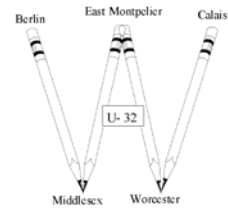


Washington Central Unified Union School District

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



**WCUUSD Finance Committee
Meeting Agenda
8.10.21 8:30-9:30 AM
Central Office, 1130 Gallison Hill Rd., Montpelier**

**Via Video Conference
<https://tinyurl.com/be76tb8c>**

**Meeting ID: 840 8770 1264
Password: 821435
Dial by Your Location: 1-929-205-6099**

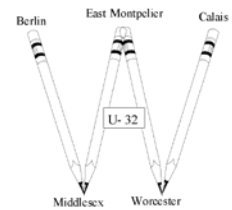
1. Call to Order
2. Approve Minutes of 6.22.21 – pg. 2
3. Discussion/Action
 - 3.1. Celebrations and Accomplishments – pg. 4
 - 3.2. End of the Year Fund Balance Report – pg. 6
 - 3.3. Construction/Capitol Projects Update – pg. 20
 - 3.4. ESSER III Update and Reserve Fund Balance – pg. 21
 - 3.5. VSBA Dues – pg. 23
4. Next Meeting Date and Future Agenda Items
 - 4.1. Energy Project Consultant
 - 4.2. Net Metering Proposal
 - 4.3. Extent of Board Involvement/Best Uses/Future Uses of Funds
 - 4.4. U-32 Bathrooms
 - 4.5. U-32 Storm water Bid
5. Adjourn

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



WCUUSD Finance Committee Meeting Minutes Unapproved 6.22.21 8:30 – 9:30 a.m.

Committee Members Present: Chris O'Brien, Bryan Olkowski, Flor Diaz-Smith, Chris McVeigh, Scott Thompson, Suzanne Gann, Lori Bibeau

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:32 a.m.
2. **Approve Minutes of 5.18.21:** Scott Thompson moved to approve the minutes of 5.18.21. Chris McVeigh seconded. The motion passed unanimously.

3. Discussion/Action

3.1. Financial Update & ESSER Funds:

Lori Bibeau spoke about the ESSER Grants. She briefly went over the ESSER I and ESSER II grants indicating that these grants covered nurses, the one-time payment to staff, replaced local money and helped build the fund balance. The ESSER III grant for \$2.4 million must be used by September 2024. There is no specific guidance from the Agency of Education as of yet on how these funds are to be used. There were no findings by the audit. Lori gave an overview of the financial reports to include capital funds, community connections, food programs, technology, and fiscal software conversions. Lori went over the list of ESSER III eligible allowable costs. The software conversion will be deferred six more months by the state.

Chris McVeigh motioned to recommend to the School Board to authorize reserving fund balance for the Doty .86 FTE Para educator position for \$31,368 less projected reimbursement of \$17,566 amount net \$13,802.00 Scott Thompson seconded. The motion passed unanimously.

Scott Thompson motioned to recommend to the School Board authorization to transfer to the capital fund \$1 million. Chris McVeigh seconded. The motion passed unanimously.

- 3.2. **Food Service Financial Reports:** Lori looked into the food program deeper as requested in the previous meeting and the findings were that many students are not eating even though universal meals are being provided, particularly at the high school. She gave percentages for breakfast and lunch at each of the schools.

Berlin: 34% breakfast, 72% lunch (highest in the district)

Calais: 30% breakfast 48% lunch

EMES: 34% breakfast 50% lunch

Rumney: 36% breakfast 55% lunch

Doty: 32% breakfast 57% lunch

U-32: 7% breakfast 24% lunch

There was discussion surrounding the differences between schools. It was suggested that a student survey be created to identify reasons why students are not choosing breakfast and/or lunch. It was recommended that a nutrition committee be created.

3.3. Comparative Information

3.3.1. Education Spending per Equalized Pupil: WCUUSD has the highest per equalized pupil cost compared to neighboring districts. Our district ranked 11th out of 114 for FY 20-21. WCUUSD is \$2700.00 above the average spending in the state. The cost for WCUUSD is at \$19,531 per equalized pupil.

3.3.2. Special Education Financial Information: We have one staff member for every three students on IEP's. There is a 28% increase over a two-year period. An 11% decline in IEP students. Lori advised she was unable to attain any state comparative information for special education as they stopped providing that information in 2018. It was recommended that a program review be considered.

3.4. School time Proposal: Steven Dellinger-Pate proposed that 20 minutes be added to the school day. There is an associated cost with transportation; however, this will add more student instructional time (40 additional days over 6 years). He advised silent sustained reading would be added to Middle school for this time and would not take away from Core time. There was some discussion surrounding issues with transportation in regards to elementary and high school students riding the same buses. **Chris McVeigh motioned to recommend to the School Board to allocate \$241,000 from fund balance for additional transportation needs in order to extend the current school day as recommended by Steven Dellinger Pate. Scott Thompson seconded. The motion passed unanimously.**

4. Next Meeting Date and Future Agenda Items

4.1. Next Meeting Date: TBD

4.2. Energy Project Consultant

4.3. Net Metering Proposal

4.4. ESSER Funds Use

4.5. U-32 Storm water Bid (in the budget)

4.6. U-32 Bathrooms (not in the budget)

4.7. Rumney Baseball Field Upgrade (not in the budget)

4.8. VSBA Dues

5. Adjourn: The committee adjourned by consensus.

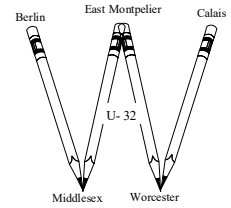
Respectfully submitted,
Melissa Tuller
Administrative Assistant

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



TO: WCUUSD School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Celebrations and Accomplishments
DATE: August 4, 2021

CELEBRATIONS

Lori Bibeau retired from the school district on July 1, 2021 following 27 years of service. Lori has been retained by the district as a Mentor/Fiscal Advisor for the new Business Administrator, Susanne Gann, for the upcoming fiscal year, as scheduled by the Business Administrator. We want to thank Lori for her flexibility and willingness to support the district with this transition.

ACCOMPLISHMENTS

The finance staff completed the year-end procedures in NEMRC on June 30, 2021 this year. An enormous amount of work and effort went into completing this on such a quick timetable. Thank you to Lori, Virginia, Matt, Penny, Renee, Shannon and all the school building staff that helped accomplish this.

The school district financials for FY 20-21 were audited August 2 – 6, 2021 by RHR Smith & Company CPA's. Maintaining clean financial data throughout the year makes this process more manageable at the end of the year. No matter how clean the data is, numerous reconciliations, reports and supporting documentation are required to complete an audit. Thank you to Lori, Virginia, Matt, Penny and Shannon for their efforts in facilitating an incredibly smooth audit. A special thank you to Matt for taking the lead with audit preparation this year.

A common challenge at year end is a long list of competing priorities, limited staff and a desperate need for people to take time off. In addition to this, Lori's retirement has created an additional need for training, team development and development of common language and communication methods. Everyone in the Central Office has been extremely welcoming to me and have provided me with support and assistance during this transition. I was able to receive training with Lori the last two weeks of June. While completing the year-end close procedures, we were able to do an overview of fiscal timelines, Finance Committee meetings and the budget process. I was briefed on upcoming projects including

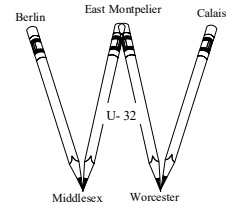
the Transportation Bid, ESSER III grant, Capital Budgets and Plans, the Financial Software conversion and other initiatives. I look forward to working with the Central Office Team, Leadership Team, Finance Committee and School Board as we move into August.

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



TO: WCUUSD School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Lori Bibeau, WCUUSD Business Administrator (Retired)
RE: Financial Update for Fiscal Year 20-21-Year End Report
DATE: August 4, 2021

This report is the final report for Fiscal Year 20-21. Due to my retirement, the Fiscal Staff broke our prior record for closing the books. On June 30, 2021, the financial system was closed for the year and the new Fiscal Year 21-22 was opened and ready for business. This feat took a considerable amount of planning and team work.

Special thanks to the Fiscal Staff: Virginia Breer, Matt Kittredge, Penny Sanville, Renee Bates, Shannon McGinley and Susanne Gann. Also thanks to the Washington Central Leadership Team, School Administrative Assistants, Heather Magoon and Kim Bolduc who helped ensure their work was completed so this accelerated close could take place.

This financial report reflects the final information currently being audited by RHR Smith. In June, a single audit for the grants was completed and there were no audit findings. Here is the final grant information:

ESSER UPDATE

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 \$1,108,477 up from the original amount of \$923,131
3. ESSER III allocation is \$2,480,120.
 - a. The deadline to spend this award is September 30, 2024.
 - b. We have completed the initial work to secure the grant by submitting the Recovery/Moving Forward Plan and the initial application.
 - c. We are awaiting guidance on the allowable uses for ESSER III grant funds.

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 \$1,108,477

Washington Central UUSD received approval to spend \$1,108,477 as follows:

- Remote Instruction \$512,362
- LEA staffing needed to manage the COVID-19 response **\$421,256 was \$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 I & ESSER II 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 since the June 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 of Special Education students.
 - The Fund Balance is projected to be \$2,666,659.
 - After the reduction of \$596,203 in current reservations, the available operating fund balance is \$2,070,456. This is \$1,361,846 over the 2% target.
- Using the latest information available, here is a list of the changes since June that are included in the June projections:
 - At the June 23rd meeting, the School Board authorized the use of fund balance as follows:
 - Additional expense to transfer to the Capital Fund \$1,000,000.
 - Reservations for Fiscal Year 21-22:
 - Additional expense for Paraeducators \$31,368 less offsetting revenues of \$17,566 for a net amount of \$13,802.
 - Additional expense for Student Transportation Services to extend the student day \$121,000.
 - Final transactions noted as June 2021 #2:
Revenue Changes:
 - Miscellaneous & Interest Income \$59,420

- Special Education Reimbursements(\$9,961)
- Expense Changes:
- The final purchasing and staffing costs for the year resulted in additional savings of \$244,525
 - Special Education Program \$62,712 due to the decline in enrollment.

Capital Funds

When Washington Central Unified Union School District merged on July 1, 2019, the capital funds were restricted to the Separate entities. These balances have been tracked in separate accounts until they are expended in full. Here are the highlights for FY 20-21:

Beginning balances of July 1, 2020:

- Berlin \$451,588
- Calais \$130,849
- East Montpelier \$907,669
- Middlesex \$72,995
- Worcester \$234,448
- U32 \$632,091
- Central Office \$117,370
- WCUUSD \$26,383

Total Beginning Balances \$2,573,393

Revenues:

- General Fund Transfer \$706,522
- Additional Fund Transfer \$1,500,000+\$1,000,000=\$2,500,000
- Interest Income and Miscellaneous Income \$45,610

Total Revenues \$3,252,526

Expenses:

NOTE: The Board Approved District Funds to cover the project costs beyond the beginning balances:

- Berlin \$590,753
- Calais \$135,717
- East Montpelier \$1,634
- Middlesex \$173,421
- Worcester \$313,208
- U32 \$660,985
- Central Office \$21,829
- WCUUSD \$110,995

Total Expenses \$2,008,542

Projected ending balances of June 30, 2021:

- Berlin \$0
- Calais \$0
- East Montpelier \$906,035

- Middlesex \$0
- Worcester \$0
- U32 \$0
- Central Office \$95,541
- WCUUSD \$2,815,801

Total Projected Ending Balances \$3,817,377

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. Here is a summary of the students eating by building using the information through June 30, 2021:

	<u>Breakfast</u>	<u>Lunch</u>
Berlin	34%	72%
Calais	30%	49%
East Montpelier	34%	51%
Rumney	36%	56%
Doty	32%	57%
U32	7%	24%

The attached reports provide a District comparison and historical trends for each program. The Agency of Education Child Nutrition Program has not provided the final commodities amount yet. The report will be updated when the information is available. This entry does not impact fund balance as the same amount will be recorded as revenue and expense for each school.

Washington Central Unified Union School District recently received notification from the Vermont Agency of Education Child Nutrition Program that the net cash resources for the Food Service Programs exceeded the limits established by Vermont law. The maximum amount by law for Fiscal Year 19-20 was \$156,447 and Washington Central UUSD ended the year with \$214,208. As you may recall the Cares Relief Food Service allocations resulted in Washington Central reopening the financial records for Fiscal Year 19-20. In reviewing the situation, the voter approved transfer of \$149,115 from the operating budget resulted in the excess amount for FY 19-20.

To respond to the Agency's finding, we received approval to not transfer this year's budget amount of \$149,115. Without the transfer, the Food Service Fund Balance at June 30, 2021 is \$126,496 which is below the state formula.

Community Connections

The Community Connections program closed the year with a Fund Balance of \$80,834. This is due to the new grant support, along with the support of the Cares Relief Grant this year. At this time, we are projecting the program will break even using the Fund Balance for FY 21-22.

Self-Funded Accounts-Dental Insurance and Health Reimbursement/Section 125(Medical Spending/Dependent Care)

Here is the fiscal year-end balances for the Self-Funded Accounts:

- Dental Insurance program \$107,213.
- Health Reimbursement/Section 125 Medical Spending/Dependent Care Account \$645,262.

Other Funds

Special Revenue Funds

The Special Revenue Accounts (Miscellaneous Grants) revenues and expenses totaled \$3,093,241. Please note: This did not include the Cares Relief Grants, Efficiency Vermont Grants or Food Service Grants which were tracked in separate funds and crossed fiscal years.

Permanent Funds

The Permanent Fund ended the fiscal year with a balance of \$5,773.

Trust Funds

The Trust Funds (Scholarship and Miscellaneous) ended the fiscal year with a balance of \$82,276.

Agency Funds

The Agency Funds (Student Activities) ended the fiscal year with a balance of \$150,467.

Washington Central Unified Union School District
FUND BALANCE SUMMARY
Fiscal Year 2020-2021
As of June 30 2021-PRE-AUDIT

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		
Beginning Fund Balance-Reserved for Operations:		
Reserved for Operations	July 2020	\$2,510,525
Total Beginning Fund Balance-Reserved for Operations(A)		\$2,510,525

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	
Miscellaneous, Field Trip, Erate, Transportation Aid & Interest Income	June 2021		-\$11,004	
Special Education Reimbursements	June 2021		-\$142,536	* See Expenses Below
Miscellaneous Reimbursements, Tuition and Interest Income	June 2021#2		\$59,420	
Special Education Reimbursements	June 2021#2		-\$9,961	* See Expenses Below
TOTAL REVENUES(B)		\$35,430,502	\$1,542,680	\$36,973,182

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
District-wide close down	June 2021		\$280,127	
Special Education Programs-Decline in Students	June 2021		\$60,016	*See Revenues Above
Food Service Transfer-Per CNF	June 2021		\$149,115	
District-wide close down-FINAL	June 2021 #2		\$244,525	
Special Education Programs-Decline in Students	June 2021#2		\$62,712	*See Revenues Above
Transfer to Capital Fund- Per Board Action June 23 2021	June 2021#2		-\$1,000,000	
TOTAL EXPENSES(C)		\$35,430,502	-\$1,386,546	\$36,817,048

CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D	\$156,134
BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E	\$2,666,659
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
Equity Services-WCFE-Equity Scholar in Residence-PER BOD action	17-Mar-21 -\$79,184
Reserved for FY 21-22 paraeducators(2.28 FTE's) Exp \$123,371 LessRev \$31,192	19-May-21 -\$92,179
Reserved for FY 21-22 paraeducators(.86 FTE) Exp \$31,368 LessRev \$17,566	23-Jun-21 -\$13,802
Reserved for FY 21-22 Student Transportation Extended Day	23-Jun-21 -\$121,000
Reserve for COVID-19 Coordinator and FT Nurses(2.0FTE)- Less Grants	\$0
Reserve Strategic Plan & Curriculum Management Review-Amt TBD	\$0
	ESSER III\$190-\$200k
Subtotal Board Considerations	-\$596,203
PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G	\$2,070,456
Note: Target Fund Balance at 2% of current year budget	\$708,610
Amount Available Beyond the 2% Target	\$1,361,846

Other Reserved Fund Balances:	
Reserved for Technology Equipment	\$357,928
Reserved for Fiscal Software & Related Costs-Incl. Interest Income	\$309,000
Subtotal Reserved Items (G)	\$666,928

Washington Central Unified Union School District
FUND BALANCE SUMMARY

As of June 30 2021-PRE-AUDIT

Fiscal Year 2020-2021

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

SPECIAL REVENUE FUND(2)-GRANTS

Beginning Fund Balance	\$0
Projected Income	\$3,093,241
Projected Expense	<u>-3,093,241</u>
Projected Available Funds	\$0

OTHER FUNDS

Beginning Fund Bal. /Deposits Payable	\$5,577	\$83,009	\$128,026
Projected Surplus(Use)	\$ 196	\$ (733)	\$ 22,441
Projected Available Funds	\$5,773	\$82,276	\$150,467

CAPITAL PROJECTS FUND(3)

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

Revenues:

Interfund Transfers	\$706,522	\$139,165	\$4,868	\$0	\$100,032	\$78,760	\$28,894	\$0	\$354,803
Additional Interfund Transfer Per Board Action February 17 2021 & June 23, 202	\$2,500,000								\$2,500,000
Interest Income & Miscellaneous Income	\$46,004	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$45,610
TOTAL REVENUES(B)	\$3,252,526	\$139,165	\$4,868	\$0	\$100,426	\$78,760	\$28,894	\$0	\$2,900,413

TOTAL FUND BALANCE & REVENUES(A+B)=C	\$5,825,919	\$590,753	\$135,717	\$907,669	\$173,421	\$313,208	\$660,985	\$117,370	\$2,926,796
---	--------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	--------------------

Expenses:	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
ACTUAL EXPENSES PAID TO DATE	\$2,008,542	\$590,753	\$135,717	\$1,634	\$173,421	\$313,208	\$660,985	\$21,829	\$110,995
ENCUMBERED PURCHASE ORDERS TO DATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES(C)	\$2,008,542	\$590,753	\$135,717	\$1,634	\$173,421	\$313,208	\$660,985	\$21,829	\$110,995
CURRENT CAPITAL PROJECT BALANCE AVAILABLE	\$3,817,377	\$0	\$0	\$906,035	\$0	\$0	\$0	\$95,541	\$2,815,801

ENTERPRISE FUNDS(Fund 6)

Fiscal Year 2020-2021	Total Fund 6	Food Services	Community Connections	Dental Program	Health Reimbursement/ MSA/DC
Beginning Fund Balance	\$1,072,090	\$214,208	\$27,809	\$231,393	\$598,680
Budget Support	-\$85,000	\$0	\$40,000	-\$125,000	\$0
Projected Surplus(Use)	\$ (27,285)	\$ (87,712)	\$ 13,025	\$820	\$46,582
CURRENT PROJECTED FUND BALANCE	\$959,805	\$126,496	\$80,834	\$107,213	\$645,262

Cannot Exceed \$156,447

WCSUUSD Food Service Programs
Comparative Information For Year End Reports
FY 20-21

Information as of June 30, 2021 Final PRE-AUDIT

COVID-19

	Berlin	Calais	E Montpelier	Rumney	Doty	U32	WC	Combined
Revenues								
Daily Sales-Student	\$2,897	\$923	\$2,821	\$1,230	\$204	\$0		\$8,075
Ala Carte	\$772	\$259	\$2,225	\$256	\$0	\$2,073		\$5,585
Daily Sales-Adult	\$2,329	\$2,245	\$212	\$1,114	\$4,997	\$10,029		\$20,926
Commodities	\$6,218	\$2,922	\$2,034	\$1,131	\$2,446	\$9,045		\$23,796
State/Fed Match Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$7,602	\$7,602
Fed Reimb-Lunch	\$86,382	\$31,585	\$72,208	\$47,928	\$24,033	\$137,402		\$399,538
Fed Reimb-Breakfast	\$23,144	\$10,991	\$27,331	\$18,053	\$8,319	\$22,755		\$110,593
Miscellaneous Income	\$7,977	\$5,500	\$54	\$0	\$0	\$19,722	\$0	\$33,253

Total Revenue A	\$129,719	\$54,425	\$106,885	\$69,712	\$39,999	\$201,026	\$7,602	\$609,368
-----------------	-----------	----------	-----------	----------	----------	-----------	---------	-----------

Expenses								
Staff Salaries	\$39,061	\$21,949	\$39,508	\$35,210	\$21,394	\$145,295		\$302,417
Staff Benefits	\$17,516	\$14,814	\$3,889	\$11,307	\$7,160	\$72,185		\$126,871
Travel	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Repairs & Maintenance	\$997	\$0	\$734	\$1,745	\$129	\$7,419	\$5,289	\$16,313
Supplies	\$552	\$1,419	\$3,752	\$1,257	\$253	\$6,137		\$13,370
Propane Gas	\$0	\$3,978	\$688	\$0	\$1,298	\$1,550		\$7,514
Food	\$44,097	\$30,581	\$35,629	\$23,219	\$11,757	\$61,245	\$0	\$206,528
Commodities	\$6,218	\$2,922	\$2,034	\$1,131	\$2,446	\$9,045		\$23,796
Equipment/Software Etc.	\$226	\$0	\$44	\$0	\$0	\$0		\$270

Total Expense B	\$108,667	\$75,663	\$86,278	\$73,869	\$44,437	\$302,876	\$5,289	\$697,079
-----------------	-----------	----------	----------	----------	----------	-----------	---------	-----------

Profit(Loss) Operations (A-E)	\$21,052	-\$21,238	\$20,607	-\$4,157	-\$4,438	-\$101,850	\$2,313	-\$87,711
Support from School Budge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effect on Fund Balance	\$21,052	-\$21,238	\$20,607	-\$4,157	-\$4,438	-\$101,850	\$2,313	-\$87,711

Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$214,208	\$214,208
------------------------	-----	-----	-----	-----	-----	-----	-----------	-----------

Ending Fund Balance	\$21,052	-\$21,238	\$20,607	-\$4,157	-\$4,438	-\$101,850	\$216,521	\$126,497
---------------------	----------	-----------	----------	----------	----------	------------	-----------	-----------

Meals Served

Breakfast	9,560	4,589	11,271	6,962	3,317	9,059		44,758
Lunch	20,267	7,481	16,978	10,729	5,855	31,629		92,939
Total Meals Served C	29,827	12,070	28,249	17,691	9,172	40,688		137,697

Cost Per Meal B/C	\$3.64	\$6.27	\$3.05	\$4.18	\$4.84	\$7.44		\$5.06
-------------------	--------	--------	--------	--------	--------	--------	--	--------

Meals Served-per day

Breakfast	55	26	65	40	19	52		257
Lunch	116	43	98	62	34	182		534
Total Meals Served Per Day	171	69	162	102	53	234		791
FTE'S	2.00	1.00	1.71	1.86	1.08	5.00		12.7
Meals Served Per Day Per	86	69	95	55	49	47		63

Oct 1 Enrollment K-12	162	88	192	111	59	747		1359
% Eating Each Breakfast Day	34%	30%	34%	36%	32%	7%		19%
% Eating Each Lunch Day	72%	49%	51%	56%	57%	24%		39%

WCSUUSD Food Service Programs
Comparative Information
Information as of June 30, 2021

30-Jun-17
FY 16-17
Berlin

30-Jun-18
FY 17-18
Berlin

30-Jun-19
FY 18-19
Berlin

COVID-19
30-Jun-20
FY 19-20
Berlin

COVID-19
30-Jun-21
FY 20-21
Berlin

Revenues

Daily Sales-Student	\$27,401	\$26,004	\$27,778	\$19,815	\$2,897
Ala Carte	\$3,135	\$2,571	\$2,646	\$1,595	\$772
Daily Sales-Adult	\$5,531	\$7,269	\$3,758	\$3,029	\$2,329
Commodities	\$5,893	\$7,804	\$5,335	\$4,773	\$6,218
State/Fed Match Revenue	\$1,203	\$1,071	\$1,155	\$0	\$0
Fed Reimb-Lunch	\$42,507	\$41,703	\$43,842	\$27,147	\$86,382
Fed Reimb-Breakfast	\$13,601	\$13,694	\$15,337	\$9,022	\$23,144
Miscellaneous Income-Incl Rebates	\$3,955	\$4,440	\$4,924	\$3,789	\$7,977

Total Revenue A	\$103,226	\$104,556	\$104,775	\$69,170	\$129,719
-----------------	-----------	-----------	-----------	----------	-----------

Expenses

Staff Salaries	\$45,768	\$43,928	\$53,653	\$31,393	\$39,061
Staff Benefits	\$25,259	\$28,397	\$21,092	\$13,708	\$17,516
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$760	\$2,709	\$2,746	\$0	\$997
Supplies	\$2,659	\$2,910	\$1,540	\$360	\$552
Propane Gas	\$98	\$218	\$391	\$0	\$0
Food	\$35,880	\$36,964	\$37,701	\$33,377	\$44,097
Commodities	\$5,893	\$7,804	\$5,335	\$4,773	\$6,218
Equipment	\$0	\$0	\$3,265	\$11,911	\$226

Total Expense B	\$116,317	\$122,930	\$125,723	\$95,522	\$108,667
-----------------	-----------	-----------	-----------	----------	-----------

Profit(Loss) Operations (A-B)	-\$13,091	-\$18,374	-\$20,948	-\$26,352	\$21,052
Support from School Budget	\$40,000	\$25,000	\$25,000	\$25,000	\$0
Effect on Fund Balance	\$26,909	\$6,626	\$4,052	-\$1,352	\$21,052

Beginning Fund Balance	\$25,300	\$52,209	\$58,835	\$62,887	\$0
------------------------	----------	----------	----------	----------	-----

Ending Fund Balance	\$52,209 44.88%	\$58,835 47.86%	\$62,887 50.02%	\$61,535 64.42%	\$21,052 19.37%
---------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Student Meals Served

Breakfast	8737	8164	8635	4934	9560
Lunch	18370	17827	18739	11587	20267
Total Student Meals Served C	27107	25991	27374	16521	29827

Cost Per Meal-Payroll	\$2.62	\$2.78	\$2.73	\$2.73	\$1.90
Cost Per Meal-Food & Other	\$1.67	\$1.94	\$1.86	\$3.05	\$1.74
Cost Per Meal-Total Expense B/C	\$4.29	\$4.73	\$4.59	\$5.78	\$3.64
Support from School Budget-Per	\$1.48	\$0.96	\$0.91	\$1.51	\$0.00
Cost Per Meal Less Board Support	\$2.82	\$3.77	\$3.68	\$4.27	\$3.64

Meals Served-per day

Breakfast	49	45	48	41	55
Lunch	103	99	104	97	116
Total Meals Served Per Day	152	144	152	138	171
FTE'S	2.00	2.00	2.00	2.00	2.00
Meals Served Per Day Per FTE	76	72	76	69	86

Oct 1 Enrollment K-6	197	184	184	170	162
% Eating Each Breakfast Day	25%	25%	26%	24%	34%
% Eating Each Lunch Day	52%	54%	57%	57%	72%

WCSUUSD Food Service Programs
Comparative Information
Information as of June 30, 2021

30-Jun-17
FY 16-17
Calais

30-Jun-18
FY 17-18
Calais

30-Jun-19
FY 18-19
Calais

COVID-19
30-Jun-20
FY 19-20
Calais

COVID-19
30-Jun-21
FY 20-21
Calais

Revenues

Daily Sales-Student	\$21,043	\$20,104	\$16,825	\$13,188	\$923
Ala Carte	\$1,360	\$1,904	\$1,756	\$1,282	\$259
Daily Sales-Adult	\$2,354	\$1,380	\$1,931	\$1,041	\$2,245
Commodities	\$6,146	\$3,418	\$2,771	\$3,051	\$2,922
State/Fed Match Revenue	\$562	\$470	\$414	\$0	\$0
Fed Reimb-Lunch	\$16,099	\$15,758	\$13,769	\$9,671	\$31,585
Fed Reimb-Breakfast	\$3,751	\$4,748	\$4,777	\$3,042	\$10,991
Miscellaneous Income	\$1,025	\$2,583	\$1,369	\$687	\$5,500

Total Revenue A	\$52,340	\$50,365	\$43,612	\$31,962	\$54,425
-----------------	----------	----------	----------	----------	----------

Expenses

Staff Salaries	\$32,573	\$27,425	\$27,905	\$16,725	\$21,949
Staff Benefits	\$19,151	\$18,830	\$18,772	\$12,244	\$14,814
Repairs & Maintenance	\$0	\$0	\$475	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,271	\$847	\$1,424	-\$210	\$1,419
Propane Gas	\$572	\$634	\$760	\$0	\$3,978
Food	\$18,313	\$22,314	\$27,041	\$20,429	\$30,581
Food-Snack	\$0	\$0	\$0	\$0	\$0
Commodities	\$6,146	\$3,418	\$2,771	\$3,051	\$2,922
Equipment/Software	\$0	\$0	\$0	\$5,500	\$0

Total Expense B	\$78,026	\$73,468	\$79,148	\$57,739	\$75,663
-----------------	----------	----------	----------	----------	----------

Profit(Loss) Operations (A-B)	-\$25,686	-\$23,103	-\$35,536	-\$25,777	-\$21,238
Support from School Budget-Incl Re	\$30,000	\$21,000	\$21,710	\$21,000	\$0
Effect on Fund Balance	\$4,314	-\$2,103	-\$13,826	-\$4,777	-\$21,238

Beginning Fund Balance	\$11,615	\$15,929	\$13,826	\$0	\$0
------------------------	----------	----------	----------	-----	-----

Ending Fund Balance	\$15,929 20.42%	\$13,826 18.82%	\$0 0.00%	-\$4,777 -8.27%	-\$21,238 -28.07%
---------------------	--------------------	--------------------	--------------	--------------------	----------------------

Student Meals Served

Breakfast	2572	3282	2976	1941	4589
Lunch	9709	8909	7357	4904	7481
Total Meals Served C	12281	12191	10333	6845	12070

Cost Per Meal-Payroll	\$4.21	\$3.79	\$4.52	\$4.23	\$3.05
Cost Per Meal-Food & Other	\$2.14	\$2.23	\$3.14	\$4.20	\$3.22
Cost Per Meal-Total Expense B/C	\$6.35	\$6.03	\$7.66	\$8.44	\$6.27
Support from School Budget-Per	\$2.44	\$1.72	\$2.10	\$3.07	\$0.00
Cost Per Meal Less Board Support	\$3.91	\$4.30	\$5.56	\$5.37	\$6.27

Meals Served-per day

Breakfast	14	18	17	16	26
Lunch	54	49	41	41	43
Total Meals Served Per Day	68	68	57	57	69
FTE'S	1.00	1.00	1.00	1.00	1.00
Meals Served Per Day Per FTE	68	68	57	57	69

Oct 1 Enrollment K-6	113	110	98	98	88
% Eating Each Breakfast Day	13%	17%	17%	17%	30%
% Eating Each Lunch Day	48%	45%	42%	42%	49%

WCSUUSD Food Service Programs
Comparative Information
Information as of June 30, 2021

	30-Jun-17 FY 16-17 E Montpelier	30-Jun-18 FY 17-18 E Montpelier	30-Jun-19 FY 18-19 E Montpelier	COVID-19 30-Jun-20 FY 19-20 E Montpelier	COVID-19 30-Jun-21 FY 20-21 E Montpelier
--	---------------------------------------	---------------------------------------	---------------------------------------	---	---

Revenues

Daily Sales-Student	\$43,481	\$48,908	\$43,820	\$31,283	\$2,821
Ala Carte	\$5,643	\$5,323	\$4,044	\$3,712	\$2,225
Daily Sales-Adult	\$2,066	\$2,877	\$2,797	\$2,735	\$212
Commodities	\$4,853	\$5,122	\$4,605	\$5,451	\$2,034
State/Fed Match Revenue	\$996	\$1,023	\$933	\$0	\$0
Fed Reimb-Lunch	\$23,168	\$24,067	\$23,362	\$16,901	\$72,208
Fed Reimb-Breakfast	\$9,631	\$9,456	\$10,256	\$7,555	\$27,331
Miscellaneous Income-Incl Construc	\$1,913	\$2,548	\$4,577	\$3,349	\$54

Total Revenue A	\$91,751	\$99,324	\$94,394	\$70,986	\$106,885
-----------------	----------	----------	----------	----------	-----------

Expenses

Staff Salaries	\$46,689	\$48,725	\$51,227	\$33,238	\$39,508
Staff Benefits	\$14,381	\$14,310	\$6,485	\$3,132	\$3,889
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$928	\$302	\$0	\$1,226	\$734
Supplies	\$2,858	\$3,507	\$1,830	\$3,253	\$3,752
Propane Gas	\$648	\$617	\$311	\$650	\$688
Food	\$29,108	\$29,284	\$30,036	\$27,103	\$35,629
Commodities	\$4,853	\$5,122	\$4,605	\$5,451	\$2,034
Equipment	\$835	\$0	\$0	\$0	\$44

Total Expense B	\$100,300	\$101,867	\$94,494	\$74,053	\$86,278
-----------------	-----------	-----------	----------	----------	----------

Profit(Loss) Operations (A-B)	-\$8,549	-\$2,543	-\$100	-\$3,067	\$20,607
Support from School Budget	\$15,551	\$10,000	\$10,000	\$10,000	\$0
Effect on Fund Balance	\$7,002	\$7,457	\$9,900	\$6,933	\$20,607

Beginning Fund Balance	\$25,990	\$32,992	\$40,449	\$50,349	\$0
------------------------	----------	----------	----------	----------	-----

Ending Fund Balance	\$32,992 32.89%	\$40,449 39.71%	\$50,349 53.28%	\$57,282 77.35%	\$20,607 23.88%
---------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Student Meals Served

Breakfast	7552	6739	7416	5062	11271
Lunch	16260	17285	16568	11161	16978
Total Meals Served C	23812	24024	23984	16223	28249

Cost Per Meal-Payroll	\$2.56	\$2.62	\$2.41	\$2.24	\$1.54
Cost Per Meal-Food & Other	\$1.64	\$1.61	\$1.53	\$2.32	\$1.51
Cost Per Meal-Total Expense B/C	\$4.21	\$4.24	\$3.94	\$4.56	\$3.05
Support from School Budget-Per	\$0.65	\$0.42	\$0.42	\$0.62	\$0.00
Cost Per Meal Less Board Suppor	\$3.56	\$3.82	\$3.52	\$3.95	\$3.05

Meals Served-per day

Breakfast	42	37	41	42	65
Lunch	90	96	92	93	98
Total Meals Served Per Day	132	133	133	135	162
FTE'S	1.71	1.71	1.71	1.71	1.71
Meals Served Per Day Per FTE	77	78	78	79	95

Oct 1 Enrollment K-6	174	188	186	191	192
% Eating Each Breakfast Day	24%	20%	22%	22%	34%
% Eating Each Lunch Day	52%	51%	49%	49%	51%

WCSUUSD Food Service Programs
Comparative Information
Information as of June 30, 2021

	30-Jun-17 FY 16-17 Rumney	30-Jun-18 FY 17-18 Rumney	30-Jun-19 FY 18-19 Rumney	COVID-19 30-Jun-20 FY 19-20 Rumney	COVID-19 30-Jun-21 FY 20-21 Rumney
--	---------------------------------	---------------------------------	---------------------------------	---	---

Revenues

Daily Sales-Student	\$52,192	\$40,390	\$35,341	\$23,752	\$1,230
Ala Carte	\$7,124	\$3,258	\$2,514	\$1,979	\$256
Daily Sales-Adult	\$5,908	\$3,994	\$2,959	\$2,315	\$1,114
Commodities	\$3,579	\$3,921	\$4,743	\$3,641	\$1,131
State/Fed Match Revenue	\$912	\$777	\$742	\$0	\$0
Fed Reimb-Lunch	\$17,775	\$18,550	\$18,617	\$12,622	\$47,928
Fed Reimb-Breakfast	\$5,434	\$5,769	\$6,661	\$4,321	\$18,053
Miscellaneous Income	\$8,771	\$6,974	\$1,300	\$2,585	\$0

Total Revenue A	\$101,695	\$83,633	\$72,877	\$51,215	\$69,712
-----------------	-----------	----------	----------	----------	----------

Expenses

Staff Salaries	\$50,778	\$42,366	\$43,465	\$26,550	\$35,210
Staff Benefits	\$21,619	\$12,416	\$13,745	\$9,448	\$11,307
Travel	\$209	\$225	\$0	\$0	\$0
Repairs & Maintenance-Other Prof Svc/Dues	\$598	\$0	\$117	\$3,521	\$1,745
Supplies	\$1,671	\$295	\$811	\$29	\$1,257
Propane Gas	\$618	\$516	\$859	\$0	\$0
Food	\$28,723	\$25,585	\$23,098	\$19,351	\$23,219
Food-Snack	\$0	\$0	\$0	\$0	\$0
Commodities	\$3,579	\$3,921	\$4,743	\$3,641	\$1,131
Equipment	\$1,446	\$0	\$4,642	\$0	\$0
Total Expense B	\$109,241	\$85,324	\$91,480	\$62,540	\$73,869

Profit(Loss) Operations (A-B)	-\$7,546	-\$1,691	-\$18,603	-\$11,325	-\$4,157
Support from School Budget	\$12,720	\$17,600	\$19,000	\$19,000	\$0
Effect on Fund Balance	\$5,174	\$15,909	\$397	\$7,675	-\$4,157

Beginning Fund Balance	\$8,897	\$14,071	\$29,980	\$30,377	\$0
------------------------	---------	----------	----------	----------	-----

Ending Fund Balance	\$14,071 12.88%	\$29,980 35.14%	\$30,377 33.21%	\$38,052 60.84%	-\$4,157 -5.63%
---------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Student Meals Served

Breakfast	6874	5991	6555	3453	6962
Lunch	15188	12917	11750	7708	10729
Total Meals Served C	22062	18908	18305	11161	17691

Cost Per Meal-Payroll	\$3.28	\$2.90	\$3.13	\$3.23	\$2.63
Cost Per Meal-Food & Other	\$1.67	\$1.62	\$1.87	\$2.38	\$1.55
Cost Per Meal-Total Expense B/C	\$4.95	\$4.51	\$5.00	\$5.60	\$4.18
Support from School Budget-Per Meal	\$0.58	\$0.93	\$1.04	\$1.70	\$0.00
Cost Per Meal Less Board Support	\$4.37	\$3.58	\$3.96	\$3.90	\$4.18

Meals Served-per day

Breakfast	38	33	36	29	40
Lunch	84	72	65	64	62
Total Meals Served Per Day	123	105	102	93	102
FTE'S	2.15	1.86	1.86	1.86	1.86
Meals Served Per Day Per FTE	57	56	55	50	55

Oct 1 Enrollment K-6	159	143	149	139	111
% Eating Each Breakfast Day	24%	23%	24%	21%	36%
% Eating Each Lunch Day	53%	50%	44%	46%	56%

WCSUUSD Food Service Programs
Comparative Information
Information as of June 30, 2021

	30-Jun-17 FY 16-17 Doty	30-Jun-18 FY 17-18 Doty	30-Jun-19 FY 18-19 Doty	COVID-19 30-Jun-20 FY 19-20 Doty	COVID-19 30-Jun-21 FY 20-21 Doty
--	-------------------------------	-------------------------------	-------------------------------	---	---

Revenues

Daily Sales-Student	\$13,372	\$13,314	\$17,140	\$10,923	\$204
Ala Carte	\$529	\$89	\$144	\$225	\$0
Daily Sales-Adult	\$5,905	\$5,661	\$6,609	\$4,514	\$4,997
Commodities	\$2,117	\$3,137	\$2,694	\$2,771	\$2,446
State/Fed Match Revenue	\$575	\$539	\$513	\$0	\$0
Fed Reimb-Lunch	\$19,108	\$19,095	\$19,505	\$11,365	\$24,033
Fed Reimb-Breakfast	\$8,494	\$7,117	\$4,408	\$2,940	\$8,319
Miscellaneous Income & Fund Transfe	\$1,377	\$6,831	\$2,718	\$2,403	\$0

Total Revenue A	\$51,477	\$55,783	\$53,731	\$35,141	\$39,999
-----------------	----------	----------	----------	----------	----------

Expenses

Staff Salaries	\$29,582	\$29,713	\$32,979	\$18,660	\$21,394
Staff Benefits	\$2,554	\$2,609	\$2,885	\$1,768	\$7,160
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$0	\$1,742	\$0	\$0	\$129
Supplies	\$525	\$565	\$972	\$416	\$253
Propane Gas	\$297	\$273	\$457	\$407	\$1,298
Food	\$12,374	\$15,346	\$16,209	\$11,069	\$11,757
Commodities	\$2,117	\$3,137	\$2,694	\$2,771	\$2,446
Equipment	\$0	\$0	\$0	\$0	\$0

Total Expense B	\$47,449	\$53,385	\$56,196	\$35,091	\$44,437
-----------------	----------	----------	----------	----------	----------

Profit(Loss) Operations (A-B)	\$4,028	\$2,398	-\$2,465	\$50	-\$4,438
Support from School Budget	\$3,346	\$3,346	\$3,346	\$3,346	\$0
Effect on Fund Balance	\$7,374	\$5,744	\$881	\$3,396	-\$4,438

Beginning Fund Balance	\$11,160	\$18,534	\$24,278	\$25,158	\$0
------------------------	----------	----------	----------	----------	-----

Ending Fund Balance	\$18,534 39.06%	\$24,278 45.48%	\$25,158 44.77%	\$28,554 81.37%	-\$4,438 -9.99%
---------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Student Meals Served

Breakfast	5031	4046	2483	1650	3317
Lunch	8669	8408	9459	5330	5855
Total Meals Served C	13700	12454	11942	6980	9172

Cost Per Meal-Payroll	\$2.35	\$2.60	\$3.00	\$2.93	\$3.11
Cost Per Meal-Food & Other	\$1.11	\$1.69	\$1.70	\$2.10	\$1.73
Cost Per Meal-Total Expense B/C	\$3.46	\$4.29	\$4.71	\$5.03	\$4.84
Support from School Budget-Per Me	\$0.24	\$0.27	\$0.28	\$0.48	\$0.00
Cost Per Meal Less Board Support	\$3.22	\$4.02	\$4.43	\$4.55	\$4.84

Meals Served-per day

Breakfast	28	22	14	14	19
Lunch	48	47	53	44	34
Total Meals Served Per Day	76	69	66	58	53
FTE'S	1.20	1.20	1.20	1.08	1.08
Meals Served Per Day Per FTE	63	58	55	54	49

Oct 1 Enrollment K-6	67	64	70	70	59
% Eating Each Breakfast Day	42%	35%	20%	20%	32%
% Eating Each Lunch Day	72%	73%	75%	63%	57%

WCSUUSD Food Service Program
Comparative Information
Information as of June 30, 2021

30-Jun-17
FY 16-17
U32

30-Jun-18
FY 17-18
U32

30-Jun-19
FY 18-19
U32

COVID-19
30-Jun-20
FY 19-20
U32

COVID-19
30-Jun-21
FY 20-21
U32

Revenues

Daily Sales-Student	\$126,909	\$117,445	\$128,514	\$99,969	\$0
Ala Carte	\$130,732	\$154,390	\$117,054	\$69,992	\$2,073
Daily Sales-Adult	\$20,449	\$16,325	\$22,395	\$21,474	\$10,029
Commodities	\$22,037	\$18,900	\$15,588	\$19,143	\$9,045
State/Fed Match Revenue	\$3,002	\$2,584	\$2,521	\$0	\$0
Fed Reimb-Lunch	\$73,676	\$64,765	\$68,209	\$49,025	\$137,402
Fed Reimb-Breakfast	\$14,544	\$15,573	\$17,302	\$11,069	\$22,755
Miscellaneous Income	\$34,315	\$27,696	\$47,773	\$24,702	\$19,722

Total Revenue A	\$425,664	\$417,678	\$419,356	\$295,374	\$201,026
-----------------	-----------	-----------	-----------	-----------	-----------

Expenses

Staff Salaries	\$198,443	\$194,572	\$204,747	\$106,953	\$145,295
Staff Benefits	\$62,774	\$94,155	\$111,975	\$64,500	\$72,185
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$7,860	\$5,699	\$4,217	\$4,005	\$7,419
Supplies	\$12,844	\$14,613	\$14,376	\$6,898	\$6,137
Propane Gas	\$2,096	\$3,961	\$3,939	\$2,185	\$1,550
Food	\$138,930	\$147,086	\$162,328	\$91,039	\$61,245
Commodities	\$22,037	\$18,900	\$15,588	\$19,143	\$9,045
Equipment/Software	\$0	\$12,885	\$197	\$0	\$0

Total Expense B	\$444,984	\$491,871	\$517,367	\$294,723	\$302,876
-----------------	-----------	-----------	-----------	-----------	-----------

Profit(Loss) Operations (A-B)	-\$19,320	-\$74,193	-\$98,011	\$651	-\$101,850
Support from School Budget	\$31,057	\$31,057	\$99,548	\$31,057	\$0
Effect on Fund Balance	\$11,737	-\$43,136	\$1,537	\$31,708	-\$101,850

Beginning Fund Balance	\$29,862	\$41,599	-\$1,537	\$0	\$0
------------------------	----------	----------	----------	-----	-----

Ending Fund Balance	\$41,599 9.35%	-\$1,537 -0.31%	\$0 0.00%	\$31,708 10.76%	-\$101,850 -33.63%
---------------------	-------------------	--------------------	--------------	--------------------	-----------------------

Student Meals Served

Breakfast	11955	12866	14964	9325	9059
Lunch	50324	42868	45171	31435	31629
Total Student Meals Served C	62279	55734	60135	40760	40688

Cost Per Meal-Payroll	\$4.19	\$5.18	\$5.27	\$4.21	\$5.35
Cost Per Meal-Food & Other	\$2.95	\$3.64	\$3.34	\$3.02	\$2.10
Cost Per Meal-Total Expense B/	\$7.15	\$8.83	\$8.60	\$7.23	\$7.44
Support from School Budget-Pe	\$0.50	\$0.56	\$1.66	\$0.76	\$0.00
Cost Per Meal Less Board Supp	\$6.65	\$8.27	\$6.95	\$6.47	\$7.44

Student Meals Served-per day

Breakfast	66	71	84	78	52
Lunch	280	238	252	262	182
Total Student Meals Served Per D	346	310	336	340	234
FTE'S	7.00	7.00	7.00	6.00	5.00
Meals Served Per Day Per FTE	49	44	48	57	47

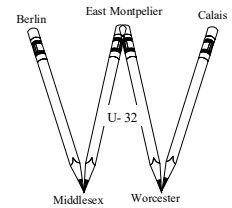
Oct 1 Enrollment 7-12	768	766	757	741	747
% Eating Each Breakfast Day	9%	9%	11%	10%	7%
% Eating Each Lunch Day	36%	31%	33%	35%	24%

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



MEMORANDUM

TO: WCUUSD School Board
FROM: Chris O'Brien, WCUUSD Director of Facilities
DATE: 8/3/2021
RE: Construction/Capital Projects Update

After conferring with Bill Ford our Clerk of the Works, here is the WCUUSD Capital Project update as of 8/3/2021:

1. Berlin storm water, Rumney Indoor Air Quality, and WCUUSD Central Office Indoor Air Quality projects are scheduled to be substantially complete by 8/16/2021 per the contracts.
2. Rumney gym floor is substantially complete at this time and is ready for the opening of school.
3. Replacement of sidewalk at U-32 completed and ready for use on 8/2/2021.
4. U-32 storm water design and permitting is in process. Bidding is expected by 2/2022 followed by construction summer of 2022.
5. Berlin parking and drive replacement. Phase 2 paving completed 7/30/2021.

At this time, all projects are expected to be completed within the board approved budgets. The board will receive a financial update in October once the work is completed and the final invoices are paid.

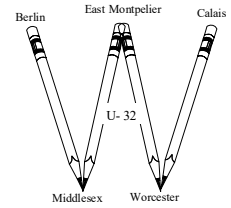
Substantially complete means available for its intended use, but not necessarily 100% complete. There may be final billing, O&M manuals, balancing, and other close out items to complete. We will have the ability to operate the systems in manual until the controls are complete.

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



TO: WCUUSD School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Lori Bibeau, WCUUSD Fiscal Advisor
RE: ESSER III & Fund Balance Board Actions for Staffing
DATE: August 4, 2021

Recommendations for ESSER III & Fund Balance for consideration:

The Washington Central UUSD ESSER III allocation is \$2,480,120.

- a. The deadline to spend this award is September 30, 2024.
- b. We have completed the initial work to secure the grant by submitting the Recovery/Moving Forward Plan and the initial application.
- c. We are awaiting guidance on the allowable uses for ESSER III grant funds.

At this time, we have not received final instructions for eligible expenses for the ESSER III grant. ESSER III is a multi-year grant ending on September 2024. There have been several items identified for this funding source if they are found eligible and the list continues to grow. However, the Agency of Education has informed schools this information is not expected until September.

In June 2021, Lori Bibeau sent the following list to the agency for consideration and was told this list fits well within the ESSER allowable cost categories.

Here is a summary of the list of items to date:

CDC Guidelines: Nursing Time(Calais and Doty), COVID Coordinator, cleaning supplies and additional staffing for additional cleaning, Daycare and after school activities, school bus sanitation, furniture/supplies, administrative of leave and additional staff processing, fiscal time for grant processing.

Recovery/Moving Forward Plan: Tutors, Summer programs, after school coordinator and activities, compensatory services, remote learning, counselor time, recovery coordinator, recovery work teams.

Curriculum Management Review: Curriculum professional development, curriculum writing, Math and Literacy Specialists, Instructional Coaches, Improved instruction and student outcomes.

Special Education Program Review: Consultant to complete program review, Act 173 transition and identify staffing needs-TBD.

Historical Board Actions:

At the January 6, 2021 School Board meeting, the following positions were authorized for Fund Balance or Grant Funds for one year positions:

- COVID 19 Coordinator(1.0 FTE)
- Full Time Nurses(Calais(.40 FTE) and Doty(.60FTE)
- At the time, the estimated cost was calculated at \$190,004.
- There has been staffing changes due to turnover.
- The Board previously authorized \$190,004 which should be enough to cover the updated payroll projections for these positions.

In June 2021, the Washington Central Leadership Team met and identified the need for unbudgeted Counselor and intervention positions to support students. The Board authorized the posting and hiring for the counselor positions at the June 23, 2021 School Board meeting. We have calculated the estimated cost for filling these positions that were not included in the operating budget. As most of the staffing appointments are included in this Board packet, we recommend the board also authorize the funding for the positions at the meeting on August 11, 2021.

Recommended New Board Actions:

- 1) To reserve fund balance, subject to a reduction in grant funds, for the following one year Counselor positions:

- U-32 1.0 FTE
- Calais .60 FTE
- Berlin-Estimate 1.0(to be filled)
- EMES .40 FTE
- Doty .20 FTE
- Rumney .20 FTE

Total Estimated Cost \$365,000

- 2) To reserve fund balance, subject to a reduction in grant funds, for the following one year Math Interventionist position:

- Calais .50 FTE

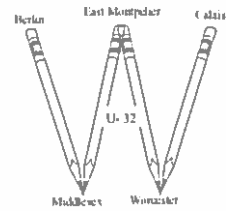
Total Estimated Cost \$51,000

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



TO: WCUUSD School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: 2021-2022 VSBA Dues
DATE: August 4, 2021

Included in the packet is an invoice from the Vermont School Boards Association (VSBA) in the amount of \$7,858 for the 2021-2022 VSBA dues. Also included is a cover letter from the VSBA Executive Director. Board action is required.



2 Prospect Street
Suite 4
Montpelier, VT 05602-3579
802-223-3580

Invoice

Received
JUL 19 2021
WCUUSD

DATE	INVOICE #
7/1/2021	02-22717

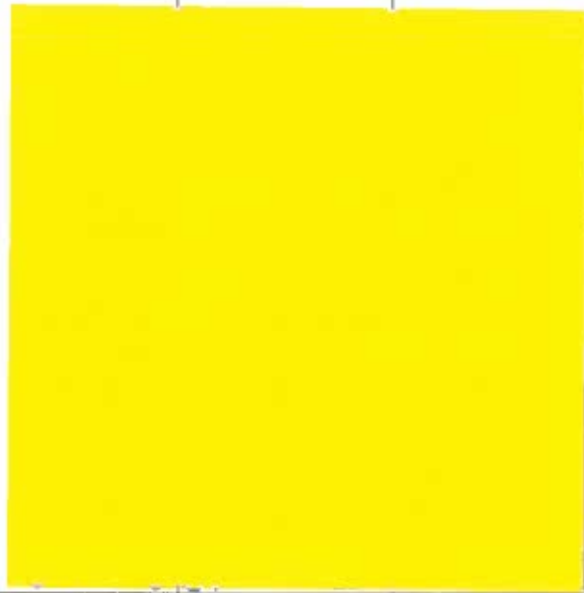
BILL TO
Washington Central SU 1130 Gallison Hill Road Montpelier VT 05602

SHIP TO

VT Sch. Ass

P.O. NO.	TERMS
	60 Days

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
DUES	2021-2022 VSBA Dues VSBA Dues assessed to members shall be calculated as follows: * 50% of the total amount to be raised by dues will be assessed equally across all member supervisory unions and/or supervisory districts. * 50% will be assessed based on the Average Daily Membership (ADM) within the member supervisory union/district. The VSBA fiscal year has changed to July 1 through June 30 as of this year.	1	7,858.00	7,858.00



			Total	\$7,858.00
			Payments/Credits	\$0.00
			Balance Due	\$7,858.00

Phone #
802-223-3580

VERMONT

SCHOOL BOARDS ASSOCIATION

.....

Great Governance, Excellent Education, Strong Communities

July 1, 2021

Officers

Neil Odell
President
Norwich

Flor Diaz
Vice President
Washington Ctrl UUSD

Kim Gleason
Treasurer
Essex - Westford

Jim Salsgiver
Member-At-Large
Taconic & Green

Adrienne Raymond
Member-At-Large
Mill River

Scott Thompson
288 Dugar Rd Ext
Worcester VT 05682

Dear Scott,

The Vermont School Boards Association is a membership organization that supports school boards in being effective trustees for education in their communities. The VSBA also provides a strong collective voice in defining and driving Vermont's public education policy.

Over half of the Association's revenue comes from dues paid by member districts. An invoice in the amount of \$7,858 will be included with your superintendent's copy of this letter. Please let me know if you have any questions about the invoice or the dues calculation. The calculation process can be found in Article IV of the VSBA Bylaws.

Staff

Sue Ceglowski
Executive Director
sceglowski@vtvsba.org

Susan Holson
Director of
Education Services
sholson@vtvsba.org

Kerri Lamb
Director of Operations
klamb@vtvsba.org

Sandra Cameron
Director of Public Policy
scameron@vtvsba.org

Dues to the VSBA assure that we have the staff available to provide the following services to all members:

1. Comprehensive model policy manual (legally vetted and available on our website – helps avoid expensive legal fees at the local level)
2. Free monthly webinar series (*School Board U Online*)
3. New board member orientation
4. Publication of the handbook *The Essential Work of School Boards*
5. Training opportunities for board chairs and superintendents
6. Workshops on a range of topics
7. An annual conference with nationally-recognized speakers and experts in Vermont's education system
8. Phone, email and in-person consultation around a range of issues, including board operations, legal questions, and collective bargaining
9. Publication of the *Vermont Education Law Book*

2 Prospect Street, Suite #4, Montpelier VT 05602

Tel. (802)223-3580

Visit our web site at: www.vtvsba.org

1. Regular communications on board operations, public policy changes, and significant education-related events through ongoing VSBA Updates, the bi-weekly Legislative Report during the legislative session, and our newsletter *From the Boardroom*
2. Video tutorials and informational materials on our website
3. Advocacy in the General Assembly, the Agency of Education, the State Board of Education and other education stakeholders
4. Representation on a wide array of statewide task forces, councils, commissions and working groups, including:
 - A. Secretary of Education's Advisory Group on COVID-19 Response
 - B. Commission on Public School Employee Health Benefits
 - C. Ethnic and Social Equity Standards Advisory Working Group
 - D. Vermont Pension Investment Commission
 - E. Act 173 (Census-Based Special Education Funding) Advisory Group
 - F. Hazing, Harassment and Bullying Council
 - G. Building Bright Futures Advisory Council
 - H. Task Force for Universal After School Access
 - I. Task Force on Equitable and Inclusive School Environments
 - J. Vermont School Crisis Planning Team

The VSBA also provides additional services on a fee-for-service basis:

- Superintendent searches
- Superintendent evaluations
- Strategic planning
- Board events and retreats

I encourage your board to take advantage of the benefits and services available through membership in the VSBA. Please contact me any time with thoughts or suggestions about how to strengthen our services and supports for Vermont's school boards. I am happy to meet with you and/or the Washington Ctrl UUSD board at any time to discuss how the VSBA board can support your work.

Sincerely,



Sue Ceglowski
Executive Director

CC: Washington Ctrl UUSD Superintendent (with invoice)