) to the appropriate Grant Assistant.

If the Grant Assistant will be the person placing the order, it is helpful to email them the links for each item.

Incomplete purchase requisition forms or forms without a procurement form will be returned to you.

Purchases being made through grant funds required the signature of the Grant Manager. Building administrators should be aware of purchases, however they cannot approve them..

Sales tax cannot be paid with grant funds. Be sure to obtain a tax-exempt certificate form from the Grant Assistant, if needed.

Food purchases for any staff training, including after school meetings, can no longer be made with Grant Funds.

# Contracted Services

<b>Applicability</b>	When contracting with individuals or organizations hired from <u>outside</u> the Barre Unified Union School District to provide a service to an individual or group of individuals within the BUUSD
<b>Key steps</b>	<ol style="list-style-type: none"> <li>1. Grant Manager informally authorizes services</li> <li>2. Procurement form completed</li> <li>3. Contract (“<b>Independent Contract Service Agreement</b>”) is developed between the vendor and the Grant Manager.</li> <li>4. Purchase order generated</li> <li>5. Contract signed by the Superintendent or Business Manager</li> </ol>
<b>Key points</b>	<ul style="list-style-type: none"> <li>● A signed contract must be in place before any services begin.</li> <li>● Only the Superintendent/Business Manager has the authority to sign a contract. Building administrators receiving any contract from a provider for services must be sent to the Grant Manager immediately.</li> </ul>
<b>Forms required</b>	<p><u><a href="#">Procurement Form BUUSD</a></u>  <i>Independent Contract Service Agreement – prepared by Grant Assistant</i></p>

## Procedure

1. Grant Manager authorizes the contracted services. This includes confirmation that there is funding to pay for the services.
  
2. A ***Procurement Form*** must be completed and submitted to the Grant Manager prior to authorization if anyone other than the Grant Manager is selecting the contractor. Otherwise, the Grant Manager will complete the Procurement Form.
  
3. A ***BUUSD- Independent Contract Service Agreement*** will be created by one of the parties and signed by both the provider and the Superintendent/Business Manager. Preferably, the contract is prepared by the Grant Assistant, signed by the Superintendent/Business Manager and sent to the provider for signature. Ideally, the contract agreement will specify:
  - The fee, scope and terms of service
  - Insurance coverage
  - A termination clause that addresses termination for cause and convenience.
  - That the provider agrees to provide an agenda for the event
  - That the provider agrees to provide an Attendance/Sign-In Sheet following the event
  - That the provider agrees to submit an invoice for services following the event
  - That the contract is subject to availability of grant funding
  - That mileage reimbursement is at the then-current IRS rate per mile
  - Provisions for cancellation due to factors such as weather
  - Any other details deemed important by either party.



# Training/Workshops/Conferences

<b>Applicability</b>	Any training, workshops or conferences funded through grant funds
<b>Key steps</b>	<p><b>Approval</b></p> <ol style="list-style-type: none"> <li>1. Staff member completes the Training/Workshop/Conference Request for Approval form</li> <li>2. Staff member completes procurement.</li> <li>3. Staff member obtains Supervisor AND Grant Managers approval</li> <li>4. Grant Assistant verifies eligibility and processes the request</li> <li>5. Grant Assistant generates a purchase order</li> <li>6. Either Grant Assistant or attendee registers</li> </ol> <p><b>Upon completion of training, attendee submits:</b></p> <ol style="list-style-type: none"> <li>1. Certificate of attendance (or rarely, other evidence such as a copy of the sign-in sheet)</li> <li>2. Receipts</li> <li>3. District Mileage reimbursement form (if personal vehicle was used)</li> <li>4. Credit card bill or copy of credit card. <i>See below for important details.</i></li> </ol>
<b>Key points</b>	<ul style="list-style-type: none"> <li>● If an employee is participating in a training/workshop/conference, approval must be completed <b>prior to the start</b> of the event.</li> <li>● Form should reflect all costs associated with the training, workshop, or conference.</li> <li>● Registration may be completed by the Grant Assistant or the attendee depending on circumstances.</li> <li>● See below for details on allowable expenses and receipts. <b>Especially note that any meal receipt must be itemized to prove that no alcohol was purchased.</b></li> <li>● <b><u>We cannot reimburse for non-itemized receipts.</u></b></li> <li>● If an employee signs up for a workshop or other training to be paid by a grant and fails to notify the training provider of non-attendance any charge for the workshop/training will be the responsibility of the employee.</li> </ul>
<b>Forms required</b>	<p><a href="#"><u>Procurement Form BUUSD</u></a></p> <p><a href="#"><u>Training/Workshop/Conference Request Approval Form BUUSD</u></a></p> <p><a href="#"><u>Mileage Reimbursement Form BUUSD</u></a> (Upon completion of Workshop/Conference)</p>

## Notes

- All travel reimbursement procedures will be consistent with language in the Master Agreement for Teachers and in accordance with BUUSD’s Travel Policy and Procedure EXCEPT:
  - Travel reimbursement may not be allowable under certain grant investments and may be denied. Grants cannot pay for mileage unless stated within the investment description (CFP Grant only).
- Round-trip mileage will be reimbursed at the then-current Internal Revenue Service (IRS) rate per mile. **\*\* Mileage is only reimbursed when miles traveled exceeds the normal daily commute employee travels for work \*\*** Mileage is generally determined by using the “Google” maps mileage from place to place.
- The food/incidental reimbursement rate will be \$40.00 per day or the actual costs, whichever is less.
  - Food purchases cannot be made with grant funds.
- If overnight lodging is required, the cost will be paid at the discretion of the Grant Manager.

**Upon completion of the Training /Workshop/Conference**

The following information must be submitted to the Grant Assistant:

- A Certificate of Attendance/Participation (If one cannot be obtained you will need to provide written verification that you were in attendance. An email is acceptable.)
- A copy of the agenda or conference brochure with the sessions you attended, if appropriate.
- All receipts related to the cost of the training, workshop or conference. **You will need to provide an itemized receipt and credit card receipt** (see examples below) **for any food purchased with a credit card or through room service.** (We need to be able to prove to the auditors that no alcoholic beverages were purchased and reimbursed through grant funds.)
- **Please be advised that under no circumstances can the district refund sales tax- with either grant or local funds**
- Copy of your credit card bill **with number blacked out -or-** photocopy of the credit card itself **with only the last four digits visible** (for cross-matching with the receipts)
- Mileage Reimbursement Form if a personal vehicle was used. See section below.

Itemized receipt listing items purchased	Credit card receipt showing that amount paid including tip amount																					
 <p><b>DiMillo's</b> <i>An Old World Tradition</i></p> <p>Check# 584081    Coy 5    SvrID 980</p> <hr/> <p>Tab# 833    GUEST # 1</p> <table border="0"> <tr> <td>1</td> <td>Side Broiled Scallops</td> <td>15.00</td> </tr> <tr> <td>1</td> <td>Side Broiled Haddock</td> <td>10.00</td> </tr> <tr> <td></td> <td>Food Sub-Total</td> <td>25.00</td> </tr> <tr> <td></td> <td>7% ME FOOD TAX</td> <td>2.00</td> </tr> <tr> <td></td> <td>SUB TOTAL</td> <td>27.00</td> </tr> </table> <hr/> <p><b>TOTAL:            27.00</b></p> <hr/> <p>THANK YOU Kim</p> <p>Now Celebrating 30 Years Afloat!</p> <p>DIMILLO'S 11/08/2013 8:15:08 PM</p>	1	Side Broiled Scallops	15.00	1	Side Broiled Haddock	10.00		Food Sub-Total	25.00		7% ME FOOD TAX	2.00		SUB TOTAL	27.00	 <p><b>** CUSTOMER COPY **</b> DIMILLO'S 25 Long Wharf (207)772-2216</p> <p>Date: 11/08/2013    Time: 8:15:08 PM</p> <p>Card Type:            American Express Card Number:        XXXXXXXXXXXX1002 Card Owner:</p> <p>Swipe/Manual:        Swipe</p> <p>Server:                980 Cashier 777 Check Number:        584081 Table Number:        833</p> <table border="0"> <tr> <td>AMOUNT</td> <td>27.00</td> </tr> <tr> <td>TIP</td> <td><u>3.00</u></td> </tr> <tr> <td>TOTAL</td> <td><u>30.00</u></td> </tr> </table> <p>Approval: 545634</p>	AMOUNT	27.00	TIP	<u>3.00</u>	TOTAL	<u>30.00</u>
1	Side Broiled Scallops	15.00																				
1	Side Broiled Haddock	10.00																				
	Food Sub-Total	25.00																				
	7% ME FOOD TAX	2.00																				
	SUB TOTAL	27.00																				
AMOUNT	27.00																					
TIP	<u>3.00</u>																					
TOTAL	<u>30.00</u>																					

# Mileage Reimbursement

<b>Applicability</b>	Reimburses costs of using a personal vehicle
<b>Key steps</b>	Complete and submit the form as soon as trip is complete
<b>Key points</b>	Rate varies depending on then-current IRS per-mile rate
<b>Forms</b>	<a href="#"><u><i>Mileage Reimbursement Form BUUSD</i></u></a>

Mileage needs to be submitted separately using the “District Mileage Reimbursement” form.

- Enter the date of travel.
- Enter the description (to, from and the purpose of the trip).
- Enter the number of miles traveled. Mileage is generally determined by using the “Google” maps mileage from place to place.
- Mileage should be submitted as soon as your trip is over. Do not accumulate mileage unless you have multiple trips within the same pay period.
- Mileage claimed must be in excess to the normal daily commute of the employee – this will vary and is different case by case

**Mileage is reimbursed at the Internal Revenue Service (IRS) rate per mile (\$.585/mile as of January 2022)**

# Reimbursements Other Than Mileage

<b>Applicability</b>	Use when purchasing goods using personal funds that will be reimbursed. *** <b>This should be avoided unless absolutely necessary</b> ***
<b>Key steps</b>	<ol style="list-style-type: none"> <li>1. Check with the grant manager ahead of time.</li> <li>2. Complete a requisition form identifying yourself as the vendor.</li> <li>3. Bring a sales tax exemption form to the store where you will make the purchase.</li> </ol>
<b>Key points</b>	<ul style="list-style-type: none"> <li>• See general reminders</li> <li>• Grants cannot pay for sales tax. <u>If you <i>do</i> pay sales tax, you will not be reimbursed for it.</u></li> <li>• <b>Food: Grants cannot pay for food</b></li> <li>• Do not combine personal purchases with those funded by the grant.</li> <li>• Never pay another person in cash and then put their receipt on your reimbursement claim.</li> </ul>
<b>Forms required</b>	<p><a href="#"><u>Procurement Form BUUSD</u></a></p> <p><a href="#"><u>District Reimbursement Form BUUSD</u></a></p>

If you are seeking reimbursement (from a grant) for a purchase, you paid for out-of-pocket you need to do the following:

1. Prior to making the purchase, check with the grant manager via email to be sure the purchase is allowable under the grant and can be reimbursed.
2. Complete a purchase requisition form (even if you have previously emailed the Grant Manager). Enter your name as the “Vendor” (the person to be paid), your address, city/state/zip and phone number.
3. List the items to be purchased on the Purchase Requisition and give a brief explanation as to the purpose of the items and why you are seeking personal reimbursement and cannot follow the usual vendor procedure.
4. **When you make the purchase**, remember:
  - a. You need to bring a sales tax-exempt certificate with you if the purchase will be taxed. We cannot reimburse you for sales tax. You may get a sales tax-exempt certificate from the Grant Assistant or the Business Office.
  - b. Get an itemized receipt.
  - c. Do not purchase personal items for which you are not seeking reimbursement on the same receipt. Keep personal purchases separate when you check out.
5. **After you have made the purchase**, you need to complete a “[District Reimbursement Request Form.](#)” (See sample on next page.) Submit the form with attachments to the Grant Assistant for payment.
  - a. Attach a copy of the receipt(s) to the form
  - b. **If you paid by CASH or CHECK** – A canceled check or a copy of the check if you do not receive canceled checks plus a sales receipt indicating “paid by check” and the check number is sufficient to attach to the reimbursement form.
  - c. **If you paid by CREDIT CARD** – in addition to the itemized sales receipt, you must also attach a copy of the Credit Card Slip and a copy of your Credit Card Statement with the charge highlighted. You can black out other purchases and your card number. If you do not want to wait until your credit card bill arrives you may make a photocopy of the front of your credit card. Cover all but the last four digits in your card number. Be sure your name and the last four digits are visible on the copy and submit the photocopy along with your receipts.

# Stipend Positions

<b>Applicability</b>	For Barre Unified Union School District employees who are performing additional duties outside of regular contractual obligations. Does not apply to hourly paid employees.
<b>Key steps</b>	Stipend positions require prior approval from the Grant Manager. Signed <i>Memorandum of Understanding</i> must be on file prior to the work being performed.
<b>Key points</b>	None
<b>Forms</b>	<i>Memorandum of Understanding</i> (MOU) – prepared by Grant Assistant <i>Timesheet</i> (provided by Grant Assistant)

## Procedure

The following are examples of stipend positions that are paid from grants. (They are not the only ones.)

Curriculum Committee Work	PLG Leader
Afterschool Homework Club Tutor	Summer School Teacher
Literacy Team Member	Program Coordinator

No changes to the MOU (including the name of the person who is to perform the services, dates of service, or payment) can be made without the written consent of the Grant Manager. Any changes require the Grant Assistant to issue a revised MOU.

## As Work Progresses

A completed timesheet must be sent to the Curriculum Office prior to payment. Incomplete timesheets (including those without all required signatures and number of hours worked) will be sent back and could delay payment.

Time sheets received for work completed without prior approval will not be paid through a grant.

**An MOU must be in place and work documented on the time sheet must fall within the scope and terms of the MOU.**

# Time and Effort Documentation - PAR

<b>Applicability</b>	Used by employees funded <b>in part</b> by a grant to document the work done or from two or more grant investments. (Employees funded <b>in whole</b> by a grant use <i>periodic certification</i> . See next section.)
<b>Key steps</b>	Every two weeks, an employee submits a PAR (Personnel Activity Report) to the Grant Assistant.
<b>Key points</b>	PARs should be completed as close to the end of the two-week period as possible.
<b>Forms</b>	<a href="#"><i>Personnel Activity Report</i></a> (will be prepared by the Grant Assistant and provided to each affected individual)

Time and effort documentation must be on file for all employees paid in part or in whole with federal grant dollars. The intent is to document that employees funded through Grants are performing the work specified in the grant agreements.

**Personnel Activity Reports (PARs)** document time and effort for employees whose scope of work exceeds one cost objective (investment) from a grant or that include a mix of grant funds and local funds.

# Time and Effort Documentation- Periodic Time Certification

<b>Applicability</b>	Used by employees funded <b>completely</b> by <b>one grant investment</b> to document the work done. (Employees funded <b>in part</b> by a grant use <i>Periodic Time Certifications</i> . See prior section.)
<b>Key steps</b>	Twice per year, Grant Assistant prepares Periodic Time Certifications
<b>Key points</b>	PARs should be completed as close to the end of the two-week period as possible.
<b>Forms</b>	<a href="#"><i>Periodic Time Certification</i></a> (will be prepared by the Grant Assistant)

Time and effort documentation must be on file for all employees paid in part or in whole with federal grant dollars. The intent is to document that employees funded through Grants are performing the work specified in the grant agreements.

**Periodic Time Certifications** 100% of the employee's work falls under only one cost objective (regardless of how the employee is paid for their time. This form is prepared by the Grant Assistant

# “Mini-grant” Approval

<b>Applicability</b>	This is the process to be followed by the individual (the “applicant,” often a teacher) who is pursuing the grant.
<b>Key steps</b>	<ol style="list-style-type: none"> <li>1. The applicant obtains and reads the application form provided by the grantor.</li> <li>2. Applicants should consult with her/his building administrator for approval.</li> <li>3. Applicant completes the Grant Approval Form.</li> <li>4. Building administrator signs the form.</li> <li>5. The authorized BUUSD grant manager (typically the individual responsible for managing CFP) reviews the grant and its application, so please be sure to include these at time of submission.</li> <li>6. If the grant application is approved, copies of the signed approval form go to the applicant and to the business office.</li> <li>7. The applicant then completes the grantor’s application and submits it, forwarding a copy to the grant manager.</li> </ol>
<b>Key points</b>	The applicant is responsible for managing the grant. For instance, if the grantor requires copies of receipts before reimbursing costs, the applicant needs to handle that requirement.
<b>Forms</b>	<a href="#"><u><i>Grant Prior Approval Form BUUSD</i></u></a>

“Mini-grants” are small grants (usually for a few hundred to no more than a few thousand dollars) that may be offered by businesses (the “grantor”). Typical examples are playground improvement grants or grants from a store like Lowe’s or Shaw’s.

The purpose of this process is to make sure that no mini-grants require so much business office or other administrative time that it is not cost-effective.

As a rule, these grants are much simpler to manage because, among other things, federal and state procurement requirements do not apply. However, records are auditable, so the business office must be aware of the grant.

# Purchasing Equipment

<b>Applicability</b>	For use when purchasing an item that has an individual cost greater than five thousand dollars. And have an expected lifespan greater than one year
<b>Key Steps</b>	<ol style="list-style-type: none"> <li>1. Determine if the equipment meets the federal definition and threshold for prior approval.</li> <li>2. Contact the Business Manager to complete the prior approval application.</li> </ol>
<b>Key Points</b>	<ol style="list-style-type: none"> <li>1. Make sure your purchase meets “Equipment” definitions</li> <li>2. Equipment records will be kept and filed annually from the start of the following fiscal year.</li> <li>3. A physical inventory must be taken every 2 years for Equipment purchased with Federal Grants</li> <li>4. If Equipment is being retired or replaced. records must be kept for 3 years from the start of the next fiscal year.</li> </ol>
<b>Forms</b>	<p><u><a href="#">Purchase Req Form BUUSD</a></u>  <u><a href="#">Procurement Form BUUSD</a></u>  <u><a href="#">Equipment Records Form BUUSD</a></u></p>



# Reference Material

## District Policies:

[Annual Threshold Determination](#)

[Capitalization of Assets Policy](#)

[Conflict of Interest Policy](#)

[Travel Reimbursement Policy](#)

## District Procedures:

[Capitalization of Assets Procedure](#)

[Cash Management Procedure](#)

[Procurement Procedures](#)

[Travel Procedures](#)

## District Agreements:

[Teachers Collective Bargaining Agreement](#)

[Para Educators Collective Bargaining Agreement](#)

[Substitute Handbook 2019-20](#)

[Non Contracted Employee Handbook 2019-20](#)

[Volunteer Policies and Procedures](#)

[Barre Local 1369 Final Agreement](#)

## Vermont Association of Business Officers:

[Allowability of Cost Procedure](#)

[VASBO 01-11-2019 Sliddeck](#) - Time and effort, fiscal monitoring reference

[Uniform Guidance Training](#) 08-20-2021

**BUUSD FY23 RFP Schedule, Facility Projects, etc... Spring/Summer 2022, April 26, 2022**

	<b>Contractors Invited to BID</b>	<b>Contract/Contacts</b>	<b>Funding Source</b>	<b>Superintendent's Recommendation Board Approved</b>
1) FY23 Revenue Anticipation Note	Community Bank- Community National- Peoples- Union Bank-	Bids due 4/29		Sign documents at 6/9/22 Brd Mtg.
2) SHS – Sprinkler and HVAC Project	EEI- Johnson Controls- Siemens Industries- Honeywell-	Bids Due: 5/10 Energy Performance Contract	ARP ESSER	
3) BCEMS HVAC	EEI- Johnson Controls- Siemens Industries- Honeywell-	Energy Performance Contract	ARP ESSER	
4) BTMES HVAC	EEI- Johnson Controls- Siemens Industries- Honeywell-	Energy Performance Contract	ARP ESSER	
5) BCEMS Roof	Material Delay		Capital Fund - RFP out fall-winter 2022 for work done summer 2023	
6) BTMES Roof	Dayco, Inc.- Evergreen Roofing, LLC- Rodd Roofing- Palmieri Roofing-		Capital Fund	Bring bids to Board: 4/28
7) SHS Stormwater Basin	Phase I: DuBois & King/Greenprint Partners		Greenprint Partners	
8) BCEMS Stormwater Basin	Phase I: Watershed Consulting/Greenprint Partners		Greenprint Partners	
9) BTMES Stormwater Basin	Phase I: Watershed Consulting/Greenprint Partners		Greenprint Partners	
10) BCEMS Parking Lot Water Main Repair	Partnering with City of Barre for valve replacement and water line repair		General Fund	

11) Fuel Oil/Wood Chips/Propane	Reach out July/August Irving- Trono- Conti- Limlaw- Cousineau-		General Fund	
Others to be determined				

**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
		7/1/2021 - 6/30/2022	4/11/2022	4/11/2022	4/11/2022	7/1/21-6/30/22
1	BTMES 1101 PRESCHOOL	\$543,554	\$310,038	\$160,507	\$515,000	\$28,554 *
2	BTMES 1101 DIRECT INSTRUCTION	\$4,085,480	\$2,484,251	\$1,300,454	\$4,030,000	\$55,480 *
3	BTMES 1102 ART	\$111,215	\$68,091	\$38,130	\$110,000	\$1,215
4	BTMES 1103 INTERVENTION	\$790,060	\$429,279	\$255,539	\$725,000	\$65,060 *
5	BTMES 1104 ENGLISH SECOND LANGUAGE	\$40,798	\$24,502	\$14,348	\$40,000	\$798
6	BTMES 1105 FAMILY & CONSUMER SCIENCES	\$54,868	\$32,746	\$19,023	\$53,000	\$1,868
7	BTMES 1106 WORLD LANGUAGE	\$77,414	\$25,600	\$0	\$60,000	\$17,414
8	BTMES 1108 MUSIC	\$150,510	\$89,050	\$51,505	\$145,000	\$5,510
9	BTMES 1109 PHYSICAL EDUCATION	\$185,923	\$107,484	\$60,072	\$180,000	\$5,923
10	BTMES 1110 TECH ED	\$36,228	\$22,078	\$13,473	\$36,000	\$228
11	BTMES 1501 CO-CURRICULAR	\$75,200	\$44,801	\$204	\$75,000	\$200
12	BTMES 2120 GUIDANCE	\$169,304	\$96,684	\$57,048	\$157,000	\$12,304
13	BTMES 2131 HEALTH	\$186,505	\$109,744	\$62,092	\$180,000	\$6,505
14	BTMES 2141 BEHAVIOR SUPPORT	\$105,532	\$59,878	\$29,225	\$100,000	\$5,532
15	BTMES 2220 LIBRARY	\$167,152	\$98,145	\$48,107	\$155,000	\$12,152
16	BTMES 2410 PRINCIPALS OFFICE	\$695,196	\$529,409	\$142,364	\$690,000	\$5,196
17	BTMES 2610 FACILITIES	\$1,272,173	\$990,040	\$200,195	\$1,270,000	\$2,173
18	BTMES 2660 SCHOOL RESOURCE OFFICER	\$50,000	\$21,948	\$0	\$35,000	\$15,000
19	TOTAL 1020 BARRE TOWN SCHOOL	\$8,797,112	\$5,543,768	\$2,452,286	\$8,556,000	\$241,112
20	SHS 1101 DIRECT INSTRUCTION	\$1,197,728	\$638,868	\$248,207	\$1,150,000	\$47,728 *
21	SHS 1102 ART	\$151,768	\$87,645	\$47,616	\$140,000	\$11,768
22	SHS 1105 FAMILY & CONSUMER SCIENCES	\$143,706	\$87,044	\$50,579	\$143,000	\$706
23	SHS 1106 WORLD LANGUAGE	\$244,031	\$147,810	\$86,086	\$238,000	\$6,031
24	SHS 1108 MUSIC	\$150,146	\$98,594	\$49,471	\$150,000	\$146
25	SHS 1109 PHYSICAL EDUCATION	\$124,503	\$59,307	\$37,787	\$105,000	\$19,503
26	SHS 1111 ENGLISH	\$463,860	\$257,327	\$124,267	\$410,000	\$53,860 *
27	SHS 1112 MATH	\$681,577	\$394,252	\$242,184	\$655,000	\$26,577 *

**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
28	SHS	1113 SCIENCE	\$351,990	\$223,864	\$114,935	\$350,000	\$1,990
29	SHS	1114 SOCIAL STUDIES	\$394,508	\$218,737	\$125,462	\$355,000	\$39,508 *
30	SHS	1115 BUSINESS ED	\$63,046	\$30,127	\$16,968	\$58,000	\$5,046
31	SHS	1116 WORK BASED LEARNING	\$142,514	\$67,159	\$36,840	\$125,000	\$17,514
32	SHS	1117 DRIVER'S ED	\$78,560	\$77,888	\$28,847	\$110,000	-\$31,440 *
33	SHS	1118 PHOENIX PROG	\$169,664	\$103,050	\$60,976	\$168,000	\$1,664
34	SHS	1301 TECHNICAL EDUCATION	\$955,000	\$437,106	\$0	\$945,000	\$10,000
35	SHS	1401 ATHLETICS	\$456,038	\$313,950	\$50,847	\$450,000	\$6,038
36	SHS	1501 CO-CURRICULAR	\$79,350	\$29,255	\$0	\$79,000	\$350
37	SHS	2120 GUIDANCE	\$508,414	\$329,876	\$168,552	\$508,000	\$414
38	SHS	2131 HEALTH	\$133,110	\$84,185	\$49,115	\$135,000	-\$1,890
39	SHS	2141 BEHAVIOR SUPPORT	\$57,518	\$45,445	\$34,522	\$80,000	-\$22,482 *
40	SHS	2190 JROTC	\$122,092	\$47,501	\$27,719	\$90,000	\$32,092 *
41	SHS	2220 LIBRARY	\$151,504	\$91,015	\$43,737	\$140,000	\$11,504
42	SHS	2410 PRINCIPALS OFFICE	\$715,357	\$476,867	\$117,849	\$640,000	\$75,357 *
43	SHS	2610 FACILITIES	\$1,187,171	\$921,761	\$159,031	\$1,145,000	\$42,171 *
44	SHS	2711 TRANSPORTATION	\$2,000	\$0	\$0	\$2,000	\$0
45	SHS	2716 CO-CURR TRANSPORTATION	\$85,000	\$53,914	\$0	\$80,000	\$5,000
46	SHS	5020 LONG TERM DEBT	\$228,000	\$224,502	\$224,502	\$228,000	\$0
47	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,038,155	\$5,547,049	\$2,146,099	\$8,679,000	\$359,155
48	BCEMS	1101 PRESCHOOL	\$529,806	\$343,825	\$179,724	\$531,000	-\$1,194
49	BCEMS	1101 DIRECT INSTRUCTION	\$4,642,491	\$2,613,573	\$1,362,645	\$4,320,000	\$322,491 *
50	BCEMS	1102 ART	\$151,810	\$93,586	\$50,008	\$148,000	\$3,810
51	BCEMS	1103 INTERVENTION	\$235,486	\$94,978	\$56,007	\$160,000	\$75,486 *
52	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$33,813	\$32,135	\$19,386	\$53,000	-\$19,187
53	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$80,972	\$47,443	\$26,942	\$76,000	\$4,972
54	BCEMS	1106 WORLD LANGUAGE	\$47,763	\$33,865	\$19,023	\$54,000	-\$6,237
55	BCEMS	1108 MUSIC	\$132,469	\$80,934	\$45,606	\$132,000	\$469

**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
56	BCEMS	1109 PHYSICAL EDUCATION	\$192,937	\$123,367	\$72,222	\$200,000	-\$7,063
57	BCEMS	1110 TECH ED	\$64,496	\$1,296	\$276	\$62,000	\$2,496
58	BCEMS	1120 READING RECOVERY	\$35,517	\$1,296	\$71	\$2,000	\$33,517 *
59	BCEMS	1501 CO-CURRICULAR	\$64,450	\$42,606	\$0	\$65,000	-\$550
60	BCEMS	2120 GUIDANCE	\$289,292	\$200,347	\$119,946	\$325,000	-\$35,708 *
61	BCEMS	2131 HEALTH	\$138,637	\$65,498	\$40,723	\$115,000	\$23,637 *
62	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$0	\$50,000 *
63	BCEMS	2141 BEHAVIOR SUPPORT	\$536,145	\$406,601	\$143,471	\$552,000	-\$15,855
64	BCEMS	2220 LIBRARY	\$122,439	\$72,666	\$39,744	\$122,000	\$439
65	BCEMS	2410 PRINCIPALS OFFICE	\$621,495	\$402,070	\$114,196	\$555,000	\$66,495 *
66	BCEMS	2610 FACILITIES	\$1,135,532	\$1,063,160	\$144,270	\$1,220,000	-\$84,468 *
67	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$80,000	\$39,019	\$0	\$80,000	\$0
68	BCEMS	5020 LONG TERM DEBT	\$72,840	\$68,973	\$0	\$72,000	\$840
69	TOTAL	1381 BARRE CITY SCHOOL	\$9,258,390	\$5,827,238	\$2,434,260	\$8,844,000	\$414,390
70	BUUSD	2490 EARLY ED ADMIN.	\$126,760	\$94,751	\$26,458	\$125,000	\$1,760
71	BUUSD	2711 TRANSPORTATION	\$1,413,513	\$952,681	\$427,104	\$1,400,000	\$13,513
72	BUUSD	2212 CURRICULUM	\$417,293	\$117,772	\$12,993	\$200,000	\$217,293 *
73	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,001	\$222,299	\$37,707	\$288,000	\$17,001
74	BUUSD	2311 BOARD	\$366,594	\$315,187	\$75	\$350,000	\$16,594
75	BUUSD	2313 REVENUE ANTICIPATION NOTE IN	\$105,000	\$0	\$0	\$90,000	\$15,000
76	BUUSD	2320 SUPERINTENDENT	\$295,505	\$200,491	\$74,589	\$295,000	\$505
77	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$530,379	\$408,743	\$104,412	\$526,000	\$4,379
78	BUUSD	2560 COMMUNICATION SPECIALIST	\$97,538	\$65,061	\$25,019	\$97,000	\$538
79	BUUSD	2570 HUMAN RESOURCES	\$240,441	\$209,341	\$53,469	\$268,000	-\$27,559 *
80	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,175,948	\$924,641	\$241,116	\$1,190,000	-\$14,052
81	BUUSD	2610 FACILITIES	\$244,408	\$184,902	\$42,515	\$262,000	-\$17,592
82	BUUSD	2711 TRANSPORTATION	\$42,500	\$22,337	\$10,080	\$35,000	\$7,500
83	BUUSD	5020 SEA LONG TERM DEBT	\$125,000	\$55,523	\$0	\$55,523	\$69,477 *

**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
84	BUUSD 1201 SPEC ED DIRECT INSTR	\$9,666,322	\$5,908,281	\$2,816,802	\$9,100,000	\$566,322 *
85	BUUSD 1202 SPEC ED ESY	\$57,200	\$64,094	\$0	\$64,094	-\$6,894
86	BUUSD 1206 SEA PROGRAM	\$900,463	\$467,332	\$249,339	\$820,000	\$80,463 *
87	BUUSD 2131 PT	\$42,776	\$28,016	\$6,934	\$41,000	\$1,776
88	BUUSD 2140 PSYCHOLOGICAL SERVICES	\$476,735	\$249,874	\$163,679	\$425,000	\$51,735 *
89	BUUSD 2151 SPED SLP - SPEECH LANG	\$924,544	\$510,072	\$270,893	\$850,000	\$74,544 *
90	BUUSD 2160 SPED OCCU THERAPIST	\$256,444	\$136,485	\$88,429	\$245,000	\$11,444
91	BUUSD 2490 SPECIAL EDUCATION ADMIN.	\$534,410	\$402,415	\$113,377	\$530,000	\$4,410
92	BUUSD 2711 TRANSPORTATION	\$279,050	\$321,647	\$191,489	\$530,000	-\$250,950 *
93	BUUSD 1204 SEA PROGRAM- Non Reimb.	\$131,360	\$60,833	\$31,244	\$125,000	\$6,360
94	BUUSD 1214 ECSE DIRECT INSTR	\$236,582	\$27,876	\$239,342	\$235,000	\$1,582
95	BUUSD 1215 ECSE ESY DIRECT INSTR	\$11,080	\$3,473	\$0	\$3,473	\$7,607
96	BUUSD 2610 SEA UTILITIES	\$216,000	\$129,789	\$13,923	\$165,000	\$51,000 *
97	BUUSD 2711 SEA TRANSPORTATION	\$40,000	\$11,417	\$15,840	\$30,000	\$10,000
98	TOTAL 3097 BUUSD CENTRAL SERV/SPEC. ED.	\$19,258,846	\$12,095,333	\$5,256,828	\$18,345,090	\$913,756
99	GRAND TOTAL	\$46,352,503	\$29,013,388	\$12,289,473	\$44,424,090	\$1,928,413

**REVENUE- FY22**

	Account Number / Description	Adopted Budget		Y-T-D Revenue		Year-end Projection	
		7/1/21-6/30/22	4/11/22	4/11/22	4/11/22	7/1/21-6/30/22	7/1/21-6/30/22
100	TUITION PRESCHOOL	\$0	\$9,698			\$10,000	
101	TUITION-SECONDARY	\$200,000	\$138,707			\$200,000	
102	INTEREST REVENUE	\$120,000	\$65,525			\$105,000	
103	FACILITY RENTAL	\$10,000	\$1,760			\$5,000	
104	MISC REVENUE-Includes Indirect	\$108,314	\$42,155			\$100,000	
105	GATE RECEIPT REVENUE	\$0	\$0			\$0	
106	COBRA INS. REVENUE	\$5,000	\$4,563			\$5,000	
107	VSBIT GRANTS/INS REVENUE	\$0	\$53,068			\$53,068	

**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
108	AP EXAM FEES - REVENUE	\$0	\$7,062		\$7,062	
109	JROTC REVENUE	\$0	\$31,386		\$40,000	
110	EDUCATION SPENDING	\$36,656,975	\$25,391,707		\$36,656,975	
111	CITY OF BARRE EDUCATION TAX	\$0				
112	TOWN OF BARRE EDUCATION TAX	\$0				
113	TRANSPORT STATE AID	\$567,516	\$409,774		\$567,516	
114	DRIVERS EDUCATION	\$8,000	\$11,184		\$11,184	
115	HIGH SCHOOL COMPLETION	\$2,000			\$2,000	
116	FUND BALANCE APPLIED	\$600,000			\$0	Not needed
117	GEN ED STATE PLACED	\$0	\$2,400		\$2,400	
118	SPED EXCESS COST TUITION	\$0	\$0		\$0	
119	SPEC ED MAINSTREAM BLOCK	\$889,926	\$889,926		\$889,926	
120	SPED INTENSIVE REIMB	\$5,330,579	\$4,768,962		\$4,900,000	
121	SPED EXTRA ORD.	\$950,000	\$297,173		\$950,000	
122	SPED ECSE	\$200,635	\$203,789		\$203,789	
123	SPED STATE PLACED	\$500,000	\$330,134		\$500,000	
124	CVCC ASSESSMENT	\$203,558	\$203,558		\$203,558	
125	INDIRECT ADMIN. REIMB.		\$0			
126	ERATE				\$50,000	
127	GRAND TOTAL	\$46,352,503.00	\$32,862,531.00		\$45,462,478	(\$890,025)
128	<b>*BUUSD SURPLUS/(DEFICIT)</b>				<b>\$1,038,388</b>	<b>*</b>

Line **Narrative 4/26/22**

129	1	Savings in salary, benefits and studen student tuition
130	2	Savings in benefits, student tuition, and supplies/books
131	4	Workforce shortage
132	20	Savings in benefits, student tuition



**BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -April 26, 2022**

<b>Location</b>	<b>Account Number / Description</b>	<b>Adopted Budget</b>	<b>Y-T-D Expenses</b>	<b>Encumbrances</b>	<b>Year-end Projection</b>	<b>BALANCE</b>
<b>133</b>	26 Savings in salary					
<b>134</b>	27 Savings in salary					
<b>135</b>	29 Savings in salary					
<b>136</b>	32 Additional driving instruc.					
<b>137</b>	39 Additional behavior support offset by AP					
<b>138</b>	40 Teacher resignation					
<b>139</b>	42 Admin. resignation					
<b>140</b>	43 Savings in wages					
<b>141</b>	49 Workforce shortage					
<b>142</b>	51 Workforce shortage					
<b>143</b>	58 RR/ESL position shared, ESL needs increased					
<b>144</b>	60 Guidance removed from Medicaid - Reduction in revenues					
<b>145</b>	61 Savings in salaries, benefits					
<b>146</b>	62 No psych. consult, offset by behav. support					
<b>147</b>	65 Savings in admin. and clerical salary/wages					
<b>148</b>	66 Roof Repair					
<b>149</b>	72 Resignation of curric. director, coaches/coord. not filled					
<b>150</b>	79 Staff wages, transition in receipt.					
<b>151</b>	83 Did not utilize Current Expense Note					
<b>152</b>	84 Work force shortage-paraeducator, behavior interventionist, and benefits					
<b>153</b>	86 Based on current needs-New program					
<b>154</b>	88 Work force shortage					
<b>155</b>	89 Work force shortage					
<b>156</b>	92 Increase to indiv. student need and changes to schedules					
<b>157</b>	97 New building, estimated budget					

**Central Vermont Career Center**  
**FY22 Year-End Projections**  
**April 26, 2022**

	<b>FY21 BUDGET</b>	<b>YTD Expenses</b>	<b>Encumb.</b>	<b>Total Projected Expenses</b>	<b>OVER/ UNDER BUDGET</b>
<b>ACCOUNT DESCRIPTION</b>	<b>7/1/21-6/30/22</b>	<b>4/15/2022</b>	<b>4/15/22</b>	<b>7/1/21-6/30/22</b>	<b>Estimated</b>
1 Special Education Instruction	\$81,792	\$48,931	\$28,695	\$80,000	\$1,792
2 Tech Ed Instruction	\$1,968,756	\$1,174,586	\$554,416	\$1,780,000	\$188,756
3 Co-Curricular	\$20,500	\$7,225	\$570	\$20,000	\$500
4 Guidance Services	\$77,030	\$2,496	\$205	\$3,000	\$74,030 1
5 Health Services	\$30,281	\$19,311	\$10,781	\$30,200	\$81
6 Staff Support Services	\$2,760	\$2,169	\$0	\$2,760	\$0
7 Library Services	\$19,115	\$12,270	\$5,898	\$19,000	\$115
8 Technology	\$52,730	\$1,733	\$0	\$10,000	\$42,730 2
9 Office of the Superintendent	\$203,558	\$203,558	\$0	\$203,558	\$0
10 Directors' Office	\$556,940	\$396,776	\$126,920	\$560,000	-\$3,060
11 Facilities	\$232,740	\$206,355	\$30,164	\$232,000	\$740
12 Transportation	\$44,200	\$2,671	\$0	\$5,000	\$39,200 3
13 Bond Debt	\$41,040	\$49,281	\$0	\$49,281	-\$8,241
14 GRAND TOTAL	\$3,331,442	\$2,127,362	\$757,649	\$2,994,799	\$336,643

**FY22 Revenue Year-End Projection**

<b>Account Description</b>	<b>FY21 Budget 7/1/21-6/30/22</b>	<b>YTD Revenue 4/15/22</b>	<b>Total Projected Revenue 4/15/22</b>	
15 CVCC Tuition - Sending LEAs	\$1,196,226	\$1,201,181	\$1,201,181	
16 CVCC Tuition - Student/Adult	\$8,000	\$0	\$0	
17 Business- Misc. Rev.	0	\$57	\$57	
18 Cosmetology - Salon Rev	\$1,000	\$3,434	\$3,434	
19 Culinary - Bake Rev	\$2,000	\$945	\$945	
20 Building Trades - Constr. Rev	0	\$2,712	2712	
21 Auto Tech - Garage -Auto Repairs	\$2,000	\$4,827	\$4,827	
23 Miscellaneous		\$10,471	10471	
24 Sale of Assets				
25 State VT Ed Support Grant	\$1,324,368	\$884,077	\$1,324,368	
26 VT Tuition Reduction Rev	\$532,800	\$253,191	\$510,048	
27 VT Salary Asst. COOP Coord.	\$35,466	\$25,331	\$35,466	
28 VT Salary Asst. Guid. Coord.	\$30,270	\$31,772	\$30,270	
29 VT Salary Asst. 50% VOC DIREC	\$60,310	\$60,310	\$60,310	
30 VT Salary Asst. 35% VOC Assist. I	\$39,002	\$41,308	\$39,002	
31 PRIOR Yr. Carry-forward	\$100,000		\$100,000	
	\$3,331,442	\$2,519,616	\$3,323,091	
32 CVCC PROJECTED SURPLUS (DEFICIT)				-\$8,351

*NARRATIVE 4/26/22*

- 1 Vacant Position
- 2 Items not needed
- 3 Fewer field trips