

# Washington Central Unified Union School District

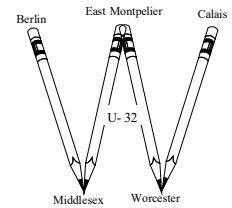
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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

Meagan Roy Ed.D.  
Superintendent



**WCUUSD Finance Committee  
Meeting Agenda  
11.8.22 8:30-9:30 AM  
Central Office, 1130 Gallison Hill Rd. Montpelier  
Via Video Conference**

**Virtual Meeting Information**

**<https://tinyurl.com/5447byef>**

**Meeting ID: 844 8898 2515**

**Password: 857578**

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

1. Call To Order
2. Approve Minutes of 10.11.22 - pg.3
3. Informational Reports
  - 3.1. Monthly Reflections - pg.6
4. Discussion/Action
  - 4.1. Approve Use of Capital Funds for EMES Doors
  - 4.2. Authorize Superintendent to Award Bids for Liquid Heating Fuels - pg.8
  - 4.3. Review and Discuss FY 2023-24 Budget Draft # 1 - pg.9
5. Next Meeting Date and Future Agenda Items
  - 5.1. Next Regular Meeting: December 13, 2022
  - 5.2. Review and Accept the Final FY 2021-22 Audit Report
  - 5.3. FY 2022-23 Financial Update
  - 5.4. Review and Discuss FY 2023-24 Budget Draft # 2
  - 5.5. Prepare for Community Budget Forum December 21, 2022
6. Adjourn

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

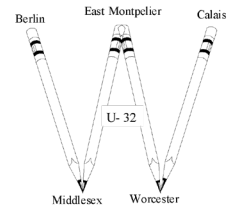
- **Public input** – Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members 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.

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Jennifer Miller-Arsenault  
Interim Superintendent



**WCUUSD Finance Committee  
Meeting Minutes Unapproved  
10.11.22 8:30-9:30 a.m.  
Central Office, 1130 Gallison Hill Rd., Montpelier  
Via Video Conference**

**Present:** Flor Diaz Smith, Susanne Gann, Ursula Stanley, Chris O'Brien, Meagan Roy, Steven Dellinger-Pate, Daniel Keeney, Brian Fischer

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 8:33 a.m.
- 2. Approve Minutes of 9.13.22:** Ursula Stanley moved to approve the minutes. Daniel seconded and the motion passed.

**3. Informational Reports**

**3.1. Monthly Reflection:** Susanne reported that Penny Sanville has been appointed the new Financial Accountant for WCUUSD. Penny has been the Accounts Payable Accountant since 2018. Her Accounts payable position will be temporarily outsourced through a talent agency while the position is advertised for a permanent hire. Congratulations to Penny on her new endeavor. Virginia recently sent all employees some information relating to payroll and benefits. The notice provided employees information about accessing pay stubs, making name and address changes, open enrollment, HRA, Medical FSA, DCAP end of year rollover, VSTRS and VMERS online access. A new link was added to the WCUUSD website for easy access to employees. The District is also hosting meetings for the 403(b) plans with the EPIC representative John Consul, Jr. from October 17<sup>th</sup>-20<sup>th</sup>. She thanked Virginia and Melissa for coordinating the meetings. Susanne advised that the Special Education plan is Due to the AOE October 15, 2022 and that it is almost completed. She thanked Renee for all of her help. Grant reimbursement requests were sent to the AOE for the first quarter on September 30, 2022. These requests were for district expenditures from July to September on the approved budgets of IDEA Grants, Consolidated Federal Grants, School improvement Grants and ARP ESSER grants. Susanne reported that the district was just approved for a \$30,000 Cybersecurity ESSER grant to establish cybersecurity framework and data breach response plan to maintain access to education platforms, tools, and pathways that will support academic and mental health recovery efforts and the fidelity of student educational work. The district will use these funds on vulnerability and penetration testing, network bandwidth monitoring, DDOS mitigation and vulnerability rectification services. She thanked Mark Kline for his work on the grant.

#### 4. Discussion/Action

##### 4.1. Review and Approve Pre-Qualification Criteria for 2023 Capital Improvement Projects:

Susanne advised that she and Chris O'Brien have been meeting with Bill Ford and John Hemmelgarn regarding the U-32 ERU Project to establish the schedule for vendor pre-qualifications and bidding. Susanne advised in looking at the bid laws they identified a need for the board to establish prequalification criteria. Ursula Stanley asked how long the prequalification process was? Susanne advised 30 days. She provided a memo with a list of criteria. Daniel Keeney asked how they provide the prequalification? Susanne advised John Hemmelgarn will handle that side of things and they will need to submit several forms of documentation to prove they meet the criteria. Ursula asked where the list of criteria came from. Susanne advised that some are requirements of the state. There was some discussion surrounding the list of criteria in the memo.

**Ursula Stanley motioned to recommend that the Board establish the recommended prequalification criteria that contractors must meet in order to be included on a selected list of pre-qualified bidders for the 2023 Mechanical Projects and the U-32 Parking Lot and Sidewalk Replacement Project. Daniel seconded and the motion passed.**

##### 4.2. Review and Approve 2023 Dental Premiums: Susanne gave an overview of the memo she provided regarding the dental premiums for the district. There has been no increase in premiums this year. Daniel abstained from the vote due to a conflict of interest. He asked whether there is any concern about lower employee participation this year. Susanne advised she could look at it more but she hasn't had any concerns. Meagan advised they would take a deeper look into it but suggested it could possibly be due to a slightly younger work force as well as other factors. Flor suggested maybe surveying employees. **Ursula motioned to recommend that the board set the calendar year 2023 Dental Insurance premiums as follows: Single Plan; \$552; 2 Person Plan \$1,080; Family Plan \$1,512. The motion passed.**

##### 4.3. Review and Discuss FY 2023-24 Budget Development Components: Susanne gave an overview of the memo she provided in the packet about the Budget development Components. This included Dental Fund, HRA, FSA, DCA Fund, Community Connections, and the Food Service Fund. She provided a table that showed no budget increase to the Dental fund or HRA, FSA, DCA Fund. Community Connections would have a \$10,000 increase in the budget. The Food Service would have a decrease in budget of \$98,743.86 assuming that the state will no longer fund universal meals. She advised if the district were to continue to provide universal meals without the state it would increase by \$500,000. Brian Fischer advised that he expects food costs to increase and he doesn't know if the food budget is enough. There was some discussion about Farm to Table programs, labor shortages, food insecurity in our region, paid students vs. free and reduced students and local food procurement. The Community Forum on November 5, 2022 is scheduled for "Building a Vision Before Building a Budget." Susanne gave information about last year's format and asked the committee for feedback on what they would like to see this year. Ursula recalled that there was a survey that went out after the meeting last year and she felt that should be done again for folks who cannot attend. Ursula stated that there were not a lot of participants last year and perhaps have a backup plan if there are not many attendees. Meagan advised that she feels the survey makes sense. She advised there will be a slight difference in design as the meeting will be in-person this year. Meagan suggested thinking about perhaps having either the forum only virtual or only in-person as it is very hard to do a hybrid meeting well. Flor advised there was more participation last year by just a virtual option. There was discussion about having two separate dates, one for in-person and one virtual only. Meagan advised that they are anticipating putting out a pre-budget flyer to the community and are working with Ben Merrill to create this. Hopefully to potentially increase participation from the community and spell out the process.

**4.4. Review and Advise on School Board Budget Training:** Susanne has prepared a slideshow called “The Budget Process and Vermont’s Education Funding Process”. She gave an overview of the presentation that will be presented at the Board Meeting on October 19<sup>th</sup>.

**5. Next Meeting Date and Future Agenda Items**

**5.1.** Next Regular Meeting: November 8, 2022

**5.2.** Prepare for the Community Budget Forum 12/21/22

**5.3.** Review and discuss FY 23-24 Budget Draft # 1

**6. Adjourn: Flor Diaz Smith adjourned the meeting.**

**Respectfully Submitted,  
Melissa Tuller  
Administrative Assistant**

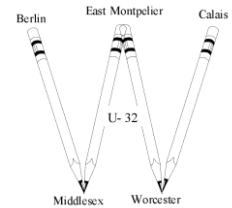
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Meagan Roy Ed.D.  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: November 4, 2022**

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The CFP Grant was amended and approved this month to allocate the carryover funds from the FY 2021-22 allocation.

The ARP ESSER grant was amended to budget for the full \$2,480,120 allocation, as required by the grant. The Public Plan for ARP ESSER Spending, 9-19-22 can be viewed on the WCUUSD website by following the ESSER Funds link on the home page.

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Prequalification statements for the U-32 ERU project are due by November 7, 2022. The Board will be presented with a list of contractors that staff determines meet all of the prequalification criteria. The Board is required to notify all contractors that submitted for consideration if they have been prequalified or not. It is our intention to bring this list to the November 16, 2022 Board meeting for the Board to authorize the Superintendent to notify contractors on the Board's behalf.

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Open Enrollment information was distributed to all eligible employees on October 31, 2022. Employees are asked to return required information to Virginia Breer by Monday, **November 21, 2022**. Early notification should help ensure that all employees are able to use their selected benefits beginning January 1, 2023.

Thank you to Virginia and Melissa Tuller for all of their work getting this information to employees. Anyone with questions regarding the enrollment information can reach out to Virginia.

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The first draft of the FY 2021-2022 Annual Audit Report was received from the School District accountants, RHR Smith & Company. After our review is complete, and any

## Monthly Reflections

necessary changes are made, the auditors will provide us with a final draft. We anticipate having the final draft for the December 21, 2022 Board meeting.

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Virginia files several payroll reports quarterly, including the 941s, VT payroll reports, Unemployment Tax wage report to Dept of Labor, Health Care Employer Assessment, VMERS and VSTRS retirement reports due, EPSDT report. A huge thank you to Virginia for her continuous efforts to file these reports timely and keep the District in compliance.

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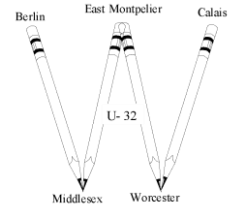
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Meagan Roy Ed.D.  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: Authorize Superintendent to Award Bids for Liquid Heating Fuels**  
**DATE: November 4, 2022**

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**Summary:** Washington Central Unified Union School District has traditionally solicited and awarded bids for fuel oil and propane in June each year. Concerns about the impact of the current market prices for liquid fuel on our bids and budget prompted staff to research the best time to complete the bidding process to attain the best prices. Several Facilities and Business Manager colleagues indicated that a fall bidding process would allow the District to take advantage of discounts available through the 6-month futures market. This was confirmed through discussions with industry professionals. Completing the bidding now will also provide us with better estimates to include in the FY 2023-24 budget.

The District has started advertising to receive bids for liquid heating fuels including propane and #2 fuel oil. Given the volatility of the energy market, it may be necessary to make a quick decision on awarding bids to suppliers. For this reason, it would be beneficial for the Superintendent to have Board approval to award the bids for liquid heating fuel.

**Recommended Board Action:** The Board authorize the Superintendent to award bids for propane and #2 fuel oil on behalf of Washington Central Unified Union School District (WCUUSD).



## Washington Central Unified Union School District

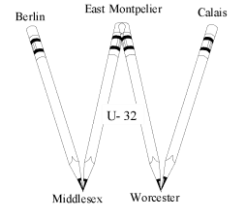
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Meagan Roy Ed.D.  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Meagan Roy, Superintendent**  
**Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 24 General Fund Budget Draft #1**  
**DATE: November 4, 2022**

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**Review:** Included in this packet is a level-service draft of the FY 2023-24 budget. The goal of this presentation is to help the Board understand what the estimated cost is to support the current programs and services that are happening in our schools, and understand some of the budget realities that exist prior to any changes in programming or services. This is an initial step in the budget building process, which allows the board to see what current programs and services will cost with adjustments for estimated salary and benefit increases as well as current year needs that have arisen since the current year's budget was finalized last January.

The Board held a community forum on November 2nd, based on the theme: Building a Vision before Building a Budget. The focus of this forum was to review the district's current priorities for students, and to gather input about what aspects of our district are most meaningful to the community and hear from the public what they believe the Board should support in this budget. A healthy and effective budget is a reflection of a community's values. The principles that guide our budget decisions are outlined in our Student Learning Outcomes, Moving Forward Plan, and Continuous Improvement Plan (CIP). These values were examined at the November 2nd Community Forum.

In May, the Board adopted the following parameter for the FY 2023-24 budgeting process:

*Include an initiative to achieve significant improvement in math and/or literacy proficiency for students in an Individualized Education Program and/or who receive Free and Reduced Price School Meals. The Board wants the Leadership Team to identify an appropriate scope for the initiative given current circumstances and consider what resources will be needed for success.*

### **Level Service Budget includes:**

1. Current staffing salaries plus estimated increases.

2. Health insurance estimated increase of 12.7% based upon premium rates filed by the Vermont Education Health Initiative (VEHI) to the Vermont Department of Financial Regulation (DFR) for approval for FY 24.
3. Dental insurance and HRA contribution level funded based upon prior board action.
4. VMERS employer contribution estimated increase of .25%, based upon notice received from the Vermont State Treasurer's office in May 2022.
5. Benefits for Early Retirement have been removed, as FY 23 was the final year of the plan.
6. Current Special Ed student needs for out of district placements, transportation and other services.
7. Current contracts for auditors and insurance plus estimates for inflation.
8. Transportation based upon last year's award.
9. Level budget non-payroll expenses.
10. Debt service payments updated per the debt service schedule.
11. Capital Fund transfer increased based upon an amount identified when developing the multi-year capital improvement plan.
12. Funding includes request to provide current software programs and continued cybersecurity strengthening efforts.
13. Grant funding is no longer available in FY 24 for the 1.0 RISE position (Title IV) at U-32, .5 Instructional Coach at Doty (School Improvement Grant) and the 1.0 District Psychologist (ARP ESSER IDEA Grant).
14. The ARP ESSER grant is fully allocated. Funds are currently obligated for full-time nursing, school counselor staff in all buildings and interventions in FY 23 and budgeted in FY 24. The balance of the funds has been allocated to the Indoor Air Quality project at U-32 to replace 7 ERUs.

#### **Next Steps:**

1. The School Board reviews and discusses Budget Draft #1.
2. The School Board provides the Leadership Team with additional parameters and guidance to include inform Budget Draft #2.
3. The School Board continues to work to inform and engage the community in the budget process.
4. The Leadership Team will prioritize program and service changes for instructional services and special education services. A proposal will be brought in Draft #2 closely considering:
  - a. Instructional Requirements: Student Learning Outcomes, The Moving Forward Plan, The Continuous Improvement Plan (CIP)
  - b. Focused Work: Academic Achievement, Safe and Healthy Schools, Humanity and Justice
  - c. Demographic Realities: Enrollment; Resource sharing opportunities
  - d. Feedback: Community forum feedback; Staff engagement and feedback survey
  - e. Tax Rate Implications: Community tax burden
5. Special Ed Student needs continue to be reviewed and updated, considering possible opportunities resulting from ACT 173 funding changes.

6. Operation of Plant non-payroll expenses are currently level funded, but administration is reviewing these lines for possible adjustments.
7. A multi-year technology equipment replacement schedule is under review.
8. Updates to revenue and taxes will be made based on information from the AOE and the Tax Commissioner in December, which should include the Special Education Block Grant and equalized pupils. The Common Level of Appraisal information will not be available until January.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
COMPARATIVE SUMMARY  
FY 2022 - 2023 BUDGET vs. FY 2023-2024 BUDGET

	BUDGET 2022-23	\$ INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2023-24
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 716,904	1.98%	
Benefits		\$ 1,104,775	3.05%	
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 26,011,265</b>	<b>\$ 1,821,679</b>	<b>5.04%</b>	<b>\$ 27,832,944</b>
<b>NONSALARY ITEMS</b>				
Equity Scholar in Residence anticipated increase		\$ 2,663	0.01%	
Technology - Prof Svcs, Copier Rental, Communications & Software		\$ 115,730	0.32%	
Board - Prof Svcs, Legal Svcs, Insurance, Postage & Books/Periodicals		\$ 39,017	0.11%	
Fiscal Svcs - Interest Expense		\$ 34,013	0.09%	
Operation/Maint of Plant - Repair/Maint, gas, supplies, electricity		\$ 93,629	0.26%	
Transportation		\$ 45,096	0.12%	
Debt Service		\$ (21,234)	-0.06%	
Fund Transfer - Capital		\$ 21,234	0.06%	
Fund Transfer - Food Service		\$ (98,744)	-0.27%	
Fund Transfer - Community Connections		\$ 10,000	0.03%	
Special Education		\$ 369,428	1.02%	
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 10,158,002</b>	<b>\$ 610,832</b>	<b>1.69%</b>	<b>\$ 10,768,834</b>
<b>TOTAL EXPENSE CHANGES</b>	<b>\$ 36,169,267</b>	<b>\$ 2,432,511</b>	<b>6.73%</b>	<b>\$ 38,601,778</b>
<b>REVENUE INCREASES (DECREASES)</b>				
Investment Earnings Interest		\$ (10,509)	-0.03%	
Miscellaneous Income		\$ 1,836	0.01%	
Misc. State Reimbursements		\$ 32,529	0.09%	
Special Ed Revenues		\$ (63,887)	-0.18%	
Fund Balance Transfer		\$ (325,468)	-0.90%	
<b>TOTAL REVENUE CHANGES</b>	<b>\$ 7,192,658</b>	<b>\$ (365,499)</b>	<b>-5.08%</b>	<b>\$ 6,827,159</b>
<b>NET BUDGET INCREASE (DECREASE)</b>	<b>\$ 36,169,267</b>	<b>\$ 2,798,010</b>	<b>7.74%</b>	
<b>LOCAL EDUCATION SPENDING INCREASE</b>	<b>\$ 28,821,017</b>	<b>\$ 2,798,010</b>	<b>9.71%</b>	<b>\$ 31,619,027</b>

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>REVENUES</b>						
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$ 999,433	\$ 1,001,446	\$ 976,224	\$ 976,224	\$ -	
INVESTMENT EARNINGS INTEREST	\$ 267,254	\$ 224,206	\$ 229,238	\$ 218,729	\$ (10,509)	
MISCELLANEOUS INCOME-OTHER	\$ 382,134	\$ 366,371	\$ 263,440	\$ 265,276	\$ 1,836	
EDUC. SPENDING REVENUES	\$ 27,301,739	\$ 27,792,291	\$ 28,821,017	\$ 31,619,027	\$ 2,798,010	
MISC STATE REIMBURSEMENTS-INCL. CRF- COVID-19	\$ 3,783,769	\$ 777,748	\$ 843,273	\$ 875,802	\$ 32,529	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,238,853	\$ 4,109,047	\$ 4,710,607	\$ 4,646,720	\$ (63,887)	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 35,843,799</b>	<b>\$ 38,601,778</b>	<b>\$ 2,757,979</b>	
FUND BALANCE	\$ -	\$ -	\$ 325,468	\$ -	\$ (325,468)	
<b>TOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 36,169,267</b>	<b>\$ 38,601,778</b>	<b>\$ 2,432,511</b>	<b>6.73%</b>

**EXPENSES**

**INSTRUCTIONAL SERVICES**

SALARIES	\$ 7,255,878	\$ 7,986,320	\$ 8,692,573	\$ 8,992,439	\$ 299,866	
MISCELLANEOUS BENEFITS	\$ 2,103,510	\$ 2,227,080	\$ 2,499,219	\$ 2,814,244	\$ 315,025	
TUITION REIMBURSEMENT	\$ 150,674	\$ 184,272	\$ 193,962	\$ 117,363	\$ (76,599)	
PROFESSIONAL EDUCATION SVC	\$ 12,510	\$ 84,424	\$ 62,795	\$ 62,795	\$ -	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 498,773	\$ 490,159	\$ 544,410	\$ 544,410	\$ -	
TRAVEL	\$ 744	\$ 5,345	\$ 14,100	\$ 14,100	\$ -	
GENERAL SUPPLIES	\$ 214,030	\$ 227,276	\$ 240,913	\$ 246,814	\$ 5,901	
BOOKS AND PERIODICALS	\$ 41,930	\$ 42,637	\$ 64,484	\$ 64,484	\$ -	
EQUIPMENT	\$ 15,229	\$ 9,885	\$ 41,901	\$ 36,000	\$ (5,901)	
DUES AND FEES	\$ 1,308	\$ 567	\$ 1,200	\$ 1,200	\$ -	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 10,294,586</b>	<b>\$ 11,257,965</b>	<b>\$ 12,355,557</b>	<b>\$ 12,893,849</b>	<b>\$ 538,292</b>	<b>4.36%</b>

**PRESCHOOL PROGRAM**

SALARIES	\$ 359,699	\$ 373,865	\$ 380,825	\$ 380,912	\$ 87	
MISCELLANEOUS BENEFITS	\$ 123,720	\$ 137,477	\$ 158,142	\$ 178,053	\$ 19,911	
TUITION REIMBURSEMENT	\$ 630	\$ 785	\$ -	\$ 15,215	\$ 15,215	
PROFESSIONAL EDUCATION SVC	\$ 46,885	\$ 11,710	\$ 13,000	\$ 13,000	\$ -	
TUITION TO PRIVATE SCHOOLS	\$ 165,688	\$ 139,723	\$ 148,512	\$ 148,512	\$ -	
GENERAL SUPPLIES	\$ 5,052	\$ 2,517	\$ 7,715	\$ 6,315	\$ (1,400)	
BOOKS AND PERIODICALS	\$ -	\$ 1,194	\$ -	\$ 1,400	\$ 1,400	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 701,674</b>	<b>\$ 667,271</b>	<b>\$ 708,194</b>	<b>\$ 743,407</b>	<b>\$ 35,213</b>	<b>4.97%</b>

**GUIDANCE SERVICES**

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$ 737,502	\$ 716,463	\$ 727,681	\$ 762,028	\$ 34,347	
MISCELLANEOUS BENEFITS	\$ 254,830	\$ 220,268	\$ 225,996	\$ 265,768	\$ 39,772	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 4,068	\$ 4,068	
PROFESSIONAL EDUCATION SVC	\$ 2,385	\$ 3,635	\$ 7,700	\$ 7,700	\$ -	
TRAVEL	\$ -	\$ 595	\$ 1,125	\$ 1,125	\$ -	
GENERAL SUPPLIES	\$ 29,264	\$ 23,016	\$ 24,850	\$ 24,850	\$ -	
BOOKS AND PERIODICALS	\$ 331	\$ 4,956	\$ 1,010	\$ 1,010	\$ -	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,024,312</b>	<b>\$ 968,933</b>	<b>\$ 988,362</b>	<b>\$ 1,066,549</b>	<b>\$ 78,187</b>	<b>7.91%</b>
<b>HEALTH SERVICES</b>						
SALARIES	\$ 331,121	\$ 346,971	\$ 353,271	\$ 354,599	\$ 1,328	
MISCELLANEOUS BENEFITS	\$ 143,631	\$ 147,886	\$ 168,388	\$ 192,902	\$ 24,514	
TUITION REIMBURSEMENT	\$ 2,978	\$ 3,840	\$ -	\$ 4,068	\$ 4,068	
TECHNICAL SERVICES	\$ -	\$ -	\$ 550	\$ 550	\$ -	
GENERAL SUPPLIES	\$ 5,478	\$ 11,115	\$ 7,135	\$ 7,135	\$ -	
BOOKS AND PERIODICALS	\$ 1,567	\$ 948	\$ 845	\$ 845	\$ -	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 484,775</b>	<b>\$ 510,760</b>	<b>\$ 530,189</b>	<b>\$ 560,099</b>	<b>\$ 29,910</b>	<b>5.64%</b>
<b>LIBRARY SERVICES</b>						
SALARIES	\$ 348,627	\$ 339,097	\$ 344,149	\$ 379,402	\$ 35,253	
MISCELLANEOUS BENEFITS	\$ 118,161	\$ 97,215	\$ 94,334	\$ 123,745	\$ 29,411	
TUITION REIMBURSEMENT	\$ 5,956	\$ 4,170	\$ 1,300	\$ 4,757	\$ 3,457	
GENERAL SUPPLIES	\$ 18,949	\$ 15,691	\$ 15,895	\$ 15,895	\$ -	
BOOKS AND PERIODICALS	\$ 41,551	\$ 45,281	\$ 52,108	\$ 52,108	\$ -	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 533,244</b>	<b>\$ 501,454</b>	<b>\$ 507,786</b>	<b>\$ 575,907</b>	<b>\$ 68,121</b>	<b>13.42%</b>
<b>CURRICULUM SERVICES</b>						
SALARIES	\$ 222,831	\$ 187,726	\$ 307,991	\$ 283,374	\$ (24,617)	
MISCELLANEOUS BENEFITS	\$ 19,314	\$ 34,669	\$ 47,291	\$ 45,837	\$ (1,454)	
TUITION REIMBURSEMENT	\$ 7,137	\$ 815	\$ 13,000	\$ 4,882	\$ (8,118)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 38	\$ 150	\$ 88,750	\$ -	\$ (88,750)	
TRAVEL	\$ 379	\$ 355	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 10,863	\$ 46	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 1,018	\$ 788	\$ 1,200	\$ 1,200	\$ -	
DUES AND FEES	\$ 168	\$ 1,247	\$ 1,000	\$ 1,000	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 261,748</b>	<b>\$ 225,795</b>	<b>\$ 466,232</b>	<b>\$ 343,293</b>	<b>\$ (122,939)</b>	<b>-26.37%</b>

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ -</b>	<b>\$ 79,184</b>	<b>\$ -</b>	<b>\$ 91,413</b>	<b>\$ 91,413</b>	
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
SALARIES	\$ 445,098	\$ 528,850	\$ 547,476	\$ 592,046	\$ 44,570	
MISCELLANEOUS BENEFITS	\$ 79,565	\$ 97,491	\$ 101,096	\$ 110,370	\$ 9,274	
TUITION REIMBURSEMENT	\$ -	\$ 1,044	\$ 12,000	\$ 21,035	\$ 9,035	
PROFESSIONAL SERVICES	\$ 95,058	\$ 186,421	\$ 10,000	\$ 66,000	\$ 56,000	
RENTALS AND LEASES-COPIER	\$ 17,599	\$ 50,619	\$ 68,524	\$ 65,184	\$ (3,340)	
COMMUNICATIONS	\$ 128,768	\$ 92,543	\$ 131,500	\$ 140,570	\$ 9,070	
SUPPLIES-TECHN RELATED	\$ 23,200	\$ 20,847	\$ 10,000	\$ 10,000	\$ -	
SUPPLIES-TECHN RELATED-SOFTWARE	\$ 104,975	\$ 411,515	\$ 400,000	\$ 454,000	\$ 54,000	
EQUIPMENT/FINANCIAL SOFTWARE	\$ 486,016	\$ 188,186	\$ 320,000	\$ 320,000	\$ -	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,380,279</b>	<b>\$ 1,577,515</b>	<b>\$ 1,600,596</b>	<b>\$ 1,779,205</b>	<b>\$ 178,609</b>	<b>11.16%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
SALARIES	\$ 25,185	\$ 22,782	\$ 30,201	\$ 29,180	\$ (1,021)	
MISCELLANEOUS BENEFITS	\$ 4,083	\$ 1,830	\$ 2,795	\$ 2,792	\$ (3)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 7,558	\$ 15,750	\$ -	\$ 18,371	\$ 18,371	
LEGAL SERVICES	\$ 74,683	\$ 50,110	\$ 58,749	\$ 58,449	\$ (300)	
INSURANCE	\$ 100,795	\$ 129,308	\$ 106,933	\$ 124,027	\$ 17,094	
POSTAGE	\$ -	\$ 1,885	\$ -	\$ 2,199	\$ 2,199	
ADVERTISING	\$ 10,550	\$ 2,710	\$ 7,500	\$ 7,500	\$ -	
GENERAL SUPPLIES	\$ 18,956	\$ 17,578	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ 1,654	\$ 1,654	
EQUIPMENT	\$ -	\$ 5,700	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 10,452	\$ 7,858	\$ 11,000	\$ 11,000	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 252,262</b>	<b>\$ 255,511</b>	<b>\$ 236,178</b>	<b>\$ 274,172</b>	<b>\$ 37,993</b>	<b>16.09%</b>
<b>SUPERINTENDENT SERVICES</b>						
SALARIES	\$ 286,918	\$ 468,545	\$ 344,281	\$ 356,798	\$ 12,517	
MISCELLANEOUS BENEFITS	\$ 111,952	\$ 140,119	\$ 128,169	\$ 138,325	\$ 10,156	
TUITION REIMBURSEMENT	\$ 34,100	\$ 8,745	\$ 11,000	\$ 7,322	\$ (3,678)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 55,719	\$ 11,790	\$ 21,200	\$ 21,200	\$ -	
COMMUNICATIONS-POSTAGE	\$ 1,688	\$ 6,141	\$ 5,500	\$ 5,500	\$ -	
PRINTING AND BINDING	\$ 189	\$ -	\$ 1,500	\$ 1,500	\$ -	

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
TRAVEL	\$ 4,415	\$ 868	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 10,937	\$ 16,894	\$ 15,000	\$ 15,000	\$ -	
BOOKS AND PERIODICALS	\$ 468	\$ 400	\$ 750	\$ 750	\$ -	
DUES AND FEES	\$ 7,680	\$ 7,180	\$ 7,000	\$ 7,000	\$ -	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 514,066</b>	<b>\$ 660,683</b>	<b>\$ 541,400</b>	<b>\$ 560,395</b>	<b>\$ 18,995</b>	<b>3.51%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
SALARIES	\$ 1,384,657	\$ 1,475,504	\$ 1,502,528	\$ 1,579,508	\$ 76,980	
MISCELLANEOUS BENEFITS	\$ 502,793	\$ 502,551	\$ 549,379	\$ 523,419	\$ (25,960)	
TUITION REIMBURSEMENT	\$ 7,417	\$ 14,669	\$ 22,000	\$ 42,714	\$ 20,714	
PURCHASED PROF & TECHNICAL SERVICES	\$ 6,592	\$ 12,267	\$ 11,800	\$ 11,800	\$ -	
COMMUNICATIONS-POSTAGE	\$ 9,079	\$ 13,675	\$ 17,460	\$ 17,460	\$ -	
TRAVEL	\$ 3,579	\$ 1,924	\$ 4,800	\$ 4,800	\$ -	
GENERAL SUPPLIES	\$ 42,091	\$ 46,246	\$ 43,410	\$ 43,410	\$ -	
DUES AND FEES	\$ 10,055	\$ 10,524	\$ 8,150	\$ 8,150	\$ -	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 1,966,263</b>	<b>\$ 2,077,361</b>	<b>\$ 2,159,527</b>	<b>\$ 2,231,261</b>	<b>\$ 71,734</b>	<b>3.32%</b>
<b>FISCAL SERVICES</b>						
SALARIES	\$ 354,107	\$ 407,683	\$ 375,495	\$ 358,973	\$ (16,522)	
MISCELLANEOUS BENEFITS	\$ 133,826	\$ 127,025	\$ 150,193	\$ 156,784	\$ 6,591	
TUITION REIMBURSEMENT	\$ 375	\$ 5,011	\$ 12,000	\$ 15,255	\$ 3,255	
PURCHASED PROF & TECHNICAL SERVICES	\$ 83	\$ (16,409)	\$ 11,500	\$ 11,500	\$ -	
AUDITING SERVICES	\$ 39,685	\$ 30,406	\$ 42,102	\$ 42,102	\$ 0	
TRAVEL	\$ 1,753	\$ 1,535	\$ 2,500	\$ 2,500	\$ -	
GENERAL SUPPLIES	\$ 1,546	\$ 3,561	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 458	\$ 1,012	\$ 500	\$ 500	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 208,284	\$ 207,837	\$ 208,408	\$ 242,421	\$ 34,013	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 740,117</b>	<b>\$ 767,661</b>	<b>\$ 805,698</b>	<b>\$ 833,035</b>	<b>\$ 27,337</b>	<b>3.39%</b>
<b>OPERATION AND MAINT.PLANT</b>						
SALARIES	\$ 1,091,168	\$ 1,287,061	\$ 1,415,324	\$ 1,413,951	\$ (1,373)	
MISCELLANEOUS BENEFITS	\$ 380,469	\$ 444,320	\$ 513,003	\$ 604,256	\$ 91,253	
UTILITY SERVICES	\$ 39,300	\$ 24,261	\$ 44,950	\$ 44,950	\$ -	
CLEANING SERVICES	\$ 52,225	\$ 73,677	\$ 77,580	\$ 77,580	\$ -	
REPAIR AND MAINTENANCE SERVICES &PROP	\$ 241,320	\$ 348,413	\$ 289,005	\$ 290,856	\$ 1,851	
TRAVEL/GAS &BOTTLED GAS	\$ 5,922	\$ 8,733	\$ 8,804	\$ 10,924	\$ 2,120	
GENERAL SUPPLIES	\$ 142,717	\$ 157,373	\$ 145,794	\$ 142,794	\$ (3,000)	



**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
ELECTRICITY	\$ 343,500	\$ 355,203	\$ 292,200	\$ 293,605	\$ 1,405	
OIL	\$ 85,962	\$ 148,038	\$ 125,440	\$ 125,440	\$ -	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 102,147	\$ 85,496	\$ 110,129	\$ 110,129	\$ -	
EQUIPMENT	\$ 8,830	\$ 24,558	\$ 117,600	\$ 117,600	\$ -	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 2,493,560</b>	<b>\$ 2,957,133</b>	<b>\$ 3,139,829</b>	<b>\$ 3,232,085</b>	<b>\$ 92,256</b>	<b>2.94%</b>
<b>STUDENT TRANSPORTATION SV</b>						
STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,121	\$ 45,096	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,476,321</b>	<b>\$ 1,645,202</b>	<b>\$ 1,572,025</b>	<b>\$ 1,617,121</b>	<b>\$ 45,096</b>	<b>2.87%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 7,321</b>	<b>\$ 20,210</b>	<b>\$ 45,105</b>	<b>\$ 45,105</b>	<b>\$ -</b>	<b>0.00%</b>
<b>DEBT SERVICE</b>						
REDEMPTION OF PRINCIPAL	\$ 926,910	\$ 927,136	\$ 772,369	\$ 772,608	\$ 239	
INTEREST LONG TERM DEBT	\$ 306,516	\$ 292,705	\$ 270,063	\$ 248,590	\$ (21,473)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,233,426</b>	<b>\$ 1,219,841</b>	<b>\$ 1,042,432</b>	<b>\$ 1,021,198</b>	<b>\$ (21,234)</b>	<b>-2.04%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ 45,538	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ 45,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>FUND TRANSFER OUT</b>						
FUND TRANSFER-CAPITAL	\$ 3,206,522	\$ 2,225,000	\$ 880,000	\$ 901,234	\$ 21,234	
FUND TRANSFER-FOOD SERVICE	\$ -	\$ 149,115	\$ 149,115	\$ 50,371	\$ (98,744)	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 3,246,522</b>	<b>\$ 2,414,115</b>	<b>\$ 1,069,115</b>	<b>\$ 1,001,605</b>	<b>\$ (67,510)</b>	<b>-6.31%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
SALARIES	\$ 1,042,264	\$ 1,174,993	\$ 1,344,622	\$ 1,669,157	\$ 324,535	
MISCELLANEOUS BENEFITS	\$ 517,901	\$ 540,105	\$ 759,107	\$ 1,135,125	\$ 376,018	
STATE PLACED STUDENT COSTS	\$ 221,360	\$ 96,205	\$ 167,940	\$ 104,053	\$ (63,887)	
STATE PLACED STUDENT COSTS 504	\$ -	\$ -	\$ -	\$ -	\$ -	
SPECIAL EDUCATION PROGRAMS	\$ 2,117,889	\$ 2,029,147	\$ 2,349,429	\$ 2,556,615	\$ 207,186	
EXTRAORDINARY PROGRAM	\$ 1,316,830	\$ 1,429,944	\$ 1,555,152	\$ 1,866,149	\$ 310,997	
SUMMER PROGRAM	\$ 43,435	\$ 108,055	\$ 106,605	\$ 99,115	\$ (7,490)	
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$ 151,977	\$ 159,523	\$ 176,510	\$ 156,603	\$ (19,907)	

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$ 164,863	\$ 116,396	\$ 64,915	\$ 159,232	\$ 94,317	
SLP SERVICES	\$ 532,012	\$ 516,042	\$ 540,718	\$ 554,105	\$ 13,387	
OT SERVICES	\$ 22,945	\$ 28,764	\$ 30,032	\$ 32,000	\$ 1,968	
PT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSPORTATION(NOT SUMMER)	\$ 81,700	\$ 99,885	\$ 54,296	\$ 69,179	\$ 14,883	
EEE	\$ -	\$ 8,919	\$ -	\$ 10,403	\$ 10,403	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,213,176</b>	<b>\$ 6,307,980</b>	<b>\$ 7,149,326</b>	<b>\$ 8,411,736</b>	<b>\$ 1,262,410</b>	<b>17.66%</b>
<b>SPED ADMINISTRATION</b>						
SALARIES	\$ 296,732	\$ -	\$ 307,735	\$ 320,771	\$ 13,036	
MISCELLANEOUS BENEFITS	\$ 68,225	\$ 300,650	\$ 86,924	\$ 93,571	\$ 6,647	
TUITION REIMBURSEMENT	\$ 1,555	\$ 81,617	\$ 7,000	\$ 7,729	\$ 729	
INSURANCE	\$ 3,500	\$ 5,870	\$ 3,700	\$ 3,700	\$ -	
COMMUNICATIONS	\$ 4,775	\$ 3,500	\$ 4,775	\$ 4,775	\$ -	
ADVERTISING	\$ 889	\$ -	\$ 500	\$ 500	\$ -	
TRAVEL	\$ 18	\$ 398	\$ 2,000	\$ 2,000	\$ -	
SUPPLIES	\$ 4,855	\$ 958	\$ 4,500	\$ 4,500	\$ -	
SUPPLIES-SOFTWARE	\$ 5,940	\$ 134	\$ 6,000	\$ 6,000	\$ -	
DUES AND FEES	\$ 1,575	\$ 5,390	\$ 645	\$ 645	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 388,064</b>	<b>\$ 398,516</b>	<b>\$ 423,779</b>	<b>\$ 444,191</b>	<b>\$ 20,412</b>	<b>4.82%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$ 57,550	\$ 58,672	\$ 60,726	\$ 63,174	\$ 2,448	
MISCELLANEOUS BENEFITS	\$ 19,985	\$ 17,368	\$ 18,904	\$ 19,543	\$ 639	
TUITION REIMBURSEMENT	\$ 53	\$ 165	\$ 1,000	\$ 1,627	\$ 627	
TRAVEL	\$ 85	\$ -	\$ 1,000	\$ 1,000	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 77,673</b>	<b>\$ 76,205</b>	<b>\$ 81,630</b>	<b>\$ 85,344</b>	<b>\$ 3,714</b>	<b>4.55%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 790,809	\$ 44,500	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 564,609</b>	<b>\$ 710,971</b>	<b>\$ 746,309</b>	<b>\$ 790,809</b>	<b>\$ 44,500</b>	<b>5.96%</b>
<b>COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS</b>						
MISCELLANEOUS EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL COVID-19 EXPENSES</b>	<b>\$ 2,963,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 36,817,049</b>	<b>\$ 35,345,803</b>	<b>\$ 36,169,269</b>	<b>\$ 38,601,778</b>	<b>\$ 2,432,509</b>	<b>6.73%</b>