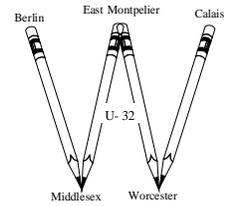


# Washington Central Unified Union School District

*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## Washington Central Unified Union School District Board Meeting Agenda

4.28.21 6:00 PM – 9:00 PM

### Virtual Meeting Information:

<https://tinyurl.com/yxmo52l6>

Meeting ID: 982 9945 3728

Password: 500273

Dial by Your Location: 1- 929- 205- 6099

### **Open Meeting Law temporary changes as of 3/30/20:**

Boards are not required to designate a **physical** meeting location. Board members and staff are not required to be present at a designated meeting location.

**Our building will not be open for meetings.  
All are welcome to attend virtually.**

1. Call to Order 4 minutes
2. Executive Session – Legal, Negotiations, Personnel 45 minutes
3. Welcome 5 minutes
  - 3.1. Reception of Guests
  - 3.2. Agenda Revisions
4. Reports (Discussion/Action) 75 minutes
  - 4.1. Student Reports
  - 4.2. Superintendent 15 minutes
    - 4.2.1. COVID-19 Update
    - 4.2.2. FY 21-22 School Calendar –pg. 4
    - 4.2.3. Last day of School FY 20-21 – pg. 6
    - 4.2.4. Recovery Plan – pg. 7
    - 4.2.5. AmeriCorps VISTA (Volunteers in Service to America) Grant – pg. 8
    - 4.2.6. Staff Leave – pg. 9
  - 4.3. Education Quality (Discussion) 30 minutes
    - 4.3.1. Discussion of WCUUSD Science Student Learning Outcomes – pg. 11  
(Please be sure to review the material)
  - 4.4. Finance Committee(Discussion/Action) 15 minutes
    - 4.4.1. Authorize the District to Accept all Federal and State Grants; to Administer and Act as the Representative of the School District - pg. 37
    - 4.4.2. Audit Report FY 20 – pg. 38
    - 4.4.3. Berlin Storm Water Bid - pg. 153
    - 4.4.4. Update Electric Vehicle Charger at Rumney – pg. 155
    - 4.4.5. Annual Fiscal Management Questionnaire – pg. 157
    - 4.4.6. Financial Update & ESSER Grants – pg. 159
    - 4.4.7. Rumney ERV Bid – pg. 164
    - 4.4.8. U-32 Social Studies Position – pg. 165

- 4.5. Policy Committee (Discussion/Action) 15 minutes  
 4.5.1. First Reading for policy to be Adopted on 5.19.21: F40 Change Management and F43 Backups, D3 District Take Home Device & Personal Device, F47 Electronic Mail, F48 Incident Response Policy & Plan, , C5 Weapons and Firearms, C2 Student Alcohol & Drugs  
 4.5.2. Second Reading for Policy to be Adopted: F46 Flag Raising Policy – pg. 166
5. Board Operations (Discussion/Action) 45 minutes  
 5.1. Curriculum Management Report  
 5.2. Superintendent Evaluation  
 5.3. Staff Appreciation  
 5.4. Appointment of new board members
6. Consent Agenda (Action) 10 minutes  
 6.1. Approve Minutes of 3.17.21, 3.29.21, 4.7.21, and 4.14.21 – pg. 196  
 6.2. Approve Board Orders
7. Personnel (Action) 10 minutes  
 7.1. Approve New Teachers, Resignations, Retirements, Leave of Absence and Changes in FTE – pg. 209
8. Public Comments 20 minutes
9. Future Agenda Items  
 9.1. WCUUSD Name  
 9.2. Assessment Needs for Building Bright Futures  
 9.3. Diversifying Educator Work Force  
 9.4. Net Metering Proposal  
 9.5. Strategic Planning  
 9.6. Board Governance Goals/Retreat/Reflection on the year/Board Self Evaluation  
 9.7. Superintendent Responsibilities/Board Roles and Responsibilities
10. Board Reflection
11. Adjourn

### WCUUSD Board Norms - Adopted November 18, 2020

- **Public input** – Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen and ask clarifying questions. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the issue be added to a future agenda.
- **Community dialogue** – The board may periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **All voices will be heard** – Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation.
- **Reflection** – To allow time for reflection, the chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.

- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Role of the board** – At the end of each board meeting reflect on whether the board remained focused on its policy-making and oversight role during the meeting, rather than operational details that are the responsibility of leadership team.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, celebrate successes.

# Washington Central Unified Union School District

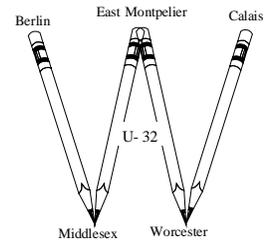
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**DATE: April 13, 2021**  
**RE: 2021-2022 School Year Calendar**

In years past, it has been customary for the Superintendent to bring the school calendar to the School Board to be accepted.

Enclosed is the 2021-2022 School Year Calendar. Our school calendar needs to be synchronized with the regional tech center. We will continue with the 30-minute early release on Wednesdays and we have changed 3 Wednesdays to half days. These half days align with our assessments windows and will allow teachers to analyze the results.

**Superintendent's Recommendation:** Motion for the WCUUSD School Board to accept the 2021-2022 School Year Calendar.

# WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT 2021-2022 SCHOOL CALENDAR

Berlin, Calais, East Montpelier, Rumney (Middlesex), Doty (Worcester) and U-32

AUGUST					SEPTEMBER					OCTOBER					NOVEMBER				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
2	3	4	5	6			1	2	3					1	1	2	½	4	5
9	10	11	12	13	*	7	8	9	10	4	5	6	7	(8)	8	9	10	(11)	12
16	17	18	(19)	(20)	13	14	15	16	17	11	12	13	14	15	15	16	17	18	19
(23)	(24)	(25)	26	27	20	21	22	23	24	18	19	20	21	22	*	*	*	*	*
30	31				27	28	29	30		25	26	27	28	29	29	30			
(4 School Days) <b>8/26</b> First Day All Elementary Students <b>8/26</b> First Day U-32 gr. 10-11-12 <b>8/27</b> First Day U-32 gr. 7-8-9 <b>8/30</b> U-32 ALL Students					(21 School Days) <b>9/6</b> Labor Day					(20 School Days)					(16 School Days) <b>11/11</b> Parent/Teacher Conferences <b>11/22 - 26</b> Thanksgiving Recess				
DECEMBER					JANUARY					FEBRUARY					MARCH				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
		1	2	3	3	4	5	6	7		1	2	3	4		*	2	3	4
6	7	8	9	10	10	11	12	13	14	7	8	½	10	11	7	8	9	10	11
13	14	15	16	17	*	(18)	19	20	21	14	15	16	17	18	14	15	16	17	18
20	21	22	*	*	24	25	26	27	28	*	*	*	*	*	21	22	23	24	(25)
*	*	*	*	*	31					*					28	29	30	31	
(16 School Days) <b>12/23-1/1</b> Vacation					(19 School Days) <b>1/17</b> Martin Luther King Day					(14 School Days) <b>2/21-3/1</b> Vacation					(21 School Days) <b>3/1</b> Town Meeting <b>3/25</b> Parent/Teacher Conferences Grades				
APRIL					MAY					JUNE					<b>Notes</b> ( ) = Inservice Days: No School Students / required for teachers * = Holidays/Vacations ½ = Half day of school █ = Dismiss 30 minutes earlier <b>Total Student Days = 180</b> <b>Total Teacher Days = 190</b> Final – Adopted by				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F					
				1	2	3	4	5	6			1	2	3					
4	5	6	7	8	9	10	11	12	13	6	7	8	9	10					
11	12	13	14	15	16	17	18	19	20	13	14	15	16	(17)					
*	*	*	*	*	23	24	½	26	27	20	21	22	23	24					
25	26	27	28	29	*	31				27	28	29	30						
(16 School Days) <b>4/18-22</b> Vacation					(21 School Days) <b>5/30</b> Memorial Day					(12 School Days) <b>6/16</b> Last day ½ day students (pending contingency days) <b>6/17</b> U-32 Class of 2022 Graduation <b>6/17-23</b> Contingency Days									

<b>Semester Schedule</b>
1 <sup>st</sup> Marking Period Ends 10/28/21 2 <sup>nd</sup> Marking Period Ends 1/14/22 Semester 1 Exams 1/12-14 3 <sup>rd</sup> Marking Period Ends 4/1/22 4 <sup>th</sup> Marking Period Ends 6/16/22 Semester 2 Exams Last 3 Days of School

<b>Teacher Inservice Days</b>
8/19-25 Teacher Inservice 8/25 Teacher Flexible Prep Day 10/8 Teacher Inservice 11/11 Teacher Inservice/Parent Conferences 1/18 Teacher Inservice/ ½ Professional Work Day 3/25 Teacher Inservice/Elementary Parent Conferences 6/17 Inservice (pending contingency days)

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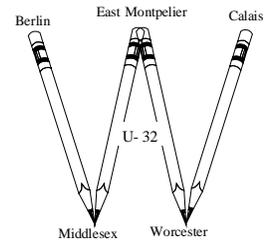
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**DATE: April 13, 2021**  
**RE: Last Day of School FY 20-21**

As we are getting to the end of the school year, it is customary to let folks know when the last day of school is.

I am asking the school board to forgive one (1) student day and one (1) staff day for school year employees for this year, so we may end the school year without going into another week. The forgiveness of the staff day for school year employees will not affect their contract pay.

**Superintendent's Recommendation:** Motion for the school board to forgive one (1) day so that the last day of school for students is a half day on June 17, 2021 and the last day for school year staff is June 18, 2021. The last day for ESP staff will be a half day on June 18, 2021.

# Washington Central Unified Union School District

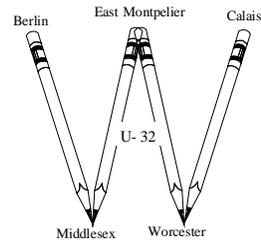
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Jennifer Miller-Arsenault, Director of Curriculum, instruction, & Assessment ;  
Bryan Olkowski, Superintendent**  
**DATE: April 19, 2021**  
**RE: WCUUSD Plan for Moving Forward**

The Vermont Agency of Education has asked school districts to submit a post-pandemic Recovery Plan. In Washington Central we have dubbed this plan our “Plan for Moving Forward.”

The AOE has articulated three pillars for recovery planning:

1. Social Emotional Learning, Mental Health, and Well-Being
2. Engagement/Truancy
3. Academic Achievement and Success

We completed the comprehensive needs assessment, which is Phase 1 of the required plan. It was due to the AOE on April 15. Given the quick turnaround time, members of the leadership team completed Phase 1.

Phase 2 involves thinking about the specific goals and strategies that will support our students in the three aforementioned areas and is due to the AOE on June 1.

Recovery planning takes the place of continuous improvement planning this year for all schools except Doty, which has been identified as a school in need of comprehensive supports. In our Plan for Moving Forward we will need to address the reasons why our other schools were identified for equity supports earlier this school year.

We are seeking a more representative group of people to join the Moving Forward Team for Phase 2, including teachers, staff members, parents, students, community members, and school board members. I have not yet mapped out a schedule for our Phase 2 work; it will depend in part on the availability of the folks who express interest in engaging in the work. If you are interested in joining the team for this short-term yet vital work, please let me know.

# Washington Central Unified Union School District

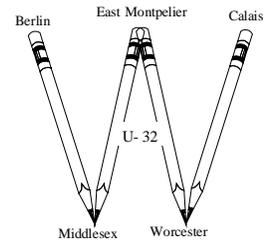
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**Kelly Bushey, Director of Special Services**  
**DATE: April 5, 2021**  
**RE: AmeriCorp VISTA (Volunteers in Service to America)**

This memo is written to notify the board that we have received the grant award for an AmeriCorp VISTA for the FY 22 school year! In late January the board gave approval for Kelly to complete the application process. We have recently learned that we have been granted a 1.0 FTE beginning in mid-August.

In the coming months, Kelly will attend a training with the VISTA program and collaborate with the folks in the VISTA program to recruit, interview and commit to a candidate that will work with us throughout the next year. We will be responsible for a contribution of \$6,200.

The goals of this position are:

- Develop partnerships with other local agencies within Washington County (Capstone, Down Street Housing, Mental Health, etc.)
- Create documentation and referral procedures.
- Create brochures, posters, ways to inform families throughout our communities about this support.
- Provide a support group or consultation to families in need.
- Other tasks related to this population of students/families.

# Washington Central Unified Union School District

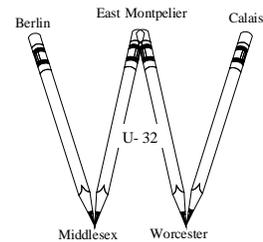
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Bryan Olkowski  
Superintendent



## MEMORANDUM

TO: WCUUSD School Board  
FROM: Bryan Olkowski, Superintendent  
Carla Messier, HR Coordinator  
DATE: April 22, 2021  
RE: Staff Leave

This memo is an additional update of information regarding the Emergency Paid Sick Leave (EPSL) and Emergency Family Medical Leave (EFML) under FFCRA. The Consolidated Appropriations Act voluntary extension of the FFCRA expired on March 31, 2021. The American Rescue Plan enacted as of April 1, 2021 has now provided additional voluntarily and expanded benefits provided under the FFCRA of April 1, 2020.

Under new guidance issued - "..., *The American Rescue Plan extends the Families First Coronavirus Response Act's (FFCRA) tax credit through September 30, 2021, but not the mandate. Paid leave also may be provided to an employee who is obtaining or recovering from COVID-19 vaccinations. (Subtitle B; Section 5111 Other Matters)*

The American Rescue Plan (ARP) extends the tax credit to September 30, 2021, but also expands the qualifying reasons for paid leave. The additional qualifying reasons include:

- Employee obtaining a COVID-19 vaccination
- Employee recovering from any illness related to receiving the vaccine
- Employee seeking or waiting for test results of medical diagnosis for COVID-19, or the employer requesting the employee obtain the same.

Under the ARP, the employer may voluntarily offer another 10 days of EPSL (in addition to the 10 days under the original FFCRA), offer EFMLA for all FFCRA qualifying reasons (including the newly added reasons) and raising the max limit for EFMLA from \$10,000 to \$12,000.

We recommend consideration for providing benefits for the expanded benefit from April 1, 2021 through the September 30, 2021 date for all teachers and staff.

We propose an extension of an additional 10 Emergency Paid Sick Leave (EPSL) days and EFML leave to full time employees (pro-rated for part time employees) unable to work remotely for circumstances listed below through September 30, 2021, allowing for a total eligibility of 10 work days for the period April 1, 2021 through September 30, 2021. The following leave would be available to employees:

- 1) Advised by a health care provider to self-quarantine related to COVID-19.
- 2) Experiencing COVID-19 symptoms and seeking medical diagnosis.
- 3) Caring for an individual subject to an order described in (1) or self-quarantine as in (2)
- 4) Caring for a child whose school or place of care is closed (or childcare provider is unavailable) for reasons related to COVID-19, to be paid only at 2/3 pay.
- 5) The employee is obtaining a COVID-19 vaccination.
- 6) The employee is recovering from any illness related to receiving the vaccine.
- 7) The employee is seeking or waiting for test results or a medical diagnosis for COVID-19, or the employer has requested the employee to obtain the same.

An employee subject to quarantine who applies for leave under this policy may be required to participate in COVID-19 testing in order to receive or continue to receive leave benefits.

The above recommendation is subject to any new or additional statutes or rules enacted after the date of this memo. Any new requirements mandated by a governmental agency (federal/state) will supersede and replace the provisions of this policy.

**Superintendent's recommendation:** The WCUUSD School Board motion and approve to "Voluntarily extend benefits of the FFCRA and CAA to include benefits as defined in the American Rescue Plan for qualifying reasons for the period of April 1, 2021 through September 30, 2021."

To: School Board

From: Kari, Education Quality Committee

April Student Learning Outcome Review

This month our focus is on scientific inquiry and content. There will not be a presentation at our board meeting, so please review the packet materials on your own ahead of time. I recommend reviewing all the pieces in the presentation, but if you are pressed for time, here are some highlights:

- Take a close look at the recently updated [standards and performance indicators](#).
- Spend some time with the student examples and in particular, the middle school Hunger Mountain reports to get a sense of student learning.
- Don't miss Jen's Analysis of Data summary. It is also worth studying the graphs and tables yourself to continue to improve your fluency in the available achievement data.
- Check out the committee's [Jamboard](#) to get a sense of our discussion. Feel free to add your own comments using the sticky note function.

Here are some headlines we want to share with you from our discussion:

- We have new standards that offer more flexibility for instruction and learning
- Hands-on and project-based learning seems to be a strength with this instruction
- Proficiency levels are at or above State average, but there are stark differences in achievement amongst different groups of students to be addressed

Again this month, we are asking the board to think strategically about this material and consider a response to this prompt to share at our board meeting:

- *What information from this review do you want to carry forward into our strategic planning?*

Thank you for supporting our SLO review and let us know if you have comments, questions or requests.

Upcoming Committee SLO Review Schedule (first Wednesday at 5pm)

- May: Health and Physical Education
- June: Post-Secondary Plans and Outcomes

# WCUUSD Scientific Inquiry and Content SLO

Education Quality Committee  
April 7, 2021

## STUDENT LEARNING OUTCOMES



WCSU exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.



### SCIENTIFIC INQUIRY AND CONTENT

#1

#### STRUCTURE AND FUNCTION

Understand that the ways in which an object or living thing is shaped and its substructure determine many of its properties and functions.

#4

#### SUSTAINABILITY

Understand that humans' impacts are greater than they have ever been, as are humans' abilities to model, predict, and manage current and future impacts in order to maintain human societies and the biodiversity that sustains them.

#2

#### MATTER AND ENERGY

Demonstrate understanding of the interactions between matter and energy in a system including the concepts of conservation of mass and energy.

#5

#### ENGINEERING

Engage with major global issues at the interface of science, technology, society, and the environment and engage in analytical and strategic thinking through defining the problem, developing possible solutions, and improving designs.

#3

#### CHANGE, CAUSE, AND EFFECT

Identify patterns of cause and effect and make predictions based on these patterns.

#6

#### DESIGN, CONDUCT, AND ANALYZE SCIENCE INVESTIGATIONS

Design investigations that generate data to provide evidence that supports claims they make about phenomena.

12

# Modified [Making Meaning Protocol](#)

As you enjoy this presentation, consider:

- What do you see?
- What questions does this presentation raise for you?
- What strikes you as significant?
- What are the implications for our work?

Feel free to post in the [Jamboard](#) before and during the presentation.

# Curriculum: Standards and Performance Indicators\*

Aligned to Next Generation Science Standards

1. **Engineering:** Engage in an iterative cycle of design to develop solutions to human problems.
2. **Scientific Practices:** Design investigations that generate data to provide evidence that supports claims they make about phenomena.
3. **Science Concepts:** Make connections showing how the concepts of matter and energy; change, cause, and effect; and structure and function can be observed across the science domains.

\*Revised August 2020

SCIENTIFIC INQUIRY AND KNOWLEDGE	
PBGR	
<b>Standard 1: Structure and Function</b>	
	Understand that the ways in which an object or living thing is shaped and its substructure determine many of its properties and functions.
<b>Performance Indicators:</b>	
a.	Molecules, Food, Body: Make connections between molecules found in the food we eat and how they are rearranged to function within the human body.
b.	Cell Structure and Function: Make connections between cellular structures and processes and their impact on the function of a cell in maintaining the homeostasis of an organism.
c.	Cellular Division and Genetics: Apply understanding of how differences in the structure of DNA relate to expressed traits in organisms and create variation within a population.
d.	Elements: Apply understanding of the structure of an atom to how altering the substructure changes its properties.
e.	Chemical and Physical Properties: Apply understanding of chemical models to show how chemical and physical properties of materials depend on the structure and arrangement of their specific subcomponents and forces between them.
<b>Standard 2: Matter and Energy</b>	
	Demonstrate understanding of the interactions between matter and energy in a system including the concepts of conservation of mass and energy.
<b>Performance Indicators:</b>	
	14

# Next Generation Science Standards (NGSS)\*

- Scientific Practices
  - E.g., Asking questions and defining problems, developing and using models, planning and carrying out investigations, analyzing and interpreting data, using mathematics and computational thinking
- Crosscutting Concepts
  - E.g., Patterns, cause and effect, systems and system models, energy and matter, structure and function, stability and change
- Disciplinary Core Ideas
  - E.g., Structure and properties of matter, chemical reactions, nuclear processes, forces and motion, types of interactions, definitions of energy, conservation of energy and energy transfer



\*NGSS adopted by VT AOE in 2013

# Instruction: Elementary School Examples

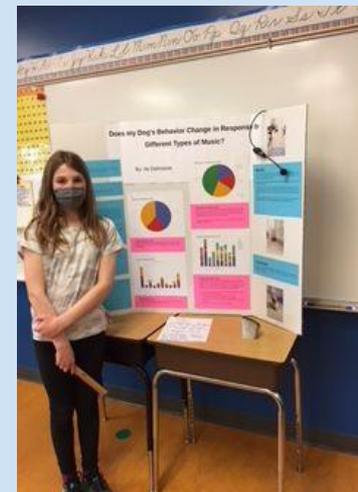


- [Marble shoot video 1](#)  
(11 seconds)
- [Marble shoot video 2](#)  
(7 seconds)
- [Marble shoot video 3](#)  
(7 seconds)



# Instruction: Elementary School Examples

## Grade 5 examples and photos



We have had a very busy week here Grade 5. On Thursday we did a virtual field trip with Billings Farm. To prepare for the trip we saw a Bill Nye the Science Guy video on simple machines and watched a video from Billings Farms on how to move a gourd. The field trip was on how tools have changed over time and the simple machines in a tool. We saw artifacts from maple taps or spiles, and hand drills to seed spreaders or broadcasters. Then students designed their own invention.

The photos you see are from Friday's PBIS/Science celebration. Applying what students had learned about simple machines this week, they were tasked with creating a Rube Goldberg machine to move a ball from one cup on their desk, using all simple machines they could design, to a final cup on the floor. You can ask your child to explain their machine to you.

# Instruction: Middle School Examples

- [A Hiker's Guide to Stowe Pinnacle](#)
- [Hunger Mountain: A Steward's View of the Mountain Ecosystem](#)



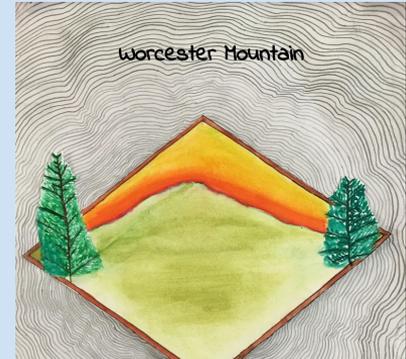
Evaluator Name: \_\_\_\_\_

Evaluator Feedback Form

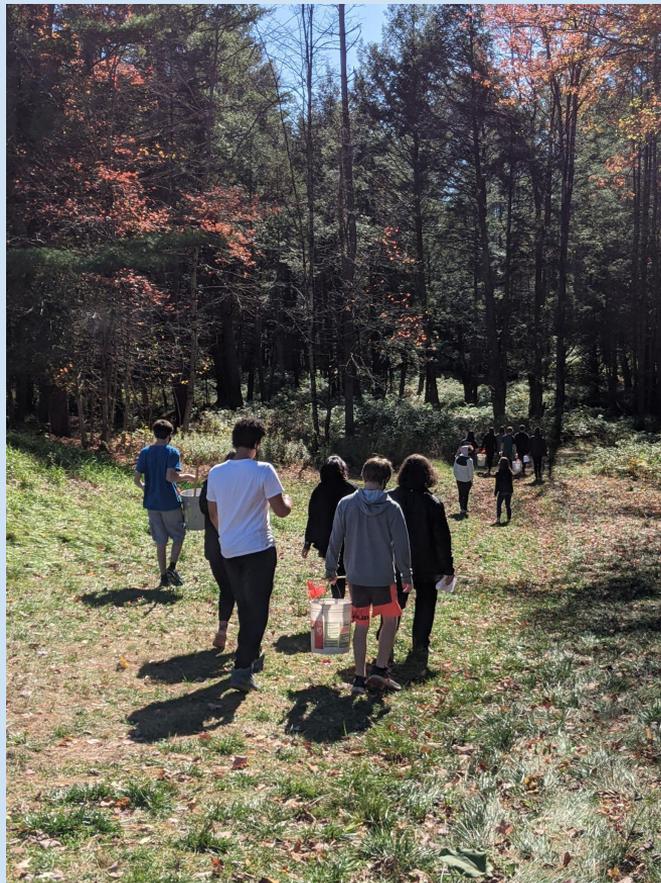
### **Background and Possible Questions to Ask:**

- Students were given approximately 30 topics to choose from for their Guidebook Contribution. The topics fell into one of the following categories: History, Mapping, Stewardship and Human Impact, Nature Writing, and Science Investigation Results.
- After choosing their topic students were put in mixed groups - topics were mixed so that there would be a variety on each page. The groups were given the task to design and format their 2 guidebook pages in a way that is visually appealing and informative. Students were required to work as a team to decide who would contribute which piece to the guidebook. In a sense each team created their own 3 page "mini- guidebook" which are combined to create the class guidebook.
- All students also completed a Scientific Investigation of the Stowe Pinnacle ecosystem.
- Students will present to you a part of their scientific investigation and their contribution to the guidebook.
- All students also completed a Data Analysis and should be able to answer the Science and Math questions (you can ask them to reference their Data Analysis docs and/or have them show you).

<b>Guidebook Section</b>	<b>Possible Questions about that Section</b>
Mapping	<ul style="list-style-type: none"> <li>● How did you determine the places that would be good to visit and those that should be avoided?</li> <li>● What does your map show? Why did you choose to set it up this way?</li> <li>● How did you create your map and what does it show about the Mountain? (if chose a map)</li> <li>● Why did you choose to represent the landscape in this way?</li> </ul>
Stewardship	<ul style="list-style-type: none"> <li>● What steps should visitors to Stowe Pinnacle take so they have a positive impact on the land?</li> <li>● How are trails maintained?</li> <li>● What are the effects of frequent use on the trail?</li> </ul>
Scientific Investigation	<ul style="list-style-type: none"> <li>● What was your testable question?</li> <li>● Why did you choose to include this data?</li> <li>● What does your data (table and graph) say about the result to your testable question?</li> <li>● Is your data reliable?</li> <li>● What would you change and/or keep the same about your procedure for collecting data? Why?</li> </ul>



# Instruction: High School Examples



## Ecological Sampling for Forest Biodiversity using Transect Lines

### Introduction

A transect is a line, laid on the forest floor, that is used to make sure the points or plots are distributed evenly throughout the forest stand. The length of the transect is specified, and usually measured with a tape. A compass bearing is often used to allow the transects to be parallel with one another. Points are marked at regular intervals along the transect and measurements are taken. If plots are used, whether circular or square, they are marked out at intervals along a transect.

Sampling should be distributed throughout the forest stand. Transects should be parallel to one another, which can be accomplished by following a compass bearing. The starting points for each transect would be selected randomly, for example, by throwing a branch over one's shoulder. Measurements could then be taken at specific intervals along each transect.

### Directions

1. Transects will be 10 meters (m) long, determined by a pre-cut 10m length of rope.
2. Transects will run parallel to one another as determined by a compass bearing.
3. Flagging, marked by group members' initials, will be placed at the starting and endpoints of the transect, in order to return to the same location.

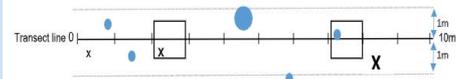
### Overstory Sampling

The overstory includes the trees that form the upper layers within the forest. Some ways to record data about the overstory include measuring canopy cover, tree density, tree height, tree area, and snag density.

### Methods:

Along the length of the transect line, for 1m on both sides, you will record the species, location and DBH (diameter at breast height) of each tree that is greater than 3 inches diameter and more than 50% within the transect.

### Example:



# Instruction: High School Examples



## U-32 Forest Abiotic Factors Abiotic Indicators Assessment

### Field Sheet

<b>Group Members:</b>	<b>Date:</b>	<b>Time:</b>
-----------------------	--------------	--------------

#### Soil Temperature

1. Place the soil temperature probe in the middle of one of the 1m<sup>2</sup> plots for 5 minutes and then record the temperature.
2. Repeat for two other places within the plot, for a total of 3 readings.
3. Repeat Steps 1 & 2 for the other 1m<sup>2</sup> plot.

#### Moisture, Light and pH

1. Using the same locations where you measured soil temperature, place the 3-in-1 Plant Meter 3 inches into the soil in one of the 1m<sup>2</sup> plots.
2. Make sure the switch is on Moist and record the moisture level (1-10).
3. Change the switch to Light and measure the light level (0-2000).
4. Change the switch to pH and record the pH level (3.5 – 8)
5. Repeat steps 1-4 for two other locations in the plot.
6. Repeat steps 1-5 for the other 1m<sup>2</sup> plot.

#### Soil Samples:

1. At the same locations where you measured soil temperature, moisture, light and pH, dig about 3 inches into the soil of one of the 1m<sup>2</sup> plots.
2. Fill a baggie with soil from the three locations in that plot.
3. Repeat steps 1-2 for the other 1m<sup>2</sup> plot.
4. Bring the soil samples back to the classroom.

### Human Impacts on Biodiversity Scenario

**Purpose:** This scenario is designed to address the choices made by different stakeholders in the context of a controversial issue. During this scenario you will be asked to analyze a situation from different stakeholders' points of view, make a fact-based decision about a proposal, and support your decision with evidence. Oftentimes, no right or wrong answer exists; you will have to simply select a choice to the best of your ability while analyzing the issue from different perspectives.

**Assessment:** Here is how you will be assessed on this project

#### SC4: Sustainability

	1	2	3	4
<b>Use quantitative and qualitative data to create an evidence-based explanation to show how human activity impacts ecosystems, earth systems, or society.</b>	I can identify types of human activity that impact ecosystems or earth systems.	I can describe how different types of human activity impact ecosystems.	I can use quantitative and qualitative data to create an evidence-based explanation to show how human activity impacts ecosystems.	I can use scientific data/ evidence and knowledge of ecosystems and earth systems, to make predictions about future changes on the system.

#### SC6: Science Investigations

<b>Analyze Investigations</b>	1	2	3	4
<b>Develop conclusions based on data, describe possible flaws in data and identify errors in the investigation.</b>	I can make a claim.	I can make multiple claims and am beginning to be able to back them up with data.	I can make multiple claims and support each with the appropriate data.	I can make complex claims that may not be obvious and support them with data.

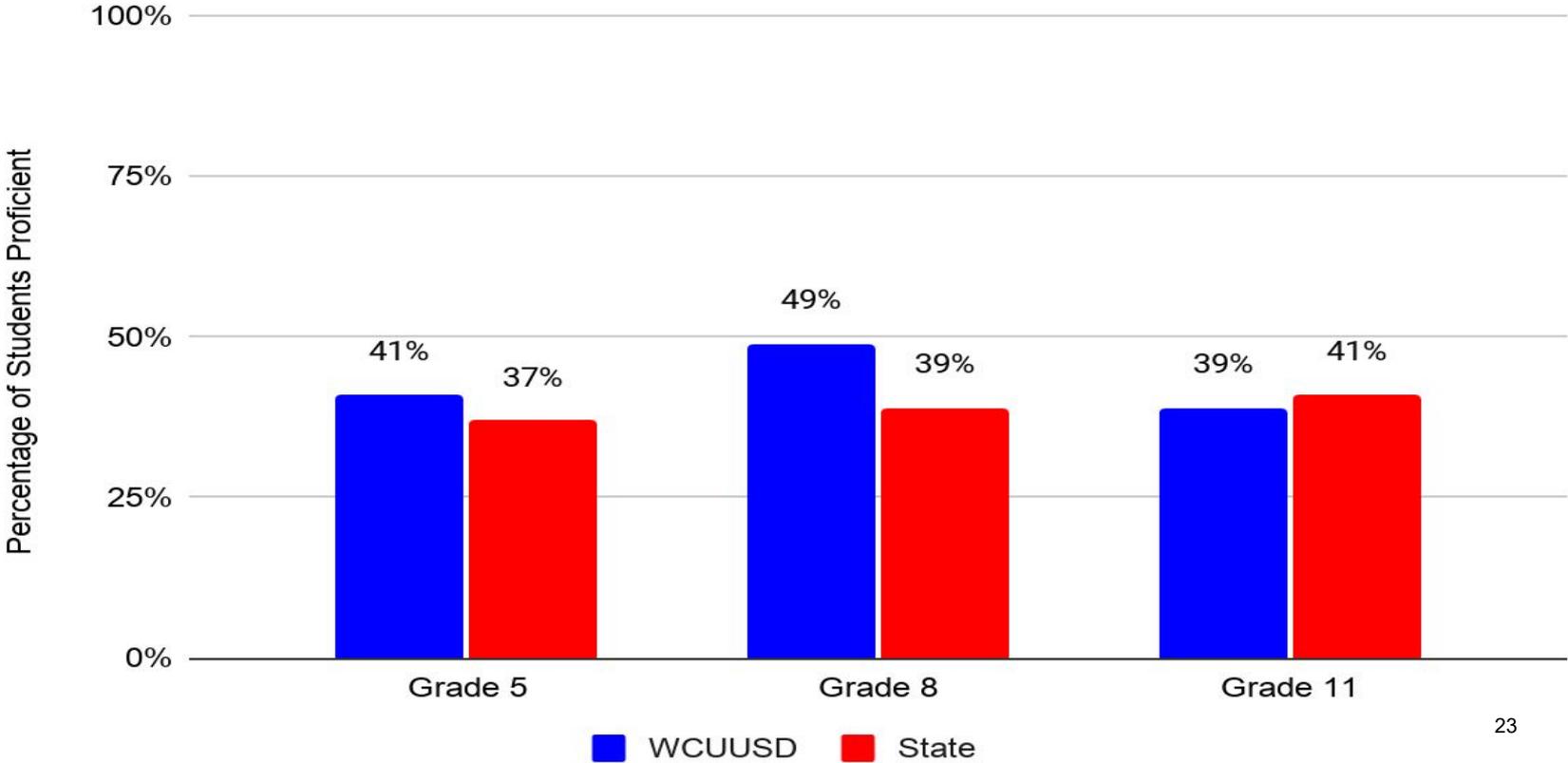
# Vermont Science Assessment (VTSA)

- Fully aligned with Next Generation Science Standards
- Replaced New England Common Assessment Program (NECAP)
- Field-tested in May 2018
- First and only administration so far in May 2019
- Administered to students in Grades 5, 8, and 11
- Administered via computer
- Interface and accommodations similar to SBAC
- Approximately 2 hours long

# Analysis of Data

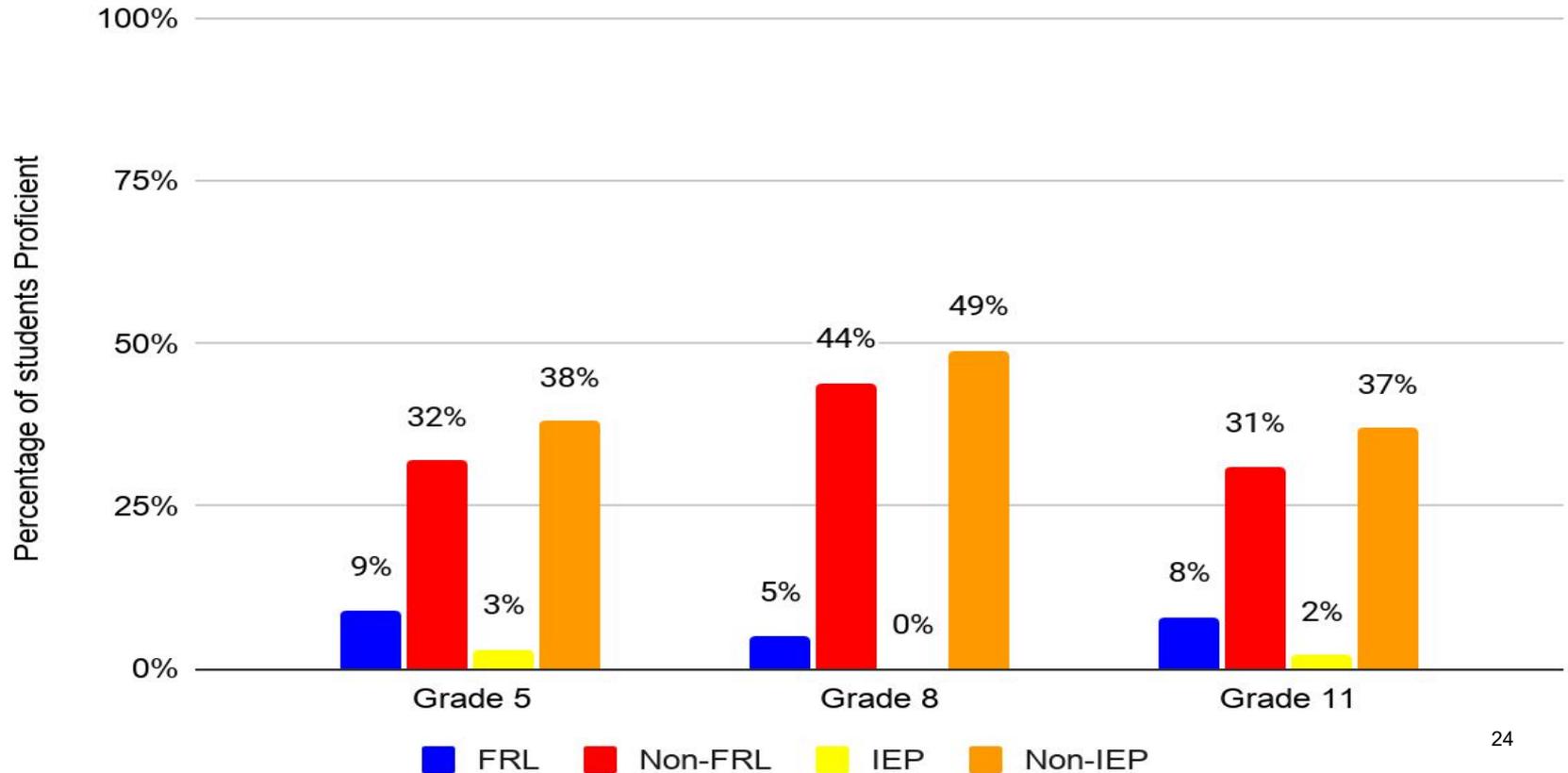
- We have fewer sources of data to analyze regarding our students' performance in science.
- The results on the VTSA indicate significant differences in performance between student sub-groups related to free and reduced lunch and individualized education plans.
- The ways in which we configure grade levels impacts our practices in science.
- It is hard to do an apples-to-apples comparison of student performance between last year and this year given the changes to the standards.

# Assessment Data: VTSA WCUUSD Compared to VT, 2018-19



# WCUUSD VTSA Results, Spring 2019

Disaggregated by FRL/non-FRL and IEP/non-IEP



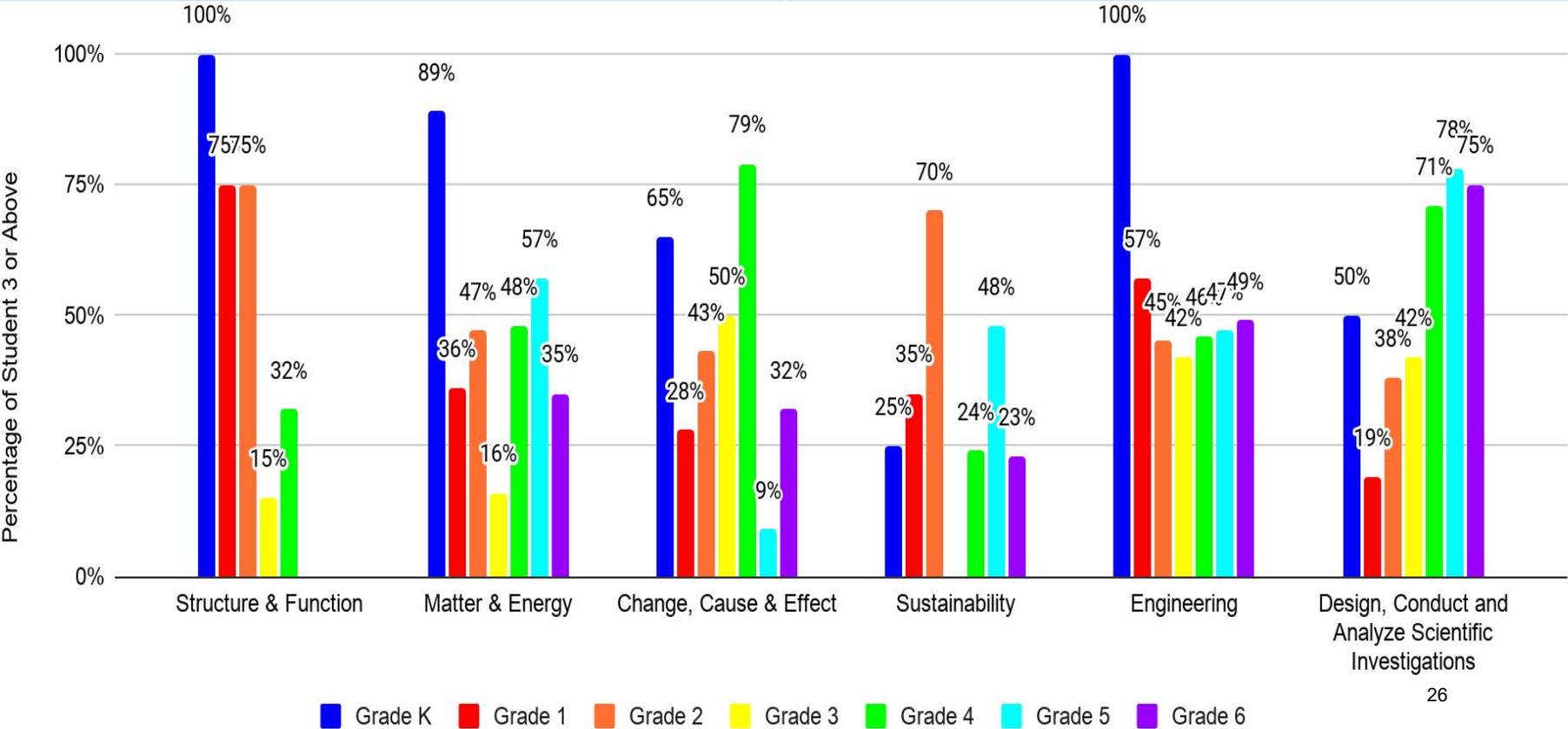
# Assessment Data: ACT U-32 Compared to VT

## SAT / ACT SCORES

Class	2019	2020	VT Average
ERW	581	553	559
Math	566	543	545
ACT	24.8	24.3	23.3

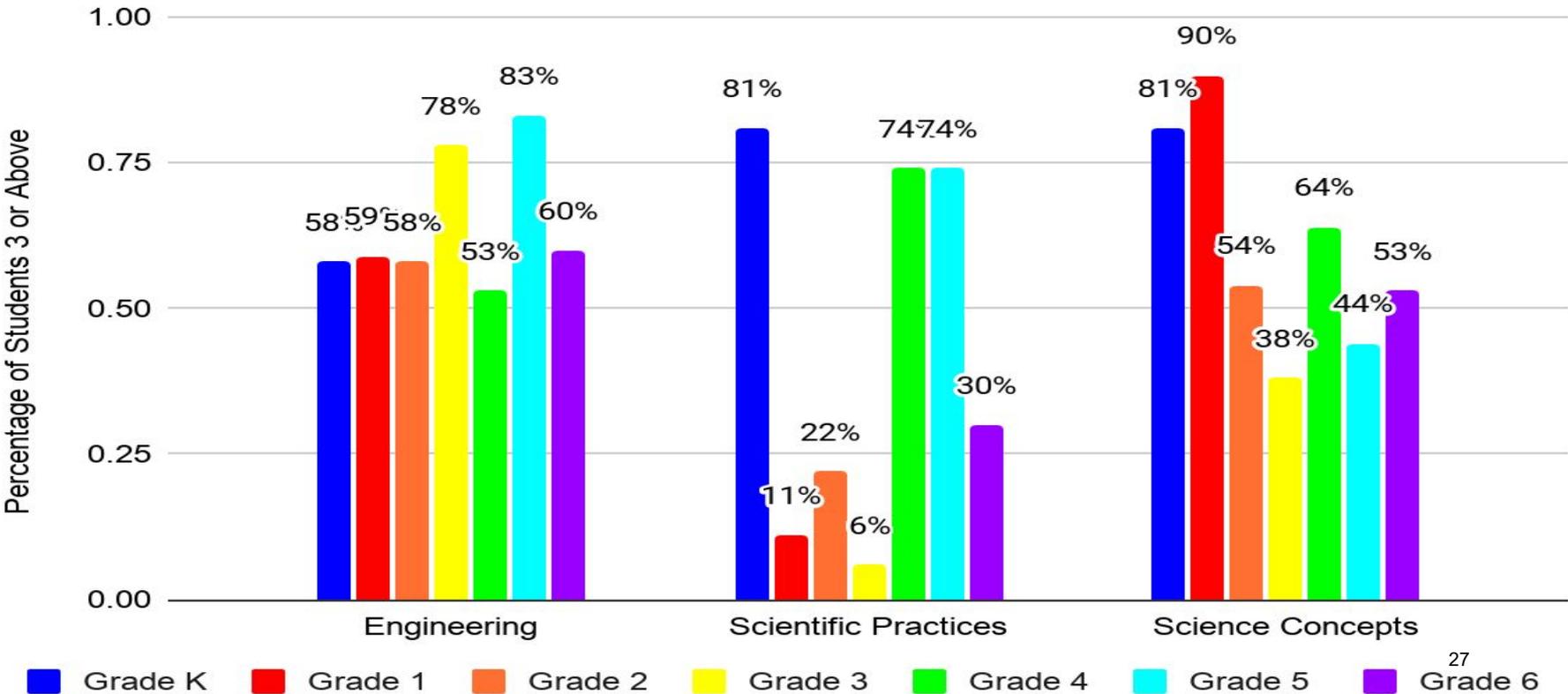
# WCUUSD Elementary Report Card Data

## January 2020

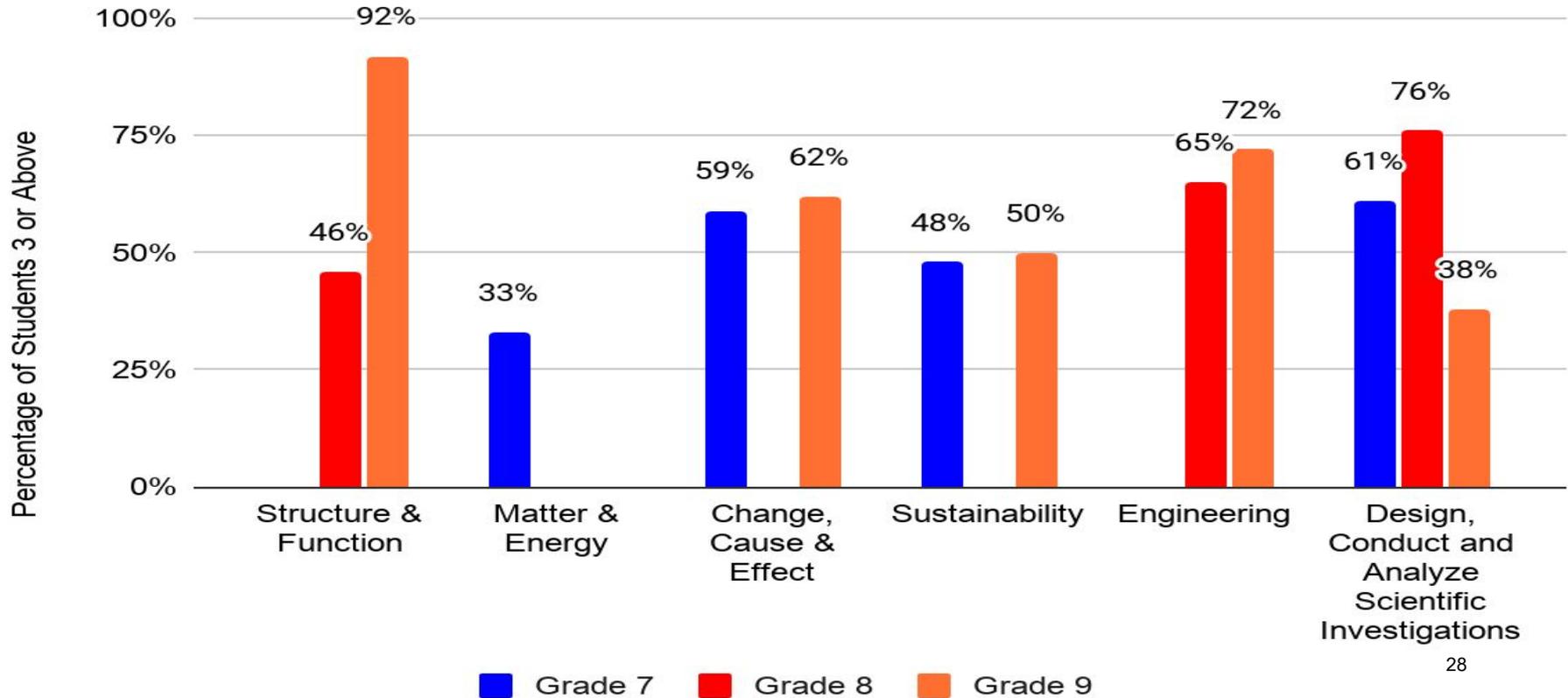


# WCUUSD Elementary Report Card Data

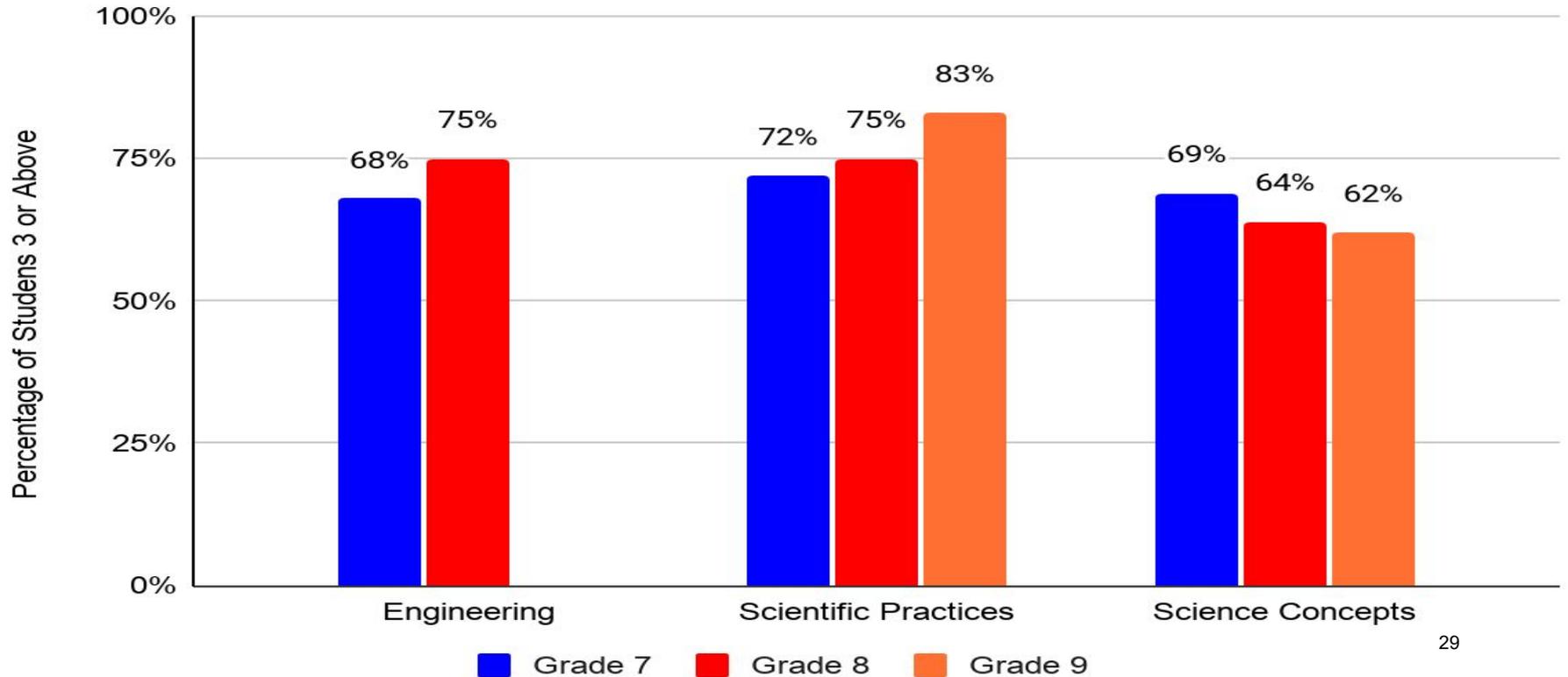
## January 2021



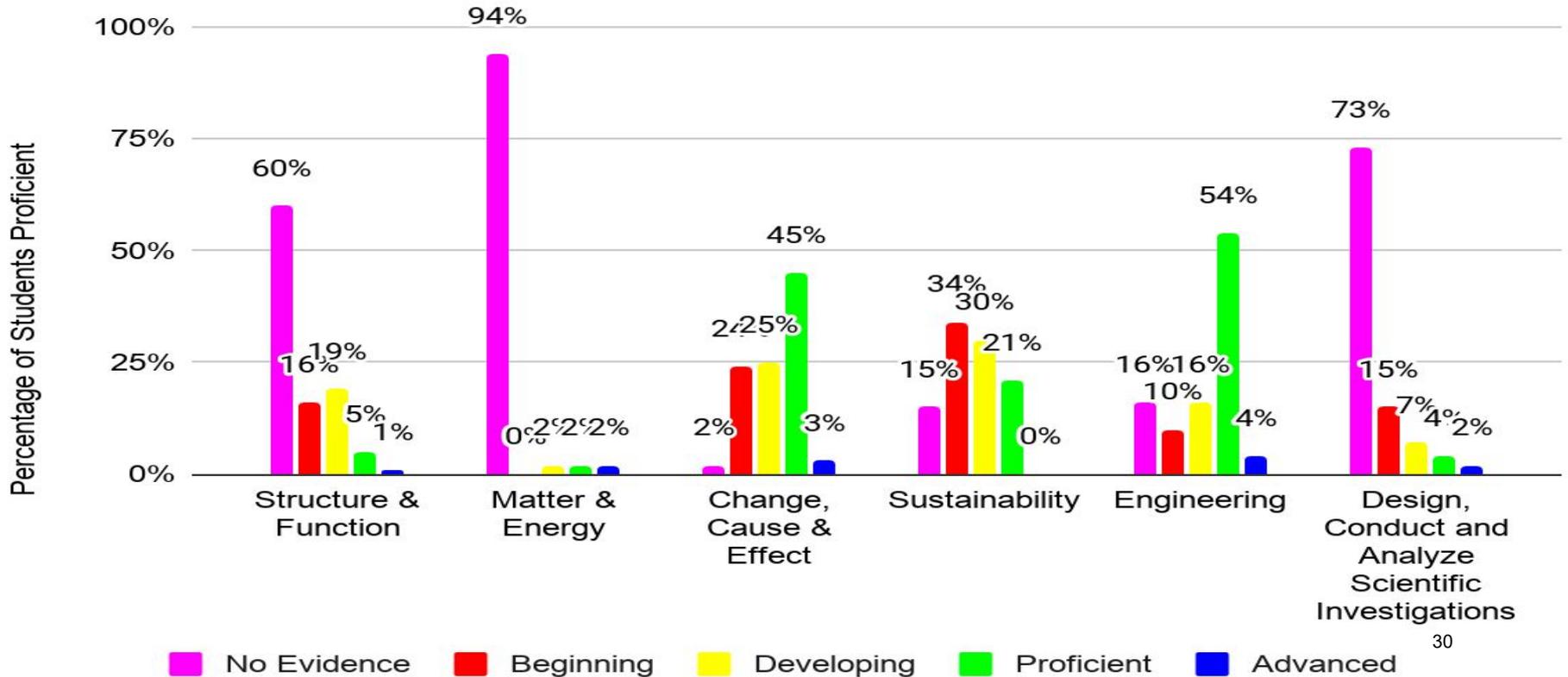
# WCUUSD Middle School Report Card Data June 2020



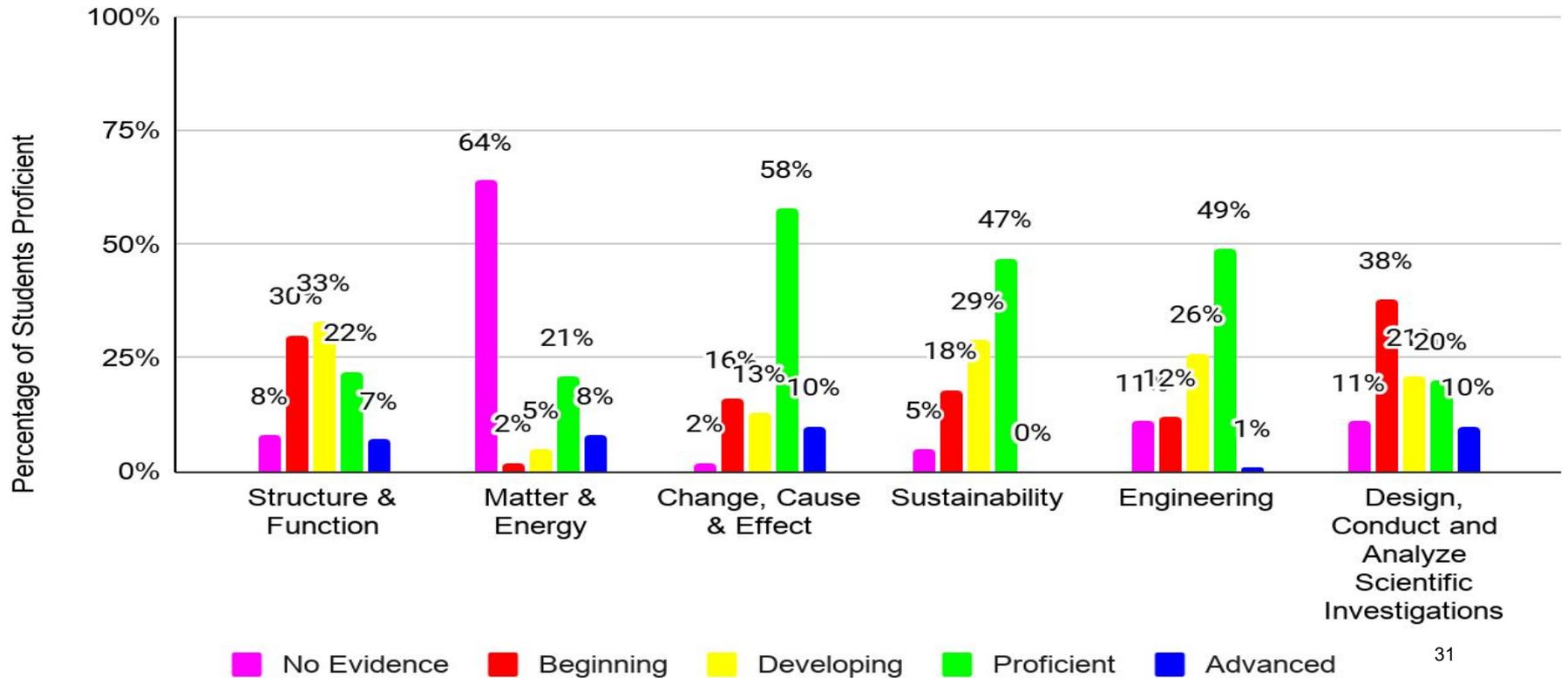
# WCUUSD Middle School Report Card Data January 2021



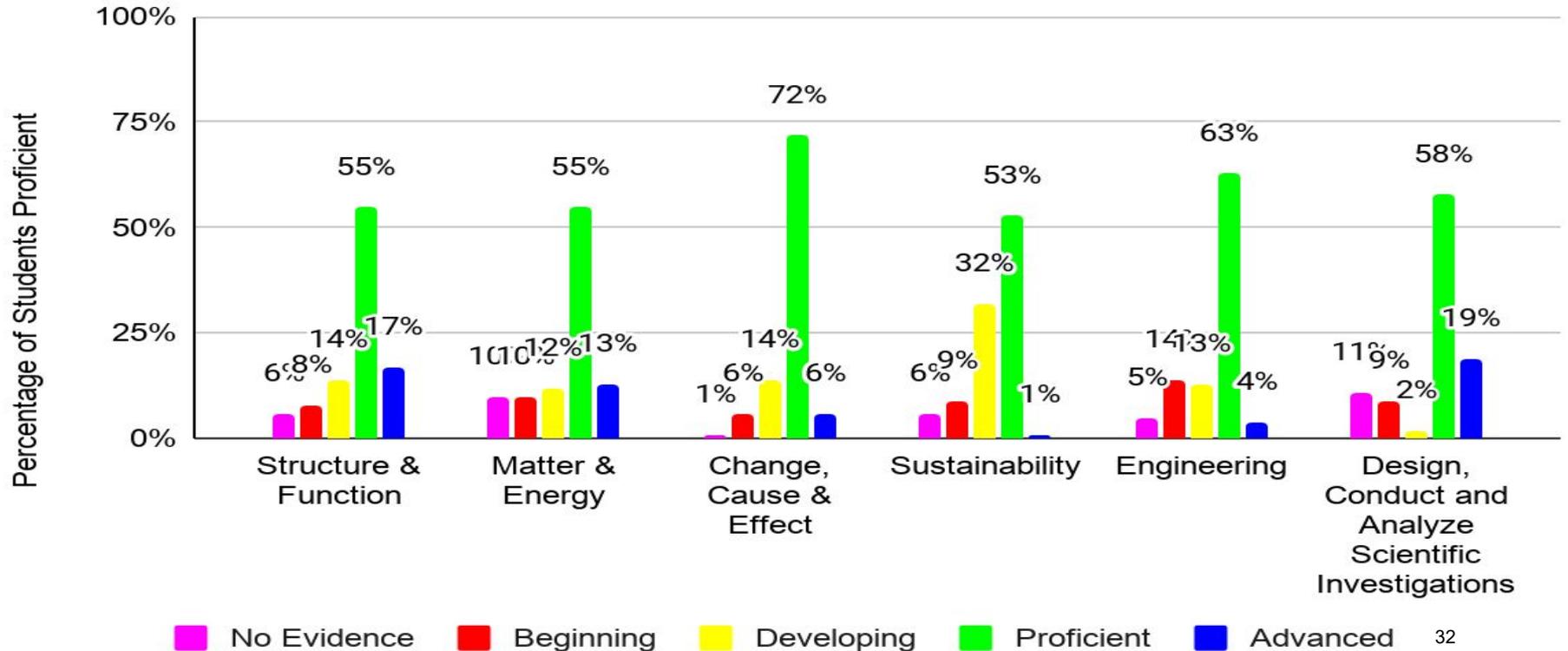
# Assessment Data: PBGR's for Current Grade 10 June 2020 (End of 9th Grade)



# Assessment Data: PBGR's for Current Grade 11 June 2020 (End of 10th Grade)



# Assessment Data: PBGR's for Current Grade 12 June 2020 (End of 11th Grade)





# Celebrating Our Students

- [High School Awards Ceremony June 2020](#)  
(26:27-34:15)
- [Senior Awards Ceremony June 2020](#)  
(22:55-27:37)



Society of Women  
Engineers Merit Award

2020 Recipients

- Highest Honors: Kate McKay
- High Honors: Julia Oliver
- Honors: Sierra Henderson

# School Board Role

- Support for continued professional learning
- Considerations regarding instructional time
- What else?

## STUDENT LEARNING OUTCOMES



WCSU exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.



### SCIENTIFIC INQUIRY AND CONTENT

#1

#### STRUCTURE AND FUNCTION

Understand that the ways in which an object or living thing is shaped and its substructure determine many of its properties and functions.

#4

#### SUSTAINABILITY

Understand that humans' impacts are greater than they have ever been, as are humans' abilities to model, predict, and manage current and future impacts in order to maintain human societies and the biodiversity that sustains them.

#2

#### MATTER AND ENERGY

Demonstrate understanding of the interactions between matter and energy in a system including the concepts of conservation of mass and energy.

#5

#### ENGINEERING

Engage with major global issues at the interface of science, technology, society, and the environment and engage in analytical and strategic thinking through defining the problem, developing possible solutions, and improving designs.

#3

#### CHANGE, CAUSE, AND EFFECT

Identify patterns of cause and effect and make predictions based on these patterns.

#6

#### DESIGN, CONDUCT, AND ANALYZE SCIENCE INVESTIGATIONS

Design investigations that generate data to provide evidence that supports claims they make about phenomena.

# Modified Making Meaning Protocol

- Review Jamboard results:
  - What did you see?
  - What questions did this presentation raise for you?
  - What struck you as significant?
  - What are the implications for our work?
- Then respond:
  - What sense are you making of this presentation?
  - How will this understanding inform our work?

# Next Steps and Debrief

- How will we share this work with the full board? What are one or two headlines or key points to share with full school board?
- What worked about this process?
- What might we change for next month's SLO presentation?

# Washington Central Unified Union School District

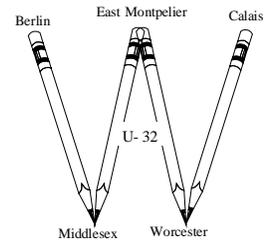
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---

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**DATE: March 31, 2021**  
**RE: Authorize the District to Accept all Federal and State Grants**

On an annual basis, it is customary for the School Board to authorize the Superintendent to accept all Federal and State Grants and to Administer and Act as the Representative of the School District.

**Superintendent's Recommendation:** Authorization for the Superintendent to submit consolidated Federal Program Grants and to receive and expend Federal funds.



*Proven Expertise & Integrity*

November 16, 2020

Board of Directors  
Washington Central Unified Union School District  
1130 Gallison Hill Road  
Montpelier, Vermont 05602

### **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Washington Central Unified Union School District's internal control over financial reporting or compliance.

During our audit we became aware of several matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Washington Central Unified Union School District. The following pages summarize our comments and suggestions on those matters.

This report is intended solely for the information and use of the Board of Directors, management and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2020, where we expressed an unmodified opinion on our independent auditors' report dated October 2, 2020.

**Cash Receipts:**

While performing the audit for the above-mentioned fiscal year, we noted that financial transactions identified as cash receipts and cash disbursements were posted as net activity in the District's financial accounting software. We recommend that management review and revise its procedures to help ensure that all transactions are properly segregated, processed and recorded in its financial accounting software in compliance with generally accepted accounting principles (GAAP) and to help avoid material misstatements in the financial statements.

Management Response:

**Federal Procurement:**

While performing our audit for the above-mentioned fiscal year, we noted that purchases from federal funds that did not follow federal purchasing procedures. As a recipient of federal funds, the District is required to adhere to all required federal purchasing/procurement procedures as outlined and detailed by Uniform Guidance. We recommend that management review and revise its procedures to ensure compliance with all applicable federal/state statutes and regulations, to help reduce the risk of fraud and to help reduce the risk of material misstatements in the financial statements.

Management Response:

We would like to thank Lori, Virginia, Matt and all of the staff at the Washington Central Unified Union School District for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The signature is written in a cursive, flowing style.

RHR Smith & Company, CPAs

## Washington Central Unified Union School District

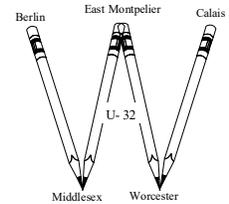
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---

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan M. Olkowski  
Superintendent



**TO: Miranda MacDonald, Auditor, RHR Smith & Co.**  
**FROM: Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Management Letter Response**  
**DATE: March 24, 2021**

**This is a response to the Management Letter findings dated November 16, 2020.**

### **Cash Receipts:**

On August 5, 2020, I notified the U32 Principal, U32 Bookkeeper and Fiscal Staff of the audit finding. I instructed U32 to update their fundraising forms and procedures to be sure payments should not be taken out of the revenue proceeds prior to the deposit being made. Also, that all expenses be processed through Accounts Payable system and all revenues be deposited without reductions. The updated forms and procedures will be available for review during the pre-audit visit in May 2021.

### **Federal Procurement:**

On September 2, 2020, I notified the WCUUSD Special Education Director, Special Education Administrative Assistant and Fiscal Staff of the audit finding for IDEA B procurement forms and procedures. We held a meeting to review the finding in more detail. Attached is memo from the Special Education Director addressing the corrective action taken for this audit finding.

# Washington Central Unified Union School District

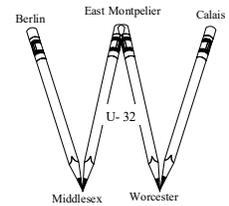
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---

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**To: Miranda MacDonald, Auditor, RHR Smith & Co.**

**From: Kelly Bushey, WCUUSD Director of Special Services**

**Date: March 24, 2021**

**Re: Federal Procurement Procedures**

We have reviewed the auditors' findings for federal purchasing/procurement procedures. We have reviewed our internal processing and re-trained staff. The procurement process is being completed prior to purchase orders being issued for the IDEA B grant. In the past, we have primarily paid for staff from the IDEA B. We are now budgeting for supplies and materials in the IDEA B grant which will result in the utilization of the procurement procedures. Thank you for bringing this to our attention.



Proven Expertise & Integrity

October 2, 2020

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Washington Central Unified Union School District are described in Note 1 of Notes to Financial Statements. We noted no transactions entered into by the Washington Central Unified Union School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Washington Central Unified Union School District changed accounting policies related to Governmental Accounting Standards Board (GASB Statement) No. 97, "*Certain Component Unit Criteria (paragraphs 4 & 5)*" in 2019. There was no impact in the financial statements based on the cumulative effect of this accounting change.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District's financial statements were:

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[www.rhrsmith.com](http://www.rhrsmith.com)

- Depreciation expense which is based on the estimated useful lives of capital assets
- Pension and OPEB related assets, liabilities and expenses which are based on actuarial valuations
- Accrued compensation
- Deferred revenues

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the capital assets, long-term obligations and fund balance footnotes.

The financial statement disclosures are neutral, consistent and clear.

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

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 30, 2020.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Washington Central Supervisory Union’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Washington Central Unified Union School District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

However, we noted certain other matters that we reported to management of the Washington Central Unified Union School District in a separate letter dated November 16, 2020.

### Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pensions, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Washington Central Supervisory Union and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Best,

*RHR Smith & Company*

RHR Smith & Company, CPAs

Federal Compliance Audit

**Washington Central Unified Union  
School District**

June 30, 2020



*Proven Expertise & Integrity*

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

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JUNE 30, 2020

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Washington Central Unified Union School District as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Washington Central Unified Union School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Washington Central Unified Union School District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 12 and 58 through 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Washington Central Unified Union School District's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2020, on our consideration of the Washington Central Unified Union School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Washington Central Unified Union School District's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
October 2, 2020

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020**

**(UNAUDITED)**

The following management's discussion and analysis of the Washington Central Unified Union School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the School District's financial statements.

**Financial Statement Overview**

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension and OPEB information and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have separate columns for the two different types of School District activities. The types of activities presented for the School District are:

- *Governmental activities* - The activities in this section are mostly supported by intergovernmental revenues (federal and state grants), support from the towns and charges for services. Most of the School District's basic services are reported in governmental activities, which include direct services, support services, fiscal services, operations and maintenance, transportation and program expenses.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. The activity for the School District includes the child care fund, the food service fund and the internal service funds.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds:* Most of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the

governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's major funds are the general fund and the construction fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Proprietary Funds:* The School District maintains three proprietary funds, the child care fund and the food service fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule

of Proportionate Share of the Net OPEB Liability, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position and changes in net position of the School District's governmental and business-type activities. The School District's total net position for governmental activities increased by \$24,441,856 from an equity transfer from the previous supervisory union and school districts of \$21,814,093 along with a current year surplus of \$2,623,343. For business-type activities, the School District's total net position increased by \$1,182,786 from an equity transfer of \$1,066,606 along with an increase in net position of \$116,180.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - ended the year for governmental activities with a balance of \$6,130,854 at the end of the fiscal year. For business-type activities, the balance was \$242,015.

**Table 1**  
**Washington Central Unified Union School District**  
**Net Position**  
**June 30, 2020**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
<b>Assets:</b>		
Current Assets	\$ 7,566,693	\$ 270,506
Noncurrent Assets - Capital Assets	29,651,118	940,771
Total Assets	<u>\$ 37,217,811</u>	<u>\$ 1,211,277</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	\$ 320,758	\$ -
Total Deferred Outflows of Resources	<u>\$ 320,758</u>	<u>\$ -</u>
<b>Liabilities:</b>		
Current Liabilities	\$ 1,489,202	\$ 22
Noncurrent Liabilities	11,204,208	-
Total Liabilities	<u>\$ 12,693,410</u>	<u>\$ 22</u>
<b>Deferred Inflows of Resources:</b>		
Deferred Revenues	\$ 390,963	\$ 28,469
Deferred Inflows Related to Pensions	12,340	-
Total Deferred Inflows of Resources	<u>\$ 403,303</u>	<u>\$ 28,469</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	\$ 18,305,425	\$ 940,771
Restricted	5,577	-
Unrestricted	6,130,854	242,015
Total Net Position	<u>\$ 24,441,856</u>	<u>\$ 1,182,786</u>

### Revenues and Expenses

Prior year comparisons have not been presented as balances for 2019 have not been presented. This was the first year that the School District was established.

**Table 2**  
**Washington Central Unified Union School District**  
**Changes in Net Position**  
**For the Year Ended June 30, 2020**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 1,081,930	\$ 569,821
Operating grants and contributions	5,129,964	779,769
<i>General Revenues:</i>		
Grants and contributions not restricted to specific programs	32,333,546	-
Miscellaneous	2,110,103	37,182
Total revenues	<u>40,655,543</u>	<u>1,386,772</u>
<b>Expenses</b>		
Direct services	18,137,169	-
Support services:		
Instructional staff services	4,123,471	-
General administrative services	736,467	-
Area administrative services	2,299,148	-
Fiscal services	822,304	-
Operations and maintenance	2,503,023	-
Transportation	1,440,043	-
On-behalf payments	3,887,832	-
Program expenses	2,365,314	1,380,594
Interest on long-term debt	319,509	-
Unallocated depreciation	1,283,498	-
Total expenses	<u>37,917,778</u>	<u>1,380,594</u>
Excess (deficiency) of revenues over (under) expenses	<u>2,737,765</u>	<u>6,178</u>
Special and extraordinary items:		
Transfers	(110,002)	110,002
Equity transfer	21,814,093	1,066,606
Total special and extraordinary items	<u>21,704,091</u>	<u>1,176,608</u>
Change in Net Position	24,441,856	1,182,786
Net Position - July 1	-	-
Net Position - June 30	<u>\$ 24,441,856</u>	<u>\$ 1,182,786</u>

## Financial Analysis of the School District's Fund Statements

*Governmental funds:* The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Washington Central Unified Union School District**  
**Fund Balances - Governmental Funds**  
**June 30, 2020**

Major Funds:	
General Fund:	
Nonspendable	\$ 1,209
Assigned	<u>3,176,243</u>
Total General Fund	<u><u>\$ 3,177,452</u></u>
Construction Fund:	
Committed	<u>\$ 2,573,393</u>
Total Construction Fund	<u><u>\$ 2,573,393</u></u>
Nonmajor Funds:	
Permanent Funds:	
Restricted	<u>5,577</u>
Total Nonmajor Funds	<u><u>\$ 5,577</u></u>

Prior year balances have not been presented as this is the first year of activity for the School District. Most of these balances are a result of equity transfers in from the supervisory union and school districts.

### Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues exceeded budgeted revenues by \$2,193,276. This was mainly a result of the equity transfer in from the prior supervisory union and school districts.

The general fund actual expenditures were below budget by \$984,176. This was the result of all expense categories being under budget with the exception of transfers to other funds.

## Capital Asset and Long-Term Debt Activity

### Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the School District increased by \$247,575 in the current year along with an equity transfer of net capital assets from the prior supervisory union and school districts of \$30,344,315. This increase was due to current year additions of \$1,773,019 less current year disposals of \$192,348 and current year depreciation expense of \$1,333,096.

**Table 4**  
**Washington Central Unified Union School District**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<u>2020</u>	<u>2019</u>
Land, sitework and construction in progress	\$ 1,551,724	\$ 1,001,683
Buildings and improvements	27,510,152	27,849,924
Furniture and equipment	1,458,104	1,435,818
Vehicles	71,909	56,889
Total	<u>\$ 30,591,889</u>	<u>\$ 30,344,314</u>

### Debt

At June 30, 2020, the School District had \$11,345,693 in bonds and notes from direct borrowings payable versus \$12,691,381 that was transferred from the supervisory union and school districts. Refer to Note 7 of Notes to Financial Statements for more detailed information.

### Currently Known Facts, Decisions, or Conditions

#### Economic Factors and Next Year's Budgets and Rates

The 2020 - 2021 budget could be severely impacted by the reduction of funding from the State.

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the School District. No assurance can be given regarding future events or impacts because

these actions and events are unpredictable or unknowable at this time and are outside the control of the School District.

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

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School District at 1130 Gallison Hill Road, Montpelier, Vermont 05602.

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,473,091	\$ 883	\$ 6,473,974
Accounts receivable (net of allowance for uncollectibles)	1,358	7,036	8,394
Due from other governments	994,767	306,679	1,301,446
Inventory	1,209	30,276	31,485
Prepaid items	-	21,900	21,900
Internal balances	96,268	(96,268)	-
Total current assets	<u>7,566,693</u>	<u>270,506</u>	<u>7,837,199</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	2,168,456	-	2,168,456
Buildings, building improvements and other assets, net of accumulated depreciation	27,482,662	940,771	28,423,433
Total noncurrent assets	<u>29,651,118</u>	<u>940,771</u>	<u>30,591,889</u>
<b>TOTAL ASSETS</b>	<u>37,217,811</u>	<u>1,211,277</u>	<u>38,429,088</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	320,758	-	320,758
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>320,758</u>	<u>-</u>	<u>320,758</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 37,538,569</u>	<u>\$ 1,211,277</u>	<u>\$ 38,749,846</u>

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 290,734	\$ 22	\$ 290,756
Current portion of long-term obligations	899,970	-	899,970
Total current liabilities	<u>1,489,202</u>	<u>22</u>	<u>1,489,224</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	10,325,552	-	10,325,552
Notes from direct borrowings payable	124,231	-	124,231
Accrued compensated absences	77,139	-	77,139
Net pension liability	677,286	-	677,286
Total noncurrent liabilities	<u>11,204,208</u>	<u>-</u>	<u>11,204,208</u>
<b>TOTAL LIABILITIES</b>	<u>12,693,410</u>	<u>22</u>	<u>12,693,432</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	390,963	28,469	419,432
Deferred inflows related to pensions	12,340	-	12,340
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>403,303</u>	<u>28,469</u>	<u>431,772</u>
<b>NET POSITION</b>			
Net investment in capital assets	18,305,425	940,771	19,246,196
Restricted	5,577	-	5,577
Unrestricted	6,130,854	242,015	6,372,869
<b>TOTAL NET POSITION</b>	<u>24,441,856</u>	<u>1,182,786</u>	<u>25,624,642</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 37,538,569</u>	<u>\$ 1,211,277</u>	<u>\$ 38,749,846</u>

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business - type Activities	Total
<b>Governmental activities:</b>							
Direct services	\$ 18,137,169	\$ 1,081,930	\$ -	\$ -	\$ (17,055,239)	\$ -	\$ (17,055,239)
<b>Support services:</b>							
Instructional staff services	4,123,471	-	-	-	(4,123,471)	-	(4,123,471)
General administrative services	736,467	-	-	-	(736,467)	-	(736,467)
Area administrative services	2,299,148	-	-	-	(2,299,148)	-	(2,299,148)
Fiscal services	822,304	-	-	-	(822,304)	-	(822,304)
Operations and maintenance	2,503,023	-	-	-	(2,503,023)	-	(2,503,023)
Transportation	1,440,043	-	-	-	(1,440,043)	-	(1,440,043)
Program expenses	2,365,314	-	1,242,132	-	(1,123,182)	-	(1,123,182)
On-behalf payments	3,887,832	-	3,887,832	-	-	-	-
Interest on long-term debt	319,509	-	-	-	(319,509)	-	(319,509)
Unallocated depreciation (Note 4)*	1,283,498	-	-	-	(1,283,498)	-	(1,283,498)
<b>Total governmental activities</b>	<b>37,917,778</b>	<b>1,081,930</b>	<b>5,129,964</b>	<b>-</b>	<b>(31,705,884)</b>	<b>-</b>	<b>(31,705,884)</b>
<b>Business-type activities:</b>							
Child care	427,097	256,998	112,862	-	-	(57,237)	(57,237)
Food service	953,497	312,823	666,907	-	-	26,233	26,233
<b>Total business-type activities</b>	<b>1,380,594</b>	<b>569,821</b>	<b>779,769</b>	<b>-</b>	<b>-</b>	<b>(31,004)</b>	<b>(31,004)</b>
<b>Total government</b>	<b>\$ 39,298,372</b>	<b>\$ 1,651,751</b>	<b>\$ 5,909,733</b>	<b>\$ -</b>	<b>(31,705,884)</b>	<b>(31,004)</b>	<b>(31,736,888)</b>

\*This amount excludes the depreciation that is included in the direct expenses of the various programs.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Changes in net position:			
Net (expense) revenue	<u>(31,705,884)</u>	<u>(31,004)</u>	<u>(31,736,888)</u>
General revenues:			
Grants and contributions not restricted to specific programs	32,333,546	-	32,333,546
Miscellaneous	2,110,103	37,182	2,147,285
Transfers	<u>(110,002)</u>	<u>110,002</u>	<u>-</u>
Total general revenues	<u>34,333,647</u>	<u>147,184</u>	<u>34,480,831</u>
Change in net position	2,627,763	116,180	2,743,943
Equity transfer in	21,814,093	1,066,606	22,880,699
NET POSITION - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION - JUNE 30	<u>\$ 24,441,856</u>	<u>\$ 1,182,786</u>	<u>\$ 25,624,642</u>

	General Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,322,896	\$ 2,573,393	\$ -	\$ 5,896,289
Accounts receivable (net of allowance for uncollectibles)	1,358	-	-	1,358
Due from other governments	902,121	-	92,646	994,767
Prepaid items	1,209	-	-	1,209
Due from other funds	189,391	-	333,355	522,746
<b>TOTAL ASSETS</b>	<b>\$ 4,416,975</b>	<b>\$ 2,573,393</b>	<b>\$ 426,001</b>	<b>\$ 7,416,369</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 289,220	\$ -	\$ 1,514	\$ 290,734
Due to other governments	298,498	-	-	298,498
Due to other funds	614,437	-	65,315	679,752
<b>TOTAL LIABILITIES</b>	<b>1,202,155</b>	<b>-</b>	<b>66,829</b>	<b>1,268,984</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	37,368	-	353,595	390,963
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>37,368</b>	<b>-</b>	<b>353,595</b>	<b>390,963</b>
<b>FUND BALANCES</b>				
Nonspendable	1,209	-	-	1,209
Restricted	-	-	5,577	5,577
Committed	-	2,573,393	-	2,573,393
Assigned	3,176,243	-	-	3,176,243
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>3,177,452</b>	<b>2,573,393</b>	<b>5,577</b>	<b>5,756,422</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 4,416,975</b>	<b>\$ 2,573,393</b>	<b>\$ 426,001</b>	<b>\$ 7,416,369</b>

	Total Governmental Funds
	<hr/>
Total Fund Balances	\$ 5,756,422
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	29,651,118
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	320,758
Long-term obligations shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(11,213,926)
Notes from direct borrowings payable	(131,767)
Accrued compensated absences	(81,199)
Net pension liability	(677,286)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(12,340)
Internal service fund net position is added to governmental activities	<hr/> 830,076
Net position of governmental activities	<hr/> <hr/> \$ 24,441,856

	General Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Intergovernmental revenues	\$ 34,866,223	\$ -	\$ 1,242,132	\$ 36,108,355
Charges for services	1,081,930	-	-	1,081,930
Interest income	354,463	52,407	196	407,066
Miscellaneous revenues	336,814	16,048	386	353,248
<b>TOTAL REVENUES</b>	<b>36,639,430</b>	<b>68,455</b>	<b>1,242,714</b>	<b>37,950,599</b>
<b>EXPENDITURES</b>				
Current:				
Direct services	18,055,525	-	-	18,055,525
Support services:				
Instructional staff services	4,123,471	-	-	4,123,471
General administrative services	736,467	-	-	736,467
Area administrative services	2,299,148	-	-	2,299,148
Fiscal services	822,304	-	-	822,304
Operations and maintenance	2,503,023	-	-	2,503,023
Transportation	1,440,043	-	-	1,440,043
On-behalf payments	2,532,677	-	-	2,532,677
Program expenses	-	-	1,236,384	1,236,384
Debt service:				
Principal	1,376,690	-	-	1,376,690
Interest	288,507	-	-	288,507
Capital outlay	-	1,442,704	-	1,442,704
<b>TOTAL EXPENDITURES</b>	<b>34,177,855</b>	<b>1,442,704</b>	<b>1,236,384</b>	<b>36,856,943</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,461,575</b>	<b>(1,374,249)</b>	<b>6,330</b>	<b>1,093,656</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Equity transfer in	1,941,292	2,826,095	5,381	4,772,768
Transfers in	-	1,121,547	329,569	1,451,116
Transfers (out)	(1,225,415)	-	(335,703)	(1,561,118)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>715,877</b>	<b>3,947,642</b>	<b>(753)</b>	<b>4,662,766</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,177,452</b>	<b>2,573,393</b>	<b>5,577</b>	<b>5,756,422</b>
<b>FUND BALANCES - JULY 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 3,177,452</b>	<b>\$ 2,573,393</b>	<b>\$ 5,577</b>	<b>\$ 5,756,422</b>

Net change in fund balances - total governmental funds (Statement E) \$ 5,756,422

Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:

Capital asset acquisitions	1,588,454
Capital assets transferred in	29,531,258
Capital asset disposals	(185,096)
Depreciation expense	<u>(1,283,498)</u>
	<u>29,651,118</u>

Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds 320,758

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position (12,696,906)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position 1,351,213

Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds (12,340)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Accrued compensated absences	(81,199)
Net pension liability	<u>(677,286)</u>
	<u>(758,485)</u>

Internal service fund activity is classified as a governmental activity in the Statement of Activities 830,076

Change in net position of governmental activities (Statement B) \$ 24,441,856

	Enterprise Funds			Internal Service Funds		
	Child Care	Food Service	Total	Dental Plan	HRA Plan	Total
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ -	\$ 883	\$ 883	\$ -	\$ 576,802	\$ 576,802
Accounts receivable (net of allowance for uncollectibles)	-	7,036	7,036	-	-	-
Due from other governments	-	306,679	306,679	-	-	-
Inventory	-	30,276	30,276	-	-	-
Prepaid items	-	21,900	21,900	-	-	-
Due from other funds	27,808	-	27,808	231,393	21,881	253,274
Total current assets	<u>27,808</u>	<u>366,774</u>	<u>394,582</u>	<u>231,393</u>	<u>598,683</u>	<u>830,076</u>
Noncurrent assets:						
Capital assets:						
Building improvements	-	1,162,501	1,162,501	-	-	-
Equipment	-	536,463	536,463	-	-	-
Less: accumulated depreciation	-	(758,193)	(758,193)	-	-	-
Total noncurrent assets	<u>-</u>	<u>940,771</u>	<u>940,771</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 27,808</u>	<u>\$ 1,307,545</u>	<u>\$ 1,335,353</u>	<u>\$ 231,393</u>	<u>\$ 598,683</u>	<u>\$ 830,076</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ -	\$ 22	\$ 22	\$ -	\$ -	\$ -
Due to other funds	-	124,076	124,076	-	-	-
Total current liabilities	<u>-</u>	<u>124,098</u>	<u>124,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>124,098</u>	<u>124,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenue	-	28,469	28,469	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>28,469</u>	<u>28,469</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>						
Net investment in capital assets	-	940,771	940,771	-	-	-
Unrestricted	27,808	214,207	242,015	231,393	598,683	830,076
<b>TOTAL NET POSITION</b>	<u>27,808</u>	<u>1,154,978</u>	<u>1,182,786</u>	<u>231,393</u>	<u>598,683</u>	<u>830,076</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 27,808</u>	<u>\$ 1,307,545</u>	<u>\$ 1,335,353</u>	<u>\$ 231,393</u>	<u>\$ 598,683</u>	<u>\$ 830,076</u>

	Enterprise Funds			Internal Service Funds		
	Child Care	Food Service	Total	Dental Plan	HRA Plan	Total
OPERATING REVENUES						
Intergovernmental	\$ 112,862	\$ 666,907	\$ 779,769	\$ -	\$ -	\$ -
Charges for services	256,998	312,823	569,821	-	-	-
Miscellaneous	267	36,915	37,182	279,362	1,050,027	1,329,389
<b>TOTAL OPERATING REVENUES</b>	<b>370,127</b>	<b>1,016,645</b>	<b>1,386,772</b>	<b>279,362</b>	<b>1,050,027</b>	<b>1,329,389</b>
OPERATING EXPENSES						
Salaries	332,492	452,146	784,638	37,358	71,400	108,758
Benefits	58,931	181,127	240,058	-	-	-
Professional services	-	6,118	6,118	190,877	785,921	976,798
Repairs	-	8,752	8,752	-	-	-
Supplies and food	4,494	157,530	162,024	1,000	1,100	2,100
Equipment	-	17,411	17,411	-	-	-
Depreciation	-	49,598	49,598	-	-	-
Other	31,180	80,815	111,995	1,927	-	1,927
<b>TOTAL OPERATING EXPENSES</b>	<b>427,097</b>	<b>953,497</b>	<b>1,380,594</b>	<b>231,162</b>	<b>858,421</b>	<b>1,089,583</b>
OPERATING INCOME (LOSS)	(56,970)	63,148	6,178	48,200	191,606	239,806
NONOPERATING REVENUES (EXPENSES)						
Equity transfer in	84,778	981,828	1,066,606	179,613	390,257	569,870
Interest Income	-	-	-	3,580	16,820	20,400
Transfers in	-	110,002	110,002	-	-	-
Transfers (out)	-	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>84,778</b>	<b>1,091,830</b>	<b>1,176,608</b>	<b>183,193</b>	<b>407,077</b>	<b>590,270</b>
CHANGES IN NET POSITION	27,808	1,154,978	1,182,786	231,393	598,683	830,076
NET POSITION - JULY 1	-	-	-	-	-	-
NET POSITION - JUNE 30	<u>\$ 27,808</u>	<u>\$ 1,154,978</u>	<u>\$ 1,182,786</u>	<u>\$ 231,393</u>	<u>\$ 598,683</u>	<u>\$ 830,076</u>

	Enterprise Funds			Internal Service Funds		
	Child Care	Food Service	Total	Dental Plan	HRA Plan	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 257,265	\$ 371,171	\$ 628,436	\$ 279,362	\$ 1,050,027	\$ 1,329,389
Intergovernmental receipts	112,862	360,228	473,090	-	-	-
Internal activity - receipts (payments) from/to other funds	-	124,076	124,076	(231,393)	(21,881)	(253,274)
Payments to employees	(391,423)	(633,273)	(1,024,696)	(37,358)	(71,400)	(108,758)
Payments to suppliers	(35,674)	(322,780)	(358,454)	(193,804)	(787,021)	(980,825)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(56,970)</u>	<u>(100,578)</u>	<u>(157,548)</u>	<u>(183,193)</u>	<u>169,725</u>	<u>(13,468)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest income	-	-	-	3,580	16,820	20,400
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,580</u>	<u>16,820</u>	<u>20,400</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>						
Purchases of capital assets	-	(177,313)	(177,313)	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES</b>	<u>-</u>	<u>(177,313)</u>	<u>(177,313)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Equity transfer in	84,778	168,772	253,550	179,613	390,257	569,870
Transfers in (out)	-	110,002	110,002	-	-	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>84,778</u>	<u>278,774</u>	<u>363,552</u>	<u>179,613</u>	<u>390,257</u>	<u>569,870</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	27,808	883	28,691	-	576,802	576,802
<b>CASH AND CASH EQUIVALENTS - JULY 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS - JUNE 30</b>	<u>\$ 27,808</u>	<u>\$ 883</u>	<u>\$ 28,691</u>	<u>\$ -</u>	<u>\$ 576,802</u>	<u>\$ 576,802</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (56,970)	\$ 63,148	\$ 6,178	\$ 48,200	\$ 191,606	\$ 239,806
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	-	49,598	49,598	-	-	-
Changes in operating assets and liabilities:						
(Increase) decrease in accounts receivable	-	(7,036)	(7,036)	-	-	-
(Increase) decrease in due from other governments	-	(306,679)	(306,679)	-	-	-
(Increase) decrease in inventory	-	(30,276)	(30,276)	-	-	-
(Increase) decrease in prepaid items	-	(21,900)	(21,900)	-	-	-
(Increase) decrease in due from other funds	-	-	-	(231,393)	(21,881)	(253,274)
(Decrease) increase in accounts payable	-	22	22	-	-	-
(Decrease) increase in deferred revenue	-	28,469	28,469	-	-	-
(Decrease) increase in due to other funds	-	124,076	124,076	-	-	-
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ (56,970)</u>	<u>\$ (100,578)</u>	<u>\$ (157,548)</u>	<u>\$ (183,193)</u>	<u>\$ 169,725</u>	<u>\$ (13,468)</u>

	Custodial Funds	Private-Purpose Trust Funds
	<u>Student Activities</u>	<u>Total</u>
ASSETS		
Due from other governments	\$ 128,181	\$ 83,009
TOTAL ASSETS	<u>\$ 128,181</u>	<u>\$ 83,009</u>
LIABILITIES		
Accounts payable	\$ 154	\$ -
Deposits held for others	128,027	-
TOTAL LIABILITIES	<u>\$ 128,181</u>	<u>\$ -</u>
NET POSITION		
Restricted - held in trust		\$ 83,009
TOTAL NET POSITION		<u>\$ 83,009</u>

	Private-Purpose Trust Funds
	<u>Total</u>
ADDITIONS	
Revenues:	
Miscellaneous	\$ 5,516
Total contributions	<u>5,516</u>
Investment earnings:	
Income earned	<u>2,406</u>
Total investment earnings, net	<u>2,406</u>
Total additions	<u>7,922</u>
DEDUCTIONS	
Supplies	65
Miscellaneous	<u>3,400</u>
Total deductions	<u>3,465</u>
CHANGE IN NET POSITION	4,457
Equity transfer in	78,552
NET POSITION - JULY 1	<u>-</u>
NET POSITION - JUNE 30	<u><u>\$ 83,009</u></u>

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Reporting Entity**

Washington Central Unified Union School District was incorporated under the laws in the State of Vermont. The School District operates under the Board of Directors-superintendent form of government and provides the following services: direct services, support services, fiscal services, operations and maintenance, transportation and program expenses.

The School District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The School District's combined financial statements include all accounts and all operations of the School District. We have determined that the School District has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

### **COVID-19 Outbreak**

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Vermont issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Vermont to those necessary to obtain or provide essential services or activities. See Executive Order 01-20 and its addendums. As of the date of this report, the state of emergency was extended to October 15, 2020 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *Impact on and Results of Operations*

On March 13, 2020, the Governor of Vermont directed the dismissal of Prek-12 schools (Gubernatorial Directive to All School Boards and Superintendents - Continuity of Education Planning). Based on the March 17, 2020 directive from the Agency of Education, Districts were required to keep all employees on payroll, whether they were working or not, through the remainder of the school year. That requirement expired on June 30, 2020.

In accordance with Addendum 6 to Executive Order 01-20, issued by the Governor of Vermont on March 24, 2020 (also referred to as the “Stay Home, Stay Safe Order”) and Directive 5 to Executive Order 01-20, issued by the Governor of Vermont on March 26, 2020, the District ceased in-house operations and moved to remote learning systems. The District chose to use various electronic platforms of remote learning to comply with the Governor’s order to support the continuity of learning. The application of this Executive Order necessitated that this method remained in force for the remainder of the scheduled school year.

### *Impact on Finances*

The District does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security (“CARES”) Act funding and applicable State programs.

### *Expected Federal/State Support*

The District may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the District expects that if those actions are necessary, that the District would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

### *Conclusion*

The ongoing effects of COVID-19, including the financial impact to the District, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

of the District. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the District.

### **Implementation of New Accounting Standards**

During the year ended June 30, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 95 “Postponement of the Effective Dates of Certain Authoritative Guidance.” The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. (The following pronouncements exclude Statements No. 83 and No. 88 which were implemented prior to this Statement).

The effective dates of certain provisions contained in the following pronouncements are postponed by one year: Statement No. 84, Fiduciary Activities; Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period; Statement No. 90, Majority Equity Interests; Statement No. 91, Conduit Debt Obligations; Statement No. 92, Omnibus 2020; Statement No. 93, Replacement of Interbank Offered Rates; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting); Implementation Guide No. 2018-1, Implementation Guidance Update-2018; Implementation Guide No. 2019-1, Implementation Guidance Update-2019 and Implementation Guide No. 2019-2, Fiduciary Activities. The effective dates of the following pronouncements are postponed by 18 months: Statement No. 87, Leases and Implementation Guide No. 2019-3, Leases.

Statement No. 97 “Certain Component Unit Criteria (paragraphs 4 & 5).” The primary objectives of paragraphs 4 & 5 in this Statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. Management has determined the impact of this Statement is not material to the financial statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **Government-Wide and Fund Financial Statements**

The School District's basic financial statements include both government-wide (reporting the School District as a whole) and fund financial statements (reporting the School District's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The School District's dental plan, HRA plan, child care fund and food service fund are categorized as business-type activities. All other activities of the School District are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net position is reported in three parts - net investment in capital assets; restricted net position and unrestricted net position. The School District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the School District's functions and business-type activities (instruction, administration, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The School District does not allocate indirect costs. All costs are charged directly to the corresponding departments.

The government-wide focus is more on the sustainability of the School District as an entity and the change in the School District's net position resulting from the current year's activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus - Basic Financial Statements and Fund Financial Statements**

The financial transactions of the School District are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the School District:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the School District:

Major Funds:

- a. The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Nonmajor Funds:

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Permanent Funds are used to account for assets held by the School District pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

2. Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the School District:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.
- b. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the School District on a cost-reimbursement basis. Because the principal users of the internal services are the School District's governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Budget**

The School District's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

In accordance with Governmental Accounting Standards Board Statement No. 24, *Accounting and Reporting for Certain Grants and Other Financial Assistance*, payments made by the State of Vermont to the Vermont State Retirement System for teachers and certain other school employees are reported as offsetting revenues and expenditures of the general fund.

Revenues per budgetary basis	\$ 36,048,045
Add: On-behalf payments	<u>2,532,677</u>
Total GAAP basis	<u><u>\$ 38,580,722</u></u>
Expenditures per budgetary basis	\$ 32,870,593
Add: On-behalf basis	<u>2,532,677</u>
Total GAAP basis	<u><u>\$ 35,403,270</u></u>

The following procedures are followed in establishing budgetary data reflected in the financial statements:

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. The annual school budget is the planning management tool, which delineates the District's educational priorities and programs and forms the basis for voter review and approval of the budget according to applicable State of Vermont education finance laws.
2. The Board budget process includes input from School District administration and staff, educational priorities for the next school year, along with public hearings, which include the Board of Directors and the general public.
3. The budget document itself is based upon the most current funding information available along with the projection of current revenues and expenditures for the next year. At the conclusion of the budget process, a final budget is approved by the Board of Directors.

### **Deposits and Investments**

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the School District's policy to value investments at fair value. None of the School District's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be a cash equivalent. The School District Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposits and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

The Washington Central Unified Union School District has no formal investment policy but instead follows the State of Vermont Statutes.

### **Receivables**

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2020. Accounts receivable netted with allowances for uncollectible accounts were \$1,309,840 for the year ended June 30, 2020.

### **Inventories and Prepaid Items**

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). Inventory of the Food Service Fund consists of supplies and food.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### **Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

### **Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Machinery, furniture and equipment	3 - 50 years
Vehicles	3 - 25 years

### **Long-term Obligations**

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, notes from direct borrowings payable, accrued compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Vermont State Teachers' Retirement System (VSTRS) and the Vermont Municipal Employees' Retirement System (VMERS) Plans and additions to/deductions from the VSTRS and VMERS Plans' fiduciary net position have been determined on the same basis as they are reported by the VSTRS and VMERS Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **OPEB**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, information about the fiduciary net position of the Vermont State Teachers' Retirement System (VSTRS) Plan and additions to/deductions from the VSTRS OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by VSTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

### **Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

### **Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the School District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

**Nonspendable** - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the School District. The inhabitants of the School District through School District meetings are the highest level of decision-making authority of the School District. Commitments may be established, modified, or rescinded only through a School District meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given through Vermont Statutes Annotated Title 16 §567 and is expressed by the Board of Directors.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the School District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School District considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the School District meeting vote has provided otherwise in its commitment or assignment actions.

### **Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District currently has one type of this item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred revenues are reported in both the statements of net position and governmental funds balance sheet. Deferred inflows

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

related to pensions qualifies for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

### **Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided, operating or capital grants and contributions, including special assessments).

### **Operating/Nonoperating Proprietary Fund Revenues**

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### **Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District does not utilize encumbrance accounting for its general fund.

### **Use of Estimates**

During the preparation of the School District's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

## NOTE 2 - DEPOSITS AND INVESTMENTS

### **Deposits:**

The School District's investment policies, which follow state statutes, authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all School District funds.

## NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the School District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The School District does not have a policy covering custodial credit risk.

At June 30, 2020, the School District's cash balance of \$6,473,974 was comprised of bank deposits of \$7,625,938. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the School District's cash balance. Of these bank deposits, \$250,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining balance of \$7,375,938 was collateralized with securities held by the financial institution in the School District's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 70,005
Repurchase agreement	7,555,933
	<u>\$ 7,625,938</u>

### **Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the School District does not have a policy for custodial credit risk for investments.

At June 30, 2020, the School District had no investments.

Credit risk - Statutes for the State of Vermont authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The School District does not have an investment policy on credit risk. Generally, the School District invests excess funds in savings accounts and various insured certificates of deposit.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The School District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2020 consisted of the following individual fund receivables and payables:

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General fund	\$ 189,391	\$ 614,437
Enterprise funds	27,808	124,076
Internal service fund	253,274	-
Nonmajor special revenue funds	327,778	65,315
Nonmajor permanent funds	5,577	-
	<u>\$ 803,828</u>	<u>\$ 803,828</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the District. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2020 consisted of the following:

	<u>Transfers From</u>	<u>Transfers To</u>
General fund	\$ -	\$ 1,225,415
Construction fund	1,121,547	-
Food service fund	110,002	-
Nonmajor special revenue funds	329,569	335,703
	<u>\$ 1,561,118</u>	<u>\$ 1,561,118</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

## NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Disposals	Balance 6/30/20
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land, sitework and construction in progress	\$ -	\$ 2,346,859	\$ (178,403)	\$ 2,168,456
	-	2,346,859	(178,403)	2,168,456
Depreciated assets:				
Buildings and improvements	-	47,938,590	(20,159)	47,918,431
Furniture and equipment	-	3,191,549	(137,058)	3,054,491
Vehicles	-	276,451	(42,225)	234,226
	-	51,406,590	(199,442)	51,207,148
Less: accumulated depreciation	-	(23,917,235)	192,749	(23,724,486)
	-	27,489,355	(6,693)	27,482,662
Net governmental capital assets	\$ -	\$ 29,836,214	\$ (185,096)	\$ 29,651,118
<u>Business-type activities:</u>				
Depreciated assets:				
Buildings and improvements	\$ -	\$ 1,162,501	\$ -	\$ 1,162,501
Furniture and equipment	-	548,267	(11,804)	536,463
	-	1,710,768	(11,804)	1,698,964
Less: accumulated depreciation	-	(762,745)	4,552	(758,193)
Net business-type capital assets	\$ -	\$ 948,023	\$ (7,252)	\$ 940,771
<u>Current year depreciation:</u>				
Direct services				\$ 1,283,498
Total governmental activities depreciation				1,283,498
Food service				49,598
Total depreciation expense				\$ 1,333,096

## NOTE 6 - SHORT TERM DEBT

On July 26, 2019 Washington Central Unified Union School District issued a tax/revenue anticipation note to provide liquidity for the governmental operations financed by property taxes. The tax/revenue anticipation note allowed for principal draws of up to \$9,989,116 with interest at 2.85% per annum and will mature on June 30, 2020. Interest expense for the note was \$264,805.

NOTE 6 - SHORT TERM DEBT (CONTINUED)

	Balance, 7/1/19	Additions	Reductions	Balance, 6/30/20
Tax/revenue anticipation note	\$ -	\$ 9,989,116	\$ (9,989,116)	\$ -
Totals	<u>\$ -</u>	<u>\$ 9,989,116</u>	<u>\$ (9,989,116)</u>	<u>\$ -</u>

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Year Portion
Bonds payable	\$ -	\$ 12,552,299	\$ (1,338,373)	\$ 11,213,926	\$ 888,374
Notes from direct borrowings payable	-	144,607	(12,840)	131,767	7,536
	<u>\$ -</u>	<u>\$ 12,696,906</u>	<u>\$ (1,351,213)</u>	<u>\$ 11,345,693</u>	<u>\$ 895,910</u>

The following is a summary of the bond payable as of June 30, 2020:

\$500,000 Community Bank, NA Qualified School Construction Bond due in one principal installment of \$500,000 in March of 2027 with a fixed interest rate at 1.00% annum payable semi-annually through March of 2027. Deposits of \$26,000 remitted annually into a sinking fund through March of 2027. Interest of 1.00% annum, applied to the sinking fund balance, payable semi-annually into the sinking fund through March of 2027. The sinking fund balance is irrevocably pledged to secure the principal payment of the bond at maturity. The annual deposit amount of \$26,000 will be increased to \$31,000 as of March 2020.	\$ 500,000
\$2,997,476 Community Bank, NA bond payable, with principal payments due in annual installments of \$149,874. Fixed interest rate of 2.99% paid semi-annually. The bond matures on December 31, 2036.	2,547,855
\$8,170,000 Community Bank, NA bond payable, with principal payments due in annual installments of \$408,500 and a principal pre-payment of \$79,429 in December of 2014 and a final principal payment of \$329,071 due in June of 2033. Interest at a fixed rate of 3.04% paid semi-annually. The bond matures June of 2033.	5,231,071

NOTE 7 - LONG-TERM DEBT (CONTINUED)

\$3,500,000 Community Bank, NA bond payable, with principal payments due in annual installments of \$175,000. Interest at a fixed rate of 2.75% paid semi-annually. The bond matures in December of 2034.	2,625,000
\$1,860,000, Vermont Municipal Bond Bank Refunding Bond 2010 Series 4, due in principal installments of \$155,000 through December 2021. Fixed interest rate of 4.683% payable semi-annually through December 2021, with savings allocations ranging from \$11,783 to \$47,810 rebated through November 2018. The proceeds from the bond were used for school building improvements.	<u>310,000</u>
Total bonds payable	<u><u>\$ 11,213,926</u></u>

The following is a summary of the notes from direct borrowings payable as of June 30, 2020:

\$81,340 Vermont Municipal Bond Bank Vermont Environmental Protection Agency Drinking Water State Revolving Fund note payable, due in annual principal, interest and administrative fee installments of \$3,787 through April of 2037. Interest of 1.00% and administrative fees of 2.00% payable annually through September of 2037. In fiscal year 2017, \$25,000 of the principal balance of the loan was forgiven. Proceeds were originally borrowed for a municipal water connection project.	\$ 49,859
\$26,504 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$101. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. In fiscal year 2009, an ARRA Subsidy for \$25,000 was received and applied towards the principal amount due. The note matures in January of 2033.	1,075
\$57,612 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$3,872. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. In fiscal year 2014, an ARRA Subsidy for \$25,000 was received and applied towards the principal amount due. The note matures in January of 2033.	41,183
\$55,468 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$3,728. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. On March 3, 2014 the note payable was amended, reducing the principal amount by \$22,660 and \$73,527, to reflect loan forgiveness and an ARRA subsidy, respectively. The proceeds from the note were used to finance a water project. The note matures on January 1, 2033.	<u>39,650</u>
Total notes from direct borrowings payable	<u>\$ 131,767</u>
Total bonds and notes payable	<u><u>\$ 11,345,693</u></u>

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding bond and notes from direct borrowing principal and interest requirements for the following fiscal years ending June 30:

Year Ending June 30,	Bonds Payable		Notes from Direct Borrowings Payable	
	Principal	Interest	Principal	Interest
2021	\$ 888,374	310,447	\$ 7,536	3,160
2022	888,374	292,296	7,762	2,985
2023	733,374	266,569	7,995	2,804
2024	733,374	245,336	8,234	2,618
2025	733,374	223,304	8,482	2,427
2026-2030	4,166,869	775,422	46,380	8,993
2031-2035	2,770,440	239,649	38,133	3,481
2036-2040	299,747	13,456	7,245	328
	<u>\$ 11,213,926</u>	<u>\$ 2,366,479</u>	<u>\$ 131,767</u>	<u>\$ 26,796</u>

All bonds payable and notes from direct borrowings payable are direct obligations of the School District, for which its full faith and credit are pledged. The School District is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the School District.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2020 is as follows:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Year Portion
Accrued compensated absences	\$ -	\$ 89,663	\$ (8,464)	\$ 81,199	\$ 4,060
Net pension liability	-	831,041	(153,755)	677,286	-
Total	<u>\$ -</u>	<u>\$ 920,704</u>	<u>\$ (162,219)</u>	<u>\$ 758,485</u>	<u>\$ 4,060</u>

Please see Notes 9 and 16 for detailed information on each of the other long-term obligations.

## NOTE 9 - ACCRUED COMPENSATED ABSENCES

The School District's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2020, the School District's liability for compensated absences is \$81,199.

## NOTE 10 - OPERATING LEASES

A summary of the outstanding operating leases payable is as follows:

The School District leases a postage meter from MailFinance, a Neopost USA Company, under a lease agreement dated January 20, 2016. The lease term is for 60 months ending in December of 2020. Monthly payments are \$67.

The School District leases a postage meter from MailFinance, a Neopost USA Company, under a lease agreement dated December 22, 2015. The lease term is for 60 months ending in December of 2020. Monthly payments are \$127.

The School District leases a 2017 Toyota Sienna LE FWD 8-Passenger van from Berlin Automotive T1, LLC, which was subsequently assigned to Toyota Motor Credit Corporation, under a lease agreement dated December 21, 2017. The lease term is for 36 months ending in December of 2020. Monthly payments are \$371 with \$3,451 due at lease signing.

The School District leases a postage meter from MailFinance, a Neopost USA Company, under a lease agreement dated May 27, 2016. The lease term is for 60 months ending in May of 2021. Monthly payments are \$133.

Future minimum lease payments at June 30, 2020, are as follows:

Year Ending	
June 30:	
<u>2021</u>	\$ 4,853
Total lease payments	<u>\$ 4,853</u>

NOTE 11 - NONSPENDABLE FUND BALANCE

At June 30, 2020, the School District had the following nonspendable fund balance:

General fund:	
Prepaid items	<u>\$ 1,209</u>

NOTE 12 - RESTRICTED FUND BALANCE

At June 30, 2020, the School District had the following restricted fund balance:

Nonmajor permanent funds	<u>\$ 5,577</u>
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NOTE 13 - COMMITTED FUND BALANCE

At June 30, 2020, the School District had the following committed fund balance:

Construction fund	<u>\$ 2,573,393</u>
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NOTE 14 - ASSIGNED FUND BALANCE

At June 30, 2020, the School District had the following assigned fund balance:

General fund:	
Reserved for future operations	<u>\$ 3,176,243</u>

NOTE 15 - FINANCIAL INFORMATION

The detailed budget to actual report can be found on Schedules 1, A and B.

NOTE 16 - DEFINED BENEFIT PENSION PLANS

VERMONT STATE TEACHERS' RETIREMENT SYSTEM

**Plan Description**

All of the teachers employed by the School District participate in the Vermont State Teachers' Retirement System ("VSTRS"), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation, covering nearly all public day school and nonsectarian private Union teachers and administrators as well as

## NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

teachers in schools and teacher training institutions within and supported by the State of Vermont that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment. During the year ended June 30, 2018 (the most recent period available), the retirement system consisted of 22,561 participating members.

The plan was established effective July 1, 1947, and is governed by *Title 16, V.S.A. Chapter 55*. Subsequent Vermont state legislation, *Act 74*, which became effective on July 1, 2010, contained numerous changes to the plan benefits available to current and future members, as well as a change in access to health care coverage after retirement, resulting from a multi-party agreement to provide sustainability of quality pension and retiree health benefits for Vermont teachers.

The general administration and responsibility for formulating administrative policy and procedures of the retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of six members. They are the Secretary of Education (ex-officio), the State Treasurer (ex-officio), the Commissioner of Financial Regulation (ex-officio), two members and one alternate elected by active members of the System under rules adopted by the Board and one retired member and one alternate elected by the board of directors of Association of Retired Teachers of Vermont. The Chair is elected by the Board and acts as executive officer of the Board.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service. The Vermont State Agency of Administration issues a publicly available Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information for the VSTRS. That report may be viewed on the State's Department of Finance and Management website at: [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr).

### **Benefits Provided**

The VSTRS provides retirement and disability benefits, annual cost-of-living adjustments, health care and death benefits to plan members and beneficiaries. There are two levels of contributions and benefits in the System: Group A - for public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A; and Group C - for public school teachers employed within the State of Vermont on or after July 1, 1990. Group C also includes those teachers hired prior to July 1, 1990 and were in Group B on July 1, 1990. When *Act 74* became effective on June 30, 2010, Group C was further bifurcated into Groups #1 and #2. Group #1

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

contains members who were at least 57 years of age or had at least 25 years of service and Group #2 contains members who were less than 57 years of age and had less than 25 years of service.

Benefits available to each group are based on average final compensation (AFC) and years of creditable service and are summarized below:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Normal service retirement eligibility (no reduction)	Age 60 or 30 years of service	Age 62 or with 30 years of service	Age 65 or when the sum of age and service equals 90
Average Final Compensation (AFC)	Highest 3 consecutive years, including unused annual leave, sick leave, and bonus/incentives	Highest 3 consecutive years, excluding all payments for anything other than service actually performed	Highest 3 consecutive years, excluding all payments for anything other than service actually performed
Benefit formula – normal service retirement	1.67% x creditable service x AFC	1.25% x service prior to 7/1/90 x AFC + 1.67% x service after 7/1/90 x AFC	1.25% x service prior to 7/1/90 x AFC + 1.67% x service after 7/1/90 x AFC, 2.0% after attaining 20 years
Maximum Benefit Payable	100% of AFC	53.34% of AFC	60% of AFC
Post-Retirement COLA	Full CPI, up to a maximum of 5% after 12 months of retirement; minimum of 1%	50% CPI, up to a maximum of 5% after 12 months of retirement or with 30 years; minimum of 1%	50% CPI, up to a maximum of 5%, minimum of 1% after 12 months of normal retirement or age 65
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Early Retirement Reduction	Actuarial reduction	6% for each year prior to age 62	Actuarial reduction

Other post-employment benefits are available to all plan members include the following:

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Medical Benefits	Health subsidy based on member's service credit	Health subsidy based on member's service credit	Health subsidy based on member's service credit
Dental	Members pay full premium	Members pay full premium	Members pay full premium

**Contributions**

VSTRS is a cost-sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. VSTRS is funded through State and employee contributions and trust fund investment earnings; and the School District has no legal obligation for paying benefits. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System's actuary, which varies by plan group. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan which approximates \$2,532,677 or 19.15% of total payroll for employees covered under the plan.

Employee contribution rates by plan group follow:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Employee Contributions	5.5% of gross salary; contributions stop after 25 years of creditable service	5.0% of gross salary with 5 or more years of service as of 7/1/14; 6.0% of gross salary if less than 5 years of service as of 7/1/14	5.0% of gross salary with 5 or more years of service as of 7/1/14; 6.0% of gross salary if less than 5 years of service as of 7/1/14

Employee contributions totaled \$694,900 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District's total payroll for all employees covered under this plan was \$13,225,466 for the year ended June 30, 2020. Beginning in 2016, school districts that pay for teachers with federal dollars are required to include costs of pensions in the federal grant, lowering the liability for the State. Federally funded pension costs reimbursed to the State by the Supervisory Union for the fiscal year ending June 30, 2020 were \$83,456. The Supervisory Union's total payroll for all federally funded employees covered under this plan was \$435,806 for the year ended June 30, 2020.

## NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

### VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

#### **Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost sharing, multi-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125. It is designed for persons employed on a regular basis by a school district or by a supervisory union for no fewer than 1,040 hours in a year and for no fewer than 30 hours a week for the school year, as defined in 16 V.S.A. § 1071, or for no fewer than 1,040 hours in a year and for no fewer than 24 hours a week year-round; provided, however, that if a person who was employed on a regular basis by a school district as either a special education or transportation employee and who was transferred to and is working in a supervisory union in the same capacity pursuant to 16 V.S.A. § 261a(a)(6) or (8)(E) and if that person is also employed on a regular basis by a school district within the supervisory union, then the person is an "employee" if these criteria are met by the combined hours worked for the supervisory union and school district. The term shall also mean persons employed on a regular basis by a municipality other than a school district for no fewer than 1,040 hours in a year and for no fewer than 24 hours per week, including persons employed in a library at least one-half of whose operating expenses are met by municipal funding. For the year ended June 30, 2019 (the most recent data available), the retirement system consisted of 14,755 participating members.

The general administration and responsibility for formulating administrative policy and procedures of the Retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system and two employer representatives - one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Schools and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR may be viewed on the State's Department of Finance and Management website at:

[http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr).

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Benefits Provided**

The pension plan is divided into four membership groups:

- Group A - general employees whose legislative bodies have not elected to become a member of Group B or Group C
- Groups B and C - general employees whose legislative bodies have elected to become members of Group B or Group C
- Group D - sworn police officers, firefighters and emergency medical personnel

The School District participates in Groups A and B. Benefits available to each group are based on average final compensation (AFC) and years of creditable service, and are summarized below:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Normal service retirement eligibility	Age 65 with 5 years of service, or age 55 with 35 years of service	Age 62 with 5 years of service, or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Normal service retirement eligibility	Age 65 with 5 years of service, or age 55 with 35 years of service	Age 62 with 5 years of service, or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Benefit formula – normal service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Benefit formula – normal service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC
Maximum Benefit Payable	60% of AFC	60% of AFC	50% of AFC	50% of AFC
Post-Retirement COLA	50% of CPI, up to 2% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	N/A	Age 50 with 20 years of service
Early Retirement Reduction	6% per year from age 65 **	6% per year from age 62 **	N/A	No reduction

\*\* - A special early retirement factor of 3% per year only for municipal police officers who have attained age 60

Members of all groups may qualify for vested deferred allowance, disability allowances and death benefit allowance subject to meeting various eligibility requirements. Benefits are based on AFC and service.

**Contributions**

Title 24 VSA Chapter 125 of Vermont Statutes grants the authority to the Retirement Board to annually review the amount of municipalities' contributions as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund and to certify the rates of contributions payable by employers. The Board of Trustees also certifies the rates of contribution payable by employees. Contribution rates for each group as of July 1, 2019 are as follows:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Employee Contributions	2.750% of gross salary	5.125% of gross salary	10.250% of gross salary	11.600% of gross salary
Employer Contributions	4.250% of gross salary	5.750% of gross salary	7.500% of gross salary	10.100% of gross salary

## NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Employee contributions are withheld pre-income tax by the School District and are remitted to the State of Vermont. Such withholdings for the year ended June 30, 2020 totaled \$121,365. The School District contributed \$137,878 for the year ended June 30, 2020. The School District's total payroll for the year ended June 30, 2020 for all employees covered under this plan was \$2,436,173.

### **Pension Liabilities**

#### *VSTRS Plan*

The State is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Therefore, these employers are considered to be in a special funding situation as defined in GASB No. 68 and the State is treated as a nonemployer to VSTRS. Since the School District does not contribute directly to VSTRS, no net pension liability was recorded at June 30, 2020. The State's portion of the collective net pension liability that was associated with the School District was as follows:

Union's proportionate share of the net pension liability	\$	-
State's proportionate share of the net pension liability associated with the Union		<u>28,873,426</u>
Total	\$	<u><u>28,873,426</u></u>

The State of Vermont's proportionate share of the net pension liability associated with the School District is equal to the collective net pension liability, actuarially measured as of June 30, 2019, multiplied by the School District's proportionate share percentage. The School District's proportionate share percentage was based on its reported salaries to the total reported salaries for all participating employers. At June 30, 2019, the School District's proportion was 1.85012% which was a decrease of 0.67070% from its proportion measured as of June 30, 2018.

#### *VMERS Plan*

At June 30, 2020, the School District reported a liability of \$677,286 for its proportionate share of the net pension liabilities for each plan. The net pension liabilities were measured as of June 30, 2019 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of June 30, 2018. The School District's proportion of the net pension liabilities were based on a projection of the School District's long-term share of contributions to each pension plan relative to the projected contributions of all participating towns, actuarially determined.

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

At June 30, 2019, the School District's proportion was 0.39039% for VMERS, which was an increase of 0.02759% from its proportion measured as of June 30, 2018 for VMERS.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2020, the School District recognized total pension expense of \$4,771,754 and revenue of \$4,771,754 for support provided by the State of Vermont for the VSTRS plan. In the same period, the School District recognized pension expense of for the VMERS plan. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	VSTRS		VMERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -	\$ 87,749	\$ 5,855
Changes of assumptions	-	-	22,613	-
Net difference between projected and actual earnings on pension plan investments	-	-	46,130	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	26,388	6,485
Contributions subsequent to the measurement date	-	-	137,878	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,758</u>	<u>\$ 12,340</u>

\$137,878 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

	VSTRS	VMERS
Plan year ended June 30:		
2020	\$ -	\$ 64,977
2021	-	36,869
2022	-	40,647
2023	-	28,048
2024	-	-
Thereafter	-	-

**Significant Actuarial Assumptions and Methods**

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using the actuarial assumptions outlined below.

*Investment Rate of Return:* For both plans, 7.50%, net of pension plan investment expenses, including inflation.

*Inflation:* For both plans, 2.50%.

*Salary Increases:* For the VSTRS plan, increases ranging from 3.75% to 9.09%. For the VMERS plan, increases are 5.00% per year.

*Deaths After Retirement:* The VSTRS plan used 98% of the RP-2006 White Collar Employee with generational projection using Scale SSA-2018 for pre-retirement, 98% of the RP-2006 White Collar Annuitant with generational projection using Scale SSA-2018 for healthy retirees, and the RP-2006 Disabled Mortality Table with generational projection using Scale SSA-2018 for disabled retirees.

Mortality rates for pre-retirement, healthy retirees and disabled retirees in the VMERS plan for Groups A, B, C and D were based on variations of RP-2006 Tables with generational improvement using Scale SSA-2018 as follows:

Pre-retirement - Groups A, B, and C blended with a 60% Blue Collar Employee and 40% Healthy Employee, and Group D with a Blue Collar Annuitant Table

Healthy Retiree - Groups A, B and C with a 60% Blue Collar Annuitant and 40% Healthy Annuitant, and Group D with a Blue Collar Annuitant Table

Disabled Retiree - All Groups with a RP-2006 Disabled Mortality Table

## NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

*Inactive Members:* Valuation liability for the VSTRS plan equals 250.0% of accumulated contributions and 200% for the VMERS plan.

*Future Administrative Expenses:* No provisions were made for the VSTRS plan as Systems expenses are paid for by the State. For the VMERS plan, an expense adjustment based on actual expenses for the previous year is reflected in the development of recommended employer contribution levels.

*Unknown Data for Participants:* For both plans, they are the same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.

*Percent Married:* For both plans, 85% of male members are assumed to be married. 35% of female members for the VSTRS plan and 50% of female members for the VMERS plan are assumed to be married.

*Spouse's Age:* For both plans, husbands are assumed to be three years older than their wives.

*Cost-of-Living Adjustments:* Adjustments for both plans are assumed to occur on January 1 following one year of retirement. For the VSTRS plan this occurs at the rate of 2.55% per annum for Group A members and 1.40% per annum for Group C members (beginning at age 62 for Group C members who elect reduced early retirement). The January 1, 2020 COLA is assumed to be 1.60% for Group A and 1.00% for Group C. For the VMERS plan, this occurs at the rate of 1.15% per annum for Group A members and 1.30% per annum for Groups B, C and D members (beginning Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for Group A, B and D members who receive a disability retirement benefit and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2020 COLA is 0.80% for all groups.

*Actuarial Cost Method:* For both plans is the Entry Age Actuarial Cost Method. Entry age is the age at date of employment, or, if date is unknown, current age minus years of service. Normal Cost and Accrued Actuarial Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

For the VSTRS plan, the *asset valuation method* used equals the preliminary asset value plus 20% of the difference between the market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

valuation purposes) adjusted for contributions less benefit payments and expenses and expected investment income. If necessary, a further adjustment is made to ensure that the valuation assets are within 20% of the market value.

A smoothing *asset valuation method* was used for funding purposes in the VMERS plan, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

The *long-term expected rate of return* on both plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class. These best estimate ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	29.00%	6.90%
US Equity - Large Cap	4.00%	5.94%
US Equity - Small/Mid Cap	3.00%	6.72%
Non-US Equity - Large Cap	5.00%	6.81%
Non-US Equity - Small Cap	2.00%	7.31%
Emerging Markets Debt	4.00%	4.26%
Core Bonds	14.00%	1.79%
Non-Core Bonds	6.00%	3.22%
Short Quality Credit	5.00%	1.81%
Private Credit	5.00%	6.00%
US TIPS	3.00%	1.45%
Core Real Estate	5.00%	4.26%
Non-Core Real Estate	3.00%	5.76%
Private Equity	10.00%	10.81%
Infrastructure/Farmland	2.00%	4.89%

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50% for the VSTRS plan and the VMERS plan. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy which exceeds the actuarially determined contribution rate. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.50% for both the VSTRS and VMERS plans, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
<u>VSTRS:</u>			
Discount rate	6.50%	7.50%	8.50%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -
<u>VMERS:</u>			
Discount rate	6.50%	7.50%	8.50%
District's proportionate share of the net pension liability	\$ 1,110,647	\$ 677,286	\$ 318,543

**Pension Plan Fiduciary Net Position**

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the VSTRS and VMERS or their participating employers. VSTRS and VMERS do not issue stand-alone financial reports, but instead

## NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website at: [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr)

## NOTE 17 - DEFINED CONTRIBUTION PLAN

### **Plan Description**

The School District offers its employees a defined contribution plan created in accordance with Internal Revenue Code Section 403(b). At June 30, 2020, there were four plan members. The plan is administered by TD Wealth Management.

### **Funding Policy**

Plan provisions and contribution requirements are established and may be amended by the Board of Directors. Under the 403 Plan, the School District is required to contribute 6.0% of a participant's earnings for the plan year, with no required match from the participant, one time per year, after the end of the fiscal year and no later than September 30 of the next year. For the year ended June 30, 2020, the School District contribution to this plan was \$112,484.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in School District contributions and earnings on School District contributions after completion of 12 months of creditable service with the School District. Non-vested School District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. There were no forfeitures of non-vested contributions for the year ended June 30, 2020.

## NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

### VERMONT STATE TEACHERS' RETIREMENT SYSTEM

### **Plan Description**

The Vermont State Teachers' Retirement System provides postemployment benefits to eligible VSTRS employees who retire from the System through a cost-sharing, multiple-employer postemployment benefit (OPEB) plan (the Plan).

The plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training

## NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment. During the year ended June 30, 2019, the Plan consisted of 184 participating employers and at June 30, 2018 (the most recent period available), the plan consisted of 6,713 retired members or beneficiaries currently receiving benefits and 9,892 active members.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, which consists of the Secretary of Education (ex-officio), the State Treasurer (ex-officio), the Commissioner of Financial Regulation (ex-officio), two trustees and one alternate who are members of the system (each elected by the system under rules adopted by the Board) and one trustee and one alternate who are retired members of the system receiving retirement benefits (who are elected by the Association of Retired Teachers of Vermont).

All assets of the Plan are held in a single trust and are available to pay OPEB benefits to all members. The Vermont State Agency of Administration issues a publicly available Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information for the VSTRS. That report may be viewed on the State's Department of Finance and Management website at: [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr).

### **Benefits Provided**

VSTRS retirees and their spouses are eligible for medical, prescription drug and dental benefits on a lifetime basis if the retiree is eligible for pension benefits, as described in the Notes to Financial Statements for Defined Benefit Plan(s).

### **Contributions**

Varying levels of contributions are required from retirees and spouses for medical and prescription drug coverage at the following premium subsidy rates:

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	<b>Retiree Subsidy</b>		<b>Spouse Subsidy*</b>	
Retired before June 30, 2010	At least ten years of service-80% of premium Less than ten years of service-0% of premium		0% of premium	
Retired after June 30, 2010	10 years or more of service at June 30, 2010 - 80% of premium		Years of service at June 30, 2010 - 80% of premium if meet the following years of service at retirement requirement:	
	Less than 10 years of service at June 30, 2010:			
	Less than 15 years at retirement	0% of premium	Less than 15 years at retirement	0% of premium
	15-19.99 years at retirement	60% of premium	15-19.99 years at retirement	60% of premium
	20-24.99 years at retirement	70% of premium	20-24.99 years at retirement	70% of premium
	25 years or more at retirement	80% of premium	25 years or more at retirement	80% of premium

\* Spouses of retirees who do not meet the requirements for an 80% subsidy can receive unsubsidized coverage

Premium Reduction Option: Participants retiring on or after January 1, 2007 with a VSTRS premium subsidy have a one-time option to reduce the VSTRS subsidy percentage during the retiree's life so that a surviving spouse may continue to receive the same VSTRS subsidy for the spouse's lifetime. If the retiree elects the joint and survivor pension option but not the Premium Reduction Option, spouses are covered for the spouse's lifetime but pay 100% of the plan premium after the retiree's death.

Retirees pay full cost of dental benefits.

### **OPEB Liabilities**

The State is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Therefore, these employers are considered to be in a special funding situation as

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

defined in GASB No. 75 and the State is treated as a nonemployer to VSTRS. Since the School District does not contribute directly to VSTRS, no net OPEB liability was recorded at June 30, 2020. The State's portion of the collective net OPEB liability that was associated with the School District was as follows:

District's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Supervisory Union		<u>19,958,444</u>
Total	\$	<u><u>19,958,444</u></u>

The State of Vermont's proportionate share of the net OPEB liability associated with the School District is equal to the collective net OPEB liability, actuarially measured as of June 30, 2019, multiplied by the School District's proportionate share percentage. The School District's proportionate share percentage was based on its reported salaries to the total reported salaries for all participating employers. At June 30, 2019, the School District's proportion was 1.9176% which was an increase of 0.08172% from its proportion measured as of June 30, 2018.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2020, the School District recognized total OPEB expense of \$1,126,632 and revenue of \$1,126,632 for support provided by the State of Vermont for the Plan. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	<u>VSTRS OPEB Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
<b>Total</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

	<u>VSTRS OPEB Plan</u>	
Plan year ended June 30:		
2020	\$	-
2021		-
2022		-
2023		-
2024		-
Thereafter		-

**Discount Rate**

The discount rate is the single rate of return, that when applied to all projected benefit payments, results in an actuarial present value that is the sum of the actuarial present value of projected benefit payments projected to be funded by plan assets using a long term rate of return, and the actuarial present value of projected benefit payments that are not included in (1) using a yield or index rate for 20 year tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The sensitivity of net OPEB liability to changes in discount rate are as follows:

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
VSTRS OPEB Plan: Discount rate	2.50%	3.50%	4.50%
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -

**Healthcare Trend Rate**

Health care trend measures the anticipated overall rate at which health plan costs are expected to increase in future years. The trend rate assumptions were developed using Segal's internal guidelines, which are established each year using data sources such as the 2020 Segal Health Trend Survey, internal client results, trends from other published surveys prepared by the S&P Dow Jones Indices, consulting firms and brokers, and CPI statistics published by the Bureau of Labor Statistics. The sensitivity of net OPEB liability to changes in healthcare trend rates are as follows:

	<u>1% Decrease</u>	<u>Healthcare Trend Rates</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -

**Actuarial Methods and Assumptions**

The total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2019, using the following methods and assumptions applied to all periods included in the measurement:

*Actuarial Cost Method*

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

*Amortization*

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

*Asset Valuation Method*

The Asset Valuation Method used is market value as of the measurement date.

The long-term expected rate of return on OPEB plan investments are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation, long-term expected rates of return for each major asset class and expected inflation, as of June 30, 2019, are summarized below:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Large cap equity	20.00%	7.50%
International equity	15.00%	7.75%
Emerging international equity	5.00%	9.25%
Core bonds	60.00%	4.37%
Inflation		2.75%
Total	100.00%	

*Assumptions*

The actuarial assumptions used to calculate the actuarially determined contribution rates can be found in the Report on the Actuarial Valuation of Post-Retirement Benefits of the Vermont State Teachers' Retirement System Prepared as of June 30, 2016 completed by Buck Consulting. As of June 30, 2019, they are as follows:

Discount Rate	3.50%
Salary Increase Rate	Varies by age
Non-Medicare	7.15% graded to 4.50% over 12 years
Medicare	7.15% graded to 4.50% over 12 years
Retiree Contributions	Equal to health trend
Pre-retirement Mortality	98% of RP-2006 White Collar Employee with generational projection using Scale SSA-2018
Post-retirement Mortality	98% of RP-2006 White Collar Annuitant with generational projection using Scale SSA-2018

## NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

### **Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2019 with the following exceptions:

#### *Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period remaining was twenty-nine years as of July 1, 2019. For the fiscal year ended June 30, 2019, the discount rate was decreased from 3.87% to 3.50%.

### **OPEB Plan Fiduciary Net Position**

The schedule of employer allocations and schedule of OPEB amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of VSTRS or their participating employers. VSTRS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website at: [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr)

## NOTE 19 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, students and guests; as well as natural disasters for which the School District either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. There have been no significant reductions in coverage from the prior year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District.

The School District is a member of the Vermont School Boards Association. The Association has set up two insurance Trusts; Vermont School Boards Insurance Trust, Inc. (VSBIT) for worker compensation, multi-line intermunicipal school program and unemployment compensation program and the Vermont Education Health Initiative

## NOTE 19 - RISK MANAGEMENT (CONTINUED)

(VEHI) for medical benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont School Districts and is owned by the participating School Districts. The Trusts are not licensed insurance carriers and members are not protected by the Vermont Insurance Guaranty Association.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

Multi-Line Intermunicipal School Program provides coverage for property; inland marine and boiler and machinery; crime; commercial general liability; automobile/garagekeepers; and educators legal liability. Annual contributions are based upon appropriate rates applicable to each member; such rates are set based on recommendations of a qualified actuary, plus a proportionate share of all operational and administrative cost including excess reinsurance premiums incurred by the trust. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the program will be terminated with each member assessed their proportionate share of the deficit.

## NOTE 20 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the School District's financial position.

The School District participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the School District's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

## NOTE 21 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the School District's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pensions
- Schedule of Proportionate Share of the Net OPEB Liability
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental:				
State revenues	32,210,029	32,210,029	32,333,546	123,517
Charges for services	942,347	942,347	1,081,930	139,583
Interest income	323,755	323,755	354,463	30,708
Miscellaneous	365,918	365,918	336,814	(29,104)
Equity transfer in	12,720	12,720	1,941,292	1,928,572
Amounts Available for Appropriation	<u>33,854,769</u>	<u>33,854,769</u>	<u>36,048,045</u>	<u>2,193,276</u>
Charges to Appropriations (Outflows):				
Direct services	18,840,157	18,840,157	18,055,525	784,632
Support services:				
Instructional staff services	4,493,065	4,493,065	4,123,471	369,594
General administrative services	739,947	739,947	736,467	3,480
Area administrative services	2,233,295	2,233,295	2,299,148	(65,853)
Fiscal services	844,508	844,508	822,304	22,204
Operations and maintenance	2,595,055	2,595,055	2,503,023	92,032
Transportation	1,632,347	1,632,347	1,440,043	192,304
Transfers to other funds	774,288	774,288	1,225,415	(451,127)
Total Charges to Appropriations	<u>33,854,769</u>	<u>33,854,769</u>	<u>32,870,593</u>	<u>984,176</u>
Budgetary Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,177,452</u>	<u>\$ 3,177,452</u>

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>VSTRS:</u>						
Proportion of the net pension liability Union's proportionate share of the net pension liability	1.85%	2.52%	1.96%	1.78%	1.59%	1.05%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Union Total	<u>28,873,426</u> <u>\$ 28,873,426</u>	<u>26,891,231</u> <u>\$ 26,891,231</u>	<u>27,250,562</u> <u>\$ 27,250,562</u>	<u>22,608,616</u> <u>\$ 22,608,616</u>	<u>18,837,133</u> <u>\$ 18,837,133</u>	<u>17,213,598</u> <u>\$ 17,213,598</u>
Covered payroll	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702	\$ 11,579,824	\$ 8,854,073	\$ 10,040,259
Proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	54.96%	54.81%	53.98%	55.31%	58.22%	64.02%
<u>VMERS:</u>						
Proportion of the net pension liability Proportionate share of the net pension liability	0.39%	0.36%	0.37%	0.37%	0.33%	0.28%
	\$ 677,286	\$ 510,283	\$ 444,252	\$ 472,604	\$ 253,954	\$ 25,564
Covered payroll	\$ 1,419,292	\$ 1,253,308	\$ 1,176,437	\$ 1,101,000	\$ 931,000	\$ 717,914
Proportionate share of the net pension liability as a percentage of its covered payroll	47.72%	40.71%	37.76%	42.92%	27.28%	3.56%
Plan fiduciary net position as a percentage of the total pension liability	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

\* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>VSTRS:</u>						
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702	\$ 11,579,824	\$ 8,854,073
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>VMERS:</u>						
Contractually required contribution	\$ 137,878	\$ 74,468	\$ 72,450	\$ 59,882	\$ 55,813	\$ 46,046
Contributions in relation to the contractually required contribution	<u>(137,878)</u>	<u>(74,468)</u>	<u>(72,450)</u>	<u>(59,882)</u>	<u>(55,813)</u>	<u>(46,046)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,436,173	\$ 1,419,292	\$ 1,253,308	\$ 1,176,437	\$ 1,101,000	\$ 931,000
Contributions as a percentage of covered payroll	5.66%	5.25%	5.78%	5.09%	5.07%	4.95%

\* The amounts presented for each fiscal year are for those years for which information is available.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>VSTRS OPEB Plan:</u>			
Proportion of the net OPEB liability Supervisory Union's proportionate share of the net OPEB liability	1.92%	1.84%	1.87%
	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Supervisory Union Total	<u>19,958,444</u>	<u>17,519,695</u>	<u>17,350,212</u>
	<u>\$ 19,958,444</u>	<u>\$ 17,519,695</u>	<u>\$ 17,350,212</u>
Covered payroll	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702
Proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.03%	-2.85%	-2.94%

\* The amounts presented for each fiscal year were determined as of June 30 and are for those information is available.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>VSTRS OPEB Plan:</u>			
Contractually required contribution	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

\* The amounts presented for each fiscal year are for those years for which information is available.

## **Changes of Assumptions**

### VSTRS Pension Plan:

There have been no changes in actuarial assumptions since the last measurement date.

### VMERS Pension Plan:

There have been no changes in actuarial assumptions since last valuation.

### VSTRS OPEB Plan:

The discount rate was decreased from 3.87% to 3.50%.

The per capita valuation-year claims and retiree contribution rates were updated.

The assumed health trend rates were modified.

The percentage of future retirees not eligible for a subsidy assumed to elect coverage was increased from 10% to 15%.

60% of terminated vested participants who are eligible for a subsidy and 0% of those not eligible for a subsidy were assumed to elect coverage. Previously 30% of future terminated vested participants who are eligible for a subsidy and 10% of those not eligible for a subsidy were assumed to elect coverage and 30% of current terminated vested participants were assumed to elect coverage.

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Intergovernmental revenues:				
State revenue:				
Education spending grant	\$ 26,825,806	\$ 26,825,806	\$ 26,539,029	\$ (286,777)
Tech center grant	265,624	265,624	253,903	(11,721)
Small schools grant	152,241	152,241	171,302	19,061
Special education mainstream block grant	548,237	548,237	557,122	8,885
Special education reimbursement	2,557,644	2,557,644	2,703,970	146,326
Extraordinary reimbursement	403,116	403,116	386,758	(16,358)
State placed reimbursements	859,957	859,957	531,799	(328,158)
Early essential education	110,156	110,156	110,156	-
Transportation reimbursement	471,248	471,248	604,422	133,174
Cares grant	-	-	453,514	453,514
Other	16,000	16,000	21,571	5,571
Charges for services:				
Tuition	942,347	942,347	1,081,930	139,583
Interest income	323,755	323,755	354,463	30,708
Miscellaneous:				
Special education	35,000	35,000	31,526	(3,474)
Other receipts	330,918	330,918	305,288	(25,630)
Transfer from reserves	12,720	12,720	1,941,292	1,928,572
Amounts Available for Appropriation	<u>\$ 33,854,769</u>	<u>\$ 33,854,769</u>	<u>\$ 36,048,045</u>	<u>\$ 2,193,276</u>

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Direct services:				
Instructional services	\$ 12,295,260	\$ 12,295,260	\$ 11,918,387	\$ 376,873
Special education	5,838,096	5,838,096	5,551,180	286,916
Co-curricular	706,801	706,801	585,958	120,843
Total direct services	<u>18,840,157</u>	<u>18,840,157</u>	<u>18,055,525</u>	<u>784,632</u>
Support services:				
Support services students	2,181,356	2,181,356	2,167,109	14,247
Support services instruction	2,311,709	2,311,709	1,956,362	355,347
Total support services	<u>4,493,065</u>	<u>4,493,065</u>	<u>4,123,471</u>	<u>369,594</u>
General administration:				
Board of education	211,674	211,674	200,014	11,660
Office of the superintendent	528,273	528,273	536,453	(8,180)
Total general administration	<u>739,947</u>	<u>739,947</u>	<u>736,467</u>	<u>3,480</u>
Area administration:				
Office of the principal	1,931,865	1,931,865	1,936,551	(4,686)
Special area administrative services	301,430	301,430	362,597	(61,167)
Fiscal services	844,508	844,508	822,304	22,204
Total area administration	<u>3,077,803</u>	<u>3,077,803</u>	<u>3,121,452</u>	<u>(43,649)</u>
Operations and maintenance	<u>2,595,055</u>	<u>2,595,055</u>	<u>2,503,023</u>	<u>92,032</u>
Transportation	<u>1,632,347</u>	<u>1,632,347</u>	<u>1,440,043</u>	<u>192,304</u>
Debt service:				
Principal	1,374,466	1,374,466	1,376,690	(2,224)
Interest	327,641	327,641	288,507	39,134
Total debt service	<u>1,702,107</u>	<u>1,702,107</u>	<u>1,665,197</u>	<u>36,910</u>
Transfer to other funds	<u>774,288</u>	<u>774,288</u>	<u>1,225,415</u>	<u>(451,127)</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u><u>\$ 33,854,769</u></u>	<u><u>\$ 33,854,769</u></u>	<u><u>\$ 32,870,593</u></u>	<u><u>\$ 984,176</u></u>

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Due from other governments	\$ 92,646	\$ -	\$ 92,646
Due from other funds	327,778	5,577	333,355
<b>TOTAL ASSETS</b>	<u>\$ 420,424</u>	<u>\$ 5,577</u>	<u>\$ 426,001</u>
<b>LIABILITIES</b>			
Due to other funds	\$ 65,315	\$ -	\$ 65,315
<b>TOTAL LIABILITIES</b>	<u>66,829</u>	<u>-</u>	<u>66,829</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	353,595	-	353,595
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>353,595</u>	<u>-</u>	<u>353,595</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	5,577	5,577
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>-</u>	<u>5,577</u>	<u>5,577</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 420,424</u>	<u>\$ 5,577</u>	<u>\$ 426,001</u>

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
REVENUES			
Intergovernmental	\$ 1,242,132	\$ -	\$ 1,242,132
Interest income	-	196	196
Other	386	-	386
TOTAL REVENUES	<u>1,242,518</u>	<u>196</u>	<u>1,242,714</u>
EXPENDITURES			
Other	<u>1,236,384</u>	-	<u>1,236,384</u>
TOTAL EXPENDITURES	<u>1,236,384</u>	<u>-</u>	<u>1,236,384</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,134</u>	<u>196</u>	<u>6,330</u>
OTHER FINANCING SOURCES (USES)			
Equity transfer in	-	5,381	5,381
Transfers in	329,569	-	329,569
Transfers (out)	<u>(335,703)</u>	<u>-</u>	<u>(335,703)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,134)</u>	<u>5,381</u>	<u>(753)</u>
NET CHANGE IN FUND BALANCES	-	5,577	5,577
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ 5,577</u>	<u>\$ 5,577</u>

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

	Title IV	Act 230 Grant	IDEA-B Formula Grant	IDEA-B Preschool	Title I
<b>ASSETS</b>					
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Schoolwide Program and Admin	Snack Grants	Medicaid Reimb IEP	Safety and Security	E-911
<b>ASSETS</b>					
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	316,175	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 316,175</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue	-	-	316,175	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>316,175</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 316,175</b>	<b>\$ -</b>	<b>\$ -</b>

	Fresh Fruit and Vegetables	Rowland Foundation Grant	REAP	EPSDT Revenues	Local Standard Board Grant
<b>ASSETS</b>					
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	11,603	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,603</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue	-	-	-	11,603	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,603</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,603</b>	<b>\$ -</b>

	Title IIA	Misc Grants	Total
<b>ASSETS</b>			
Due from other governments	\$ -	\$ 92,646	\$ 92,646
Due from other funds	-	-	327,778
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 92,646</b>	<b>\$ 420,424</b>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 1,514	\$ 1,514
Due to other funds	-	65,315	65,315
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>66,829</b>	<b>66,829</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	-	25,817	353,595
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>25,817</b>	<b>353,595</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 92,646</b>	<b>\$ 420,424</b>

	Title IV	Act 230 Grant	IDEA-B Formula Grant	IDEA-B Preschool	Title I
REVENUES					
Intergovernmental	\$ 36,244	\$ 920	\$ 405,343	\$ 6,459	\$ 333,004
Other	-	-	-	-	-
TOTAL REVENUES	<u>36,244</u>	<u>920</u>	<u>405,343</u>	<u>6,459</u>	<u>333,004</u>
EXPENDITURES					
Other	36,244	920	405,343	6,459	3,435
TOTAL EXPENDITURES	<u>36,244</u>	<u>920</u>	<u>405,343</u>	<u>6,459</u>	<u>3,435</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329,569</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(329,569)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(329,569)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Schoolwide Program and Admin	Title I - SI	Medicaid Reimb IEP	Safety and Security	E-911
REVENUES					
Intergovernmental	\$ -	\$ 39,882	\$ 208,903	\$ 6,205	\$ 18,286
Other	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>39,882</u>	<u>208,903</u>	<u>6,205</u>	<u>18,286</u>
EXPENDITURES					
Other	329,569	39,882	208,903	6,205	12,751
TOTAL EXPENDITURES	<u>329,569</u>	<u>39,882</u>	<u>208,903</u>	<u>6,205</u>	<u>12,751</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(329,569)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,535</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	329,569	-	-	-	-
Transfers (out)	-	-	-	-	(5,535)
TOTAL OTHER FINANCING SOURCES (USES)	<u>329,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,535)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Fresh Fruit and Vegetables	Rowland Foundation Grant	REAP	EPSDT Revenues	Local Standard Board Grant
REVENUES					
Intergovernmental	\$ 8,645	\$ -	\$ 69,316	\$ 21,721	\$ 558
Other	-	386	-	-	-
TOTAL REVENUES	<u>8,645</u>	<u>386</u>	<u>69,316</u>	<u>21,721</u>	<u>558</u>
EXPENDITURES					
Other	8,046	386	69,316	21,721	558
TOTAL EXPENDITURES	<u>8,046</u>	<u>386</u>	<u>69,316</u>	<u>21,721</u>	<u>558</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>599</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	(599)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(599)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Title IIA	Misc Grants	Total
REVENUES			
Intergovernmental	\$ 86,646	\$ -	\$ 1,242,132
Other	-	-	386
TOTAL REVENUES	<u>86,646</u>	<u>-</u>	<u>1,242,518</u>
EXPENDITURES			
Other	86,646	-	1,236,384
TOTAL EXPENDITURES	<u>86,646</u>	<u>-</u>	<u>1,236,384</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>6,134</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	329,569
Transfers (out)	-	-	(335,703)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(6,134)</u>
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Permanent funds are used to account for assets held by the Washington Central Unified Union School District that are legally restricted and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the School District or its students. These funds have been established for the provision and/or maintenance of various funds.

	Music- Bellemeur Fund	Total
<b>ASSETS</b>		
Due from other funds	\$ 5,577	\$ 5,577
<b>TOTAL ASSETS</b>	<u>\$ 5,577</u>	<u>\$ 5,577</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	5,577	5,577
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>TOTAL FUND BALANCES</b>	<u>5,577</u>	<u>5,577</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 5,577</u>	<u>\$ 5,577</u>

	Music- Bellemeur Fund	Total
REVENUES		
Interest income	\$ 196	\$ 196
TOTAL REVENUES	<u>196</u>	<u>196</u>
EXPENDITURES		
Other	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>196</u>	<u>196</u>
OTHER FINANCING SOURCES (USES)		
Equity transfer in	5,381	5,381
Transfers in	-	-
Transfers (out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,381</u>	<u>5,381</u>
NET CHANGE IN FUND BALANCES	5,577	5,577
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 5,577</u>	<u>\$ 5,577</u>

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
Direct Services	\$ -	\$ -	\$ 348,789	\$ -	\$ 348,789
S.S. - Students	-	5,801	1,678,324	-	1,684,125
S.S. - General Admin	-	-	32,696	-	32,696
S.S. - Area Admin	-	-	82,349	-	82,349
Operations and Maintenance	-	-	794,422	-	794,422
District-wide	615,758	49,466,946	350,519	-	50,433,223
Food Service	-	1,162,501	536,463	-	1,698,964
<b>Total General Capital Assets</b>	<b>615,758</b>	<b>50,635,248</b>	<b>3,823,562</b>	<b>-</b>	<b>55,074,568</b>
<b>Less: Accumulated Depreciation</b>	<b>-</b>	<b>(22,187,512)</b>	<b>(2,295,167)</b>	<b>-</b>	<b>(24,482,679)</b>
<b>Net General Capital Assets</b>	<b>\$ 615,758</b>	<b>\$ 28,447,736</b>	<b>\$ 1,528,395</b>	<b>\$ -</b>	<b>\$ 30,591,889</b>

	General Capital Assets 7/1/19	Additions	Deletions	General Capital Assets 6/30/20
Direct Services	\$ -	\$ 348,789	\$ -	\$ 348,789
S.S. - Students	-	1,809,561	(125,436)	1,684,125
S.S. - General Admin	-	32,696	-	32,696
S.S. - Area Admin	-	82,349	-	82,349
Operations & Maintenance	-	836,648	(42,226)	794,422
District-wide	-	50,643,406	(210,183)	50,433,223
Food Service	-	1,710,768	(11,804)	1,698,964
Total General Capital Assets	-	55,464,217	(389,649)	55,074,568
Less: Accumulated Depreciation	-	(24,679,980)	197,301	(24,482,679)
Net General Capital Assets	\$ -	\$ 30,784,237	\$ (192,348)	\$ 30,591,889

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Grantor Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture Passed through State of Vermont - Agency of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	4452U0922000	\$ 36,477	\$ -
National School Lunch Program	10.555	4450U0922000	123,099	-
Summer Food Service	10.559	4455S0322000	15,153	-
Summer Food Service	10.559	4455U0922001	250,780	-
Subtotal Child Nutrition Cluster			<u>425,509</u>	<u>-</u>
Fresh Fruits and Vegetables	10.582	4449U0922000	8,645	-
Total U.S. Department of Agriculture			<u>434,154</u>	<u>-</u>
U.S. Department of the Treasury Passed through State of Vermont - Agency of Education:				
CARES Act	21.019	4592U0922100	670,529	-
CARES Act	21.019	4593U0922101	50,626	-
Total U.S. Department of the Treasury			<u>721,155</u>	<u>-</u>
U.S. Department of Education Passed through State of Vermont - Agency of Education:				
Title I - Grants to Local Education Agencies	84.010	4250U0922001	333,004	-
Title I - Grants to Local Education Agencies	84.010	4255U0922001	39,882	-
			<u>372,886</u>	<u>-</u>
Special Education Cluster (IDEA):				
IDEA-B Flow Through	84.027	4226U0922001	405,343	-
IDEA-B Part B Section 619	84.173	4228U0922001	6,459	-
Subtotal Special Education Cluster (IDEA)			<u>411,802</u>	<u>-</u>
Title IIA - Supporting Effective Instruction	84.367	4651U0922001	86,646	-
Student Support and Academic Enrichment	84.424	4570U0922001	36,244	-
Total U.S. Department of Education			<u>867,696</u>	<u>-</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u>\$ 2,023,005</u>	<u>\$ -</u>

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Washington Central Unified Union School District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Washington Central Unified Union School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Washington Central Unified Union School District.

## 2. Summary of Significant Accounting Policies

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The U.S. Department of Education (USED) has delegated to the State of Vermont Agency of Education the authority to issue indirect cost rates to all Local Education Agencies (LEAs) based on a plan approved by the USED. Therefore, the Washington Central Unified Union School District does not use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

## 3. Noncash Awards

The Washington Central Unified Union School District reports U.S. Department of Agriculture (USDA) Foods consumed on the Schedule at the fair value [or entitlement value]. The State of Vermont allocated USDA Foods to the respective program(s) that benefitted from the use of those USDA Foods.



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INDEPENDENT AUDITORS' 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

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

We have audited, in accordance with generally accepted auditing standards 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, business-type activities, each major fund and the aggregate remaining fund information of Washington Central Unified Union School District as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise Washington Central Unified Union School District's basic financial statements, and have issued our report thereon dated October 2, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington Central Unified Union 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 Washington Central Unified Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington Central Unified Union 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.

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

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington Central Unified Union 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.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
October 2, 2020



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

Report on Compliance for Each Major Federal Program

We have audited Washington Central Unified Union School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Washington Central Unified Union School District's major federal programs for the year ended June 30, 2020. Washington Central Unified Union School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Washington Central Unified Union School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washington Central Unified Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Washington Central Unified Union School District's compliance.

### Opinion on Each Major Federal Program

In our opinion, Washington Central Unified Union School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### Report on Internal Control Over Compliance

Management of Washington Central Unified Union School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Washington Central Unified Union School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Washington Central Unified Union School District's internal control over compliance.

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

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

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

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
October 2, 2020

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued : Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes no
- Noncompliance material to financial statements noted? yes no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes no

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	CARES Act

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

Auditee qualified as low-risk auditee? yes no

**Section II – Financial Statement Findings**

None

**Section III – Federal Awards Findings and Questioned Costs**

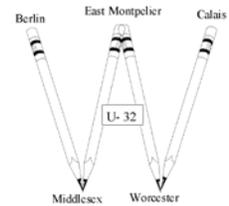
None

# Washington Central Unified Union School District

*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## **WCUUSD Finance Committee Meeting Minutes Unapproved 3.30.21 8:30 – 9:30 a.m.**

**Committee Members Present:** Flor Diaz- Smith, Bill Ford, Scott Thompson, Bryan Olkowski, Jim Garrity, Lori Bibeau, Chris McVeigh, Kari Bradley, Steven Dellinger-Pate

1. **Call to Order:** Bryan Olkowski called the meeting to order at 8:31 a.m.
2. **Elect Chair of Committee:** Chris McVeigh nominated Flor Diaz Smith for Chair of the Finance Committee. Scott Thompson seconded. The motion passed unanimously.
3. **Approve Minutes of 3.16.21:** Scott Thompson moved to approve the minutes, Chris McVeigh seconded. The motion passed unanimously.
4. **Discussion/Action**
  - 4.1. **Audit Report FY-20:** Lori gave an overview of the Audit report for FY 20. She advised there was no change to the fund balance. There were a couple of procedural findings but they were addressed. FY 20 books are closed. **Scott Thompson made a motion to approve the Audit Report FY-20. Chris McVeigh seconded. The motion passed unanimously.** There was some discussion surrounding fundraising and grants. Lori advised that the audit firm we are currently using is at the end of a five-year agreement and will go out to bid in the fall.
  - 4.2. **Berlin Storm Water Bid:** We received three bids and the recommendation is to approve the bid from Dubois Construction for \$157, 950.00. Bill Ford advised that the Town of Berlin requested to move the bio retention pond; this incurs minor costs but is covered by the 10% contingency. **Scott Thompson moved to approve the bid award by Dubois Construction in the amount of \$157, 950.00 with 10% contingency of \$15,795.00, for a total budget of \$173,745.00. Chris McVeigh seconded. The motion passed unanimously.**
  - 4.3. **Update Electric Vehicle Charger at Rumney:** Jim Garrity provided an update regarding the question about cost of security cameras to be placed at the Electric Vehicle Charger at Rumney. He advised that it could be a cost of \$3000.00 to install cameras. There was discussion surrounding the following options:

- Invest in cameras, keep the charger in service.
- Discontinue service and remove the charger. This option comes with a cost and Bill Ford will look into what the cost would be.
- Leave the charger in place with no changes.
- Fully invest in the charger.

Jim advised he has spoken with the Town of Middlesex and they are not interested investing in the charger but would like it to continue in some capacity. The charger has not been used in 3 years and on May 27, 2021 the services will end. Jim will have more information by the Board meeting in April.

**5. Executive Session-Personnel: Chris McVeigh moved to go to Executive Session at 9:03 a.m. Scott seconded. The motion passed unanimously. Executive session ended at 9:20 a.m.**

**6. Next Meeting Date and Future Agenda Items:**

Time for next meetings 8:30-9:30

- April 20, 2021
- May 18, 2021
- June 15, 2021
- Energy Project Consultant
- Net Metering Proposal
- Extent of Board Involvement /Best Uses /Future Uses of Funds

**7. Adjourn: Flor Diaz Smith adjourned the meeting at 9:23 a.m.**

Respectfully submitted,  
Melissa Tuller  
Administrative Assistant

## Washington Central Unified Union School District

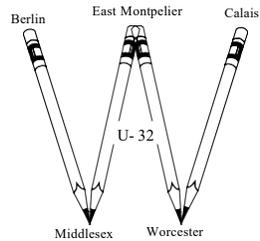
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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



### MEMORANDUM

TO: WCUUSD School Board  
FROM: Bryan Olkowski, Superintendent; Jim Garrity, Interim IT Director  
DATE: April 27, 2021  
RE: Electric Vehicle Charger at Rumney Memorial School

This memorandum is a follow-up to the February 11, 2021 and November 11, 2020 memos regarding the Electric Vehicle (EV) Charger at Rumney Memorial School.

In a previous meeting, the board requested that Jim Garrity, Interim IT Director/vCIO for the district, supply the following costs in order to make a move-forward decision on the EV charger at Rumney Memorial School (Rumney):

- 1.) Costs to provide cameras at the school specifically pointed at the EV charger. This would be used for security purposes if the charger would remain on campus.
- 2.) Costs to decommission the EV charging station at Rumney.

Regarding request No.1, the district would place two cameras outside in order to monitor the EV charging station. The first camera would be placed on the side of the building pointing at a 45-degree angle towards the charger, giving the district site coverage of all charging and parking lot activities. The second camera would be mounted directly on the charging station looking out on the person(s) charging vehicles. The price for the two cameras, including installation would be \$2,495.00. The district would add an outdoor wireless access point to the edge of the building, ensuring that it has adequate wireless coverage for the cameras. That cost would be \$450 for a total of \$2,895.

Regarding request No.2, Bill Ford received quotes to disconnect and remove the EV charging station. The quote we are considering would include removing the

electrical wiring from feeder circuit breaker and tag it for future use. Additionally, the district would install an exterior junction box and cap wires at exterior location of current EV unit for future use. Finally, the district would remove the concrete base from the parking lot and set the exterior junction box underground for future use. The cost to perform this function would be \$1,515.00.

The district is asking the board to make a decision on one of the options below:

- 1.) WCUUSD would continue to support the current EV charging unit without delay. The district would incur an operating cost of \$5,133/5-yr (\$1,026.60/annually) for the ChargePoint service plus the cost of electricity at \$0.164/kWh. This data was supplied to the board in the November 11, 2020 memo. Additionally, the district would place security camera and wireless infrastructure in place at a cost of \$2,895. Total investment over 5 years would be \$8,028 plus electricity costs. No charging electricity has been used since 11/21/18.
- 2.) WCUUSD would continue to support the current EV charging unit without delay but without the ChargePoint service. Charging would still take place at this unit; however, the unit would not be part of the ChargePoint network. The only way the community would know the charger is at Rumney is if the district or the town marketed it to its constituents. With this option, the district would place security camera and wireless infrastructure in place at a cost of \$2,895. This option does not have a warranty, so if the charger breaks, the district would incur charges to fix or decommission the unit at the time of failure.
- 3.) WCUUSD would decommission the EV Charging Station at Rumney without delay and incur the cost of \$1,515 to complete the decommission process. The unit would be decommissioned after May 27, 2021, the date the ChargePoint service ends.

**Financial Management Questionnaire - School Districts, Supervisory Unions, Supervisory Districts  
Washington Central Unified Union School District**

	Yes	No	Don't know	By whom
Do you know by whom the following is maintained?				
School District Checkbook	X			SD Treasurer & Financial Accountant
School District receipts	X			SD Treasurer & Financial Accountant
Student Activity Cash/Check receipts	X			SD Treasurer & Financial Accountant
School District payments:				
Payroll	X			Sr. Payroll Accountant & Human Res.
Accounts Payable	X			Accounts Payable Acct, Financial Acct. & Sr. Payroll Accountant
Bank Deposit slips	X			SD Treasurer & Financial Accountant
Bank reconciliations	X			SD Treasurer & Financial Acct. & Bus Administrator
Are the all bank statement and ledger balances reconciled monthly, by whom?	X			SD Treasurer & Financial Acct. & Bus Administrator
Does someone other than the treasurer review bank reconciliations?	X			Sr. Payroll Acct. & Bus Administrator
Are checks always written to specified payees and not to cash?	X			Accounts Payable Acct
Are financial records maintained in a computerized system?	X			NEMRC
Are all payees registered in accounting software?	X			Accounts Payable Acct
Are all invoices, original, on vendor letterhead or format, with individual invoice number?	X			Accounts Payable Acct & School Admin. Asst. exceptions are faxed and emailed invoices
Are all payments recorded and mailed with notation to the associated invoice number?	X			Accounts Payable Acct
Does the School District hold current W9 forms for all vendors?	X			Accounts Payable Acct
Does the same individual open the mail and deposit checks?		X		SPED Admin Assst/Superintendent/Fiscal Admin Assst
Are pre-numbered checks used for all bank accounts?	X			Financial Accountant & Check supplier
Are unopened bank statements delivered directly to the treasurer as received?	X			Bank/Financial Institution
Have you borrowed money from the School District?		X		N/A
Do you know of anyone who has borrowed money from the School District?	X			Employee computer Purchase Program
Have School Board members attended financial trainings?	X			VSBA
Do the financial accounting personnel take regular vacations?	X			
Have you deposited School District monies anywhere other than a School District account?		X		
Have you deposited any non-School District monies into a School District account?		X		
Is it common practice for staff members to rotate responsibilities or cross train periodically?	X			Financial Accountant/Payroll/Accts Payable

	Yes	No	Don't know	By whom
Are student activity receipts deposited within 48 hours of the event?	X			Exception -Small deposits may be deposited weekly vs. 48 hours
Have you experienced a theft or embezzlement during the last five years?		X		
Does the School District have written policies and procedures for financial operations?	X			
Does each Town and School District official have copies of these policies and procedures?	X			Available on website: WCSUonline.org
Is there a standard procedure to ensure that gate receipts reflect the event's attendance?	X			Ticket sales/Signup forms
Is interest in School District accounts apportioned to each account?	X			Business Administrator
Have there been any changes in authorized signatures during the fiscal year?		X		
Has a signature stamp ever been used for any School District account?	X			School Treasurer and Asst Treasurer
Do you have pre-numbered receipt books for cash payments?		X		
Have you attended trainings on recordkeeping?	X			VASBO, GFOA
Are any School District financial records maintained in manual form?		X		
Do you maintain separate pages, columns or running balances for each fund?	X			NEMRC
Are checks written by the same individual who approves payments?		X		
Do you participate in any business which does business with the School District?		X		
Does any employee that you know of participate in any organization as a vendor?		X		
Have you questioned if the lifestyle of any associate reflects their normal income?		X		
Are bank accounts and fund balances reconciled on a monthly basis?	X			Financial Acct/Bus Administrator
Does the School District loan money to town employees?		X		

**As a signer below, I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the supervisory union, supervisory district, or school district of Washington Central Unified Union School District, East Montpelier, Vermont**

Preparer: Lori T. Bibeau Printed Name: Lori T. Bibeau

Title: Business Administrator Date submitted: April 9, 2021

**As an official of the district board, I certify that the board has reviewed this questionnaire within two months of receiving it from the superintendent.**

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

# Washington Central Unified Union School District

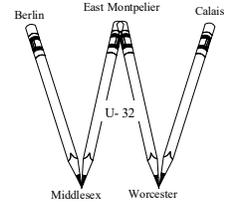
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: ESSER Grants and Financial Update**  
**DATE: April 14, 2021**

## **ESSER UPDATE**

As of last week, Washington Central Unified Union School District (WCUUSD) received approval for ESSER I & ESSER II grants which will be spent by June 30, 2021. Here is a summary of the ESSER grant information as of today:

1. ESSER I Grant \$243,331
2. ESSER II Grant \$923,131
3. ESSER III preliminary allocation is \$2,480,120.
  - a. The deadline to spend this award is September 30, 2024.
  - b. We are awaiting guidance on the allowable uses for ESSER III grant funds.

Note: We learned on April 9, 2021 that the allocations are subject to change for ESSER II and possibly ESSER III. We will update the School Board of any allocation changes for WCUUSD.

This report describes the use of the ESSER funds and how they impact the projected fund balance.

## **ESSER I \$243,331**

Washington Central UUSD received approval to spend \$243,331 as follows:

- Remote Instruction \$99,991
- Health Services-Additional Nurse time and COVID-19 Coordinator \$142,675
- Independent Schools share \$665

## **ESSER II \$923,131**

Washington Central UUSD received approval to spend \$923,131 as follows:

- Remote Instruction \$512,362
- LEA staffing needed to manage the COVID-19 response \$235,910
- Costs associated with increased staff necessitated by the COVID-19 response and recovery \$174,859.

The Town Meeting Warning-Article 7 was approved by voters. This article authorizes the School Board to control and direct the use of Fund Balance for operations. By utilizing ESSER funds for budgeted items, this creates an increase in the Operating Fund Balance. This will provide less restrictions and deadlines than the ESSER II grant. It will also provide an opportunity for the School District to utilize funds for strategic planning, recommendations from the curriculum management review etc. as we work to develop and implement district improvement initiatives.

### **Operating Fund Balance Update**

- The operating fund balance is projected to increase significantly since the February report. The primary reasons are: the use of ESSER Grants to pay staffing costs, unspent budgeted funds due to the pandemic and the decline in enrollment for Special Education students.
  - The Fund Balance is projected to be \$2,974,245.
  - After the reduction of \$369, 222 in current reservations, the available operating fund balance is \$2,605,023. This is \$1,896,413 over the 2% target.
- Using the latest information available, here is a list of the changes included in the April projections:
  - At the February 17<sup>th</sup> meeting, the School Board authorized a transfer of \$1,500,000 to the Capital Fund.
  - The retirement expense (previously reserved in the amount of \$211,136) is updated for the local share amount of \$197,517. The ESSER I grant is providing support for part of this expense. Some of this expense will be offset by Special Education Reimbursement in the amount of \$41,653.
  - Payroll budget savings \$737,404 as follows:
    - New grant funding (ESSER) for staffing costs. There is no supplanting requirement for the ESSER II grant so Washington Central is able to charge off expenses budgeted but repurposed due to the pandemic. A total of \$512,362 was charged to the grant for staff assigned to remote learning.
    - Other payroll savings-\$225,042-primarily savings in substitutes.
  - Expenses that will be under budget due to the pandemic: Field Trips, Professional Development and Travel \$154,070, Athletics \$122,130, Co-curricular \$46,292 for a combined total of \$322,492.
  - Special Education program cost savings of \$304,953 due to the decline in enrollment. This results in \$199,231 less Special Education Reimbursement.
  - Special Education received \$61,164 in additional reimbursement for the prior year due to less spending state-wide.
  - Miscellaneous Revenues-Primarily E-rate, field trips etc. is a reduction of \$73,703.
  - All other fund balance reservations were updated using the latest information. Please note: there may be other grant opportunities in the future to cover some of these items.

- The final purchasing for the year will take place by the end of April. This will ensure the goods/services are received and paid for this fiscal year.
- The next financial update will be in June.

### **Other Funds**

#### **Community Connections**

We are pleased to announce that Kim Bolduc, Director of Community Connections has received \$111,555.04 in grants for both the Pre-kindergarten and Community Connections programs. In total, Kim submitted nine grant applications for the sites/programs to cover revenue shortfalls. She was successful in being awarded the grants which will span from April 2021-December 2021.

Current projections show the program should be close to operating with enough revenues to cover expenses this year. This is due to the new grant support, along with the support of the Cares Relief Grant this year. We are working on projections for FY 21-22 and will provide more information to the board in June.

#### **Food Service Programs**

Due to the pandemic from March 2020 and for most of this fiscal year, the Food Service Programs have covered the unanticipated expenses by funding from grants. The grants include: LEA-Cares Relief Act, CRF-Summer Food Service and CRF-Food Service Equipment. The programs have shifted to universal free meals which requires specific meal planning to comply with the necessary meal components to receive Federal Reimbursement.

Although universal free meals have been available, many families are not participating this year. For example: through February 2021, U-32 only has 7% of the student population eating Breakfast and 23% eating lunch. Current projections show all of the Washington Central Food Service programs are costing more than the Federal Reimbursements.

We are in the process of collecting more information and will provide an update for the School Board in June.

**Washington Central Unified Union School District  
FUND BALANCE SUMMARY  
Fiscal Year 2020-2021  
As of April 14 2021**

NOTE: Fund Balance available to the School Board is the "After Audit Beginning Balance". The Projected Ending Fund Balance is an estimate using the current information. This amount becomes final after the school year ends and the audit is completed.

KEY: Increase (Decrease) to Fund Balance

**GENERAL FUND (1)**

		Month of Update	
<b>Beginning Fund Balance-Reserved for Operations:</b>			
Reserved for Operations		July 2020	\$2,510,525
<b>Total Beginning Fund Balance-Reserved for Operations(A)</b>			<b>\$2,510,525</b>

Revenues Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Income	Sept 2020		-\$53,780	* See Expenses Below
Miscellaneous Income-Rumney Outdoor Learning	Sept & Nov 2020		\$11,500	* See Expenses Below
Tuition Income(4 less Full-time students than budgeted)	Oct 2020		-\$82,608	
Small Schools Grant	Oct 2020		\$28,866	
Special Education Reimbursements	Nov 2020		-\$304,888	* See Expenses Below
Miscellaneous Income-Dental Transfer-Per Board Action December 16	Dec 2020		\$125,000	
Special Education Reimbursements	Dec 2020		-\$34,112	* See Expenses Below
Education Spending-Repurposed using CRF	Feb 2021		-\$836,152	* See Expenses Below
CARES RELIEF FUND-COVID Reimbursement-AOE	Feb 2021		\$2,147,353	* See Expenses Below
CARES RELIEF FUND-COVID Reimbursement-Efficiency Vermont	Feb 2021		\$815,699	* See Expenses Below
Special Education Reimbursements-Prior Year Final	April 2021		\$61,164	
Special Education Reimbursements-Early Retirement	April 2021		\$41,653	
Special Education Reimbursements	April 2021		-\$199,231	* See Expenses Below
Miscellaneous, Field Trip, Erate & Interest Income	April 2021		-\$73,703	
<b>TOTAL REVENUES(B)</b>		<b>\$35,430,502</b>	<b>\$1,646,761</b>	<b>\$37,077,263</b>

Expense Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Expense	Sept 2020		\$53,780	*See Revenues Above
Program Costs-Rumney Outdoor Learning	Sept & Nov 2020		-\$11,500	*See Revenues Above
School-wide Payroll Update-Unfilled Positions	Oct 2020		\$221,629	
School-wide Payroll Update-Budgeted Position Charged to Grant	Oct 2020		\$37,340	
School-wide Payroll Update-Health Insurance Savings	Oct 2020		\$74,365	
School-wide Payroll Update-Staffing Turnover Savings	Oct 2020		\$77,227	
Special Education Programs	Nov 2020		\$539,135	*See Revenues Above
Special Education Programs	Nov 2020		\$29,958	*See Revenues Above
School-wide Payroll Update-Updated for CRF eligible expenses	Feb 2021		\$254,593	
Education Spending-Repurposed using CRF	Feb 2021		-\$836,152	*See Revenues Above
CARES COVID Instructional, Support and Related Expenses-AOE	Feb 2021		-\$2,147,353	*See Revenues Above
CARES COVID Air quality, Isolation Rooms-Efficiency Vermont	Feb 2021		-\$815,699	*See Revenues Above
Transfer to Capital Fund- Per Board Action February 17 2021	April 2021		-\$1,500,000	
Early Retirement-Local Share-ESSER I partial share	April 2021		-\$197,517	Partial SPED reimbursement
Budget Savings School-wide Payroll-Incl ESSER I & II , Substitutes	April 2021		\$737,404	
Budget Savings-Field trips, Travel, Professional Development	April 2021		\$154,070	
Budget Savings-Athletics	April 2021		\$122,130	
Budget Savings-Co-curricular	April 2021		\$46,292	
Special Education Programs-Decline in Students	April 2021		\$304,953	*See Revenues Above
<b>TOTAL EXPENSES(C)</b>		<b>\$35,430,502</b>	<b>-\$1,183,041</b>	<b>\$36,613,543</b>

<b>CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D</b>	<b>\$463,720</b>
<b>BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E</b>	<b>\$2,974,245</b>

**Other board considerations for Fund Balance(F):**

Reserve for Budget Items-FY 21-22-Early Retirement		-\$145,019	
Reserve for Budget Items-FY 22-23-Early Retirement		-\$145,019	
Reserve for COVID-19 Coordinator and FT Nurses(2.0FTE)- Less Grants		\$0	ESSER III\$190-\$200k
Equity Services-WCFE-Equity Scholar in Residence-PER BOD action 3/17/21		-\$79,184	TBD- Grant Funding
Reserve Strategic Plan & Curriculum Management Review-Amt TBD		\$0	
Possible Tuition Refund-Amount TBD		\$0	
<b>Subtotal Board Considerations</b>		<b>-\$369,222</b>	

<b>PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G</b>	<b>\$2,605,023</b>
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Note: Target Fund Balance at 2% of current year budget \$708,610

<b>Amount Available Beyond the 2% Target</b>	<b>\$1,896,413</b>
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**Other Reserved Items:**

Reserved for Technology Equipment	\$357,928
Reserved for Fiscal Software & Related Costs-Incl. Interest Income	\$309,000
<b>Subtotal Reserved Items (G)</b>	<b>\$666,928</b>

**Washington Central Unified Union School District  
FUND BALANCE SUMMARY**

**Fiscal Year 2020-2021**

PERMANENT TRUST(Fund 8) AGENCY(Fund 9)  
(Fund 5) SCHOLARSHIP/ Student Activities

**SPECIAL REVENUE FUND(2)-GRANTS**

<b>Beginning Fund Balance</b>	\$0
Projected Income	\$3,172,459
Projected Expense	-\$3,172,459
<b>Projected Available Funds</b>	<b>\$0</b>

**OTHER FUNDS**

	MISCELLANEOUS	MISCELLANEOUS	
<b>Beginning Fund Bal. /Deposits Payable</b>	\$5,577	\$83,009	\$128,026
Projected Surplus(Use)	\$ 196	\$ 3,016	\$ 19,128
<b>Projected Available Funds</b>	<b>\$5,773</b>	<b>\$86,025</b>	<b>\$147,154</b>

**CAPITAL PROJECTS FUND(3)**

Beginning Fund Balance:	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
<b>Beginning Fund Balance(A)</b>	<b>\$2,573,393</b>	<b>\$451,588</b>	<b>\$130,849</b>	<b>\$907,669</b>	<b>\$72,995</b>	<b>\$234,448</b>	<b>\$632,091</b>	<b>\$117,370</b>	<b>\$26,383</b>

**Revenues:**

	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
Interfund Transfers	\$706,522	\$222,342	\$5,147	\$0	\$168,766	\$78,760	\$24,981	\$0	\$206,526
Additional Interfund Transfer Per Board Action February 17 2021	\$1,500,000								\$1,500,000
Interest Income & Miscellaneous Income	\$40,565	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$40,171
<b>TOTAL REVENUES(B)</b>	<b>\$2,247,087</b>	<b>\$222,342</b>	<b>\$5,147</b>	<b>\$0</b>	<b>\$169,160</b>	<b>\$78,760</b>	<b>\$24,981</b>	<b>\$0</b>	<b>\$1,746,697</b>

<b>TOTAL FUND BALANCE &amp; REVENUES(A+B)=C</b>	<b>\$4,820,480</b>	<b>\$673,930</b>	<b>\$135,996</b>	<b>\$907,669</b>	<b>\$242,155</b>	<b>\$313,208</b>	<b>\$657,072</b>	<b>\$117,370</b>	<b>\$1,773,080</b>
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Expenses:	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
ACTUAL EXPENSES PAID TO DATE	\$1,943,620	\$590,753	\$135,996	\$1,635	\$180,555	\$313,208	\$653,572	\$4,309	\$63,592
ENCUMBERED PURCHASE ORDERS TO DATE	\$331,990	\$83,177	\$0	\$0	\$61,600	\$0	\$3,500	\$23,302	\$160,411
<b>TOTAL EXPENSES(C)</b>	<b>\$2,275,610</b>	<b>\$673,930</b>	<b>\$135,996</b>	<b>\$1,635</b>	<b>\$242,155</b>	<b>\$313,208</b>	<b>\$657,072</b>	<b>\$27,611</b>	<b>\$224,003</b>

<b>CURRENT CAPITAL PROJECT BALANCE AVAILABLE</b>	<b>\$2,544,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$906,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89,759</b>	<b>\$1,549,077</b>
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**ENTERPRISE FUNDS(Fund 6)**

Fiscal Year 2020-2021	Total Fund 6	Food Services	Community Connections	Dental Program	Health Reimbursement/ MSA/DC
<b>Beginning Fund Balance</b>	<b>\$1,072,090</b>	<b>\$214,208</b>	<b>\$27,809</b>	<b>\$231,393</b>	<b>\$598,680</b>
Budget Support	\$64,115	\$149,115	\$40,000	-\$125,000	\$0
Projected Surplus(Use)	\$ (139,237)	\$ (164,457)	\$ (40,000)	\$0	\$65,220
<b>CURRENT PROJECTED FUND BALANCE</b>	<b>\$996,968</b>	<b>\$198,866</b>	<b>\$27,809</b>	<b>\$106,393</b>	<b>\$663,900</b>

# Washington Central Unified Union School District

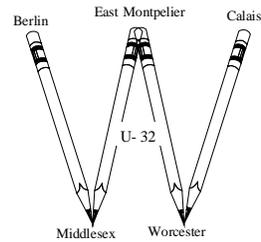
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Bryan Olkowski  
Superintendent



**TO: Finance Committee**  
**FROM: Bryan Olkowski, Superintendent**  
**DATE: April 13, 2021**  
**RE: Rumney 2021 IAQ/ERV Project and DDC Upgrade**

The Rumney ERV Project was solicited in 3 categories: Architectural, Mechanical and DDC Controls.

We received bids from E. F. Wall for the Architectural Scope, Alliance Mechanical, Chuck's Heating and Air Conditioning, and Thomas Mechanical for the Mechanical Scope, and Temperature Controls of Vermont for the DDC Control Scope. The following vendors did not bid: Connor Contracting, Lajeunesse Construction Inc., Kingdom Construction Company, LLC, Spates Construction, Avonda Air Systems, Automated Logic, and Elliot Controls.

The following were the low base bid amounts for each scope of work:

- Architectural-The low base bid amount of \$70,092 was provided by E. F. Wall.
- Mechanical-The low base bid amount of \$82,965 was provided by Thomas Mechanical.
- DDC Controls-The low base bid amount of \$21,207 was provided by Temperature Controls of Vermont.

The combined project cost is \$174,264 plus 10% contingency equals a total cost of \$191,690. The Rumney IAQ/ERV portion of the capital budget was \$183,920 for the above costs. This results in \$7,770 over budget. However, there are sufficient funds in the Capital Fund to cover the full estimated cost of this project.

It is recommended for approval of the bids provided by E.F. Wall, Thomas Mechanical, and Temperature Controls of Vermont contingent upon approval of a waiver from the Agency of Education.

**Motion:** Approve the bid award to E.F. Wall, Thomas Mechanical, and Temperature Controls of Vermont in the amount of \$ 191,690 contingent on approval of a waiver from the Agency of Education.

# Washington Central Unified Union School District

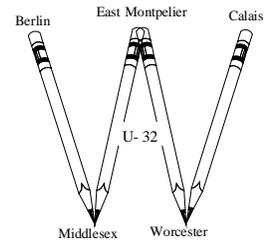
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**TO: Finance Committee**  
**FROM: Bryan Olkowski, Superintendent, Steven Dellinger-Pate, U-32 Principal**  
**DATE: April 14, 2021**  
**RE: U-32 Social Studies Position**

U-32 Principal Steven Dellinger-Pate is requesting a High School Social Studies position that was not previously budgeted for. It is his intent to move staff around.

The intent is to use ESSER 3 funds, however because official guidance has not been received, we are making a recommendation to the board in case the ESSER funds cannot be used.

**Recommendation:** Approve a High School Social Studies position not previously in the budget.

**Recommend**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**CHANGE MANAGEMENT**

**POLICY:**     **F40**    

**WARNED:** \_\_\_\_\_

**ADOPTED:** \_\_\_\_\_

**EFFECTIVE:** \_\_\_\_\_

**Overview**

The objective of change management in this context is to ensure that standardized methods and procedures are used for efficient and prompt handling of all changes to control IT infrastructure, in order to minimize the number and impact of any related incidents upon service.

**Purpose**

To control all changes to equipment, software or procedures will be established and followed for change, integrating operational and application change control procedures, and logging all changes.

**Change Advisory Board (CAB)**

A CAB is a group of people who run formal CAB meetings to assess, prioritize, authorize, and schedule changes as part of the change control process.

There are two components of a best practice CAB: 1) The right people and 2) An effective CAB meeting structure.

The CAB should include at least one representative from all groups affected by the changes on the agenda (including non-IT groups and student(s) if applicable) and can include managers or non-managers, such as a network engineer or teacher or administrator. It is likely to include groups from functional and technical disciplines such as the IT Helpdesk, application support, server support, etc. An affected manager of a change (or team leader) who was invited but cannot attend a meeting may designate an alternate to attend in their place. Please ask the CAB owner (chairperson) for guidance as needed on this item (or any item in this policy document).

The CAB owner acts as a chairperson and should be a CAB member. This person is typically a change manager or on the change management team.

The responsibilities of the CAB members include the following:

- Review changes prior to the meeting.
- Assess and recommend the approval or rejection of proposed changes in a timely manner. If a CAB member doesn't approve a change, make sure they explain why.
- Attend scheduled CAB meeting(s) or send a qualified representative.
- Act as a liaison between the CAB and its team regarding change management policies, procedures, questions, or enhancements.

The responsibilities of the CAB owner include the following:

- Develop the vision and strategy for CAB meetings.
- Lead CAB meetings and make sure the required representatives attend (representatives from all groups affected by changes).
- Define and communicate the CAB members' roles and responsibilities.
- Document and communicate the CAB meeting agenda before CAB meetings and decisions after the meeting.

Regular CAB meetings should take place at least monthly; however, a weekly or biweekly schedule is recommended.

All teams affected by a change should be represented in the CAB meeting.

The CAB Meeting Agenda should include the following:

- All high-risk changes and changes marked as required by the CAB
- A review of all failed and backed out changes
- Change management process updates
- Reviews for each change that include:
  - A risk/impact assessment (on the district)
  - The effects on the infrastructure and customer service as defined in the Service Level Agreement (SLA) as well as on capacity and performance, reliability and resilience, contingency plans, and security
  - The impact on other services that run on the same infrastructure (or on software that is in the cloud)
  - A resource assessment, including the IT, district, and other resources required to implement and validate the change
  - The effect, risk, and/or impact of not implementing the change
  - Other changes being implemented on the schedule of change
  - Technical capability and technical approval required

A change that goes into production can impact many teams, including central office, parents, administrators, students, IT, and other groups. If you don't consider all technical impacts of a change, there is a higher risk of a system outage or malfunction. This makes an effective CAB essential because it provides awareness of the changes for impacted teams and makes sure all technical aspects of a change are considered.

## Types of Significant Change

There are three types of significant change that should be considered:

**Standard Change** – Standard Change is a consistent or routine change that takes place on a regular interval (weekly, monthly, quarterly, yearly) that should be formally reviewed and approved before being implemented. These changes have fairly common steps and guidelines and are generally low risk to the environment and seldomly require modification.

*Once approved, this change does not need to go back to a change advisory board (CAB) or administration team for regular approval.*

However, the schedule for change must be published and communicated on a regular basis. Additionally, if a standard change causes an issue or outage, it must be brought back to the CAB for review and discussion.

Examples of Standard Change:

- Lifecycle replacement of hardware
- Routine Software Patching and Updates
- Firewall Changes not requiring a service outage
- DNS entries

**Normal Change** – Normal Change is a change that may be common, but may also be unique in its construct. A normal change should be reviewed (and approved/scheduled or denied) by the CAB or administration as it may contain risk to the environment such as system downtime, data loss, security risk, enumeration or dissemination of PII, PHI, or other types of information.

Examples of Normal Change:

- Storage or Virtualization Platform replacement
- Application upgrade that impacts functionality or the data model of a system
- Telephone system enhancement or upgrade work that may cause an outage

**Emergency Change** – Emergency Change is a Normal Change that must be introduced and implemented as soon as possible, even before the CAB or administration team needs to approve or deny the change. The CAB owner will quickly determine if emergency change is warranted for a particular circumstance. These changes typically represent a crisis or opportunity that must be addressed without undue risk to the district. While the change may need to be implemented before a CAB meeting, the change **MUST** still go through the CAB or administration team **AFTER** implementation so they can review the efficacy of the change and the emergency nature of it and provide their approval or dissent to the change. **YOU MAY NOT SKIP THIS PART OF THE PROCESS.**

Examples of Emergency Change:

- Implementing a security patch to a zero-day exploit
- Isolating the network from a large-scale Distributed Denial of Service (DDOS) Attack

## **Change Management Requirements**

There shall be a formal approval for proposed changes that could potentially impact the operational environment. Prior to any operational change there shall be a risk assessment that:

- Identifies significant changes.
- Records significant changes.
- Assesses the potential impact of such changes.

- Procedures and responsibilities for aborting and recovering from unsuccessful changes
- All changes shall be reviewed in advance and requires the written approval of the or designee.
- All changes shall be communicated to all relevant individuals.

### **Change Policies Computers/Workstations**

There shall be a formal approval for proposed Local Administrator Access: WCUUSD service users will not have the right to change the local administrator passwords on WCUUSD provided desktop computers. Service Users may request access to the local administrators group from the Information Technology Department, however, this will void the computer and the service user from being supported by the Information Technology Department. Systems that have been modified and require the assistance of the Information Technology Department will be re-loaded with the original software configuration that the Information Technology Department supplies to service users when issued a new system.

**Configuration Changes:** The standard network and systems configuration on WCUUSD laptops is configured so that in most cases the computer can be transferred from network to network without substantial configuration changes.

**Changes to Hardware:** Computer equipment supplied by WCUUSD must not be altered or added to in any way (e.g., upgraded processor, expanded memory, or extra circuit boards) without prior knowledge and authorization from the Information Technology Department.

**Changes NOT Related:** Any changes that are not related to the changes listed above must adhere to and comply with the District Change Management Policy.

**Recommended**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**BACKUPS**

**POLICY:**     **F43**    

**WARNED:** \_\_\_\_\_

**ADOPTED:** \_\_\_\_\_

**EFFECTIVE:** \_\_\_\_\_

**Individual User Responsibility:** WCUUSD users must ensure that information that represents any part of a plan, system design, or that relates to the management of accounts are adequately protected from loss. **District file servers and information stored in Google GSuite in the cloud** are frequently backed up and archived; this is the suggested method for ensuring that information loss is prevented. If a user is unable to ensure adequate loss protection, they should contact the WCUUSD Information Technology Helpdesk (ithelp@u32.org) for assistance in resolution of this problem.

**Not Responsible for Backups of District or Personal Data stored locally on devices:** WCUUSD information systems are for official district use. **Personal, non-school or work-related data should not be stored on district systems.** WCUUSD will not backup user's district, school or personal data files or programs that are not stored on WCUUSD servers (or in the Google G-Suite environment) or have no relevance to WCUUSD business. **Employees, Staff members, students, etc. who store personal, non-school or work-related data on their school devices do so at their own risk and expense.** Examples include but are not limited to encoded music files, digital images **personal pictures** and games. The Information Technology Department may remove such items from WCUUSD systems at their discretion without prior warning to individuals.

**General Storage Rules**

- Maintain records in an appropriate storage form (i.e., Storage area network, network attached storage, paper, magnetic tape, microfilm, flash drive, optical disk) for the recommended length of time indicated by this policy.
- All records being prepared for storage should be described and include the following information on a label in order to facilitate their reference, review, and destruction:
  - The inclusive dates
  - Originating department name
  - Type of media
  - Date of destruction
  - Contact name and telephone number.
- Ensure the appropriate forms of records are complete and copies of such records can be reproduced in a complete and readable form upon request.
- Store all records in a manner that permits the efficient retrieval of stored records and the efficient return of records borrowed from storage.

- Restrict access to stored records to those individuals who have an appropriate need and permission to retrieve the records.
- Ensure all records are stored in a climate-controlled location with protection from hazards (i.e., theft, water, fire).
- Confirm that records copied onto an alternative storage medium (storage area network, network attached storage, microfiche, diskette, tape) are complete and readable before the original paper record is destroyed. All records stored in an alternate format must be available for reading and/or duplicating within a reasonable timeframe. Once records have been transferred, the original version can be destroyed according to this policy.
- Protect computerized data with password, code or card system.
- The Uniform Preservation of Business Records Act requires retention of general business records for three years from the creation of such records if no retention period is specified by regulation.
- Credit card transaction data should be stored only as long as required for financial tracking and auditing purposes. The specific credit card holder information such as the account number, expiration date, or other magnetic stripe information should never be stored in electronic format unless specific approval is received from the IT Department and the WCUUSD Policy Committee.

## Required

WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT

Board of Directors' Policy

DISTRICT TAKE HOME DEVICE &  
PERSONAL DEVICE POLICY

POLICY: D3 Possibly

WARNED: \_\_\_\_\_

ADOPTED: \_\_\_\_\_

EFFECTIVE: \_\_\_\_\_

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## Overview

The mission of the District Take Home Device & Personal Device Policy in WCUUSD is to create a collaborative learning environment for all learners. This environment will support students and teachers in the use of technology to enhance student learning and engagement in the classroom. It will create equity and level the playing field for all learners by providing every student with a device to use both in school and at home.

In 2019 the District expanded the use of Chromebooks and the ability for students to take home the devices to support their schoolwork. Students at all WCUUSD schools will have the opportunity to check out a district-owned Chromebook (Grades 3-12) or Tablets (Grades PreK-2) for the school year. This device will allow filtered access via the district network to educational resources and materials needed for students to be successful. It will also allow all student access to G Suite for Education, online textbooks, educational web-based tools, and many other useful websites.

## Education and Access

G Suite for Education is a closed system whereby only students and staff have access. It includes applications that enable students to:

- Create projects
- Collaborate with their classmates
- Send emails to students and teachers
- Submit assignments

As a G Suite for Education District, we are able to monitor student Chromebook activity through web-based management tools.

Before each Chromebook device connects to the Internet, it must pass through district network firewalls and filters. This happens whether the device is browsing at school or home using another WiFi router that is providing the Internet connection. We are currently using Content Keeper for Chromebook and other background tools.

## Daily Care and Maintenance

Students are responsible for the general care of the Chromebook they have been issued by the school. Chromebooks that are broken, or fail to work properly, **must be submitted to administrators in the schools who will provide it to the IT department.** Do not take District owned Chromebooks to an

outside computer service for any type of repairs or maintenance. Do not attempt to repair the device yourself. We understand accidents happen. Report them immediately so that the district can fix the device.

- Students are responsible for bringing fully charged Chromebooks for use each school day.
- Chromebooks must have a District asset tag on them at all times and this tag must not be removed or altered in any way. If removed there may be disciplinary action.
- No food or drink is allowed next to your Chromebook while it is in use.
- Cords, cables, and removable storage devices must be inserted carefully into the Chromebook. Plug-in connectors are **fragile** and must be handled with care.
- Never transport your Chromebook with the power cord plugged in. Never store your Chromebook in your carry case or backpack while plugged in.
- Clean the screen with a soft, dry microfiber cloth or anti-static cloth. No liquids.
- Student should never leave a Chromebook unattended, such as in a vehicle or any unsupervised area.
- Transport Chromebooks with care, Chromebook lids should always be closed and tightly secured when moving.
- Never move a Chromebook by lifting from the screen. Always support a Chromebook from its base with the lid closed and open or close it using two hands.

**Chromebook screens can be easily damaged! The screens are particularly sensitive to damage from excessive pressure on the screen.**

- Do not store the Chromebook with the screen in the open position or tablet mode.
- Do not place anything on the Chromebook that could put pressure on the top or screen.
- Do not poke the screen with anything that **may** mark or scratch the screen surface.
- Do not place anything on the keyboard before closing the lid (e.g., pens or pencils)
- Do not place the device near magnets or anything with high electric current.
- Do not place anything in the sleeve or backpack that **may** press against the cover.

## **Digital Citizenship and Internet Safety**

WCCUSD asks that all computing equipment is used for educational purposes or to support those employees who provide educational services. We expect device holders to use electronic resources safely and responsibly. We ask that students engage a trusted adult if you are unsure about something related to the use of your computer or electronic resources. We **ask** that you **do not** share your account information or the account information of others. Never post or share pictures of yourself or others unless you have school permission. Please tell a trusted adult if you come across something that is dangerous or disturbing. All school rules for how you behave and how you treat others apply for in-person and for electronic communications.

## **Security, Filtering, and Monitoring**

The school district is required by law to provide certain levels of filtering and monitoring of the use of all district owned technology and electronic resources. All students are expected to support these efforts to provide a safe and legal electronic learning environment. It is expected that parents/guardians will monitor the student's use of the Internet at home so that the district-owned device is not used to access illegal or inappropriate websites or download any material from those sites. Please be aware of these cautions.

- Do not use district equipment or electronic resources for commercial or personal gain.
- Do not use **district resources and email addresses** for political purposes, like trying to influence elections.

- Do not use district resources for anything illegal or indecent such as bullying, posting inappropriate images or text, or passing along information that is harmful or inappropriate.
- Do not participate in any activity to alter, bypass or attempt to bypass the school district network, security settings, filters, safety settings, or user roles.
- Do not install or download personal software or applications (apps), games, or operating systems.

### **Lost or Damaged Equipment**

Students and parents **are** responsible for district-owned technology that is issued to them, just as they are for other district-owned items such as textbooks, athletic equipment, or library books. The district will repair or replace the device, but students and parents may be responsible for the cost of those repairs or replaced devices. Please remind your student to report a missing Chromebook to the library staff or classroom teacher (in-person or via email) as **soon** as it's misplaced. We can help them locate. After 24 hours we will disable the device.

The WCUUSD Transportation Staff have been asked to return any found devices to the U-32 Technology Office.

Submit Chromebooks that need repair, with the sleeve and power cord to the Building Technology Specialist, teacher-librarian, or classroom teacher depending on your school. If we are able to fix the device, we will do so and return it. If we are unable to fix the problem, we will issue a new device. **Physical damage or lost equipment may cost a student or employee a replacement fee.**

### **Use of Personal Electronic Devices**

In accordance with all district policies and procedures, students and staff may use personal electronic devices such as, but not limited to, laptops, mobile devices, cell phones, and e-readers to promote student learning and to further the educational and research mission of the district. The use of personally owned devices at school by staff and students is voluntary and a privilege, and subject to all school district policies and procedures. School staff will retain the final authority in deciding when and how students may use personal electronic devices on school grounds and during any school-related activity.

The district assumes no liability or responsibility for any act of a staff, student or guest user that is inconsistent with school district policies and procedures. Any individual who brings personally owned devices onto school property is solely responsible for that equipment.

If the District has reasonable cause to believe a staff member or student has violated school district policies or procedures authorized personnel may confiscate and hold a staff member, student's or guest user's mobile or personal device in accordance with school district policies and procedures **for privacy and security.**

### **Law Enforcement Requests Regarding District Devices**

**From time to time, the district may receive an equipment access or seizure request from law enforcement. In order to respond to these requests in a structured way, no employee, vendor, or consultant should act independently on these requests. Absolutely no district devices or accounts are to be given to law enforcement without permission of the Superintendent or Superintendent's**

designee. All requests for equipment, software, or account access, including subpoenas should be directed to the Office of the Superintendent.

**Recommended**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**ELECTRONIC MAIL**

**POLICY:** F47

**WARNED:** \_\_\_\_\_

**ADOPTED:** \_\_\_\_\_

**EFFECTIVE:** \_\_\_\_\_

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**Overview**

Electronic email is pervasively used in almost all industry verticals and is often the primary communication and awareness method within the district. At the same time, misuse of email can post many legal, privacy and security risks, thus it's important for users to understand the appropriate use of electronic communications.

**Purpose**

The purpose of this email policy is to ensure the proper use of WCUUSD email system and make users aware of what WCUUSD deems as acceptable and unacceptable use of its email system. This policy outlines the minimum requirements for use of email within WCUUSD Network.

**Scope**

This policy covers appropriate use of any email sent from a WCUUSD email address and applies to all employees, vendors, and agents operating on behalf of WCUUSD.

**Definitions**

**FERPA** - The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

- Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.
- Parents or eligible students have the right to request that a school correct records which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.
- Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to

disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest;
- Other schools to which a student is transferring;
- Specified officials for audit or evaluation purposes;
- Appropriate parties in connection with financial aid to a student;
- Organizations conducting certain studies for or on behalf of the school;
- Accrediting organizations;
- To comply with a judicial order or lawfully issued subpoena;
- Appropriate officials in cases of health and safety emergencies; and
- State and local authorities, within a juvenile justice system, pursuant to specific State law.

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

**HIPAA** - The Health Insurance Portability and Accountability Act of 1996 (HIPAA) is a federal law that required the creation of national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge. The US Department of Health and Human Services (HHS) issued the HIPAA Privacy Rule to implement the requirements of HIPAA. The HIPAA Security Rule protects a subset of information covered by the Privacy Rule.

**PCI** - The Payment Card Industry Data Security Standard (PCI DSS) is a set of security standards designed to ensure that ALL companies that accept, process, store or transmit credit card information maintain a secure environment.

The Payment Card Industry Security Standards Council (PCI SSC) was launched on September 7, 2006 to manage the ongoing evolution of the Payment Card Industry (PCI) security standards with a focus on improving payment account security throughout the transaction process. The PCI DSS is administered and managed by the PCI SSC ([www.pcisecuritystandards.org](http://www.pcisecuritystandards.org)), an independent body that was created by the major payment card brands (Visa, MasterCard, American Express, Discover and JCB.).

The PCI DSS applies to ANY organization, regardless of size or number of transactions, that accepts, transmits or stores any cardholder data.

**FOIA** - The **Freedom of Information Act (FOIA)**, is a federal freedom of information law that requires the full or partial disclosure of previously unreleased information and documents controlled by the public organizations. The act defines agency records subject to disclosure, outlines mandatory disclosure procedures, and defines nine exemptions to the statute. The act was intended to make U.S. government agencies' functions more transparent so that the American public could more easily

identify problems in government functioning and put pressure on Congress, agency officials, local officials and the president to address them.

## Policy

- All use of email must be consistent with WCUUSD policies and procedures of ethical conduct, safety, compliance with applicable laws and proper district practices.
- WCUUSD email account should be used primarily for WCUUSD district-related purposes; personal communication is permitted on a limited basis, but non-WCUUSD related business uses are prohibited.
- All WCUUSD data contained within an email message or an attachment must be secured according to the Data Protection Standard, state and federal laws and should adhere to all FERPA, HIPAA, FOIA and PCI requirements.
- Email should be retained only if it qualifies as a WCUUSD district record. Email is a WCUUSD district record if there exists a legitimate and ongoing district reason to preserve the information contained in the email.
- Email that is identified as a WCUUSD district record shall be retained according to WCUUSD Record Retention Schedule.
- The WCUUSD email system shall not to be used for the creation or distribution of any disruptive or offensive messages, including offensive comments about race, gender, hair color, disabilities, age, sexual orientation, pornography, religious beliefs and practice, political beliefs, or national origin. Employees who receive any emails with this content from any WCUUSD employee should report the matter to their supervisor immediately.
- Users are prohibited from automatically forwarding WCUUSD email to a third-party email system. Individual messages which are forwarded by the user must not contain WCUUSD confidential or above information.
- Users are prohibited from using third-party email systems and storage servers such as Google, Yahoo, and MSN Hotmail etc. to conduct WCUUSD business, to create or memorialize any binding transactions, or to store or retain email on behalf of WCUUSD. Such communications and transactions should be conducted through proper channels using WCUUSD-approved documentation.
- Using a reasonable amount of WCUUSD resources for personal emails is acceptable, but non-*work-related* email shall be saved in a separate folder from work related email. Sending chain letters or joke emails from a WCUUSD email account is prohibited.
- WCUUSD employees shall have no expectation of privacy in anything they store, send or receive on the district's email system.
- WCUUSD may monitor messages without prior notice. WCUUSD is not obliged to monitor email messages.

The Internet has been plagued with hoaxes alleging various security problems. Many of these hoaxes take the form of phishing attacks or chain letters, which request that the receiving party send the message to other people. Service users in receipt of information about system vulnerabilities should forward it to the WCUUSD Information Technology Helpdesk (ithelp@u32.org), who will then determine what if any action is appropriate. Service users must not personally redistribute system vulnerability information.

**Distribution of Unsolicited WCUUSD Marketing:** Service users must not use facsimile (fax) machines, electronic mail, instant messenger, auto-dialer robot voice systems, or any other electronic communications systems for the distribution of unsolicited advertising material.

**Recommended**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**INCIDENT RESPONSE POLICY AND PLAN**

**POLICY:** F48

**WARNED:** \_\_\_\_\_

**ADOPTED:** \_\_\_\_\_

**EFFECTIVE:** \_\_\_\_\_

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**Overview**

In accordance with security best practices, all security incidents will be formally documented and responded to. This policy provides some general guidelines and procedures for dealing with computer security incidents.

**Purpose**

The WCUUSD is committed to maintaining the security of electronic information. Formal practices of tracking and mitigating security incidents will aid in assessing potential risks and vulnerabilities to data. As such, WCUUSD will continually assess risks and improve security measures.

**Incident Examples**

Some examples of possible incident categories include:

- Compromise of system or data integrity
- Denial of system resources.
- Illegal access to a system (either a penetration or an intrusion).
- Malicious use of system resources
- Inadvertent damage to a system.
- Malware or virus detection.

Some possible scenarios for security incidents are:

- Loss of a laptop or device containing, HIPAA, PII and/or other WCUUSD – data.
- Suspicious activities or anomalies that are identified through intrusion detection, firewall or other network device logs. You have discovered a major virus has infected multiple systems.
- Damage, intentional or accidental, to equipment or system affecting its ability to perform its job.
- Unauthorized wireless access points.

**Incident Reporting**

All suspected policy violations, system intrusions, virus infestations, and other conditions which might jeopardize WCUUSD information or WCUUSD information systems must be immediately reported to the WCUUSD Information Technology Helpdesk (ithelp@u32.org), who will coordinate with the WCUUSD Director of Technology and/or Superintendent.

Required

WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT

Board of Directors' Policy

WEAPONS / FIREARMS

POLICY:	<u>C5</u>
WARNED:	<u>5.15.20</u>
ADOPTED:	<u>6.3.20</u>
EFFECTIVE:	<u>6.13.2020</u>

It is the intent of the board to comply with the federal Gun Free Schools Act of 1994, and the Vermont state laws (16 V.S.A. §1166 & §1162) requiring school districts to provide for the possible expulsion of students who bring or possess dangerous weapons or firearms at school. It is further the intent of the board to maintain a student discipline system consistent with the requirements of the federal Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act and the Vermont State Board of Education rules.

**Definitions:**

This policy shall define the terms “*dangerous weapons*”, “*firearm*”, “*at school*” and “*expelled*”. However, the school board may augment the definitions, provided they remain consistent with definitions required by state and federal law.

- a. The term “*dangerous weapon*” means a **firearm, knife or other** weapon, device, instrument, material, or substance, animate or inanimate, that is used for, designed for, or is readily capable of, causing death or serious bodily injury. This includes weapons that a student acquires at school or on the bus.
- b. “*Firearm*” means **A) any weapon or device**, whether loaded or unloaded, which will expel a projectile by the action of an explosive and includes **but is not necessarily limited to** any weapon commonly referred to as a pistol, revolver, rifle, gun, machine gun or shotgun; **(B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device.**
- c. **The term “destructive device” means—**  
**(A) any explosive, incendiary, or poison gas—**  
**(i) bomb,**  
**(ii) grenade,**  
**(iii) rocket having a propellant charge of more than four ounces,**  
**(iv) missile having an explosive or incendiary charge of more than one-quarter ounce,**  
**(v) mine, or**  
**(vi) device similar to any of the devices described in the preceding clauses;**
- d. “*At school*” means any setting that is under the control and supervision of the school district. It includes school grounds, facilities and vehicles used to transport students to and from school or school activities.
- e. “*Expelled*” means the termination of educational services to a student for greater than 10 days, and is determined by the board.

## **Policy Statement**

### **PART A: WITH REGARDS TO STUDENTS**

**Except as otherwise provided herein, any student who brings to school or possesses a dangerous weapon while at school shall be brought by the superintendent to the school board for consideration of an expulsion hearing suspension or expulsion. In its discretion the school board may designate a qualified hearing officer or a sub-committee of the board to conduct the hearing; in that case the hearing officer or sub-committee shall make written findings and recommendations to the school board, which shall make the final decisions regarding suspension or expulsion.**

~~However,~~ **Exception:** with the prior written consent of the superintendent or their designee, a student may possess a device that might be considered a dangerous weapon for a predetermined educational purpose.

If after a hearing, a student is found ~~by the board~~ to have brought or possessed a dangerous weapon **other than a firearm** while at school, the superintendent or principal may suspend the student for up to 10 school days or, **with the approval of the school board,** may expel the student for up to the remainder of the school year or up to 90 school days, whichever is longer. 16 V.S.A. §1162(a).

~~Or,~~ **If** after a hearing, a student is found ~~by the board~~ to have brought or possessed a firearm while at school, the **superintendent or principal shall expel the student from the school** ~~shall be expelled for not~~ less than one calendar year. 16 V.S.A. §1166 (2). However, the school board may modify the expulsion on a case-by-case basis when it finds circumstances such as, but not limited to:

- a. The student was unaware that they had brought a ~~weapon~~ **firearm** to school.
- b. The student did not intend to use the ~~weapon~~ **firearm** or threaten or endanger others.
- c. The student is disabled and the misconduct is related to **or impacted by** the disability.
- d. The student does not present an ongoing threat to others and a lengthy expulsion would not serve the best interests of the student nor substantially further the goal of ensuring a safe and fear free environment.

At the discretion of the school board and administration, an expelled student may be afforded limited educational services at a site other than the school during the period of expulsion under this policy.

## **Policy Implementation**

An expulsion hearing conducted under this policy shall afford due process as required by law, and as developed by the superintendent or their designee.

**Nothing in this policy shall prevent a superintendent or principal, subject to subsequent due process procedures, from removing immediately from a school a student who brings a dangerous weapon to school in violation of this policy and who poses or may pose an immediate or continuing danger to persons or property, or an ongoing threat of disrupting the academic process of the school.**

**Students on IEP or Section 504 Plan: Prior to referring a student who is on an IEP or 504 Plan to the board for a hearing on suspension or expulsion the superintendent or principal shall refer the**

**student for a manifestation hearing to determine whether the conduct at issue is related to the student's disability. If it is determined that the conduct at issue is caused by or substantially related to the student's disability the superintendent or principal may elect not to refer the student to the board for suspension or expulsion, but shall take appropriate measures to address the behaviors which protect the interests of the school community and which comport with requirements of federal and state law.**

The superintendent may refer to the appropriate law enforcement agency any student who possesses or brings a dangerous weapon to a school under the control and supervision of the school district. The superintendent shall refer to the appropriate law enforcement agency any student who possesses or brings a firearm to a school under the control and supervision of the school district. In addition, the superintendent may report any incident subject to this policy to the Department of Children & Families.

As required by state law, the superintendent shall annually provide the Secretary of Education with descriptions of the circumstances surrounding expulsions imposed under this policy, the number of students expelled, and the type of dangerous weapons involved.

## **PART B: WITH REGARD TO PERSONS OTHER THAN STUDENTS**

No person shall enter onto school grounds while in possession of a dangerous weapon or firearm as described above unless:

- a. The person has prior written approval from the superintendent or their designee to bring the weapon to school for authorized activities;
- b. The person is a law enforcement officer.

*Legal Reference(s):* 16 V.S.A. §1162 (Suspension or expulsion of pupils)  
16 V.S.A. §1166 (State law pursuant to Federal law)  
13 V.S.A. §§4004, 4016 (Criminal offenses)  
20 U.S.C. §7151 (Gun Free Schools Act)  
18 U.S.C. §921 (Gun Free Schools Act of 1990)  
20 U.S.C. §§ 1400 et seq. (IDEA)  
29 U.S.C. §794 (Section 504, Rehabilitation Act of 1973)  
Vt. State Board of Education Manual of Rules & Practices, §§4311, 4312

**Required**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**WEAPONS / FIREARMS**

<b>POLICY:</b>	<u>C5</u>
<b>WARNED:</b>	<u>4.22.21</u>
<b>ADOPTED:</b>	<u>4.22.21</u>
<b>EFFECTIVE:</b>	<u>4.28.21</u>

It is the intent of the board to comply with the federal Gun Free Schools Act of 1994, and the Vermont state laws (16 V.S.A. §1166 & §1162) requiring school districts to provide for the possible expulsion of students who bring or possess dangerous weapons or firearms at school. It is further the intent of the board to maintain a student discipline system consistent with the requirements of the federal Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act and the Vermont State Board of Education rules.

**Definitions:**

This policy shall define the terms “*dangerous weapons*”, “*firearm*”, “*at school*” and “*expelled*”. However, the school board may augment the definitions, provided they remain consistent with definitions required by state and federal law.

- a. The term “*dangerous weapon*” means a firearm, knife or other weapon, device, instrument, material, or substance, animate or inanimate, that is used for, designed for, or is readily capable of, causing death or serious bodily injury. This includes weapons that a student acquires at school or on the bus.
- b. “*Firearm*” means A) any weapon or device, whether loaded or unloaded, which will expel a projectile by the action of an explosive and includes but is not necessarily limited to any weapon commonly referred to as a pistol, revolver, rifle, gun, machine gun or shotgun; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device.
- c. The term “destructive device” means—
  - (A) any explosive, incendiary, or poison gas—
    - (i) bomb,
    - (ii) grenade,
    - (iii) rocket having a propellant charge of more than four ounces,
    - (iv) missile having an explosive or incendiary charge of more than one-quarter ounce,
    - (v) mine, or
    - (vi) device similar to any of the devices described in the preceding clauses;
- d. “*At school*” means any setting that is under the control and supervision of the school district. It includes school grounds, facilities and vehicles used to transport students to and from school or school activities.
- e. “*Expelled*” means the termination of educational services to a student for greater than 10 days, and is determined by the board.

## **Policy Statement**

### **PART A: WITH REGARDS TO STUDENTS**

Except as otherwise provided herein, any student who brings to school or possesses a dangerous weapon while at school shall be brought by the superintendent to the school board for consideration of suspension or expulsion. In its discretion the school board may designate a qualified hearing officer or a sub-committee of the board to conduct the hearing; in that case the hearing officer or sub-committee shall make written findings and recommendations to the school board, which shall make the final decisions regarding suspension or expulsion.

**Exception:** with the prior written consent of the superintendent or their designee, a student may possess a device that might be considered a dangerous weapon for a predetermined educational purpose.

If after a hearing, a student is found to have brought or possessed a dangerous weapon other than a firearm while at school, the superintendent or principal may suspend the student for up to 10 school days or, with the approval of the school board, may expel the student for up to the remainder of the school year or up to 90 school days, whichever is longer. 16 V.S.A. §1162(a).

If after a hearing, a student is found to have brought or possessed a firearm while at school, the superintendent or principal shall expel the student from the school for not less than one calendar year. 16 V.S.A. §1166 (2). However, the school board may modify the expulsion on a case-by-case basis when it finds circumstances such as, but not limited to:

- a. The student was unaware that they had brought a firearm to school.
- b. The student did not intend to use the firearm or threaten or endanger others.
- c. The student is disabled and the misconduct is related to or impacted by the disability.
- d. The student does not present an ongoing threat to others and a lengthy expulsion would not serve the best interests of the student nor substantially further the goal of ensuring a safe and fear free environment.

At the discretion of the school board and administration, an expelled student may be afforded limited educational services at a site other than the school during the period of expulsion under this policy.

### **Policy Implementation**

An expulsion hearing conducted under this policy shall afford due process as required by law, and as developed by the superintendent or their designee.

Nothing in this policy shall prevent a superintendent or principal, subject to subsequent due process procedures, from removing immediately from a school a student who brings a dangerous weapon to school in violation of this policy and who poses or may pose an immediate or continuing danger to persons or property, or an ongoing threat of disrupting the academic process of the school.

Students on IEP or Section 504 Plan: When referring a student who is on an IEP or 504 Plan to the board for a hearing on suspension or expulsion the superintendent or principal shall refer the student for a

manifestation hearing to determine whether the conduct at issue is related to the student's disability. If it is determined that the conduct at issue is caused by or substantially related to the student's disability the superintendent or principal may elect not to refer the student to the board for suspension or expulsion, but shall take appropriate measures to address the behaviors which protect the interests of the school community and which comport with requirements of federal and state law.

The superintendent may refer to the appropriate law enforcement agency any student who possesses or brings a dangerous weapon to a school under the control and supervision of the school district. The superintendent shall refer to the appropriate law enforcement agency any student who possesses or brings a firearm to a school under the control and supervision of the school district. In addition, the superintendent may report any incident subject to this policy to the Department of Children & Families.

As required by state law, the superintendent shall annually provide the Secretary of Education with descriptions of the circumstances surrounding expulsions imposed under this policy, the number of students expelled, and the type of dangerous weapons involved.

## **PART B: WITH REGARD TO PERSONS OTHER THAN STUDENTS**

No person shall enter onto school grounds while in possession of a dangerous weapon or firearm as described above unless:

- a. The person has prior written approval from the superintendent or their designee to bring the weapon to school for authorized activities;
- b. The person is a law enforcement officer.

*Legal Reference(s):* 16 V.S.A. §1162 (Suspension or expulsion of pupils)  
16 V.S.A. §1166 (State law pursuant to Federal law)  
13 V.S.A. §§4004, 4016 (Criminal offenses)  
20 U.S.C. §7151 (Gun Free Schools Act)  
18 U.S.C. §921 (Gun Free Schools Act of 1990)  
20 U.S.C. §§ 1400 et seq. (IDEA)  
29 U.S.C. §794 (Section 504, Rehabilitation Act of 1973)  
Vt. State Board of Education Manual of Rules & Practices, §§4311, 4312

**Required**

WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT

Board of Directors' Policy

STUDENT ALCOHOL & DRUGS

POLICY: C2

WARNED: 5.15.20

ADOPTED: 6.3.20

EFFECTIVE: 6.13.2020

It is the policy of the Washington Central Unified Union School District that no student shall knowingly possess, use, sell, give or otherwise transmit, or be under the influence of any illegal drug, regulated substance, or alcohol on any school property, **or on any school sponsored transportation** or at any school sponsored activity away from or within the school.<sup>1</sup> It is further the policy of the district to make appropriate referrals in cases of substance abuse.

**Definitions**

***Substance Abuse*** is the ingestion of drugs and or alcohol in such a way that it interferes with a person's ability to perform physically, intellectually, emotionally, or socially.<sup>2</sup>

***Drug*** means any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana or any other controlled substance as defined by state or federal regulation or statute.<sup>3</sup>

Since education is an essential element to discourage inappropriate alcohol and drug use, the superintendent shall report to the board during its regularly scheduled June meeting, what efforts in the district fulfill this developmentally appropriate educational goal, at each of the district's schools.

**Educational Program.** The (superintendent, principal, other) shall work with appropriate staff members to develop and conduct an alcohol and drug abuse educational program.<sup>4</sup> The program shall be consistent with the Vermont Alcohol and Drug Education Curriculum Plan<sup>5</sup>. If the school district is a recipient of federal Safe and Drug-Free Schools and Communities Act funds, the Act will be considered in the development of the alcohol and drug abuse educational program.<sup>6</sup>

**Support and Referral System.** In each school the principal or ~~his or her~~their designee shall develop a support and referral system for screening students who refer themselves and students who are referred by staff for suspected drug and/or alcohol use and/or abuse problems.<sup>7</sup> The support and referral system will include processes to determine the need for further screening, education, counseling or referral for treatment in each referred case.<sup>8</sup> In addition, the principal shall establish procedures for administering emergency first aid related to alcohol and drug abuse.<sup>9</sup>

**Students on IEP or Section 504 Plan: When taking disciplinary action for violation of this policy against a student who is on an IEP or 504 Plan the superintendent or principal shall refer the student for a manifestation hearing to determine whether the conduct at issue is related to the student's disability. If it is determined that the conduct at issue is caused by or substantially related to the student's disability the superintendent or principal may elect not to impose disciplinary action but shall take appropriate measures to address the behaviors which protect the interests of the student and the school community and which comport with requirements of federal and state law. If the superintendent or principal does not impose**

disciplinary action as stated above, the superintendent will inform the school board at the next regular scheduled meetings to what occurred and what actions were taken.

Disciplinary Action: The superintendent or principal may take reasonable disciplinary and/or corrective action against students who violate this policy, up to and including a suspension not to exceed ten (10) school days. Disciplinary and/or corrective action may include, but shall not be limited to in-school or out-of-school suspension, loss of privileges including ability to participate in extra-curricular activities, and referral to appropriate resources for screening, education, counseling or treatment, as appropriate.<sup>1</sup> If the superintendent believes that expulsion or a suspension in excess of ten (1) school days is warranted the matter shall be referred to the school board for hearing and a final determination. In its discretion the school board may designate a qualified hearing officer or a sub-committee of the board to conduct the hearing; in that case the hearing officer or sub-committee shall make written findings and recommendations to the school board, which shall make the final decision regarding suspension or expulsion. If after hearing, a student is found to have violated this policy the superintendent or principal may with the approval of the school board, expel the student for up to the remainder of the school year or up to 90 school days, whichever is longer. 16 V.S.A. §1162(a).

**Cooperative Agreements.**<sup>10</sup> The (superintendent, principal, other) shall annually designate an individual to be responsible for providing information to students and parents or guardians about outside agencies that provide substance abuse prevention services and to encourage the use of their services and programs when appropriate.

The Washington Central Unified Union School District has a Substance Abuse Prevention (SAP) Counselor. They will provide substance abuse treatment to students who are referred through the school's support and referral system, or who refer themselves for treatment.

**Staff Training.** The (superintendent, principal, other) will work with appropriate staff to provide training for teachers and health and guidance personnel who teach or provide other services in the school's alcohol and drug abuse prevention education program. The training provided will meet the requirements of State Board Rules related to staff training.<sup>11</sup>

**Community Involvement.** The (superintendent, principal, other) will work with school staff and community members to implement a program to inform the community about substance abuse issues in accord with State Board of Education rules.<sup>12</sup>

**Annual Report.** In a standard format provided by the Agency of Education, the (superintendent, principal, other) will submit an annual report to the Secretary of Education describing substance abuse education programs and their effectiveness.<sup>13</sup>

**Notification.** The (superintendent, principal, other) shall ensure that parents and students are given copies of the standards of conduct and disciplinary sanctions contained in the procedures related to this policy, and are notified that compliance with the standards of conduct is mandatory. Notice to students will, at a minimum, be provided through inclusion of these standards and sanctions in the student handbook distributed to all students at the beginning of each school year or when a student enrolls in the school.<sup>14</sup>

<sup>1</sup> 16 V.S.A. § 1165(a). See also 18 V.S.A. § 4237 making it unlawful for any person to sell or dispense any regulated drug to minors or to any other person on school property or property adjacent to a school.

<sup>1</sup> The cost associated with screening, education, counseling or treatment shall be the responsibility of the student unless otherwise approved by the school board or required by law.

<sup>2</sup> Vermont State Board of Education Manual of Rules and Practices, Rule 4211

<sup>3</sup> See definitions of narcotic drugs and hallucinogenic drugs in 18 V.S.A. §4201; and controlled substance in 41 U.S.C. §706(3) and 21 U.S.C. §812.

<sup>4</sup> 16 V.S.A. §131(9); SBE Rule 4213.1

<sup>5</sup> SBE Rule 4212.2 requiring that education program be consistent with this Plan.

<sup>6</sup> 20 U.S.C. §§7101 et seq.

<sup>7</sup> SBE Rule 4212.3

<sup>8</sup> SBE Rule 4212.3D.

<sup>9</sup> SBE Rule 4212.3B. SBE Rule 4212.3B requires that each "...school district policy...establish procedures for administering first aid related to alcohol and drug abuse. The procedures will define the roles of the personnel involved."

<sup>10</sup> SBE Rule 4212.3.

<sup>11</sup> SBE Rule 4213.2. See also SBE Rule 4212.3C.

<sup>12</sup> SBE Rule 4214 does not require that this paragraph be included in a school board policy. The rule does require that schools engage in community programs "...to inform the community about the school's alcohol and drug prevention education program, alcohol and drug abuse prevention issues, and community-wide responsibility for effective alcohol and drug abuse prevention.". This paragraph could be included in administrative procedures developed in conjunction with this policy.

<sup>13</sup> SBE Rule 4215 does not require that this paragraph be included in a school board policy. The rule does require that the school's annual report include information on substance abuse education programs. This paragraph could be included in administrative procedures developed in conjunction with this policy.

<sup>14</sup> This section is not required by law, but could be included in a school board policy to ensure that adequate notice of the school district's policy and procedures related to alcohol and drug abuse is given to students and parents.

*Legal Reference(s):* 20 U.S.C. §§7101 et seq. (Safe & Drug-Free Schools & Communities Act of 1994)  
16 V.S.A. §909 (Drug & Alcohol Abuse Prevention Education Curriculum)  
16 V.S.A. 131(9) (Comprehensive Health Education)  
16 V.S.A. §1045(b)(Driver Training Course)  
16 V.S.A. §1165 (Alcohol and drug abuse)  
16 V.S.A. § 1162 (a)  
18 V.S.A. §4226 (Drugs: minors, treatment, consent)  
Vt. State Board of Education Manual of Rules and Practices §§4200 -4215)

**Required**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**STUDENT ALCOHOL & DRUGS**

<b>POLICY:</b>	<u>C2</u>
<b>WARNED:</b>	<u>4.16.21</u>
<b>ADOPTED:</b>	<u>4.22.21</u>
<b>EFFECTIVE:</b>	<u>4.28.21</u>

It is the policy of the Washington Central Unified Union School District that no student shall knowingly possess, use, sell, give or otherwise transmit, or be under the influence of any illegal drug, regulated substance, or alcohol on any school property, or on any school sponsored transportation or at any school sponsored activity away from or within the school.<sup>1</sup> It is further the policy of the district to make appropriate referrals in cases of substance abuse.

**Definitions**

Substance Abuse is the ingestion of drugs and or alcohol in such a way that it interferes with a person's ability to perform physically, intellectually, emotionally, or socially.<sup>2</sup>

Drug means any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana or any other controlled substance as defined by state or federal regulation or statute.<sup>3</sup>

Since education is an essential element to discourage inappropriate alcohol and drug use, the superintendent shall report to the board during its regularly scheduled June meeting, what efforts in the district fulfill this developmentally appropriate educational goal, at each of the district's schools.

**Educational Program.** The (superintendent, principal, other) shall work with appropriate staff members to develop and conduct an alcohol and drug abuse educational program.<sup>4</sup> The program shall be consistent with the Vermont Alcohol and Drug Education Curriculum Plan<sup>5</sup>. If the school district is a recipient of federal Safe and Drug-Free Schools and Communities Act funds, the Act will be considered in the development of the alcohol and drug abuse educational program.<sup>6</sup>

**Support and Referral System.** In each school the principal or their designee shall develop a support and referral system for screening students who refer themselves and students who are referred by staff for suspected drug and/or alcohol use and/or abuse problems.<sup>7</sup> The support and referral system will include processes to determine the need for further screening, education, counseling or referral for treatment in each referred case.<sup>8</sup> In addition, the principal shall establish procedures for administering emergency first aid related to alcohol and drug abuse.<sup>9</sup>

Students on IEP or Section 504 Plan: When taking disciplinary action for violation of this policy against a student who is on an IEP or 504 Plan the superintendent or principal shall refer the student for a manifestation hearing to determine whether the conduct at issue is related to the student's disability. If it is determined that the conduct at issue is caused by or substantially related to the student's disability the superintendent or principal may elect not to impose disciplinary action but shall take appropriate measures to address the behaviors which protect the interests of the student and the school community and which comport with requirements of federal and state law. If the superintendent or principal does not impose disciplinary action as stated above, the superintendent

will inform the school board at the next regular scheduled meetings to what occurred and what actions were taken.

**Disciplinary Action:** The superintendent or principal may take reasonable disciplinary and/or corrective action against students who violate this policy, up to and including a suspension not to exceed ten (10) school days. Disciplinary and/or corrective action may include, but shall not be limited to in-school or out-of-school suspension, loss of privileges including ability to participate in extra-curricular activities, and referral to appropriate resources for screening, education, counseling or treatment, as appropriate.<sup>1</sup> If the superintendent believes that expulsion or a suspension in excess of ten (1) school days is warranted the matter shall be referred to the school board for hearing and a final determination. In its discretion the school board may designate a qualified hearing officer or a sub-committee of the board to conduct the hearing; in that case the hearing officer or sub-committee shall make written findings and recommendations to the school board, which shall make the final decision regarding suspension or expulsion. If after hearing, a student is found to have violated this policy the superintendent or principal may with the approval of the school board, expel the student for up to the remainder of the school year or up to 90 school days, whichever is longer. 16 V.S.A. §1162(a).

**Cooperative Agreements.**<sup>10</sup> The (superintendent, principal, other) shall annually designate an individual to be responsible for providing information to students and parents or guardians about outside agencies that provide substance abuse prevention services and to encourage the use of their services and programs when appropriate.

The Washington Central Unified Union School District has a Substance Abuse Prevention (SAP) Counselor. They will provide substance abuse treatment to students who are referred through the school's support and referral system, or who refer themselves for treatment.

**Staff Training.** The (superintendent, principal, other) will work with appropriate staff to provide training for teachers and health and guidance personnel who teach or provide other services in the school's alcohol and drug abuse prevention education program. The training provided will meet the requirements of State Board Rules related to staff training.<sup>11</sup>

**Community Involvement.** The (superintendent, principal, other) will work with school staff and community members to implement a program to inform the community about substance abuse issues in accord with State Board of Education rules.<sup>12</sup>

**Annual Report.** In a standard format provided by the Agency of Education, the (superintendent, principal, other) will submit an annual report to the Secretary of Education describing substance abuse education programs and their effectiveness.<sup>13</sup>

**Notification.** The (superintendent, principal, other) shall ensure that parents and students are given copies of the standards of conduct and disciplinary sanctions contained in the procedures related to this policy, and are notified that compliance with the standards of conduct is mandatory. Notice to students will, at a minimum, be provided through inclusion of these standards and sanctions in the student handbook distributed to all students at the beginning of each school year or when a student enrolls in the school.<sup>14</sup>

<sup>1</sup> 16 V.S.A. § 1165(a). See also 18 V.S.A. § 4237 making it unlawful for any person to sell or dispense any regulated drug to minors or to any other person on school property or property adjacent to a school.

<sup>1</sup> The cost associated with screening, education, counseling or treatment shall be the responsibility of the student unless otherwise approved by the school board or required by law.

<sup>2</sup> Vermont State Board of Education Manual of Rules and Practices, Rule 4211

<sup>3</sup> *See definitions of narcotic drugs and hallucinogenic drugs in 18 V.S.A. §4201; and controlled substance in 41 U.S.C. §706(3) and 21 U.S.C. §812.*

<sup>4</sup> 16 V.S.A. §131(9); SBE Rule 4213.1

<sup>5</sup> SBE Rule 4212.2 *requiring that education program be consistent with this Plan.*

<sup>6</sup> 20 U.S.C. §§7101 et seq.

<sup>7</sup> SBE Rule 4212.3

<sup>8</sup> SBE Rule 4212.3D.

<sup>9</sup> SBE Rule 4212.3B. SBE Rule 4212.3B requires that each "...school district policy...establish procedures for administering first aid related to alcohol and drug abuse. The procedures will define the roles of the personnel involved."

<sup>10</sup> SBE Rule 4212.3.

<sup>11</sup> SBE Rule 4213.2. See also SBE Rule 4212.3C.

<sup>12</sup> SBE Rule 4214 does not require that this paragraph be included in a school board policy. The rule does require that schools engage in community programs "...to inform the community about the school's alcohol and drug prevention education program, alcohol and drug abuse prevention issues, and community-wide responsibility for effective alcohol and drug abuse prevention.". This paragraph could be included in administrative procedures developed in conjunction with this policy.

<sup>13</sup> SBE Rule 4215 does not require that this paragraph be included in a school board policy. The rule does require that the school's annual report include information on substance abuse education programs. This paragraph could be included in administrative procedures developed in conjunction with this policy.

<sup>14</sup> This section is not required by law, but could be included in a school board policy to ensure that adequate notice of the school district's policy and procedures related to alcohol and drug abuse is given to students and parents.

*Legal Reference(s):* 20 U.S.C. §§7101 et seq. (Safe & Drug-Free Schools & Communities Act of 1994)  
16 V.S.A. §909 (Drug & Alcohol Abuse Prevention Education Curriculum)  
16 V.S.A. 131(9) (Comprehensive Health Education)  
16 V.S.A. §1045(b)(Driver Training Course)  
16 V.S.A. §1165 (Alcohol and drug abuse)  
16 V.S.A. § 1162 (a)  
18 V.S.A. §4226 (Drugs: minors, treatment, consent)  
Vt. State Board of Education Manual of Rules and Practices §§4200 -4215)

WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT

Board of Directors' Policy

FLAG RAISING

POLICY: F46

WARNED: 3/17/21

ADOPTED: \_\_\_\_\_

EFFECTIVE: \_\_\_\_\_

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### Policy

It is the policy of WCUUSD that the School Board may, from time to time, decide to fly a flag on school grounds, in addition to the United States and Vermont flags, in accordance with the criteria set forth below. In all cases, the raising and display of a flag on a school flagpole in this District shall remain a matter of the Board's discretion and shall be considered an expressive act of the School District itself. This Policy is not intended to and does not create a forum for speech by students or any members of the school community.

Criteria include:

- The request to fly a flag must originate from a WCUUSD student group.
- The flag must represent ideas that align with and support the current District Mission, Goals and Student Learning Outcomes.
- The flag may not depict symbols or language that are understood to promote hate or the supremacy of one group over others.
- The flag may not include content that is vulgar, religious, commercial, or subject to trademark or similar restrictions.
- The flag shall remain on the school flagpole through the end of the school year and shall then be removed, unless the Board elects a different timeframe.
- The Board may invite comment from the community, including students.

School administration, in consultation with the School Board, will develop operating procedures to implement this Policy.

WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT

Board of Directors' Policy

POLICY: F46

WARNED: 3/17/21~~12.2.19~~

ADOPTED: 1.15.2020

EFFECTIVE: 1.25.2020

## FLAG RAISING

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### Policy

It is the policy of WCUUSD that ~~the School Board may, from time to time, decide to fly a flag on school grounds, in addition to permission may be granted by the School Board for flags, other than the United States and Vermont flags, to be flown on school grounds in accordance with the criteria set forth below. In all cases, the raising and display of a flag on a school flagpole in this District shall remain a matter of the Board's discretion and shall be considered an expressive act of the School District itself. This Policy is not intended to and does not create a forum for speech by students or any members of the school community.~~

Criteria ~~the Board will include to make decisions on flying flags:~~

- The request to fly ~~the~~ flag must ~~originate come~~ from a WCUUSD student groups, ~~which must be able to articulate the importance of flying the flag.~~
- The flag must represent ideas that align with ~~are linked to~~ and support the current District Mission, Goals and Student Learning Outcomes.
- ~~The flag must bring no harm to other groups of students~~ may not depict symbols or language that are understood to promote hate or the supremacy of one group over others.
- The flag may not include content that is vulgar, religious, commercial, or subject to trademark or similar restrictions.
- ~~The request to fly a flag other than the United States and Vermont flag must be made annually to the School Board. The School Board may dictate the length of time a flag is to be flown. The flag shall remain on the school flagpole through the end of the school year and shall then be removed, unless the Board elects a different timeframe.~~
- ~~If appropriate~~ ~~†~~ The Board ~~may will~~ invite comment from the community, including students, ~~about the proposal.~~

School administration, in consultation with the School Board ~~and school community~~, will develop operating procedures to implement this Policy ~~that include criteria for reviewing requests from student groups to raise flags.~~

## Procedures for implementing Policy F46: Flag Raising

The following steps are required:

1. A student group may submit to the school Principal a written request to fly a flag using the WCUUSD Flag Request form.

2. The request shall address the criteria set forth in Policy F46 and shall include the following information:

- The name and description of the student group.
- A visual replication of the flag, with dimensions and method of attachment to the flagpole. Any proposed flag may not be larger than the American flag.
- A rationale that explains how the proposed flag aligns with and supports the District mission, goals, current academic endeavors or programs, curriculum and courses of study, and/or Student Learning Outcomes.
- A proposed time frame for raising the flag.
- Demonstrated student support for the proposed flag.

3. The Principal will review the request to ensure that it is complete and in conformance with Policy F46.

4. If the request complies with section 2, the Principal will forward the request to the Superintendent who will arrange for the proposal to be added to an agenda at an upcoming Board Meeting. If the Principal determines that the request does not comply with Section 2, the Principal will notify the student group in writing of the reason for ineligibility, with a copy to the Superintendent.

5. In the latter case, the student group may, within 14 calendar days of the Principal's decision, appeal to the Superintendent in writing. The Principal's written response and rationale for rejecting the request will be submitted as a part of the materials for consideration by the Superintendent.

6. If the Superintendent upholds the Principal's ruling, the student group may, within 14 calendar days of the Superintendent's decision, appeal to the School Board by submitting a notice of appeal to the Superintendent's office.

7. After hearing a request, under either section 4 or 6 above, the Board will vote within the next two regularly scheduled Board meetings. The Board may, in its sole discretion, reject the proposal, accept the proposal as presented, or modify the proposal. The Board will provide a written statement explaining its reasons.

8. The Board may approve, for an additional period of time, a previously approved flag, upon a written request from the original student group directly to the Board. Any such request shall follow the procedural requirements in step 7 above.

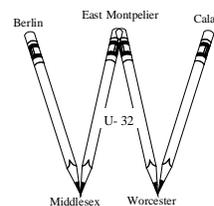
9. In the event the Board approves a flag, either as requested or as modified by the Board, the raising and display of a flag on a school flagpole shall be considered, and is intended to be understood as, an expressive act of the School District itself, and shall not be considered or understood as an exercise of speech by the student group or any other member of the school community.

# Washington Central Unified Union School District

*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## Washington Central Unified Union School District Board Meeting Minutes Unapproved 3.17.21 6:00 PM – 9:00 PM

**Board Members:** Flor Diaz Smith, Lindy Johnson, Scott Thompson, Diane Nichols-Fleming, Kari Bradley, Jonas Eno-Van Fleet, Karoline May, Townes DeGroot, Anna Farber, Dorothy Naylor, Christina Pollard, Jonathan Goddard

**Administrators:** Superintendent Bryan Olkowski, Interim Technology Director Jim Garrity, Business Administrator Lori Bibeau, Curriculum Director Jen Miller-Arsenault, Student Services Director Kelly Bushey, Associate Principal Jody Emerson, Amy Molina, Principal Steven Dellinger-Pate, Principal Aaron Boynton, Principal Cat Fair, Principal Gillian Fuqua, Lisa LaPlante, Julia Pritchard

**Others/Public:** David Delcore (Times Argus), David Powelson, Deb, Ellen Dorsey, Karen, Kelly Iverson, LP, Lucinda Garthwait, Matthew DeGroot, ORCA Media, Elizabeth Wirth, David Lawrence, Erica Zimmerman, Susan, Sarah, Shelley, Virginia Burley, Soccodato Family

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 6:00 p.m.
2. **Executive Session – Negotiations:** At 6:00, Jonas Eno-Van Fleet moved to go into Executive Session for the purpose of discussing negotiations, to include Lori Bibeau and Carla Messier. Seconded by Chris McVeigh, this motion carried unanimously. At 6:27 Jonas moved to leave Executive Session, Chris seconded, the motion carried unanimously. During Executive Session the Board discussed negotiation strategy.
3. **Welcome**
  - 3.1. **Reception of Guests:** Flor Diaz Smith welcomed those present and celebrated Steven Dellinger-Pate’s Principal of the Year award.
  - 3.2. **Agenda Revisions:** Scott Thompson asked to add an agenda item under Board Operations, to discuss “reinforcements for the Finance Committee.” Flor Diaz Smith would also like to add the creation of a subcommittee to plan for U-32’s 50th Anniversary.
4. **Reports:**
  - 4.1. **Student Reports:** Townes DeGroot and Anna Farber reported some of the student happenings, including college decisions.
  - 4.2. **Superintendent:** Superintendent Olkowski congratulated Steven Dellinger-Pate for Principal of the Year award.

**4.2.1. COVID-19 Update:** Superintendent Olkowski and Elizabeth Wirth provided an update about COVID-19 in the WCUUSD community. Vaccinations are underway for teachers and school staff. He shared that the Covid-19 Recovery plan creation will be underway. He noted that a board quorum may be needed on May 29th or 30th, for a special board meeting to address some contractual matters.

**4.2.2. Equity Supports:**

**4.2.2.1. Equity in WCUUSD:** Superintendent Olkowski had provided a memo to the board: *March 12, 2021, Equity in Washington Central Unified School District.*

**4.2.2.2. Equity Supports Letter:** Superintendent Olkowski shared a letter that had been sent to families, dated March 12, 2021, regarding this issue.

**4.2.2.3. Equity Supports Presentation:** Jen Miller-Arsenault provided a presentation sharing information from the Vermont Agency of Education about this topic. Karoline May asked, how much discretion does each district have in how they address this? She would like to take the time to assess where we are, to thoughtfully plan for next steps. Jen Miller-Arsenault shared that this does overlap some with the recovery from COVID-19; it also addresses systems that were in place before COVID-19. Diane Nichols-Fleming stated that this is a systemic problem that we have been aware of for a while; she believes it will take hard work and a long term commitment. Stephen Looke stated that we have made no appreciable steps in closing the equity gap in decades. He is impressed that we are taking these steps, and he suggests that everything that we consider needs to have equity as a factor. Some discussion followed about how Continuous Improvement Planning, this Equity initiative, as well as COVID-19 Recovery might overlap. All will involve considering data and student outcomes.

**4.2.2.4. Equity Course:** Jen Miller-Arsenault shared some information about the Equity Course that she and some others are attending. A memo providing an overview had been provided: *March 17, 2021, Equity Course.* Some teachers and staff members who are attending the course shared their positive experiences engaging in the material and examining current practice through the lens of equity.

**4.2.2.5. Equity Scholar in Residence Presentation:** Erica Zimmerman on behalf of Washington Central Friends of Education shared a presentation and invited questions/ comments. Erica had presented a proposal for the board's consideration. **Scott Thompson moved to authorize WCUUSD to enter a contract with Washington Central Friends of Education to support the Equity Scholar in Residence, at a cost no greater than \$79,184, for the 2021-22 school year, and to use the fund balance to pay for this. Seconded by Chris McVeigh.** Discussion followed. Kari Bradley asked, how will we measure whether this program is successful? Lucinda Garthwait spoke about the research behind educators engaging in equity work as a measure of progress. Some discussion followed. **Stephen Looke asked to call the question. This motion carried unanimously.**

**4.3. VSA Instructional Leadership Academy:** Superintendent Olkowski had provided a memo to the board, *March 8, 2021, VSA Instructional Leadership Academy.* This program will start in fall 2021 and continue through the year; building principals and Central Office leadership will participate.

**4.3.1. Presentation of WCUUSD Literacy Student Learning Outcomes:** Kari Bradley and Jen Miller-Arsenault shared a presentation. Kari Bradley invited questions or comments. He asked board members: what information from this<sup>97</sup>

review do you want to carry forward into Strategic Planning? Diane Nichols-Fleming noted that the Ed Quality Committee realizes that they have not had the opportunity to dig deeply into data; she hopes that the new board meeting schedule will allow more time for the committee to “dive deeper” into this information. Stephen Looke asked to consider, which student outcomes have the greatest equity gap? Karoline May asked to use the data to see whether there was a grade level more affected over the course of the past year, to help make decisions about supports going forward? Flor Diaz Smith asked whether there is an opportunity to disaggregate the data even more so than as presented tonight. Kari Bradley shared that the committee will meet at 5 p.m. on the first Wednesday of each month, and he invited others to attend.

#### **4.4. Finance Committee:**

**4.4.1. Technology Bid: Scott Thompson moved to award the Storage and Virtualization bid to Cambridge Computer in the amount of \$189,499. Seconded by Karoline May.** Jim Garrity had provided a memo, *March 16, 2021, Storage and Virtualization Refresh 2021*. Discussion: Stephen Looke asked that the board keep a running tab on what we are approving from the fund balance. Lori Bibeau stated that technology has its own tech reserve fund balance. **This motion carried unanimously.**

**4.4.2. Capital Timeline Review/Facilities Director Update:** The Finance Committee had provided a document showing the estimated/ proposed timeline for capital projects.

**4.4.3. Authorization for Finance Committee to Award Bids: Karoline May moved to authorize the WCUUSD Finance Committee to award bids on capital projects as necessary for the remainder of the 2020-2021 school year. Seconded by Scott Thompson. This motion carried unanimously.**

**4.4.4. Electric Vehicle Charger at Rumney:** tabled

**4.4.5. House Ways and Means Testimony:** Lori Bibeau shared some updates from the legislature. She shared that she believes that we will see a continuation of small schools grants. She noted that it also seems that legislation will be passed to support the hold harmless calculation regarding declining enrollment.

**4.4.6. Statewide Financial Software Update:** Lori Bibeau shared some information about having testified to support changing requirements around financial software.

#### **4.5. Policy Committee:**

**4.5.1. First Reading for policy to be adopted on 4/28/21: F46 Flag Raising Policy:** Chris McVeigh explained Bernie Lambek, Esq.’s counsel about the flag raising policy. He noted that, regarding First Amendment rights, the flag pole is considered “board speech” and not “student speech.” Chris McVeigh invited questions or comments from board members. Jonathan Goddard suggested using “offensive” in place of “vulgar” in the verbiage of the policy. Diane Nichols-Fleming stated that although “vulgar” is not used as often, the definition of the word is helpful and appropriate in the context of the policy. This policy is moved to the next reading.

### **5. Board Operations:**

**5.1. Steering Committee:** Flor Diaz Smith shared that Diane Nichols-Fleming, Scott Thompson, Jonas Eno-Van Fleet, Karoline May and she serve on the Steering Committee.

**5.2. Finance Committee:** Scott Thompson asked the board to consider replicating the same pattern from the Steering Committee for the Finance Committee. There currently is not representation from Berlin or Worcester. Diane Nichols-Fleming asked whether it is possible to get the committee agenda ahead of time so that board

members might attend accordingly. She indicated that board members have committed a great deal of time to the work of the board and other committees. Stephen Looke stated that the desire in the committee is to have five members, one from each town. In reality if that can't be achieved, then we can continue to revisit and offer committee membership and reconfiguration; however the reality is that board members have limited available time.

**5.3. Board Retreat:** Flor Diaz Smith suggested that the board meet on April 7th for a Board Retreat, three hours maximum, with a meeting facilitator. She asked other board members to join the subcommittee to plan the retreat. Scott Thompson volunteered.

**5.4. Public Comments Committee Report:** Stephen Looke shared that he, Chris McVeigh and Scott Thompson had prepared a document for the board to consider. Some topics: "comments" versus "dialogue." Possibilities: (1) public forum that is separate from a board meeting (possibly on the first Wednesday of the month); (2) extend board meeting by 15 or 30 minutes and have public comments at the very beginning; (3) invite comments throughout the meeting before the board takes action; (4) keep current plan where public comments are at the end of the agenda. Stephen Looke suggested that the board might discuss this further at the Board Retreat. Kari Bradley stated that he likes the idea of a forum which would invite more dialogue and would not limit discussion. Karoline May stated that in other board meetings, there is an opportunity for public comment at the beginning of the meeting, and then public input during the agenda if the public had requested to be included in the agenda. Her preference though would be for a public forum. Flor Diaz Smith suggested taking 15 minutes of the board retreat to discuss this issue. She noted that she likes the idea of public engagement/ forums during the first week of the month, and that she would like to limit public comments during board meetings to either the beginning or the end - not throughout. Stephen Looke suggested that the committee will provide a written description of the options so that board members can consider, discuss, and take action. This will be prepared for the April 7th Board Retreat.

**5.5. Staff Appreciation (mid-year appreciation/acknowledgement to staff and communities):** Christina Pollard, Diane Nichols-Fleming and Lindy Johnson will take this on.

**5.6. U-32 50th Anniversary:** Scott Thompson indicated that he feels this is outside the scope of the board. Flor Diaz Smith offered to organize a group of alumni. Lindy Johnson indicated too that she believes the alumni associations are more appropriate to plan this sort of event; that it falls outside the purview of WCUUSD Board.

## 6. Consent Agenda:

**6.1. Approve Minutes of 3.1.21 and 3.3.21:** Jonas Eno-Van Fleet moved to approve the minutes of March 1, 2021 and March 3, 2021. Seconded by Diane Nichols-Fleming. Discussion: Scott Thompson noted that he should be listed on the Finance Committee. **This motion carried, with noted edit.**

**6.2. Approve Board Orders:** Lindy Johnson moved to approve the board orders in the total amount of \$174,386.71. Seconded by Stephen Looke, this motion carried unanimously.

## 7. Personnel:

**7.1. Approve New Teachers, Resignations, Retirements, Leave of Absence and Changes in FTE:** Lindy Johnson moved to approve the nominations of Erica Smith and Gwyn Gauthier, SLPs for 2021-2022. Seconded by Karoline May, this motion carried unanimously. Jen Miller-Arsenault shared that Anne Carter is retiring from WCUUSD. She read the letter that Ms. Carter had submitted.

**Jonas Eno-Van Fleet moved to accept the retirement of Anne Carter, with appreciation for thirty years of service. Seconded by Lindy Johnson, this motion carried unanimously. Lindy Johnson moved to accept the resignation of Emily Heckler, WCUUSD SLP. Seconded by Karoline May, this motion carried unanimously.**

**8. Public Comments:** Flor Diaz Smith invited public comments.

**9. Future Agenda Items:**

**9.1.** WCUUSD Name

**9.2.** Assessment Needs for Building Bright Futures

**9.3.** Diversifying Educator Work Force

**9.4.** Net Metering Proposal

**9.5.** Strategic Planning

**9.6.** Board Governance Goals/Retreat/Reflection on the year/Board Self Evaluation

**9.7.** Superintendent Responsibilities/Board Roles and Responsibilities

**9.8.** 50 year anniversary of U-32

**10. Board Reflection:** Lindy Johnson shared that she feels the board had rich discussion at tonight's meeting but still managed to end on time. Flor Diaz Smith shared that she appreciated the board taking extended time for a rich discussion with Shelley Vermilya about the topic of equity.

**11. Adjourn:** Lindy Johnson moved to adjourn at 9:06. Seconded by Diane Nichols-Fleming, this motion carried unanimously.

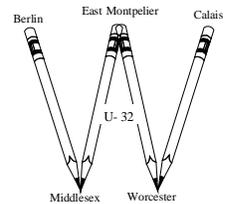
Respectfully submitted,  
Lisa Stoudt, Board Recording Secretary

# Washington Central Unified Union School District

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Bryan Olkowski  
Superintendent



## Washington Central Unified Union School District Board Meeting Minutes Unapproved 3.29.21 5:00 PM – 6:00 PM

**Board Members:** Flor Diaz Smith, Lindy Johnson, Scott Thompson, Diane Nichols-Fleming, Kari Bradley, Jonas Eno-Van Fleet, Karoline May, Christina Pollard, Stephen Looke, Chris McVeigh, Jill Olson, Dorothy Naylor

**Administrators:** Superintendent Bryan Olkowski, Carla Messier, Jim Garrity, Casey Provost, Gillian Fuqua, Cat Fair, Kelly Bushey, Lori Bibeau, Steven Dellinger-Pate, Aaron Boynton, Alicia Lyford

**Others/Public:** Honi Bean Barrett, Julia Pritchard, Rosemary Leach

### 1. **Call to Order: Flor Diaz Smith called the meeting to order at 5:00 p.m.**

Dorothy Naylor said she and her husband were moving out of state at the end of the summer, and she will resign her seat in June. She is grateful for her family's support, and is comfortable doing the work ahead over the next few months. She asks anyone who knows someone in Calais who might want to fill the seat to talk to them. She says that after the Act 46 process she has appreciated working with people she may have disagreed with, and will miss serving on the Board.

### 2. **Executive Session – Personnel:**

**At 5:07, Scott Thompson moved to go into Executive Session for the purpose of discussing personnel matters, to include Carla Messier, Lori Bibeau, and Cat Fair. Seconded by Chris McVeigh, this motion carried unanimously.** At 5:53, Cat Fair, Carla Messier, and Lori Bibeau left Executive Session.

**At 6:16, Jonas Eno-Van Fleet moved to leave Executive Session. Seconded by Scott Thompson, this motion, carried unanimously.** During Executive Session the Board discussed personnel matters. **Jonas Eno-Van Fleet moved to authorize a reduction in force of a .4 FTE Elementary Art Teacher and a .1 FTE Elementary Music Teacher. Seconded by Dorothy Naylor, this motion carried with two No votes from Karoline May and Chris McVeigh.** Lindy Johnson was not able to vote after being inadvertently dropped from the Zoom meeting.

### 3. **Personnel:**

**Jonas Eno-Van Fleet moved to approve a new teacher nomination for Brennan Lynch as a U-32 Special Educator. Seconded by Dorothy Naylor, this motion carried unanimously.**

**Jonas Eno-Van Fleet moved to approve the resignations of Casey LeClerc, U-32 School Nurse; Christina Strobridge, Doty Pre-K Teacher; Meta Bravos, Calais Music Teacher; Jennifer Britel, U-32 School Nurse; and Robert Reade, East Montpelier Pre-K Teacher. Seconded by Stephen Looke, this motion carried unanimously.**

**Jonas Eno-Van Fleet moved to approve leave of absence requests from Christine Fitch, U-32 (extended leave request, remainder of 2020-2021 school year); Nicolle Schaeffer, U-32 (leave request of .4 FTE for FY22, reducing FTE to .6); Ben Heintz, U-32 (leave request of .6 FTE, reducing FTE to .4), including congratulations for earning a Rowland Fellowship. Seconded by Scott Thompson, this motion carried unanimously.**

**Jonas Eno-Van Fleet moved to approve the retirement of Mark Chaplin, U-32 Science Teacher, with special thanks and congratulations for 47 years of teaching and coaching at U-32. Seconded by Scott Thompson, this motion carried unanimously.**

Chris McVeigh said Mark Chaplin is a phenomenon that we will miss in our U-32 community.

Lindy Johnson asked if Mark Chaplin's letter was just "I'm retiring?" Steven Dellinger-Pate said the letter was very plain. Lindy Johnson said Mark Chaplin's sense of humor and sense of bringing children forward was excellent, and people like Mark Chaplin and his wife Cathy are rare. Scott Thompson said Kari Bradley will remember that the U-32 board voted to name the new track after Mark and Cathy, and perhaps that's something that we can consider as a board to make some sort of statement. Flor Diaz-Smith said a number of people's children were affected by Mark Chaplin, and it will be discussed at another meeting. Bryan Olkowski said there was a typo in Brennan Lynch's form, he is replacing Susan Pryce, not Susan Mayette.

Chris McVeigh asked if the district will maintain the online school for students, and remarked that Bryan Olkowski said the district will receive a windfall of federal funds, and that the board should sit at the table for discussions of what to do with those funds. Dorothy Naylor asked if some other school districts will encourage some of our valued teachers to move to another place using those funds. Bryan Olkowski said he welcomes board input but would prefer to have the leadership team get together first then think about ways to bring the board into the conversation. Flor Diaz-Smith said that would be added as a future agenda item.

- 4. Adjourn: At 6:26 Scott Thompson moved to adjourn. Seconded by Chris McVeigh, the motion carried unanimously.**

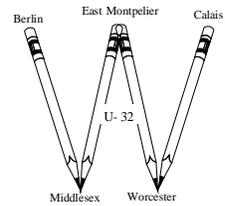
Minutes taken by  
Jonas Eno-Van Fleet, Clerk

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Bryan Olkowski  
Superintendent



## Washington Central Unified Union School District Board Retreat Meeting Minutes Unapproved 4.7.21 6:00 PM – 9:00 PM

**Present:** Bryan Olkowski, Superintendent; Chris McVeigh, Susan Holson, Nicholas Fischer, Alaria Doane, Allison Levin, Amy Young, Christina Pollard, Christine Babcock, Dani, Daniel Diddlemeyer, David Lawrence, David Powelson, Diane Nichols-Fleming, Dorothy Naylor, Eli Levin, Erin Mooney, Flor Diaz Smith, Jamie Bohn, Jane Boucher, Jennifer Campbell, Jennifer Donovan, Jessica Heinz, Jill Abair, Jill Olson, Jonas Eno-Van Fleet, Kara Rosenberg, Kari Bradley, Karoline May, Kate Liptak, Kate McCann, Lindy Johnson, Lisa Wilson, Lynn Spencer, Mary Bove, Michael Spencer, Mike Sutherby, ORCA Media, Roger Grow, Scott Thompson, Smishkin, Sonya Rhodes, Stephen Looke, Steven Ushakov, Tyler Smith, Vera Frazier

- 1. Call to Order: Flor Diaz Smith called the meeting to order at 6:03 p.m.**  
She noted that she is changing the agenda to add public comments at the end of the meeting, as public comments were not on the agenda and there are members of the public present.
- 2. Executive Session for Student Matter: Scott Thompson moved to go into Executive Session at 6:04 for the purpose of discussing a student matter. Seconded by Chris McVeigh, this motion carried unanimously. At 6:15 the board came out of Executive Session. Lindy Johnson moved to accept the Superintendent's recommendation regarding a student matter. Seconded by Karoline May, this motion carried unanimously.**
- 3. Personnel:**  
**Approve New Teachers, Resignations, Retirements, Leave of Absence and Changes in FTE: Lindy Johnson moved to approve the following hires: Matthew Pelkey, Rumney Math Interventionist and Carrie Fitz EMES Math Interventionist. Seconded by Kari Bradley, this motion carried unanimously. Lindy Johnson moved to accept the following retirement: Chip Hedler. Seconded by Jonas Eno-Van Fleet, this motion carried unanimously. Lindy Johnson moved to accept the following resignation: Alaria Doane. Seconded by Chris McVeigh, this motion carried unanimously.**  
Bryan Olkowski expressed his gratitude for Chip Hedler's long service in the district. Jonas Eno-Van Fleet said it was great to work with Chip Hedler. Chris McVeigh said Chip Hedler was the guardian angel of Rumney for at least a decade, completely reliable, and a resource for everyone in the Rumney community.

- 4. Introductions:** (Listen to each other, assume good intentions and be curious.)  
Nicholas Fischer provided an introduction about active listening norms for the board retreat. He stated that the board will need to think about what the role of the board is, and about student outcomes. Board members introduced and welcomed each other. Susan Holson introduced herself and explained her role in the retreat tonight.
- 5. Essential Work of the School Board:** Susan Holson provided a presentation that explained the role of the school board, using the VSBA's framework from the publication: *Essential Work of the School Board*. She explained that while there are six domains in the VSBA's framework, (Engage the Community & Establish a Vision, Adopt Policy, Develop a Budget & Assure Financial Oversight, Monitor Progress, Effective and Ethical Operations, Board & Superintendent Partnership), she would like to focus on Board and Superintendent Partnership.
- 5.1.** What is the role of the School Board?  
**5.2.** Superintendent and School Board Partnership
- 6. Reflect on what we heard**  
(Have an ongoing conversation on what is the role of the Board.)  
She invited school board members to respond to the presentation, and asked whether it was consistent with how they thought about the role of the board and its relationship with superintendent.
- Kari Bradley stated that he believes the board has a good sense about what they expect from the superintendent but not so solid on how to measure.
  - Chris McVeigh: feels that the way it is spelled out in this presentation is more rigid than the practice that our board has engaged in. He spoke about the board and the superintendent's authority around hiring practice.
  - Scott Thompson stated that WCUUSD has been transformed and that the consolidated board now works with the superintendent in the same way local school boards worked with their building principals. He stated that the superintendent is the only way that the board can get things done.
  - Jonas Eno-Van Fleet: thanked Scott Thompson for his description and noted that he himself came onto WCUUSD board after the unification, so he had not experienced the previous dynamic. Some discussion followed around the difference between the WCSU board structure(s) and the current WCUUSD board.
  - Vera Frazier stated that each town still seeks its own individuality, and this is a challenge with the unified board - how to work together as one board but still allow for the individuality at each school?
  - Karoline May indicated that, the superintendent being the sole employee of the board, this is a huge responsibility. Board members have an obligation to their communities.
  - Jill Olson - trust and communication are critical - she reiterated the importance that while the superintendent is an employee of the board, the board is obligated to reflect the values of their communities.
  - Lindy Johnson reiterated the importance of trust and communication, especially when we have come from several local school boards to one unified board. She stated that the board also has the interest of the staff at heart too. She stated again that she would like to have public comment at the beginning of the board meeting.
  - Diane Nichols-Fleming: communication, trust, and accountability.
  - Dorothy Naylor - one thing we haven't figured out how to do is to transfer the trust that used to go directly to the building principals - to the superintendent (any superintendent, not a specific person). She reminded the board members that we should think of the five towns together as "our community." She stated that she had wanted to

visit each local school, before COVID19 struck - she would like all of the board members to think of themselves as representing all five towns. Nicholas Fischer stated that the discussion helped illustrate the importance of knowing where we are starting. The board will need to get into specifics of “what does a high quality education for each student look like”? What does “trust” look like? What do you do when there has been a breach of trust? What does safety look like? How to talk about “accountability”? What does it look like, for whom, and at what level?

## **7. Board Goals:**

### **7.1. Reaffirm Existing Goals Board Governance Goals:**

- Dorothy Naylor: Board members need to realize that staffing can now be more easily distributed in the five towns.
- Diane Nichols-Fleming: will be important: knowing what the governance roles are and being able to give the “elevator talk” about roles would be an indicator that the governance goals are met.
- Board members expressed support for the board governance goals as presented.
- Kari Bradley would like to include in governance goals: (1) recruitment (2) orientation system (3) board calendar which includes system of reporting over the year (4) superintendent evaluation (5) communication and community engagement. Would like to systematize so that future boards can build off of the work that we do.
- Jill Olson: reiterated what Kari had stated, would support a sub-committee to work on fleshing out some of these goals.
- Stephen Looke: does not feel that the board has made goals a priority, specifically, Goal #1: superintendent evaluation.
- Jonas Eno-Van Fleet: agrees that a goal around communication is important. Agrees with Scott’s statement that “the best way to govern better is to govern.” He added, “The lift is getting bigger and the ask is getting larger.”
- Chris McVeigh - would like to have a sub group work on governance goals. He spoke about the book study that the board did. Would we like to re-engage with that work?
- Flor Diaz Smith - would like to commit to a board calendar, system of reporting, clear communication between superintendent and board. Agrees with Jonas that she does not want board members to feel overwhelmed; hopes that the once monthly board meetings will help with that and will allow time to address some of these other issues. Also would like to create a subcommittee with a clear charge.

### **Student Achievement Goal:**

- Dorothy Naylor: Would like to keep this goal, hopes that the Curriculum audit will help inform work toward this goal.
- Diane Nichols-Fleming: appreciates the work of the Ed Quality Committee to be able to look more in depth at student achievement.
- Christina Pollard: would like for the board to have more time to work on this goal across the entire five towns.
- Lindy Johnson: would like to have time to hear input from building administrators around the student achievement goal.
- Vera Frazier asked - what is the status of the first goal? Kari Bradley explained the work of the Education Quality Committee and the system of sharing with the WCUUSD board. Vera would like to have a living document that would keep track of the work of the Education Quality and the WCUUSD board around student achievement. Nicholas Fischer suggested that Vera might be willing to draft a template for the “living document.” She agreed.
- Scott Thompson - are things getting better? Are they getting worse? Would like to be able to continue to look at student achievement over time.

- Karoline May: Every time she engages in a presentation about student achievement, she wishes she had time to go deeper. Wishes there was more time to look more deeply. Wants to be able to follow up a few months down the road, rather than waiting for a full year. Nicholas Fischer suggested, for instance, having an hour over coffee, whatever board members choose to attend, having an opportunity to dive deeply into student achievement data on a given subject.
- Jill Olson: ask ourselves “and what do we do about student performance?” Where will the curriculum audit work fit into this goal? Will it help connect the dots between some of the questions/ issues that are brought up tonight?
- Stephen Looke thinks that the work of the board is visionary - would like for the review and analysis of student achievement to have some context - what are our student achievement goals? How do we analyze student outcomes if we haven’t stated goals?
- Jonas Eno-Van Fleet feels that we do need student achievement goals; referring to Stephen’s comment - our goal can be to see improvement. He spoke about the curriculum audit - how will the information that comes from it create change in our district, and how will we measure change?
- Chris McVeigh: reiterated Nicholas’s suggestion of asking students after they have left high school: what did you learn? What do you wish you had learned? Chris asked, why wouldn’t we be doing this every year? Nicholas suggested also, giving teachers an opportunity to ask, e.g., a third grade cohort asking the fourth grade cohort what do you see as gaps when the students come to you. Along those lines. Chris McVeigh suggested looking at past audits - what was the action step that came from them? Did it have an effect on student outcomes?
- Kari Bradley: working from the information that we get from the curriculum audit; informing the strategic planning - goal of having strategic plan is that we have alignment about how we are going to have better student outcomes over the next five years. We need to have defined measures of success. What is our system of measuring success? Nicholas asked the board to consider: who are you sharing data with? What is it they want to know about student achievement?
- Flor Diaz Smith: Agrees that we need to set more specific goals so that we can more closely monitor. Also thinks it is important for the board to ask are we fostering lifelong learners? How are students doing four years after graduation? How do we ensure equity across our schools? The strategic plan will be the most important road map for the next five years. How do we involve the community in the strategic plan so that we are reflecting what their values are and what they want to see in the portrait of a graduate?

## **7.2. Clarify what we broadly defined last summer.**

**7.2.1.** What will it look like when achieved? What will success look like?

**7.2.2.** Define Key Data Points

**7.2.3.** Work on a Board Calendar

## **8. What did you learn today?**

Board members reflected on the work today. Karoline May reflected that there are some differences around the “how” to get to our goals. Jill Olson reflected that the board has much in common as far as overarching vision. Chris McVeigh: there is a hunger for measurable specifics in what we do. We have a need to define goals and have the discipline to stay focused on them.

**9. Public Comments:**

Flor Diaz Smith invited input from community.

- Roger Grow read a letter (April 5, 2021) from the music department asking for clarification about proposed decreases in FTE positions.
- Lynn Spencer, Art teacher at Berlin School, spoke about her concerns with cuts and changes in the arts program at Berlin School. She encouraged the board to embrace open communication and provide an opportunity for all interested parties to share.
- Daniel Diddlemeyer expressed concern and asked the board to reconsider how to create success and how to create community - specifically through music and the arts.
- Kate McCann expressed concern and shared that there is a rising level of distrust as voices are silenced.
- A parent, Allison Levin, expressed her appreciation for the music and arts programs.
- Jessica Heinz posed some questions for the board to consider, regarding scaling back the music and arts programs.

Flor Diaz Smith thanked them for their input and thanked them for participating indirectly in the board retreat tonight. She encouraged them to reach out directly to their building principals and to the superintendent.

**10. Adjourn: Christopher McVeigh moved to adjourn at 9:08. Seconded by Jonas Eno-Van Fleet, this motion carried unanimously.**

Respectfully submitted,  
Lisa Stoudt, Board Recording Secretary

# Washington Central Unified Union School District

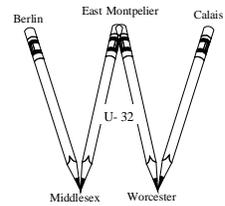
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## Washington Central Unified Union School District Board Meeting Minutes Unapproved 4.14.21 6:15 PM – 7:15 PM

**Board Members:** Flor Diaz Smith, Lindy Johnson, Scott Thompson, Diane Nichols-Fleming, Kari Bradley, Jonas Eno-Van Fleet, Karoline May, Dorothy Naylor, Christina Pollard, Vera Frazier, Christopher McVeigh

**Administrators:** Superintendent Bryan Olkowski, Human Resources Director Carla Messier

**Others/Public:** Amy Young, Lisa Wilson, ORCA Media

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 6:16 p.m.
- 2. Executive Session-Personnel:** At 6:17 Christopher McVeigh moved to go into Executive Session for the purpose of discussing personnel, to include Bryan Olkowski and Carla Messier. Seconded by Lindy Johnson, this motion carried unanimously.  
  
At 7:27, Scott Thompson moved to leave Executive Session. Seconded by Dorothy Naylor, this motion carried unanimously. During Executive Session the Board discussed personnel.
- 3. Adjourn:** Christopher McVeigh moved to adjourn at 7:27. Seconded by Diane Nichols-Fleming, this motion carried unanimously.

Respectfully submitted,  
Jonas Eno-Van Fleet, Clerk

**WCUUSD School Board**

**Superintendent Personnel Summary and Recommendations**

**April 28, 2021**

**(as of April 26, 2021 )**

- 1. New Teacher Nominations** (for 21-22 school year)
  - Kevin Richards - U-32 Social Studies Teacher
  - Alan Hefferon – U-32 Social Studies Teacher
  - Sandra Wetzel – WCUUSD Special Education Teacher
- 2. Retirement**
- 3. Resignations**
  - Kelly MacMartin – Calais Elementary School Classroom Teacher
  - Hunter Hedenberg – U-32 Physical Education Teacher
  - Kelly Bushey - Director of Special Services
  - Jody Emerson – U-32 Associate Principal
  - Lynn Spencer – Berlin Art Teacher
  - Casey Provost – Rumney Principal
- 4. Leave of Absence Request**
- 5. Change in FTE**
  - Patty Abraham – Berlin PE/Health .8 to 1.0 FTE
  - David Mathies – EMES .5 to 1.0 FTE
  - Jessica Abisla – Doty Nurse .5 Grant Funded
- 6. Long Term Substitutes** (Remainder of the 20-21 school year)
- 7. New Hire -** Maria Melekos- Covid-19 Coordinator (from Nurse position )
  - Mahala Largent – U-32 School Nurse

**Washington Central Unified Union School District  
Employee Nomination Form**

Name: Kevin Richards

School: U-32 Employer: WCUUSD

Position: Social Studies Teacher

Type:  Permanent  One-Year Non-Renewable  Pro-Rated Non-Renewable  Temporary

Contract:  Faculty  Educational Support Personnel  Non-Bargaining Unit

Reason for vacancy:  Resignation/Retirement  Leave of Absence  New Position

[If leave of absence or resignation, name of terminated employee: \_\_\_\_\_]

**Educational Preparation:**

College/Technical	Degree/Certificate	Date Attained
<u>State University of New York, Albany NY</u>	<u>M.S. Education Studies</u>	<u>May 2012</u>
<u>State University of New York, Albany NY</u>	<u>B.A. History/Education Studies</u>	<u>May 2009</u>

Experience: Aug 2020-Jun 2021 - Social Studies Teacher, U-32 Middle & High School, East Montpelier VT; 2013-Present - Lead Teacher, Trinity-Pawling School, Pawling NY; Additional responsibilities include: 2019-present: Assistant Form Advisor Middle School; 2013-present: Academic Advisor; 2013-present: Coaching Assistant Varsity Football and Assistant Varsity & JV Basketball, JV Lacrosse, Varsity Track & Field, Youth Basketball, 2014-present - Education Exchange Coordinator with Saint Paul's College, Hong Kong; 2016-present - Teaching & Learning Committee, Dunham Committee; PBL Initiatives: Senior Independent Project Advisor, Global Collaborative Challenge Group Advisor, Winter Project Advisor; Dormitory Master, Spring Rock Concert Participant, Club Advisor for Aviation Club, Drone Club, Dog Walking Club, Strength & Conditioning Club.

Years of Related Experience: 8 Years

Salary Schedule Placement: M00 Step I (FY21) Start Date: August 2021

Salary or Wage Rate: \$59,271.00 (FY21) Date of Board Appointment: April 28, 2021

FTE: 1.0 Days / Year: 190 Hours / Day: n/a

Contract Comments: \_\_\_\_\_

Interviewed by: Steven Dellinger-Pate, Jody Emerson, Zachary Gonzalez

This candidate is recommended for employment by: Bryan Olkowski

Cc (check as appropriate):

PERSONNEL  PAYROLL  SPED  UNION  BUILDING PRINCIPAL

**Washington Central Unified Union School District  
Employee Nomination Form**

Name: Alan J Hefferon

School: U-32 Employer: WCUUSD

Position: Social Studies Teacher

Type:  Permanent  One-Year Non-Renewable  Pro-Rated Non-Renewable  Temporary

Contract:  Faculty  Educational Support Personnel  Non-Bargaining Unit

Reason for vacancy:  Resignation/Retirement  Leave of Absence  New Position

[If leave of absence or resignation, name of terminated employee: \_\_\_\_\_]

Educational Preparation:

College/Technical	Degree/Certificate	Date Attained
<u>Champlain College, Burlington VT</u>	<u>TAP Certificate</u>	<u>Dec 2017</u>
<u>Saint Michael's College, Colchester VT</u>	<u>B.A. History/Theater</u>	<u>May 2014</u>

Experience: Aug 2020-Jun 2021 - Social Studies Teacher, U-32 Middle & High School, East Montpelier VT; Nov 2019-May 2020 - Social Studies Long-Term Substitute, U-32 Middle & High School, East Montpelier VT; Aug 2018-Aug 2019 - EST Assistant Coordinator/Learning Lab Assistant, Essex High School, Essex VT; Dec 2017-Mar 2018 & Oct-Dec 2018 - Social Studies Long-Term Substitute, Essex High School, Essex VT; Aug-Dec 2017 - Student Teacher, Mount Mansfield Union High School, Jericho VT; Aug 2014-Jul 2015 - Paraeducator, Champlain Valley Union High School, Hinesburg VT; Jun 2015-Aug 2017 - Designer, Freelance Designer, VT; Sep 2008-present - Designer, Vermont & New England.

Years of Related Experience: 2 Years

Salary Schedule Placement: B00 Step C (FY21) Start Date: August 2021

Salary or Wage Rate: \$47,457.00 (FY21) Date of Board Appointment: April 28, 2021

FTE: 1.0 Days / Year: 190 Hours / Day: n/a

Contract Comments: 1-Year non-renewable contract

Interviewed by: Steven Dellinger-Pate, Jody Emerson, Zach Gonzalez

This candidate is recommended for employment by: Bryan Olkowski

Cc (check as appropriate):

PERSONNEL  PAYROLL  SPED  UNION  BUILDING PRINCIPAL



**Washington Central Unified Union School District  
Employee Nomination Form**

Name: Patty Abraham

School: Berlin Employer (if different): WCUUSD

Position: Physical Education/Health Teacher

Department/Area: Health

Type:            Permanent            One-Year Non-Renewable            Temporary

Contract:        Faculty            Educational Support Personnel            Non-Bargaining Unit

Reason for vacancy:    Resignation/Retirement    Leave of Absence    New Position

[If leave of absence or resignation, name of terminated employee: \_\_\_\_\_]

**Educational Preparation:**

College	Degree	Date Attained
See resume		

Experience: \_\_\_\_\_

Years of Related Experience: \_\_\_\_\_

Salary Schedule Placement:  
B15+      Step   U (FY22)

Start Date:  
August 2021

Salary or Wage Rate:  
\$ 11,841.40 (FY21)

Date of Board Appointment:  
April 28, 2021

FTE: .2                      Days / Year: 190                      Hours / Day: \_\_\_\_\_

Interviewed by: \_\_\_\_\_

This candidate is recommended for employment by: Bryan Olkowski, Superintendent

cc: (check as appropriate):

PERSONNEL    PAYROLL    SPED    UNION    BUILDING PRINCIPAL

.2 fte added to her current .8 fte contract for PE/Health to make a 1.0 fte position



Washington Central Unified Union School District  
Employee Nomination Form

Name: Jessica Abisla

School: Doty Employer (if different): WCUUSD

Position: School Nurse

Department/Area: Nurse's Office

Type:  Permanent  <sup>to grant</sup> One-Year Non-Renewable  Temporary

Contract:  Faculty  Educational Support Personnel  Non-Bargaining Unit

Reason for vacancy:  Resignation/Retirement  Leave of Absence  New Position

[If leave of absence or resignation, name of terminated employee: .5 fte grant funded .5 fte local

Educational Preparation: College Degree approval for Date Attained  
See resume in file

Experience: See file for resume

Years of Related Experience: 14

Salary Schedule Placement: B00-B14 Step K (FY22) Start Date: August 2021

Salary or Wage Rate: \$55,977.00 (FY21) Date of Board Appointment:

FTE: 1.0 Days / Year: 190 Hours / Day

Interviewed by: G Fuqua

This candidate is recommended for employment by: Bryan Olkowski, Superintendent

cc: (check as appropriate):  
 PERSONNEL  PAYROLL  SPED  UNION  BUILDING PRINCIPAL



**Washington Central Unified Union School District  
Employee Nomination Form**

Name: Mahala Largent

School: U-32 Employer: WCUUSD

Position: School Nurse

Type:  Permanent  One-Year Non-Renewable  Pro-Rated Non-Renewable  Temporary

Contract:  Faculty  Educational Support Personnel  Non-Bargaining Unit

Reason for vacancy:  Resignation/Retirement  Leave of Absence  New Position

[If leave of absence or resignation, name of terminated employee: Casey LeClerc

**Educational Preparation:**

College/Technical	Degree/Certificate	Date Attained
<u>Western Governors University, Salt Lake City UT</u>	<u>B.S. Nursing</u>	<u>Feb 2021</u>
<u>Vermont Technical College, Randolph VT</u>	<u>A.S. Nursing</u>	<u>May 2011</u>

Experience: Jan 2017-Feb 2021- Nurse Educator, Central Vermont Medical Center, Berlin VT; Jan 2012-Jul 2016 - Registered Nurse/Charge Nurse, Gifford Medical Center, Randolph VT; Jul 2011-Jul 2016 - Professional Nursing Tutor, Vermont Technical College, Randolph VT; 2015 - Hi-Tech Pediatric Nurse, Private Residence, VT; Jun 2014-Feb 2015 & Jul-Dec 2016 - Nurse Case Manager, Hospice of Humbolt, Eureka CA; Jan-Jul 2014 - Pediatric Registered Nurse, Children's Hospital at Dartmouth Hitchcock Medical Center, Lebanon NH; Jun 2011-Jan 2012 - Registered Nurse, Revera Corporation, Barre VT; Aug 1999-Apr 2011 - Childcare Teacher/Assistant & LNA, Gifford Medical Center, Randolph VT. 1997-1999 - Preschool Teacher, West Winds & Home Away From Home Childcare Centers, Manchester VT.

Years of Related Experience: 10 Years

Salary Schedule Placement: B00 Step K Start Date: August 2021

Salary or Wage Rate: \$55,977.00 (FY21) Date of Board Appointment: April 28, 2021

FTE: 1.0 Days / Year: 190 Hours / Day: n/a

Contract Comments: \_\_\_\_\_

Interviewed by: Steven Dellinger-Pate, Lisa LaPlante, Elizabeth Wirth, RN, Ellen Cooke, Cairsten Keese, Heather Clark-Warner, Jessica Abisla, Tracy Martin

This candidate is recommended for employment by: Bryan Olkowski

Cc (check as appropriate):

PERSONNEL  PAYROLL  SPED  UNION  BUILDING PRINCIPAL