

# WAITS RIVER VALLEY SCHOOL

2022-2023 ANNUAL REPORT

Unified School District No.36



## 53<sup>RD</sup> ANNUAL MEETING

Monday, May 1, 2023

6:00 P.M.

WRVS Gymnasium



We WELCOMED our youngest and CELEBRATED our Grandparents.  
Now, we'll get ready to Graduate our Class of 2023.  
It's been a GREAT year at Waits River Valley School!



## ONE KIND WORD...PASS IT ON



# Unified School District No. 36 Annual Report



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**Official Warning - 2023**

WARNING

UNIFIED SCHOOL DISTRICT No. 36

ANNUAL MEETING

The legal voters of Unified School District No. 36 are hereby notified and warned to meet at the Waits River Valley School in the town of Topsham on Monday, May 1, 2023 at 6:00 p.m. to act on the following articles:

ARTICLE 1: To elect the following School District Officers for the ensuing year: Moderator, Clerk and Treasurer.

ARTICLE 2: To hear and act upon the reports of the Officers and School Directors.

ARTICLE 3: Shall the voters of the Unified School District No. 36 authorize the school board to expend seven million, three hundred sixty two thousand, nine hundred ninety three dollars (\$7,362,993.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year?

ARTICLE 4: Shall the voters authorize the school board to borrow money in anticipation of tax receipts?

ARTICLE 5: To transact any other business that may legally come before this meeting.

*Stacy A. Emerson*

\_\_\_\_\_  
Stacy Emerson

*Nancy J. Ertle*

\_\_\_\_\_  
Nancy Ertle

*Jason Rogers*

\_\_\_\_\_  
Jason Rogers

*Michael Tkac*

\_\_\_\_\_  
Michael Tkac

*Jeremiah Goyette-Stevens*

\_\_\_\_\_  
Jeremiah Goyette-Stevens

Dated at Topsham in the County of Orange and State of Vermont this 21st day of March, 2023.

Recorded on this date prior to posting, March 21, 2023.

*Barbara O'Connell*

\_\_\_\_\_  
Barbara O'Connell, Clerk

**WAITS RIVER VALLEY SCHOOL**  
**Unified School District No. 36 Officers**  
**BOARD OF DIRECTORS**

2024-T	Henry Buermeyer	henry.buermeyer@oesu.org	802-439-6469
2024-C	Nancy Ertle	nancy.ertle@oesu.org	802-522-3996
2025-T	Stacy Emerson	stacy.emerson@oesu.org	802-439-3968
2025-C	Michael Tkac	michael.tkac@oesu.org	
2026-T	Jason Rogers	jason.rogers@oesu.org	802-439-3046
2026-C	Jeremiah Goyette	jeremiah.goyette@oesu.org	802-439-9452

T=Topsham C=Corinth

**SCHOOL DISTRICT OFFICERS**

Moderator	Gary Apfel
Clerk	Barbara O'Connell
Treasurer	Dick Kelley

Carlotta Simonds-Perantoni  
Principal, Waits River Valley School  
carlotta.simonds-perantoni@oesu.org

Randall Gawel  
Superintendent, Orange East Supervisory Union  
randall.gawel@oesu.org

John Barone  
Assistant Superintendent, Orange East Supervisory Union  
john.barone@oesu.org

**Budget Informational Meeting**

Thursday, April 27, 2023 @ 6:00 PM

Live at WRVS with Zoom option.

For Zoom link, please visit [www.wrvschool.org](http://www.wrvschool.org) or call 439-5534.

**53<sup>rd</sup> Annual Meeting**

Monday, May 1, 2023, 6:00 PM

## Waits River Valley School Staff

### ADMINISTRATION

Carlotta Perantoni	B.S.	College of St. Joseph	Principal
	M.Ed.	University of Vermont	

### ADMINISTRATIVE SUPPORT TEAM

Lisa Thompson			Admin. Assistant
Amy Cramer			Admin. Assistant

### K-2 INSTRUCTIONAL TEAM

Alecka Champion	B.S.	Bloomsburg University	Kindergarten
Abigail Tyson	B.A.	Clarion University	Kindergarten
	M.Ed.	Columbia College	
Sara Ulrich	B.S.	Champlain College	Grade 1
Tiffany Bates	B.S.	University of Phoenix	Grade 1
Erica Thompson	B.A.	Lyndon State College	Grade 2
	M.Ed.	Southern NH University	
Chelsea Carter	B.A.	Johnson State College	Grade 2
	M.Ed.	Johnson State College	

### 3-5 INSTRUCTIONAL TEAM

Brooke Horniak	B.A.	Southern New Hampshire University	Grade
Katie Evans	B.A.	New England College	Grade 3
	M.Ed.	Johnson State College	
Crystal Emerson	B.A.	Johnson State College	Grade 4
	M.Ed.	Southern NH University	
Rachel Page	B.S.	Russell Sage College	Grade 4
Michael Lamarre	B.S.	Keene State College	Grade 5

### MIDDLE SCHOOL INSTRUCTIONAL TEAM

Ian Spencer	B.A.	University of Vermont	Mathematics
	M.Ed.	UI & U at VT College	
Melissa Eldred	B.A.	Saint Leo University	Language Arts
Edward Gaine	M.S.	Antioch New England	Science
Ashley Muscarella	B.S. & B.A.	University of Pittsburgh at Greensburg	Social Studies
Jessica Ramirez	B.A.	University of Vermont	Spanish
	M.A.	Webster University	
Jennifer King	B.S.	Castleton State College	Enrichment &
		Upper Valley Educators Institute	Interventionist

## INTEGRATED ARTS TEAM

James Graham	B.A.	University of Northern Colorado	Physical Education
	M.A.	Dallas Baptist	
Thomas Chapin	B.A.	Plymouth State University	Music
April Simpson	B.A.	Johnson State College	Art
	M.A.	Johnson State College	
Jennifer Luck-Hill	B.A.	Johnson State College	Library/Media Specialist
		Library/Media Certification - University of Vermont	

## SPECIAL SERVICES TEAM

Brendan Bell	B.A.	University of Vermont	Special Educator
	M.Ed.	Plymouth State University	
Jayne Jones	B.A.	Dartmouth College	Special Educator
	M.Ed.	Lesley University	
Robert Blodgett	B.S.	Central CT State University	Special Educator
	M.Ed.	Westfield State University	
Sarah Villanueva	B.A.	Albertus Magnus College	Special Educator
	M.Ed.	Regis College	
Ashley Jamele	B.S.	Indiana University	Lead Math Teacher
	M.Ed.	George Mason University	
Anna Madan	B.A.	Evergreen State College	Title 1 Teacher
	M.Ed.	Lesley College	
Val Tucker	B.S.	Castleton State College	Title 1 Teacher

## SUPPORT SERVICES TEAM

Ann Shaw	B.A.	SUNY Potsdam	School Counselor
	M.A.	The Sage Colleges	
Carla Horniak	Assoc.	Castleton State College	School Nurse

**Paraeducators:** Joseph Annunziata, Kathy Bell, Donna Bifano, Amy Chute, Marilyn DeNagy, Melanie Fellows, Norma Hatch, Katana LaBadie, Sarah Martin, Amanda Osgood, Maria Sayers, Kelly Smith, Meg Spooner, Inger Swingforth, Debra Tillotson

**Custodial Services Team:** Larry Hatch, Facilities Manager, Dean Lamberti

**Official Warning - 2022**

WARNING

UNIFIED SCHOOL DISTRICT No. 36

ANNUAL MEETING

The legal voters of Unified School District No. 36 are hereby notified and warned to meet at the Waits River Valley School in the town of Topsham on Monday, May 2, 2022 at 6:00 p.m. to act on the following articles:

- ARTICLE 1: To elect the following School District Officers for the ensuing year: Moderator, Clerk and Treasurer.
- ARTICLE 2: To hear and act upon the reports of the Officers and School Directors.
- ARTICLE 3: Shall the voters of the Unified School District No. 36 authorize the school board to expend six million, five hundred fourteen thousand, two hundred ninety-eight dollars (\$6,514,298.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,196.00 per equalized pupil. This projected spending per equalized pupil is 7.93% higher than spending for the current year.
- ARTICLE 4: Shall the voters of the Unified School District No. 36 vote to establish an Education Stabilization Reserve Fund, pursuant to the provisions of 24 V.S.A. §2804, for the purpose of funding future budget shortfalls with adherence to the Districts’ current Fund Balance Policy, and authorize the Board of School Directors to assign any surplus funds at the close of the fiscal year, up to an amount not to exceed 5% of current year annual expenditure budget? The current available surplus to be assigned is \$26,262.00.
- ARTICLE 5: Shall the voters authorize the school board to borrow money in anticipation of tax receipts?
- ARTICLE 6: To transact any other business that may legally come before this meeting.

<i>Stacy A. Emerson</i> _____ Stacy Emerson	<i>Hank Buermeyer</i> _____ Henry Buermeyer	<i>Joseph S Nolin</i> _____ Joseph Nolin
<i>Sarah A Nolin</i> _____ Sarah Nolin	<i>Jason Rogers</i> _____ Jason Rogers	<i>Kenneth Schaffer</i> _____ Kenneth Schaffer

Dated at Topsham in the County of Orange and State of Vermont this 18th day of March 2022.

Recorded on this date prior to posting, March 18, 2022.

*Barbara O'Connell*  
\_\_\_\_\_  
Barbara O'Connell, Clerk

# 2022 Annual Meeting Minutes

Monday May 2, 2022 6:00 PM  
Waits River Valley School Gymnasium

Meeting was called to order at 6:01 PM by Gary Apfel and the Pledge of Allegiance was led by a group of 8<sup>th</sup> Grade students.

Board members present were Stacy Emerson, Ken Schaffer, Henry Buermeyer, Sarah Nolin, and Jason Rogers. Also present were Principal Carlotta Perantoni, Facility Manager Larry Hatch, Assistant Superintendent Randy Gawel, and Superintendent Emilie Knisley.

ARTICLE 1: To elect the following School District Officers for the ensuing year: Moderator, Clerk, and Treasurer.

Moderator: Gary Apfel

Clerk: Bonnie O'Connell

Treasurer: Dick Kelley

ARTICLE 2: To hear and act upon the reports of the Officers and School Directors.

A motion was made for discussion. There were questions about Special Education funding and they were explained by Emilie. Questions arose surrounding the OESU breakdown on pages 33-36. Emilie explained it but it was noted that in the future a more thorough breakdown of OESU expenses should appear in the WRVS annual report.

ARTICLE 3: Shall the voters of the Unified School District No. 36 authorize the school board to expend six million, five hundred fourteen thousand, two hundred ninety eight dollars (\$6,514,298) which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,196.00 per equalized pupil. This projected spending per equalized pupil is 7.93% higher than spending for the current year.

A motion was made for discussion. Carlotta explained the increase. A paper ballot was requested.

27-YES and 15-No The motion passed.

ARTICLE 4: Shall the voters of the Unified District No. 36 vote to establish an Education Stabilization Reserve Fund, pursuant to the provisions of 24 V.S.A. 2804, for the purpose of funding future budget shortfalls with adherence to the Districts' current Fund Balance Policy, and authorize the Board of School Directors to assign any surplus funds at the close of the fiscal year, up to an amount not to exceed 5% of current annual expenditure budget? The current available surplus to be assigned is \$26,262.00.

A motion was made for discussion. Stacy and Emilie both explained.

20-YES and 18-NO The motion passed.

ARTICLE 5: Shall the voters authorize the school board to borrow money in anticipation of tax receipts. Motion was made and seconded. All in favor and the motion passed.

ARTICLE 6: To transact any other business that may legally come before this meeting.

A request was made to move the meeting time to a 7:00 start time.

Respectfully Submitted,

Bonnie (Barbara) O'Connell

## Principal's Report

I smile as I begin writing this. It's cold and snow covered and maple taps are being added to the trees. When you read this, one hopes the sun is shining brightly and Spring has finally arrived. No matter the weather, the world of Waits River Valley School is filled with youth who have hope, pride, strong academic skills, and hearts filled with kindness. We are grateful that you allow us to be part of their world.

This has been an outstanding school year. Scholars arrive each day ready to embark on new learning experiences, new social growth, and new levels of excitement. Their eyes sparkle and their voices are strong as they are given every opportunity to have input and choice in their learning. I marvel when I see the natural bounce to their step as they continually engage in thinking, listening, expressing, and general wonder of themselves and others. Each day, I take the opportunity to be in every classroom. The genuine culture that is fostered in our learning community brings me great pride; pride in our staff and scholars, as well as the families and community members who partner with us.

The new academic year brought a few new faces to our staff; Thomas Chapin as our K-8 Music Studio teacher, Brooke Horniak as one of our 3rd Grade teacher, Abby Tyson as one of our Kindergarten teachers, Ashley Jacobs as our PreK teacher, Ashley Muscarella as our M.S. Social Studies teacher, Jennifer Luck-Hill as our Librarian and Sarah Villanueva as a Special Educator. They have been an outstanding addition to an already exemplary staff. I can't say enough about our entire teaching staff; their professionalism, passion, skill, drive and resilience is evident every day and I am grateful for the opportunity to team with such expertise and dedication.

Waits River Valley School is a learning community that thrives on growth; staff, scholars, and ultimately system-wide. We continually monitor the progress of scholars to change our practices for their success. Teachers and staff work collectively and collaboratively. Their daily conversations center around instructional strategies, peer coaching, assessment data, curriculum/lesson planning, intervention and enrichment aspects, and system components. This teaming is now ingrained as common practice and allows for cohesive professional learning communities that support and encourage each other; all of which provides the opportunity for system growth.

We continue to send teams of teachers to All Learners Network. This year-long professional development builds our Math instruction in the classroom and brings Math coaching from our grant funded consultant.



Currently, as I write this report, we are about to embark on the growth of our Literacy instruction. We have received system-wide training for decoding/phonetic programs at the K-2 Grade levels and a reading intervention program at the 3-5 Grade levels. We'll begin implementation of these programs in March and will have Literacy coaching three times a month to promote teacher growth. Our goal for this year is to build confidence and skill in implementation, allowing for a smooth start at the beginning of the new school year. We will have baseline and progress monitoring data even with a Spring start.

We continue to follow our District assessment calendar to monitor progress of all scholars in Math and Literacy. Both programming have continual pre/post assessment data that drives our instruction and progress monitoring. Benchmark Assessments are given three times a year. This year, Vermont has moved from the VT Formative Assessment, SBAC, to the VTCAP/Cognia assessment, which will continue to be done by Grades 3 through 8 with the same content areas of English Language Arts (3-8), Math (3-8) and Science (5 and 8).



Our Literacy Department has two Literacy specialists and one support staff. Our Math Department has one Math specialist and one and a half support staff. Our Special Education Department has four case managers/co-teachers and ten support staff who work intensely with those requiring individualized instructional strategies to meet their needs. Additionally, our Literacy and Math teams are in the classrooms supporting and co-teaching with the K-5 teachers during Literacy and Math. These professionals create our daily intervention times for all scholars (Multi-Tiered System of Support), which rotates every six weeks between Literacy and Math. These are ability based grouping, giving intensive support to those who are close to meeting the standard and providing enrichment opportunities for those who are already meeting the standard. The assessment data that we gather (formally) throughout the year is used to develop the groups, to drive instructional change, and to create a learning profile for each scholar.

We continue our partnership with the Montshire Museum (Science) and the Hood Museum (5th Grade arts). Beyond the academic rigor, we are continually creating and supporting a culture of respect, value, and appreciation for all who attend and visit WRVS. We're proud of our partnership with local communities and we strive to continue to look for new ways to engage. I extend my heartfelt thanks and appreciation to the many volunteers who have joined us.

Some ways that we have engaged this school year; families and community members enjoyed the Ice Cream Social, Grandparents Day, the Winter Feast, the K-5 Holiday Concert, and our very first Talent Show. Many had the pleasure of enjoying our youth sports programs, the highly anticipated Parent vs. Coaches game to wrap up



another successful basketball season, our Middle School Ski & Snowboard program with North East Slopes and the magical Lantern Walk. Spring will bring our Annual Art Show, the Spring Concert and we're very excited to bring back the old tradition of a Middle School play; this year, a musical production of Mary Poppins.

Monthly, I continue to have public "Community Outreach" meetings where I welcome the voice and participation of scholars, families, and community members; I encourage you to join the conversation. Upcoming meeting dates are posted on the school's website and Facebook page.



In 2019-2020 the Waits River Valley Board of School Directors worked with Black River Design to develop a proposal for building a preschool. We were in the final stages of that work with the goal of coming to the communities to request a Bond vote for the fiscal support of the project. The project was expensive and we all knew the fiscal hardship was evident, even with the communities of Topsham and Corinth clearly in support of programming for our youngest scholars.

COVID-19 came into our lives that Spring and the Board knew it was not the time to bring this project forward. Our Preschool task force continued their work with the goal always being to create a space that allowed our youngest scholars the freedom to grow, learn, and play.

At our Annual Meeting last Spring (2022) we discussed the short-term resolution of a single classroom within WRVS for our preschool. This classroom space is an amazing start to the program, but we continue to need more space for them to be noisy, be playful, be emotional, be exploratory, and be amazing!

After a very long process, WRVS was awarded Act 166 approval, meaning we are now a State approved system for Universal Preschool. In partnership with Vermont Head Start (Capstone), we opened our doors in August at the start of this academic year with an enrollment of eighteen three and four-year-olds and an outstanding staff. The program follows the same calendar as our K-8 school year and accesses our building as a whole; it has been a wonderful addition to our learning community and to our families. The registration process for the 2023-2024 school year will begin in April. We have nine members of the PreK learning community that will join Kindergarten next year, which means we will have nine openings for the Fall of 2023.

In December of 2022 OESU worked with the Vermont Agency of Education to receive “Concept Approval” for the use of ESSER (Elementary & Secondary School Emergency Relief) funds to build a Preschool building on WRVS property. In January of 2023 the Waits River Valley Board of School Directors approved OESU to work on behalf of the Board in the use of up to \$427,556.00 (ESSER funds) for the creation of the Preschool building. In March of 2023 OESU submitted for “Concept Approval” to the Vermont Agency of Education for the building.

We are pleased with the opportunity to move forward with a building at your school to continue the outstanding programming we have for our 3-5 year olds. The funding will be used to bring a prefabricated building to WRVS, designed by us, and placed on a foundation at the back of our building. The electrical, plumbing, phone, etc. will be linked into our already existing systems. Currently, we do not anticipate any additional expense to the communities for this project. We can’t wait for you to see its development. We are ready, your families are ready, and your beautiful young scholars are so deserving.

Head Start partners with schools to provide birth through age five services and family support for Vermont’s youngest population. As well, we have benefited through their collaborative work with us on curriculum, assessment, professional development, systems needs and fiscal support. Their partnership with us is unparalleled and again, I extend my sincerest gratitude.

Our work as a District is constant; we continue our monthly leadership meetings where we dig deep into instruction and discuss what we cohesively look for in our classrooms. Following these discussions, we met to compare our classroom walk throughs to look for similarities in our expectations, language, and instructional outcomes. We continue to discuss our system and district growth plans and the data aligned with our work in each building. We take the opportunity to gather our team thoughts, celebrate successes, work through the difficulties, and support each other in the work we are committed to as a District. It's very exciting work and we are focused to build consistency and collegueship within Instructional Leadership; it's an amazing team that I am honored to work with.



I work closely with Nicole Bell, OESU Curriculum Director; we discuss and collaborate on the learning and growth of the Literacy intervention program, Direct Instruction, mentioned earlier in my report. Nicole also works with me to support our Title plans and ESSER aspects. At Waits River, she met with staff to review and discuss the scope and sequence outline the District is working to commit to in Literacy and Math instruction. I was pleased to receive her email following these meetings complimenting the professionalism and engagement exhibited by our staff.

Bob Ratel, OESU Facilities Coordinator meets with Larry Hatch and I monthly to discuss facility updates and needs. Jason Mix, OESU Technology Coordinator does the same for Technology needs with Amy Cramer and I. Mae Tucker, OESU Data Base Manager has been at WRVS numerous times working with Amy Cramer and Lisa Thompson within data collection and Infinite Campus (our student information system) work. We are extending the Infinite Campus program to include our Free and Reduced Priced Meals Applications and Mae and Nicole are working with me to add our assessment data for longitudinal comparison.

Randy Gawel and John Barone, OESU Superintendent and Assistant Superintendent, continue their visits to WRVS; spending time in classrooms. Our teachers are excited to share their classroom with them and scholars enjoy their engagement; true relationship building!

Nicole Bell and Kim Goody, OESU Curriculum/Instructional Coach, work to spend time in our newest teacher's classrooms celebrating their skill; the notes Nicole and Kim left for the teachers they visited were much appreciated. Cate Beaton, OESU Director of Social-Emotional Learning, has been working endlessly with Ann Shaw to implement the Positivity Project, as well as working with our Educational Support Teams.

Jessica Schaffer, always available, always willing to do anything, always supporting us and our scholars, and always a Wildcat, continually works with our Support Services Team building consistency and accountability within Special Education. Jessica and Alison Kidder, OESU Director of Student Services, are bringing education and professional development to our system as a whole, as we look at regulation changes aligned with Act 173 for July 1st. The team of OESU administrators are actively engaged with each other, involved in your school, and continually supporting the needs, accomplishments, and growth of all of us both individually and collectively.



We're excited to embark on something new this Spring. In March, two WRVS scholars were appointed to the WRVS Board of School Directors as a Scholar Representative. Being a scholar member on a School Board is important, as it allows for the scholars to be a part of the governing process of the school and help support (and) make educational decisions with a scholar's perspective.

As we celebrate and reflect on the accomplishments of this year, we also are continually setting new goals and working to provide the highest quality education for the children of Corinth and Topsham. Waits River Valley School is filled with motivation, engagement, and kindness. I look forward to continued work with our staff and scholars and I encourage you to come and be a part of

your school. To discuss how you can volunteer, I can be reached at [carlotta.simonds-perantoni@oesu.org](mailto:carlotta.simonds-perantoni@oesu.org) or 802-439-5534. Thank you for the opportunity.

Respectfully submitted,  
Carlotta Simonds-Perantoni



# WE HAVE A PRESCHOOL!



# School Directors' Report

March 17, 2023

To the Taxpayers of Topsham and Corinth,

Thank you for supporting the students that live in our communities for their educational needs and opportunities.

The most exciting news for our Waits River Valley School community this year is the implementation of our preschool. As I'm sure you will read in our Principal's letter, this program has been a tremendous benefit to our building and the community as a whole and I'm pleased to report that we've developed a great relationship with the Vermont Head Start program which provides educational and financial benefits to our community.

We have also grown as a community, increasing our enrollment numbers significantly. This has helped to lower our tax rates despite the significant increase in the budget due to high school tuition, health care cost, negotiations, and other areas of concern surrounding education.

You will find that once again there are several areas of concern before legislations that impacts our educational system on several levels. These legislative changes impact our educational expenses and opportunities which then impact our taxes.

Legislative – House and Senate H.258 and S.66 outline how Vermont's voucher system for towns that do not operate their own public schools could work in light of the Supreme Court's Carson v. Makin decision. In that decision, the court's conservative majority upended the state's taxpayer funding of selective admission private schools by requiring any state that publicly funds private schools to also fund religious private schools. This specifically impacts our community for "choice" concerning the education of our high school students. For a complete list of Educational Legislative bills introduced by House and Senate, see:

<https://legislature.vermont.gov/bill/introduced/2024>. Please, as taxpayers, we encourage you to reach out to our representatives and senator.

Corinth: House Representative - Carl Demrow - [cdemrow@leg.state.vt.us](mailto:cdemrow@leg.state.vt.us)  
Senator - Mark MacDonald - [mmacdonald@leg.state.vt.us](mailto:mmacdonald@leg.state.vt.us)

Topsham: House Representative - Joseph Parsons - [jparsons@leg.state.vt.us](mailto:jparsons@leg.state.vt.us)  
Senator - Mark MacDonald - [mmacdonald@leg.state.vt.us](mailto:mmacdonald@leg.state.vt.us)

This year, Amy Cramer, a member of our WRVS Community for many years has decided to take a step into retirement life. We have no doubt that we will continue to see Amy in the future; however, we want to wish her all the best in her time enjoying gardens, flowers, pool time, family, and sunshine wherever she may be. Thank you for your bright light throughout the many years!

To all staff at WRVS, thank you for your continued support and dedication to our community and all students.

Respectfully submitted,  
Stacy A. Emerson  
School Board Chair

## Superintendent's Report

The Waits River Valley School is an amazing place. Each time that I visit with the scholars, teachers, staff, and administration, I come away thankful that our kids have the opportunity to be together in such a caring community. I have been in many schools over the years—city schools, country schools, suburban schools—and each have their own personality. But this personality is not always readily apparent when you first walk in the door of a school, and often you have to spend time to figure out quite what it is that they're about.

This is not the case at Waits River, as the love that people have for this school is so overwhelmingly obvious that you can't help but feel it as you walk through the door—either for the first time or the hundredth time. It envelopes you and holds you. My guess is that it also stays with you long after you leave, even for a lifetime, and this is something to be treasured by our kids and community. As an adult or a child, such a connection to a place and the people in it is a comfort to be valued and cherished. If I feel it in just the short periods of time that I am there, your kids most certainly feel it in their very core.

It changes for the better who they are as human beings and how they are when they go out into the wider world. It makes them better in ways too numerous to count. If nothing else, this is what we can hope for for any of our schools.

Thank you for all that you do to support this amazing place and these wonderful people.

Sincerely,

Randy Gawel

Superintendent

Orange East Supervisory Union



**FROM ALL OF US...TO ALL OF YOU  
WE THANK YOU FOR YOUR SUPPORT**



# KINDNESS...PASS IT ON



# Financial Reports

## Auditor's Report



159 River Road  
Essex Jct., VT 05452  
T 802.879.1055  
F 802.876.5020

[wwa-cpa.com](http://wwa-cpa.com)

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*

To the Board of Directors  
Waits River Valley Union #36 School District  
East Corinth, Vermont

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, each major fund, and the aggregate remaining fund information of Waits River Valley Union #36 School District (the "School District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated January 15, 2023.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Registration number VT092.0000684

January 15, 2023

Please see the Waits River Valley School website for a copy of the entire audit report.

[www.wrvschool.org](http://www.wrvschool.org)

## Treasurer's Report

Fiscal year 2022 closed June 30, 2022 showing general fund revenues shy of expenditures by \$70,256, or 1.2% of budget. This is reflected in a year-end fund balance of -\$67,170. Main drivers of the deficit include high school tuition, health insurance, and special ed.

The capital fund balance is \$218,939.

The district continues to have no long-term debt.

For its future fiscal health and to ensure a smooth addition of a pre-school campus, the district should continue to move forward with a strategic plan update, with shared responsibilities among the administration, school directors, and central office.

Respectfully submitted,

Dick Kelley

Treasurer



## 2022 Fund Balance

### AUDITED 2022 FUND BALANCE REPORT WAITS RIVER VALLEY SCHOOL

<u>General Fund</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
General Fund Voter Approved Budget	\$26,262.00	\$5,947,481.00	\$6,040,913.00	-\$67,170.00
<u>Capital Improvement/Future Expense Reserve</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
Capital Improvement Fund	\$218,069.00	\$870.00	\$0.00	\$218,939.00
Future Expense Reserve Fund				
Totals	\$218,069.00	\$870.00	\$0.00	\$218,939.00
<u>Special Revenue Fund</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
OESU CFP Schoolwide	\$0.00	\$166,940.00	\$166,940.00	\$0.00
CRF LEA grants	\$0.00			\$0.00
ESSER grants	\$0.00	\$62,764.00	\$62,764.00	\$0.00
OESU Medicaid IEP	\$0.00	\$77,125.00	\$77,125.00	\$0.00
Totals	\$0.00	\$306,829.00	\$306,829.00	\$0.00
<u>Enterprise Fund</u>	<u>Beg. Balance</u>	<u>Revenue*</u>	<u>Expenditures</u>	<u>End. Balance</u>
Food Service	\$67,691.00	\$298,395.00	\$244,094.00	\$121,992.00
<b>TOTAL</b>	<b>\$312,022.00</b>	<b>\$6,553,575.00</b>	<b>\$6,591,836.00</b>	<b>\$273,761.00</b>

## Revenue Summary

2024 DRAFT BUDGET													
WAITS RIVER VALLEY SCHOOL													
REVENUE		Prior Year	Approved Budget	Current Year	Approved Budget	Proposed Budget	Variance						
		Actual	2022	Actual	2023	2024	2023-2024						
<b>100 General</b>													
100-000-0000-400001-60	Revenue - 941 sick & family leave	(\$4,800)	\$0	\$0	\$0	\$0	\$0						
100-104-1500-400000-00	Revenue - Interest Eamed	(\$1,235)	(\$2,000)	(\$1,056)	(\$1,200)	\$0	\$1,200						\$1,200
100-104-1990-400000-00	Revenue - Miscellaneous	(\$3,052)	\$0	(\$15,904)	(\$3,000)	(\$63,200)	(\$60,200)						(\$60,200)
100-104-3110-400000-00	Revenue - State Education Fund	(\$5,205,065)	(\$5,491,477)	(\$5,371,180)	(\$6,076,962)	(\$6,643,865)	(\$566,903)						(\$566,903)
100-104-3114-400000-00	Revenue - State On Behalf Vocational	(\$127,268)	\$0	(\$120,297)	\$0	\$0	\$0						\$0
100-100-3115-400000-00	Revenue - Local Share Support	\$0	\$0	(\$12,503)	\$0	\$0	\$0						\$0
100-104-3150-400000-00	Revenue - Transportation Aid	(\$96,959)	(\$104,053)	(\$124,530)	(\$100,000)	(\$100,000)	\$0						\$0
100-201-3202-400000-00	Revenue - SPED. Intensive	(\$200,421)	(\$226,717)	(\$235,992)	\$0	\$0	\$0						\$0
<b>TOTAL 100 General</b>		<b>(\$5,638,799)</b>	<b>(\$5,824,247)</b>	<b>(\$5,881,463)</b>	<b>(\$6,181,162)</b>	<b>(\$6,807,065)</b>	<b>(\$625,903)</b>						
<b>300 Special Revenue</b>													
300-813-2250-400000-00	Revenue - CFP Schoolwide Subgrant	(\$158,231)	(\$139,451)	(\$166,940)	(\$184,892)	(\$193,760)	(\$8,868)						
300-405-5700-400000-00	Revenue - E-Rate Revenue	(\$5,669)	\$0	\$0	\$0	\$0	\$0						\$0
300-406-3790-400000-00	Revenue - E911 Compliance Grant	(\$11,571)	\$0	\$0	\$0	(\$254,797)	(\$254,797)						(\$254,797)
300-481-2481-400000-00	Revenue - Medicaid Subgrant	(\$46,967)	(\$65,850)	(\$77,125)	(\$70,388)	\$0	\$70,388						\$70,388
300-190-2592-400000-00	Revenue Subgrant CRF LEA Grant	(\$45,878)	\$0	\$0	\$0	\$0	\$0						\$0
300-855-2590-400000-00	Revenue - ESSER	(\$28,340)	\$0	(\$62,763)	(\$77,856)	(\$107,371)	(\$29,515)						(\$29,515)
<b>TOTAL 300 Special Revenue</b>		<b>(\$296,656)</b>	<b>(\$205,301)</b>	<b>(\$306,828)</b>	<b>(\$333,136)</b>	<b>(\$555,928)</b>	<b>(\$222,792)</b>						
	<b>TOTAL REVENUE</b>	<b>(\$5,935,455)</b>	<b>(\$6,029,548)</b>	<b>(\$6,188,291)</b>	<b>(\$6,514,298)</b>	<b>(\$7,362,993)</b>	<b>(\$848,694)</b>						

## Budget Summary

			FY22 YTD	FY22	FY23	FY24	Variance	% Change
			Actual	Actual	Budget	Proposed Budget		
			7/1/2021 - 2/9/2022					
<b>Revenues</b>								
State Education Fund			(3,448,639)	(5,371,180)	(6,076,962)	(6,643,865)	(566,903)	9.33%
State Special Education			(38,097)	(235,992)	0	0	0	0.00%
State- Vocational			(120,297)	(120,297)	(100,000)	0	100,000	-100.00%
State- Transportation			0	(124,530)	0	(100,000)	(100,000)	100.00%
All- Other			(6,917)	(29,463)	(4,200)	(63,200)	(59,000)	1404.76%
Grant Revenues			(74,773)	(306,828)	(333,136)	(555,928)	(222,792)	66.88%
			<b>(3,688,723)</b>	<b>(6,188,291)</b>	<b>(6,514,298)</b>	<b>(7,362,993)</b>	<b>(848,694)</b>	13.03%
<b>Expenses</b>								
Preschool			26,742	77,108	40,000	106,579	66,579	166.45%
EEE			35,038	46,717	29,080	64,291	35,211	121.09%
Fiscal Services			1,199	2,159	5,000	5,000	0	0.00%
Direct Instruction			1,730,409	1,762,129	1,826,675	1,929,104	102,429	5.61%
Field Trips			1,012	2,777	4,500	2,680	(1,820)	-40.44%
Student Activities			920	3,403	6,628	6,628	0	0.00%
Guidance			1,465	1,465	500	500	0	0.00%
Health			92,036	91,897	100,058	52,986	(47,072)	-47.04%
Professional Development			18,932	23,960	25,000	25,000	0	0.00%
Library			88,061	88,893	116,352	85,346	(31,006)	-26.65%
Technology			50,345	74,004	96,132	98,313	2,181	2.27%
School Board & Retirement Stipend			10,558	24,471	30,363	30,418	55	0.18%
Debt Service			0	3,605	0	0	0	0.00%
OESU Assessment- Administration			185,687	247,583	239,945	153,418	(86,528)	-36.06%
Principal's Office			310,130	314,343	336,748	263,268	(73,480)	-21.82%
School Administration			15,005	20,931	21,000	22,000	1,000	4.76%
Treasurer			2,714	2,679	3,816	3,798	(18)	-0.48%
Facilities			355,302	406,210	380,694	361,089	(19,604)	-5.15%
Transportation			176,972	241,126	237,817	238,934	1,117	0.47%
Tuition (Secondary)			800,616	1,483,266	1,600,000	2,216,299	616,299	38.52%
Tuition - Vocational Education			209,597	215,738	223,375	253,234	29,860	13.37%
Special Education- Para Staff			428,264	418,797	501,602	470,025	(31,577)	-6.30%
Special Education Assessment			313,786	418,381	355,878	418,155	62,277	17.50%
Grant Expenditures			297,263	920,484	333,136	555,928	222,792	66.88%
<b>TOTAL</b>			<b>5,152,052</b>	<b>6,892,128</b>	<b>6,514,298</b>	<b>7,362,993</b>	<b>848,694</b>	<b>13.03%</b>

2023-2024 Budget

Unified School District #36 Budget Report for Expenditures										
Account Number / Description	2021		2022		Reported Period	Encumbrances	Exp & Enc	Over *	FY24 Budget	Budget Over (Under) FY23 vs FY24
	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023						
<b>3/20/2023 12:00</b>										
5210 Adjustments/Repayments to the State										
1001-106-51-000-0-5210-5-589000-40 Expense Adjustment	35,744.35	131.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1101 Regular Instruction</b>										
1001-106-01-050-0-1101-5-5111000-40 Pre-K Professional Salaries	0.00	0.00	0.00	0.00	5,517.88	6,521.12	12,039.00	*	12,640.95	12,640.95
1001-106-01-050-0-1101-5-5111000-40 Pre-K Support Staff Salaries	0.00	0.00	0.00	0.00	12,582.75	14,584.07	27,136.82	*	28,272.95	28,272.95
1001-106-01-050-0-1101-5-5210000-40 Health Insurance ER	0.00	0.00	0.00	0.00	7,819.73	7,741.08	15,560.81	*	17,346.72	17,346.72
1001-106-01-050-0-1101-5-5210000-40 LOCAL - Health Insurance HRA	0.00	0.00	0.00	0.00	1,967.32	1,612.71	3,580.03	*	4,400.00	4,400.00
1001-106-01-050-0-1101-5-5230000-40 LOCAL - Life Insurance	0.00	0.00	0.00	0.00	1,242.27	1,862.99	3,105.26	*	3,129.91	3,129.91
1001-106-01-050-0-1101-5-5233000-40 LOCAL - Dental ER	0.00	0.00	0.00	0.00	48.60	48.60	97.20	*	86.40	86.40
1001-106-01-050-0-1101-5-5236000-40 LOCAL - Disability Insurance	0.00	0.00	0.00	0.00	102.36	102.36	204.72	*	208.80	208.80
1001-106-01-050-0-1101-5-5250000-40 Pre-K Worker's Comp	0.00	0.00	0.00	0.00	62.26	73.64	135.90	*	125.36	125.36
1001-106-01-050-0-1101-5-5252000-40 Pre-K Tuition (Universal)	61,312.06	76,975.83	40,000.00	40,000.00	23,849.67	0.00	23,849.67		40,000.00	0.00
<b>TOTAL 1101 Regular Instruction</b>	<b>61,312.06</b>	<b>76,975.83</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>53,325.44</b>	<b>32,546.57</b>	<b>85,872.01</b>		<b>106,579.32</b>	<b>66,579.32</b>
<b>1201 Special Education</b>										
1001-106-01-050-0-1201-5-5111000-40 EEE - Salaries - Paraprofessionals	1,429.28	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1001-106-01-050-0-1201-5-5220000-40 EEE - FICA	109.35	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
1001-106-01-050-0-1201-5-5230000-40 EEE - Workers Comp	12.86	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL 1201 Special Education</b>	<b>1,551.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>2320 Superintendent's Office</b>										
1001-106-51-101-0-1101-5-5331000-40 OESU Assessment - EEE	47,982.00	46,716.96	29,079.66	29,079.66	21,810.00	7,270.00	29,080.00	*	64,291.00	35,211.34
<b>2313 Fiscal Services</b>										
1001-106-51-100-0-2313-5-561004-40 Schoolwide - Copy Paper/Laminating Suppl	1,397.03	2,158.50	5,000.00	5,000.00	3,321.07	0.00	3,321.07		5,000.00	0.00
<b>1101 Regular Instruction</b>										
1001-106-51-101-0-1101-5-5111000-40 K - 5 - Salaries-Teachers	586,539.89	575,517.17	614,354.00	614,354.00	297,088.16	330,749.17	627,837.33	*	703,078.47	88,724.47
1001-106-51-101-0-1101-5-5111000-40 K - 5 - Salaries-Aides	55,270.74	42,811.63	42,951.93	42,951.93	31,489.15	37,214.93	68,704.08	*	45,452.94	2,501.01
1001-106-51-101-0-1101-5-5210000-40 K - 5 - Health Insurance	127,174.79	122,579.65	124,994.94	124,994.94	81,595.95	81,193.20	162,753.15	*	187,385.46	62,390.52
1001-106-51-101-0-1101-5-5211000-40 K - 5 - HRA	12,333.30	20,749.92	27,500.00	27,500.00	14,595.25	12,163.83	26,759.08		32,255.00	4,755.00
1001-106-51-101-0-1101-5-5212000-40 K - 5 - HSA	15,400.00	2,100.00	0.00	0.00	1,900.00	0.00	1,900.00	*	0.00	0.00
1001-106-51-101-0-1101-5-5220000-40 K - 5 - F.I.C.A.	46,777.89	45,098.22	50,283.90	50,283.90	23,861.30	32,479.90	56,341.20	*	56,467.79	6,183.89
1001-106-51-101-0-1101-5-5230000-40 K - 5 - Life Insurance	1,403.48	1,185.72	900.00	900.00	651.88	546.26	1,198.14	*	972.90	72.90
1001-106-51-101-0-1101-5-5232000-40 K - 5 - VSTRS New Hire Fee	10,842.65	9,380.00	9,380.00	9,380.00	12,618.00	0.00	12,618.00	*	0.00	-9,380.00
1001-106-51-101-0-1101-5-5235000-40 K - 5 - Dental Reimbursement	1,549.92	2,375.85	7,445.20	7,445.20	2,673.23	2,728.90	5,402.13		3,706.65	-3,738.55
1001-106-51-101-0-1101-5-5236000-40 K - 5 - Disability Insurance	2,136.04	1,989.85	1,840.46	1,840.46	1,137.59	1,030.24	2,167.83	*	2,066.80	226.34
1001-106-51-101-0-1101-5-5237000-40 K - 5 - Annuity	1,000.87	1,294.36	1,086.61	1,086.61	510.52	479.18	989.70		928.89	-157.72
1001-106-51-101-0-1101-5-5250000-40 K - 5 - Worker's Comp	5,864.87	5,458.82	5,915.76	5,915.76	3,648.65	0.00	3,648.65		6,643.27	727.51
1001-106-51-101-0-1101-5-5640000-40 K - 5 - Supplies	24,344.94	22,048.44	25,000.00	25,000.00	20,708.11	681.10	21,389.21		25,000.00	0.00
1001-106-51-101-0-1101-5-5640000-40 K - 5 - Books	3,346.71	3,298.90	3,000.00	3,000.00	1,370.82	560.28	1,931.10		3,000.00	0.00
1001-106-51-101-0-1101-5-5660000-40 K - 5 - Manipulatives	19,267.07	10,204.00	10,000.00	10,000.00	9,965.00	0.00	9,965.00		10,000.00	0.00
<b>TOTAL 1101 Regular Instruction</b>	<b>913,253.16</b>	<b>866,092.53</b>	<b>924,652.80</b>	<b>924,652.80</b>	<b>503,777.61</b>	<b>499,826.99</b>	<b>1,003,604.60</b>	*	<b>1,076,958.16</b>	<b>152,305.36</b>
<b>TOTAL</b>									<b>64,291.00</b>	<b>35,211.34</b>
										<b>121.09%</b>
										<b>0.00%</b>

Unified School District #36 Budget Report for Expenditures												
Account Number / Description	2021		2022		Budget	Reported Period	Encumbrances	Exp & Enc Over *	FY24 Budget	Budget Over (Under) FY23 vs FY24		
	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023								
<b>3/20/2023 12:00</b>												
1401 Student Activities												
1001-106-51-102-0-1401-5-51400-00 K - 5 - Field Trips	0.00	2,357.85	2,000.00	1,206.40	2,000.00	1,206.40	0.00	1,206.40	2,000.00	0.00	0.00%	
<b>1101 Regular Instruction</b>												
1001-106-51-102-0-1101-5-511000-00 Middle School - Salaries - Teachers	305,372.63	329,189.78	352,554.00	154,650.86	352,554.00	182,769.14	337,420.00	304,327.04	304,327.04	-48,226.96		
1001-106-51-102-0-1101-5-521000-00 Middle School - Health Ins Employer	81,143.90	82,661.32	78,312.96	47,210.93	78,312.96	40,999.02	88,209.95	77,374.48	77,374.48	-938.48		
1001-106-51-102-0-1101-5-523000-00 Middle School - HRA	12,666.62	11,333.22	16,800.00	6,486.63	11,333.22	4,920.12	11,406.75	13,900.00	13,900.00	-2,900.00		
1001-106-51-102-0-1101-5-521200-00 Middle School - HSA	8,200.00	4,200.00	0.00	5,900.00	0.00	0.00	5,900.00	0.00	0.00	0.00		
1001-106-51-102-0-1101-5-522000-00 Middle School - F.I.C.A.	21,530.41	23,335.89	26,970.38	10,885.87	26,970.38	16,132.89	27,018.76	22,936.96	22,936.96	-4,033.42		
1001-106-51-102-0-1101-5-523000-00 Middle School - Life Insurance	576.00	564.75	432.00	276.75	432.00	243.00	519.75	360.00	360.00	-72.00		
1001-106-51-102-0-1101-5-523200-00 Middle School - VSTRS New Hire Fee	3,987.00	4,020.00	4,020.00	4,206.00	4,020.00	0.00	4,206.00	0.00	0.00	-4,020.00		
1001-106-51-102-0-1101-5-523500-00 Middle School - Dental Reimbursement	721.60	1,899.28	3,250.00	1,687.31	3,250.00	1,504.74	3,192.05	1,999.80	1,999.80	-1,250.20		
1001-106-51-102-0-1101-5-523600-00 Middle School - Disability Insurance	1,032.01	1,074.05	987.15	523.61	987.15	511.81	1,035.42	839.52	839.52	-147.63		
1001-106-51-102-0-1101-5-523000-00 Middle School - Worker's comp	2,729.74	2,963.82	3,172.99	1,682.97	3,172.99	0.00	1,682.97	2,698.47	2,698.47	-474.52		
1001-106-51-102-0-1101-5-533000-00 Middle School - Prof Purchased Services	3,120.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1001-106-51-102-0-1101-5-561000-00 Middle School - Supplies	4,675.49	4,881.25	5,000.00	4,949.29	5,000.00	196.31	5,145.60	5,000.00	5,000.00	0.00		
1001-106-51-102-0-1101-5-564000-00 Middle School - Books	867.28	664.68	1,000.00	504.00	1,000.00	0.00	504.00	1,000.00	1,000.00	0.00		
1001-106-51-102-0-1101-5-573000-00 Middle School - Equipment	0.00	139.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>TOTAL 1101 Regular Instruction</b>	<b>446,622.68</b>	<b>467,408.00</b>	<b>492,499.48</b>	<b>238,964.22</b>	<b>492,499.48</b>	<b>247,277.03</b>	<b>486,241.25</b>	<b>430,436.27</b>	<b>430,436.27</b>	<b>-62,063.21</b>	<b>-12.60%</b>	
<b>1401 Student Activities</b>												
1001-106-51-102-0-1401-5-51400-00 Middle School - Field Trips	0.00	419.60	500.00	680.05	500.00	0.00	680.05	680.05	680.05	180.05	36.01%	
<b>1101 Regular Instruction</b>												
1001-106-51-104-0-1101-5-511000-00 K - 8 - Salaries - Teachers	242,775.95	255,657.06	267,381.00	121,786.03	267,381.00	143,928.97	265,715.00	279,000.75	279,000.75	11,619.75		
1001-106-51-104-0-1101-5-511000-00 K - 8 - Salaries - Paras	29,434.26	22,879.65	0.00	5,270.65	0.00	6,224.78	11,495.43	0.00	0.00	0.00		
1001-106-51-104-0-1101-5-512000-00 K - 8 - Salaries - Substitutes	40,444.93	20,976.09	27,000.00	8,499.18	27,000.00	0.00	8,499.18	20,000.00	20,000.00	-7,000.00		
1001-106-51-104-0-1101-5-521000-00 K - 8 - Health Insurance	56,348.65	61,513.17	47,495.88	27,630.06	47,495.88	27,568.20	55,198.26	57,573.82	57,573.82	10,077.94		
1001-106-51-104-0-1101-5-521200-00 K - 8 - HRA	13,000.00	7,724.55	8,400.00	5,198.65	8,400.00	5,439.88	10,638.53	12,000.00	12,000.00	3,600.00		
1001-106-51-104-0-1101-5-522000-00 K - 8 - HSA	2,100.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1001-106-51-104-0-1101-5-522000-00 K - 8 - F.I.C.A.	23,656.35	22,805.34	20,454.65	9,876.26	20,454.65	13,253.98	23,130.24	21,343.56	21,343.56	888.91		
1001-106-51-104-0-1101-5-523000-00 K - 8 - Life Insurance	507.27	424.97	288.00	201.37	288.00	178.64	380.01	288.00	288.00	0.00		
1001-106-51-104-0-1101-5-523200-00 K - 8 - VSTRS New Hire Fee	2,688.00	2,680.00	2,680.00	4,206.00	2,680.00	0.00	4,206.00	0.00	0.00	-2,680.00		
1001-106-51-104-0-1101-5-523500-00 K - 8 - Dental Reimbursement	973.55	3,975.17	2,600.00	896.78	2,600.00	896.78	1,941.61	1,199.88	1,199.88	-1,400.12		
1001-106-51-104-0-1101-5-523600-00 K - 8 - Disability Insurance	915.07	828.90	748.67	452.49	748.67	420.44	872.93	817.20	817.20	68.53		
1001-106-51-104-0-1101-5-524000-00 K - 8 - Annuity	0.00	114.28	47.32	65.22	47.32	69.00	134.22	0.00	0.00	-47.32		
1001-106-51-104-0-1101-5-525000-00 K - 8 - Worker's Comp	2,849.17	2,796.23	2,406.43	1,428.41	2,406.43	0.00	1,428.41	2,511.01	2,511.01	104.58		
1001-106-51-104-0-1101-5-526000-00 K - 8 - Unemployment Comp	4,897.00	599.00	5,000.00	338.00	5,000.00	0.00	338.00	5,000.00	5,000.00	0.00		
1001-106-51-104-0-1101-5-533000-00 OESU Assessment - Arts	4,205.00	4,393.32	4,436.11	3,877.00	4,436.11	1,109.00	4,986.00	2,262.00	2,262.00	-2,174.11		
1001-106-51-104-0-1101-5-533000-00 OESU Assessment - Ropes	0.00	608.76	806.66	606.00	806.66	202.00	808.00	836.00	836.00	29.34		
1001-106-51-104-0-1101-5-533000-11 OESU Assessment - ELL	8,782.00	10,428.36	10,978.00	8,235.00	10,978.00	2,745.00	10,980.00	8,077.00	8,077.00	-2,901.00		
1001-106-51-104-0-1101-5-551000-00 K - 8 - Field Trips	0.00	694.20	2,000.00	475.30	2,000.00	0.00	475.30	2,000.00	2,000.00	0.00		
1001-106-51-104-0-1101-5-561000-00 K - 8 - Supplies	5,902.60	3,670.79	6,500.00	2,145.34	6,500.00	1,355.33	3,500.67	6,500.00	6,500.00	0.00		
1001-106-51-104-0-1101-5-564000-00 K - 8 - Books	238.84	1,161.54	300.00	248.11	300.00	0.00	248.11	300.00	300.00	0.00		
1001-106-51-104-0-1101-5-573000-00 K - 8 - Equipment	1,743.78	2,397.21	2,000.00	813.62	2,000.00	1,160.00	1,973.62	2,000.00	2,000.00	0.00		
<b>TOTAL 1101 Regular Instruction</b>	<b>441,432.42</b>	<b>428,628.59</b>	<b>411,522.72</b>	<b>202,417.52</b>	<b>411,522.72</b>	<b>204,552.00</b>	<b>406,969.52</b>	<b>421,709.22</b>	<b>421,709.22</b>	<b>10,186.50</b>	<b>2.48%</b>	

**Unified School District #36  
Budget Report for Expenditures**

3/20/2023 12:00	2021		2022		Budget	Reported Period	Encumbrances	Exp & Enc Over *	FY24 Budget	Budget Over (Under) FY23 vs FY24
	Account Number / Description	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023						
<b>1401 Student Activities</b>										
1001-106-51-104-0-1401-5-511000-00	1,500.00	1,000.00	1,500.00	500.00	1,500.00		0.00		1,500.00	0.00
1001-106-51-104-0-1401-5-522000-00	114.78	76.50	114.75	38.25	114.75		0.00		114.75	0.00
1001-106-51-104-0-1401-5-525000-00	13.50	9.00	13.50	4.50	13.50		0.00		13.50	0.00
1001-106-51-104-0-1401-5-533000-00	1,115.00	0.00	2,000.00	0.00	2,000.00		0.00		2,000.00	0.00
1001-106-51-104-0-1401-5-551400-00	0.00	466.55	0.00	0.00	0.00		0.00		0.00	0.00
1001-106-51-104-0-1401-5-561000-00	403.62	604.12	1,000.00	650.00	1,000.00		0.00	650.00	1,000.00	0.00
1001-106-51-104-0-1401-5-573000-00	0.00	0.00	1,000.00	0.00	1,000.00		0.00		1,000.00	0.00
1001-106-51-104-0-1401-5-581000-00	0.00	1,247.00	1,000.00	372.00	1,000.00		150.00	522.00	1,000.00	0.00
<b>TOTAL 1401 Student Activities</b>	<b>3,146.90</b>	<b>3,403.17</b>	<b>6,628.25</b>	<b>1,564.75</b>	<b>6,628.25</b>		<b>150.00</b>	<b>1,172.00</b>	<b>6,628.25</b>	<b>0.00</b>
<b>2120 Guidance</b>										
1001-106-51-104-0-2120-5-511000-00	23,854.98	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00 Medicaid
1001-106-51-104-0-2120-5-521000-00	3,282.28	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-522000-00	1,049.79	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-522000-00	1,760.59	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-523000-00	49.50	4.50	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-523200-00	1,329.00	1,340.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-523500-00	98.40	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-523600-00	78.75	7.50	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-525000-00	213.52	17.80	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-533000-00	500.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
1001-106-51-104-0-2120-5-561000-00	0.00	0.00	400.00	0.00	400.00		0.00	0.00	400.00	0.00
1001-106-51-104-0-2120-5-564000-00	0.00	95.60	100.00	52.80	100.00		0.00	52.80	100.00	0.00
<b>TOTAL 2120 Guidance</b>	<b>32,216.81</b>	<b>1,465.40</b>	<b>500.00</b>	<b>52.80</b>	<b>500.00</b>		<b>0.00</b>	<b>52.80</b>	<b>500.00</b>	<b>0.00</b>
<b>2131 Health/Nurse's Office</b>										
1001-106-51-104-0-2131-5-511000-00	70,280.75	60,881.20	63,711.14	29,200.93	34,510.21		63,711.14		35,041.13	-28,670.01
1001-106-51-104-0-2131-5-512000-00	417.80	0.00	1,000.00	0.00	0.00		0.00		0.00	-1,000.00
1001-106-51-104-0-2131-5-521000-00	17,866.16	21,267.79	23,293.68	11,139.18	11,139.18		22,278.36		12,557.22	-10,736.46
1001-106-51-104-0-2131-5-521100-00	2,000.00	3,999.96	0.00	1,939.99	1,640.04		3,580.03	*	2,100.00	2,100.00
1001-106-51-104-0-2131-5-521200-00	2,000.00	0.00	4,200.00	0.00	0.00		0.00		0.00	-4,200.00
1001-106-51-104-0-2131-5-522000-00	4,959.68	4,184.35	4,873.90	2,015.42	3,046.19		5,061.61	*	1,340.32	-3,533.58
1001-106-51-104-0-2131-5-523000-00	108.00	92.25	72.00	40.50	40.50		81.00	*	36.00	-36.00
1001-106-51-104-0-2131-5-523300-00	180.40	403.87	650.00	325.02	325.02		650.04	*	199.98	-450.02
1001-106-51-104-0-2131-5-523600-00	220.59	193.26	178.39	81.73	96.59		178.32		53.56	-124.83
1001-106-51-104-0-2131-5-525000-00	702.12	547.92	578.40	262.79	0.00		578.40		157.69	-420.71
1001-106-51-104-0-2131-5-561000-00	1,204.06	326.61	1,500.00	905.59	32.30		937.89		1,500.00	0.00
<b>TOTAL 2131 Health/Nurse's Office</b>	<b>99,939.56</b>	<b>91,897.21</b>	<b>100,057.51</b>	<b>45,911.15</b>	<b>50,830.03</b>		<b>96,741.18</b>		<b>52,985.90</b>	<b>-47,071.61</b>
<b>2212 Professional Development</b>										
1001-106-51-104-0-2212-5-527000-00	20,538.90	23,959.87	25,000.00	11,341.23	7,479.00		18,820.23		25,000.00	0.00
<b>2220 Library</b>										
1001-106-51-104-0-2220-5-511000-00	73,419.00	77,419.00	55,199.00	33,347.31	36,175.19		69,522.50	*	71,176.11	15,977.11
1001-106-51-104-0-2220-5-521000-00	2,285.25	0.00	23,293.68	0.00	0.00		0.00		0.00	-23,293.68
1001-106-51-104-0-2220-5-522000-00	5,616.72	5,922.48	4,500.00	2,544.45	3,193.16		5,737.61	*	5,464.60	874.60
1001-106-51-104-0-2220-5-523000-00	99.00	85.50	72.00	47.25	40.50		87.75	*	72.00	0.00
1001-106-51-104-0-2220-5-523500-00	0.00	0.00	650.00	270.85	325.02		595.87		399.96	-250.04

**Unified School District #36  
Budget Report for Expenditures**

Account Number / Description	2021		2022		Reported Period	Encumbrances	Exp & Enc Over	FY24 Budget	Budget Over (Under) FY23 vs FY24
	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023					
1001-106-51-104-0-2220-5-523600-00 Library-Disability Insurance	244.02	253.56	154.56	112.78	7/1/2022 - 6/30/2023	101.27	214.05 *	205.35	50.79
1001-106-51-104-0-2220-5-524000-00 Library Retirement Buyout	0.00	0.00	24,500.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	-24,500.00
1001-106-51-104-0-2220-5-525000-00 Library-Workers Comp	658.26	692.22	496.00	387.17	7/1/2022 - 6/30/2023	0.00	387.17	631.12	135.12
1001-106-51-104-0-2220-5-561000-00 Library-Supplies	589.73	468.44	496.79	253.59	7/1/2022 - 6/30/2023	12.04	265.63	496.79	0.00
1001-106-51-104-0-2220-5-564000-00 Library-Books	3,286.53	2,728.16	5,000.00	920.07	7/1/2022 - 6/30/2023	0.00	920.07	5,000.00	0.00
1001-106-51-104-0-2220-5-565000-00 Library-Audio Visual Material	0.00	0.00	500.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	500.00	0.00
1001-106-51-104-0-2220-5-567000-00 Library - Software	1,269.00	1,289.00	1,400.00	1,880.00	7/1/2022 - 6/30/2023	0.00	1,880.00 *	1,400.00	0.00
1001-106-51-104-0-2220-5-581000-00 Library - Dues & Fees	35.00	35.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
<b>TOTAL 2220 Library</b>	<b>87,502.51</b>	<b>88,893.36</b>	<b>116,352.03</b>	<b>39,763.47</b>		<b>39,847.18</b>	<b>79,610.65</b>	<b>85,345.92</b>	<b>-31,006.11</b>
<b>TOTAL 2220 Computer/Technology</b>									<b>-26.65%</b>
<b>2230 Computer/Technology</b>									
1001-106-51-104-0-2230-5-511000-00 Technology - Salaries	8,000.00	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-106-51-104-0-2230-5-522000-00 Technology - F.I.C.A. Taxes	611.99	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-106-51-104-0-2230-5-525000-00 Technology - Workers' Comp	72.00	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-106-51-104-0-2230-5-533000-00 Technology - Purchased Services	40,750.00	38,838.78	0.00	1,456.99	7/1/2022 - 6/30/2023	0.00	1,456.99 *	1,456.99	1,456.99
1001-106-51-104-0-2230-5-533000-00 OESU Assessment - Tech Support	0.00	0.00	49,889.30	37,416.00	7/1/2022 - 6/30/2023	12,472.00	49,888.00	47,180.00	-2,709.30
1001-106-51-104-0-2230-5-534000-00 OESU Assessment - Tech Director	0.00	0.00	18,143.03	13,607.28	7/1/2022 - 6/30/2023	4,535.76	18,143.04 *	19,993.00	1,849.97
1001-106-51-104-0-2230-5-543000-00 Technology-Repair and Maintenance	493.25	3,521.98	1,234.00	1,500.00	7/1/2022 - 6/30/2023	0.00	0.00	1,500.00	0.00
1001-106-51-104-0-2230-5-543000-00 Technology Subscriptions	17,165.74	7,473.95	11,000.00	21,121.98	7/1/2022 - 6/30/2023	160.09	21,282.07 *	12,000.00	1,000.00
1001-106-51-104-0-2230-5-561000-00 Technology-Supplies	5,232.54	3,589.18	5,100.00	2,153.89	7/1/2022 - 6/30/2023	289.88	2,443.77	5,100.00	0.00
1001-106-51-104-0-2230-5-567000-00 Technology Software	2,342.26	5,120.18	500.00	930.90	7/1/2022 - 6/30/2023	152.15	1,083.05 *	1,083.05	583.05
1001-106-51-104-0-2230-5-573000-00 Technology-Equipment	49,959.09	15,460.25	10,000.00	221.58	7/1/2022 - 6/30/2023	0.00	221.58	10,000.00	0.00
<b>TOTAL 2230 Computer/Technology</b>	<b>124,026.87</b>	<b>74,004.32</b>	<b>96,132.33</b>	<b>78,142.62</b>		<b>17,609.88</b>	<b>95,752.50</b>	<b>98,313.04</b>	<b>2,180.71</b>
<b>2311 School Board</b>									<b>2.27%</b>
1001-302-51-104-0-2311-5-511000-00 School Board-Salaries-Board of Edu	5,000.00	6,000.00	6,000.00	6,000.00	7/1/2022 - 6/30/2023	0.00	6,000.00	6,000.00	0.00
1001-302-51-104-0-2311-5-511003-00 BOE School District Clerk Salary Stipend	0.00	0.00	150.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	150.00	0.00
1001-302-51-104-0-2311-5-511100-00 BOE Clerk - Salaries - Board Secretary	300.00	150.00	300.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	300.00	0.00
1001-302-51-104-0-2311-5-511700-00 School Board- Retirement Salary/Stipend	27,469.05	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-302-51-104-0-2311-5-522000-00 School Board - FICA	2,506.84	470.48	459.00	459.00	7/1/2022 - 6/30/2023	0.00	459.00	459.00	0.00
1001-302-51-104-0-2311-5-524000-00 School Board- Retirement Payment	0.00	0.00	0.00	24,151.47	7/1/2022 - 6/30/2023	0.00	24,151.47 *	0.00	0.00
1001-302-51-104-0-2311-5-525000-00 School Board - Worker's Comp	294.92	55.35	54.00	54.00	7/1/2022 - 6/30/2023	0.00	54.00	54.00	0.00
1001-302-51-104-0-2311-5-538500-00 School Board-Legal	270.00	514.00	300.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	300.00	0.00
1001-302-51-104-0-2311-5-538800-00 School Board-Auditor	8,500.00	8,500.00	10,000.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	10,000.00	0.00
1001-302-51-104-0-2311-5-554000-00 School Board-Advertising	1,307.91	603.98	800.00	854.88	7/1/2022 - 6/30/2023	0.00	854.88 *	854.88	54.88
1001-302-51-104-0-2311-5-555000-00 School Board-Printing	4,252.90	3,044.97	4,300.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	4,300.00	0.00
1001-302-51-104-0-2311-5-561000-00 School Board-Supplies	2,530.34	1,316.25	2,500.00	961.50	7/1/2022 - 6/30/2023	0.00	961.50	2,500.00	0.00
1001-302-51-104-0-2311-5-581000-00 School Board-Dues & Fees	3,740.62	3,815.88	5,500.00	1,415.12	7/1/2022 - 6/30/2023	0.00	1,415.12	5,500.00	0.00
<b>TOTAL 2311 School Board</b>	<b>56,172.58</b>	<b>24,470.91</b>	<b>30,363.00</b>	<b>33,895.97</b>		<b>0.00</b>	<b>33,895.97 *</b>	<b>30,417.88</b>	<b>54.88</b>
<b>2313 Fiscal Services</b>									<b>0.18%</b>
1001-302-51-104-0-2313-5-511000-00 Treasurer - Salaries-School Treasurer	2,500.00	2,500.00	2,500.00	2,500.00	7/1/2022 - 6/30/2023	0.00	2,500.00	2,500.00	0.00
1001-302-51-104-0-2313-5-522000-00 Treasurer - FICA Taxes	191.26	191.25	191.26	191.25	7/1/2022 - 6/30/2023	0.00	191.25	191.25	-0.01
1001-302-51-104-0-2313-5-525000-00 Treasurer - Worker's Comp	22.50	22.50	22.50	22.50	7/1/2022 - 6/30/2023	0.00	22.50	22.00	-0.50
1001-302-51-104-0-2313-5-561000-00 Treasurer - Supplies	67.63	0.00	67.63	0.00	7/1/2022 - 6/30/2023	0.00	0.00	50.00	-17.63
1001-302-51-104-0-2313-5-581000-00 Treasurer - Fees & Charges	35.00	-35.00	35.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	35.00	0.00
1001-302-51-104-0-2313-5-583500-00 Tax Anticipation Loans-Interest	0.00	0.00	1,000.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	1,000.00	0.00
<b>TOTAL 2313 Fiscal Services</b>	<b>2,816.39</b>	<b>2,678.75</b>	<b>3,816.39</b>	<b>2,713.75</b>		<b>0.00</b>	<b>2,713.75</b>	<b>3,798.25</b>	<b>-18.14</b>

**Unified School District #36  
Budget Report for Expenditures**

Account Number / Description	2021		2022		Budget	Reported Period	Encumbrances	Exp & Enc Over *	FY24 Budget	Budget Over (Under) FY23 vs FY24
	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2021	7/1/2022 - 6/30/2022	7/1/2022 - 6/30/2023						
<b>3/20/2023 12:00</b>										
2320 Superintendent's Office										
1001-1002-51-104-0-2320-5-533100-00 OESU Assessment - Admin	291,576.00	247,582.84	0.00	0.00	239,945.06	179,958.00	59,986.00	239,944.00	201,222.00	-38,723.06
1001-1002-51-104-0-2320-5-533100-00 OESU Assessment - Surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-47,804.47	-47,804.47
	291,576.00	247,582.84	0.00	0.00	239,945.06	179,958.00	59,986.00	239,944.00	153,417.53	-86,527.53
2410 Principal's Office										
1001-1006-51-104-0-2410-5-511000-00 Principal's Office-Salaries-Principal	113,300.00	116,720.87	116,699.00	116,699.00	116,699.00	68,108.97	48,624.56	116,733.53	120,199.97	3,500.97
1001-1006-51-104-0-2410-5-511004-00 Principal's Office Salaries- Mentor Serv	5,625.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2410-5-511100-00 Principal's Office-Salaries - Staff	105,671.11	110,339.30	108,147.33	108,147.33	108,147.33	67,486.27	45,061.37	112,547.64	63,086.18	-45,061.15
1001-1006-51-104-0-2410-5-521000-00 Principal's Office-Health Insurance	47,069.21	47,164.86	65,405.64	65,405.64	65,405.64	26,921.83	19,126.55	46,048.38	44,285.80	-21,119.84
1001-1006-51-104-0-2410-5-521100-00 Principal's Office - HRA	9,480.85	10,166.60	12,800.00	12,800.00	12,800.00	5,724.33	3,334.77	9,059.10	10,600.00	-2,200.00
1001-1006-51-104-0-2410-5-521200-00 Principal's Office - HSA	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2410-5-522000-00 Principal's Office-F.I.C.A.	16,300.60	16,803.49	17,468.57	17,468.57	17,468.57	9,890.54	8,600.38	18,490.92	14,021.39	-3,447.18
1001-1006-51-104-0-2410-5-523000-00 Principal's Office-Life Insurance	324.01	281.25	490.18	490.18	490.18	345.09	270.70	615.79	216.00	-274.18
1001-1006-51-104-0-2410-5-523500-00 Principal's Office-Dental Reimbursement	1,358.46	1,380.70	1,496.80	1,496.80	1,496.80	702.80	502.00	1,204.80	738.77	-758.03
1001-1006-51-104-0-2410-5-524000-00 Principal's Office-Disability Insurance	782.35	754.50	639.37	639.37	639.37	392.22	262.30	654.52	540.20	-99.17
1001-1006-51-104-0-2410-5-524500-00 Principal's Office-Annuities	0.00	0.00	3,845.97	3,845.97	3,845.97	0.00	0.00	0.00	0.00	-3,845.97
1001-1006-51-104-0-2410-5-525000-00 Principal's Office-Worker's Comp	1,970.72	2,056.45	2,055.12	2,055.12	2,055.12	1,219.88	0.00	1,219.88	1,649.58	-405.54
1001-1006-51-104-0-2410-5-525500-00 Principal's Office - W/C Mentor Serv	50.70	13.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2410-5-527000-00 Principal's Office-Course Payment	1,250.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
1001-1006-51-104-0-2410-5-531001-00 Principal's Office - Mentor Services	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
1001-1006-51-104-0-2410-5-538000-00 Principal's Office-Travel	0.00	112.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2410-5-561000-00 Principal's Office-Supplies	3,096.97	4,413.90	4,000.00	4,000.00	4,000.00	1,917.15	136.80	2,053.95	4,000.00	0.00
1001-1006-51-104-0-2410-5-561004-00 Principal's Office - Copy Paper/Lam Sup	673.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2410-5-581000-00 Principal's Office-Dues and Fees	1,033.15	1,135.15	1,000.00	1,000.00	1,000.00	1,230.07	0.00	1,230.07	1,230.07	230.07
<b>TOTAL 2410 Principal's Office</b>	<b>312,986.97</b>	<b>314,343.29</b>	<b>336,747.98</b>	<b>336,747.98</b>	<b>336,747.98</b>	<b>183,939.15</b>	<b>125,919.43</b>	<b>309,858.58</b>	<b>263,267.95</b>	<b>-73,480.03</b>
2490 School Administration										
1001-1006-51-104-0-2490-5-533000-00 School Administration Purchased Services	373.16	67.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1001-1006-51-104-0-2490-5-544300-00 School Admin - Computer/Copier Lease	5,870.10	6,840.06	6,000.00	6,000.00	6,000.00	4,268.06	0.00	4,268.06	6,000.00	0.00
1001-1006-51-104-0-2490-5-553000-00 School Administration - Telephone	13,121.29	12,192.34	13,000.00	13,000.00	13,000.00	7,918.75	353.09	8,271.84	13,000.00	0.00
1001-1006-51-104-0-2490-5-553500-00 School Administration-Postage	1,845.12	1,755.74	2,000.00	2,000.00	2,000.00	2,335.09	0.00	2,335.09	2,000.00	0.00
1001-1006-51-104-0-2490-5-581001-00 School Admin-Dues & Fees	112.04	75.00	0.00	0.00	0.00	1,716.50	0.00	1,716.50	1,000.00	1,000.00
<b>TOTAL 2490 School Administration</b>	<b>21,321.71</b>	<b>20,930.64</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>16,238.40</b>	<b>353.09</b>	<b>16,591.49</b>	<b>22,000.00</b>	<b>4,767.66</b>
2610 Facilities										
1001-1006-51-104-0-2610-5-511000-00 Facilities - Salaries - Manager	46,145.86	47,985.58	48,956.15	48,956.15	48,956.15	28,769.76	20,398.39	49,168.15	51,403.96	2,447.81
1001-1006-51-104-0-2610-5-511100-00 Facilities - Salaries - Custodian	75,975.04	97,902.18	80,471.52	80,471.52	80,471.52	43,813.68	35,577.28	79,390.96	68,738.88	-11,732.64
1001-1006-51-104-0-2610-5-511200-00 Facilities - Salaries - Substitutes	5,364.00	6,682.00	0.00	0.00	0.00	10,532.66	0.00	10,532.66	0.00	0.00
1001-1006-51-104-0-2610-5-521000-00 Facilities - Health Insurance	33,983.41	34,822.80	35,595.84	35,595.84	35,595.84	12,186.63	6,827.90	19,014.53	18,359.70	-17,236.14
1001-1006-51-104-0-2610-5-521100-00 Facilities - HRA	9,999.96	9,752.42	8,600.00	8,600.00	8,600.00	2,967.34	2,118.40	5,085.74	6,600.00	-2,000.00
1001-1006-51-104-0-2610-5-522000-00 Facilities - F.I.C.A.	9,314.58	11,189.53	9,901.22	9,901.22	9,901.22	6,168.05	5,138.64	11,306.69	9,190.93	-710.29
1001-1006-51-104-0-2610-5-523000-00 Facilities - Life Insurance	324.00	324.00	243.00	243.00	243.00	165.51	132.30	297.81	216.00	-27.00
1001-1006-51-104-0-2610-5-523500-00 Facilities - Dental Reimbursement	908.53	1,183.56	846.80	846.80	846.80	479.32	293.65	772.97	858.84	12.04
1001-1006-51-104-0-2610-5-523600-00 Facilities - Disability Insuran	451.12	472.70	362.40	362.40	362.40	186.14	156.68	342.82	363.40	1.00
1001-1006-51-104-0-2610-5-524000-00 Facilities - Amnuty Match Contribution	1,089.06	1,089.06	2,414.15	2,414.15	2,414.15	604.90	604.78	1,209.68	0.00	-2,414.15
1001-1006-51-104-0-2610-5-525000-00 Facilities - Worker's Comp	1,152.68	1,378.24	1,202.43	1,202.43	1,202.43	753.45	0.00	753.45	1,081.29	-121.14
1001-1006-51-104-0-2610-5-529000-00 Facilities - Uniforms	600.00	600.00	600.00	600.00	600.00	600.00	0.00	600.00	600.00	0.00

## Unified School District #36 Budget Report for Expenditures

Account Number / Description	2021		2022		Budget	Reported Period	Encumbrances	Exp & Enc Over *	FY24 Budget	Budget Over (Under) FY23 vs FY24
	7/1/2021 - 6/30/2021	7/1/2021 - 6/30/2021	7/1/2022 - 6/30/2022	7/1/2022 - 6/30/2022						
1001-106-51-104-0-2610-5-533100-00 OESU Ropes Course Assessment	774.00	202.92	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-106-51-104-0-2610-5-542100-00 Facilities - Rubbish Removal	12,017.16	13,658.17	13,000.00	7,972.36	13,000.00	7/1/2022 - 6/30/2023	0.00	7,972.36	13,000.00	0.00
1001-106-51-104-0-2610-5-542200-00 Facilities - Snow Removal	5,375.00	7,869.00	10,000.00	0.00	10,000.00	7/1/2022 - 6/30/2023	0.00	0.00	10,000.00	0.00
1001-106-51-104-0-2610-5-542400-00 Facilities - Grounds Maintenance	8,925.00	10,999.97	9,000.00	7,745.00	9,000.00	7/1/2022 - 6/30/2023	0.00	7,745.00	9,000.00	0.00
1001-106-51-104-0-2610-5-543000-00 Facilities - Repairs and Maintenance	21,981.25	30,691.34	25,000.00	27,655.08	25,000.00	7/1/2022 - 6/30/2023	0.00	27,655.08	27,655.08	2,655.08
1001-106-51-104-0-2610-5-544200-00 Facilities - Rentals	3,495.20	74.23	2,000.00	78.56	2,000.00	7/1/2022 - 6/30/2023	0.00	78.56	2,000.00	-2,000.00
1001-106-51-104-0-2610-5-552100-00 Facilities - Property Insurance	19,576.82	20,003.67	21,000.00	41,693.00	21,000.00	7/1/2022 - 6/30/2023	0.00	41,693.00	21,000.00	0.00
1001-106-51-104-0-2610-5-561000-00 Facilities - Supplies	25,036.60	20,161.46	11,402.54	11,402.54	11,402.54	7/1/2022 - 6/30/2023	1,290.10	12,692.64	16,000.00	0.00
1001-106-51-104-0-2610-5-562200-00 Facilities - Electricity	40,207.62	45,438.44	40,000.00	22,580.09	40,000.00	7/1/2022 - 6/30/2023	0.00	22,580.09	40,000.00	0.00
1001-106-51-104-0-2610-5-562400-00 Facilities - Heating Oil	30,982.96	37,063.08	35,000.00	19,292.65	35,000.00	7/1/2022 - 6/30/2023	0.00	19,292.65	45,000.00	10,000.00
1001-106-51-104-0-2610-5-562600-00 Facilities - Generator Fuel	0.00	0.00	500.00	0.00	500.00	7/1/2022 - 6/30/2023	0.00	0.00	500.00	0.00
1001-106-51-104-0-2610-5-573000-00 Facilities - Equipment	20,652.89	3,165.24	10,000.00	11,217.07	10,000.00	7/1/2022 - 6/30/2023	304.15	11,521.22	11,521.22	1,521.22
1001-106-51-104-0-2610-5-573002-00 Facilities - Furniture Replacement	3,230.67	3,500.44	10,000.00	4,243.13	10,000.00	7/1/2022 - 6/30/2023	0.00	4,243.13	10,000.00	0.00
<b>TOTAL 2610 Facilities</b>	<b>377,565.41</b>	<b>406,210.37</b>	<b>380,693.51</b>	<b>261,106.92</b>	<b>380,693.51</b>		<b>72,842.27</b>	<b>333,949.19</b>	<b>361,089.29</b>	<b>-19,004.22</b>
<b>2711 Transportation</b>										
1001-106-51-104-0-2711-5-543000-00 Transportation - Repair & Maint.	235.54	376.78	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
1001-106-51-104-0-2711-5-551300-00 OESU Assessment - Transportation-Contr	226,861.20	240,043.19	234,417.00	175,812.75	234,417.00	7/1/2022 - 6/30/2023	58,604.25	234,417.00	237,934.00	3,517.00
1001-106-51-104-0-2711-5-551800-00 Transportation - Fuel Surcharge	0.00	0.00	0.00	8,047.28	0.00	7/1/2022 - 6/30/2023	0.00	8,047.28	0.00	0.00
1001-106-51-104-0-2711-5-562600-00 Transportation - Gasoline	499.10	706.50	400.00	882.38	400.00	7/1/2022 - 6/30/2023	18.00	900.38	1,000.00	600.00
<b>TOTAL 2711 Transportation</b>	<b>227,595.84</b>	<b>241,126.47</b>	<b>234,817.00</b>	<b>184,742.41</b>	<b>234,817.00</b>		<b>58,622.25</b>	<b>243,364.66</b>	<b>238,934.00</b>	<b>4,117.00</b>
<b>5090 Debt Service</b>										
1001-106-51-104-0-5090-5-583500-00 DEBT SERVICE-Interest - Loan	6,322.79	3,605.13	0.00	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	0.00	0.00
<b>1101 Regular Instruction</b>										
1001-302-31-105-0-1101-5-556100-00 Tuition - Secondary	1,354,677.31	1,483,265.80	1,600,000.00	960,769.00	1,600,000.00	7/1/2022 - 6/30/2023	0.00	960,769.00	2,216,298.72	616,298.72
<b>1301 Regular Elementary Tuition</b>										
1001-302-31-105-0-1301-5-556800-00 State On Behalf Vocational Payment	127,268.00	120,297.00	124,738.75	0.00	0.00	7/1/2022 - 6/30/2023	0.00	0.00	150,850.12	26,091.37
1001-302-31-105-0-1301-5-556900-00 Vocational Education - District Tuition	96,439.58	95,440.83	98,615.75	21,608.97	98,615.75	7/1/2022 - 6/30/2023	0.00	21,608.97	99,384.16	768.41
<b>TOTAL 1301 Regular Elementary Tuition</b>	<b>223,707.58</b>	<b>215,737.83</b>	<b>223,374.50</b>	<b>21,608.97</b>	<b>223,374.50</b>		<b>0.00</b>	<b>21,608.97</b>	<b>250,234.28</b>	<b>26,859.78</b>
<b>2711 Transportation</b>										
1001-302-31-105-0-2711-5-551500-00 Vocational Transportation - TA	5,126.87	2,380.00	3,000.00	0.00	3,000.00	7/1/2022 - 6/30/2023	0.00	0.00	3,000.00	0.00
<b>TOTAL</b>										<b>0.00%</b>



# FY2023 OESU Assessments

ENTER DATA IN YELLOW CELLS ONLY											
ORANGE EAST SUPERVISORY UNION 2023 ASSESSMENTS TO DISTRICTS & CTE Bradford, Newbury, Oxbow, RBCTC, Theford, WRVS, BMU											
Central Administration Assessment											
FY2022 OESU Assessment	Fall Census FY21			Fall Census FY22			Fall Census FY23			Date	
	Enrollment	ENR%	Assessment	Enrollment	ENR%	Assessment	Enrollment	ENR%	Assessment	Final Change	%
	250,594	14.85%	237,374	290,000	14.92%	180,797	180,797	14.92%	180,797	(50,578)	-21.86%
	113,840	6.48%	100,979	97,000	5.81%	79,318	79,318	5.81%	79,318	(27,551)	-27.30%
	328,790	22.14%	345,895	366,000	21.95%	276,309	276,309	21.95%	276,309	(68,706)	-19.30%
	67,174	4.37%	70,974	79,300	4.75%	50,988	50,988	4.75%	50,988	(10,546)	-15.00%
	703,078	12.85%	184,720	208,000	17.40%	157,846	157,846	17.40%	157,846	(27,373)	-14.82%
	247,503	15.40%	239,945	746,000	15.02%	201,222	201,222	15.02%	201,222	(39,729)	-16.14%
	376,326	24.69%	384,674	424,000	24.30%	313,180	313,180	24.30%	313,180	(71,494)	-18.99%
		Check	1,557,853		Check	1,282,781	1,282,781	100.00%	1,282,781		
Amount Billed	1,597,245	100.00%	1,557,853	1,609,300	100.00%	1,282,781	1,282,781	100.00%	1,282,781	(296,072)	
Transportation- Home to School											
FY2022 OESU Assessment	FY21 School Routes			FY22 School Routes			FY2023 OESU Assessment			FY2024 OESU Assessment	
	Enrollment	ENR%	Assessment	Enrollment	ENR%	Assessment	Enrollment	ENR%	Assessment	Final	Dollar Change
	104,761	12.58%	106,337	0.00	0.00	0.00	12,58%	12,58%	107,927	1,595	1.5%
	69,840	8.96%	70,859	0.00	0.00	0.00	8.96%	8.96%	71,951	1,092	1.5%
	261,902	31.44%	265,930	0.00	0.00	0.00	31.44%	31.44%	269,818	3,888	1.5%
	365,596	19.87%	167,990	0.00	0.00	0.00	19.87%	19.87%	170,509	2,519	1.5%
	790,953	22.73%	234,817	0.00	0.00	0.00	22.73%	22.73%	237,934	3,117	1.5%
	Separate Contract	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	
		Check	845,458		Check	858,139		100.00%	858,139		
Amount Billed	832,962	100.00%	845,458	0.00	0.00	0.00	100.00%	100.00%	858,139	12,681	
EEE/ECP-Assessment											
FY2022 ECP Assessment	FY2023 ECP Assessment			FY2024 ECP Assessment			Date				
	Enrollment	ENR%	Assessment	Enrollment	ENR%	Assessment	Final	Dollar Change	%		
	243,000	25.45%	36,613	230,000	24.71%	29,904	29,904	24,340	104.77%		
	165,000	11.16%	15,971	97,000	9.83%	30,420	30,420	14,249	90.47%		
	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
	196,000	20.31%	29,230	205,000	21.07%	65,232	65,232	36,001	123.16%		
	193,000	20.21%	29,080	205,000	20.77%	64,291	64,291	35,211	121.08%		
	219,000	22.95%	32,967	246,000	24.11%	41,443	41,443	74,640	126.20%		
		Check	143,897		Check	309,536	309,536		167.54%		
Amount Billed	231,688	100.00%	143,892	987,000	100.00%	309,536	309,536	165,644	167.54%		

ELL Teacher Assessment									
Teacher	FY2022		Fall Census		Fall Census		Fall Census		Assessment Change
	ELL	Assessment	FY21	ENROLLMENT	FY22	ENROLLMENT	FY22	LINKS	
Priddy/JOUUSD	10,534	10,534	15,552	40,836	49,000	49,000	13,924	1,277	(1,429)
Newbury/JOUUSD	5,806	4,618	8,293	4,618	17,100	17,100	1,102	2,929	(1,673)
Osborn/JOUUSD	13,849	13,849	38,374	13,849	46,000	46,000	24,028	11,114	(1,701)
Troutman PK-6	8,553	8,552	12,428	8,552	208,000	208,000	14,024	6,516	(2,188)
WVUS PK-4	10,478	10,478	16,174	10,478	76,000	76,000	18,734	5,077	(2,901)
WVUS PK-7	15,851	15,851	24,954	15,851	414,000	414,000	30,044	17,591	(5,000)
Amount Billed	64,219	1582,001	100,000%	64,219	1590,000	1590,000	100,000%	48,280	(19,760)
Local Arts Programs Assessment									
Arts	FY2022	FY2023	Fall Census	FY23	Fall Census	FY22	FY22	FY23	Assessment Change
Arts	Assessment	Assessment	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	Dollar Change
Burdick/CUL-50	9,464	9,478	20,985	9,478	429,000	429,000	40,824	4,137	(2,251)
Newbury/CUL-50	2,109	1,905	9,135	1,905	37,100	37,100	8,234	872	(0,14)
Osborn/CUL-50	5,934	6,910	16,756	6,910	268,400	268,400	17,624	3,712	(0,31)
Troutman PK-6	3,603	4,015	21,704	4,015	268,400	268,400	22,024	2,262	(1,646)
WVUS PK-6	4,203	4,203	8,026	4,203	0,000	0,000	0,000	0,000	(0,49)
WVUS PK-6-12	20,384	20,384	100,000%	20,384	1,136,800	1,136,800	100,000%	10,000	(60,382)
Ropes Course Assessment									
Ropes Course	FY2022	FY2023	Fall Census	FY23	Fall Census	FY22	FY22	FY23	Assessment Change
Ropes Course	Assessment	Assessment	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	Dollar Change
Riveland/CUL-50	243,000	243,000	15,024	243,000	243,000	243,000	15,024	752	(28)
Newbury/CUL-50	369,000	369,000	4,724	369,000	47,000	47,000	4,102	305	(34)
Osborn/CUL-50	30,728	30,728	23,244	1,182	365,000	365,000	23,074	1,151	(11)
Troutman PK-6	656	656	17,426	656	203,000	203,000	13,024	654	13
WVUS PK-6	932	932	16,134	932	217,000	217,000	16,234	236	39
WVUS PK-6-12	1,288	1,288	25,462	1,288	414,000	414,000	26,024	1,302	9
Amount Billed	5,000	5,000	100,000%	5,000	1,590,000	1,590,000	100,000%	5,000	0
Technology Director Assessment-All Schools									
Technology	FY2022	FY2023	Fall Census	FY23	Fall Census	FY22	FY22	FY23	Assessment Change
Technology	Assessment	Assessment	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	ENROLLMENT	Dollar Change
Osborn/CUL-50	243,000	243,000	14,024	243,000	243,000	243,000	14,024	17,961	405
Newbury/CUL-50	1,000,000	1,000,000	6,024	1,000,000	97,000	97,000	5,824	7,291	(541)
Osborn/CUL-50	141,000	141,000	22,196	26,115	100,000	100,000	21,924	27,409	1,874
BUCH/CUL-50	7,112	5,336	4,236	4,236	20,000	20,000	4,236	5,960	434
Troutman PK-6	190,000	13,967	11,862	13,967	208,000	208,000	12,424	16,634	1,609
WVUS PK-6	252,000	252,000	15,024	252,000	246,000	246,000	15,234	23,094	1,850
WVUS PK-6-12	404,000	404,000	24,626	24,626	71,000	71,000	24,804	11,117	2,071
Amount Billed	1,626,112	1,626,112	100,000%	1,626,112	1,644,300	1,644,300	100,000%	125,468	7,674

Technology Other Assessment-TES/OHS/RB/WRVS									
FY2022 OESU Assessment	Fall Census FY21 ENROLLMENT	Fall Census FY21 ENR%	FY2025 OESU Assessment FINAL	Fall Census FY22 ENROLLMENT	Fall Census FY22 ENR%	FY2022 OESU Assessment FINAL	Dollar Change	% Assessment Change	
Theford Pre-K-6	104.00	21.97%	46,407	238.00	22.63%	36,893	(1,514)	-3.94%	
OHS 7-12	363.00	41.10%	74,864	366.00	39.81%	54,917	(6,947)	-9.67%	
River Bend TC	74.12	8.30%	14,574	79.30	8.61%	14,065	(609)	-4.15%	
WRVS PK-8	252.00	28.54%	45,869	256.00	28.94%	47,180	(2,703)	-5.63%	
Amount Billed	883.12	100.00%	174,834	949.30	100.00%	163,056	(11,778)		
Tech Director BES/NES									
FY2022 OESU Assessment	Fall Census FY21 ENROLLMENT	Fall Census FY21 ENR%	FY2023 OESU Assessment FINAL	Fall Census FY22 ENROLLMENT	Fall Census FY22 ENR%	FY2024 OESU Assessment FINAL	Dollar Change	% Assessment Change	
BES 0% of Dir		#DIV/0!	2,550.00		50.00%	7,325	(25)	-0.33%	
NES 6% of Dir		#DIV/0!	7,550.00		50.00%	7,525	(25)	-0.33%	
Amount Billed			15,100			15,050			
Behavior Specialists- B/S/NES									
FY2022 OESU Assessment	Fall Census FY21 ENROLLMENT	Fall Census FY21 ENR%	FY2023 OESU Assessment FINAL	Fall Census FY22 ENROLLMENT	Fall Census FY22 ENR%	FY2024 OESU Assessment FINAL	Dollar Change	% Assessment Change	
BES Novak			81,205.00			88,694	4,489	5.30%	
BES Turtle			34,730.00			42,696	7,966	22.94%	
BMU Farrar						95,325	35,325	#DIV/0!	
Amount Billed			118,935			166,715			
(Surplus) Deficit									
FY2022 OESU Assessment	Fall Census FY21 ENROLLMENT	Fall Census FY21 ENR%	FY2023 OESU Assessment FINAL	Fall Census FY22 ENROLLMENT	Fall Census FY22 ENR%	FY2024 OESU Assessment FINAL	Dollar Change	% Assessment Change	
Bracio-3/O-JUSD	0.00	#DIV/0!	#DIV/0!	239.00	14.32%	(42,852)	#DIV/0!	#DIV/0!	
Newbury/OJUSD	0.00	#DIV/0!	#DIV/0!	47.00	5.81%	(17,432)	#DIV/0!	#DIV/0!	
Osbey/OJUSD	0.00	#DIV/0!	#DIV/0!	266.00	21.93%	(65,776)	#DIV/0!	#DIV/0!	
REBTL/OJUSD	0.00	#DIV/0!	#DIV/0!	79.30	4.75%	(14,251)	#DIV/0!	#DIV/0!	
Theford PK-6	0.00	#DIV/0!	#DIV/0!	208.00	12.46%	(37,361)	#DIV/0!	#DIV/0!	
WRVS PK-8	0.00	#DIV/0!	#DIV/0!	266.00	15.93%	(73,804)	#DIV/0!	#DIV/0!	
BMU	0.00	#DIV/0!	#DIV/0!	414.00	24.80%	(74,402)	#DIV/0!	#DIV/0!	
Amount Billed			1,557,853	1,669.30	100.00%	(500,000)			



# Three Year Comparison

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES  
ONLY

District: <b>Waits River Valley USD</b> SU: <b>Orange East</b>		<b>U036</b> Orange County				Property dollar equivalent yield <b>15,479</b> ←-See bottom note	Homestead tax rate per \$15,479 of spending per equalized pupil <b>1.00</b>
						17,600	Income dollar equivalent yield per 2.0% of household income
<b>Expenditures</b>		<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>		
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$6,260,904	\$6,029,548	\$6,514,298	\$9,664,585		
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-		
3.	<b>Adopted or warned union district budget plus articles</b>	<b>\$6,260,904</b>	<b>\$6,029,548</b>	<b>\$6,514,298</b>	<b>\$9,664,585</b>		
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-	-		
6.	<b>Total Union Expenditures</b>	<b>\$6,260,904</b>	<b>\$6,029,548</b>	<b>\$6,514,298</b>	<b>\$9,664,585</b>		
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-		
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-		
<b>Revenues</b>							
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$928,571	\$538,071	\$437,336	\$1,533,349		
10.	<b>Total offsetting union revenues</b>	<b>\$928,571</b>	<b>\$538,071</b>	<b>\$437,336</b>	<b>\$1,533,349</b>		
<b>Education Spending</b>		<b>\$5,332,333</b>	<b>\$5,491,477</b>	<b>\$6,076,962</b>	<b>\$8,131,236</b>		
12.	Waits River Valley USD equalized pupils	317.28	325.73	333.97	356.87		
<b>Education Spending per Equalized Pupil</b>		<b>\$16,806.39</b>	<b>\$16,858.98</b>	<b>\$18,196.13</b>	<b>\$22,784.87</b>		
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	-	-	-		
15.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$4.04	\$11.78	-	-		
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-		
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-		
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-		
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-		
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-		
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-		
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-		
23.	Excess spending threshold	threshold = \$16768	threshold = \$16,789	threshold = \$19,997	threshold = \$22,204		
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,756.00	\$19,789.00	\$19,997.00	\$22,204.00		
25.	Per pupil figure used for calculating District Equalized Tax Rate	<b>\$16,806</b>	<b>\$16,659</b>	<b>\$18,196</b>	<b>\$22,784.87</b>		
26.	Union spending adjustment (minimum of 100%)	152,813%	148,970%	136,669%	147,199%		
		based on yield \$10,998	based on yield \$11,317	based on \$13,314	based on \$15,479		
27.	Anticipated equalized union homestead tax rate to be prorated [\$22,784.87 ÷ (\$15,479 ÷ \$1.00)]	\$1.5281	\$1.4897	\$1.3667	\$1.4720		
		based on \$7.00	based on \$7.00	based on \$7.00	based on \$7.00		
<b>Prorated homestead union tax rates for members of Waits River Valley USD</b>							
		<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY22 Per</b>	
T052	Corinth	1.5281	1.4897	1.3667	1.4720	100.00%	
T207	Topsham	1.5281	1.4897	1.3667	1.4720	100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
		-	-	-	369.4720	25100.00%	
28.	Anticipated income cap percent to be prorated from Waits River Valley USD [(22,784.87 ÷ \$17,600) × 2.00%]	2.48%	2.45%	2.28%	2.59%		
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%		
<b>Prorated union income cap percentage for members of Waits River Valley USD</b>							
		<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY23 Per</b>	
T052	Corinth	2.48%	2.45%	2.28%	2.59%	100.00%	
T207	Topsham	2.48%	2.45%	2.28%	2.59%	100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	
		-	-	-	650.09%	25100.00%	

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

# Estimated Tax Worksheet

2024 WRVS Tax Estimate

3/20/2023 12:19

	Adopted Budget 2021-2022	Adoped Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
<b><u>Estimated Education Spending</u></b>					
School District Budget	5,824,247	6,181,162	6,807,065		
Special Grants and other	205,301	333,136	555,928		
Total Estimated Ed Spending	6,029,548	6,514,298	7,362,993		
<b><u>Less Anticipated Receipts</u></b>					
State and Local Revenue	332,770	104,200	163,200		
Special Grants	205,301	333,136	555,928		
Prior Year Surplus					
Other Adjustments					
Total Estimated Receipts	538,071	437,336	719,128		
<b>Estimated Education Spending</b>	<b>5,491,477</b>	<b>6,076,962</b>	<b>6,643,865</b>	<b>566,903</b>	<b>9.3%</b>
<b><u>Tax Rate Estimates</u></b>					
Equalized Pupils	325.73	333.97	356.87	23	6.9%
Estimated Education Spending per Equalized Pupil	<b>16,858.98</b>	<b>18,196.00</b>	<b>18,617.05</b>	<b>421</b>	<b>2.3%</b>
Excess Spending Threshold	18,789	18,818	22,204		
Est.Excess Spending Penalty Above Threshold	0	0	0		
<b>Total Est. Education Spending Per Equalized Pupil</b>	<b>16,859</b>	<b>18,196</b>	<b>18,617</b>		
Property Yield (was: State BASE Education Amount)	11,317	13,314	15,479	2,165	16.3%
Adjustment for Spending above State BASE	148.970%	136.668%	120.273%		
State Base Homestead Tax Rate	1.00	1.00	1.00		
Estimated Total Homestead Tax Rate, Equalized	1.4897	1.3667	1.2027	-0.1640	-12.0%
<b>CORINTH</b>					
CLA - Estimate Common Level of Appraisal	102.41%	97.98%	84.79%	-0.1319	-13.5%
Estimated LOCAL Homestead Tax Rate	<b>1.4546</b>	<b>1.3949</b>	<b>1.4185</b>	<b>0.0236</b>	<b>1.7%</b>
<b>TOPSHAM</b>					
CLA - Estimate Common Level of Appraisal	100.72%	96.67%	87.14%	-0.0953	-9.9%
Estimated LOCAL Homestead Tax Rate	<b>1.4791</b>	<b>1.4138</b>	<b>1.3802</b>	<b>-0.0336</b>	<b>-2.4%</b>
<b>NON - RESIDENT</b>					
Base Non-Residential Equalized Tax Rate		1.4660	1.386	-0.0800	-5.5%
Adjusted for CLA (NRETR / CLA)					
Est. Corinth LOCAL Non-Residential Tax Rate		1.4962	1.6346	0.1384	9.3%
Est. Topsham LOCAL Non-Residential Tax Rate		1.5165	1.5905	0.0740	4.9%

## State Tax Estimate Calculations Explanation

**STEP ONE:** We begin our 2023-2024 calculations with the GENERAL FUND BUDGET of \$6,807,065. Add the SPECIAL GRANT EXPENDITURES BUDGET of \$555,928 for total expenditures of \$7,362,993 for all operations.

**STEP TWO:** We deduct from the GENERAL FUND BUDGET all of the spending that is offset by any STATE and LOCAL REVENUES, CAPITAL IMPROVEMENT FUND, FUTURE EXPENSE FUND, PRIOR YEAR AUDITED GENERAL FUND BALANCE AND SPECIAL GRANT REVENUES. What remains is our ESTIMATED EDUCATION SPENDING number of \$6,643,865. This is the amount that will be raised through a combination of the STATE EDUCATION FUND AND LOCAL TAXES.

**STEP THREE:** Each year the state calculates the EQUALIZED PUPIL COUNT for each school district. The count consists of a two-year average number of students enrolled in the district during the 20 days falling between the 11th to the 30th days of the first full month in the school year. There are weighted factors that further adjust the EQUALIZED PUPIL COUNT. It is because of these factors that our total number of equalized pupils contains a fractional student. This year the estimated number of EQUALIZED PUPILS is 356.87. We then must take the EDUCATION SPENDING figure (\$6,643,865) and divide it by the EQUALIZED PUPIL COUNT to reach our EDUCATION SPENDING PER EQUALIZED PUPIL amount rounded off to \$18,617.

**STEP FOUR:** The EXCESS SPENDING THRESHOLD provided by the State is \$22,204. If our net EDUCATION SPENDING PER EQUALIZED PUPIL exceeds this threshold, a penalty would apply and increase the tax rate. Our EDUCATION SPENDING PER EQUALIZED PUPIL figure is below the cost containment threshold, so no penalty is incurred.

**STEP FIVE:** We then divide the EDUCATION SPENDING PER EQUALIZED PUPIL of \$18,617 by the state-determined base called the PROPERTY YIELD, a new term and calculation that replaces the "BASE EDUCATION AMOUNT" in previous years. This PROPERTY YIELD for 2022-2023 is estimated to be \$15,479. When we do this equation, we get the DISTRICT SPENDING ADJUSTMENT of 120.273%.

**STEP SIX:** The DISTRICT SPENDING ADJUSTMENT is then applied to adjust the state legislature's yet-to-be determined EDUCATION TAX RATE (an estimated \$1.00 per \$100). Now, we take the EDUCATION TAX RATE times the DISTRICT SPENDING ADJUSTMENT ( $1.00 \times 120.273\%$ ) to determine the EQUALIZED HOMESTEAD RATE of \$1.2027.

**STEP SEVEN:** Once we have the EQUALIZED HOMESTEAD RATE, we consider each town's current COMMON LEVEL OF APPRAISAL (CLA). This number is the state's determination of the difference between the GRAND LIST VALUE of Corinth's and Topsham's taxable properties and how they would be valued if a town reappraisal were completed today. This year, Corinth's CLA is 84.79% - that is, the State estimates that the town's taxable property is undervalued by 15.21%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA, we reach the ACTUAL HOMESTEAD RATE of \$1.4185 per \$100 (or, \$1,418.50 for a \$100,000 homestead). Topsham's CLA is 87.14%. The State estimates that the town's taxable property is undervalued by 12.86%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA we reach the ACTUAL HOMESTEAD RATE of \$1.3802 per \$100 (or, \$1,380.20 for a \$100,000 homestead).

Note: This calculation provides for a tax rate BEFORE income sensitivity provisions allowed per statute.

## WRVS & USD #36 High School Tuition & Enrollment

	2022-2023 Actual		2023-2024 Forecast	
High School	Number of Students Enrolled	Tuition	Number of Students to Date	Tuition
Oxbow	46	16,900	54	16,900
Thetford	39	20,963	45	22,430
Spaulding	1	16,082	0	18,500
Blue Mountain Union	4	16,100	7	16,100
Saint Johnsbury Academy	5	20,855	6	21,900
Union-32	7	20,338	6	21,413
Sharon Academy	1	18,500	1	19,425
MidVT Christian	2	14,000	2	14,000
Montpelier High	1	17,000	1	17,000
Montpelier Roxbury	1	17,000	1	17,000
Pacem	2	13,100	2	15,150
Burke Mtn. Academy	1	17,278	1	18,266
State Announced Tuition		17,278		18,266
<b>Total</b>	<b>110</b>			

Year	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	K-8	9-12	Total
22/23	17	23	19	22	22	29	18	30	29	28	237	109	346
21/22		23	22	27	29	18	29	32	27	33	240	88	328
20/21		23	25	28	19	24	29	26	29	25	228	73	301





Smile  
OFTEN  
Think  
POSITIVELY  
Give  
THANKS  
Laugh  
LOUDLY  
Love  
OTHERS  
Dream BIG

# WISE WORDS OF ENCOURAGEMENT...



UNION DISTRICT No. 36  
Waits River Valley School  
6 Waits River Valley School Road  
East Corinth, VT 05040



***Please bring this report with you to the School District Meeting on Monday, May 1, 2023, 6:00P.M.***