

**BARRE UNIFIED UNION SCHOOL DISTRICT  
BOARD MEETING**

January 26, 2023 at 6:00 p.m.

**In-Person:** Spaulding High School Library, 155 Ayers Street, Barre

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

Meeting ID: [meet.google.com/vxi-arvi-mgb](https://meet.google.com/vxi-arvi-mgb)

Phone Numbers: (US)+1 929-777-4801 PIN: 769 689 006#

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

*Public comment is welcomed and limited to 2 minutes per agenda item. The board will hear public comments and questions, but won't respond directly during public comments. This can feel impersonal, but is in place to allow the board to stay on task and address the work of the board for that meeting.*

**AGENDA**

- |      |   |
|------|---|
| 6:00 | 1. Call to Order  |
| 6:05 | 2. Pledge and Mindfulness Moment  |
| 6:10 | 3. Additions or Deletions with Motion to Approve the Agenda   |
| 6:15 | 4. Comments for Items Not on the Agenda   |
|      | 4.1. Public Comment   |
|      | 4.2. Student Voice  |
| 6:30 | 5. Consent Agenda   |
|      | 5.1. Regular Meeting Minutes - January 12, 2023   |
|      | 5.2. Special Meeting Minutes - January 18, 2023   |
| 6:35 | 6. Current Business   |
|      | 6.1. New Hires <b>[ACTION]</b>  |
|      | 6.2. Final Audit Approval <b>[ACTION]</b>   |
|      | 6.3. PATH Grant Approval <b>[ACTION]</b>  |
|      | 6.4. First Reading Student Conduct and Discipline Policy (C15)(Required) <b>[ACTION]</b>  |
|      | 6.5. First Reading Student Drugs and Alcohol Policy (C2) (Required) <b>[ACTION]</b>   |
|      | 6.6. First Reading Students Who Are Homeless Policy (C13) <b>[ACTION]</b>   |
|      | 6.7. Create Procedure/Practice from Rescinded Policy (A34) "Board Relations with School Personnel" add to Board Procedures page on District Website |
|      | 6.8. Spaulding High School Field Trips  |
| 7:45 | 7. Old Business   |
|      | 7.1. Revise Appointing Community Members to Committee Guidelines  |
|      | 7.2. FOIA Request Discussion  |
| 8:30 | 8. Reports  |
|      | 8.1. Superintendent Report  |
|      | 8.2. Building Reports: BCEMS, BTMES, SHS, SEA   |
|      | 8.3. CVCCSD: Meeting Minutes: <b>Met:</b> January 9, 2023; <b>Next Meeting:</b> February 6, 2023  |
|      | 8.4. Finance Committee: <b>Met:</b> January 3 & 19, 2023; <b>Next Meeting:</b> February 16, 2023  |
|      | 8.5. Facilities/Transp. Cmt: <b>Met:</b> January 9, 2023; <b>Next Meeting:</b> February 13, 2023  |
|      | 8.6. Policy Committee: <b>Met:</b> December 19, 2022; <b>Next Meeting:</b> January 30, 2023   |
|      | 8.7. Curriculum Committee: <b>Met:</b> January 5, 2023; <b>Next Meeting:</b> February 2, 2023   |
|      | 8.8. Negotiations Committee: <b>Met:</b> January 18, 2023; <b>Next Meeting:</b> TBD   |
| 8:40 | 9. Other Business/Round Table   |

- 8:50     10.     Future Agenda Items
- 8:55     11.     Next Meeting Dates: February 9, 2023, Spaulding High School Library and via Google Meet  
February 23, 2023, Spaulding High School Library and via Google Meet
- 9:00     12.     Executive Session  
          12.1.     Superintendent Evaluation
13.     Adjournment

#### **PARKING LOT OF ITEMS**

- A. Climate Survey Follow Up (Feb)
- B. CIA Plan Update (Quarterly: Nov (Dec 1) , Jan (Feb 9), April, June)
- C. Enrollment/Home Study (Quarterly: Nov (Dec 1), Jan (Feb 9), April, June)
- D. Restructuring Plan [Terry 11/10]
- E. Barre City Before and After School Care Concept or Plan
- F. Expanded Special Education Report
- G. Revisit Decision Regarding Staff Resignation Letters
- H. Special Education Student Count (current and past) [Alice 12/8/22]
- I. What can the Board do to Assist with Bullying issues/Disruptive Behaviors [Alice 12/8/22]

#### **BOARD/RETREAT ITEMS**

- A. Student Representative to Board [Alice 11/10]
- B. Procedures for Policies Discussion
- C. Meeting Norms
- D. Goals and Expectations for the Superintendent
- E. Committee Charge
- F. Board Procedures and Engagement/Community Input Procedures
- G. New Hire Process/Negotiations/Personnel Committee

#### **MEETING NORMS**

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

# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT REGULAR BOARD MEETING

Spaulding High School Library and Via Video Conference – Google Meet  
January 12, 2023 - 6:00 p.m.

### MINUTES

#### BOARD MEMBERS PRESENT:

Alice Farrell (BT) – Vice Chair  
Chris Parker (BT) - Clerk  
Tim Boltin (BC)  
Giuliano Cecchinelli, II (BC)  
Nancy Leclerc (At-Large)  
Paul Malone (BT)  
Sarah Pregent (BC) – departed at 9:11 p.m.  
Terry Reil (BT)

#### BOARD MEMBERS ABSENT:

Sonya Spaulding (BC) – Chair

#### ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent  
Luke Aither, SHS Co-Principal  
Emmanuel Ajanma, Director of Technology  
Stacy Anderson, Director of Special Services  
Elizabeth Brown, Director of Early Education  
Jason Derner, Alternative Education Administrator  
Jamie Evans, Facilities Director  
Karen Fredericks, Director of Curriculum, Instruction, and Assessment  
Mary Goodridge Miller, SHS Assistant Principal  
Pierre Laflamme, BCEMS Principal  
Melissa Lindhiem, Assistant Director of Special Services  
Carol Marold, Director of Human Resources  
Marlon Maylor, SHS Co-Principal  
Ted Mills, BTMES Assistant Principal  
Kristin Morrison, BCEMS Assistant Principal  
Rebekah Mortensen, Assistant Director of Special Services  
Jennifer Nye, BTMES Principal  
Lisa Perreault, Business Manager  
Brenda Waterhouse, BCEMS Principal

#### GUESTS PRESENT:

|                            |                     |                   |                     |                    |
|----------------------------|---------------------|-------------------|---------------------|--------------------|
| Dave Delcore – Times Argus | Amelia Abraham      | Joanne Adams      | Peter Anthony       | Sarah Attig        |
| Rosemary Lynn Averill      | Leslie Babbic       | Lauren Ball       | Charlotte Baribault | Mel Battah         |
| Heather Battistoni         | Hannah Bedell       | Cassie Bell       | Nancy Benoit        | Danielle Berg      |
| Marth Blaisdel             | Jeff Blow           | Michael Boutin    | Mary Bowers         | Jude Brister       |
| Lauren Buck                | Jodi Bushway        | Amy Caffry        | Sarah Capron        | Erin Carter        |
| Isabella Cecchinelli       | Sarah Chap          | Stephanie Collins | Michael Deering II  | Cassandra Demarais |
| Erika Dolan                | Andrew Dudley       | Brendan Eaton     | Jody Emerson        | Lisa Felch         |
| Pete Fornier               | Nate Fredericks     | Jamie Frey        | Karen Gadapee       | Gina Galfetti      |
| Corrina Garbacik           | Mary Gaudreau       | Miranda Green     | Rachel Greenfield   | Saul Gresser       |
| Shayna Guild               | Alice Harding       | Allyson Healey    | Karen Heath         | Carol Hebert       |
| Marissa Hebert             | Michelle Hebert     | Sarah Helman      | Jacob Hemmerick     | Lucas Herring      |
| Sarah Hill                 | Kimberly Hirschberg | Spencer Horchler  | Josh Howard         | Mariah Jacobs      |
| Suzie Jacobs               | Ellen Kaye          | Meredith Kerin    | Joseph Kill         | Tyler Kimberly     |
| Stefanie Kingzett          | Yoko Kishishita     | Samantha Knudsen  | Prudence Krasofski  | Kelsey LaPerle     |
| Samantha Lawrence          | Michelle Leeman     | Patrick Leene     | Abigail Lindhiem    | Melissa Lindhiem   |
| Lisa Liotta                | John Lyons, Jr.     | Pat MacAskill     | Kelly Manning       | Ben Matthews       |
| Jessica Maurais            | Laurel Maurer       | Peter Maurice     | Bonnie McIntosh     | Lara Merchant      |
| Brittany Michel            | Carey Miller        | Karen Moran       | Dan Morrison        | Don Mountford      |

# DRAFT

|                  |                 |                  |                     |                  |
|------------------|-----------------|------------------|---------------------|------------------|
| Milika Neddo     | Tuyen Nguyen    | Alicia Partridge | Lauren Paulsen      | Sue Paxman       |
| Michael Pope     | Dean Preston    | Gregito Quetel   | Adam Rosen          | Nick Ross        |
| Merrin Rousseau  | Tina Routhier   | Kristina Safford | Katie Saint Raymond | Jessica Savage   |
| Melinda Schmalz  | Allie Shaffer   | Heather Slayton  | Paige Smith         | Daniel Spaulding |
| Megan Spaulding  | Ally Tarwater   | Kim Tewksbury    | Ben Thomas          | Emily Thomas     |
| Elysha Thurston  | Rhonda Thygesen | Michael Titus    | William Toborg      | Han Trepanier    |
| Jennifer Trombly | Braedon Vail    | Rachel Van Vliet | Hayes Walker        | Melanie White    |
| Jesse Willard    | Pamela Wilson   | Ashley Young     | 802****92           |                  |

## 1. Call to Order

**The Vice Chair, Mrs. Farrell, called the Thursday, January 12, 2023, Regular meeting to order at 6:00 p.m., which was held at the Spaulding High School Library and via video conference.**

## 2. Pledge and Mindfulness Moment

The Board recited the Pledge of Allegiance. The Board held a Mindfulness Moment.

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

Add 6.8 Approval of the Annual Meeting Warning

Agenda Item 6.7 will be taken out of order.

**On a motion by Mr. Reil, seconded by Mrs. Leclerc, the Board unanimously voted to approve the Agenda as amended.**

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

### 4.1 Public Comment

Mr. Hennessey advised regarding the virtual meeting system (OWL) that will be used to capture audio and video during the meeting. A community member advised she would prefer to see student days remain at 180 and have a reduction in staff development days, suggested that student assessments be held later in the year, requested that schools be closed for Veterans Day, and suggested that school administrator positions be reduced to what they were in the past (to assist with controlling the budget increase).

Mr. Hennessey read a statement from a teacher regarding the teacher involved in Tuesday's incident. The teacher has felt strongly supported by students, colleagues, administrators and staff and thank all for their continued assistance, patience, and support.

In response to a concern that Board Members have a conflict of interest by signing a petition requesting that BTMES withdraw from the unified school district, Mr. Malone's advised that to his knowledge, no Barre Town Representatives on the Board have signed the petition. Additionally, Mr. Malone advised that during Act 46 (merger) discussion, he was in favor of unification of the District. Additionally, concern was voiced regarding perception that Board Members are questioning the integrity of staff absences.

### 4.2 Student Voice

None.

## 5. Consent Agenda

### 5.1 Approval of Minutes – December 20, 2023 Special Meeting

**On a motion by Mr. Malone, seconded by Ms. Parker, the Board unanimously voted to approve the Minutes of the December 20, 2022 Special Meeting.**

## 6. Current Business

### 6.1 New Hires

The resume and BUUSD Notification of Employment Status Form for Kyle Gerrish (BTMES Elementary Special Educator) was distributed.

Mr. Hennessey provided an overview of the candidate, including supports that will be put in place for the candidate who will hold a provisional license. It was noted that the hire sheet indicates the candidate has an 'emergency' license. Mr. Malone expressed concern regarding funding for courses/credits for the large number of teachers who currently hold provisional or emergency licenses. Mr. Malone advised that the number of required courses/credits will exceed the number of credits covered under the Teachers' Agreement, and queried regarding contingencies being put in place. In response to a query, it was noted that the timeline to move from emergency license to a provisional license is 1 year and from provisional license to regular endorsement is 2 years. Mrs. Anderson advised that there is some funding available (for courses) through the IDEA grant.

**On a motion by Mrs. Pregent, seconded by Mr. Cecchinelli, the Board unanimously voted to approve the hiring of Kyle Gerrish.**

# DRAFT

## 6.2 FY22 Audit Presentation

A letter dated DRAFT 01/05/23 from Mudgett, Jennett & Krogh-Wisner, PC (to The Board of Education) was distributed. A DRAFT document titled BUUSD Financial Statements – June 30, 2022 and Independent Auditor’s Reports was distributed.

Tyler Kimberley from Mudgett, Jennett & Krogh-Wisner, PC addressed the Board, providing a high level summary of the FY22 Audit which started in September and ended in December. The overview included; advising of a few lingering entries from consolidation, significant items in the statements including a new standard (GASB No. 87) relating to leases, restatements/adjustments related to accounts payable and accounts receivable, and activities in the fiduciary funds. Approximately 18 audit adjustments were proposed by the auditors and 7 adjustments were provided by management. Detailed information is included in the audit. No material weakness or deficiencies were identified. Mr. Kimberly thanked management for working to assist with a smooth audit and staying up to date with accounting changes. Mr. Kimberly answered questions from the Board regarding net changes in various fund balances (pgs. 15, 17 – 18), the Special Revenue fund (some of the funds were previously reported in the fiduciary statements), and Custodial Credit Risk options (p. 32). It was noted that the audit is currently in draft form. The finalized audit will be presented to the Board for approval on January 26, 2023.

## 6.3 BUUSD FY24 Budget Approval

Four documents were distributed;

A letter from the BUUSD Administrative Team (dated 01/11/23)

A document titled ‘FY24 Budget Development Narrative – Draft 3: Updated January 6, 2023’

A document titled ‘BUUSD 2023 – 24 Proposed & Estimated 01/06/23 Comparative Tax Rate Calculations (using \$700,000 towards revenue)’

A document titled ‘BUUSD FY24 Budget Development – Draft 3, 01/05/23’

**Mr. Reil moved that the Board approve the following for the FY24 Budget: a 1.5% expense budget increase of \$708,814, for a total expense budget of \$47,963,133, and Special Articles to transfer the audited fund balance of June 30, 2022 to the following: \$2,350,301 to the Capital Reserve Fund, and from that fund; assign \$456,780 to the SHS asbestos remediation project, assign \$350,000 to the deferred BCEMS roofing project (from FY22), and assign \$719,000 to pre-pay the SHS lighting upgrade lease. Mr. Boltin seconded the motion.**

Mr. Reil advised that the budget proposal does not cut anything that is in existence today, and that it maintains the existing FY23 budget amount plus a 1.5% increase. Mr. Reil stressed that the proposed budget does not cut any dollars currently in the budget for needed and open positions. Mr. Reil believes this budget leverages the spending trends from the past 2 years which both produced significant surplus funds and uses some of the nearly \$6,000,000 in fund balances to pay for three very large facilities projects and takes into consideration the likely future economic impact of the loss of ESSER funds, the erosion of CLAs, and the uncertainty of the \$64,000,000 Education Fund surplus. Mr. Reil noted that Burlington has already ‘made a play’ for a significant ‘chunk’ of that money. The new equalized pupil weighting formulas will also have an impact on tax rates. Mr. Reil stressed that the proposed budget assists with preventing a drastic tax increase in future years, is income sensitive to the Barre community during a difficult economic period (reducing the BT tax rate 1¢ and the BC tax rate 3¢), and advised that he believes the District was short sighted in spending \$7,200,000 in ESSER funds for HVAC renovations at SHS when the funds should have been used to covered the educational gap caused by COVID. Mr. Reil has “buyers’ remorse” regarding that spending. Mr. Malone distributed a document from Brad James regarding the \$64,000,000 in Education Funding, as well as a document regarding requests for use of that funding. Mr. Malone also advised regarding on-going negotiations that need to be considered. Mr. Malone advised that the Finance Committee has been researching non-personnel items that could possibly be reduced. Mr. Malone advised regarding a presentation that those conducting research would like to share with the Board. It was noted that work on the budget has been very challenging this year, and that there has been limited input from interested stakeholders. Mr. Boltin expressed concern that there are tax payers that cannot afford a large tax increase. Mrs. Pregent advised that most of the prior years’ surpluses have resulted from unfilled positions, and is concerned regarding times schools have been closed because of lack of staff. Ms. Parker queried regarding the differing budget thresholds presented by Board Members, and how the 1.5% increase was arrived at. Ms. Parker advised that she does not support the budget presented and believes the budget should reflect the increase presented by administrators who believe the higher budget is necessary to meet the needs of the District. Ms. Parker requested that documents being passed out at meetings be included in the meeting packets to allow participants to review data prior to the meeting. Mr. Malone voiced concern that though the Board has been asked to set a threshold 5 times, the Board has not reached a consensus. Additionally, Mr. Malone voiced concern that the audit reflects an additional \$1,000,000 of surplus funds that the Board was not aware of. Mr. Malone advised that if the budget was reviewed in detail, he believes there is ‘room’ to move on some line items. It was noted that last year’s increase was 1.95%. Mrs. Leclerc noted that on the occasions that schools were closed (due to lack of staff), staff members still need to be paid for those days. Mrs. Leclerc advised that the Board is responsible to see that the District is run in a fiscally responsible manner, for this year and in the future. Discussion was opened for community member, student, staff, and administrator feedback. Lengthy discussion was held, including; concern that the District has one of the lowest per-pupil spending rates in the state, concern that budget cuts will have a negative impact on student achievement and graduation rates, the need to better support teaching staff, concern that current supplies budgets are too low (resulting

# DRAFT

in teachers seeking donations and spending their own money for supplies), a belief that the budget from administrators is fair, concern that the community won't support a budget increase of 1.5% (as some believe it is too low), a query regarding what positions will be cut, conveyance of the stresses and experiences of teachers, a community member's understanding that the budget does not contain any cuts to positions and that there have been large surpluses, concern that student counts are decreasing while the number of staff is increasing, concern that many tax payers cannot support a much higher budget, a request that the Board consider long term impacts of better funding the school (and benefits that result from higher spending), concern over prior reductions to supply line items and use of aged/damaged text books, concern that teacher salaries are not in line with surrounding districts, an expression of gratitude to Board Members who have taken the time to study the budget and provide input, belief that a higher budget should be put forth to the voters so that they can make the decision (rather than the Board), concern that grant monies are utilized to support increases in benefits and salaries and that when the grant monies go away, the budget will need to absorb those increases, concern that teachers cannot perform academic teaching while dealing with behavioral issues (the need for para-educators and behavioral support positions), concern that test scores are dropping and that students will not be eligible for academic and sports related scholarships, concern regarding the number of teachers under provisional and emergency licenses, a belief that the staffing shortfall is due to salary levels, concern regarding the number of students who enter school without age appropriate skills and behaviors, concern over how to support students whose social/emotional skills were lost during COVID, concern over lack of skills and training of staff (to work with students with special needs), the BEA's concern over how a 1.5% increase will negatively impact the District and sends a poor message to students and staff, the reading of 'letters to the Board', encouragement for Barre Town residents to sign a petition supporting Barre Town's withdrawal from the unified District, concerns that multi-million dollar surpluses have resulted from vacant positions and that surplus money was used to provide administrator salary increases, appreciation that the Finance Committee is proposing a fiscally prudent budget, concern that the budget will result in a reduction of staff members, a suggestion that the District invest in its image, students and staff, a query regarding whether or not positions are slated for elimination in the 1.5% increase (a surplus is expected in FY23 and the budget does not eliminate anything that is in place today), concern that the announced cost-per-pupil amount does not accurately reflect the actual cost (believed to be approximately \$25,000), disappointment that administrators did not acknowledge the Finance Committee's hard work and were disrespectful by not creating the requested budget, support of the 1.5% budget, concern that teachers are 'doing less with less' (not more with less), concern that the quality of education in the District has declined, concern that budgets have continually increased while test scores have gone down, and that throwing money at the District is not the solution, concern that administrators are receiving handsome increases rather than the District spending funds on items that directly benefit students, concern that some individuals have moved out of the District because they cannot afford the taxes, concern regarding the PSTL Program (Problem Solving Through Literacy) at Barre Town being cut by administrators (several years ago) and a query regarding whether or not enrichment classes are included in the budget (money is in the budget and the Board will be holding more detailed discussion regarding the PSTL Program), a brief overview of enrichment class discussion at the Curriculum Committee, a query regarding clarification of the statement that the PSTL Program is still in the budget (an open position on the interventionist team is in the budget), concern that the drop in the CLA and the increased City budget are increasing tax rates, an observation/concern that individuals have not provided input about the budget until the "11<sup>th</sup> hour", concern that IEPs and other learning plans are not being followed and not all required services are being provided, concern that ESSER funds are time limited and should be spent while local money is sequestered, concern that the SHS SRO position was cut (it was clarified that the SRO position was cut by administrators years ago), recognition to the Board for the work involved in meeting their 'charge' to create a budget, and a suggestion to use existing surplus funds to cover current expenses, rather than future expenses. At the request of the Vice Chair, Mr. Reil repeated the motion. Discussion continued with input from administrators, board members, and community members including: the reading of prepared statements including one read by Mr. Aither, and one read by Mr. Hennessey (the letter from the administrative team included in the packet), a comment that it would have been beneficial for staff to have participated earlier in budget discussions, a proposal to provide information that was not included in the packet, confirmation from the scribe that in the past information has been provided at meetings and added to the website as an addendum, information relating to past surplus amounts and unspent line items, a loss in student population, concern over the decline in the CLA, concern regarding the number of unknown factors involved with future tax rates, confirmation of substantial surpluses, the deficit in FY20, maximization of grant funds over the past few years (allowing the District to save money), concern that cuts will be made if a 1.5% increase is approved, the need to be thoughtful regarding use of surplus funds, concern that staff members are 'under water', possible cuts to administrative positions, transportation, athletics, etc, that the loss of 100 equalized pupils is unprecedented and had an impact on the cost per-pupil amount, concern that the District has a negative reputation, the need to promote the District and attract more students, concern that ESSER funded positions are not being absorbed through attrition or expire (as the Board has been repeatedly told they would), reiteration that the proposal does not cut what exists today, but rather asks that nothing more be added, confusion that the 'people' have spoken this evening and want to vote on a higher budget, but that some Board Members are not willing to increase the budget, concern that much that was spoken this evening is based on emotion, not facts, frustration that some Board Members did not attend or provide input at the many Finance Committee and Board meetings that were held to discuss the budget, concern that there was an intentional solicitation to bring in negative feedback at this evening's meeting, an offer to share data that some of the Finance Committee Members used to come up with the 1.5% increase, a concern that there was not enough collaboration during the budget process, information documenting that savings related to the elimination of a contracted position were greatly overstated and also were not further reduced to reflect the wages and payroll taxes the District will pay for the service to be performed in-house, reiteration of a request to revert to 175 student days (based on lack of data to support that extra days improved student performance and the fact that snow days are not always made up – paying for student days that do not occur), and taxpayer frustration that the District is giving unreasonably high salary increases

# DRAFT

to administrative staff rather than spending funds in areas that would benefit students. In response to a query, Mr. Reil advised that no existing positions would be cut under the proposed budget which includes \$4,200,000 over what was spent in FY22. Mr. Reil believes that the increased amount covers increases in salaries and benefits, as well as other items. Mr. Reil reiterated his belief that based on research he has performed; the District is on par (salary wise) with surrounding districts. A staff member thanked the Board, Finance Committee, and administrators for their time and effort drafting the budget, and requested that the Board present voters with the higher budget (as proposed by administrators) and let the communities decide.

**On a motion by Mr. Reil, seconded by Mr. Boltin, the Board voted 4 to 3 to approve the FY24 Budget as follows: a 1.5% expense budget increase of \$708,814, for a total expense budget of \$47,963,133, and Special Articles to transfer the audited fund balance of June 30, 2022 to the following: \$2,350,301 to the Capital Reserve Fund, and from that fund; assign \$456,780 to the SHS asbestos remediation project, assign \$350,000 to the deferred BCEMS roofing project (from FY22), and assign \$719,000 to pre-pay the SHS lighting upgrade lease.**

**Mr. Boltin, Mrs. Leclerc, Mr. Malone, and Mr. Reil voted for the motion. Mr. Cecchinelli, Ms. Parker, and Mrs. Pregent voted against the motion.**

## **6.4 BUUSD Warning Approval**

Two documents titled 'Barre Unified Union School District Warning For March 7, 2023 Vote' were distributed.

Mrs. Farrell advised that the Warnings included in the packet do not reflect what was voted on this evening and that the Warning will need to be amended. The amended Warning will need to be approved at a Special Meeting of the Board. Brief discussion was held and clarification was provided that the District Clerk and District Treasurer are not filled by Board Members and are part of the Annual Meeting Warning, not the District Warning for the budget vote.

## **6.5 Announced Tuition Approval**

A document titled FY24 Announced Tuition Data Collection Reporting was distributed.

A document titled VT AOE 2021 – 2022 Preliminary Allowable Tuition Calculation was distributed.

The announced tuitions are as follows; Elementary K – 6: \$18,000, and Secondary 7 – 12: \$18,500.

Mr. Hennessey provided a brief overview of this process which is performed annually.

**On a motion by Mr. Reil, seconded by Mr. Malone, the Board unanimously voted to approve the Annual Tuition Rates as proposed (K – 6 \$18,000 / 7 – 12 \$18,500 ). Mrs. Pregent was not present for the vote.**

## **6.6 Winooski Valley School Choice Approval**

A document titled 'Agreement to Join the Winooski Valley & Statewide Choice of Public High School Collaborative for the 2023 – 2024 School Year Under Act 129 (SEC. 34§ 822d 2A)' was distributed

**On a motion by Ms. Parker, seconded by Mr. Malone, the Board unanimously voted to approve signing the Agreement to Join the Winooski Valley & Statewide Choice of Public High School Collaborative for the 2021 – 2022 School Year, and authorized the Board Chair to sign the document. Mrs. Pregent was not present for the vote.**

## **6.7 Rescind Selecting Library Materials Policy (D31) (after D22 is adopted)**

A copy of the policy was distributed.

This Agenda Item was discussed after Agenda Item 7.3.

**On a motion by Ms. Parker, seconded by Mrs. Leclerc, the Board unanimously voted to rescind the Selecting Library Materials Policy (D31). Mrs. Pregent was not present for the vote.**

## **6.8 BUUSD Annual Meeting Warning Approval**

A document titled Barre Unified Union School District Annual Meeting Warning For March 6, 2023 was distributed. Mrs. Poulin advised regarding corrections she believes need to be made to the document, including; the need to correct the start time, to add the virtual attendance option, to remove the auditor position Article 4), and to renumber the Articles. Brief discussion was held. The Board agreed to make the proposed amendments. Board Members will need to sign the amended version.

**On a motion by Mr. Malone, seconded by Mr. Reil, the Board unanimously voted to approve, as amended, the Barre Unified Union School District Annual Meeting Warning For March 6, 2023. Mrs. Pregent was not present for the vote.**

## **7. Old Business**

### **7.1 Second and Final Reading Notice of Non-Discrimination Policy (A22)**

A copy of the policy was distributed.

Ms. Parker provided a brief overview advising regarding additional information included in the packet for Policy D22.

# DRAFT

**On a motion by Mrs. Leclerc, seconded by Mr. Boltin, the Board unanimously voted to approve the Second and Final Readings of the Notice of Non-Discrimination Policy (A22), the Student Distribution of Literature Policy (C27), and the Selection of Library Materials Policy (D22), and agreed to adopt said policies. Mrs. Pregent was not present for the vote.**

## **7.2 Second and Final Reading Student Distribution of Literature Policy (C27)**

A copy of the policy was distributed.

Action was taken under Agenda Item 7.1.

## **7.3 Second and Final Reading Selection of Library Materials Policy (D22)**

A copy of the policy was distributed.

A document titled Responsibility for Selection – Tools, Publications & Resources was distributed.

Action was taken under Agenda Item 7.1.

## **7.4 Revise Appointing Community Members to Committee Guidelines**

A document titled Guidelines for Community Members on BUUSD School Board Committees (Approved 12/2/21) was distributed. Mr. Reil advised that he has made suggested revisions to the existing document, and advised regarding those changes. Brief discussion was held, including a concern that all committee terms are for one year and a suggestion that the terms be revised to two years. In response to a query, it was confirmed that committee members need to complete finger printing and background checks. Ms. Parker requested that in the future, Board Members try to have all documentation in Board/Committee packets so that everyone has the chance to review the data in advance of the meeting.

A revised document will be presented (for approval) at the January 26, 2023 Board meeting.

## **7.5 Asbestos Remediation Financing Discussion**

A document titled ‘HVAC/Sprinkler Project, Including Asbestos Abatement – Spaulding High School – Barre, VT – 12/15/22 was distributed.

Mr. Reil advised that this item is on the Agenda for the Board to approve moving forward with asbestos remediation of ceiling tiles for portions of the building not remediated as part of the lighting and HVAC project.

**On a motion by Mr. Reil, seconded by Mr. Malone, the Board unanimously voted to approve moving forward with asbestos remediation of ceiling tiles at SHS in areas outside of the ‘foot print’ of the lighting and HVAC project. Mrs. Pregent was not present for the vote.**

## **8. Other Business/Round Table**

Ms. Parker advised she enjoyed the SHS Band, SHS Jazz Band, and the SHS Choral concert and commended students for their display of talent. Ms. Parker apologized to the community and administrators who left the meeting feeling disappointed.

Mr. Cecchinelli also advised regarding his appreciation for the SHS Band and Choral performances.

Mrs. Poulin advised that the influence of Bobby Booth was present at the Saint Michael’s College Band and Jazz Band performances, noting that there was a higher percentage of musicians from SHS than any other high school represented, and included one student who attends UVM, but participates in the Saint Michael’s College bands. .

## **9. Future Agenda Items**

### Special Meeting (TBD):

- Approval of Annual Meeting Warning

### January 26, 2023 Meeting:

- Approval of FY22 Audit
- Revise Appointing Community Members to Committee Guidelines
- Parking Lot Items A through F
  - First Readings of Policies C15, C2, and C13
  - Superintendent’s Evaluation (Executive Session)
  - FOIA Request Discussion
  - Create Procedure/Practices from Rescinded Policy (A34) (Board Relations with School Personnel) – (to be added to the Board Procedures page on the District Website)

## **10. Next Meeting Date**

A Special meeting will need to be called for approval of the Warning. The date is to be determined.



# DRAFT

The next Regular meeting is:

Thursday, January 26, 2023 at 6:00 p.m. in the Spaulding High School Library and via Video Conference (Google Meet).

## **11. Executive Session as Needed**

A Student Matter was proposed for discussion in Executive Session.

**On a motion by Mr. Malone, seconded by Mr. Boltin, the Board unanimously voted to enter into Executive Session, with Mr. Hennessey in attendance, at 9:45 p.m. under the provisions of 1 VSA section 313 to discuss the items proposed for discussion.**

The remaining information was provided by the Board Clerk.

**On a motion by Mr. Malone, seconded by Mr. Reil, the Board unanimously voted to exit Executive Session at 9:56 p.m. Mrs. Pregent was not in attendance for the vote.**

## **12. Adjournment**

**On a motion by Mrs. Leclerc, seconded by Mr. Malone, the Board unanimously voted to adjourn at 9:57 p.m. Mrs. Pregent was not in attendance for the vote.**

Respectfully submitted,

*Andrea Poulin*

**Mudgett  
Jennett &  
Krogh-Wisner, P.C.**  
Certified Public Accountants #435

January 9, 2023

The Board of Education  
Barre Unified Union School District #97

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term “those charged with governance” means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example the Board of Education (the Board) or a designated Board officer or committee. This communication is provided in connection with our audit of the financial statements of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022.

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

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

**Auditor’s Responsibility under Professional Standards**

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated June 20, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

**An Overview of the Planned Scope and Timing of the Audit**

The scope of the audit was also described in our arrangement letter dated June 20, 2022. The audit was conducted from September through December 2022; our exit conference with management was held on December 27, 2022; drafts of the financial statements and reports were provided to management in December, 2022.

**Accounting Policies and Practices**

- **Preferability of Accounting Policies and Practices**

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

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

Management and the Board have ultimate responsibility for the appropriateness of the accounting policies used by the District. The District has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The impact on these financial statements is that the District's leases for vehicles and equipment have been reported in accordance with GASB Statement No. 87.

- **Significant or Unusual Transactions**

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

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

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the District's 2022 financial statements are depreciation expense the State of Vermont's estimates of the District's pension expense, pension deferrals, and net pension liability for the Vermont Municipal Employees' Retirement System; the State of Vermont's estimates of the District's share of pension and OPEB expenses for teachers in the Vermont State Teachers' Retirement System; and the District's estimated discount rate for a lease of vehicles and leases of equipment for purposes of reporting in accordance with GASB Statement No. 87.

### **Audit Adjustments**

During the audit we proposed 18 adjustments to the general ledger balances provided for audit. Management also provided 7 adjustments to adjust additional items that were identified by management during the audit.

Management accepted the proposed adjustments and those changes are reflected in the 2022 financial statements. The significant effects of these adjustments were to (1) adjust beginning fund balances, (2) adjust Capital Projects Fund activity relating to the SEA Building bond, (3) record accrued interest relating to long-term debt, (4) adjust long-term debt balances reported in the government-wide financial statements, (5) adjust deferred pension expense, deferred pension credits, net pension liability, and net pension expense for the Vermont Municipal Employees' Retirement System, (6) adjust the State of Vermont on-behalf pension and OPEB expenses for the Vermont State Teachers' Retirement System for the year ended June 30, 2022, (7) separate Barre Town Middle & Elementary School, Spaulding High School, and Barre City Elementary & Middle School special revenue activity that was recorded in the fiduciary funds, (8) correct accounts receivable relating to a prior year misstatement at June 30, 2022, (9) correct accounts payable relating to a prior year misstatement at June 30, 2022, (10) adjust capital assets and depreciation related activity for the year ended June 30, 2022, (11) record lease assets, related accumulated amortization, and related lease liabilities as a result of GASB Statement No. 87, (12) record lease proceeds for a lease that was entered into during the year ended June 30, 2022, and (13) adjust activity in the Building Trades Fund for the sale of House #20 during the year ended June 30, 2022.

### **Uncorrected Misstatements**

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

### **Disagreements with Management**

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

### **Consultations with Other Accountants**

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

### **Significant Issues Discussed with Management**

We have discussed the District's accounting for a bond that was entered into during the year ended June 30, 2021, capital assets and depreciation, the effects of GASB Statement No. 87, and pension reporting relating to the Vermont Municipal Employees' Retirement System and the Vermont State Teachers' Retirement System.

We have also discussed accounting matters relating to the District's accounting estimates and audit adjustments.

### **Significant Difficulties Encountered in Performing the Audit**

Significant time was required in evaluating the effects of GASB Statement No. 87 on the District's financial statements and notes.

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

### **Material Weaknesses**

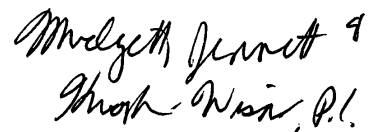
We identified no material weaknesses in the District's system of internal control over financial reporting during our audit of the financial statements.

### **Certain Written Communications between Management and Our Firm**

Management provided written representations in connection with the audit in a letter to our firm dated January 9, 2023. A copy of the letter is available upon your request.

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

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

Handwritten signatures of Mudgett, Jennett & Krogh-Wisner, P.C. The signatures are in cursive and appear to be of the firm's name and initials.

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

**FINANCIAL STATEMENTS  
JUNE 30, 2022  
AND  
INDEPENDENT AUDITOR'S REPORTS**

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**

**JUNE 30, 2022**

**TABLE OF CONTENTS**

|   | <u>Page(s)</u> |
|---|----------------|
| Independent Auditor's Report.....   | 1 - 3          |
| Management's Discussion and Analysis.....   | 4 - 10         |
| Basic Financial Statements:   |                |
| Government-wide Financial Statements -  |                |
| Government-wide Statement of Net Position.....  | 11 - 12        |
| Government-wide Statement of Activities .....   | 13             |
| Fund Financial Statements -   |                |
| Balance Sheet - Governmental Funds .....  | 14 - 16        |
| Statement of Revenues, Expenditures and Changes in Fund Balances -<br>Governmental Funds .....  | 17 - 19        |
| Statement of Revenues and Expenditures - Budget and Actual - General Fund .....   | 20 - 21        |
| Statement of Revenues and Expenditures - Budget and Actual -<br>Central Vermont Career Center Fund.....   | 22             |
| Statement of Net Position - Proprietary Funds.....  | 23             |
| Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....  | 24             |
| Statement of Cash Flows - Proprietary Funds.....  | 25             |
| Statement of Net Position - Fiduciary Funds .....   | 26             |
| Statement of Changes in Net Position - Fiduciary Funds.....   | 27             |
| Notes to Financial Statements .....   | 28 - 42        |
| Supplementary Schedules:  |                |
| Schedule 1 - Schedule of District's Proportionate Share of Net Pension Liability - VMERS .....  | 43             |
| Schedule 2 - Schedule of District's Contributions - VMERS .....   | 43             |
| Compliance Reports:   |                |
| Independent Auditor's Report on Internal Control Over Financial Reporting and<br>on Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance with <i>Government Auditing Standards</i> ..... | 44 - 45        |
| Independent Auditor's Report on Compliance for Each Major Federal Program; Report<br>on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal<br>Awards Required by the Uniform Guidance .....          | 46 - 48        |
| Schedule of Expenditures of Federal Awards .....  | 49 - 50        |
| Notes to Schedule of Expenditures of Federal Awards.....  | 51             |
| Schedule of Findings and Questioned Costs .....   | 52             |
| Status of Prior Audit Findings.....   | 52             |

## INDEPENDENT AUDITOR'S REPORT

The Board of Education  
Barre Unified Union School District #97

### **Report on the Audit of the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and the Central Vermont Career Center Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2023, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont  
January 9, 2023

*Melgett Bennett* 9  
*Shosh-Nia, P.L.*

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2022**

The management's discussion and analysis (MD&A) of Barre Unified Union School District #97 (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the independent auditor's letter, the basic financial statements, the notes to the financial statements, and the supplementary information to enhance their understanding of the District's financial performance.

Please note that this is the third audit of the merged District. On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into this District under Act 46. This transition took place smoothly.

Unfortunately, due to failed votes in Barre Town, the District was not able to benefit from the incentives under Act 46 which would have assisted the transition and would have provided the tax payers with substantial savings over a 10 year period.

**Financial Highlights**

Key financial highlights for the year ended June 30, 2022, are as follows:

- The financial statements as of June 30, 2022 reflect the government-wide net position increase of approximately \$2,763,104. The net position of governmental activities increased \$2,747,724, the business-type activities increased \$6,350, and the component unit increased by \$9,030.
- Government-wide revenues totaled \$65.6 million. General revenues accounted for \$36.8 million or 56.1% of total revenues. Program revenues in the form of charges for services, grants, contributions, and other sources accounted for \$28.8 million or 43.9% of total revenues.
- The District had \$62.8 million in expenses related to governmental activities; \$28.8 million of these expenses were offset by program-specific charges for services, grants, contributions, and other sources. General revenues (primarily taxes and subsidies) of \$36.8 million were sufficient in funding the remaining cost of programs which increased governmental activities net position by \$2,747,724.
- Among the governmental funds, the General Fund and the Central Vermont Career Center Fund had \$57.1 million in revenues and \$55.2 million in expenditures. These two funds also had \$0.9 million in net other financing uses (consisting of transfers out, an insurance recovery, and proceeds from a lease). The General Fund's fund balance increased by \$820,815. The Central Vermont Career Center Fund's fund balance increased by \$192,981.

**Using this Annual Report**

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

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

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

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

### **Reporting the District as a Whole**

The analysis of the District as a whole in the MD&A begins on page 6. While this report contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "Is the condition of the District better or worse as a result of the operations during the school year?" The government-wide statements, which begin on page 11, present information about the District as a whole in a way that helps to answer this question. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. Both statements are prepared on the accrual basis of accounting, which is similar to the method used by most private sector companies.

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

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

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

Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

## Reporting the District's Most Significant Funds

The analysis of the District's major funds begins on page 8. The fund financial statements, which provide detailed information about the most significant funds, not the District as a whole, begin on page 14. The District's funds are divided into three broad types - governmental, proprietary and fiduciary. Each type of fund uses a different accounting approach.

- *Governmental Funds* - Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information is used to determine whether there are more or less financial resources that can be spent in the near future to finance District programs. The relationship (or differences) between governmental activities (as reported in the statement of net position and the statement of activities) and governmental funds is described in the financial statements on pages 16 and 19.
- *Proprietary Funds* - Proprietary funds (described on pages 23 through 25) consist solely of activities treated as business-type activities in the government-wide financial statements. Since the same basis of accounting is used by proprietary funds and business-type activities, the information presented in total is essentially the same. The fund financial statements do provide some additional detail and information, such as cash flows.
- *Fiduciary Funds* - The District acts as fiscal agent for certain student groups and other outside groups. This activity is reported separately by the District. All of the District's fiduciary activities are reported in a separate statement on pages 26 and 27. These activities are excluded from the District's other statements because the District cannot use these assets to finance its operations and does not control these assets.

## Financial Analysis of the District as a Whole

Recall that the statement of net position provides the perspective of the District as a whole (primary government and component unit). The Table below provides the District's net position at June 30, 2022 and June 30, 2021, respectively.

|                     | <u>2022</u>              | <u>2021</u>              | <u>Net Change</u>       |
|---------------------|--------------------------|--------------------------|-------------------------|
| <b>Assets</b>       |                          |                          |                         |
| Current assets      | \$ 10,371,881            | \$ 8,938,209             | \$ 1,433,672            |
| Noncurrent assets   | <u>17,247,945</u>        | <u>16,349,394</u>        | <u>898,551</u>          |
| <b>Total Assets</b> | <b><u>27,619,826</u></b> | <b><u>25,287,603</u></b> | <b><u>2,332,223</u></b> |

|                                       | <u>2022</u>                 | <u>2021</u>                 | <u>Net Change</u>          |
|---------------------------------------|-----------------------------|-----------------------------|----------------------------|
| <b>Deferred outflows of resources</b> | <u>1,011,935</u>            | <u>1,420,871</u>            | <u>(408,936)</u>           |
| <b>Liabilities</b>                    |                             |                             |                            |
| Current liabilities                   | 3,907,645                   | 3,889,451                   | 18,194                     |
| Noncurrent liabilities                | <u>5,269,896</u>            | <u>6,334,214</u>            | <u>(1,064,318)</u>         |
| <b>Total Liabilities</b>              | <u><b>9,177,541</b></u>     | <u><b>10,223,665</b></u>    | <u><b>(1,046,124)</b></u>  |
| <b>Deferred inflows of resources</b>  | <u>1,074,930</u>            | <u>741,836</u>              | <u>333,094</u>             |
| <b>Net Position</b>                   |                             |                             |                            |
| Net investment in capital assets      | 12,386,738                  | 11,396,533                  | 990,205                    |
| Restricted                            | 4,059,494                   | 3,059,812                   | 999,682                    |
| Unrestricted                          | <u>1,933,058</u>            | <u>1,286,628</u>            | <u>646,430</u>             |
| <b>Total Net Position</b>             | <b>\$ <u>18,379,290</u></b> | <b>\$ <u>15,742,973</u></b> | <b>\$ <u>2,636,317</u></b> |

The District's net position consists of \$12.4 million invested in capital assets (such as buildings, and land). The restricted net position of \$4.1 million consists of the balances in capital projects funds that are voter committed for capital projects and tax stabilization, as well as restricted amounts for the Central Vermont Career Center Fund, restricted Grant Funds, restricted Food Service funds, and Other Special Revenue Fund restricted fund balances. The unrestricted net position of \$1.9 million is primarily made up of unassigned and assigned amounts in the General Fund and Capital Projects Fund.

The results of this year's operations as a whole are reported in the statement of activities on page 13. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are listed as program revenues in the second, third, and fourth columns. The fifth and sixth columns show the amount of the District's governmental and business-type activities, respectively, that must be supported by general revenues and transfers. The eighth column shows amounts relating to the SHS Foundation component unit. The District's largest general revenue is the education spending grant. The table below takes the information from the statement of activities and rearranges the line items slightly to display total revenues for the year.

|                           | <u>2022</u>              | <u>2021</u>              | <u>Net Change</u>       |
|---------------------------|--------------------------|--------------------------|-------------------------|
| <b>Expenses</b>           |                          |                          |                         |
| Education - General       | \$ 52,329,280            | \$ 54,319,164            | \$ (1,989,884)          |
| Education - Career Center | 2,743,112                | 2,651,933                | 91,179                  |
| Grants                    | 5,831,124                | 5,792,364                | 38,760                  |
| Food service              | 1,494,299                | 914,991                  | 579,308                 |
| Other programs            | 236,675                  | 11,560                   | 225,115                 |
| Adult education           | 37,274                   | 4,798                    | 32,476                  |
| Component unit            | 1,470                    | -                        | 1,470                   |
| Interest                  | <u>173,031</u>           | <u>141,442</u>           | <u>31,589</u>           |
| <b>Total Expenses</b>     | <u><b>62,846,552</b></u> | <u><b>63,836,252</b></u> | <u><b>(989,700)</b></u> |

|                               | <u>2022</u>              | <u>2021</u>              | <u>Net Change</u>         |
|-------------------------------|--------------------------|--------------------------|---------------------------|
| <b>Program Revenues</b>       |                          |                          |                           |
| Grants and Contributions      | 26,861,113               | 29,467,864               | (2,606,751)               |
| Charges for Services          | 1,656,049                | 1,571,501                | 84,548                    |
| Other                         | 334,556                  | 183,855                  | 150,701                   |
| <b>Total Program Revenues</b> | <u><b>28,851,718</b></u> | <u><b>31,223,220</b></u> | <u><b>(2,371,502)</b></u> |
| <b>General Revenues</b>       |                          |                          |                           |
| Education Spending Grant      | 36,656,975               | 35,732,119               | 924,856                   |
| Interest income               | 105,917                  | 127,341                  | (21,424)                  |
| Gain on sale of asset         | (4,954)                  | -                        | (4,954)                   |
| <b>Total General Revenues</b> | <u><b>36,757,938</b></u> | <u><b>35,859,460</b></u> | <u><b>898,478</b></u>     |
| <b>Total Revenues</b>         | <u><b>65,609,656</b></u> | <u><b>67,082,680</b></u> | <u><b>(1,473,024)</b></u> |
| <b>Change in Net Position</b> | <b>\$ 2,763,104</b>      | <b>\$ 3,246,428</b>      | <b>\$ (483,324)</b>       |

The table above shows that total revenues were more than total expenses for the District as a whole by \$2,763,104 for the year ended June 30, 2022. It should be noted that although the District is required to present government-wide information using the accrual basis of accounting, as detailed above, the District must still prepare its budgets and report its operations under the modified accrual basis of accounting used in the fund financial statements. Operations in relation to the District's budget will be discussed later in this report under the "Financial Analysis of the District by Funds" section.

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

The dependence upon local taxes for governmental activities is apparent. Program revenue provides only 52.3% of the funding needed for instruction, the major program area of the District. Even if all of the unrestricted grants, subsidies, and contributions are used toward instruction, there remains a need for more than \$26.2 million of the funding for instruction to come from local taxes and other general revenues.

### **Financial Analysis of the District by Funds**

As previously noted, the District uses a number of funds to control and manage resources for particular purposes. Information about the District's major governmental funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. Combined, the governmental funds had total revenues of \$65.5 million, and expenditures of \$64.0 million. The net change in fund balance for the year was an increase of \$1,768,367. The increase in fund balance is primarily related to strong grant funding and reduced operating costs due to the COVID pandemic. In addition workforce shortages has also contributed to the fund balance.

The general fund increased its fund balance by \$820,815 to a balance of \$2,350,301. The District had budgeted to utilize \$600,000 in prior year fund balance. The positive variance is attributed to total expenditures falling significantly below estimates.

Nonspendable fund balance in the amount of \$8,910 corresponds with the inventory amount included in assets. Restricted fund balance in the amount of \$2,160,129 is the fund balance for the Central Vermont Career Center Fund, Grant Funds, Food Service Fund, and Other Special Revenue Fund. The District's voters have committed \$317,605 for future capital projects and \$1,557,962 for tax stabilization. Remaining Board assigned fund balance of \$700,000 related to budgeted utilization during the year ending June 30, 2023, and \$537,132

was assigned for future capital projects. The District reported a remaining General Fund unassigned fund balance of \$1,650,301.

### Long-term Debt

As of June 30, 2022, the District had an obligation to repay debt of \$4,663,821. The District is indebted to the Vermont Municipal Bond Bank for a 2021 series 1 bond which matures in December 2036. The two other notes mature in August 2028, and July 2026.

### Financial Highlights

The District's budget is prepared according to Vermont law and is based on the modified accrual basis of accounting. The funds with a formally adopted budget are the General Fund, and the Central Vermont Career Center Fund. General Fund and Central Vermont Career Center Fund budget to actual statements can be found on pages 20 through 22 of this report.

Total General Fund revenue from all sources was \$709,866 lower than budgeted. Expenditures were \$2,668,929 lower than budgeted. The end result is that the District added \$820,815 to its fund balance.

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

- The District budgeted to utilize \$600,000 of excess fund balance from prior years to cover expenditures and those funds did not need to be utilized in the current year. They will be carried over to future years.
- State grant revenues were lower than anticipated but were offset by savings in expenditures.
- Federal grant revenues were higher than anticipated but were offset by related expenditures.
- Tuition revenue exceeded the anticipated budget by \$67,436. This resulted from a higher number of students from sending districts than was anticipated.
- Direct instruction and special education expenditures were less than anticipated due to a decrease in anticipated salaries, wages and benefits due to staffing shortages. In spite of advertising consistently, finding special education professionals and support staff has been difficult.

The Central Vermont Career Center Fund's expenditures were less than revenues in fiscal year 2022 and caused an increase in fund balance for the year of \$192,981. Revenues and expenditures vary from the operating budget, as shown on the Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund. Management has reviewed and reported these variances to the District's Board and finds them to be acceptable. Certain budget to actual variances are described below:

- Revenues:

The Central Vermont Career Center Fund's revenue was below budget by \$27,390 due to a decrease in state grant revenue compared to what was budgeted. Certain programs did not operate in a complete manner due to COVID-19 therefore, this resulted in a decrease in revenue.

Intergovernmental - State: This was \$67,787 lower than the budget due to decreased activity in the program overall.

- Expenditures:

Vocational education: This area shows the largest variance of \$134,079. The majority of the difference was due to fewer students attending outside vocational programs.

The District's combined fund balance for the General Fund and Central Vermont Career Center Fund at June 30, 2022 was \$2,702,036.

### **The District's Future**

The District has one of the lowest per pupil spending compared to other schools in Vermont. The District will likely not be able to continue to sustain this low spending in future years because of collective bargaining agreement increases as well as the double-digit health insurance increases over the past 3 years. The unfunded legislative, associations, and agency of education mandates continue to present a financial hardship to this District. One example is 16 V.S.A. 1944d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The District paid \$182,082 in fiscal year 2022 and this number will continue to increase exponentially each year. In addition, Act 11 of 2018 resulted in the arbitrator choosing the Vermont NEA's proposal which has had significant impact, increasing the cost of health insurance benefits to the District. Student enrollment continues to decline as well, causing equalized pupil counts to decrease year over year.

The COVID-19 pandemic has challenged districts across Vermont. Barre received Coronavirus Relief Funds and ESSER funding which helped to supply our staff and students with PPE as well as resources to learn remotely. The District remains committed to providing students and staff with the resources that will provide them a quality education.

The Board Chair advocated for the development of a Vision, Mission, and Strategic Plan for the District. A Design Team was convened and worked with many stakeholders to create this plan with the focus on students, staff, and community. "Our strategic plan guides the work of every member of our community."

While focusing on educational advancement, the District has also emphasized the need to have appropriate facilities because the District believes that the school environment also impacts good education. The District continues to maintain all buildings and grounds with safety and aesthetically pleasing environment in mind. In addition, the District reached out to voters on March 6, 2020 seeking approval to acquire property and to build an alternative school. The current program was in a leased building during the year ended June 30, 2021. This new facility named Spaulding Educational Alternatives (SEA) had an enrollment of 40-45 students in FY22 and increased that number currently to 45-50. The overall goal is to serve 60 students. With the program in its 2<sup>nd</sup> year, administration and staff are looking at creative ways, including staggered schedules, to serve this higher number of students which will hopefully incorporate middle school students. This program is a huge success for the District as it increases opportunities for students, and reduces the cost of sending students out of our community to expensive independent programs. In addition, in FY23 the District was awarded approval by the AOE to utilize ARP ESSER funds to upgrade the HVAC system and install a sprinkler system in the remaining areas of the Spaulding High School. These projects along with a lighting upgrade is taking place during FY23 and FY24. The District is being proactive as it prepares for the mandated discontinued use of fluorescent light bulbs.

### **Contacting the District's Financial Management**

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



**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**  
(Page 1 of 2)

|                                  | <u>Primary Government</u> |                      |                   | <u>Component Unit</u>   |
|----------------------------------|---------------------------|----------------------|-------------------|-------------------------|
|                                  | <u>Governmental</u>       | <u>Business-type</u> | <u>Totals</u>     | <u>Spaulding</u>        |
|                                  | <u>Activities</u>         | <u>Activities</u>    |                   | <u>High School</u>      |
|                                  |                           |                      |                   | <u>Foundation, LTD.</u> |
| <b>ASSETS:</b>                   |                           |                      |                   |                         |
| Current assets -                 |                           |                      |                   |                         |
| Cash and cash equivalents        | \$ 6,547,330              | \$ -                 | \$ 6,547,330      | \$ 23,784               |
| Accounts receivable              | 3,638,304                 | -                    | 3,638,304         | -                       |
| Inventory                        | 8,910                     | -                    | 8,910             | -                       |
| Due from (to) other activities   | 74,489                    | 79,050               | 153,539           | 14                      |
| Total current assets             | <u>10,269,033</u>         | <u>79,050</u>        | <u>10,348,083</u> | <u>23,798</u>           |
| Noncurrent assets -              |                           |                      |                   |                         |
| Capital assets                   | 45,883,453                | -                    | 45,883,453        | -                       |
| less - accumulated depreciation  | (28,832,894)              | -                    | (28,832,894)      | -                       |
| Lease assets                     | 328,220                   | -                    | 328,220           | -                       |
| less - accumulated amortization  | (130,834)                 | -                    | (130,834)         | -                       |
| Total noncurrent assets          | <u>17,247,945</u>         | <u>-</u>             | <u>17,247,945</u> | <u>-</u>                |
| Total assets                     | <u>27,516,978</u>         | <u>79,050</u>        | <u>27,596,028</u> | <u>23,798</u>           |
| <b>DEFERRED OUTFLOWS</b>         |                           |                      |                   |                         |
| <b>OF RESOURCES:</b>             |                           |                      |                   |                         |
| Deferred pension expense         | <u>1,011,935</u>          | <u>-</u>             | <u>1,011,935</u>  | <u>-</u>                |
| <b>LIABILITIES:</b>              |                           |                      |                   |                         |
| Current liabilities -            |                           |                      |                   |                         |
| Accounts payable                 | 660,952                   | -                    | 660,952           | -                       |
| Accrued expenses                 | 2,660,940                 | -                    | 2,660,940         | -                       |
| Current portion - Long-term debt | 457,497                   | -                    | 457,497           | -                       |
| - Lease liability                | 79,972                    | -                    | 79,972            | -                       |
| Accrued interest                 | 48,284                    | -                    | 48,284            | -                       |
| Total current liabilities        | <u>3,907,645</u>          | <u>-</u>             | <u>3,907,645</u>  | <u>-</u>                |
| Noncurrent liabilities -         |                           |                      |                   |                         |
| Accrued compensated absences     | 149,230                   | -                    | 149,230           | -                       |
| Net pension liability            | 795,230                   | -                    | 795,230           | -                       |
| Long-term debt                   | 4,206,324                 | -                    | 4,206,324         | -                       |
| Lease liability                  | 119,112                   | -                    | 119,112           | -                       |
| Total noncurrent liabilities     | <u>5,269,896</u>          | <u>-</u>             | <u>5,269,896</u>  | <u>-</u>                |
| Total liabilities                | <u>9,177,541</u>          | <u>-</u>             | <u>9,177,541</u>  | <u>-</u>                |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**  
(Page 2 of 2)

|  | <u>Primary Government</u> |                      |                      | <u>Component Unit</u>   |
|--|---------------------------|----------------------|----------------------|-------------------------|
|  | <u>Governmental</u>       | <u>Business-type</u> |                      | <u>Spaulding</u>        |
|  | <u>Activities</u>         | <u>Activities</u>    | <u>Totals</u>        | <u>High School</u>      |
|  |                           |                      |                      | <u>Foundation, LTD.</u> |
| <b>DEFERRED INFLOWS</b>                |                           |                      |                      |                         |
| <b>OF RESOURCES:</b>                   |                           |                      |                      |                         |
| Deferred pension credits               | 1,059,828                 | -                    | 1,059,828            | -                       |
| Unavailable grants                     | <u>15,102</u>             | <u>-</u>             | <u>15,102</u>        | <u>-</u>                |
| Total deferred inflows<br>of resources | <u>1,074,930</u>          | <u>-</u>             | <u>1,074,930</u>     | <u>-</u>                |
| <b>NET POSITION:</b>                   |                           |                      |                      |                         |
| Net investment in capital assets       | 12,386,738                | -                    | 12,386,738           | -                       |
| Restricted                             | 4,035,696                 | -                    | 4,035,696            | 23,798                  |
| Unrestricted                           | <u>1,854,008</u>          | <u>79,050</u>        | <u>1,933,058</u>     | <u>-</u>                |
| Total net position                     | \$ <u>18,276,442</u>      | \$ <u>79,050</u>     | \$ <u>18,355,492</u> | \$ <u>23,798</u>        |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|  | Program Revenues     |                                 |                             |                   | Net (Expense) Revenue and Changes in Net Position |                                 |                      |  |
|--|----------------------|---------------------------------|-----------------------------|-------------------|---|---------------------------------|----------------------|--|
|  | <u>Expenses</u>      | <u>Grants and Contributions</u> | <u>Charges for Services</u> | <u>Other</u>      | <u>Primary Government</u>                         |                                 |                      | <u>Component Unit<br/>Spaulding<br/>High School<br/>Foundation, LTD.</u> |
|  |                      |                                 |                             |                   | <u>Governmental Activities</u>                    | <u>Business-type Activities</u> | <u>Totals</u>        |  |
| <b>FUNCTIONS/PROGRAMS:</b>                         |                      |                                 |                             |                   |   |                                 |                      |  |
| Governmental activities -                          |                      |                                 |                             |                   |   |                                 |                      |  |
| Education - General                                | \$ 52,329,280        | \$ 16,726,460                   | \$ 288,367                  | \$ 87,676         | \$ (35,226,777)                                   | \$ -                            | \$ (35,226,777)      | \$ -   |
| - Career Center                                    | 2,743,112            | 2,064,429                       | 1,225,189                   | 14,435            | 560,941   | -                               | 560,941              | -  |
| Grants   | 5,831,124            | 6,270,334                       | -                           | 106,838           | 546,048   | -                               | 546,048              | -  |
| Food service                                       | 1,494,299            | 1,766,425                       | 116,593                     | -                 | 388,719   | -                               | 388,719              | -  |
| Other programs                                     | 236,675              | -                               | -                           | 125,607           | (111,068)   | -                               | (111,068)            | -  |
| Interest   | 173,031              | -                               | -                           | -                 | (173,031)   | -                               | (173,031)            | -  |
| Total governmental activities                      | <u>62,807,521</u>    | <u>26,827,648</u>               | <u>1,630,149</u>            | <u>334,556</u>    | <u>(34,015,168)</u>                               | <u>-</u>                        | <u>(34,015,168)</u>  | <u>-</u>   |
| Business-type activities -                         |                      |                                 |                             |                   |   |                                 |                      |  |
| Adult education                                    | 37,274               | 22,965                          | 25,900                      | -                 | -   | 11,591                          | 11,591               | -  |
| Building trades                                    | 287                  | -                               | -                           | -                 | -   | (287)                           | (287)                | -  |
| Total business-type activities                     | <u>37,561</u>        | <u>22,965</u>                   | <u>25,900</u>               | <u>-</u>          | <u>-</u>  | <u>11,304</u>                   | <u>11,304</u>        | <u>-</u>   |
| Total primary government                           | \$ <u>62,845,082</u> | \$ <u>26,850,613</u>            | \$ <u>1,656,049</u>         | \$ <u>334,556</u> | <u>(34,015,168)</u>                               | <u>11,304</u>                   | <u>(34,003,864)</u>  | <u>-</u>   |
| Component unit                                     | \$ <u>1,470</u>      | \$ <u>10,500</u>                | \$ <u>-</u>                 | \$ <u>-</u>       | <u>-</u>  | <u>-</u>                        | <u>-</u>             | <u>9,030</u>   |
| <b>GENERAL REVENUES - EDUCATION SPENDING GRANT</b> |                      |                                 |                             |                   | 36,656,975  | -                               | 36,656,975           | -  |
| - INTEREST INCOME                                  |                      |                                 |                             |                   | 105,917   | -                               | 105,917              | -  |
| - GAIN ON SALE OF ASSET                            |                      |                                 |                             |                   | -   | (4,954)                         | (4,954)              | -  |
|  |                      |                                 |                             |                   | <u>36,762,892</u>                                 | <u>(4,954)</u>                  | <u>36,757,938</u>    | <u>-</u>   |
| CHANGE IN NET POSITION                             |                      |                                 |                             |                   | 2,747,724   | 6,350                           | 2,754,074            | 9,030  |
| NET POSITION, July 1, 2021, RESTATED               |                      |                                 |                             |                   | <u>15,528,718</u>                                 | <u>72,700</u>                   | <u>15,601,418</u>    | <u>14,768</u>  |
| NET POSITION, June 30, 2022                        |                      |                                 |                             |                   | \$ <u>18,276,442</u>                              | \$ <u>79,050</u>                | \$ <u>18,355,492</u> | \$ <u>23,798</u>   |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**  
(Page 1 of 3)

|   | <u>General<br/>Fund</u> | <u>Central<br/>Vermont<br/>Career Center<br/>Fund</u> | <u>Grant<br/>Funds</u> | <u>Food<br/>Service<br/>Fund</u> | <u>Other Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Tax<br/>Stabilization<br/>Fund</u> | <u>Totals<br/>Governmental<br/>Funds</u> |
|---|-------------------------|---|------------------------|----------------------------------|---|--------------------------------------|---------------------------------------|--|
| <b>ASSETS</b>   |                         |   |                        |                                  |   |                                      |                                       |  |
| Cash and cash equivalents   | \$ 6,448,204            | \$ -  | \$ -                   | \$ 99,126                        | \$ -                                      | \$ -                                 | \$ -                                  | \$ 6,547,330                             |
| Inventory   | -                       | -   | -                      | 8,910                            | -   | -                                    | -                                     | 8,910                                    |
| Accounts receivable   | 3,524,973               | 800   | -                      | 112,531                          | -   | -                                    | -                                     | 3,638,304                                |
| Due from other funds  | <u>-</u>                | <u>357,170</u>  | <u>807,009</u>         | <u>806,288</u>                   | <u>267,106</u>                            | <u>864,737</u>                       | <u>1,557,962</u>                      | <u>4,660,272</u>                         |
| Total assets  | \$ <u>9,973,177</u>     | \$ <u>357,970</u>                                     | \$ <u>807,009</u>      | \$ <u>1,026,855</u>              | \$ <u>267,106</u>                         | \$ <u>864,737</u>                    | \$ <u>1,557,962</u>                   | \$ <u>14,854,816</u>                     |
| <b>LIABILITIES,<br/>DEFERRED INFLOWS<br/>OF RESOURCES<br/>AND FUND EQUITY</b> |                         |   |                        |                                  |   |                                      |                                       |  |
| <b>LIABILITIES:</b>   |                         |   |                        |                                  |   |                                      |                                       |  |
| Accounts payable  | \$ 379,811              | \$ 2,053  | \$ 194,162             | \$ 74,926                        | \$ -                                      | \$ 10,000                            | \$ -                                  | \$ 660,952                               |
| Accrued expenditures  | 2,656,758               | 4,182   | -                      | -                                | -   | -                                    | -                                     | 2,660,940                                |
| Due to other funds  | <u>4,585,783</u>        | <u>-</u>  | <u>-</u>               | <u>-</u>                         | <u>-</u>                                  | <u>-</u>                             | <u>-</u>                              | <u>4,585,783</u>                         |
| Total liabilities   | <u>7,622,352</u>        | <u>6,235</u>  | <u>194,162</u>         | <u>74,926</u>                    | <u>-</u>                                  | <u>10,000</u>                        | <u>-</u>                              | <u>7,907,675</u>                         |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES:</b>                                     |                         |   |                        |                                  |   |                                      |                                       |  |
| Unavailable grants  | <u>524</u>              | <u>-</u>  | <u>14,578</u>          | <u>-</u>                         | <u>-</u>                                  | <u>-</u>                             | <u>-</u>                              | <u>15,102</u>                            |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**  
(Page 2 of 3)

|   | General<br><u>Fund</u> | Central<br>Vermont<br>Career Center<br><u>Fund</u> | Grant<br><u>Funds</u> | Food<br>Service<br><u>Fund</u> | Other Special<br>Revenue<br><u>Fund</u> | Capital<br>Projects<br><u>Fund</u> | Tax<br>Stabilization<br><u>Fund</u> | Totals<br>Governmental<br><u>Funds</u> |
|---|------------------------|--|-----------------------|--------------------------------|---|------------------------------------|-------------------------------------|--|
| FUND EQUITY:  |                        |  |                       |                                |   |                                    |                                     |  |
| Fund balances -   |                        |  |                       |                                |   |                                    |                                     |  |
| Nonspendable  | -                      | -  | -                     | 8,910                          | -                                       | -                                  | -                                   | 8,910                                  |
| Restricted  | -                      | 351,735  | 598,269               | 943,019                        | 267,106                                 | -                                  | -                                   | 2,160,129                              |
| Committed   | -                      | -  | -                     | -                              | -                                       | 317,605                            | 1,557,962                           | 1,875,567                              |
| Assigned  | 700,000                | -  | -                     | -                              | -                                       | 537,132                            | -                                   | 1,237,132                              |
| Unassigned  | <u>1,650,301</u>       | <u>-</u>   | <u>-</u>              | <u>-</u>                       | <u>-</u>                                | <u>-</u>                           | <u>-</u>                            | <u>1,650,301</u>                       |
| Total fund balance  | <u>2,350,301</u>       | <u>351,735</u>                                     | <u>598,269</u>        | <u>951,929</u>                 | <u>267,106</u>                          | <u>854,737</u>                     | <u>1,557,962</u>                    | <u>6,932,039</u>                       |
| Total liabilities,<br>deferred inflows<br>of resources and<br>fund equity | \$ <u>9,973,177</u>    | \$ <u>357,970</u>                                  | \$ <u>807,009</u>     | \$ <u>1,026,855</u>            | \$ <u>267,106</u>                       | \$ <u>864,737</u>                  | \$ <u>1,557,962</u>                 | \$ <u>14,854,816</u>                   |

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

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 1 of 3)

|                                 | General<br><u>Fund</u> | Central<br>Vermont<br>Career Center<br><u>Fund</u> | Grant<br><u>Funds</u> | Food<br>Service<br><u>Fund</u> | Other Special<br>Revenue<br><u>Fund</u> | Capital<br>Projects<br><u>Fund</u> | Tax<br>Stabilization<br><u>Fund</u> | Totals<br>Governmental<br><u>Funds</u> |
|---------------------------------|------------------------|--|-----------------------|--------------------------------|---|------------------------------------|-------------------------------------|--|
| <b>REVENUES:</b>                |                        |  |                       |                                |   |                                    |                                     |  |
| Education spending grant        | \$ 36,656,975          | \$ -   | \$ -                  | \$ -                           | \$ -                                    | \$ -                               | \$ -                                | \$ 36,656,975                          |
| Intergovernmental -             |                        |  |                       |                                |   |                                    |                                     |  |
| State                           | 16,664,067             | 2,064,429  | 626,749               | 17,474                         | -                                       | -                                  | -                                   | 19,372,719                             |
| Federal                         | 37,672                 | -  | 5,643,585             | 1,748,951                      | -                                       | -                                  | -                                   | 7,430,208                              |
| Local -                         |                        |  |                       |                                |   |                                    |                                     |  |
| Tuition                         | 267,436                | 1,201,182  | -                     | -                              | -                                       | -                                  | -                                   | 1,468,618                              |
| Charges for services            | 20,931                 | 24,007   | -                     | 116,593                        | -                                       | -                                  | -                                   | 161,531                                |
| E-rate                          | 24,721                 | -  | -                     | -                              | -                                       | -                                  | -                                   | 24,721                                 |
| Interest                        | 105,566                | -  | -                     | 6                              | -                                       | 345                                | -                                   | 105,917                                |
| Other                           | 53,139                 | 14,435   | 106,838               | -                              | 125,607                                 | -                                  | -                                   | 300,019                                |
| Total revenues                  | <u>53,830,507</u>      | <u>3,304,053</u>                                   | <u>6,377,172</u>      | <u>1,883,024</u>               | <u>125,607</u>                          | <u>345</u>                         | <u>-</u>                            | <u>65,520,708</u>                      |
| <b>EXPENDITURES:</b>            |                        |  |                       |                                |   |                                    |                                     |  |
| Salaries                        | 24,966,660             | 1,622,346  | 3,399,696             | 53,683                         | -                                       | -                                  | -                                   | 30,042,385                             |
| Benefits                        | 14,878,538             | 423,399  | 933,159               | 17,201                         | -                                       | -                                  | -                                   | 16,252,297                             |
| Professional services           | 3,099,537              | 42,522   | 726,478               | 1,207,381                      | 28,189                                  | 23,724                             | -                                   | 5,127,831                              |
| Purchased services              | 5,576,754              | 66,464   | 107,249               | 1,799                          | -                                       | -                                  | -                                   | 5,752,266                              |
| Supplies and materials          | 1,416,490              | 450,673  | 655,399               | 153,193                        | 72,368                                  | 109,771                            | -                                   | 2,857,894                              |
| Facilities                      | 992,144                | 125,787  | 9,143                 | 19,192                         | -                                       | 2,623                              | -                                   | 1,148,889                              |
| Miscellaneous                   | -                      | -  | -                     | 1,017                          | -                                       | -                                  | -                                   | 1,017                                  |
| Capital outlay - capital assets | 635,736                | 115,022  | 288,144               | 7,025                          | -                                       | 1,029,950                          | -                                   | 2,075,877                              |
| Capital outlay - leases         | 210,945                | -  | -                     | -                              | -                                       | -                                  | -                                   | 210,945                                |
| Debt service - debt principal   | 247,783                | 41,257   | -                     | -                              | -                                       | -                                  | -                                   | 289,040                                |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 2 of 3)

|  | <u>General<br/>Fund</u> | <u>Central<br/>Vermont<br/>Career Center<br/>Fund</u> | <u>Grant<br/>Funds</u> | <u>Food<br/>Service<br/>Fund</u> | <u>Other Special<br/>Revenue<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Tax<br/>Stabilization<br/>Fund</u> | <u>Totals<br/>Governmental<br/>Funds</u> |
|--|-------------------------|---|------------------------|----------------------------------|---|--------------------------------------|---------------------------------------|--|
| <b>EXPENDITURES</b>                        |                         |   |                        |                                  |   |                                      |                                       |  |
| <b>(CONTINUED):</b>                        |                         |   |                        |                                  |   |                                      |                                       |  |
| Debt service - lease principal             | 90,329                  | 1,863   | -                      | -                                | -   | -                                    | -                                     | 92,192                                   |
| - debt interest                            | 166,322                 | 8,024   | -                      | -                                | -   | -                                    | -                                     | 174,346                                  |
| - lease interest                           | 4,709                   | 157   | -                      | -                                | -   | -                                    | -                                     | 4,866                                    |
| Total expenditures                         | <u>52,285,947</u>       | <u>2,897,514</u>                                      | <u>6,119,268</u>       | <u>1,460,491</u>                 | <u>100,557</u>                            | <u>1,166,068</u>                     | <u>-</u>                              | <u>64,029,845</u>                        |
| EXCESS OF REVENUES<br>OR (EXPENDITURES)    | <u>1,544,560</u>        | <u>406,539</u>  | <u>257,904</u>         | <u>422,533</u>                   | <u>25,050</u>                             | <u>(1,165,723)</u>                   | <u>-</u>                              | <u>1,490,863</u>                         |
| <b>OTHER FINANCING<br/>SOURCES (USES):</b> |                         |   |                        |                                  |   |                                      |                                       |  |
| Proceeds from lease                        | 210,945                 | -   | -                      | -                                | -   | -                                    | -                                     | 210,945                                  |
| Insurance recovery                         | 76,559                  | -   | -                      | -                                | -   | -                                    | -                                     | 76,559                                   |
| Other transfers (Note 14)                  | -                       | (10,000)  | -                      | -                                | -   | -                                    | -                                     | (10,000)                                 |
| Transfers in (out)                         | <u>(1,011,249)</u>      | <u>(203,558)</u>                                      | <u>-</u>               | <u>-</u>                         | <u>-</u>                                  | <u>614,807</u>                       | <u>600,000</u>                        | <u>-</u>                                 |
| Total other financing<br>sources (uses)    | <u>(723,745)</u>        | <u>(213,558)</u>                                      | <u>-</u>               | <u>-</u>                         | <u>-</u>                                  | <u>614,807</u>                       | <u>600,000</u>                        | <u>277,504</u>                           |
| NET CHANGE IN<br>FUND BALANCES             | 820,815                 | 192,981   | 257,904                | 422,533                          | 25,050                                    | (550,916)                            | 600,000                               | 1,768,367                                |
| FUND BALANCES,<br>JULY 1, 2021, RESTATED   | <u>1,529,486</u>        | <u>158,754</u>  | <u>340,365</u>         | <u>529,396</u>                   | <u>242,056</u>                            | <u>1,405,653</u>                     | <u>957,962</u>                        | <u>5,163,672</u>                         |
| FUND BALANCES,<br>JUNE 30, 2022            | \$ <u>2,350,301</u>     | \$ <u>351,735</u>                                     | \$ <u>598,269</u>      | \$ <u>951,929</u>                | \$ <u>267,106</u>                         | \$ <u>854,737</u>                    | \$ <u>1,557,962</u>                   | \$ <u>6,932,039</u>                      |

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



**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 3 of 3)

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

|   |                     |
|---|---------------------|
| Net change in fund balances - total governmental funds  | \$ 1,768,367        |
| Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -   |                     |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation or amortization expense.  |                     |
| Additions to capital assets, net of dispositions  | 2,075,606           |
| Depreciation  | (1,374,441)         |
| Additions to lease assets, net of dispositions  | 210,945             |
| Amortization  | (94,246)            |
| The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. |                     |
| Proceeds from lease   | (210,945)           |
| Principal payments on long-term debt  | 289,040             |
| (Increase)/decrease in accrued interest on long-term debt   | 6,181               |
| Principal payments on lease   | 92,192              |
| Changes in other post-employment benefits accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.   |                     |
| (Increase)/decrease in accrued compensated absences   | 27,047              |
| Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.                                 |                     |
| Net (increase) decrease in net pension obligation   | <u>(42,022)</u>     |
| Change in net position of governmental activities - Government-wide Statement of Activities   | \$ <u>2,747,724</u> |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 1 of 2)

|   | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br><u>Basis</u> ) | Variance<br>Over<br>(Under) |
|---|--|--|-----------------------------|
| <b>REVENUES:</b>                        |  |  |                             |
| Tuition                                 | \$ 200,000                             | \$ 267,436                             | \$ 67,436                   |
| Fund balance appropriation              | 600,000                                | -                                      | (600,000)                   |
| Charges for services                    | 15,000                                 | 20,931                                 | 5,931                       |
| Education spending grant                | 36,656,975                             | 36,656,975                             | -                           |
| Intergovernmental - State               | 8,448,656                              | 8,272,639                              | (176,017)                   |
| - Federal                               | -                                      | 37,672                                 | 37,672                      |
| E-rate                                  | -                                      | 24,721                                 | 24,721                      |
| Interest                                | 120,000                                | 105,566                                | (14,434)                    |
| Other                                   | 108,314                                | 53,139                                 | (55,175)                    |
| Total revenues                          | <u>46,148,945</u>                      | <u>45,439,079</u>                      | <u>(709,866)</u>            |
| <b>EXPENDITURES:</b>                    |  |  |                             |
| Direct instruction                      | 16,581,212                             | 15,436,810                             | (1,144,402)                 |
| Special education                       | 11,043,008                             | 9,707,074                              | (1,335,934)                 |
| Vocational education                    | 955,000                                | 923,359                                | (31,641)                    |
| Athletics                               | 541,038                                | 540,502                                | (536)                       |
| Co-curricular                           | 219,000                                | 189,541                                | (29,459)                    |
| Guidance services                       | 967,010                                | 996,681                                | 29,671                      |
| Health services                         | 501,028                                | 452,005                                | (49,023)                    |
| Psychological services                  | 1,168,412                              | 1,086,647                              | (81,765)                    |
| Behavioral services                     | 57,518                                 | 80,159                                 | 22,641                      |
| Speech pathology and audiology services | 924,544                                | 833,845                                | (90,699)                    |
| Occupational therapy                    | 256,444                                | 201,802                                | (54,642)                    |
| Other support services                  | 122,092                                | 76,263                                 | (45,829)                    |
| Instruction and curriculum development  | 722,293                                | 471,796                                | (250,497)                   |
| Library and media services              | 441,095                                | 388,844                                | (52,251)                    |
| Board of education                      | 366,594                                | 331,964                                | (34,630)                    |
| Executive administration                | 295,505                                | 281,204                                | (14,301)                    |
| Office of the principal                 | 2,032,048                              | 1,873,449                              | (158,599)                   |
| Other support services                  | 661,170                                | 639,579                                | (21,591)                    |
| Fiscal services                         | 530,379                                | 522,031                                | (8,348)                     |
| Public information services             | 97,538                                 | 94,199                                 | (3,339)                     |
| Personnel services                      | 240,440                                | 274,576                                | 34,136                      |
| Administrative technology services      | 1,175,947                              | 1,253,014                              | 77,067                      |
| Operation and maintenance of buildings  | 4,185,286                              | 4,472,223                              | 286,937                     |
| Transportation                          | 1,737,062                              | 2,141,902                              | 404,840                     |
| Debt service - capital construction     | 300,840                                | 293,475                                | (7,365)                     |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 2 of 2)

|   | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br><u>Basis</u> ) | Variance<br>Over<br>(Under) |
|---|--|--|-----------------------------|
| <b>EXPENDITURES (CONTINUED):</b>            |  |  |                             |
| Debt service - other                        | <u>230,000</u>                         | <u>120,630</u>                         | <u>(109,370)</u>            |
| Total expenditures                          | <u>46,352,503</u>                      | <u>43,683,574</u>                      | <u>(2,668,929)</u>          |
| <br>EXCESS OF REVENUES<br>OR (EXPENDITURES) | <br>(203,558)                          | <br>1,755,505                          | <br>1,959,063               |
| <b>OTHER FINANCING<br/>SOURCES (USES):</b>  |  |  |                             |
| Insurance recovery                          | -                                      | 76,559                                 | 76,559                      |
| Transfers in (out), net                     | <u>203,558</u>                         | <u>(1,011,249)</u>                     | <u>(1,214,807)</u>          |
| Total other financing sources (uses):       | <u>203,558</u>                         | <u>(934,690)</u>                       | <u>(1,138,248)</u>          |
| <br>NET CHANGE IN FUND BALANCE              | <br>\$ <u>-</u>                        | <br>\$ <u>820,815</u>                  | <br>\$ <u>820,815</u>       |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - CENTRAL VERMONT CAREER CENTER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|   | Original<br>and Final<br><u>Budget</u> | Actual<br>(Budgetary<br>Basis)<br><u>Basis)</u> | Variance<br>Over<br>(Under)<br><u>(Under)</u> |
|---|--|---|---|
| <b>REVENUES:</b>                            |  |   |   |
| Tuition                                     | \$ 1,196,226                           | \$ 1,201,182                                    | \$ 4,956                                      |
| Charges for services                        | 3,000                                  | 24,007  | 21,007  |
| Intergovernmental - State                   | 2,132,216                              | 2,064,429                                       | (67,787)                                      |
| Other                                       | <u>-</u>                               | <u>14,434</u>                                   | <u>14,434</u>                                 |
| Total revenues                              | <u>3,331,442</u>                       | <u>3,304,052</u>                                | <u>(27,390)</u>                               |
| <b>EXPENDITURES:</b>                        |  |   |   |
| Special education                           | 81,792                                 | 77,641  | (4,151)                                       |
| Vocational education                        | 1,989,256                              | 1,855,177                                       | (134,079)                                     |
| Guidance services                           | 77,030                                 | 3,406   | (73,624)                                      |
| Health services                             | 30,281                                 | 30,132  | (149)   |
| Other improvement instruction services      | 2,760                                  | 4,879   | 2,119   |
| Library and media services                  | 19,115                                 | 18,552  | (563)   |
| Office of the principal                     | 556,940                                | 516,360   | (40,580)                                      |
| Administrative technology services          | 52,730                                 | 36,480  | (16,250)                                      |
| Operation and maintenance of buildings      | 276,940                                | 305,605   | 28,665  |
| Debt service - capital construction         | <u>41,040</u>                          | <u>49,281</u>                                   | <u>8,241</u>                                  |
| Total expenditures                          | <u>3,127,884</u>                       | <u>2,897,513</u>                                | <u>(230,371)</u>                              |
| <br>EXCESS OF REVENUES<br>OR (EXPENDITURES) | <br>203,558                            | <br>406,539                                     | <br>202,981                                   |
| <b>OTHER FINANCING<br/>SOURCES (USES):</b>  |  |   |   |
| Other transfers (Note 14)                   | -                                      | (10,000)  | 10,000  |
| Transfers in (out), net                     | <u>(203,558)</u>                       | <u>(203,558)</u>                                | <u>-</u>                                      |
| Total other financing sources (uses):       | <u>(203,558)</u>                       | <u>(213,558)</u>                                | <u>10,000</u>                                 |
| <br>NET CHANGE IN<br>FUND BALANCE           | <br>\$ <u>-</u>                        | <br>\$ <u>192,981</u>                           | <br>\$ <u>192,981</u>                         |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**JUNE 30, 2022**

|                       | Adult<br>Education<br><u>Fund</u> | Building<br>Trades<br><u>Fund</u> | Totals<br>Proprietary<br><u>Funds</u> |
|-----------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <b>ASSETS:</b>        |                                   |                                   |                                       |
| Current assets -      |                                   |                                   |                                       |
| Due from other funds  | \$ <u>82,138</u>                  | \$ <u>-</u>                       | \$ <u>82,138</u>                      |
| Total assets          | <u>82,138</u>                     | <u>-</u>                          | <u>82,138</u>                         |
| <b>LIABILITIES:</b>   |                                   |                                   |                                       |
| Current liabilities - |                                   |                                   |                                       |
| Due to other funds    | <u>-</u>                          | <u>3,088</u>                      | <u>3,088</u>                          |
| Total liabilities     | <u>-</u>                          | <u>3,088</u>                      | <u>3,088</u>                          |
| <b>NET POSITION:</b>  |                                   |                                   |                                       |
| Unrestricted          | <u>82,138</u>                     | <u>(3,088)</u>                    | <u>79,050</u>                         |
| Total net position    | \$ <u>82,138</u>                  | \$ <u>(3,088)</u>                 | \$ <u>79,050</u>                      |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|  | Adult<br>Education<br><u>Fund</u> | Building<br>Trades<br><u>Fund</u> | Totals<br>Proprietary<br><u>Funds</u> |
|--|-----------------------------------|-----------------------------------|---------------------------------------|
| <b>OPERATING REVENUES:</b>                   |                                   |                                   |                                       |
| Tuition                                      | \$ 25,900                         | \$ -                              | \$ 25,900                             |
| Intergovernmental - State                    | <u>22,965</u>                     | <u>-</u>                          | <u>22,965</u>                         |
| Total operating revenues                     | <u>48,865</u>                     | <u>-</u>                          | <u>48,865</u>                         |
| <b>OPERATING EXPENSES:</b>                   |                                   |                                   |                                       |
| Salaries                                     | 33,055                            | -                                 | 33,055                                |
| Employee benefits                            | 625                               | -                                 | 625                                   |
| Purchased services                           | -                                 | 287                               | 287                                   |
| Supplies and materials                       | <u>3,594</u>                      | <u>-</u>                          | <u>3,594</u>                          |
| Total operating expenses                     | <u>37,274</u>                     | <u>287</u>                        | <u>37,561</u>                         |
| <br>OPERATING INCOME (LOSS)                  | <br>11,591                        | <br>(287)                         | <br>11,304                            |
| <b>NONOPERATING REVENUES<br/>(EXPENSES):</b> |                                   |                                   |                                       |
| Gain/(loss) on sale of house                 | <u>-</u>                          | <u>(4,954)</u>                    | <u>(4,954)</u>                        |
| <br>CHANGE IN NET POSITION                   | <br>11,591                        | <br>(5,241)                       | <br>6,350                             |
| <br>NET POSITION, July 1, 2021               | <br><u>70,547</u>                 | <br><u>2,153</u>                  | <br><u>72,700</u>                     |
| <br>NET POSITION, June 30, 2022              | <br>\$ <u>82,138</u>              | <br>\$ <u>(3,088)</u>             | <br>\$ <u>79,050</u>                  |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|   | Adult<br>Education<br><u>Fund</u> | Building<br>Trades<br><u>Fund</u> | Totals<br>Proprietary<br><u>Funds</u> |
|---|-----------------------------------|-----------------------------------|---------------------------------------|
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>  |                                   |                                   |                                       |
| Cash received from customers  | \$ 25,900                         | \$ -                              | \$ 25,900                             |
| Cash provided from state grants   | 22,965                            | -                                 | 22,965                                |
| Cash paid to suppliers for<br>goods and services  | (3,594)                           | (287)                             | (3,881)                               |
| Cash paid to employees for services   | <u>(33,680)</u>                   | <u>-</u>                          | <u>(33,680)</u>                       |
| Net cash provided (used) by<br>operating activities   | <u>11,591</u>                     | <u>(287)</u>                      | <u>11,304</u>                         |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>   |                                   |                                   |                                       |
| Increase (decrease) in balance<br>due to/from the General Fund  | <u>(11,591)</u>                   | <u>(33,713)</u>                   | <u>(45,304)</u>                       |
| Net cash provided (used) by<br>noncapital financing activities  | <u>(11,591)</u>                   | <u>(33,713)</u>                   | <u>(45,304)</u>                       |
| <b>CASH FLOWS FROM CAPITAL<br/>FINANCING ACTIVITIES:</b>  |                                   |                                   |                                       |
| Proceeds from sale of house   | <u>-</u>                          | <u>34,000</u>                     | <u>34,000</u>                         |
| Net cash provided (used) by<br>capital financing activities   | <u>-</u>                          | <u>34,000</u>                     | <u>34,000</u>                         |
| <b>NET INCREASE (DECREASE) IN<br/>CASH AND CASH EQUIVALENTS</b>   | -                                 | -                                 | -                                     |
| <b>CASH, AND CASH EQUIVALENTS<br/>July 1, 2021</b>  | <u>-</u>                          | <u>-</u>                          | <u>-</u>                              |
| <b>CASH, AND CASH EQUIVALENTS<br/>June 30, 2022</b>   | \$ <u>-</u>                       | \$ <u>-</u>                       | \$ <u>-</u>                           |
| <b>RECONCILIATION OF OPERATING<br/>INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED) BY<br/>OPERATING ACTIVITIES:</b> |                                   |                                   |                                       |
| Operating income (loss)   | \$ <u>11,591</u>                  | \$ <u>(287)</u>                   | \$ <u>11,304</u>                      |
| Net cash provided (used) by<br>operating activities   | \$ <u>11,591</u>                  | \$ <u>(287)</u>                   | \$ <u>11,304</u>                      |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF NET POSITION - FIDUCIARY FUNDS**  
**JUNE 30, 2022**

|   |                           |
|---|---------------------------|
|   | Custodial<br><u>Funds</u> |
| <b>ASSETS:</b>                          |                           |
| Cash and cash equivalents               | \$ <u>328,793</u>         |
| <b>LIABILITIES:</b>                     |                           |
| Due to other funds                      | <u>153,553</u>            |
| <b>NET POSITION:</b>                    |                           |
| Restricted - extracurricular activities | \$ <u>175,240</u>         |

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



**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**STATEMENT OF CHANGES IN NET POSITION -**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|  | Custodial<br><u>Funds</u> |
|--|---------------------------|
| <b>ADDITIONS:</b>                        |                           |
| Extracurricular related contributions    | \$ 342,367                |
| Employee elected savings                 | 44,981                    |
| Interest                                 | <u>54</u>                 |
|  | <u>387,402</u>            |
| <b>DEDUCTIONS:</b>                       |                           |
| Extracurricular activities               | 328,612                   |
| Employee elected withdrawals             | <u>64,860</u>             |
|  | <u>393,472</u>            |
| <br>CHANGE IN NET POSITION               | <br>(6,070)               |
| <br>NET POSITION, July 1, 2021, RESTATED | <br><u>181,310</u>        |
| <br>NET POSITION, June 30, 2022          | <br>\$ <u>175,240</u>     |

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies:**

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

- A. Reporting entity - The District is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities.

Spaulding High School Foundation, LTD. - The District identified the Spaulding High School Foundation, Ltd. (SHS Foundation) as a discreetly presented component unit for the year ended June 30, 2022. The SHS Foundation is a legally separate nonprofit entity from the District. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements. The notes to the financial statements focus on the District as the primary government.

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

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

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

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

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

The District reports the following major governmental funds:

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

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

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

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

Other Special Revenue Fund - This fund is used to account for the specific revenue sources of the District's after school program and other restricted funds received by outside donors or certain grantors.

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

Tax Stabilization Fund - This fund is used to account for resources that are voter committed for future use.

The District reports the following major proprietary funds:

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

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

The District also reports fiduciary funds which are used to account for assets held in a custodial capacity (Custodial Funds) for the benefit of parties outside of the District. The District's fiduciary funds are the Custodial Funds.

- D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

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

- E. Budgets and budgetary accounting -** The District adopts annual budgets for the General Fund, and the Central Vermont Career Center Fund at an annual meeting. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 9. Formal budgetary integration is employed as a management control during the year for the General Fund, and the Central Vermont Career Center Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

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

- F. Use of estimates -** The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- G. Risk management -** The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash, cash equivalents and investments -** The District considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the District are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

H. Cash, cash equivalents and investments (continued) -

District does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.

I. Inventory - Inventory is valued using the average cost method. Inventory is recorded as an expense when consumed rather than when purchased.

J. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

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

|                            |              |
|----------------------------|--------------|
| Land improvements          | 5 - 50 years |
| Buildings and improvements | 5 - 50 years |
| Equipment and fixtures     | 3 - 20 years |
| Vehicles                   | 5 years      |
| Software                   | 3 - 5 years  |

L. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

M. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2022 of \$149,230 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

N. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

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

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

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

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

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

P. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS) for pension and other postemployment benefits (OPEB). The District recognizes these on-behalf payments as intergovernmental grant revenues and education expenses or expenditures, as appropriate, in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statements; see note 9 for reconciling details.

Q. New accounting standards - The District has implemented GASB Statement No. 87, *Leases*. This statement improves accounting and financial reporting for leases by state and local governments. The impact on these financial statements is the presentation of the District's leases for vehicles, and equipment which have been reported in accordance with GASB Statement No. 87.

**2. Deposits:**

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. As of June 30, 2022, \$116,667 of the District's deposits were uninsured and uncollateralized.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**3. Capital assets:**

Capital asset activity for the year ended June 30, 2022 has been detailed below.

|  | Balance<br>June 30, 2021 | Additions           | Retirements         | Balance<br>June 30, 2022 |
|--|--------------------------|---------------------|---------------------|--------------------------|
| <b>Governmental activities -</b>       |                          |                     |                     |                          |
| Capital assets, not depreciated:       |                          |                     |                     |                          |
| Land                                   | \$ 604,595               | \$ -                | \$ -                | \$ 604,595               |
| Construction in progress               | <u>2,396,168</u>         | <u>774,753</u>      | <u>3,170,921</u>    | <u>-</u>                 |
| Total capital assets, not depreciated  | <u>3,000,763</u>         | <u>774,753</u>      | <u>3,170,921</u>    | <u>604,595</u>           |
| Capital assets, depreciated:           |                          |                     |                     |                          |
| Land improvements                      | 32,349                   | -                   | -                   | 32,349                   |
| Buildings and improvements             | 35,015,511               | 3,837,960           | 5,414               | 38,848,057               |
| Equipment and fixtures                 | 5,312,516                | 493,874             | 34,544              | 5,771,846                |
| Vehicles                               | 378,995                  | 140,211             | 18,500              | 500,706                  |
| Software                               | <u>125,900</u>           | <u>-</u>            | <u>-</u>            | <u>125,900</u>           |
| Total capital assets, depreciated      | <u>40,865,271</u>        | <u>4,472,045</u>    | <u>58,458</u>       | <u>45,278,858</u>        |
| Less accumulated depreciation for:     |                          |                     |                     |                          |
| Land improvements                      | 31,326                   | 1,023               | -                   | 32,349                   |
| Buildings and improvements             | 22,682,840               | 1,053,984           | 5,143               | 23,731,681               |
| Equipment and fixtures                 | 4,396,478                | 290,556             | 34,544              | 4,652,490                |
| Vehicles                               | 280,096                  | 28,878              | 18,500              | 290,474                  |
| Software                               | <u>125,900</u>           | <u>-</u>            | <u>-</u>            | <u>125,900</u>           |
| Total accumulated depreciation         | <u>27,516,640</u>        | <u>1,374,441</u>    | <u>58,187</u>       | <u>28,832,894</u>        |
| Total capital assets, depreciated, net | <u>13,348,631</u>        | <u>3,097,604</u>    | <u>271</u>          | <u>16,445,964</u>        |
| Capital assets, net                    | \$ <u>16,349,394</u>     | \$ <u>3,872,357</u> | \$ <u>3,171,192</u> | \$ <u>17,050,559</u>     |

Depreciation expense of \$1,374,441 in the governmental activities was allocated to expenses of the education function (\$1,333,608), and food service (\$40,833) programs based on capital assets assigned to those functions.

**4. Interfund receivable and payable balances:**

Interfund receivable and payable balances, due to the pooling of cash in the General Fund for cash receipts and disbursements, as of June 30, 2022 are as follows:

|                                    | Interfund<br>Receivables | Interfund<br>Payables |
|------------------------------------|--------------------------|-----------------------|
| <b>Governmental funds -</b>        |                          |                       |
| General Fund                       | \$ -                     | \$ 4,585,783          |
| Central Vermont Career Center Fund | 357,170                  | -                     |
| Grant Funds                        | 807,009                  | -                     |
| Food Service Fund                  | 806,288                  | -                     |
| Afterschool Program Fund           | 267,106                  | -                     |

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**4. Interfund receivable and payable balances (continued):**

|   | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|---|----------------------------------|-------------------------------|
| <b>Governmental funds (continued) -</b> |                                  |                               |
| Capital Projects Fund                   | 864,737                          | -                             |
| Tax Stabilization Fund                  | <u>1,557,962</u>                 | <u>-</u>                      |
|   | <u>4,660,272</u>                 | <u>4,585,783</u>              |
| <b>Proprietary funds -</b>              |                                  |                               |
| Adult Education Fund                    | 82,138                           | -                             |
| Building Trades Fund                    | <u>-</u>                         | <u>3,088</u>                  |
|   | <u>82,138</u>                    | <u>3,088</u>                  |
| <b>Fiduciary funds -</b>                |                                  |                               |
| Custodial Funds                         | <u>-</u>                         | <u>153,553</u>                |
| <b>Component unit -</b>                 |                                  |                               |
| Spaulding High School Foundation        | <u>14</u>                        | <u>-</u>                      |
|   | \$ <u>4,742,424</u>              | \$ <u>4,742,424</u>           |

**5. Interfund transfers:**

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2022 were as follows:

|                                    | <u>Transfer In</u>  | <u>Transfer Out</u> |
|------------------------------------|---------------------|---------------------|
| <b>Governmental funds -</b>        |                     |                     |
| General Fund                       | \$ 203,558          | \$ 1,214,807        |
| Central Vermont Career Center Fund | -                   | 203,558             |
| Capital Projects Fund              | 614,807             | -                   |
| Tax Stabilization Fund             | <u>600,000</u>      | <u>-</u>            |
|                                    | \$ <u>1,418,365</u> | \$ <u>1,418,365</u> |

Transfers to the General Fund from the Central Vermont Career Center Fund totaling \$203,558 relate to a budgeted assessment. Lastly, transfers to the Capital Projects Fund of \$614,807 and Tax Stabilization Fund of \$600,000 relate to voter approved transfers from the General Fund for capital needs and future budget year offsets to increases in the tax rate, respectively.

**6. Long-term obligations:**

Long-term obligations activity for the year ended June 30, 2022 is detailed on the following page.



**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**6. Long-term obligations (continued):**

|                                    | Balance<br><u>July 1, 2021</u> |                   | <u>Additions</u> |                     | <u>Reductions</u> | Balance<br><u>June 30, 2022</u> | Due Within<br><u>One Year</u> |
|------------------------------------|--------------------------------|-------------------|------------------|---------------------|-------------------|---------------------------------|-------------------------------|
| <b>Governmental activities -</b>   |                                |                   |                  |                     |                   |                                 |                               |
| Direct borrowings                  | \$ 4,952,861                   | \$ -              |                  | \$ 289,040          |                   | \$ 4,663,821                    | \$ 457,497                    |
| Accrued interest on long-term debt | 54,465                         | -                 |                  | 6,181               |                   | 48,284                          | 48,284                        |
| Accrued compensated absences       | 176,277                        | -                 |                  | 27,047              |                   | 149,230                         | -                             |
| Net pension liability              | 1,494,118                      | -                 |                  | 698,888             |                   | 795,230                         | -                             |
| Lease liability                    | 80,331                         |                   | 210,945          |                     | 92,192            | 199,084                         | 79,972                        |
|                                    | <u>\$ 6,758,052</u>            | <u>\$ 210,945</u> |                  | <u>\$ 1,113,348</u> |                   | <u>\$ 5,855,649</u>             | <u>\$ 585,753</u>             |

**7. Debt:**

Short-term - During the year, the District borrowed and repaid \$3,916,204 on a \$3,916,204 line of credit in the form of a 1.79% revenue anticipation note which matured on June 30, 2022. Interest related to this note was \$65,107.

In July 2022 the District borrowed \$3,922,031 on a \$3,922,031 line of credit in the form of a 1% revenue anticipation note which matures on June 30, 2023.

Long-term - Outstanding long-term debt as of June 30, 2022 is as follows:

**Governmental activities -**

Notes from direct borrowings:

|   |                     |
|---|---------------------|
| Capital improvement note payable, interest at 2.45%, matures August 2028.   | \$ 1,613,821        |
| Capital improvement note payable, interest at 2.49%, matures July 2026.   | 300,000             |
| Vermont Municipal Bond Bank - 2021 Series 1, various interest rates. Annual principal payments of \$183,333. Matures December 2036. | <u>2,750,000</u>    |
|   | <u>\$ 4,663,821</u> |

Long-term debt activity for the year ended June 30, 2022 are as follows:

|                                  | Balance<br><u>July 1, 2021</u> |             | <u>Increase</u> |                   | <u>Decrease</u> | Balance<br><u>June 30, 2022</u> | Due Within<br><u>One Year</u> |
|----------------------------------|--------------------------------|-------------|-----------------|-------------------|-----------------|---------------------------------|-------------------------------|
| <b>Governmental activities -</b> |                                |             |                 |                   |                 |                                 |                               |
| Notes from direct borrowings:    |                                |             |                 |                   |                 |                                 |                               |
| VMBB 21 Series 2                 | \$ 20,000                      | \$ -        |                 | \$ 20,000         |                 | \$ -                            | -                             |
| Note payable, 2.45%              | 1,822,861                      | -           |                 | 209,040           |                 | 1,613,821                       | 214,164                       |
| Note payable, 2.49%              | 360,000                        | -           |                 | 60,000            |                 | 300,000                         | 60,000                        |
| VMBB 21 Series 1                 | 2,750,000                      | -           |                 | -                 |                 | 2,750,000                       | 183,333                       |
|                                  | <u>\$ 4,952,861</u>            | <u>\$ -</u> |                 | <u>\$ 289,040</u> |                 | <u>\$ 4,663,821</u>             | <u>\$ 457,497</u>             |

Debt service requirements to maturity are detailed on the following page.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**7. Debt (continued):**

Long-term (continued) -

|               | <u>Governmental Activities</u>      |                   |
|---------------|-------------------------------------|-------------------|
|               | <u>Notes from Direct Borrowings</u> |                   |
|               | <u>Principal</u>                    | <u>Interest</u>   |
| Fiscal year - |                                     |                   |
| 2023          | \$ 457,497                          | \$ 91,308         |
| 2024          | 462,744                             | 83,637            |
| 2025          | 468,119                             | 75,611            |
| 2026          | 473,626                             | 67,208            |
| 2027          | 479,269                             | 58,431            |
| 2028-2032     | 1,405,896                           | 176,180           |
| 2033-2037     | <u>916,670</u>                      | <u>57,298</u>     |
|               | \$ <u>4,663,821</u>                 | \$ <u>609,673</u> |

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

**8. Leases:**

The District has entered into agreements that meet the reporting criteria of a lease in accordance with GASB Statement No. 87, *Leases*. The restatement of the government-wide financial statements to report beginning balances of the lease asset and related lease liability, increased the beginning government-wide net position by \$356. Lease assets and lease liabilities activity for the year ended June 30, 2022 are as follows:

|                                    | <u>Balance</u><br><u>July 1, 2021</u> | <u>Increase</u>   | <u>Decrease</u> | <u>Balance</u><br><u>June 30, 2022</u> |
|------------------------------------|---------------------------------------|-------------------|-----------------|--|
| <b>Governmental activities -</b>   |                                       |                   |                 |  |
| Lease asset                        |                                       |                   |                 |  |
| Vehicles                           | \$ 69,000                             | \$ -              | \$ -            | \$ 69,000                              |
| Equipment                          | <u>48,275</u>                         | <u>210,945</u>    | <u>-</u>        | <u>259,220</u>                         |
| Total lease assets                 | <u>117,275</u>                        | <u>210,945</u>    | <u>-</u>        | <u>328,220</u>                         |
| Less accumulated amortization for: |                                       |                   |                 |  |
| Vehicles                           | 26,172                                | 14,276            | -               | 40,448                                 |
| Equipment                          | <u>10,416</u>                         | <u>79,970</u>     | <u>-</u>        | <u>90,386</u>                          |
| Total accumulated amortization     | <u>36,588</u>                         | <u>94,246</u>     | <u>-</u>        | <u>130,834</u>                         |
| Lease asset, net                   | \$ <u>80,687</u>                      | \$ <u>116,699</u> | \$ <u>-</u>     | \$ <u>197,386</u>                      |

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. Leases (continued):**

|  | <u>Balance</u><br><u>July 1, 2021</u> |    | <u>Increase</u> |    | <u>Decrease</u> |    | <u>Balance</u><br><u>June 30, 2022</u> |
|--|---------------------------------------|----|-----------------|----|-----------------|----|--|
| <b>Governmental activities (continued) -</b> |                                       |    |                 |    |                 |    |  |
| Lease liability                              |                                       |    |                 |    |                 |    |  |
| Vehicles                                     | \$ 42,076                             | \$ | -               | \$ | 13,802          | \$ | 28,274                                 |
| Equipment                                    | <u>38,255</u>                         |    | <u>210,945</u>  |    | <u>78,390</u>   |    | <u>170,810</u>                         |
| Total lease liabilities                      | \$ <u>80,331</u>                      | \$ | <u>210,945</u>  | \$ | <u>92,192</u>   | \$ | <u>199,084</u>                         |

The leases summarized above expire between June 2024 and December 2025. Amortization expense of \$92,325 was allocation to general education and \$1,921 was allocated to career center education in the governmental activities expenses of the general government.

**9. Budgetary basis of accounting:**

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

|                      | <u>Revenues</u>      | <u>Expenditures</u>  |
|----------------------|----------------------|----------------------|
| General Fund:        |                      |                      |
| U.S. GAAP basis      | \$ 53,830,507        | \$ 52,285,947        |
| On-behalf payments - |                      |                      |
| VSTRS pension        | (5,864,011)          | (5,864,011)          |
| VSTRS OPEB           | (2,527,417)          | (2,527,417)          |
| Lease outlay         | <u>-</u>             | <u>(210,945)</u>     |
| Budget basis         | \$ <u>45,439,079</u> | \$ <u>43,683,574</u> |

**10. Pension plans:**

Vermont State Teachers' Retirement System -

Plan description: The District participates in the Vermont State Teachers' Retirement System (VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on-behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the State. The general administration and responsibility for the proper operation of VSTRS is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**10. Pension plans (continued):**

Vermont State Teachers' Retirement System (continued) -

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if the member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the State contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on-behalf of member employers. The District's teachers contributed \$1,077,353, \$1,044,552, and \$1,027,947 to the System in 2022, 2021 and 2020, respectively.

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

|                               |    |            |
|-------------------------------|----|------------|
| District's share of           |    |            |
| VSTRS net pension liability   | \$ | 43,787,742 |
| VSTRS net pension expenditure | \$ | 5,864,011  |

Vermont Municipal Employees' Retirement System -

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

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

Contributions: Defined benefit plan members are required to contribute 3.25% (Group A), 5.625% (Group B), 10.75% (Group C) or 12.1% (Group D) of their annual covered salary, and the District is required to contribute 4.75% (Group A), 6.25% (Group B), 8.0% (Group C) or 10.6% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees. The District's contributions to VMERS for the years ended June 30, 2022, 2021 and 2020 were \$139,458, \$120,570 and \$120,273, respectively. The amounts contributed were equal to the required contributions for each year.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**10. Pension plans (continued):**

Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.5403% proportionate share of VMERS.

|   |              |
|---|--------------|
| Districts's share of VMERS net pension liability          | \$ 795,230   |
| Deferred outflows of resources - Deferred pension expense | \$ 1,011,935 |
| Deferred inflows of resources - Deferred pension credits  | \$ 1,059,828 |

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

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

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

Plan description: District employees who are at least 21 years old and not covered under the Vermont State Teachers' Retirement System or the Vermont Municipal Employees' Retirement System are eligible to be covered under a 403(b) pension plan administered through Empower Retirement. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2022, there were 219 plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2022 were \$6,123,961 by the employees and \$1,278,065 by the District.

**11. Other postemployment benefit (OPEB) plan:**

Retired Teachers' Health and Medical Benefit Fund -

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**11. Other postemployment benefit (OPEB) plan (continued):**

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

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefit provisions of the Plan and to establish maximum obligations of the plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System's Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of creditable service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the age of 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

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

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$35,215,681) and OPEB expense (\$2,527,417) as determined by an actuarial valuation. The liability was measured as of June 30, 2021 for the reporting period of June 30, 2022.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect on the estimated OPEB obligation. A decrease of 1% in the 2.20% discount rate used to calculate future costs would increase the District's share of OPEB liability to \$41,669,167, while an increase of 1% would reduce the District's share of OPEB liability to \$30,071,140. A decrease of 1% in the current healthcare cost trend rate would reduce the District's share of OPEB liability to \$29,174,707, while an increase of 1% would increase the District's share of OPEB liability to \$43,210,241.

Collective OPEB Plan liability and expense: The Plan's collective net OPEB liability is \$1,275,587,042 and total OPEB expense for the year is \$75,721,839.

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

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**11. Other postemployment benefit (OPEB) plan (continued):**

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

Actuarial assumptions and other inputs (continued):

|                             |  |
|-----------------------------|--|
| Salary increase rate        | Varies by age  |
| Discount rate               | 2.20%  |
| Inflation rate              | 2.00%  |
| Healthcare cost trend rates | 6.700% Non-Medicare<br>6.000% Medicare                       |
| Retiree Contributions       | Equal to health trend  |
| Mortality tables            | Various PubT-2010, and PubNS-2010 tables using Scale MP-2019 |
| Actuarial cost method       | Projected Unit Credit  |
| Asset valuation method      | Market value   |

**12. Restatements:**

The District has restated beginning fund balance in the General Fund from \$1,814,807 to \$1,529,486 due to a \$48,365 overstatement of accounts receivable at June 30, 2021, a \$111,608 understatement of accounts payable at June 30, 2021, and a \$125,348 overstatement of a bank account due to an outstanding reconciling item that should have been cleared during a year prior to the year ended June 30, 2022.

The District has restated beginning fund balance in the Grant Funds from \$474,759 to \$340,365 due to a \$8,770 amount for restricted donations at June 30, 2021 that was moved to the Other Special Revenues Fund, and a \$125,624 amount relating to the Fresh Fruits & Vegetables grant balance at June 30, 2021 which was moved to the Food Service Fund.

The District has restated beginning fund balance in the Food Service Fund from \$403,772 to \$529,396 due to a \$125,624 amount relating to the Fresh Fruits & Vegetables grant balance at June 30, 2021 that was previously reported in the District's Grant Funds.

The District's Other Special Revenue Fund (formerly known as the Afterschool Program Fund) has been restated from \$75,108 to \$242,056 due to a \$8,770 amount relating to restricted donations at June 30, 2021 that was previously reported in the District's Grant Fund, and \$158,178 previously reported in the District's Custodial Funds (previously known as the Agency Funds) that are for the benefit of the District and made up of restricted donations and grant amounts.

The District's Custodial Funds (formerly known as the Agency Funds) have been restated from \$0 to \$181,310 to better conform with reporting as outlined in GASB Statement No. 84, Fiduciary Activities.

For the reasons outlined above, and the \$356 increase relating to leases discussed in note 8 previously, the District has restated beginning net position of the governmental activities from \$15,655,505 to \$15,528,718.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**13. Fund balances:**

The General Fund reported \$700,000 in assigned fund balance at June 30, 2022 to be carried forward and used to offset budgeted expenditures for the year ending June 30, 2023.

The Other Special Revenue Fund reported \$105,108 in restricted fund balance relating to the District's Afterschool Program, \$56,674 in restricted fund balance from donations and grants for the benefit of the Spaulding High School and related Spaulding High School Programs, \$30,963 in restricted fund balance from donations and grants for the benefit of the Barre Town Middle & Elementary School and related programs, and \$74,361 in restricted fund balance from donations and grants for the benefit of the Barre City Elementary and Middle School and related programs.

The Capital Projects Fund reported \$317,605 in voter committed fund balance for future capital projects and \$537,132 in board assigned fund balance for future capital projects.

**14. Central Vermont Career Center School District:**

On March 1, 2022, the 18 sending school towns (Barre City, Barre Town, Berlin, Cabot, Calais, Duxbury, East Montpelier, Fayston, Marshfield, Montpelier, Moretown, Plainfield, Roxbury, Rumney, Waitsfield, Warren, Waterbury, Worcester) voted in support of the creation of the Central Vermont Career Center School District (CVCCSD). This means that CVCCSD became independently run effective July 1, 2022. CVCCSD continues to lease the current space from the District and contracts for certain services offered by the District. The prior Central Vermont Career Center Director became the Superintendent of CVCCSD and the CVCCSD board is composed of appointed and elected members. The CVCCSD board establishes policies and procedures and provides oversight for the Central Vermont Career Center including programming and budgeting among other functions.

The District will see an increase in expenses that have previously been shared in an allocation of 18% Central Vermont Career Center and 82% for the District. These allocation areas include the Spaulding High School library, health office, and facilities. Effective July 1, 2022 the District will be paying 100% of these expenses that were previously allocated with the Career Center but will be receiving offsetting revenues from a monthly lease payment from the CVCCSD. In addition CVCCSD is continuing to contract for some central services from the District such as IT services.

During the year ended June 30, 2022 the District transferred an initial \$10,000 from the Central Vermont Career Center Fund to the CVCCSD.

**15. Subsequent events:**

The District has evaluated subsequent events through January 9, 2023, the date on which the financial statements were available to be issued.



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

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF  
NET PENSION LIABILITY  
VMERS  
JUNE 30, 2022**

Schedule 1

|  | June 30,<br>2022 | June 30,<br>2021 | June 30,<br>2020 | June 30,<br>2019 | June 30,<br>2018 | June 30,<br>2017 | June 30,<br>2016 | June 30,<br>2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| District's proportion of the net pension liability   | 0.5403%          | 0.5906%          | 0.5338%          | 0.4341%          | 0.4872%          | 0.5262%          | 0.5270%          | 0.5275%          |
| District's proportionate share of the net pension liability  | \$ 795,230       | \$ 1,494,118     | \$ 926,153       | \$ 610,788       | \$ 590,319       | \$ 677,252       | \$ 406,308       | \$ 48,139        |
| District's covered payroll   | \$ 2,297,857     | \$ 2,158,848     | \$ 2,383,926     | \$ 1,990,900     | \$ 1,218,892     | \$ 1,407,752     | \$ 1,424,312     | \$ 1,369,761     |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 34.607%          | 69.209%          | 38.850%          | 30.679%          | 48.431%          | 48.109%          | 28.527%          | 3.514%           |
| VMERS net position as a percentage of the total pension liability                                  | 86.29%           | 74.52%           | 80.35%           | 82.60%           | 83.64%           | 80.95%           | 87.42%           | 98.32%           |

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
VMERS  
JUNE 30, 2022**

Schedule 2

|  | June 30,<br>2022 | June 30,<br>2021 | June 30,<br>2020 | June 30,<br>2019 | June 30,<br>2018 | June 30,<br>2017 | June 30,<br>2016 | June 30,<br>2015 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Contractually required contribution                                  | \$ 139,458       | \$ 120,570       | \$ 120,273       | \$ 102,567       | \$ 65,976        | \$ 79,571        | \$ 79,981        | \$ 73,669        |
| Contributions in relation to the contractually required contribution | <u>139,458</u>   | <u>120,570</u>   | <u>120,273</u>   | <u>102,567</u>   | <u>65,976</u>    | <u>79,571</u>    | <u>79,981</u>    | <u>73,669</u>    |
| Contribution deficiency (excess)                                     | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      | \$ <u>-</u>      |
| District's covered payroll   | \$ 2,297,857     | \$ 2,158,848     | \$ 2,383,926     | \$ 1,990,900     | \$ 1,218,892     | \$ 1,407,752     | \$ 1,424,312     | \$ 1,369,761     |
| Contributions as a percentage of covered payroll                     | 6.069%           | 5.585%           | 5.045%           | 5.152%           | 5.413%           | 5.652%           | 5.615%           | 5.378%           |

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education  
Barre Unified Union School District #97

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 9, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
January 9, 2023

*Melgett Jenett* 9  
*Shah Nain, P.L.*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Education  
Barre Unified Union School District #97

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Barre Unified Union School District #97's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over

compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated January 9, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Montpelier, Vermont  
January 9, 2023

*Melgett Jennett* 4  
*Shosh-Nia, P.L.*

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Page 1 of 2

| Federal Grantor/Pass-through Grantor<br><u>Program Title</u> | Federal<br>CFDA<br><u>Number</u> | Pass-Through<br>Entity Identifying<br><u>Number</u> | Passed<br>Through to<br><u>Subrecipients</u> | <u>Expenditures</u> |
|--|----------------------------------|---|--|---------------------|
| <b>U.S. Department of Agriculture:</b>                       |                                  |   |  |                     |
| Passed through Vermont Agency of Education -                 |                                  |   |  |                     |
| Child Nutrition Cluster                                      |                                  |   |  |                     |
| National School Lunch Program                                | 10.555                           | 4456U0972200  | \$ -   | \$ 109,857          |
| National School Lunch Program                                | 10.555                           | 4461U0972200  | -  | 1,423,644           |
| National School Lunch Program                                | 10.555                           | 4462U0972200  | -  | 45,595              |
| National School Lunch Program                                | 10.555                           | 4607U0972201  | -  | 10,138              |
| Total National School Lunch Program                          |                                  |   | -  | 1,589,234           |
| Summer Food Service Program<br>for Children                  | 10.559                           | 4455U0972100  | -  | 99,140              |
| Fresh Fruit and Vegetable Program                            | 10.582                           | 4449U0972201  | -  | 57,514              |
| Total Child Nutrition Cluster                                |                                  |   | -  | 1,745,888           |
| Pandemic EBT Administrative Costs                            | 10.649                           | 4601U0972201  | -  | 3,063               |
| Total U.S. Department of Agriculture                         |                                  |   | -  | 1,748,951           |
| <b>U.S. Department of Education:</b>                         |                                  |   |  |                     |
| Passed through Vermont Agency of Education -                 |                                  |   |  |                     |
| Special Education Cluster (IDEA)                             |                                  |   |  |                     |
| Special Education Grants to States                           | 84.027                           | 4226U0972201  | -  | 830,333             |
| Special Education Grants to States                           | 84.027                           | 4605U0972201  | -  | 3,059               |
|  |                                  |   | -  | 833,392             |
| Special Education Preschool Grants                           | 84.173                           | 4228U0972201  | -  | 23,331              |
| Total Special Education Cluster (IDEA)                       |                                  |   | -  | 856,723             |
| Title I Grants to Local Educational<br>Agencies              | 84.010                           | 4250U0972201  | -  | 1,178,512           |
| Career and Technical Education -                             |                                  |   |  |                     |
| Basic Grants to States                                       | 84.048                           | 4318U0972201  | 16,726                                       | 256,098             |
| Supporting Effective Instruction State Grants                | 84.367                           | 4651U0972201  | -  | 540,488             |
| Student Support and Academic                                 |                                  |   |  |                     |
| Enrichment Program   | 84.424                           | 4570U0972201  | -  | 49,761              |
| Education Stabilization Fund                                 | 84.425D                          | 4590U0972101  | -  | 115,433             |
| Education Stabilization Fund                                 | 84.425D                          | 4597U0972101  | -  | 2,524,234           |
| Education Stabilization Fund                                 | 84.425W                          | 4604U0972201  | -  | 39,388              |
| Education Stabilization Fund                                 | 84.425U                          | 4599U0972101  | -  | 31,262              |
| Total Education Stabilization Fund                           |                                  |   | -  | 2,710,317           |
| Total U.S. Department of Education                           |                                  |   | 16,726                                       | 5,591,899           |

The accompanying notes are an integral part of this schedule.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Page 2 of 2

| Federal Grantor/Pass-through Grantor<br><u>Program Title</u>     | Federal<br>CFDA<br><u>Number</u> | Pass-Through<br>Entity Identifying<br><u>Number</u> | Passed<br>Through to<br><u>Subrecipients</u> | <u>Expenditures</u> |
|--|----------------------------------|---|--|---------------------|
| <b>U.S. Department of the Defense:</b>                           |                                  |   |  |                     |
| Direct -   |                                  |   |  |                     |
| Junior ROTC - Salary Assistance                                  | 12.U01                           | N/A   | -  | 37,672              |
| Total U.S. Department of Defense                                 |                                  |   | -  | 37,672              |
| <b>U.S. Department of Health and Human Services:</b>             |                                  |   |  |                     |
| Passed through Vermont Department for<br>Children and Families - |                                  |   |  |                     |
| CCDF Cluster   |                                  |   |  |                     |
| Child Care and Development Block Grant                           | 93.575                           | ARPA0069  | -  | 29,568              |
| Child Care and Development Block Grant                           | 93.575                           | ARPA0070  | -  | 22,118              |
| CCDF Cluster Total   |                                  |   |  | 51,686              |
| Total U.S. Department of Health and Human Services               |                                  |   | -  | 51,686              |
| Total federal award expenditures                                 |                                  |   | \$ 16,726                                    | \$ 7,430,208        |

The accompanying notes are an integral part of this schedule.



**BARRE UNIFIED UNION SCHOOL DISTRICT #97**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2022**

**1. Basis of presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

**2. Summary of significant accounting policies:**

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

**3. Subrecipients:**

The District provided federal awards totaling \$16,726 under CFDA No. 84.048 Career and Technical Education - Basic Grants to States.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**A. Summary of Auditor's Results:**

**Financial Statements -**

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? *No*

**Federal Awards -**

Internal control over major programs:

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

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

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

Identification of major programs:

- *U.S. Department of Education:*  
*CFDA 84.425D, 84.425W, 84.425U - Education Stabilization Fund*

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

Auditee qualified as low-risk auditee? *Yes*

**B. Audit Findings - Financial Statements:**

There were no audit findings identified for the year ended June 30, 2022.

**C. Audit Findings - Federal Awards:**

There were no audit findings identified for the year ended June 30, 2022.

**STATUS OF PRIOR AUDIT FINDINGS  
AS OF JUNE 30, 2022**

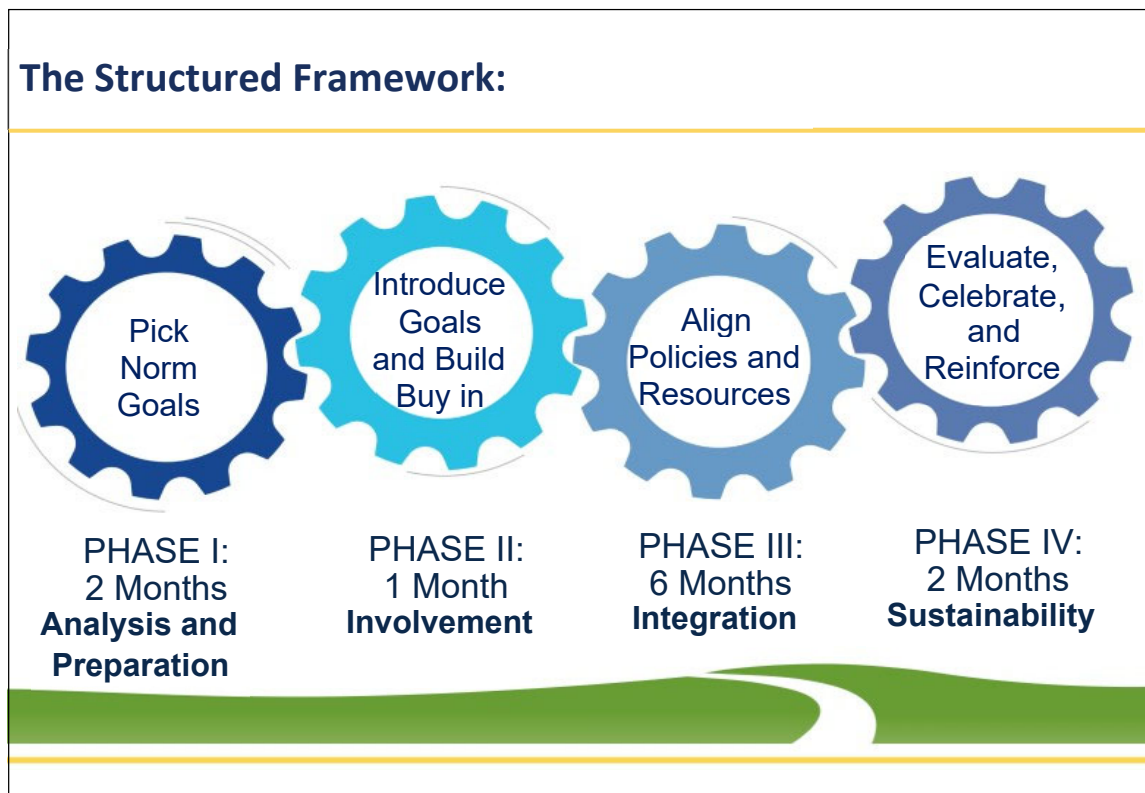
There are no prior audit findings applicable to this auditee.

## PATH Forward Grant Application

**PATH Forward is a short, four-phased approach to broaden PATH's reach and help repair staff wellbeing and morale issues that are a result of COVID.**

Supervisory Unions and School Districts must apply as a team.

SU/SD's agree to follow a structured framework to determine the best course of action for improving morale, climate, and wellness issues that are a result of COVID:



**Phase I = Analysis:** Qualitative and quantitative data collection and analysis. Focus groups and reporting back on the findings.

**Phase II = Involvement:** Decide what the norm shift/goals will be based on the data and recommendations. Report out, get buy in from all involved, market the plan.

**Phase III = Integration:** Do the work — align policies and procedures to allow the change to happen freely. Implement programing and put resources in place.

**Phase IV = Sustainability:** Evaluate, reflect, celebrate, and re-start the process for the future.

## The Goals – Given our Limitations:

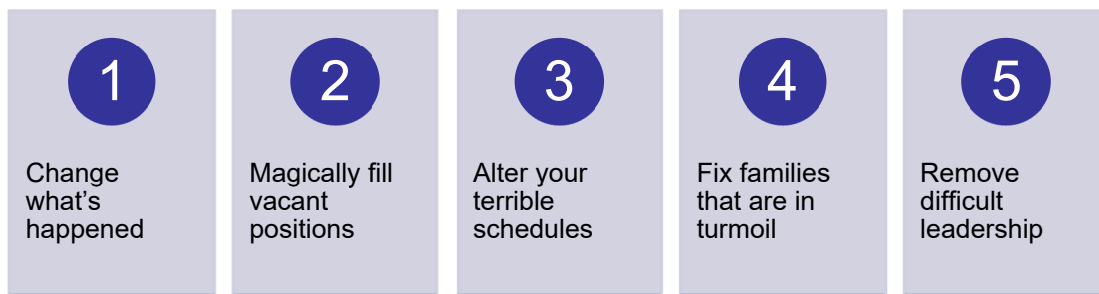
- Help people feel better in their day-to-day work.
- Rebuild relationships.
- Create time and space to slow down.
- Make sure access to resources (like PATH) are real, wanted, and based on good data.

## Thus, this grant plans to address the following:

- Morale and a good working climate.
- Total worker wellbeing through the lens of emotional and mental health (i.e. burnout, turnover, safety, compassion fatigue, vicarious trauma, and other trauma).

## What We Probably Can't Do...

---



There are good, smart people and good initiatives out there working hard on these issues. Our interventions will be based purely on what's needed in the day-to-day moments, given these difficult circumstances (lack of staff, tough schedules, etc.).

For more details on the program as a whole, refer to the following PowerPoint:

<https://docs.google.com/presentation/d/11P64hdExzEB4puaTl1ITlwqb9QXUFRgU/edit?usp=sharing&ouid=118085973336762620569&rtpof=true&sd=true>

## Our Expectations

### Of the SU/SD as a whole:

- Allow time to do focus groups across the SU/SD in person and virtually.
- Allow PATH to present the outcomes of the analysis to as many staff as possible.
- Promote the findings and the vision to address what was found.
- Allow access to the resources and tools put in place to address the findings.
- Allow for peer support throughout the phases.
- Allow for communication and collaboration throughout the phases.

### Of All Leadership positions:

- **Logistics:** Allow for the exchange of funds when necessary, allow leaders time and space to be strategic, and help expedite grant logistics.
- **Serve as a Role Model:** Support healthy activity/behavior change in others, set examples of healthy behaviors as possible, work to not undermine healthy activities or behavior change.
- **Build Real Access:** Allow time and physical space for healthy behaviors that support productivity. Allow equitable access to wellbeing tools and services.
- **Share the Vision:** Let people know about the wellness plan and the program's goals. Know the selling points and soundbites.
- **Align Touchpoints:** Help align and adjust policies and procedures to support the plan and to maximize morale and wellbeing. Help eliminate policies or procedures that undermine wellness.
- **Track and Celebrate:** Evaluate and cheer everyone's efforts to be well.

### What to expect for The Focus Groups – The Process:

- **Overview:** Begin by sharing a brief overview of known data. What the Project is and what it is NOT.
- **Goals:** Share the goal of the PATH Forward process – to help people feel better and improve morale.
- **Rules:** Agree on the boundaries of the interview.
- **Interview:** Facilitate a conversation around the interview questions/topics.
- **Follow-up:** Let people know when and how the findings will be publicized.



## Roles and Signatures

The following leadership positions must sign and thereby commit to the "Expectations" listed on page 3:

Superintendent Chris Hennessey

Business Manager Lisa Perreault

Human Resources Professional (where applicable) Carol Marel

School Board Chair \_\_\_\_\_

V-NEA Rep Ben Matthews

Principals (print school next to name)

Paul Hild Brenta Wierhouse

Jennifer W. Mc EB Pearson

Mark Maylor Mini Spaulding Miller Spaulding HS

Jason D Derner SEA

Wellness Champion Laura Hygeson

Wellness Building Leaders (print school next to name)

W. Kill SU & SEA Jessie Casavant  
Jennifer Tronbley Elizabeth Bicknell

Jennifer C Lyon SHS BULLSD Jessica Miquais Jessica Casavant - Spaulding High School, Bore Valley Union School District

Jessica Miquais Jeichen Thomas

Ideally these staff wellness stakeholders as well:

School Nurse(s) \_\_\_\_\_

Front Office Professional(s) \_\_\_\_\_

IT Professional(s) Emmanuel Ajayana

Facilities Management Professional(s) Jamie Evans

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

**CODE: C 15**

**1<sup>ST</sup> READING: 5/9/2019**

**2<sup>ND</sup> READING: 6/13/2019**

**ADOPTED: 6/13/2019**

---

**STUDENT CONDUCT AND DISCIPLINE**

**Policy**

It is the policy of the Barre Unified Union School District (BUUSD) to maintain a safe, orderly, civil and positive learning environment via a system of classroom and school management practices, supported by consistent, clear and fair disciplinary procedures. The goal of this policy is to create an environment where the rules expectations for student behavior are clearly stated, are understood, and accepted by students and staff, and are applied in compliance with due process requirements and Vermont law and State Board of Education rules. This policy is to be applied in conjunction with the school's overall discipline plan developed pursuant to 16 V.S.A. § 1161a, the requirements of 16 V.S.A. § 1162, and in conformance with State Board Rule 4500, and any policies adopted by the District with regard to the Use of Restraint and Seclusion.

**Definitions**

- 1) ***Weapon*** means a device, instrument, material or substance whether animate or inanimate, which, when used as it is intended to be used, is known to be capable of producing death or serious bodily injury.
- 2) ***School*** means any setting which is under the control and supervision of the BUUSD. It includes school grounds, facilities, and school-sponsored events whether held on or off of school grounds and vehicles used to transport students to and from school or school activities.
- 3) ***Expelled*** means the termination of educational services for the remainder of the school year or up to 90 school days, whichever is longer.
- 4) ***Knife*** means any instrument that is capable of ready use as a stabbing weapon that may inflict bodily injury or death.

**Student Responsibilities**

It is the responsibility of each student to contribute to a safe and productive learning environment in the school by demonstrating respect and consideration for fellow students and adults. This includes complying with all policies and rules of conduct of the BUUSD and individual classrooms.

**Administrative Responsibilities**

The principal, in consultation with the educational staff, will develop an overall discipline plan (the "Plan") pursuant to 16 V.S.A. §1161a.

The plan will include clear guidelines for student behavior. The guidelines Plan may include provisions for the suspension or expulsion of students who engage in misconduct on school property, on a school

bus, or at a school sponsored activity when the misconduct makes the continued presence of the student harmful to the welfare of the school community. The ~~guidelines Plan~~ may also include provisions for the suspension or expulsion of students who engage in misconduct not on school property, on a school bus, or at a school sponsored activity where direct harm to the school can be demonstrated or where the misconduct can be shown to pose a clear and substantial interference with another student's equal access to educational programs and/or where such student conduct violates the BUUSD's policy for the prevention of harassment hazing and bullying, with respect to sexual harassment, or harassment, or hazing, and such discipline is reasonably designed to prevent a reoccurrence of such conduct.

The ~~guidelines Plan for student behavior will also~~ shall include any prohibitions against the possession by students of knives, weapons, and dangerous instruments while at school, and shall allow disciplinary action up to and including expulsion for violations of the prohibition against knives, weapons and dangerous instruments that are not possessed at school as part of an educational program sponsored or sanctioned by the school.

Expectations of behaviors Behavioral expectations, and the consequences of engaging in prohibited conduct misconduct, will be set forth stated in the student handbook and other publications distributed to students and parents/guardians.

The superintendent or designee shall ensure the analysis of student discipline data to identify and address any disproportionalities in discipline.

Notwithstanding anything to the contrary in BUUSD a school's Plan, a student enrolled in a public school who is under eight years of age shall not be suspended or expelled from the school; provided, however, that the school may suspend or expel the student if the student poses an imminent threat of harm or danger to others in the school.



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

**CODE: C 2**

**1<sup>ST</sup> READING: 5/9/2019**

**2<sup>ND</sup> READING: 6/13/2019**

**ADOPTED: 6/13/2019**

---

**STUDENT ALCOHOL AND DRUGS**

**Statement of Philosophy:** This policy shall be concerned with the health and well-being of all students and the policy shall take into consideration the individual needs of students with problems (drug, alcohol, substance abuse problems) as well as the right of the majority of students to an education.

It is therefore the policy of the Barre Unified Union School District (BUUSD) that no student shall knowingly possess, use, sell, give or otherwise transmit, or be under the influence of any illegal drug, regulated substance, or alcohol on any school property, or at any school sponsored activity away from or within the school. It is further the policy of the district to make appropriate referrals in cases of substance abuse.

**Definitions**

1. The term **“~~S~~ubstance ~~A~~abuse”** as used in this policy is the ingestion of a substance ~~drugs and or alcohol~~ in such a way that it interferes with a person’s ability to perform physically, intellectually, emotionally, or socially.
2. The term **“~~D~~rug”** as used in this policy means any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, cannabis ~~marijuana~~ or any other controlled substance as defined by state or federal regulation or statute.

**Administrative Responsibilities Related to Alcohol and Drugs**

**Educational Program** The superintendent or designee shall work with appropriate staff members to develop and conduct an alcohol and drug abuse educational program. The program shall be consistent with the Vermont Alcohol and Drug Education Curriculum Plan. If the ~~school~~ district is a recipient of federal Safe and Drug-Free Schools and Communities Act funds, the Act will be considered in the development of the alcohol and drug abuse educational program.

**Support and Referral System** ~~In each school the principal or his or her designee shall develop a support and referral system for screening students who refer themselves and students who are referred by staff for suspected drug and/or alcohol use and/or abuse problems. The support and referral system will include processes to determine the need for further screening, education, counseling or referral for treatment in each referred case. In addition, the principal shall establish procedures for administering emergency first aid related to alcohol and drug abuse.~~

**Cooperative Agreements** The superintendent or designee shall annually designate an individual to be responsible for providing information to students and parents or guardians about outside agencies that provide substance abuse prevention services and to encourage the use of their services and programs when appropriate.

The BUUSD has entered into cooperative agreements with both the Washington County Youth Service Bureau and Central Vermont Substance Abuse Services. These organizations will provide substance

abuse treatment to students who are referred through the school's support and referral system, or who refer themselves for treatment.

**~~Staff Training~~** The superintendent will work with appropriate staff to provide training for teachers and health and guidance personnel who teach or provide other services in the school's alcohol and drug abuse prevention education program. The training provided will meet the requirements of State Board Rules related to staff training.

**~~Community Involvement~~** The superintendent will work with school staff and community members to implement a program to inform the community about substance abuse issues in accord with State Board of Education rules.

**~~Annual Report~~** In a standard format provided by the Agency of Education, the superintendent will submit an annual report to the Secretary of Education describing substance abuse education programs and their effectiveness.

**Immediate Procedures.** The superintendent or designee shall establish procedures for handling any alcohol/drug related incident until the student has been discharged to the parent, guardian, social service, medical, or law enforcement agency.

**Emergency.** The superintendent or designee shall establish procedures for administering emergency first aid related to alcohol and drug abuse. The procedures will define the roles of the personnel involved.

### **Administrative Responsibilities Related to Student Conduct and Discipline**

Any student who violates this policy by knowingly possessing, using, selling, giving or otherwise transmitting, or being under the influence of any illegal drug, regulated substance, or alcohol, on any school property, or at any school sponsored activity away from or within the school shall be subject to discipline consistent with the District's policy on Student Conduct and Discipline and the school's overall discipline plan developed pursuant to 16 V.S.A. § 1161a.

**[OPTIONAL] Notification.** The superintendent or designee shall ensure that parents and students are given copies of the standards of conduct and disciplinary sanctions contained in the procedures related to this policy, and are notified that compliance with the standards of conduct is mandatory. Notice to students will, at a minimum, be provided through inclusion of these standards and sanctions in the student handbook distributed (electronically or requested paper copies) to all students at the beginning of each school year or when a student enrolls in the school.

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

**CODE: C 13**

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

**2<sup>ND</sup> READING: 01/14/2021**

**ADOPTED: 01/14/2021**

---

**HOMELESS STUDENTS WHO ARE HOMELESS**

**Policy**

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

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

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

**Definitions**

- (a) 1. ~~Homeless students~~ Students who are homeless means those lacking a fixed, regular and adequate nighttime residence, including:
- 1. A. Sharing the housing of other persons due to loss of housing, economic hardship, or similar reason;
  - 2. B. Living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations;
  - 3. C. Living in emergency or transitional shelters;
  - 4. D. Being abandoned in hospitals;
  - 5. E. ~~Living in~~ Having a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;
  - 6. F. Living in cars, parks, public spaces, abandoned buildings, substandard housing, transportation stations or similar settings; and
  - 7. G. Students who are migrant ~~Migratory children~~ living in conditions described in the previous examples.
- (b) 2. **Enroll and enrollment** mean attending classes and participating fully in school activities.

- (e) 3. **Unaccompanied youth** means students who are homeless, a homeless child or youth not in the physical custody of a parent or guardian.
- (d) 4. **School of Origin** ~~includes preschools and, when a~~ means the school that a child or youth attended when permanently housed or the school in which the child or youth was last enrolled, including a preschool. When a child or youth completes the final grade level served by the school of origin, it also includes the designated receiving school at the next grade level for all feeder schools.

#### **Implementation Administrative Responsibilities**

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

1. Equal access to the same free, appropriate public education, including public prekindergarten education, as is provided to other children and youth;
2. Immediate enrollment, even when records normally required for enrollment are not present;
3. Remain in the school of origin, if it is in the student's best interest, in order to maintain educational stability;
4. Access to all educational and related services for which they are eligible; including Title I services, educational programs for children with disabilities, educational programs for English learners, career and technical education, programs for gifted and talented students, and free school meals;
5. Full participation in school, which may include participation in extracurricular activities;
6. Transportation, provided by the local education agency (LEA), to and from the school of origin;
7. Privacy, such that information about a homeless student's living situation the living situation of a student who is homeless will be treated as a student education record and not deemed to be directory information.
8. Dispute an eligibility, school selection, or enrollment decision, and for a child or youth to be admitted to the school in which enrollment is sought, pending the resolution of the dispute.

The following presented for Board approval represents the first step in preparing a more detailed statement of Board protocols.

Protocols describe the procedures related to the organization and execution of board actions. They can includes general advice that helps ensure that meetings are kept on-task and productive and that Board members are apprised of how their actions as Board members relate to the overall operation of the district.

Other items, such as the Board norms, beliefs and additional actions could be included in such a protocol list.

These school visitation protocols are taken from the now rescinded Policy A 33. However, protocols do not require concomitant policies.

### **Barre Unified Union School Board Protocols**

The following represents Board operating protocols for member visits to district schools:

1. Individual board members may visit schools periodically to expand their knowledge of school programs and staff and student needs
2. Board members will complete background checks, similar to volunteers and employees
3. School visits will follow prior notification to the principal
4. Concerns raised as a result of school visits by board members will be directed to the Superintendent
5. Board members will identify when they are visiting the school in their role as a board member, versus when they are visiting the school in another role (i.e.; as parent/guardian, relative or emergency contact, professional or organizational affiliation, etc.)
6. Board members will follow all school policies and procedures

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

**CODE: A34**

**1<sup>ST</sup> READING: 9/12/2019  
2<sup>ND</sup> READING: 10/10/2019  
ADOPTED: 10/10/2019  
RESCINDED: 12/8/2022**

---

**BOARD RELATIONS WITH SCHOOL PERSONNEL**

**Policy**

It is the policy of the Barre Unified Union School District to encourage school board interactions with school personnel while respecting appropriate reporting relationships.

**At School Board or Committee Meetings**

The board will request the Superintendent to invite school personnel to school board or committee meetings regularly to discuss student achievement relative to their programs.

**Relations with the Principal**

The superintendent will develop guidelines for board relations with principals and other administrators. Guidelines for board relations with principals should take into account:

1. The responsibility of the superintendent to direct the administration and coordination of educational programs in the district;
2. The periodic need of board members for information most readily available from school principals; and
3. The need to maintain a distinction between the administrative role of the principal and the policy making role of the board.

**Relations with Other School Staff**

1. Individual board members will communicate with staff members on matters of school business only at the direction of the board as a whole.
2. Staff participation in the development of educational and personnel policies will be encouraged and facilitated by the board
3. Board members will adhere to procedures required by board policy and Vermont law related to collective bargaining and teacher evaluation.

**Guidelines for Community Members on BUUSD School Board Committees**

2 community members may be appointed for each standing board committee, 1 from Barre City and 1 from Barre Town.

Community members that have been appointed to the committee by the BUUSD board will be granted voting privileges

Open seats will be advertised for 2 weeks and applicants will submit letters of interest to the BUUSD board. The board will interview applicants, discuss and appoint community members to the committees. Interviews and appointments will occur at the meeting following the reorganization meeting, or until open seats are filled. The terms of the community members serving on the BUUSD school board committees will end on the date of the annual board reorganization in March.

If a community member is no longer able to serve the remainder of their term, he/she/they is encouraged to resign so another community member may fill the empty seat on the committee. The same guidelines will apply as above, for filling open seats when not immediately following reorganization in March.

Community members may serve on multiple committees and there are no limits to the number of terms/years a community member may apply and serve on a committee or committees, although they will need to be appointed each year.

Community members serving on the board's committees will be unpaid volunteers and will need to be fingerprinted and undergo a background check, in line with the expectation for board members and community volunteers.

Approved 12/2/21

TR Community Members on Committees Edits - 1/12/23:

~~2 community members may be appointed for each standing board committee, 1 from Barre City and 1 from Barre Town.~~

Annually on February 1<sup>st</sup>, the BUUSD Board of Directors will solicit for two weeks, interested persons who wish to serve as a community member on standing BUUSD Committees for a term that shall expire on the following February 28<sup>th</sup>.

Interested persons shall submit a letter of interest to the BUUSD Board of Directors. Interested persons shall be a registered voter. The Board will interview, discuss, and appoint community members to the committees at the first Board meeting in March, but no later than the second Board meeting in March.

A single community member from each community, Barre City and Barre Town, will be appointed to each standing committee. Additionally, a community member that is a subject matter expert, whose expertise could benefit the committee, may be temporarily appointed by the committee as needed.

Community members that have been appointed to the committee by the BUUSD Board shall have will be granted voting privileges. Community members serving on committees may not hold the position of Chair or Vice-Chair. Community members will be required to complete a background check, fingerprinting, and oath of office before assuming their position on the committee.

~~Open seats will be advertised for 2 weeks and applicants will submit letters of interest to the BUUSD board. The board will interview applicants, discuss and appoint community members to the committees. Interviews and appointments will occur at the meeting following the reorganization meeting, or until open seats are filled. The terms of the community members serving on the BUUSD school board committees will end on the date of the annual board reorganization in March.~~

If an appointed community member is no longer able to serve the remainder of their term, he/she/they is are encouraged to resign so another community member may fill the empty seat on the committee. If a committee seat is not filled during the initial March appointments, that seat may be filled at any time during the existing term by the Board once a community member has expressed interest and is interviewed and appointed. The same guidelines as above will apply as above, for filling open seats or resignations. when not immediately following reorganization in March.

Community members may serve on multiple committees and there are no limits to the number of terms/years a community member may apply and serve on a committee or committees, although they will need to submit a letter of interest and be appointed each year. Community members serving on the board's committees will be unpaid volunteers, and will need to be fingerprinted and undergo a background check, in line with the expectation for board members and community volunteers.

Approved 12/2/21



# BARRE UNIFIED UNION SCHOOL DISTRICT

## PROCEDURE: RECORDS AND DOCUMENTS REQUEST

### Rationale:

These procedures are to provide guidance with public records requests in accordance with the provisions of 1 V.S.A. § 315-320 "Access to Public Records and Documents."

### Definitions:

Business Day: The period of time the district offices are open to the public. This is generally Monday through Friday except legal holidays and administrative breaks. Standard operating hours are 7:30 a.m. to 4:00 p.m.

Public Agencies: Includes any agency, board, department, commission, committee, branch, instrumentality or authority of the state or any agency, board, committee, department, branch, instrumentality, commission or authority of any political subdivision of the state.

Public Information Officer (PIO): The person designated by the District charged with managing all information records/document requests. The current PIO will be indicated in the contact information within this procedure.

Public Record/Document: All papers, documents, machine readable materials or any other written or recorded matters, regardless of their physical form or characteristics that are produced or acquired in the course of district business. Title 1, Chapter 5, Subchapter 3 may be referenced for decisions on what is public information and what is not.

Requesting Party: Any person who requests a copy of a District record or document.

### Procedure:

1. A requesting party may submit a written public records request to the Barre Unified Union School District. An acceptable written request includes: letters, emails, and any other form of written request that includes a valid reply address. This request shall provide the District with an adequate description of the materials requested.
2. Any other member of the District shall direct the requesting party to make the written request to the District's Public Information Officer (PIO) and then immediately notify the PIO of such a request.
3. The public record request shall be produced to the requesting party within no more than three (3) business days of the receipt of the request, unless otherwise permitted by law:
  - a. If the information contains some exempt content, but otherwise is subject to disclosure, the District shall redact the information it considers to be exempt and provide an explanation of the basis for denial of the redacted information.

- b. If the PIO determines, in consultation with legal counsel, that the record/documentation or portions of the information is exempt from disclosure under Vermont or other applicable law, this will be certified in writing, stating the asserted statutory basis for denial and a brief statement of the reasons and supporting facts. This notification shall be made within three (3) business days of the request, unless otherwise allowed under law. The PIO shall also notify the requesting party of the right to appeal to the Superintendent of Schools, within thirty (30) calendar days of the issuance of a denial.
  - c. If a denial of access is appealed to the Superintendent of Schools, the Superintendent shall decide on the appeal within five (5) business days of receipt of such appeal. If the denial is upheld, in whole or in part, the District, through the Superintendent or his/her designee, shall notify the requesting party of provisions for judicial review under Vermont law.
- 4. If a requesting party has a disability that requires an accommodation to gain equal access to the public record requested, the individual shall notify the PIO of the accommodation requested. The District shall provide consideration to the accommodation requested, but reserves the right to propose an alternative accommodation as long as it achieves equal access.
  - 5. Under the Vermont Public Records Act, the District is authorized under some circumstances to charge and collect from the requesting party the actual cost of providing the copy, the cost of staff time associated with complying with the records/document request, and the costs associated with mailing or transmitting the record. A fee schedule will be established by the Board (see attachment "A").
  - 6. If the District record or document is maintained in an electronic format, the record may be made available for copying in either standard electronic format or paper format, as specified by the requesting party. The District is not required to create a public record or document not currently in existence, or to convert paper public records to electronic format.
  - 7. While meeting the provisions of the law, the District shall make reasonable rules to prevent disruption of District business, preserve the security of the record/document, and to protect such records/documents from damage.
  - 8. Federal and state laws governing access to specific records, such as student educational records, may supersede these procedures and access to information.
  - 9. The PIO shall maintain copies of such public records requests and responses.

**Contact Information:**

Public Information Officer (PIO)

Carol Marold, Director of Human Resources

Barre Unified Union School District

120 Ayers Street

Barre, VT 05641

Phone: (802) 479-5011 x1001

Fax: (802) 419-3500

Email: [cmarobsu@buusd.org](mailto:cmarobsu@buusd.org)

Chris Hennessey, Superintendent

Barre Unified Union School District

120 Ayers Street

Barre, VT 05641

Phone: (802) 476-5011 x1015

Fax: (802) 419-3500

Email: [chennbsu@buusd.org](mailto:chennbsu@buusd.org)

## Attachment A

### Barre Unified Union School District Public Records/Documents Request Fee Schedule

The fees established for copying public records/documents, as allowable under 1 V.S.A. § 316, "Access to Public Records and Documents" are as follows:

#### Labor Charges:

|  |  |
|--|--|
| Staff time involved in physically duplicating a record   | hourly rate after the first 30 minutes |
| Senior level staff time, IT time for extracting data from databases or performing similar tasks, or create a new public record | hourly rate after the first 30 minutes |
| Any other staff time for which cost can be charged and collected under this section  | \$0.45 per minute                      |

#### Photocopy Charges:

|   |                             |
|---|-----------------------------|
| Photocopies, single-side pages up to 8.5 x 14"  | \$.05 per single-side page  |
| Photocopies, double-side pages up to 8.5 x 14"  | \$.09 per double-side page  |
| Photocopies, color pages up to 8.5 x 14"        | \$1.00 per single-side page |
| Computer generated paper copies up to 8.5 x 14" | \$.02 per single-side page  |

|  |                         |
|--|-------------------------|
| <u>For Audio Tapes, Video Tapes, DVDs or CDs</u> | Actual cost and IT time |
|--|-------------------------|

**PUBLIC INFORMATION REQUEST FORM**  
**Barre Unified Union School District**  
**120 Ayers Street**  
**Barre, VT 05641**

Please submit your request to the Public Information Officer (PIO):

**Name:** \_\_\_\_\_

**Organization:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Phone No.:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Requested Information:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Requested by:** \_\_\_\_\_  
(Print)

**Requested by:** \_\_\_\_\_  
(Signature)

---

For Office Use Only:

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Director of Human Resources (PIO)

cc: Superintendent of Schools



**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)

January 20, 2023

Dear BUUSD School Board,

For this month's report, I am going to focus on our current faculty and staff openings. I am happy to report that we have made some progress since I shared this information last month. Our plan is to press forward to fill all of these essential positions for the remainder of this year as well as for 2023-24. We have filled two of our open Special Education positions since early December, and we currently have four (!) strong para-educator candidates going through our hiring process. This is encouraging news. On the negative side, we have had four Behavior Interventionists resign in the last month between BCEMS and BTMES.

### **Current BUUSD Faculty and Staff Openings as of January 20**

You will see a list of all current vacancies in the BUUSD below.

#### Special Education (3 Licensed and 20 Support Openings)

|                              |  |
|------------------------------|--|
| Special Educator             | BCEMS  |
| Special Educator             | BCEMS  |
| Special Educator             | BTMES  |
| Special Educator Case Mgr    | Special Services*  |
| Licensed Teacher Support     | Special Services*  |
| Behavior Interventionists    | BCEMS (Non Special Education)                                      |
| Behavior Interventionists(4) | BCEMS and BTMES combined (NEW)                                     |
| Paraeducators (15)           | BCEMS and BTMES combined (4 potential hires could take this to 11) |

\* The case manager and teacher support person are posted as a creative way to potentially fill vacancies in our special education ranks. These positions are not *additional* vacancies; they simply could be potential options to fill at least a few of our three special educator openings.

#### Other Licensed Positions (7 Total)

|                                |  |
|--------------------------------|--|
| Nutrition and Wellness Teacher | SHS (Long Term Sub)                                      |
| English Teacher                | SHS (Long Term Sub - NEW)                                |
| School Nurse                   | BCEMS  |
| Grade 5 ELA Teacher            | BTMES (Currently being filled by an ELA Coach)           |
| Grade 6 Math Teacher           | BCEMS (Currently being filled by a Math Interventionist) |
| Intervention Teacher           | BTMES (Challenge Reading)                                |
| Intervention Teacher           | BTMES (Instructional Coach-math)                         |

#### Curriculum

2 PreK-8 Instructional Coaches (one vacancy is due to faculty filling in for a 5th grade literacy position); the other has not been filled. (Grant funded)

## Facilities

Night Time Head Custodian      BCEMS

## Substitutes

Permanent Substitutes              BUUSD\*

Daily Substitutes                      BUUSD\*

\* These positions are permanently posted given the need. We aim to have at least 5 permanent substitutes at each school, however, this has not been possible for multiple reasons. Although these positions may be easier to fill than some, these employees are often pulled for other assignments due to lack of staffing. For example, the district has numerous leaves of absence over the year that exceed 30 days. These long term substitute positions are very difficult to fill. Often our best subs are taken for these roles as most have applicable previous experience and/or education that can qualify them for an AOE waiver. We are hiring daily subs on a regular basis. However, our current pool is about half of the pre pandemic numbers. Further, the typical applicants that we see have much less availability and flexibility than in the past.

It's important to remember that just because we don't have a person in a position doesn't mean that the work and/or services can be ignored. Many administrators, faculty, and staff are doubling up and filling in daily to make sure our students' needs are being met. Ultimately, what it comes down to is that we are working very hard to fill all of these essential positions, and we plan to continue to use multiple creative and traditional means to attract the best possible candidates to join our team. Our students and families are depending on us to do so.

**This Week's BUUSD School Showcase** I always like to end my report with the latest school showcase, because it gives all of us an opportunity to keep perspective on what's most important! The latest message to the community in case you missed it:

"As many of you know, young students in BUUSD are very fortunate to have the opportunity to build positive relationships with our local police officers. This week, new Barre City Chief of Police **Braedon Vail** joined BCEMS Special Educator **Allison Courtemanche** for a Q & A with a group of 7th and 8th graders on the PEAK team. It was an informative and enlightening experience for all! Take a look:

## [VIDEO](#)

Between BCEMS School Resource Officer **Corporal Jason Fleury**, Barre Town Chief of Police **William Dodge**, and now Chief Vail, our K-8 students get a foundational look at how the police can have a positive influence in all of our lives on a daily basis. This is a great gift to our students and community, and I know it's one our police officers take seriously. You saw in this clip that it was obvious our students consider them a welcome presence in our schools!

Have a great weekend and enjoy the snow! But first, a big announcement from SHS teacher and alum **Michelle LaFrancis**:

### **Nights of Hope**

Next week we are kicking off our *Nights of Hope* on **Tuesday, January 24th** at the Girls Varsity Basketball Game with fellow Spaulding alum, Jamie Heath, a former recipient of Make a Wish and now is a Wish Manager who will speak about the foundation and helping children earn their wishes.

We encourage folks to come out to the games wearing **Pink** or **Gold** and leave a donation or bring Legos for Marcus Bisson, a Williamstown student whose mother is a BUUSD employee and former alum of SHS.

The *Nights of Hope* games will be happening throughout next week, so please come on out and show your support. A flyer is attached to this email so you can see the full schedule and get more information. Questions? Contact Michelle LaFrancis at [mlafrshs@buusd.org](mailto:mlafrshs@buusd.org)"

That's a good place to end! A link to all communications from my office can be found on our website here: [2022-23 Superintendent Updates](#).

I welcome your thoughts and questions. I am honored to be leading my colleagues and serving the Barre community as your superintendent, and I thank you for your support.

Respectfully,

Chris

## Barre Town Middle & Elementary School



### Building Report January 26, 2023

The staffing situation that we continue to experience makes day-to-day operations extremely difficult. The impact that this is having on our students is great. Some students who should be receiving support (behavior, academic or social) are not receiving those supports on any given day. Staff continue to wear multiple hats to make each day as safe as possible.

#### ***How has the school remained open thus far?***

Each day we continue to work through the “daily puzzle” of, “*How can we open school?*” as we are averaging 30 absences (which includes open positions) on a daily basis that would/should have coverage. The reality is that we are doing our best to cover what we can to open our doors safely on a daily basis.

#### ***How/Why do we have these absences and openings?***

Our openings vary from...

- \*staff who are out sick.
- \*staff who are home with sick family members.
- \*staff who are out on FMLA/extended leave.
- \*positions that have yet to be filled since the beginning of the school year.
- \*staff resignations.

#### ***What is the school's plan moving forward?***

We are committed to keeping BTMES open, but want you to know that there may come a day that we are just not able to do so. In fact, we have had to call families before the day has started to make them aware that we do not have 1:1 support for their child. Sadly, this is becoming too much of a “new normal” and our students are greatly impacted by this. The current system is fractured and while we are doing our best to “patch the holes”; this is not a sustainable model.

Our marketing efforts across the BUUSD now include (in addition to SchoolSpring):

- \**Indeed*—Not education focused, but a wider net is cast.
- \**Handshake*—A national collaboration with colleges and their job boards.
- \**Job Fairs*—There are at least 8 job fairs in the near future that the BUUSD is committed to attending/networking with potential employees.

#### ***What can I do to help?***

Some families have reached out to ask, “What can I do to help?” Feel free to share the great things that are happening in your child’s school and to help spread the word of our open positions. Click [here](#) for job opportunities within the BUUSD.



While we continue to navigate the daily staffing challenges, life continues in our school building:

- \* Our enrollment has increased by 39 students since the start of this school year
- \* We continue to assess our students' learning in the areas of math and literacy.
- \* We're bringing back "traditions" such as spirit weeks, concerts, and Global Day of Play.
- \* Our PTO has run successful bookstores in the last couple of months.

In closing, we are grateful for on-going support from many of our families as we navigate through all of this together.

January 20, 2023

Dear Barre Unified Union School District Board,

We begin this board report with a celebration. On January 18th BCEMS hosted a Community Night which began with a spaghetti dinner and ended with the first Middle School music concert in years (special acknowledgement to Angela Garcelon, a product of the Barre Schools who returned to teach our middle school music program). More than 300 community members joined us for dinner and broke bread together. It was truly heartwarming to be able to open our doors and welcome folks back into the building for a night. We were just as impressed to see so many step up with offers of help, from staff, the PTO and community. We would like to thank everyone for “rolling up their sleeves” and pitching in to make this event such a success. Additionally, we would like to acknowledge the support we received from Lexington Food Services and Hannaford Supermarket.

There was no charge for the dinner but guests were able to make a donation. The money collected will be going to support two Barre families whose children are experiencing considerable challenges due to complicated and significant medical needs. This is yet one more testament to how this community takes care of each other when it matters.

The Barre City PTO ([ptobce@buusd.org](mailto:ptobce@buusd.org)) has elected their officers and identified different ways they can directly support our students, families and this school. The officers are: President - Amanda Rancourt, Vice President - Nicole Richling, Treasurer - Sarah Watkins, Secretary - Rachel Whalen. Their meetings have been well facilitated, focused and solution oriented. We would like to thank them sincerely for their continued support. They routinely ask what they can do to help us (with events, messaging the community, in general) and members have been showing up ready to work.

In closing, we turn to updating the Board on the status of our staff shortages and absences. Since returning from break, staff absenteeism has been lower. We attribute this to a reduction in the volume of illnesses circulating through the building. We are also starting to see more candidates for our necessary support positions (substitutes, paras) thanks to both utilizing other employment search devices and due to the efforts of our Central Office Staff (special thanks to Laura Potter for her diligence). We hope that these positive trends will soon be reflected in other key positions, particularly Special Education roles.

Respectfully submitted,

Brenda Waterhouse and Pierre Laflamme



# Spaulding High School

155 Ayers Street, Suit 1  
Barre, Vermont 05641-4300

Phone: +1 802-476-4811

Fax: +1 802-479-435

Website: [www.spauldinghs.org](http://www.spauldinghs.org)

## Principal

Marlon Maylor, M. Ed.

## Principal

Luke Aither, M. Ed.

## Assistant Principal

Mari Goodridge Miller, MA, CAA

## Tide Nation Update

### Volume 1 - January 2023

### Academics

In early February Spaulding is proud to celebrate the academic success of our students by handing out the Burdett Award to recipients who are nominated by staff members for demonstrating good citizenship, exceptional perseverance/resilience, exceptional growth/improvement or has been an unsung hero during the first and second quarter of the 2022 - 2023 school year.

The award is named in honor of Principal Robert Burdett, the late Mr. Bob Burdett was the champion of the unsung heroes within the student body and served as Assistant Principal & Principal of Spaulding High School in the 1970s.

Mr. Burdett believed, as we do, that this core of earnest, hardworking students forms the backbone of Spaulding High School, and that they will become, in time, the nucleus of their communities and of our country.

### Staff

The semester for ends on January 20th and staff will participate in professional development on January 23 and January 24 working on climate survey analysis, curriculum development, SEL with Dianne Bouchard, Outright Vermont, and Recalibration on our PAS student success program.

### Construction Update

Abatement has been completed in the first phase, the HVAC system is the next step.

### Happenings / Athletics

The Winter Sports season is off to a strong start overall, with Boys' Basketball and Girls' Ice Hockey currently undefeated.

Girls' Basketball has only dropped 2 games and is currently seated in the three spot in Division II. Boys' Ice Hockey is experiencing a rebuilding year as is the wrestling team, both teams are seeing glimmers of hope for the future from younger athletes.

While our indoor track team is small, they are mighty as they are working hard and continue to participate in meets.

The band and chorus gave a wonderful winter concert on January 9th, and a number of students have tried out for the All-State Music Festival. The Drama Club has selected Working, The Musical as the spring show and are aiming for the second or third weekend of April for their performances.

Two exciting things for Spaulding are the use of "Go Fan," a program that allows spectators to pay electronically and to purchase seasons passes, as well as the anticipated installation of two cameras by NFHS (National Federation of High school Sports) -one in the gym and one on the football/lacrosse field. This will allow subscribers to stream games and will also allow us to stream other events, such as graduation, for free.

Finally, be sure to check out the shark designed by Madison Churchill and painted by Madison and Grace Valle that is now located in our gym!

**CVCCSD Board Meeting**  
**Monday, January 9, 2023 · 6:00 – 8:00pm**  
**REMOTE MEETING**

[Meeting Recording](#)

**UNAPPROVED MEETING MINUTES**

**Board Members Present**

Jill Remick, Chair - MRPS  
 Flor Diaz Smith - WCUUSD  
 Terri Steele - WCUUSD  
 Lyman Castle - MRPS  
 Jason Monaco - Cabot  
 J. Guy Isabelle - BUUSD  
 Alice Farrell - BUUSD  
 Jim Halavonich - HUUSD  
 Janna Osman - Twinfield  
 Jonathan Young - HUUSD (6:14 p.m.)

**Board Members Absent**

**Administration Present**

Jody Emerson - CVCCSD Superintendent/Director  
 Michelle Leenab - CVCCSD Business Manager.

**Guest Present**

Carol Dawes  
 Tina Lunt

1. **Call to Order: Ms. Jill Remick called the Monday, January 9, 2023, Regular meeting to order at 6:00 p.m., which was held via video conference.**
  - 1.1. Review Board [agreements/norms](#)
2. Comments for Items Not on the Agenda
  - 2.1. Agenda Revisions/Board Comment: No comments or revisions
  - 2.2. Public Comments & Correspondence
- 6:20 3. Consent Agenda (Discussion/Action)
  - 3.1. Approval of Minutes from:
    - 3.1.1. [12/5/22](#) **On a motion by Guy Isabelle, seconded by Lyman Castle, the Committee unanimously voted to approve the Minutes of the December 5, 2023, Regular Meeting.**
    - 3.1.2. [12/12/22](#) [ACTION] **On a motion by Guy Isabelle, seconded by Lyman Castle, the Committee unanimously voted to approve the Minutes of the December 12, 2023, Regular Meeting.**
  - 3.2. Student Appointees to Board:
  - 3.3. Commingling ballots - [Method](#) (Tina Lunt)
    - 3.3.1. The board welcomed Tina Lunt to discuss the process the clerks crafted that outlines the commingling of the ballots. This method designates the Barre Auditorium as the location where the commingling of the ballots would be happening for each of the sending districts on Thursday, March 9th, Friday, March, 10th and. Monday March 13th with an optional date as Tuesday March 14th as needed. Three tabulators will be used from Barre Town, Barre City & Montpelier for this process.
    - 3.3.2. **On a motion by Guy Isabelle, seconded by Flor Diaz Smith, the Committee**

**unanimously voted to approve the methods proposed of commingling the ballots.**

3.4. Committee Reports

- 3.4.1. [Finance & Facilities](#): This committee met on January 3, 2023. They reviewed the budget development process and discussed the February 27th information meeting for the community about the upcoming budget.

3.4.1.1. Budget Recommendation:

- 3.4.1.1.1. Michelle Leeman presented the budget narrative to the FY24 school year. CVCCSD's FTE is reporting higher than anticipated. Currently the FTE count is at 174 students average over 6 semesters. Ms. Leeman shared that due to a higher FTE count, shared tuition will be lower than anticipated from this year at \$18,784. Ms. Leeman broke down numbers for the board. Anticipated increase from Spaulding. 18 percent of facilities. increased to 20 percent. increase of goods and services. Questions: received numbers 19251. Sending schools will receive the tuition once the board approves the tuition. Question: Is this a firm number, must be a firm number for FY25. Question: education at a full day-Why would the school retain \$. LEA must be provided to students still. Transportation. Substantial increase to our budget, Tuition increase is 8%.

- 3.4.1.1.2. Michelle Leeman presented to the board the FY24 Budget recommendation in comparison to previous year budgets. largest: New teachers/Academic program plus teachers who were paid by other funding sources. Increase in health insurance. 17.75% increase in the budget. Due to tuition, this number is achievable. Average is tuition across the state at other tech centers are at 11%. Language of the ballot will be the total number of the budget amount. Specific in narrative surrounding the break down of the 17.75% to reflect the need of the students. Continue to increase for next year? Ms. Leeman - benefits and health insurance, liability insurance will continue to rise. The cost of salary will be dependent on negotiations. Ms. Leeman foresees the FY25 budget not having as high as an increase. New building = welding = additional students → Won't show into the FTE for a while. Information displayed via pie chart can be displayed during the listening session on Feb 27th.

- 3.4.1.1.3. **On a motion by Guy Isabelle, seconded by Jim Halavonich, the Committee unanimously voted to approve the Fiscal Year 2024 Budget as presented.**

- 3.4.1.2. [Internal Controls Checklist](#) Review: The board reviewed the internal controls checklist. **On a motion by Flor Diaz Smith, seconded by Alice Farrell, the Committee unanimously voted to accept the Internal Controls Checklist presented at the January 9, 2023, Regular Meeting**

- 3.4.2. [Program Quality](#): This committee met on January 9, 2023 to generate a list of questions to be asked to the sending district's school counselor in order to gain feedback surrounding the Central Vermont Career Center. Board Members should plan to spend a half an hour to forty five minutes with the counselors. Board

members have been asked to have questions asked and answered reported back the the Board by March 25th.

- 3.4.3. [Negotiations](#), The negotiations committee met on December 20, 2022 to continue discussing negotiations.
- 3.5. Announced Tuition Approval [ACTION]: **On a motion by Flor Diaz Smith, seconded by Janna Osman, the Committee unanimously voted to approve the announced tuition of \$18,784 for FY24**
- 3.6. FY24 CVCCSD Budget and [Warning](#) Approval [ACTION]:. **On a motion by Alice, Farrell seconded by Jason Monaco, the Committee unanimously voted to approve the Budget and Warning for March 7, 2023.**
- 3.7. FY24 CVCCSD [Ballot Language](#) Approval [ACTION] **On a motion by Alice Farrell, seconded by Jason Monaco, the Committee unanimously voted to approve the Ballot Language**
- 3.8. FY24 [Annual Meeting Warning](#) Approval [ACTION] **On a motion by Alice Farrell, seconded by Jason Monaco, the Committee unanimously voted to approve the Annual Meeting Warning.**
- 3.9. [Annual Report](#): Ms. Jody Emerson presented the annual report to the board created by Ravenmark. Ms. Emerson shared what changes will be made to this annual report to reflect current information such as college credits, enrollment, etc. A question was asked, “Is there a way to reflect how many students have applied to CVCC to reflect the need for a larger space to accommodate more students.” Ms. Emerson responded that the applications received can and will be added to the annual report. Another board member asked if the ballot to be used to vote on our budget can also be included in the annual report. The board agreed that including a snapshot of the ballot along with a breakdown to explain increases. The board asked Ms. Emerson for the timeline of the annual report to be completed. Ms Emerson explained the first draft by this friday. second draft the following week. When the draft is finished, it will be delivered to each school and town clerks. Ms. Emerson asked the board to discuss and decide how these annual reports want to be delivered to each sending school and individual households. The board discussed board members delivering it to each sending school. The board asked what the cost would be to mail out to each individual household. Miss. Leeman commented that the cost of postage to each individual household would be substantial and would not be in the budget. These mailings would be mailed to twenty seven thousand residents. The board discussed solutions such as Front Porch Forum, Facebook, school email reports, and utilizing our Digital Media Arts program creating a press release. The board also discussed having posters, and local paper’s support to spread awareness including the high demand for CVCC.
- 3.10. [Superintendent’s Report](#):
  - 3.10.1. The board reviewed the superintendent report in regard to the current state of CVCC. Ms. Emerson pointed out the large number of first round applicants for the upcoming school year. Ms. Emerson shared the information regarding the Shadow Day for applications to visit both first and second choice programs.
  - 3.10.2. Vermont Heating and Ventilation will now be working with the Plumbing and Heating program for three days a week. This collaboration will be an ongoing relationship for the future classes.
  - 3.10.3. A student in the Advanced EMS received an honorable mention in Vermont's 2023 Presidential Scholars program in Career and Technical Education
  - 3.10.4. Design and Fab has been busy working with community members such as local black smiths, Slate sculptors, Bronze Sculptors, and other Vermont artists to give students a wide variety of skills. They will be partnering with Vermont Technical College to introduce Advanced Manufacturing, 3D Design, CAD and CNC.
  - 3.10.5. Med Professions has been conducting live blood draws on patients successfully.
  - 3.10.6. [Full Day Program](#) update: Ms. Emerson reported that superintended from the sending schools met about concerns, questions and discussions supporting the full

day program next year. asked for an implementation plan. Shoes them today. Concerns: regarding what is still embedded in programs, are students expected to attend for the full day? Students back to sending school for athletics. MTSS: IEP services. 2 different models that are allowed - Hired special educator with a bill back model that fluctuates depending on plans/need. Sending schools will send a special educator to work with students. Prefer the bill back model. Covered by bills. What other districts have this model as a full day program. Accept students and remove students due to behavioral safety. What happens when a student is exited and classes are not available at the sending school? this will mean continued communication with the sending schools. Ms. Emerson will still be working with sending schools to answer these questions in a timely manner. If these questions cannot be answered, a full day program will be delayed until sending schools are comfortable and clear with the plan. What CTE centers have a full day program: Randolph, Essex, Stafford, Green Mountain. Is there a narrative coming from the students to help support CVCC moving to a full day program. Concern: If we cant get it done, and requires an extra year, does that open the possibility of the AOE of surrounding Supers to discontinue the plans to move to a full day program. Yes, but the board feels as if this is best for students and will continue on this mission. Impact on student body on sending school. Board asked what our school will be offered to make a full day. Additional Pieces that are required for graduation such as science, math (financial Lit/technical math/algebra), health, social studies (civics), and english. No A.P. classes or World Languages classes would be offered. Perkins Funds to hire additional. The board will be able to view the implementation plan as it continues to be built and finalized.

- 3.11. Accounts payable (November & December): The board reviewed the accounts payable for November and December.
- 3.12. Staffing/Personnel update: Still searching for a permanent substitute. Perkins initial funds: Middle School outreach coordinator. No applicants to fill the position, Abbey Allen, school counselor will be taking on the responsibilities of this role. These funds for not filling this position will be distributed to programs in need of workshops and equipment.

- 7:45
4. Future Agenda Items
    - Board development
    - Ideas for additional/new space for CVCC (February)
    - Placement into the workforce from programs - current process (Invite Coop Coordinator)
    - Superintendent Evaluation (VSBA)
    - Program Presentations (Throughout school year)
    - Marketing plan
    - CVCCSD Vision/Mission (March)
    - Superintendent Evaluation Process (February)

- 8:00
5. Reflection & Summary of Meeting/Next Steps  
Flor & Jim

- 8:05
6. Executive Session (for Negotiations committee update): **On a motion by Alice Farrell, seconded by Jason Monaco, the Committee unanimously voted to enter into Executive Session at 7:47 p.m. and invite Jody Emerson and Michelle Leeman to the Executive Session.**

7. Adjournment (End recording)



# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT FACILITIES AND TRANSPORTATION COMMITTEE MEETING BUUSD Central Office and Via Video Conference – Google Meet January 9, 2023 - 6:00 p.m.

### MINUTES

#### COMMITTEE MEMBERS PRESENT:

Terry Reil, Chair - (BT)  
Mary Jane Ainsworth (BT Community Member)  
Tim Boltin - (BC)  
Andrew McMichael (BC Community Member)

#### COMMITTEE MEMBERS ABSENT:

Giuliano Cecchinelli, II, Vice Chair – (BC)  
Vacant Position

#### OTHER BOARD MEMBERS PRESENT:

Sonya Spaulding

#### ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent  
Jamie Evans, Facilities Director

#### GUESTS PRESENT:

None.

#### 1. Call to Order

The Chair, Mr. Reil, called the Monday, January 9, 2023 BUUSD Facilities and Transportation Committee meeting to order at 6:00 p.m., which was held at the BUUSD Central Office and via video conference.

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

On a motion by Ms. Ainsworth, seconded by Mr. Boltin, the Committee unanimously voted to approve the Agenda as presented. Mr. McMichael was not present for the vote.

#### 3. Public Comment

None.

#### 4. Approval of Minutes

##### 4.1 Approval of Minutes – December 12, 2022 BUUSD Facilities and Transportation Committee Meeting

On a motion by Mr. Boltin, seconded by Ms. Ainsworth, the Committee unanimously voted to approve the Minutes of the December 12, 2022 BUUSD Facilities and Transportation Committee meeting. Mr. McMichael was not present for the vote.

#### 5. New Business

None.

#### 6. Old Business

##### 6.1 5-Year Strategic Plan Update

Mr. Evans reported that the only changes to the document are the addition of the ventilation, lighting, and asbestos abatement projects at Spaulding High School. Mr. Evans will submit a copy of the updated plan so it can be added as an addendum.

##### 6.2 EEI Update

Mr. Evans advised that EEI is on site. Work started on 01/02/23. Asbestos remediation is underway in the upstairs foreign language hall. EEI believes they are ahead of schedule, and believe they will have abatement of this section completed by mid to late week. Construction for sprinklers and lighting will begin late this week or early next week. Dumpsters and signage are in place, and a card reader for contractors only has been installed. Contractor access is limited to one stairwell. Overall, the project is going very smoothly. Weekly meetings continue to be held. Mr. Evans has been very impressed with the work performed by EEI. Mr. Hennessey advised that EEI is very pleased with how Mr. Evans and SHS administrators have planned to accommodate the work.

# DRAFT

## 6.3 SHS Asbestos Remediation Update

Mr. Reil advised that it is anticipated that the financial piece of the work will be approved by the Board on 01/12/23. Mr. Evans advised that with the exception of the stage ceiling, asbestos abatement of ceiling tiles will occur for the entire building. Abatement of these tiles is necessary to proceed with the sprinkler and lighting projects. Mr. Reil queried regarding the process for 'quarantining' the areas for abatement that are not part of the sprinkler and/or lighting projects. Mr. Evans believes those areas will be abated during school breaks and advised that EEI will provide additional details in the future. In response to a query from Ms. Ainsworth, Mr. Evans provided an overview of the process for asbestos abatement which includes testing of air quality (for asbestos) prior to releasing an area for work.

## 6.4 SEA Transportation Update

Mr. Hennessey advised that he has no specific updates. Mr. Hennessey has met with Mr. Derner and Mrs. Anderson, and they have been reviewing efficiency in transportation, noting that attendance has greatly improved with the provision of transportation. Administrators are looking to coordinate schedules to make transportation more efficient and it has been decided that an outside vendor will not be used for transportation of SEA students.

## 7. Other Business

Mr. Reil advised that on 01/12/23, the full Board will be reviewing the 'procedures' document for community members on committees. There may be some changes to the document and Mr. Reil encourages community members on this Committee to look for any changes. If the timeline changes, (for submitting letters of interest) Mr. Reil will reach out to community members that are currently on the Facilities/Transportation Committee.

## 8. Items to be Placed on Future Agendas

- EEI Update
- Transportation in General (including Parking Lot item B)
- Building Maintenance Visionary – Review of Past Upgrades (Parking Lot item A – put on agenda but leave in Parking Lot)
- Review Bidding Procedures
- Review Outside Vendor Procedures

## 9. Next Meeting Date

The next meeting is Monday, February 13, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference.

## 10. Adjournment

**On a motion by Mr. Boltin, seconded by Ms. Ainsworth, the Committee unanimously voted to adjourn at 6:19 p.m.**

Respectfully submitted,

*Andrea Poulin*

# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT POLICY COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet  
December 19, 2022 – 6:00 p.m.

### MINUTES

#### COMMITTEE MEMBERS PRESENT:

Chris Parker, Chair (BT)  
Giuliano Cecchinelli, II, Vice Chair (BC)  
Alice Farrell (BT)  
Thomas Kelly (BC Community Member)  
Jon Valsangiacomo – (BT Community Member)

#### COMMITTEE MEMBERS ABSENT:

Tim Boltin (BC)

#### OTHER BOARD MEMBERS PRESENT:

Nancy Leclerc  
Terry Reil

#### ADMINISTRATORS AND STAFF PRESENT:

Chris Hennessey, Superintendent  
Luke Aither, SHS Co-Principal  
Ted Mills, BTMES Assistant Principal

#### GUESTS:

Andrew McMichael

#### **1. Call to Order**

The Chair, Ms. Parker, called the Monday, December 19, 2022, meeting to order at 6:05 p.m., which was held at the Spaulding High School Library and via video conference .

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

None.

#### **3. Public Comment**

None.

#### **4. Approval of Minutes**

##### **4.1 Approval of Minutes – November 21, 2022 Policy Committee Meeting**

On a motion by Mr. Cecchinelli, seconded by Mr. Valsangiacomo the Committee unanimously agreed to approve the Minutes of the November 21, 2022 Policy Committee Meeting.

#### **5. New Business**

##### **5.1 Review of BUUSD Policy Manual Index**

A copy of the BUUSD Policy Manual Index (dated 12/19/22) was distributed.

Ms. Parker advised regarding changes to the Index and noted that the plan is to try using only the local Policy Index at meetings. The document now includes columns for procedures (operational and formal written procedures) for each building. Mr. Aither advised that the SHS/SEA column will be split (a separate column for each campus). Mr. Aither wanted to clarify the definition of ‘formally documented’, his interpretation is that formally documented means the procedure is on the web site ‘tied’ to the policy. Ms. Parker advised that she believes there was discussion held regarding linking handbooks to the policy section of the website. Mr. Aither advised that SHS has operational procedures for all policies, but not all procedures are formally documented. It was noted that Policy C10 is formally documented (C10-P) and should be checked off. Discussion was held regarding whether or not procedures in handbooks should be listed as formally documented. Mr. Hennessey recommends putting a link to the handbook on the policy/procedure section of the website. Brief discussion was held regarding color coding. Ms. Parker noted that Policy code D22 is now Selection of Library Materials, but is listed as ‘Modes of Instruction During State of Emergency Due To COVID-19 Pandemic’. It is believed this policy was rescinded and the policy number has been reassigned. The rescinded policy D22 needs to be added to the section labeled ‘Rescinded/Not Adopted Policies’.

# DRAFT

## 5.2 VSBA Policy Notes

A document titled 'VSBA Policy Notes – BUUSD Policy Committee – 2022 – 23 (12/19/22 meeting)' was distributed.

Ms. Parker provided a brief overview of the document that is included in the packet. In response to a query from Mr. Valsangiacomo, it was noted that the 'equity consultant' referred to in the document is a VSBA consultant. Mr. Valsangiacomo advised that with the information provided, he is not able to determine which amendments are based on statutory changes and which are suggested changes from the equity consultant. Mr. Kelly suggested that the Committee know in advance which changes are required (statutory) and which ones are not. Mr. Hennessey suggested that he and Mrs. Gilbert review the changes to make that determination.

## 5.3 Student Conduct and Discipline Policy (C15) – Required – VSBA Change 11/15/22 – Currently C20

Copies of the VSBA Policy and the Draft BUUSD Policy were distributed.

Ms. Parker provided a brief overview of the action taken by VSBA on this policy (amendments). Mrs. Farrell noted the difficulty in defining these types of policies which tend to change frequently. There were no questions from the Committee.

**On a motion by Mr. Valsangiacomo, seconded by Mr. Cecchinelli, the Committee unanimously voted to present the Board with a First Reading of the amended Student Conduct and Discipline Policy (C15).**

## 5.4 Personnel Recruitment, Selection, Appointment, and Background Check Policy (B20) – Recommended – VSBA Change 11/01/22

Copies of the VSBA Policy and the Draft BUUSD Policy were distributed.

Ms. Parker provided a brief overview of the action taken by VSBA on this policy (amendments). Brief discussion was held, including; a query regarding when/if training occurs and if this sentence should remain in the policy, a query regarding the removal of 'contractors' from the policy, what constitutes a 'reasonable effort' (in paragraph 1), a query regarding why the policy specifically lists 'hate crimes', clarification that the abuse registry is not part of criminal records, and a query regarding the definition of 'report checks'. It is believed that grammatical errors are causing confusion relating to the 'report checks'. Wording changes will need to be finalized for the section labeled 'Selection'. Brief discussion was held regarding the Recruitment section (#4) referring to 'historical inequity', which is subjective, and under the section 'Appointment', #4 relating to records (retaining and destroying). Mr. Hennessey will contact legal counsel regarding some of the questions posed.

**After discussion the Committee agreed to work to refine the wording and seek additional legal advice, and return the policy (B20) to Committee.**

## 5.5 Student Drugs and Alcohol Policy (C2) – Required – VSBA Change 11/01/22

Copies of the VSBA Policy and the Draft BUUSD Policy were distributed.

Ms. Parker provided a brief overview of the action taken by VSBA on this policy (amendments).

Brief discussion was held and it was recommended that the 'optional' Notification section remain in the policy. It was clarified that sharing the information electronically meets the requirement to give copies/distribute standards of conduct. Mr. Hennessey will amend the document to provide clarity regarding distribution of information. In response to a query, it was noted that 'Immediate Procedures' and 'Emergency Procedures' exist in Staff Handbooks.

**On a motion by Mr. Valsangiacomo, seconded by Mrs. Farrell, the Committee unanimously voted to present the Board with a First Reading of the amended Student Drugs and Alcohol Policy (C2).**

## 5.6 Student Athletics, Clubs, and Activities Policy (C22) – Recommended – VSBA Change 11/01/22 – Replaces C23 & C24 – Rescind after adoption

Copies of the VSBA Policy C22 and existing BUUSD Policies C23, and C24 were distributed. A draft BUUSD C22 policy was also distributed.

Ms. Parker provided a brief overview of the action taken by VSBA on this policy (amendments), noting that VSBA worked with VPA for amendments to this policy. Mr. Cecchinelli queried regarding whether or not the new Leadership Program (Council – athletic related) at SHS is covered by this policy. Mr. Aither provided a brief overview of what the Leadership Program involves and noted that the Program is monitored by staff. Mrs. Farrell believes the single combined policy is more complicated and harder to understand than the three separate policies. Brief discussion was held regarding the added verbiage, the recommendation from VSBA to combine the 3 policies, who the intended 'audience' for this policy is, and concern over verbiage that was removed.

**After discussion, the Committee agreed to keep Policy C22 at the Committee level and to revisit it in January.**

## 5.7 Selection of Instructional Materials Policy (D23) Recommended – VSBA Change 11/01/22 – Replaces D32 – Rescind after adoption.

Copies of VSBA Policy D23 and BUUSD existing policy D32 (with proposed amendments) were distributed.

# DRAFT

Ms. Parker provided a brief overview of the action taken by VSBA on this policy (amendments), and advised that if this policy is adopted, policy D32 will need to be rescinded. Mr. Aither advised regarding crafting of the original policy (D32), noting that much discussion was put into adding verbiage related to teaching about controversial/sensitive issues. The VSBA model policy removes that verbiage. Mr. Aither noted that there is a difference between materials and teaching practices, and suggested the District may wish to deal with materials and teaching practices in two different policies, using a local policy for teaching practices. Mr. Hennessey will contact VSBA regarding when they anticipate having Model Procedures written.

**After discussion, the Committee agreed to put this policy on hold until after VSBA has written Model Procedures.**

This policy will be added to the Parking Lot.

## 6. Old Business

### **6.1 Title I, Part A: Parent and Family Engagement Policy (E1) – Required – VSBA Changed 09/24/21**

Copies of the VSBA Policy and an unamended version of the BUUSD Draft Policy E1 were distributed.

Mr. Hennessey advised that he, Mr. Aither, and Ms. Fredericks have been reviewing this policy, including looking at other districts to see what they have done. Mr. Hennessey recommends that this policy be put on hold until more work can be performed to complete the highlighted areas. Ms. Parker queried regarding what direction may have been given regarding any sanctions for districts that have not adopted this legally required policy. It was noted that a statewide Family Engagement Committee was recently established and may assist with completing this policy.

**Policy (E1) will remain in the Parking Lot.**

### **6.2 Students Who Are Homeless Policy (C13) – Required – VSBA Changed 09/12/22**

A copy of the BUUSD policy (amended) was distributed.

Ms. Parker advised that the policy needs additional amendments to assure consistency of using all ‘first person’ language.

Ms. Parker provided an overview of edits she believes need to be made. Brief discussion was held and a few additional amendments were agreed upon.

**On a motion by Mrs. Farrell, seconded by Mr. Valsangiacomo, the Committee unanimously voted to make the agreed upon amendments and to present the Board with a First Reading of the Students Who Are Homeless Policy (C13), as amended.**

## 7. Other Business

None.

## 8. Future Agenda Items

### January Meeting:

- C4 – English Learners (Parking Lot C) – Required VSBA changed 12/05/22
- B20 - Personnel Recruitment, Selection, Appointment, and Background Check Policy – Recommended – VSBA changed 11/01/22
- C22 - Student Athletics, Clubs, and Activities Policy – Recommended – VSBA Change 11/01/22 – Replaces C23 & C24 – Rescind after adoption

### Parking Lot:

Add: Selection of Instructional Materials Policy (D23) Recommended – VSBA Change 11/01/22 – Replaces D32 – Rescind after adoption. (added 12/2022 by Committee)

Add: Title I, Part A: Parent and Family Engagement Policy (E1) – Required – VSBA Changed 09/24/21 (added 12/2022 by Committee).

## 9. Next Meeting Date

The January 16, 2023 meeting is cancelled.

The next meeting is Monday, January 30, 2023 at 6:00 p.m. at the Spaulding High School Library and via video conference.

## 10. Adjournment

**On a motion by Mrs. Farrell, seconded by Mr. Cecchinelli, the Committee unanimously agreed to adjourn at 7:41 p.m.**

Respectfully submitted,  
*Andrea Poulin*

# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT CURRICULUM COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet  
January 5, 2023 - 6:00 p.m.

### MINUTES

#### COMMITTEE MEMBERS PRESENT:

Paul Malone (BT) – Vice Chair  
Rachel Aldrich-Whalen (BC Community Member)  
Melissa Battah (BT Community Member)  
Nancy Leclerc (At-Large)  
Chris Parker (BT)

#### COMMITTEE MEMBERS ABSENT:

Sarah Pregent (BC) – Chair

#### ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent  
Karen Fredericks, Director of Curriculum, Instruction, and Assessment

#### OTHER BOARD MEMBERS PRESENT:

Alice Farrell  
Terry Reil  
Sonya Spaulding

#### COMMUNITY MEMBERS PRESENT:

Karen Heath                      Darby Hiebert                      Josh Howard                      Sue Paxman

#### 1. Call to Order

The Vice Chair, Mr. Malone, called the Thursday, January 5, 2023, BUUSD Curriculum 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 Ms. Parker, seconded by Mrs. Battah, the Committee unanimously voted to approve the agenda as presented.

#### 3. Public Comment

None.

#### 4. Approval of Minutes -

##### 4.1 November 3, 2022 Curriculum Committee Meeting Minutes

On a motion by Ms. Parker, seconded by Mrs. Leclerc, the Committee unanimously voted to approve the minutes of the November 3, 2022 BUUSD Curriculum Committee Meeting.

#### 5. New Business

##### 5.1 Fall Climate Survey: Update on Next Step

A document containing Fall Climate Survey information for BTMES grades 3 – 5 was distributed.

A 'worksheet' for documenting observations, inference, and questions/next steps was distributed.

Ms. Fredericks provided an overview of work that has been performed since the Climate Survey was completed and advised that work is ongoing. Work performed includes; (SHS) preparation of data analysis with staff (safety is the biggest 'red flag'), (BC elementary level) re-roll out of the Positive Behavior Support Committee (including identification of universal language, expectations and routines), (BC middle school level) identifying universal language and routines as well as discussion of more age appropriate relationship based restorative practices, (BT elementary level) Ms. Fredericks will be meeting with administrators next week for discussion of next steps, (BT middle school level) use of a teacher led scheduling committee, and interest in a project based seminar (for student engagement, and staff led 'community building'). Ms. Fredericks advised regarding changes between the spring and fall surveys, noting the importance of longitudinal data. In response to a query regarding how the District knows when it is 'where it should be', it was noted that future survey responses will provide information regarding school climate. It was noted that the survey rates items between 1 and 4. A score of 3 would be considered 'proficient' and a score of 4 would be considered 'perfect'. Brief discussion was held regarding the demographic breakdown of data. It was noted that the spring 2022 climate survey was the first of its kind. In response to a query regarding measurement of 'culture', administrators advised that data pertaining to less controlled

# DRAFT

environments (e.g. lunch, recess, hallway transitions, transportation etc.) has implications on behavior in classrooms. In response to a query regarding goals for low scoring categories, Ms. Fredericks advised that she believes the 'Protocol Document' contained in the packet will assist with goal setting. It was noted that the survey questions do not define what areas (classroom, hallway transitions, recess etc.) responders are rating. Brief discussion was held regarding the escalation of disruptive behaviors. It is believed that increasing clearly defined expectations, building routines and building relationships will assist with behavior issues. Concern was voiced regarding the impact unfilled positions have on teachers' ability to teach while dealing with disruptive behaviors. In response to a query, Mr. Hennessey advised that the District engages with parents when possible. Additional discussion included; concern that there needs to be more emphasis on parental responsibility and a query on how/what will be done to improve student achievement.

## 5.2 Intervention and Enrichment Programs

A document titled 'BUUSD Enrichment and Intervention Examples' was distributed.

Ms. Fredericks advised regarding enrichment blocks, where students are placed in classes that are targeted to meet their needs (supports for those below, at, and above grade level). Ms. Fredericks is interested in improving and clarifying these enrichment blocks and has asked that staff provide her with information so that she can build a 'library' of enrichment activities. Ms. Fredericks provided a brief overview of the Enrichment document included in the packet. A community member advised that he believes enrichment blocks are a good idea, but need to be improved because he does not feel his children's needs are being met. It was clarified that the enrichment block is in addition to core classes. Darby Hiebert (BTMES 5<sup>th</sup> grade Social Studies teacher) provided an overview of some of the units planned for the literacy enrichment block she teaches. Karen Heath (Instructional Coach for BCEMS and BTMES) addressed the Committee and advised that she is currently meeting with teachers at each grade level to review data and adjust enrichment blocks and groupings to better meet the needs of students. Mrs. Farrell queried regarding how differentiation and continuous progress impact student behavior in the classroom. Ms. Parker queried regarding how WIN curriculum is shared between BCEMS and BTMES. Ms. Fredericks advised that the new 'library' of enrichment block examples is available to all teachers. In response to a query from Mrs. Leclerc, Ms. Fredericks advised that the teachers make the decisions regarding enrichment activities for students. Mrs. Leclerc, citing concerns she has received from parents, queried how success/achievement is measured for students who are above grade level. In response to a query, it was noted that enrichment curriculum is not currently available to parents. A community member thanked staff and administrators for providing input this evening and encourages other staff members to attend and provide feedback. A community member suggested that the District explore having homogenous classrooms to better meet the needs of all students in core classes. Mr. Malone advised that he has received several phone calls from parents requesting that the PSTL Program be reinstated, and queried regarding whether or not the WIN (What I Need) Program was a substitute for PSTL. Ms. Fredericks advised that WIN isn't a substitute, but rather an equitable philosophy, and that all students deserve the opportunity to have grade level instruction. Ms. Fredericks noted that the District is lucky to have WIN time built into the regular schedule. Mr. Malone noted that the District shouldn't 'hold back' students who 'really want to learn' and that sentiment is what parents have conveyed to him. Mrs. Leclerc advised that prior notes indicate it was agreed that additional discussion was going to take place regarding reinstatement of the PSTL Program and it was supposed to be added to the next agenda. Mr. Hennessey reported that he realized that discussion had been held at the April meeting, he thought the matter had been put to rest, and was surprised that the issue was raised again. Mr. Hennessey advised that discussion in April indicates that what the PSTL program was years ago has evolved more to the WIN philosophy and approach. Mr. Hennessey advised that discussion was quite detailed. Mrs. Leclerc recalls the discussion, but advised that it was her understanding that the Committee was supposed to have a follow up discussion because community members are asking why the program was terminated, other than for COVID reasons. Mrs. Leclerc queried regarding whether there has been a lack of interest in the Program. Mr. Hennessey advised that the Program was not discontinued because of COVID, that it was discontinued prior to COVID. Ms. Fredericks advised that there is an opportunity for a challenge reading course, that there is a position in the budget, but it hasn't been filled. Mrs. Leclerc suggested that the Committee hold a more formal discussion on the matter. Ms. Fredericks read a letter from Mrs. Pregent expressing her points on this matter, including her belief that in the past students were pulled from core classes to attend PSTL, so they were missing necessary/required curriculum and that it was limited and exclusionary and limited to who could receive those opportunities, and that with the current interventions and WIN classes, all students are receiving what they need. Mr. Hennessey advised regarding a 'showcase' video that was released today (a WIN class with above grade level students from BCEMS). Mr. Hennessey advised that there is still room for improvement for all students.

## 6. Old Business

None.

## 7. Other Business

Mr. Malone queried regarding SBAC scores. It was noted that SBAC scores were embargoed by the State and are not available to the public yet. The State has moved away from SBAC assessments. Cognia is the new statewide assessment vendor. Cognia assessments will be given in the spring of 2023. Local assessments for literacy and math are aligned with Common Core. Those below grade level will be given another battery of assessments. Mr. Howard advised he would like to see how assessment scores of the District compare to those across the state, and requested that the data provided in August be broken down by school. When the data is available to share, Ms. Fredericks can provide a breakdown by school.

# DRAFT

## **8. Items for Future Agendas**

### February Meeting:

- DSA – Developmental Spelling Analysis (A from Parking Lot)
- Professional Development (C from Parking Lot)

### Add to Parking Lot:

- Cost/ Benefit Analysis of Effectiveness of Curriculum Consultants – (Alice Farrell / January 2023)
- Assistance and Guidance for Staff with Emergency or Provisional Licenses – (Alice Farrell / January 2023)

## **9. Next Meeting Date**

The next meeting is Thursday, February 2, 2023 at 6:00 p.m. at the Spaulding High School Library and via video conference.

## **10. Adjournment**

**On a motion by Mrs. Leclerc, seconded by Mrs. Battah, the Committee unanimously voted to adjourn at 7:21 p.m.**

Respectfully submitted,

*Andrea Poulin*



**DRAFT**  
**BARRE UNIFIED UNION SCHOOL DISTRICT**  
**NEGOTIATIONS COMMITTEE MEETING**  
Via Video Conference – Google Meet  
January 18, 2023 - 5:00 p.m.

**MINUTES**

**COMMITTEE MEMBERS PRESENT:**

Sarah Pregent (BC) – Chair  
Terry Reil (BT) – Vice Chair  
Sonya Spaulding (BC)  
Paul Malone (BT)

**COMMITTEE MEMBERS ABSENT:**

None

**ADMINISTRATORS PRESENT:**

Chris Hennessey, Superintendent  
Lisa Perreault, Business Manager  
Carol Marold, Director of Human Resources

**OTHER BOARD MEMBERS PRESENT:**

None

**COMMUNITY MEMBERS PRESENT:**

J. Scott Cameron

**1. Call to Order**

The Chair, Mrs. Pregent called the Wednesday, January 18, 2023, BUUSD Negotiations Committee meeting to order at 5:00 p.m., which was held via video conference.

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

None.

**3. Public Comment**

None.

**4. Approval of Minutes**

On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously approved the meeting minutes of December 21, 2022.

**5. New Business**

**5.1 2022-2023 Negotiations**

On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously found that premature general public knowledge of the items proposed for discussion (deliberations re: planning and strategy related to Labor Relations Agreements) would clearly place the BUUSD at a substantial disadvantage should the discussion be made public.

On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously voted to enter into Executive Session, with the Superintendent, Director of Human Resources, Business Manager, and Mr. Cameron, Attorney in attendance, at 5:02 p.m., under the provisions of 1 VSA section 313 to discuss the items proposed for negotiation.

# DRAFT

The Committee held a planning and strategy session to deliberate with regard to the 2022-2023 contract negotiations.

**On a motion by Mrs. Spaulding, seconded by Mr. Malone, the Committee unanimously voted to exit Executive Session at 5:58 p.m.**

**6. Next Meeting Date**  
**TBD**

**7. Adjournment**

**On a motion by Mrs. Spaulding, seconded by Mr. Reil, the Committee unanimously voted to adjourn at 5:59 p.m.**

Respectfully submitted,  
*Sarah Pregent*