



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.*

120 Ayers Street, Barre, VT 05641  
Phone: 802-476-5011  
Fax: 802-476-4944 or 802-477-1132  
Website: [www.buUSD.org](http://www.buUSD.org)

## MEMORANDUM

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

**DATE:** September 9, 2022

**RE:** BUUSD Finance Committee Meeting  
September 15, 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 August 9, 2022
5. New Business
  - 5.1. FY24 Budget Development
  - 5.2. Additional Meetings During Budget Development
  - 5.3. Special Articles
  - 5.4. Tax Rate Calculations
  - 5.5. Salary Breakage Report (Budget to Actual)
  - 5.6. Warrant Procedures Review
6. Old Business
  - 6.1. Grant Fiscal Monitoring Review Update
  - 6.2. Salary Metric
7. Other Business
8. Items for Future Agenda

9. Next Meeting Date: October 20 at 6:00 pm, SHS Library and via Google Meet.

10. Adjournment

#### PARKING LOT OF FUTURE ITEMS

- CVCC Departure Impact (Oct.)
- Act 173 Update
- ARP ESSER Conceptual Applications
- Vermont Green Schools Initiatives - Phase I
- 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

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## BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet  
August 9, 2022 - 6:00 p.m.

### MINUTES

#### COMMITTEE MEMBERS PRESENT:

Nancy Leclerc (BT) - Chair  
Terry Reil (BT) – Vice Chair  
Paul Malone

#### COMMITTEE MEMBERS ABSENT:

John Lyons, Jr.  
Sarah Pregent (BC)

#### ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent  
Lisa Perreault, Business Manager

#### PUBLIC MEMBERS PRESENT:

Josh Howard                      Kerri Lamb

#### 1. Call to Order

The Chair, Mrs. Leclerc, called the Tuesday, August 9, 2022 BUUSD Finance Committee meeting to order at 6:00 p.m., which was held at the Spaulding High School Library and via video conference.

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

On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously voted to approve the Agenda as presented.

#### 3. Public Comment

None.

#### 4. Approval of Minutes

##### 4.1 Meeting Minutes From June 21, 2022

On a motion by Mr. Malone, seconded by Mr. Reil, the Committee unanimously voted to approve the Minutes of the June 21, 2022 BUUSD Finance Committee meeting.

#### 5. New Business

##### 5.1 FY24 Budget Development Schedule

A document titled 'BUUSD FY24 Budget Development Schedule' (dated 08/09/22) was distributed.

Mrs. Perreault provided a brief overview of the schedule, advising that per policy, a budget development schedule is drafted each year and presented to the Board. In mid-September, Mrs. Perreault will reach out to administrators and begin scheduling meetings with them. Mrs. Perreault will develop a template to be used for budget development. The first focus of budget development will be employee expenses (which make up the bulk of the budget), then the focus will begin on other expenses, including programs. Meetings with administrators and directors will be held throughout September and October, with updates being provided to the Finance Committee. The projected Expense Budget will first be presented to the Board in November. Revenue information is not known in November. Revenue information is provided by the State in December. The Board's Final approval of the budget and warnings should occur at the 01/12/23 Board meeting, to allow for legally required postings. Brief discussion was held regarding the process, including presentation of a budget 'considerations and highlights' document to the Committee and the Board. Mr. Hennessey advised that districts are moving in the direction of eliminating some support staff positions (which are difficult to fill), and are looking to find different and more creative ways to meet student needs. Mr. Malone advised that in the past, it worked best to have principals present at committee and board meetings so that they may provide additional information and answer questions. In response to Mr. Hennessey's suggestion that principals provide written reports, it was noted that it is more beneficial to have administrators present in meetings to answer questions as they arise. After brief discussion, it was agreed that the Committee will probably need to hold additional meetings during budget development. Mr. Hennessey suggested that a listening session be held in November or December. Mr. Reil suggested that use of any surplus funds be discussed as early as possible. It was suggested that discussion of surplus funds be discussed at the second Board meeting in October. Mr. Malone reiterated his belief that it will be necessary for the Finance Committee to meet twice a month during budget development, most likely beginning in October. In response to a query from Mrs. Leclerc, Mrs. Perreault provided a brief overview of when information is received from various outside

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sources and administrators. Discussion of additional Committee meetings will occur at the September meeting. Mr. Malone stressed the importance of receiving data as early as possible. Mr. Malone noted that in previous years, reports containing 3 years' worth of data were reviewed by the Committee and suggested that those reports be provided this year. Mrs. Perreault advised that the budget development template does include multiple years of data. Mr. Howard, noting the elimination of the Communications Committee, queried regarding how budget 'mailings' will be developed for the upcoming budget. Mr. Hennessey advised that the Communications Director will attend relevant meetings and draft the documents. Mr. Reil has obtained a copy of the Annual Report from Washington Central Supervisory Union, and requested that the BUUSD's Annual Report be modeled similar to WCSU's as theirs provides much more information and answers many of the questions that community members ask. Mr. Reil will share copies of the report. In response to a query from Mr. Howard, it was noted that there are not multiple versions of budgets presented to the Board. In the past, options were provided to the Board for consideration when budget cuts were necessary due to failed budget votes.

## 5.2 Salary and Wage Metrics FY23

A document titled 'BUUSD Salary Schedules – FY23' was distributed.

Mr. Hennessey provided contextual information regarding the schedules and noted the primary reasons for its development. Mr. Hennessey advised that most of the compensation packages were not competitive with regional neighbors (within Central Vermont). Mr. Hennessey also noted that within the BUUSD's teams, there were huge inconsistencies e.g. 10 year employees making significantly less than a new employee. Mr. Hennessey believes the new schedule makes things fairer and will simplify the budgeting process. Mr. Hennessey advised that schedules for the category of Central Office Administration (Directors), as not been addressed yet. In response to a query regarding why this hadn't been shared with the Board, Mr. Hennessey advised that the decisions were shared with the Board (last fall and during the winter), to keep the Board informed. Mr. Reil noted that in the spirit of transparency, he would like to discuss a number of items. Mr. Reil advised that he fully supports the schools and compensating staff well, and noted that as a board member, he also cares about the community/tax payers that put the Board in place. Mr. Reil queried regarding who performed the analysis, advising of research he performed that indicates that it's not entirely true to say that the BUUSD is not comparative with other neighboring districts. Mr. Reil's research indicates that for the job of Assistant Principal (11 positions in this region), the BUUSD ranks 2, 3, 6, 9, and 11. For the role of Principal (29 in the region) the BUUSD ranks; 7, 10, 12, 18, 21, and 22. Mr. Reil does not believe these numbers reflect a large discrepancy in pay. Mr. Hennessey does not believe all the salaries are egregiously off, but believes that generally the District is lower. Mr. Reil believes some of the higher paying districts have salaries that he believes are much higher than they should be, and doesn't believe it is fair to the community to say that the BUUSD is way out of line with neighboring districts. Additionally, Mr. Reil agrees the District needs to find creative ways to hire and retain employees, but, also that the Board needs to follow Board Norms which state that the Board needs to 'balance the needs to the taxpayers'. Mr. Reil noted that the Barre Community's median household income is 8% to 15% lower than that of neighboring districts, and thus Barre tax payers have less ability to pay the same rates as some of our neighboring districts. Mr. Reil also noted that tax payers are also facing significant increases in their regular household living expenses. In response to a query, Mr. Hennessey confirmed that the increases reflected in the document have already been put in place. Mr. Reil noted that in the spirit of transparency, it needs to be noted that the numbers reflected in the schedule are greater than what was budgeted for. Mr. Hennessey advised that there was money available within the budget. Mr. Reil voiced concern that the new schedule reflects an increase of approximately \$40,000 more than the \$30,000 already allocated for salary increases. Mr. Reil is concerned that the schedule represents \$70,000 of increases (for only 9 individuals) and this increase will continue year after year. Mr. Reil expressed concern that by the time the Board was notified of the salary increases, they had already been implemented and that prior to the metric, there was already a budgeted increase in place for 2023 and this metric is larger than what was budgeted. Mr. Reil reiterated his respect for administrators and his concern that the \$70,000 increase for 9 administrators will be shouldered by tax payers year after year. Mr. Reil voiced concern that though the Superintendent advocates for BI's, para's and substitutes, 'the folks at the table that got first crack at the dollars, were the people sitting at the top'. Mr. Reil believes that these increases for administrators create bad PR and do nothing to attract individuals to fill those lower paid positions. Mr. Reil reiterated that the District's tax payers are already at capacity and do not have 'deep pockets'. Mr. Reil queried regarding salaries for Assistant Principals, noting that the salaries in the metric provided in tonight's packet are higher than the number provided to the Board on 05/03/22 (increases of \$2,000 to \$3,000 higher) and the Board was not advised of this change. Mr. Hennessey believes that some of the Assistant Principals were at the 210 (day) contract, and need to be at the 261 (day) contract (full time). Mr. Reil reiterated that he is raising issues in an attempt to assure transparency, and voiced concern that the metric was implemented without Board approval. In response to a query from Mr. Malone, Mr. Hennessey advised that the Board was made aware of the decision to provide increases. Mr. Hennessey does not believe the Board needs to vote on increases that fall within the budget. Mr. Reil believes that in the interest of transparency, increases should be brought to the Board and voted on so that there is a record of approval and everyone is 'on the same page'. Mr. Reil appreciates the context and the effort to recruit and retain employees, but at the same time, he would like to have community 'buy in'. For the non-contracted hourly and salary employees, Mr. Reil would like to see a scale of what the previous rates were. Mr. Hennessey advised that it is much more beneficial to have an hourly/salary scale in place and advised that the District needed to 'right the ship' in an attempt to recruit and retain employees. Mr. Hennessey advised that there will be fewer 'humans' in the schools and that it will be important to recruit highly qualified staff. Mrs. Perreault believes there is a sense of fairness in the new scale, noting that some long-term employees were making less than new hires. Mr. Malone requested clarity and Mr. Hennessey confirmed that the new salaries reflect an amount higher than what the administrators increases were set to be. In response to a query from Mr. Malone, it was noted that there were no signed contracts in place for FY23 (the year in which these increases became effective). Mr. Malone queried regarding Board approval of the new rates,

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noting that the Board has always in the past, approved salary increases, noting that when the Board felt a position was underpaid, they would implement a 2 year plan to raise the salary. Mr. Malone reiterated that the Board has always approved increases, and confirmed that no action was taken by the current Board (to vote in public to approve the increases) after discussion was held in Executive Session. Mr. Malone is concerned that past practices/protocols were not followed. Mr. Hennessey advised that the new salaries were brought forward (to the Board) as a point of information regarding the decisions that had been made, not as a decision making process. Mr. Malone made a strong recommendation and urges the Superintendent to seek Board approval on future increases, noting there is a process and a statutory process that goes along with work of this nature. Mr. Hennessey advised that much thought went into the process of creating the metrics and the increases. Mr. Hennessey's understanding is that the Superintendent has the ultimate responsibility to work within the confines of the budget and he believes these increases were necessary. Mr. Malone reiterated his belief that implementing increases without the 'blessings' of the governing body is dangerous, and that discussion in Executive Session does not constitute Board approval. Mr. Malone queried regarding implementation of the new scale for non-contracted employees. Mr. Hennessey wants the metrics in place for these employees, to be something to build on in FY23. Mr. Hennessey advised that the number of vacant positions is forcing the District to rethink how it's staffing our school communities. Mrs. Lamb addressed the Committee and queried regarding whether the discussion of salaries meets the legal requirements for Executive Session, noting that the discussion did not involve any specified/named employees and wasn't part of contract negotiations (as the Superintendent had already implemented or advised employees they would receive the new rates). Mrs. Lamb believes the Board should have voted on whether to approve the new rates. Mr. Hennessey believes he's working within the confines of the Superintendent's role. Mrs. Lamb is concerned that these increases will have a significant impact for all years going forward. Mr. Hennessey advised regarding the Non-contracted Column Descriptions. Mr. Hennessey advised that finding day substitutes is very difficult and the District is moving towards hiring more permanent substitutes. In response to a query from Mr. Howard, Mr. Hennessey advised that Chittenden County (with a higher cost of living) was not used for salary comparison. Mrs. Poulin queried regarding why day substitutes (non-contracted hourly employees) are not listed on the document (with the presumption that the document is for documentation of rates/salaries for all employees). Mrs. Perreault advised that substitutes recently received an increase. Mrs. Poulin noted that the increase for substitutes was the first increase in four or five years. Mrs. Poulin confirmed Mr. Malone's statement that the protocol in the District is that the Board always approves administrator salaries, as well as the creation or elimination of all administrator positions. Mr. Malone reiterated that he believes statute requires Board approval and that it has always been the practice of the District to require Board approval. It was noted that the Board represents the public and that the increases need to be sustained in the future.

## 6. Old Business

### 6.1 ESSER Update

Documents titled 'ESSER I Investments', 'ESSER II Investments', 'ARP ESSER Investments', and 'ESSER Timeline' were distributed. Mrs. Perreault advised that nothing has changed with ESSER I or ESSER II. Some adjustments have been made to some of the lines in ESSER III. The District is 'earmarking' \$7,000,000 for the HVAC updates at Spaulding. Mr. Hennessey reminded the Committee that a walk-through at SHS is planned for 5:00 p.m. on Thursday (08/11/22) prior to the Board meeting. Mrs. Perreault advised that she is hopeful that the Board will approve the SHS HVAC projects at that meeting so that the District can move forward with the contract with EEI. If approval is received, the next step involves an approval application, which includes a review of the designs. Mrs. Perreault advised that the projects were thoroughly discussed at the Facilities Committee meeting, and projects will be presented to the Board (for approval) on Thursday. Mike Davey, EEI representative will be in attendance at the Board meeting. Mr. Malone requested clarification (a breakdown of staffing) on the \$1.9 million investment (ARP ESSER). Mrs. Perreault advised that there is a listing of positions. Mr. Malone requested additional information at a future date. Mrs. Perreault confirmed that all the projects listed on the ARP ESSER report, did qualify for ESSER funding. In response to a query from Mr. Malone, Mrs. Perreault advised that she does not believe SHS lighting upgrades are included in the ESSER funding (not COVID related). It was noted that the estimates are constantly being updated as more detail becomes available. Some positions have been shifted out of ESSER, resulting in savings, which allowed the HVAC/Sprinkler project funding to increase to \$7,000,000. Mrs. Perreault will email Committee Members information detailing how funds were shifted. Brief discussion was held regarding the After-school program, and possible work at the SEA Barn. Mr. Malone queried regarding HVAC projects at other buildings that might take priority over improvements at the SEA campus. Mr. Hennessey stressed that the success of the SEA Program is very important to the District and students in the community (as needs are increasing). Providing services at the SEA building is much more cost effective than alternative placements. A tour of the SEA campus will occur in October. There were 48 students at SEA last year. It is anticipated that there will be close to 60 students (the capacity), in the upcoming year. Given the savings gained by utilizing the SEA Program, Mr. Reil wants increasing SEA capacity to be the #1 priority. In response to a query from Mr. Malone, Mrs. Perreault advised that the District is on target (with some cushion), for not overspending the District's allocation of ESSER funds. Mrs. Perreault advised regarding the details of the 'Indirect' section on the ESSER ARP document, noting that some of the funding in the Indirect section will help offset the increases in the salary metrics. In response to a query from Mrs. Leclerc regarding the shifting of staff, Mrs. Perreault advised regarding the flexibility allowed under ESSER I (had few requirements), ESSER II (required use of the Recovery Plan, then had some flexibility), and ARP ESSER funds which require public input and expenses need to be tracked. It was noted that the previous formula in the document was incorrect and has been fixed. Mrs. Perreault confirmed that the ARP ESSER funds will all be allocated to SHS and that no projects are planned for BCEMS and BTMES. Mr. Reil advised that the Facilities

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Committee is on track with its requirements. In response to a query, Mrs. Perreault advised that the District did receive approval to use funding for design work for an addition to the SEA building.

## 6.2 Summer Project Update

A document titled 'BUUSD FY23 RFP Schedule, Facility Projects, etc... Spring/Summer 2022' (dated 08/09/22) was distributed. Mrs. Perreault advised that the District is in year 2 of a two year contract with Lim Law, but it appears that the vendor may not be able to provide the wood chips. This District may need to go out to bid for woodchips. The District is in the process of reaching out to other Districts relative to fuel oil and propane.

## 6.3 FY22 Year-End Projections

A document titled 'BUUSD – FY22 Year End Projection Report' (dated 08/09/22) was distributed. Mrs. Perreault noted that as expenses and revenue come in, the report is updated as appropriate. Entries will continue to be made until approximately mid-September. The SPED reimbursements are often not received until November. Due to a decrease in SPED spending, revenue will also be decreased. Act 173 does not impact FY22. Auditors will be in mid-September and again in October. It is anticipated that the draft audit will be presented in December. Mudgett, Jennett & Krogh-Wisner, PC is the auditing firm. There is an unaudited projected surplus of \$2,000,000 (budget to actual) \$2,579,000 (including \$600,000 from the tax stabilization fund). Mrs. Perreault answered questions from the Committee, including line items pertaining to; SPED reimbursement, transportation, the BTMES solar credit/rebate, equipment (a tractor), teacher and administrator resignations (SHS Assistant Principal and JROTC), other resignations (including the Curriculum Director in November 2021), and BCEMS roof repairs (deficit also includes custodian wages and propane). It was noted that there is significant savings due to unfilled positions. Mr. Hennessey advised that the District is in year three of a significant number of unfilled positions, and the District may shift to hiring more highly trained individuals, but noted that the District still has 5 unfilled special educator positions. Mr. Reil reiterated the need to deal with the surplus funds earlier rather than later. Mrs. Perreault advised that budget discussions will include Special Articles. Mr. Reil advised that the community needs to understand that much of the staff related savings should not be repeatable and that these positions need to be filled. Mr. Howard inquired regarding when student enrollment information would be available and advised that the PTO is requesting a count of BTMES teaching staff, as they would like to do something for teachers for the first day of school. Mr. Hennessey advised that student enrollment (end of June and start of school year) will be reported at the 08/25/22 Board meeting.

## 7. Other Business

None.

## 8. Items for Future Agendas

### September:

- Additional Meetings During Budget Development
- Special Articles
- FY24 Budget Development
- Grant Fiscal Monitoring Review Update
- Tax Rate Calculations
- Salary Breakage Report (Budget to Actual)

### October:

- CVCC Departure Impact

## 9. Next Meeting Date


The next meeting is Thursday, September 15, 2022 at 6:00 p.m., at the Spaulding High School Library and via video conference.

## 10. Adjournment

**On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously agreed to adjourn at 8:13 p.m.**

Respectfully submitted,  
*Andrea Poulin*

**Barre Unified Union School District  
FY24 Budget Development Schedule  
REVISED, September 2, 2022**

<b>August</b>	Superintendent/Business Manager/Administrators discuss schedule and determine meeting dates. Budget Development Schedule presented to Board.
<b>Sept.</b>	Business Manager /Superintendent meet with Administrators/Directors individually and in group meetings to review previous budgets to actuals, consider COVID-19 impact and ESSER funding, provide data for current planning to extent available (e.g. negotiations, projected enrollments, projected health insurance, assumptions and considerations). Board shares with administrators their values and goals for the FY24 spending plan.
<b>Oct.</b>	On-going administrative budget development meetings together and with individual admin. teams/directors. Board continues discussion regarding vision, mission, and strategic plan connection to process, highlights, salary/wages, health ins., technology, facility and community involvement.
<b>Nov. Board Mtg.</b>	Expenditure draft budget presentation to the board with review of “unknowns”. Board discusses recommendations for special articles, if any.
<b>Dec. Board Mtg.</b>	Updates as information becomes available such as equalized pupils, tax commissioner’s announced property yield, CLA, special ed and transportation revenue projections. Communication Specialist develops the budget brochure. Superintendent/Board schedule listening session during one of the scheduled Board meetings.
<b>Jan. 12 Board Mtg.</b>	<b>APPROVAL OF BUUSD BUDGET</b> Budget Warning and Annual Meeting Warnings are provided to the Board for approval. If approved each member signs the warnings at the meeting. Superintendent’s Executive Assistant emails signed warnings to the Town and City Clerks for Ballots, Communication Specialist, and building principals for posting. January 26 or 27: Signed Warnings are sent to the Times Argus for posting. (Must be Warned in newspaper 30 days prior to Town Meeting Day.
<b>February</b>	Board Chair and Superintendent attend meetings with Barre City Counsel and Barre Town Select Board. Superintendent, Board, and Communication Specialist provides public forums/presentations to community.
<b>March</b>	March 7, Town Meeting Day 

Draft Meeting Schedule:

September 15, 2022-Regular Finance Meeting

October 20, 2022-Regular Finance Meeting

November 3, 2022-Date change for Finance Meeting, prepare to present expense budget to Board November 10<sup>th</sup>

December 8<sup>th</sup>-Possible Board Listening Session

December 15, 2022-Regular Finance Meeting, prepare to present to Board on December 22<sup>nd</sup>

January 5<sup>th</sup>, 2023-Date change for Finance Meeting, prepare for Board meeting, approval of budget and warnings on January 12<sup>th</sup>

Finance Committee recommendations

Board shares with administrators their values and goals for the FY24 spending plan:

- 1)
- 2)
- 3)
- 4)

Recommendations for Special Articles:

Projected Surplus: \$1,800,000

Tax Stabilization-\$1,557,961 (less \$700,000 revenue for FY23)=\$857,961

Capital Projects-\$747,020

- 1)
- 2)





# Tax Rate Calculation 101

September 15, 2022

## Our Strategic Plan-Guides our work

### Our Vision

- A rock solid education for a lifetime of discovery

### Our Mission

- To build a community of curious learners that empowers student voice and exploration through education, character development, and perseverance, so our students can take on the world's greatest challenges



## Components that factor into the tax rate...part 1

1) Total BUUSD Expenses	53,254,319-only thing you control
2) Less Local Revenues	15,762,385
3) Education Spending	<b>37,491,934-This is what your tax rate is calculated on...</b>
4) FY23 Equalized Pupils-Frz 2/26/22	2,306.85
5) <b>Education Spending</b> per Equalized Pupil FY23	16,252



## Components that factor into the tax rate...part 2

6) EdSpendPupil/\$13,314 (property <b>yield</b> )	1.2207
7) BC CLA BT CLA	92.57% 103.79%
8) Barre City Homestead Rate Barre Town Homestead Rate	1.3187-Savings of 11 cents over last year 1.1761-Savings of 5 cents over last year



## Component details...EXPENSES

- 1) **TOTAL EXPENSES:** These are the general fund expenses plus any grant funded expenses.

General Fund Expenses = **\$47,254,319**, increased by 1.95%

or \$901,817 from FY22

Grant Fund Expenses = \$6,000.000

**TOTAL EXPENSES: \$53,254,319**

**THIS IS THE NUMBER YOU SEE ON THE BALLOT**



## Component details...REVENUES

- 2) **REVENUE:** This includes general fund revenues

(sending school tuition, special education block grant (Act 173),

extraordinary reimbursement, interest, transportation state aid, miscellaneous

General Fund Revenues = \$9,762,385-using \$700,000 from tax stabilization reserve

Grant Fund Revenues = \$6,000,000

**TOTAL REVENUES: \$15,762,385**



## Budget component details...EDUCATION SPENDING

**3) EDUCATION SPENDING:** Expenses less revenues. This is the amount that the EDUCATION FUND must support.

### WHAT IS THE EDUCATION FUND?

- Property taxes contribute 67% of the total Education Fund revenues, broken down as follows:  
\$429M (26%) from the Homestead Property Tax (YOUR TAXES)!
- Nonhomestead property taxes \$673M (41%)

Only the homestead property tax rate is affected by local school board spending.

Other Revenue Sources:

- 100% of Vermont's Sales and Use Tax is now dedicated to the Education Fund (\$416M) -33% of
- Vehicle Purchase and Use Tax (\$38M) -25% of
- Meals/Rooms and Alcohol Tax is now dedicated to the Education Fund (\$45M) -
- 100% of lottery revenue (\$26M)



## Budget component details...Equalized Pupils

**4) EQUALIZED PUPILS:** Equalized pupils are based on **two years of Average Daily Membership data (ADM)**. The ADM is the full-time equivalent number of resident students whose education is paid for by the district of residence, from the 11th day through the 30th day of the school year. This is a weighted count based on students identified as qualifying for free reduced lunch, ELL, early education, and secondary education.



## Budget component details...Education Spending Per Pupil

**5) EDUCATION SPENDING PER EQUALIZED PUPILS:** Divide equalized pupils by the total expenses less revenues.

$$2306.85/37,491,934 = \$16,252$$

**THIS IS THE PER PUPIL SPENDING YOU SEE ON THE BALLOT.**

**ESTIMATED FY23 State Average: \$18,023**



## Budget component details...Property Yield

**6) EDUCATION SPENDING PER EQUALIZED PUPILS:** Divide equalized pupils by the tax commissioners announced property yield (13,314).

$$16252 / 13314 = 1.22$$



## Budget component details...CLA

**7) CLA:** “Common Level of Appraisal.” It is a method of ensuring that each town is paying its fair share of education property tax to the state’s Education Fund.

**Divide equalized tax rate by CLA.**

**$1.22 / 92.57\% = 1.318$  ADJUSTED TAX RATE**

**$1.22 / 103.79\% = 1.176$  ADJUSTED TAX RATE**



## Budget component details...TAX RATE

**8) HOMESTEAD TAX RATE:** The tax rates are applied per \$100 of property valuation.

**1.318 TAX RATE for BC, Savings of 11 cents**

**1.176 TAX RATE for BT, Savings of 5 cents**



Here's a recap...

### BC TAX RATE CALCULATION

$$\begin{aligned} 53,254,319 - 15,762,385 &= \\ 37,491,934 / 2,306.85 &= \\ 16,252 / 13,314 &= \\ 1.2207 / 92.57\% &= \end{aligned}$$

**1.318**



Here's a recap...

### BT TAX RATE CALCULATION

$$\begin{aligned} 53,254,319 - 15,762,385 &= \\ 37,491,934 / 2,306.85 &= \\ 16,252 / 13,314 &= \\ 1.2207 / 103.79\% &= \end{aligned}$$

**1.176**



## A Few Words on Tax Stabilization...

How does the board determine how much tax stabilization funds to assign to the budget?

*Stabilization* is the key word. Keeping taxes as level funded as possible is always the goal. It helps taxpayers to budget accordingly and prevents spikes in tax rates due to factors beyond the board's control.



**Thank you for spending the time to  
learn more about our budget!**



***Please help your friends and neighbors get out to vote.***



**BUUSD BUDGET 2022-23 -VOTER APPROVED 5/24/22**

**Comparative Tax Rate Calculations  
USING \$700,000 TOWARD REVENUE**

<b>BUUSD BUDGET 2022-2023</b>	<b>FY2022</b>	<b>FY2023</b>
<i>Total BUUSD Expenses</i>	49,947,503	<b>53,254,319</b>
		<b>MINUS</b>
<i>Less Local Revenues</i>	13,290,528	<b>15,762,385</b>
		<b>EQUALS</b>
<i>Education Spending</i>	36,656,975	<b>37,491,934</b>
		<b>DIVIDE BY</b>
<i>Equalized Pupils-1/13/22</i>	2,390.52	<b>2,306.85</b>
		<b>EQUALS</b>
<i>Education Spending per Equalized Pupil</i>	15,334	<b>16,252</b>
State-wide Avg. FY22 \$17,207		<b>DIVIDE BY YIELD</b>
<i>EdSpend/ \$13,314 (property yield)</i>	135.498%	<b>122.070%</b>
		<b>TIMES</b>
<i>Homestead Equalized Tax Rate</i>	1.00	<b>1.00</b>
		<b>EQUALS</b>
<i>Equalized Tax Rate</i>	1.3550	<b>1.2207</b>
		<b>TIMES</b>
<i>District's Equalized Pupil %</i>	100%	<b>100%</b>
		<b>EQUALS</b>
<i>Equalized Rate to be assessed by city</i>	1.3550	<b>1.2207</b>
		<b>DIVIDE BY</b>
<i>District's CLA</i>	94.97%	<b>92.57%</b>
		<b>EQUALS</b>
<b>Barre City Homestead Rate</b>	1.4267	<b>1.3187</b>

\$ (0.11)

	<b>FY2022</b>	<b>FY2023</b>
<i>Total BUUSD Expenses including grant funds</i>	49,947,503	<b>53,254,319</b>
<i>Less Local Revenues including grant funds</i>	13,290,528	<b>15,762,385</b>
<i>Education Spending</i>	36,656,975	<b>37,491,934</b>
<i>Equalized Pupils-1/13/22</i>	2,390.52	<b>2,306.85</b>
<i>Education Spending per Equalized Pupil</i>	15,334	<b>16,252</b>
State-wide Avg. FY22 \$17,207		
<i>EdSpend/ \$13,314 (property yield)</i>	135.498%	<b>122.07%</b>
<i>Homestead Equalized Tax Rate</i>	1.00	<b>1.00</b>
<i>Equalized Tax Rate</i>	1.3550	<b>1.2207</b>
<i>District's Equalized Pupil %</i>	100%	<b>100%</b>
<i>Equalized Rate to be assessed by town</i>	1.3550	<b>1.2207</b>
<i>District's CLA</i>	110.26%	<b>103.79%</b>
<b>Barre Town Homestead Rate</b>	1.2289	<b>1.1761</b>

\$ (0.05)

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Statement Code: EXP REPORT

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>101 GENERAL FUND</b>					
<b>1020 BARRE TOWN SCHOOL</b>					
<b>01 PRESCHOOL</b>					
<b>11 REGULAR EDUCATION</b>					
1. 101-1020-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	219,819.34	7,392.92	184,823.08	192,216.00	27,603.34
2. 101-1020-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	126,211.80	2,808.85	81,084.85	83,893.70	42,318.10
3. 101-1020-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	29,679.22	788.90	14,820.05	15,608.95	14,070.27
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$375,710.36</b>	<b>\$10,990.67</b>	<b>\$280,727.98</b>	<b>\$291,718.65</b>	<b>\$83,991.71</b>
<b>TOTAL 01 PRESCHOOL</b>	<b>\$375,710.36</b>	<b>\$10,990.67</b>	<b>\$280,727.98</b>	<b>\$291,718.65</b>	<b>\$83,991.71</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
4. 101-1020-51-11-0-1101-51110 GENERAL INSTR - TEACHER SALARIE	2,500,184.61	101,780.24	2,489,131.96	2,590,912.20	(90,727.59)
5. 101-1020-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	75,170.46	2,330.82	49,036.33	51,367.15	23,803.31
6. 101-1020-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	183,599.06	5,482.31	115,354.86	120,837.17	62,761.89
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$2,758,954.13</b>	<b>\$109,593.37</b>	<b>\$2,653,523.15</b>	<b>\$2,763,116.52</b>	<b>\$(4,162.39)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$2,758,954.13</b>	<b>\$109,593.37</b>	<b>\$2,653,523.15</b>	<b>\$2,763,116.52</b>	<b>\$(4,162.39)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
7. 101-1020-51-11-0-1102-51110 ART-TEACHER SALARIES	97,337.56	3,776.31	94,407.69	98,184.00	(846.44)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$97,337.56</b>	<b>\$3,776.31</b>	<b>\$94,407.69</b>	<b>\$98,184.00</b>	<b>\$(846.44)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$97,337.56</b>	<b>\$3,776.31</b>	<b>\$94,407.69</b>	<b>\$98,184.00</b>	<b>\$(846.44)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
8. 101-1020-51-11-0-1103-51110 INTERVENTION-TEACHER SALARIE	665,083.45	18,397.27	451,181.73	469,579.00	195,504.45
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$665,083.45</b>	<b>\$18,397.27</b>	<b>\$451,181.73</b>	<b>\$469,579.00</b>	<b>\$195,504.45</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$665,083.45</b>	<b>\$18,397.27</b>	<b>\$451,181.73</b>	<b>\$469,579.00</b>	<b>\$195,504.45</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
9. 101-1020-51-11-0-1104-51110 ESL-TEACHER SALARIES	36,754.72	0.00	0.00	0.00	36,754.72
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$36,754.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,754.72</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$36,754.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,754.72</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
10. 101-1020-51-11-0-1105-51110 FCS-TEACHER SALARIES	48,591.30	1,868.19	46,704.81	48,573.00	18.30
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$48,591.30</b>	<b>\$1,868.19</b>	<b>\$46,704.81</b>	<b>\$48,573.00</b>	<b>\$18.30</b>

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Y-T-D Expenses 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Y-T-D TOTAL	BALANCE
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$48,591.30</b>	<b>\$1,868.19</b>	<b>\$46,704.81</b>	<b>\$48,573.00</b>	<b>\$18.30</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
11. 101-1020-51-11-0-1106-51110 WORLD LANG- TEACHER SALARIE	71,432.40	4,574.76	114,369.24	118,944.00	(47,511.60)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$71,432.40</b>	<b>\$4,574.76</b>	<b>\$114,369.24</b>	<b>\$118,944.00</b>	<b>\$(47,511.60)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$71,432.40</b>	<b>\$4,574.76</b>	<b>\$114,369.24</b>	<b>\$118,944.00</b>	<b>\$(47,511.60)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
12. 101-1020-51-11-0-1108-51110 MUSIC-TEACHER SALARIES	129,159.71	5,033.77	125,844.23	130,878.00	(1,718.29)
13. 101-1020-51-11-0-1108-51310 MUSIC - SUB WAGES	3,000.00	0.00	0.00	0.00	3,000.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$132,159.71</b>	<b>\$5,033.77</b>	<b>\$125,844.23</b>	<b>\$130,878.00</b>	<b>\$1,281.71</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$132,159.71</b>	<b>\$5,033.77</b>	<b>\$125,844.23</b>	<b>\$130,878.00</b>	<b>\$1,281.71</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
14. 101-1020-51-11-0-1109-51110 PE-TEACHER SALARIES	153,870.87	6,051.70	151,292.30	157,344.00	(3,473.13)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$153,870.87</b>	<b>\$6,051.70</b>	<b>\$151,292.30</b>	<b>\$157,344.00</b>	<b>\$(3,473.13)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$153,870.87</b>	<b>\$6,051.70</b>	<b>\$151,292.30</b>	<b>\$157,344.00</b>	<b>\$(3,473.13)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
15. 101-1020-51-11-0-1110-51110 TECH ED-TEACHER SALARIES	30,058.19	1,189.58	29,739.42	30,929.00	(870.81)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$30,058.19</b>	<b>\$1,189.58</b>	<b>\$29,739.42</b>	<b>\$30,929.00</b>	<b>\$(870.81)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$30,058.19</b>	<b>\$1,189.58</b>	<b>\$29,739.42</b>	<b>\$30,929.00</b>	<b>\$(870.81)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
16. 101-1020-51-11-0-1501-51110 CO - CURRICULAR - TEACHER SAL	60,000.00	457.50	0.00	457.50	59,542.50
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$60,000.00</b>	<b>\$457.50</b>	<b>\$0.00</b>	<b>\$457.50</b>	<b>\$59,542.50</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$60,000.00</b>	<b>\$457.50</b>	<b>\$0.00</b>	<b>\$457.50</b>	<b>\$59,542.50</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
17. 101-1020-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	129,782.72	5,057.69	126,442.31	131,500.00	(1,717.28)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$129,782.72</b>	<b>\$5,057.69</b>	<b>\$126,442.31</b>	<b>\$131,500.00</b>	<b>\$(1,717.28)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$129,782.72</b>	<b>\$5,057.69</b>	<b>\$126,442.31</b>	<b>\$131,500.00</b>	<b>\$(1,717.28)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
18. 101-1020-51-11-0-2131-51110 HEALTH-NURSE SALARIES	117,947.71	4,534.77	113,369.23	117,904.00	43.71
19. 101-1020-51-11-0-2131-51310 HEALTH- SUB WAGES	5,000.00	0.00	0.00	0.00	5,000.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$122,947.71</b>	<b>\$4,534.77</b>	<b>\$113,369.23</b>	<b>\$117,904.00</b>	<b>\$5,043.71</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$122,947.71</b>	<b>\$4,534.77</b>	<b>\$113,369.23</b>	<b>\$117,904.00</b>	<b>\$5,043.71</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
20. 101-1020-51-11-0-2141-51720 BEHAVIORAL SUPPORT - SALARIE	53,107.11	2,757.69	57,692.31	60,450.00	(7,342.89)
21. 101-1020-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAGE	32,336.72	1,591.61	36,832.27	38,423.88	(6,087.16)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$85,443.83</b>	<b>\$4,349.30</b>	<b>\$94,524.58</b>	<b>\$98,873.88</b>	<b>\$(13,430.05)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$85,443.83</b>	<b>\$4,349.30</b>	<b>\$94,524.58</b>	<b>\$98,873.88</b>	<b>\$(13,430.05)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
22. 101-1020-51-11-0-2220-51110 LIBRARY-TEACHER SALARIES	67,487.39	2,662.58	66,564.42	69,227.00	(1,739.61)
23. 101-1020-51-11-0-2220-51210 LIBRARY-PARA WAGES	39,977.60	1,388.80	32,438.40	33,827.20	6,150.40
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$107,464.99</b>	<b>\$4,051.38</b>	<b>\$99,002.82</b>	<b>\$103,054.20</b>	<b>\$4,410.79</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$107,464.99</b>	<b>\$4,051.38</b>	<b>\$99,002.82</b>	<b>\$103,054.20</b>	<b>\$4,410.79</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
24. 101-1020-51-11-0-2410-51410 PRINCIPALS- ADMIN SALARIES	283,885.73	60,384.60	253,615.40	314,000.00	(30,114.27)
25. 101-1020-51-11-0-2410-51610 PRINCIPALS -CLERICAL WAGES	216,881.60	51,112.18	225,332.37	276,444.55	(59,562.95)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$500,767.33</b>	<b>\$111,496.78</b>	<b>\$478,947.77</b>	<b>\$590,444.55</b>	<b>\$(89,677.22)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$500,767.33</b>	<b>\$111,496.78</b>	<b>\$478,947.77</b>	<b>\$590,444.55</b>	<b>\$(89,677.22)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
26. 101-1020-51-11-0-2610-51810 FACILITIES - CUSTODIANS WAGE	487,625.60	94,449.63	427,111.52	521,561.15	(33,935.55)
27. 101-1020-51-11-0-2610-51820 FACILITIES - SUMMER HELP WAGE	12,500.00	18,324.00	0.00	18,324.00	(5,824.00)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$500,125.60</b>	<b>\$112,773.63</b>	<b>\$427,111.52</b>	<b>\$539,885.15</b>	<b>\$(39,759.55)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$500,125.60</b>	<b>\$112,773.63</b>	<b>\$427,111.52</b>	<b>\$539,885.15</b>	<b>\$(39,759.55)</b>
<b>TOTAL 1020 BARRE TOWN SCHOOL</b>	<b>\$5,876,484.87</b>	<b>\$404,196.67</b>	<b>\$5,287,188.78</b>	<b>\$5,691,385.45</b>	<b>\$185,099.42</b>
<b>1276 SPAULDING HIGH SCHOOL</b>					
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
28. 101-1276-31-11-0-1101-51110 GENERAL INSTR - TEACHER SALAR	30,000.00	0.00	0.00	0.00	30,000.00
29. 101-1276-31-11-0-1101-51210 GENERAL INSTR - PARA WAGES	0.00	563.36	0.00	563.36	(563.36)
30. 101-1276-31-11-0-1101-51310 GENERAL INSTR - SUB WAGES	175,532.06	6,077.50	112,514.56	118,592.06	56,940.00

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$205,532.06</b>	<b>\$6,640.86</b>	<b>\$112,514.56</b>	<b>\$119,155.42</b>	<b>\$86,376.64</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$205,532.06</b>	<b>\$6,640.86</b>	<b>\$112,514.56</b>	<b>\$119,155.42</b>	<b>\$86,376.64</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
31. 101-1276-31-11-0-1102-51110 ART - TEACHER SALARIES	112,236.65	4,498.45	112,223.91	116,722.36	(4,485.71)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$112,236.65</b>	<b>\$4,498.45</b>	<b>\$112,223.91</b>	<b>\$116,722.36</b>	<b>\$(4,485.71)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$112,236.65</b>	<b>\$4,498.45</b>	<b>\$112,223.91</b>	<b>\$116,722.36</b>	<b>\$(4,485.71)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
32. 101-1276-31-11-0-1105-51110 FCS - TEACHER SALARIES	127,706.73	4,977.89	124,447.11	129,425.00	(1,718.27)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$127,706.73</b>	<b>\$4,977.89</b>	<b>\$124,447.11</b>	<b>\$129,425.00</b>	<b>\$(1,718.27)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$127,706.73</b>	<b>\$4,977.89</b>	<b>\$124,447.11</b>	<b>\$129,425.00</b>	<b>\$(1,718.27)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
33. 101-1276-31-11-0-1106-51110 WORLD LANG - TEACHER SALARIE	220,528.29	7,317.08	182,926.92	190,244.00	30,284.29
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$220,528.29</b>	<b>\$7,317.08</b>	<b>\$182,926.92</b>	<b>\$190,244.00</b>	<b>\$30,284.29</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$220,528.29</b>	<b>\$7,317.08</b>	<b>\$182,926.92</b>	<b>\$190,244.00</b>	<b>\$30,284.29</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
34. 101-1276-31-11-0-1108-51110 MUSIC - TEACHER SALARIES	115,870.67	4,030.71	100,214.13	104,244.84	11,625.83
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$115,870.67</b>	<b>\$4,030.71</b>	<b>\$100,214.13</b>	<b>\$104,244.84</b>	<b>\$11,625.83</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$115,870.67</b>	<b>\$4,030.71</b>	<b>\$100,214.13</b>	<b>\$104,244.84</b>	<b>\$11,625.83</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
35. 101-1276-31-11-0-1109-51110 PHYS ED - TEACHER SALARIES	93,963.57	3,748.42	93,710.58	97,459.00	(3,495.43)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$93,963.57</b>	<b>\$3,748.42</b>	<b>\$93,710.58</b>	<b>\$97,459.00</b>	<b>\$(3,495.43)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$93,963.57</b>	<b>\$3,748.42</b>	<b>\$93,710.58</b>	<b>\$97,459.00</b>	<b>\$(3,495.43)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
36. 101-1276-31-11-0-1111-51110 ENGLISH - TEACHER SALARIES	402,225.37	12,656.68	315,626.52	328,283.20	73,942.17
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$402,225.37</b>	<b>\$12,656.68</b>	<b>\$315,626.52</b>	<b>\$328,283.20</b>	<b>\$73,942.17</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$402,225.37</b>	<b>\$12,656.68</b>	<b>\$315,626.52</b>	<b>\$328,283.20</b>	<b>\$73,942.17</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
37. 101-1276-31-11-0-1112-51110 MATH - TEACHER SALARIES	620,064.05	19,866.05	495,860.15	515,726.20	104,337.85
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$620,064.05</b>	<b>\$19,866.05</b>	<b>\$495,860.15</b>	<b>\$515,726.20</b>	<b>\$104,337.85</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$620,064.05</b>	<b>\$19,866.05</b>	<b>\$495,860.15</b>	<b>\$515,726.20</b>	<b>\$104,337.85</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
38. 101-1276-31-11-0-1113-51110 SCIENCE - TEACHER SALARIES	312,063.08	12,410.02	309,459.75	321,869.77	(9,806.69)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$312,063.08</b>	<b>\$12,410.02</b>	<b>\$309,459.75</b>	<b>\$321,869.77</b>	<b>\$(9,806.69)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$312,063.08</b>	<b>\$12,410.02</b>	<b>\$309,459.75</b>	<b>\$321,869.77</b>	<b>\$(9,806.69)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
39. 101-1276-31-11-0-1114-51110 SOCIAL STUDIES - TEACHER SALA	381,134.81	14,896.14	371,613.06	386,509.20	(5,374.39)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$381,134.81</b>	<b>\$14,896.14</b>	<b>\$371,613.06</b>	<b>\$386,509.20</b>	<b>\$(5,374.39)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$381,134.81</b>	<b>\$14,896.14</b>	<b>\$371,613.06</b>	<b>\$386,509.20</b>	<b>\$(5,374.39)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
40. 101-1276-31-11-0-1115-51110 BUSINESS ED - TEACHER SALARIE	43,296.28	1,732.50	43,312.50	45,045.00	(1,748.72)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$43,296.28</b>	<b>\$1,732.50</b>	<b>\$43,312.50</b>	<b>\$45,045.00</b>	<b>\$(1,748.72)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$43,296.28</b>	<b>\$1,732.50</b>	<b>\$43,312.50</b>	<b>\$45,045.00</b>	<b>\$(1,748.72)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
41. 101-1276-31-11-0-1116-51110 WORK-BASED LEARNING - TEACHE	73,509.43	2,826.23	70,655.77	73,482.00	27.43
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$73,509.43</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$27.43</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$73,509.43</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$27.43</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
42. 101-1276-31-11-0-1117-51110 DRIVER'S ED - TEACHER SALARIE	84,356.41	2,826.23	70,655.77	73,482.00	10,874.41
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$84,356.41</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$10,874.41</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$84,356.41</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$10,874.41</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
43. 101-1276-31-11-0-1118-51110 PHOENIX - TEACHER SALARIES	135,078.79	5,261.27	131,531.73	136,793.00	(1,714.21)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$135,078.79</b>	<b>\$5,261.27</b>	<b>\$131,531.73</b>	<b>\$136,793.00</b>	<b>\$(1,714.21)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$135,078.79</b>	<b>\$5,261.27</b>	<b>\$131,531.73</b>	<b>\$136,793.00</b>	<b>\$(1,714.21)</b>
<b>31 SECONDARY 7-12</b>					

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>11 REGULAR EDUCATION</b>					
44. 101-1276-31-11-0-1401-51110 ATHLETICS - TEACHER SALARIE	120,119.52	16,326.48	112,162.52	128,489.00	(8,369.48)
45. 101-1276-31-11-0-1401-51140 ATHLETICS - HELPERS/OTHERS	7,000.00	0.00	0.00	0.00	7,000.00
46. 101-1276-31-11-0-1401-51510 ATHLETICS - COACHES SALARIE	229,000.00	0.00	0.00	0.00	229,000.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$356,119.52</b>	<b>\$16,326.48</b>	<b>\$112,162.52</b>	<b>\$128,489.00</b>	<b>\$227,630.52</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$356,119.52</b>	<b>\$16,326.48</b>	<b>\$112,162.52</b>	<b>\$128,489.00</b>	<b>\$227,630.52</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
47. 101-1276-31-11-0-1501-51110 CO-CURRICULAR - TEACHER SALA	70,000.00	0.00	0.00	0.00	70,000.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
48. 101-1276-31-11-0-2120-51110 GUIDANCE - TEACHER SALARIE	291,815.50	18,090.09	286,105.40	304,195.49	(12,379.99)
49. 101-1276-31-11-0-2120-51610 GUIDANCE - CLERICAL WAGES	71,717.10	15,800.40	73,735.20	89,535.60	(17,818.50)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$363,532.60</b>	<b>\$33,890.49</b>	<b>\$359,840.60</b>	<b>\$393,731.09</b>	<b>\$(30,198.49)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$363,532.60</b>	<b>\$33,890.49</b>	<b>\$359,840.60</b>	<b>\$393,731.09</b>	<b>\$(30,198.49)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
50. 101-1276-31-11-0-2131-51110 HEALTH - SALARIES	107,359.14	4,787.70	119,692.40	124,480.10	(17,120.96)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$107,359.14</b>	<b>\$4,787.70</b>	<b>\$119,692.40</b>	<b>\$124,480.10</b>	<b>\$(17,120.96)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$107,359.14</b>	<b>\$4,787.70</b>	<b>\$119,692.40</b>	<b>\$124,480.10</b>	<b>\$(17,120.96)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
51. 101-1276-31-11-0-2141-51720 BEHAVIORAL SUPPORT SALARIE	54,517.53	4,678.50	116,962.50	121,641.00	(67,123.47)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$54,517.53</b>	<b>\$4,678.50</b>	<b>\$116,962.50</b>	<b>\$121,641.00</b>	<b>\$(67,123.47)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$54,517.53</b>	<b>\$4,678.50</b>	<b>\$116,962.50</b>	<b>\$121,641.00</b>	<b>\$(67,123.47)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
52. 101-1276-31-11-0-2190-51110 JROTC - SALARIES	105,227.08	2,659.25	66,481.25	69,140.50	36,086.58
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$105,227.08</b>	<b>\$2,659.25</b>	<b>\$66,481.25</b>	<b>\$69,140.50</b>	<b>\$36,086.58</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$105,227.08</b>	<b>\$2,659.25</b>	<b>\$66,481.25</b>	<b>\$69,140.50</b>	<b>\$36,086.58</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
53. 101-1276-31-11-0-2220-51110 LIBRARY - SALARIES	60,277.73	2,826.23	70,655.77	73,482.00	(13,204.27)

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Y-T-D Expenses 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Y-T-D TOTAL	BALANCE
54. 101-1276-31-11-0-2220-51210 LIBRARY - PARA WAGES	42,569.28	1,455.36	34,564.80	36,020.16	6,549.12
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$102,847.01</b>	<b>\$4,281.59</b>	<b>\$105,220.57</b>	<b>\$109,502.16</b>	<b>\$(6,655.15)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$102,847.01</b>	<b>\$4,281.59</b>	<b>\$105,220.57</b>	<b>\$109,502.16</b>	<b>\$(6,655.15)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
55. 101-1276-31-11-0-2410-51210 PRINCIPALS OFFICE - PARA WAGE	105,090.08	4,229.04	89,096.38	93,325.42	11,764.66
56. 101-1276-31-11-0-2410-51410 PRINCIPALS OFFICE - ADMIN WAGE	295,646.23	57,336.54	240,813.46	298,150.00	(2,503.77)
57. 101-1276-31-11-0-2410-51610 PRINCIPALS OFFICE - CLERICAL W	108,834.36	22,087.00	98,796.00	120,883.00	(12,048.64)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$509,570.67</b>	<b>\$83,652.58</b>	<b>\$428,705.84</b>	<b>\$512,358.42</b>	<b>\$(2,787.75)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$509,570.67</b>	<b>\$83,652.58</b>	<b>\$428,705.84</b>	<b>\$512,358.42</b>	<b>\$(2,787.75)</b>
<b>31 SECONDARY 7-12</b>					
<b>11 REGULAR EDUCATION</b>					
58. 101-1276-31-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	394,370.75	82,367.37	370,585.20	452,952.57	(58,581.82)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$394,370.75</b>	<b>\$82,367.37</b>	<b>\$370,585.20</b>	<b>\$452,952.57</b>	<b>\$(58,581.82)</b>
<b>TOTAL 31 SECONDARY 7-12</b>	<b>\$394,370.75</b>	<b>\$82,367.37</b>	<b>\$370,585.20</b>	<b>\$452,952.57</b>	<b>\$(58,581.82)</b>
<b>TOTAL 1276 SPAULDING HIGH SCHOOL</b>	<b>\$4,991,110.49</b>	<b>\$336,332.49</b>	<b>\$4,214,403.34</b>	<b>\$4,550,735.83</b>	<b>\$440,374.66</b>
<b>1381 BARRE CITY SCHOOL</b>					
<b>01 PRESCHOOL</b>					
<b>11 REGULAR EDUCATION</b>					
59. 101-1381-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	178,166.00	6,917.93	172,948.07	179,866.00	(1,700.00)
60. 101-1381-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	87,556.06	3,195.00	70,906.72	74,101.72	13,454.34
61. 101-1381-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	20,000.00	2,303.40	27,566.56	29,869.96	(9,869.96)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$285,722.06</b>	<b>\$12,416.33</b>	<b>\$271,421.35</b>	<b>\$283,837.68</b>	<b>\$1,884.38</b>
<b>TOTAL 01 PRESCHOOL</b>	<b>\$285,722.06</b>	<b>\$12,416.33</b>	<b>\$271,421.35</b>	<b>\$283,837.68</b>	<b>\$1,884.38</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
62. 101-1381-51-11-0-1101-51110 GENERAL INSTR - TEACHER SALAR	2,603,906.34	101,219.08	2,496,415.42	2,597,634.50	6,271.84
63. 101-1381-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	42,339.22	1,234.70	20,263.10	21,497.80	20,841.42
64. 101-1381-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	280,643.20	10,994.31	251,320.87	262,315.18	18,328.02
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$2,926,888.76</b>	<b>\$113,448.09</b>	<b>\$2,767,999.39</b>	<b>\$2,881,447.48</b>	<b>\$45,441.28</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$2,926,888.76</b>	<b>\$113,448.09</b>	<b>\$2,767,999.39</b>	<b>\$2,881,447.48</b>	<b>\$45,441.28</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
65. 101-1381-51-11-0-1102-51110 ART- TEACHER SALARIES	127,706.73	4,977.89	124,447.11	129,425.00	(1,718.27)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$127,706.73</b>	<b>\$4,977.89</b>	<b>\$124,447.11</b>	<b>\$129,425.00</b>	<b>\$(1,718.27)</b>



# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$127,706.73</b>	<b>\$4,977.89</b>	<b>\$124,447.11</b>	<b>\$129,425.00</b>	<b>\$(1,718.27)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
66. 101-1381-51-11-0-1103-51110 INTERVENTION - TEACHER SALARI	192,865.84	2,826.23	70,655.77	73,482.00	119,383.84
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$192,865.84</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$119,383.84</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$192,865.84</b>	<b>\$2,826.23</b>	<b>\$70,655.77</b>	<b>\$73,482.00</b>	<b>\$119,383.84</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
67. 101-1381-51-11-0-1104-51110 ESL- TEACHERS SALARIES	49,526.33	1,971.96	49,299.04	51,271.00	(1,744.67)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$49,526.33</b>	<b>\$1,971.96</b>	<b>\$49,299.04</b>	<b>\$51,271.00</b>	<b>\$(1,744.67)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$49,526.33</b>	<b>\$1,971.96</b>	<b>\$49,299.04</b>	<b>\$51,271.00</b>	<b>\$(1,744.67)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
68. 101-1381-51-11-0-1105-51110 FCS- TEACHER SALARIES	69,356.41	2,666.58	66,664.42	69,331.00	25.41
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$69,356.41</b>	<b>\$2,666.58</b>	<b>\$66,664.42</b>	<b>\$69,331.00</b>	<b>\$25.41</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$69,356.41</b>	<b>\$2,666.58</b>	<b>\$66,664.42</b>	<b>\$69,331.00</b>	<b>\$25.41</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
69. 101-1381-51-11-0-1106-51110 WORLD LANG - TEACHER SALARIE	48,591.30	1,868.19	46,704.81	48,573.00	18.30
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$48,591.30</b>	<b>\$1,868.19</b>	<b>\$46,704.81</b>	<b>\$48,573.00</b>	<b>\$18.30</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$48,591.30</b>	<b>\$1,868.19</b>	<b>\$46,704.81</b>	<b>\$48,573.00</b>	<b>\$18.30</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
70. 101-1381-51-11-0-1108-51110 MUSIC- TEACHER SALARIES	112,859.66	3,464.92	86,623.08	90,088.00	22,771.66
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$112,859.66</b>	<b>\$3,464.92</b>	<b>\$86,623.08</b>	<b>\$90,088.00</b>	<b>\$22,771.66</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$112,859.66</b>	<b>\$3,464.92</b>	<b>\$86,623.08</b>	<b>\$90,088.00</b>	<b>\$22,771.66</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
71. 101-1381-51-11-0-1109-51110 PE- TEACHER SALARIES	180,140.08	6,713.51	167,837.65	174,551.16	5,588.92
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$180,140.08</b>	<b>\$6,713.51</b>	<b>\$167,837.65</b>	<b>\$174,551.16</b>	<b>\$5,588.92</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$180,140.08</b>	<b>\$6,713.51</b>	<b>\$167,837.65</b>	<b>\$174,551.16</b>	<b>\$5,588.92</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
72. 101-1381-51-11-0-1110-51110 TECH ED - TEACHER SALARIES	48,591.30	1,904.36	47,608.93	49,513.29	(921.99)

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$48,591.30</b>	<b>\$1,904.36</b>	<b>\$47,608.93</b>	<b>\$49,513.29</b>	<b>\$(921.99)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$48,591.30</b>	<b>\$1,904.36</b>	<b>\$47,608.93</b>	<b>\$49,513.29</b>	<b>\$(921.99)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
73. 101-1381-51-11-0-1501-51110 CO - CURRICULAR - TEACHER SAL	50,000.00	0.00	0.00	0.00	50,000.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
74. 101-1381-51-11-0-2120-51110 GUIDANCE- TEACHER SALARIE	257,802.53	9,828.00	245,700.00	255,528.00	2,274.53
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$257,802.53</b>	<b>\$9,828.00</b>	<b>\$245,700.00</b>	<b>\$255,528.00</b>	<b>\$2,274.53</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$257,802.53</b>	<b>\$9,828.00</b>	<b>\$245,700.00</b>	<b>\$255,528.00</b>	<b>\$2,274.53</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
75. 101-1381-51-11-0-2131-51110 HEALTH- TEACHER SALARIES	96,530.22	3,464.92	86,623.08	90,088.00	6,442.22
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$96,530.22</b>	<b>\$3,464.92</b>	<b>\$86,623.08</b>	<b>\$90,088.00</b>	<b>\$6,442.22</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$96,530.22</b>	<b>\$3,464.92</b>	<b>\$86,623.08</b>	<b>\$90,088.00</b>	<b>\$6,442.22</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
76. 101-1381-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAGE	169,745.16	6,459.17	155,005.87	161,465.04	8,280.12
77. 101-1381-51-11-0-2141-51930 BEHAVIOR SUPPORT - SPECIALIS	249,103.75	14,519.70	362,992.72	377,512.42	(128,408.67)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$418,848.91</b>	<b>\$20,978.87</b>	<b>\$517,998.59</b>	<b>\$538,977.46</b>	<b>\$(120,128.55)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$418,848.91</b>	<b>\$20,978.87</b>	<b>\$517,998.59</b>	<b>\$538,977.46</b>	<b>\$(120,128.55)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
78. 101-1381-51-11-0-2220-51110 LIBRARY - TEACHER SALARIES	63,957.38	2,199.54	54,988.46	57,188.00	6,769.38
79. 101-1381-51-11-0-2220-51210 LIBRARY-PARA WAGES	28,935.40	2,291.80	23,980.51	26,272.31	2,663.09
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$92,892.78</b>	<b>\$4,491.34</b>	<b>\$78,968.97</b>	<b>\$83,460.31</b>	<b>\$9,432.47</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$92,892.78</b>	<b>\$4,491.34</b>	<b>\$78,968.97</b>	<b>\$83,460.31</b>	<b>\$9,432.47</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
80. 101-1381-51-11-0-2410-51410 PRINCIPALS OFFICE- ADMIN SALAR	280,930.39	50,570.17	256,997.33	307,567.50	(26,637.11)
81. 101-1381-51-11-0-2410-51510 PRINCIPALS -CLERICAL WAGES	144,286.40	22,825.77	136,720.74	159,546.51	(15,260.11)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$425,216.79</b>	<b>\$73,395.94</b>	<b>\$393,718.07</b>	<b>\$467,114.01</b>	<b>\$(41,897.22)</b>

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Y-T-D Expenses 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Y-T-D TOTAL	BALANCE
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$425,216.79</b>	<b>\$73,395.94</b>	<b>\$393,718.07</b>	<b>\$467,114.01</b>	<b>\$(41,897.22)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
82. 101-1381-51-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	414,436.80	71,918.70	319,926.32	391,845.02	22,591.78
83. 101-1381-51-11-0-2610-51910 FACILITIES - SUMMER HELP WAGE	30,000.00	29,101.50	0.00	29,101.50	898.50
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$444,436.80</b>	<b>\$101,020.20</b>	<b>\$319,926.32</b>	<b>\$420,946.52</b>	<b>\$23,490.28</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$444,436.80</b>	<b>\$101,020.20</b>	<b>\$319,926.32</b>	<b>\$420,946.52</b>	<b>\$23,490.28</b>
<b>TOTAL 1381 BARRE CITY SCHOOL</b>	<b>\$5,827,976.50</b>	<b>\$365,437.33</b>	<b>\$5,342,196.58</b>	<b>\$5,707,633.91</b>	<b>\$120,342.59</b>
<b>3097 BARRE UNIFIED UNION SCHOOL DISTRICT</b>					
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
84. 101-3097-51-21-0-1201-51110 SPED INSTR - TEACHER SALARIE	1,919,669.09	76,926.40	1,746,806.72	1,823,733.12	95,935.97
85. 101-3097-51-21-0-1201-51210 SPED INSTR - PARA WAGES	1,514,906.89	42,242.50	940,073.10	982,315.60	532,591.29
86. 101-3097-51-21-0-1201-51310 SPED INSTR - SUB WAGES	75,000.00	5,109.27	45,360.00	50,469.27	24,530.73
87. 101-3097-51-21-0-1201-51910 SPED INSTR - BI WAGES	471,829.37	16,388.61	365,760.21	382,148.82	89,680.55
88. 101-3097-51-21-0-1201-51930 SPED INSTR - SPECIALISTS	65,000.00	4,618.57	115,464.43	120,083.00	(55,083.00)
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$4,046,405.35</b>	<b>\$145,285.35</b>	<b>\$3,213,464.46</b>	<b>\$3,358,749.81</b>	<b>\$687,655.54</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$4,046,405.35</b>	<b>\$145,285.35</b>	<b>\$3,213,464.46</b>	<b>\$3,358,749.81</b>	<b>\$687,655.54</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
89. 101-3097-51-21-0-1202-51110 SPED ESY - TEACHER SALARIES	24,000.00	47,640.00	0.00	47,640.00	(23,640.00)
90. 101-3097-51-21-0-1202-51210 SPED ESY- PARA WAGES	20,000.00	38,518.75	0.00	38,518.75	(18,518.75)
91. 101-3097-51-21-0-1202-51910 SPED ESY - BI WAGES	12,500.00	10,219.15	0.00	10,219.15	2,280.85
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$56,500.00</b>	<b>\$96,377.90</b>	<b>\$0.00</b>	<b>\$96,377.90</b>	<b>\$(39,877.90)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$56,500.00</b>	<b>\$96,377.90</b>	<b>\$0.00</b>	<b>\$96,377.90</b>	<b>\$(39,877.90)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>22 K-12 SPECIAL ED NON REIMB</b>					
92. 101-3097-51-22-0-1204-51110 SEA NON REIMB - TEACHER SALAR	101,646.60	6,667.59	142,859.61	149,527.20	(47,880.60)
<b>TOTAL 22 K-12 SPECIAL ED NON REIMB</b>	<b>\$101,646.60</b>	<b>\$6,667.59</b>	<b>\$142,859.61</b>	<b>\$149,527.20</b>	<b>\$(47,880.60)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$101,646.60</b>	<b>\$6,667.59</b>	<b>\$142,859.61</b>	<b>\$149,527.20</b>	<b>\$(47,880.60)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
93. 101-3097-51-21-0-1206-51110 SEA PROGRAM - TEACHER SALARIE	374,829.07	14,582.35	293,902.88	308,485.23	66,343.84
94. 101-3097-51-21-0-1206-51210 SEA PROGRAM - PARA WAGES	17,303.60	817.50	12,131.70	12,949.20	4,354.40
95. 101-3097-51-21-0-1206-51910 SEA PROGRAM - BI	212,753.12	6,961.99	115,588.77	122,550.76	90,202.36
96. 101-3097-51-21-0-1206-51930 SEA PROGRAM - BEHAVIOR SPE	48,228.97	2,367.19	59,179.81	61,547.00	(13,318.03)

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Y-T-D Expenses 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Y-T-D TOTAL	BALANCE
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$653,114.76</b>	<b>\$24,729.03</b>	<b>\$480,803.16</b>	<b>\$505,532.19</b>	<b>\$147,582.57</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$653,114.76</b>	<b>\$24,729.03</b>	<b>\$480,803.16</b>	<b>\$505,532.19</b>	<b>\$147,582.57</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>22 K-12 SPECIAL ED NON REIMB</b>					
97. 101-3097-51-22-0-1214-51110 ECSE SPED INSTR - TEACHER SALA	140,888.81	4,953.96	123,849.04	128,803.00	12,085.81
98. 101-3097-51-22-0-1214-51210 ECSE SPED INSTR - PARA WAGE	85,052.40	918.50	18,119.50	19,038.00	66,014.40
99. 101-3097-51-22-0-1214-51310 ECSE SPED INSTR - SUB WAGES	12,823.46	0.00	23,517.00	23,517.00	(10,693.54)
<b>TOTAL 22 K-12 SPECIAL ED NON REIMB</b>	<b>\$238,764.67</b>	<b>\$5,872.46</b>	<b>\$165,485.54</b>	<b>\$171,358.00</b>	<b>\$67,406.67</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$238,764.67</b>	<b>\$5,872.46</b>	<b>\$165,485.54</b>	<b>\$171,358.00</b>	<b>\$67,406.67</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>22 K-12 SPECIAL ED NON REIMB</b>					
100. 101-3097-51-22-0-1215-51110 ECSE ESY INSTR - TEACHER SALA	5,000.00	4,440.00	0.00	4,440.00	560.00
101. 101-3097-51-22-0-1215-51210 ECSE ESY INSTR - PARA WAGES	3,000.00	287.50	0.00	287.50	2,712.50
102. 101-3097-51-22-0-1215-51910 ECSE ESY INSTR - BI WAGES	2,000.00	475.00	0.00	475.00	1,525.00
<b>TOTAL 22 K-12 SPECIAL ED NON REIMB</b>	<b>\$10,000.00</b>	<b>\$5,202.50</b>	<b>\$0.00</b>	<b>\$5,202.50</b>	<b>\$4,797.50</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$10,000.00</b>	<b>\$5,202.50</b>	<b>\$0.00</b>	<b>\$5,202.50</b>	<b>\$4,797.50</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
103. 101-3097-51-21-0-2131-51110 PHYSICAL THERAPY - PT SALARIE	40,292.50	2,115.75	31,494.45	33,610.20	6,682.30
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$40,292.50</b>	<b>\$2,115.75</b>	<b>\$31,494.45</b>	<b>\$33,610.20</b>	<b>\$6,682.30</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$40,292.50</b>	<b>\$2,115.75</b>	<b>\$31,494.45</b>	<b>\$33,610.20</b>	<b>\$6,682.30</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
104. 101-3097-51-21-0-2140-51110 SPED PSYCH - TEACHER SALARIE	347,711.82	13,438.60	335,964.75	349,403.35	(1,691.53)
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$347,711.82</b>	<b>\$13,438.60</b>	<b>\$335,964.75</b>	<b>\$349,403.35</b>	<b>\$(1,691.53)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$347,711.82</b>	<b>\$13,438.60</b>	<b>\$335,964.75</b>	<b>\$349,403.35</b>	<b>\$(1,691.53)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
105. 101-3097-51-21-0-2151-51110 SPED SLP - SPEECH LANG PATH	635,286.85	21,815.50	609,956.73	631,772.23	3,514.62
106. 101-3097-51-21-0-2151-51510 SPED SLP - SLP ASSIST. WAGES	37,625.10	4,226.72	33,207.79	37,434.51	190.59
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$672,911.95</b>	<b>\$26,042.22</b>	<b>\$643,164.52</b>	<b>\$669,206.74</b>	<b>\$3,705.21</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$672,911.95</b>	<b>\$26,042.22</b>	<b>\$643,164.52</b>	<b>\$669,206.74</b>	<b>\$3,705.21</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
107. 101-3097-51-21-0-2160-51110 SPED OCCU THERAPIST - TEACHE	89,231.25	4,978.47	92,463.14	97,441.61	(8,210.36)

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Y-T-D Expenses 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Y-T-D TOTAL	BALANCE
108. 101-3097-51-21-0-2160-51510 SPED OCCU THERAPIST - COTA W	121,743.20	3,634.58	102,317.42	105,952.00	15,791.20
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$210,974.45</b>	<b>\$8,613.05</b>	<b>\$194,780.56</b>	<b>\$203,393.61</b>	<b>\$7,580.84</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$210,974.45</b>	<b>\$8,613.05</b>	<b>\$194,780.56</b>	<b>\$203,393.61</b>	<b>\$7,580.84</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
109. 101-3097-51-11-0-2212-51110 CURRICULUM - TEACHER SALARIE	70,000.00	14,041.60	0.00	14,041.60	55,958.40
110. 101-3097-51-11-0-2212-51410 CURRICULUM - DIRECTOR SALAR	106,023.16	18,669.25	76,730.75	95,400.00	10,623.16
111. 101-3097-51-11-0-2212-51510 CURRICULUM - STAFF WAGES	45,000.00	1,359.00	0.00	1,359.00	43,641.00
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$221,023.16</b>	<b>\$34,069.85</b>	<b>\$76,730.75</b>	<b>\$110,800.60</b>	<b>\$110,222.56</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$221,023.16</b>	<b>\$34,069.85</b>	<b>\$76,730.75</b>	<b>\$110,800.60</b>	<b>\$110,222.56</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
112. 101-3097-51-11-0-2311-51910 BOARD - STIPEND WAGES	24,750.00	10,541.67	10,750.00	21,291.67	3,458.33
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$24,750.00</b>	<b>\$10,541.67</b>	<b>\$10,750.00</b>	<b>\$21,291.67</b>	<b>\$3,458.33</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$24,750.00</b>	<b>\$10,541.67</b>	<b>\$10,750.00</b>	<b>\$21,291.67</b>	<b>\$3,458.33</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
113. 101-3097-51-11-0-2320-51410 SUPERINTENDENT - SALARY	130,750.00	26,923.09	113,076.91	140,000.00	(9,250.00)
114. 101-3097-51-11-0-2320-51510 SUPERINTENDENT - STAFF WAGE	66,950.00	14,423.09	60,576.91	75,000.00	(8,050.00)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$197,700.00</b>	<b>\$41,346.18</b>	<b>\$173,653.82</b>	<b>\$215,000.00</b>	<b>\$(17,300.00)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$197,700.00</b>	<b>\$41,346.18</b>	<b>\$173,653.82</b>	<b>\$215,000.00</b>	<b>\$(17,300.00)</b>
<b>01 PRESCHOOL</b>					
<b>11 REGULAR EDUCATION</b>					
115. 101-3097-01-11-0-2490-51410 EARLY ED ADMIN - COORD SALA	81,556.69	15,865.40	66,634.60	82,500.00	(943.31)
116. 101-3097-01-11-0-2490-51510 EARLY ED ADMIN - ADMIN WAGE	8,619.52	2,391.20	10,043.04	12,434.24	(3,814.72)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$90,176.21</b>	<b>\$18,256.60</b>	<b>\$76,677.64</b>	<b>\$94,934.24</b>	<b>\$(4,758.03)</b>
<b>TOTAL 01 PRESCHOOL</b>	<b>\$90,176.21</b>	<b>\$18,256.60</b>	<b>\$76,677.64</b>	<b>\$94,934.24</b>	<b>\$(4,758.03)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
117. 101-3097-51-21-0-2490-51410 BUUSD SPED - DIRECTOR SALARIE	360,592.77	70,545.20	296,289.80	366,835.00	(6,242.23)
118. 101-3097-51-21-0-2490-51510 BUUSD SPED - STAFF WAGES	49,547.20	19,654.97	150,393.31	170,048.28	(120,501.08)
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$410,139.97</b>	<b>\$90,200.17</b>	<b>\$446,683.11</b>	<b>\$536,883.28</b>	<b>\$(126,743.31)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$410,139.97</b>	<b>\$90,200.17</b>	<b>\$446,683.11</b>	<b>\$536,883.28</b>	<b>\$(126,743.31)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
119. 101-3097-51-11-0-2510-51410 BUSINESS OFFICE - MANAGER SA	107,336.56	20,641.55	86,694.45	107,336.00	0.56
120. 101-3097-51-11-0-2510-51510 BUSINESS OFFICE - STAFF WAGE	177,654.40	31,156.49	135,355.51	166,512.00	11,142.40
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$284,990.96</b>	<b>\$51,798.04</b>	<b>\$222,049.96</b>	<b>\$273,848.00</b>	<b>\$11,142.96</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$284,990.96</b>	<b>\$51,798.04</b>	<b>\$222,049.96</b>	<b>\$273,848.00</b>	<b>\$11,142.96</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
121. 101-3097-51-11-0-2560-51410 COMMUNICATION SPEC - ADMI	72,000.00	14,423.09	60,576.91	75,000.00	(3,000.00)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$72,000.00</b>	<b>\$14,423.09</b>	<b>\$60,576.91</b>	<b>\$75,000.00</b>	<b>\$(3,000.00)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$72,000.00</b>	<b>\$14,423.09</b>	<b>\$60,576.91</b>	<b>\$75,000.00</b>	<b>\$(3,000.00)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
122. 101-3097-51-11-0-2570-51310 HUMAN RESOURCES - SUB WAGE	4,000.00	1,629.00	0.00	1,629.00	2,371.00
123. 101-3097-51-11-0-2570-51410 HUMAN RESOURCES - ADMIN SA	85,000.00	16,346.15	68,653.85	85,000.00	0.00
124. 101-3097-51-11-0-2570-51510 HUMAN RESOURCES - STAFF WAG	95,347.20	21,982.75	95,961.45	117,944.20	(22,597.00)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$184,347.20</b>	<b>\$39,957.90</b>	<b>\$164,615.30</b>	<b>\$204,573.20</b>	<b>\$(20,226.00)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$184,347.20</b>	<b>\$39,957.90</b>	<b>\$164,615.30</b>	<b>\$204,573.20</b>	<b>\$(20,226.00)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
125. 101-3097-51-11-0-2580-51110 TECHNOLOGY - INTEG TECH SAL	224,941.83	8,439.19	205,979.81	214,419.00	10,522.83
126. 101-3097-51-11-0-2580-51410 TECHNOLOGY - DIRECTOR SALAR	84,851.68	16,317.60	68,533.98	84,851.58	0.10
127. 101-3097-51-11-0-2580-51510 TECHNOLOGY - STAFF WAGES/SUM	361,434.88	79,567.97	335,196.96	414,764.93	(53,330.05)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$671,228.39</b>	<b>\$104,324.76</b>	<b>\$609,710.75</b>	<b>\$714,035.51</b>	<b>\$(42,807.12)</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$671,228.39</b>	<b>\$104,324.76</b>	<b>\$609,710.75</b>	<b>\$714,035.51</b>	<b>\$(42,807.12)</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>11 REGULAR EDUCATION</b>					
128. 101-3097-51-11-0-2610-51410 BUUSD FACILITIES - DIRECTOR S	95,000.00	18,269.25	76,730.75	95,000.00	0.00
129. 101-3097-51-11-0-2610-51510 BUUSD FACILITIES - ELECTRICIA	57,142.40	10,940.40	51,055.20	61,995.60	(4,853.20)
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$152,142.40</b>	<b>\$29,209.65</b>	<b>\$127,785.95</b>	<b>\$156,995.60</b>	<b>\$(4,853.20)</b>
<b>22 K-12 SPECIAL ED NON REIMB</b>					
130. 101-3097-51-22-0-2610-51810 SEA NON REIMB - CUSTODIAN W	53,188.80	9,599.85	35,700.00	45,299.85	7,888.95
<b>TOTAL 22 K-12 SPECIAL ED NON REIMB</b>	<b>\$53,188.80</b>	<b>\$9,599.85</b>	<b>\$35,700.00</b>	<b>\$45,299.85</b>	<b>\$7,888.95</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$205,331.20</b>	<b>\$38,809.50</b>	<b>\$163,485.95</b>	<b>\$202,295.45</b>	<b>\$3,035.75</b>
<b>11 ELEMENTARY K-6</b>					
<b>11 REGULAR EDUCATION</b>					
131. 101-3097-11-11-0-2711-51910 TRANSPORTATION - COORD WAGE	108,436.80	21,808.51	100,310.84	122,119.35	(13,682.55)
132. 101-3097-11-11-0-2711-51920 TRANSPORTATION- BUS RIDER W	125,000.00	8,093.75	0.00	8,093.75	116,906.25

# Barre Unified Union School District

## EXPENSE REPORT

Report # 21732

	Adopted Budget	Y-T-D Expenses	Encumbrances	Y-T-D TOTAL	BALANCE
Account Number / Description	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		
<b>TOTAL 11 REGULAR EDUCATION</b>	<b>\$233,436.80</b>	<b>\$29,902.26</b>	<b>\$100,310.84</b>	<b>\$130,213.10</b>	<b>\$103,223.70</b>
<b>TOTAL 11 ELEMENTARY K-6</b>	<b>\$233,436.80</b>	<b>\$29,902.26</b>	<b>\$100,310.84</b>	<b>\$130,213.10</b>	<b>\$103,223.70</b>
<b>51 BUUSD-WIDE EXCLUDING PRE</b>					
<b>21 K-12 SPECIAL ED REIMB</b>					
133. 101-3097-51-21-0-2711-51910 BUUSD SPED TRANS - BUS MONITO	30,000.00	13,102.28	0.00	13,102.28	16,897.72
<b>TOTAL 21 K-12 SPECIAL ED REIMB</b>	<b>\$30,000.00</b>	<b>\$13,102.28</b>	<b>\$0.00</b>	<b>\$13,102.28</b>	<b>\$16,897.72</b>
<b>TOTAL 51 BUUSD-WIDE EXCLUDING PRE</b>	<b>\$30,000.00</b>	<b>\$13,102.28</b>	<b>\$0.00</b>	<b>\$13,102.28</b>	<b>\$16,897.72</b>
<b>TOTAL 3097 BARRE UNIFIED UNION SCHOOL DISTRICT</b>	<b>\$9,003,445.99</b>	<b>\$821,076.75</b>	<b>\$7,313,262.08</b>	<b>\$8,134,338.83</b>	<b>\$869,107.16</b>
<b>TOTAL 101 GENERAL FUND</b>	<b>\$25,699,017.85</b>	<b>\$1,927,043.24</b>	<b>\$22,157,050.78</b>	<b>\$24,084,094.02</b>	<b>\$1,614,923.83</b>
<b>GRAND TOTAL</b>	<b>\$25,699,017.85</b>	<b>\$1,927,043.24</b>	<b>\$22,157,050.78</b>	<b>\$24,084,094.02</b>	<b>\$1,614,923.83</b>

**BARRE UNIFIED UNION SCHOOL DISTRICT**  
**Barre City Elementary & Middle School**  
**Barre Town Middle Elementary School**  
**Spaulding High School**

**BUUSD – Central Office**  
**August 17, 2022**

**Warrant Procedures**

The purpose of this procedure is to ensure that the business of Barre Unified Union School District (BUUSD) will be conducted according to the BUUSD Fiscal Management and General Financial Accountability Policy (F20).

The Board shall, annually, authorize the Superintendent or his/her designee (Business Manager) to “examine claims” against the district for school expenses “accounts payables” and payroll.

**Accounts Payable**

The Board shall, annually, designate one representative and a back up representative to be available to examine claims against the district for school expenses and to sign warrants for payments for approved purchases and services. Their responsibility is to verify that the purchasing procedures are being followed.

An electronic version of the warrant is emailed to the Board on a weekly basis. It is sent to the Board members’ district-issued email addresses. Warrants and invoices will be available at the BUUSD Central office for review on Fridays between the hours of 8:00AM-10:30AM, unless otherwise agreed upon. If the designee has not reviewed the warrants/invoices by 10:30AM, or made other arrangements, the Business Office will proceed with processing the invoices for payment. Questions regarding the invoices should be directed to the Business Manager. In the event there is no weekly warrant, the Board will be notified as soon as possible. The invoices for the missed week will be included in the following week’s warrant.

The Administrators are authorized to oversee the Budget and approve invoices. The Superintendent and/or Business Manager are authorized to sign warrants.

In addition, the Treasurer of the BUUSD will also sign the warrants and checks.

**Payroll**

The Board shall, annually, authorize the Superintendent or Business Manager to sign Payroll warrants. In addition, the Treasurer of the BUUSD will also sign the warrants and checks.



AOE FY22 Fiscal Monitoring Report and Corrective Action  
Barre Unified Union School District  
Corrective Action Plan Submitted to AOE on August 26, 2022

**Finding# 2022-001 Time and Effort**

2 C.F.R. §200.430 Compensation of Personal Services, requires the LEA to document compensation paid for personal services and provides the standards that the documentation process must meet. The LEA uses a traditional process for documenting compensation of personal services by requiring employees to complete either a Personnel Activity Report (PAR) or a Periodic Certification (PC). During the review of compensation of personal services, the monitoring team noticed the below concern:

- A. Individual works on two cost objectives: SWP Barre Town and SWP Spaulding. Employees working on multiple cost objectives must complete time and effort documentation that records time as worked on each of the cost objectives. This individual should complete a PAR.

**Exhibits Required to be submitted with the CAP:**

- A. Submit a plan for ensuring that the appropriate time and effort forms, according to the SD's process, will be used for future time and effort documentation. Please always feel free to reach out to the Agency's Regulatory Compliance Team with any questions regarding time and effort documentation and/or cost objectives.

**Corrective Action:**

**Grant managers will be responsible for collection of time and effort documentation. They may delegate some of this responsibility to their assistants.**

**Quarterly meetings will take place to ensure information has been completed properly.  
Training for PARs will happen at the start of employment.**

**The Grants and Data Coordinator will review time and effort quarterly to ensure compliance.**

**Implementation Date:**

September 1, 2022

**Title of Position Responsible:**

Business Manager (Lisa Perreault) and Grant Coordinator (Joe Kill)

**Finding# 2022-002 Accounting / Internal Controls**

- A. 2 CFR §200.303 requires the LEA to establish and maintain internal control over the Federal award. During a review of the protocol responses submitted and discussed in more detail during our entrance meeting, we understood that purchase orders would be signed by the grant managers associated with each grant program.

One expenditure packet included an unsigned copy of the purchase order. As the limitation in the authority to commit district assets represents a critical control in the use of the funds, we must see

evidence of the fully signed purchase order. It is not clear to the review team if the LEA completed this critical step and didn't upload the final copy of the purchase order, or if the signatures were not obtained.

Expenditures missing signatures on purchase orders included:

- a. IDEA Basic: Student Transportation of America, Inc.

- B. None of the sampled expenditures included proof of payment in the documentation packet submitted. Per the above the proof of payment is considered a critical internal control for the LEAs overall management of these Federal funds. The review team looks at proof of payment to determine if the expenditure has been paid in advance, and without it, are unable to determine the compliance. The review team cannot be certain if this was an oversight in providing the correct documentation or if proof of payment was not documented in these situations.

Expenditures missing proof of payment included:

- |               |   |   |
|---------------|---|---|
| a) IDEA Basic | 1 | Piece of Mind Therapy and Consulting, LLC |
| b) IDEA Basic | 2 | LifeMap Counseling and Coaching           |
| c) IDEA Basic | 3 | Houghton Mifflin                          |
| d) IDEA Basic | 4 | Shauna Huth-Teece                         |
| e) IDEA Basic | 5 | student transport of VT                   |
| f) ACT 230    | 1 | University of Oregon                      |
| g) BEST       | 1 | University of Oregon                      |
| h) Perkins    | 1 | North Country Union High School           |
| i) SWP        | 1 | Swivl                                     |
| j) SWP        | 2 | Wilson Language Training Corporation      |
| k) SWP        | 3 | The Art of Education University           |
| l) SWP        | 4 | Great Schools partnership                 |
| m) SWP        | 5 | North Branch Nature Center                |
| n) SWP        | 6 | Book Source Inc                           |
| o) Title I    | 1 | Bureau of Education and Research          |
| p) Title I    | 2 | MaryRuth Books                            |
| q) Title IV   | 1 | Bureau of Education and Research          |
| r) Title IV   | 2 | Brain Pop                                 |
| s) Title IV   | 3 | Amazon                                    |

- C. In the review of Title IV expenditures, the review team observed missing signatures on the credit card usage form. Signatures are a vital internal control, and each section of the form must be completed.

#### **Exhibits Required to be submitted with the CAP:**

- A. Please provide evidence of the signed purchase order or submit a plan for ensuring appropriate signatures are secured before using Federal funds.
- B. Please provide evidence of payment for the expenditures or submit a plan for ensuring proof of payment will be documented with expenditure packets for future Federal purchases.
- C. Please provide evidence of the signed credit card usage form or submit a plan for ensuring appropriate signatures are secured before using Federal funds.

D. If any of the above are not available, please provide a plan for future compliance.

**Corrective Action:**

- A. Signed PO attached.
- B. Proof of payment was not initially requested by the AOE fiscal monitoring team. District personnel do not see this as a corrective action. All payment records are and were available upon request. See attached.**
- C. Credit Card Procedures, attached, have been reviewed by all administrators.**
- D. To ensure compliance, the BUUSD Grant Manual will be presented to all grant managers and grant manager assistants to ensure everyone is aware of the expectations. A checklist was developed, attached (page 19 of the Grant Manual), outlining the steps that must be taken before a purchase is completed.**

**Implementation Date:**  
**September 1, 2022**

**Title of Position Responsible:**  
Business Manager

**Finding# 2022-003 Procurement**

Federal procurement regulations per 2 CFR §200.318-327, Federal Uniform Guidance must be followed when purchasing services or goods with Federal funds.

- A. Under IDEA-B, the Houghton Mifflin expenditure is documented as non-competitive (sole source) method of procurement. However, there was no supporting evidence that meets one of the required criteria under this method of procurement. The non-competitive proposal (sole source) method can only be used if it meets one of the following criteria:
  - (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see [paragraph \(a\)\(1\)](#) of this section);
  - (2) The item is available only from a single source;
  - (3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;
  - (4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or
  - (5) After solicitation of a number of sources, competition is determined inadequate.

Regardless, if a vendor states they are the only source of the particular good or service, the method of sole source still must meet one of the criteria listed above. If not, adequate soliciting of vendors must still be acquired. Supporting documentation must accompany an expenditure where the non-competitive proposal (sole source) method has been selected or when the reason the selected vendor was chosen is that they are the single source of that good or service.

- B. For six (6) expenditures, listed below, proof of the suspension and debarment check (excluded parties via [www.sam.gov](http://www.sam.gov)) was missing. The procurement form indicated the check was completed but the proof was not attached to the form (as indicated to do so on the form). Proof that the check was completed must always be attached to the procurement form.

a) IDEA Basic	2	LifeMap Counseling and Coaching
b) IDEA Basic	3	Houghton Mifflin
c) IDEA Basic	4	Shauna Huth-Teece
d) IDEA Basic	5	student transport of VT
e) Perkins	1	North Country Union High School
f) SWP	4	Great Schools partnership

- C. Missing procurement: Upon review of SWP expenditure four (4), there is a contract in place with Great Schools Partnership, for a total of \$63,750 but no procurement documentation was provided. The review team cannot be certain if this was an oversight in providing the correct documentation or if procurement was not documented for this expenditure. While this situation could warrant a disallowed cost in the amount of the total contract, the review team has determined there will be no disallowed cost associated with the Great Schools Partnership contract. Although the AOE review team has made said determination, please note that if an independent auditor were to pull this expenditure, they may determine the \$63,750 contract amount a disallowed cost due to lack of procurement.

Failure to follow proper procurement requirements places Federal funds at risk of being disallowed in the future.

- D. Upon review of IDEA B expenditure five (5): Student Transport of VT, the SD is using a bid waiver letter from AOE dated 2016 in reference to a contract for the FY22-FY23 school year. From the documentation provided it is unclear if the current contract is a renewal of the 2016 contract per 16 V.S.A. §559(e)(7). LEAs are required to follow the Vermont bid law to procure each new contract, once the current one expires. When new procurement activity occurs that results in the need for a bid waiver, a new waiver must be received. The AOE's updated bid waiver request form now has an expiration date built in for added clarity.

#### **Exhibits Required to be submitted with the CAP:**

- A. The SD must review its procurement procedures and identify improvements to ensure all Federal grant purchases for goods and services (with the exception of employment services), follow proper procurement and documentation to meet Federal regulations as well the VT Bid Law as applicable.
- B. The LEA must either provide evidence the suspension & debarment check was completed or submit a plan for ensuring the documentation of the check is maintained for future procurements.
- C. If the SD renewed the Student Transport of Vermont contract per 16 V.S.A. §559(e)(7) please submit the original procurement documentation from the 2016 procurement. If the new contract did not meet the statutory requirements for renewal, please include a plan for ensuring a competitive process is followed for the new procurement.

#### **Corrective Action:**

- A. We are developing a procurement form for staff who are requesting a purchase. The form, attached, will clearly outline all the necessary steps that are required to be completed prior to the execution of any contract or purchase. Additional training will be provided to staff involved in these processes to ensure that the correct procedures are being followed.
- B. The Grant Manual outlines the process of our procurement procedure. There is also a Procurement Procedure which is attached. The Business Manager and Grant Coordinator will meet annually, at the beginning of the school year, with all staff who have grant purchasing responsibilities to ensure that expectations and process is clear and consistent.
- C. BUUSD renewed the Student Transport of Vermont contract per 16 V.S.A. §559(e)(7). See attached.

**Implementation Date:**  
September 1, 2022

**Title of Position Responsible:**  
Business Manager/Grant Coordinator

**Finding# 2022-004 Contract Administration**

2 C.F.R. §200.326 requires the non-Federal entity's contracts to contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards

2 C.F.R §200.318(b) requires non-Federal entities to maintain oversight to ensure contractors perform in accordance with the terms; conditions, and specifications of their contracts or purchase orders.

- A. The SD submitted a contract with signatures dated after services had started. The contract between BUUSD and North Branch Nature Center was stated to start on September 30, 2021, and signatures were dated November 9, 2021. Costs incurred prior to November 9, 2021, are disallowed. See chart below for a specific amount.

When using Federal funds, the SD must ensure all contracts are fully executed (signed/dated by all parties) in advance of the work occurring. Expenditures for which contracts are missing or incomplete are at risk of being disallowed.

**Disallowed Costs:**

Grant	Vendor	Condition	Invoice Amount	Disallowed Costs
SWP	North Branch Nature Center	Contract terms specify that services must be performed 9/30/21-6/30/22. Invoice paid includes costs prior to this period	\$7936.65	\$7936.65

**Exhibits Required to be submitted with the CAP:**

- a. The above disallowed costs must be re-coded to a non-Federal source of funds and the SD must provide accounting records showing the correction as part of the SD's response.
- b. For above finding, provide the title of position(s) that will be responsible for making sure all contracts are fully executed (signed/dated by all parties) in advance of the work occurring.

**Corrective Action:**

- A. This purchase has been removed from the grant. See attached entry.**
- B. We are developing a procurement form for staff who are requesting a purchase or initiating contracted services. The form will clearly outline all the necessary steps that are required to be completed prior to the execution of any contract or purchase. Additional training will be provided to staff involved in these processes to ensure that the correct procedures are being followed.**

**Implementation Date:**

September 1, 2022

**Title of Position Responsible:**

Business Manager and Grant Managers

**Guidance:**

In addition to the findings in the report, we would like to offer the following guidance. Guidance does not require any corrective action.

While reviewing expenditure documentation, the AOE review team identified areas to offer guidance on 2 CFR §200.303 internal controls:

- On purchase order forms, there are two supervisor signature lines, with only one being used. It is recommended to review SD forms and if there are signature lines that are no longer necessary, remove them so it does not appear a signature is missing. If signature lines are only required if applicable, it is a good control to identify those signature lines as so.
- The LEA provided two contracts for an IDEA B expenditure with LifeMap Counseling and Coaching. One contract was a BUUSD contract and the other a LifeMap contract. It is recommended that the LEA use only one contract, as the two contracts may have conflicting terms.

While reviewing policies and procedures, the AOE review team identified areas to offer guidance on:

- Conflict of Interest Policy states "an employee, officer, or agent will not solicit or accept any favor, gratuity, or anything of monetary value from such vendors." This is very restrictive, meaning even a pencil cannot be taken from a conference, etc. It would allow more flexibility if the SD were to set a reasonable dollar value that is not to be exceeded. 2 C.F.R §200.318(c)(1) allows the SD to determine an amount that constitutes a nominal value. The AOE Regulatory Compliance team would be happy to discuss this further. If the SD chooses to move ahead with the determination of nominal value, it would require the SD follow its regular process for updating a policy.
- Travel Reimbursement Procedure states a food/incidental reimbursement rate of \$50 per day cap while the Grant Procedure Manual states a food/incidental reimbursement rate of \$40 per day cap.



Signature of Business Manager: Lisa Penneaux Date: 8/26/22

Signature of Superintendent: Chris Hennessy Date: 8/26/22

**AOE USE ONLY**

Monitoring Closeout Checklist	Yes
<i>AOE reviewer must answer Yes to all the questions below before closeout.</i>	
Have all findings been responded to?	X
Do all corrective actions include an implementation date?	X
Do all corrective actions include the name of the position responsible for implementation?	X
Has CAP been signed by the Business Manager?	X
Has CAP been signed by the Superintendent?	X
The CAP has been reviewed and the corrective actions for the findings have been accepted. The FY22 fiscal monitoring visit is now closed.	
AOE Approval Signature: <u>Abby Houle</u> Date: <u>9/8/2022</u>	

Barre Unified Union School District

Findings #2022-002 - D.

# Grant Procedures Manual

2022-2023



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# Barre Unified Union Grant Funds

For School Year 2022-2023 (FY23) 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	Joe Kill
<b>BEST</b>	Building Effective Supports for Teaching Students with Behavioral Challenges	Lisa Perreault	Joe Kill
<b>CRF*</b>	Coronavirus Relief Funds	Lisa Perreault	Ashley Young
<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	Karen Fredericks Chris Hennessey	Joe Kill
<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	Joe Kill (Coordinator)
<b>Medicaid</b>	School-based reimbursement program for IEP services, funding to provide intervention and prevention.	Lisa Perreault Stacy Anderson	Ashley Young

<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	Joe Kill (Coordinator)
<b>ARP Homeless*</b>	Homeless	Stacy 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 2022-2023 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** – Originals should be submitted to the Grant Assistant along with a digital copy (scanned/emailed or shared through Google Drive). These are auditable records, and an original copy is requested, when available.

**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. This also applies to supplies that are purchased from the local/general budget.

## **Unallowable Costs:**

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

# Important Vocabulary/Forms

Term	Definition
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).
<a href="#">Procurement form</a>	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 (PO) 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.
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.
<a href="#">Title I</a>	Section of CFP that supports Academic Achievement of the Disadvantaged
<a href="#">Title IIA</a>	Section of CFP that supports Effective Instruction
<a href="#">Title IV</a>	Section of CFP that Supports Student Support and Academic Enrichment
VASBO	Vermont Association of School Business Officers - Entity providing recommendations on uniform guidance.

# 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="#"><i>Purchase Req Form BUUSD</i></a> <a href="#"><i>Procurement Form BUUSD</i></a>

## 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.

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

Purchases being made through grant funds required the signature of the Grant Manager. Building administrators should be aware of purchases, however they cannot final approve them. They do, however, have to sign the requisition form prior to submitting to the Grant Assistant/Grant Manager.

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

### 1. Supplies, Materials & Equipment

- If you are requesting something from a vendor then you will need to complete the procurement form and include back-up materials (printouts/links of what you specifically want ordered from a website, etc.).

For Equipment purchases using Federal Grants consult the Equipment Procurement for more information on page 15.

### 2. Professional/Contracted Services

This portion of the procurement form must be completed for any contracted services paid with grant funds. A Contract review form must be completed for any vendor outside of BUUSD, prior to signing the contract. 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.

**Notes:**

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

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. Contracted Services Request Form submitted to Grant Manager. This includes proof of insurance, W-9, and debarment check/waiver.</li> <li>4. Contract (“<b>Independent Contract Service Agreement</b>”) is developed between the vendor and the Grant Manager.</li> <li>5. Purchase order generated</li> <li>6. Contracted Services Request Form and Contract are 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> <li>• Failure to obtain a fully signed contract prior to services beginning, will result in the cost being disallowed and service not paid from grant funds.</li> </ul>
<b>Forms required</b>	<b>Contract Review Form</b> <u><a href="#">Procurement Form BUUSD</a></u> <i><b>Independent Contract Service Agreement – prepared by Grant Assistant</b></i>

## 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, along with the Contract Review Form, to the Grant Manager prior to authorization if anyone other than the Grant Manager is selecting the contractor.

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 to include maximum allowable cost 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. If attendee registers, a copy of the registration is emailed to the Grant Assistant.</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> <li>• <b>Grant funds can only be used for professional development/training/workshops that <u>occur</u> prior to June 15, 2022.</b></li> </ul>
<b>Forms required</b>	<p><a href="#"><u>Procurement Form BUUSD</u></a>  <a href="#"><u>Training/Workshop/Conference Request Approval Form BUUSD</u></a>  <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:
  - o 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.
- 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.
  - o 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 from the vendor 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
	

# 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>	<ul style="list-style-type: none"> <li>• Rate varies depending on then-current IRS per-mile rate</li> <li>• 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.</li> <li>• Enter the description (to, from and the purpose of the trip).</li> <li>• Enter the number of miles traveled. Mileage is generally determined by using the “Google” maps mileage from place to place.</li> <li>• Mileage should be submitted as soon as your trip is over. <u>Do not accumulate mileage</u> unless you have multiple trips within the same pay period.</li> <li>• <u>Mileage claimed must be in excess to the normal daily commute of the employee – this will vary and is different case by case</u></li> <li>• Mileage is reimbursed at the <a href="#">Internal Revenue Service (IRS) rate per mile</a></li> </ul>
<b>Forms</b>	<a href="#"><u>Mileage Reimbursement Form BUUSD</u></a>

# Reimbursements Other Than Mileage

<b>Applicability</b>	*** <b>This should be avoided unless absolutely necessary</b> *** Use when purchasing goods using personal funds that will be reimbursed.
<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>• 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>	<a href="#"><u>Purchase requisition form BUUSD</u></a> <a href="#"><u>Procurement Form BUUSD</u></a> <a href="#"><u>District Reimbursement Form BUUSD</u></a>

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. Timesheet to be completed and signed by employee and administrator prior to submitting for payment.
<b>Key points</b>	MOU will state maximum hours that can be completed and total allowable amount to be paid.
<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.

A copy of the fully signed MOU is to be submitted to payroll.

## 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 to document the work done by employees funded <b>in part</b> by a grant, from two or more grant investments, or working in more than one location (e.g. Barre Town Middle and Elementary School and Barre City Elementary and Middle School).
<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. ***Notation regarding resignation/termination***
<b>Forms</b>	<u><a href="#">Personnel Activity Report</a></u> (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. The employees subject to PARs include, but are not limited to, the following:

SAP Counselors	Interventionists
Curriculum Coordinators	
Curriculum Coaches	

## 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>Personal Activity Report</i> . See prior section.)
<b>Key steps</b>	Twice per year, Grant Assistant prepares Periodic Time Certifications
<b>Key points</b>	***Notation regarding resignation/termination***
<b>Forms</b>	<u><a href="#">Periodic Time Certification</a></u> (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 \$5,000.00. And have an expected lifespan greater than one (1) year.
<b>Key Steps</b>	<ol style="list-style-type: none"> <li>1. Determine if the equipment meets the <a href="#">federal definition</a> 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 the definition of “Equipment” (under Applicability above).</li> <li>2. Supplies become Equipment, once installation fees relating to the supply meets the \$5,000.00.</li> <li>3. Total Equipment purchases over \$40,000 are subject to Vermont Bid Law.</li> <li>4. Equipment records will be kept and filed annually from the start of the following fiscal year.</li> <li>5. A physical inventory must be taken every 2 years for Equipment purchased with Federal Grants. The physical location of the equipment should be known and accessible at all times.</li> <li>6. 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>	<a href="#"><u>Purchase Req Form BUUSD</u></a> <a href="#"><u>Procurement Form BUUSD</u></a> <a href="#"><u>Equipment Records Form BUUSD</u></a>



# 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](#)

[Credit Card Procedures](#)

[Procurement Procedures](#)

[Purchasing Procedure](#)

[Travel Procedures](#)

## District Agreements:

[Teachers Collective Bargaining Agreement](#)

[Para Educators Collective Bargaining Agreement](#)

[Substitute Handbook 2019-20](#)

[Non Contracted Employee Handbook 2022](#)

[Volunteer Policies and Procedures](#)

[Barre Local 1369 Final Agreement](#)

## Other Resources:

[Allowability of Cost Procedure](#) (VASBO)

[Federal Fiscal Monitoring, Personnel Documentation, and Consolidated Accounts](#) (VASBO) 01-11-2019

[Federal Salary Documentation Requirements](#) (AOE) 08-12-2016

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

# CHECKLISTS

## Goods/Materials

- ☐ Request Form - signed and dated by employee, administrator, and grant manager
  - ☐ Procurement Form
    - ☐ Documentation of comparisons
    - ☐ Debarment/SAM.gov
  - ☐ Purchase Order - signed and dated
  - ☐ Packing Slip(s)
  - ☐ Invoice - signed and dated by grant manager
- 

## Training/Workshops

- ☐ Request Form - signed and dated by employee, administrator, and grant manager
  - ☐ Procurement Form
    - ☐ Documentation of comparisons
    - ☐ Debarment/SAM.gov
  - ☐ Purchase Order - signed and dated
  - ☐ Copy of registration
  - ☐ Certificate of Completion
  - ☐ Invoice - signed and dated by grant manager
- 

## Contracted Services

- ☐ Contracted Services Request Form
  - ☐ Procurement documentation
    - ☐ Debarment/SAM.gov / Debarment waiver
    - ☐ Proof of liability insurance/insurance waiver
    - ☐ W-9
  - ☐ Purchase Order
- ☐ Service Agreement/Contract - signed **prior to** start of services - signed by contractor and Superintendent
- ☐ Timesheet(s)/Invoice