

# Washington Central Unified Union School District

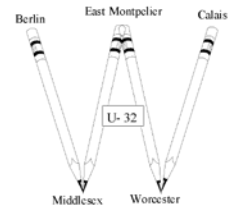
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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

Bryan Olkowski  
Superintendent



**WCUUSD Finance Committee  
Meeting Agenda  
6.22.21 8:30-9:30 AM  
Central Office, 1130 Gallison Hill Rd., Montpelier**

**Via Video Conference**  
**<https://tinyurl.com/9je2f492>**

**Meeting ID: 832 0961 5960**  
**Password: 152020**  
**Dial by Your Location: 1-929-205-6099**

1. Call to Order
2. Approve Minutes of 5.18.21 – pg. 2
3. Discussion/Action
  - 3.1. Financial Update & ESSER Funds – pg. 3
  - 3.2. Food Service Financial Reports – pg. 11
  - 3.3. Comparative Information
    - 3.3.1. Education Spending per Equalized Pupil – pg. 18
    - 3.3.2. Special Education Financial Information – pg. 20
  - 3.4. School Time Proposal - pg. 26
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

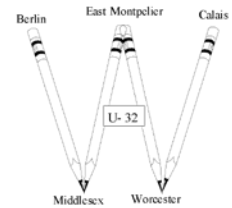
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## **WCUUSD Finance Committee Meeting Minutes Unapproved 5.18.21 8:30 – 9:30 a.m.**

**Committee Members Present:** Flor Diaz Smith, Bryan Olkowski, Lori Bibeau, Chris McVeigh, Casey Provost, Cat Fair, Alicia Lyford, Scott Thompson, Steven Dellinger-Pate

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:32 a.m.
2. **Approve Minutes of 5.4.21:** Chris McVeigh motioned to approve the minutes. Scott Thompson seconded. The motion passed unanimously.
3. **Discussion/Action**
  - 3.1. **Authorize the Superintendent to sign contracts for WCUUSD:** Scott Thompson motioned to authorize the Superintendent to sign contracts on behalf of WCUUSD. Chris McVeigh seconded. The motion passed unanimously.
  - 3.2. **Blanket Authorization for Check orders:** Lori advised the board will need to make the motion and an email will be sent for approval.
  - 3.3. **Annual bids:**
    - 3.3.1. **Revenue Anticipation Note& Investment Bid:** Lori advised this is the annual request for the board to borrow and request money. Community Bank N.A. is the lowest bidder. The amount we are asking to borrow is \$9,924,185. This bid was sent to 7 banks; only two bids were received. Community Bank is recommended because they have a positive cash flow of .2; in addition, they are offering a .5 variable rate on our other funds (Capital funds, restricted etc.). **Scott motioned to recommend that the Board approve the Revenue Anticipation Note & Investment Bid from Community Bank N.A. Chris seconded. The motion passed unanimously. Scott also made a motion to recommend that the Board authorize the Board Chair to sign the loan document via electronic means. Chris seconded. The motion passed unanimously.**
    - 3.3.2. **Audit services Bid:** Lori advised that we advertised in the paper and solicited 13 different auditors. We only received 2 bids. Our current auditor R.H. Smith is offering level pricing for 5 years which is the same the same as we are currently paying. **Scott moved to recommend the Board award the bid to R.H. Smith for a three-year period with the option to extend for two years. Chris seconded. The motion passed unanimously.**
    - 3.3.3. **Property, Liability, and Workers Compensation Insurance Bid:** Lori explained that Denis, Ricker, & Brown is our current insurance agent. This bid resulted in savings of \$3,707 in the budget. Liberty Mutual came in as the lowest bid and AIM Mutual for Worker's Compensation came in with the low bid. **Chris moved that we recommend the Property, Liability, and Worker's Compensation Insurance bid to the board for approval. Scott seconded. The motion passed unanimously.**

**3.3.4. Authorize Superintendent to approve bids for Fuel Oil, Propane, Wood Chips, and Wood Pellets, Paper:** Scott moved to recommend authorizing the Superintendent to approve bids for Fuel Oil, Propane, Wood Chips, and Wood Pellets and Paper. Chris seconded. The motion passed unanimously.

**3.3.5. Infinite Campus online payment system update:** Lori explained that we used an online payment system for food services. VANCO is the processor of those payments. Infinite campus is now using a different vendor. Lori advised these fees have amounted to \$5,200 per year. This year because of the universal meals, the cost was less than \$700. **Scott motioned to recommend that the Board authorize the district transaction for payment fees for parent and staff payments using the Infinite campus payment processor. Chris seconded. The motion passed.**

**3.3.6. Rumney Para educator Position:** Casey explained the rationale behind the request for the position. This will be amongst the largest kindergarten class in the district therefore there is a need for the para educator. **Scott Thompson moved to recommend this position be brought to the Board for consideration. Chris McVeigh seconded. The motion passed unanimously.**

**3.3.7. Calais Para educator Position:** This is a 1:1 position for a student that needs ongoing support for next year. This student was not identified until November and the 1:1 was not assigned until January of this school year. **Scott Thompson moved to recommend that the Board approve this request. Chris McVeigh seconded. The motion passed unanimously.**

**3.3.8. East Montpelier Pre-K Para educator Position:** Alicia explained that they have a new child in the school that has some significant needs and they have an increase in numbers. Alicia explained they can only have 10 students per adult and without this position; they could not meet the ratio. **Scott moved to recommend the approval of the position to the Board. Chris seconded. The motion passed unanimously.**

Lori advised the grand total for all three positions would be \$92,000 in the fund balance for the Board to reserve after the Special Ed revenues are considered.

#### **4. Next Meeting Date and Future Agenda Items**

- 4.1.** June 22, 2021
- 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)

#### **5. Adjourn: The committee adjourned by consensus.**

Respectfully submitted,  
Melissa Tuller  
Administrative Assistant

## Washington Central Unified Union School District

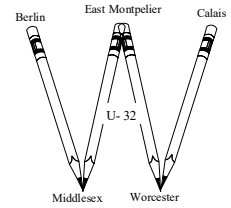
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: ESSER Grants and Financial Update**  
**DATE: June 17, 2021**

### **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 April 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 \$3,309,963.
  - After the reduction of \$425,203 in current reservations, the available operating fund balance is \$2,884,760. This is \$2,176,150 over the 2% target.
- Using the latest information available, here is a list of the changes since April that are included in the June projections:
  - At the May 19<sup>th</sup> meeting, the School Board authorized additional expense for paraeducators \$123,371 less offsetting revenues of \$31,192 for a net amount of \$92,179.
  - At the June 16<sup>th</sup> meeting, the School Board authorized additional expense for a paraeducator \$31,368 less offsetting revenues of \$17,566 for a net amount of \$13,802. The board action for reserving fund balance is noted at the end of this report.
  - The final purchasing and staffing costs for the year resulted in additional savings of \$280,127.
  - Special Education program cost savings of \$60,016 due to the decline in enrollment. There are also less extraordinary and state placed student expenses. Projected revenues were updated for end of year projections and this results in \$142,536 less Special Education Reimbursement than the April report.
  - Miscellaneous Revenues-Primarily E-rate, field trips etc. is a reduction of \$11,004.
  - All other fund balance reservations were updated using the latest information including other grants.
- The final report for June 30, 2021 will be completed after the books are closed for the fiscal year.

### **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
- U-32 \$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
- Interest Income and Miscellaneous Income \$45,826

**Total Revenues \$2,252,348**

#### **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 \$450,504

**Total Expenses \$2,348,051**

#### **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 \$1,476,114

**Total Projected Ending Balances \$2,477,690**

### **Community Connections**

Current projections show the Community Connections program will have an estimated Fund Balance of \$66,301 at the end of this year. 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.

### **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 May 31, 2021:

	<b><u>Breakfast</u></b>	<b><u>Lunch</u></b>
Berlin	34%	72%
Calais	30%	48%
East Montpelier	34%	50%
Rumney	36%	55%
Doty	32%	57%
U32	7%	24%

The attached reports provide a District comparison and historical trends for each program.

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 reduce or not transfer this year's budget amount of \$149,115. At this time, it is projected that Washington Central will have \$89,354 in the Food Service Fund Balance which is below the state formula. This is very preliminary information and could change by approximately \$20k. Prior to closing the books, the Fund Balance will be reviewed to confirm the Fund Balance is below the allowable limit.

**Recommendations for ESSER III & Fund Balance for consideration:**

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 late July or August.

I 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, guidance 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.

**Requested Board Actions:**

Authorize reserving Fund Balance for the Doty .86 Paraeducator position for a cost of \$\$31,368 less projected reimbursements of \$17,566 for a net amount of \$13,802.

Authorize a transfer to the Capital Fund in the amount of \$1,000,000.



Washington Central Unified Union School District  
FUND BALANCE SUMMARY  
Fiscal Year 2020-2021  
As of June 16 2021

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

KEY: Increase (Decrease) to Fund Balance

GENERAL FUND (1)

Beginning Fund Balance-Reserved for Operations:		Month of Update
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
TOTAL REVENUES(B)		\$35,430,502	\$1,493,221	\$36,923,723

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	
TOTAL EXPENSES(C)		\$35,430,502	-\$693,783	\$36,124,285

CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D  
BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E

\$799,438  
\$3,309,963

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		-\$29,184	Grant Funding \$50k
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	Pending		-\$13,802	
Reserve for COVID-19 Coordinator and FT Nurses(2.0FTE)- Less Grants				\$0	ESSER III\$190-\$200k
Reserve Strategic Plan & Curriculum Management Review-Amt TBD				\$0	

Subtotal Board Considerations

-\$425,203

PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G

\$2,884,760

Note: Target Fund Balance at 2% of current year budget

\$708,610

Amount Available Beyond the 2% Target

\$2,176,150

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

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	\$3,095,802
Projected Expense	<u>-\$3,095,802</u>
Projected Available Funds	\$0

OTHER FUNDS

Beginning Fund Bal. /Deposits Payable	\$5,577	\$83,009	\$128,026
Projected Surplus(Use)	\$ 196	\$ (733)	\$ 22,763
Projected Available Funds	\$5,773	\$82,276	\$150,789

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	\$1,500,000								\$1,500,000
Interest Income & Miscellaneous Income	\$45,826	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$45,432
<b>TOTAL REVENUES(B)</b>	<b>\$2,252,348</b>	<b>\$139,165</b>	<b>\$4,868</b>	<b>\$0</b>	<b>\$100,426</b>	<b>\$78,760</b>	<b>\$28,894</b>	<b>\$0</b>	<b>\$1,900,235</b>

<b>TOTAL FUND BALANCE &amp; REVENUES(A+B)=C</b>	<b>\$4,825,741</b>	<b>\$590,753</b>	<b>\$135,717</b>	<b>\$907,669</b>	<b>\$173,421</b>	<b>\$313,208</b>	<b>\$660,985</b>	<b>\$117,370</b>	<b>\$1,926,618</b>
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Expenses:	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
ACTUAL EXPENSES PAID TO DATE	\$1,976,841	\$590,753	\$135,717	\$1,634	\$173,421	\$313,208	\$660,985	\$21,829	\$79,294
ENCUMBERED PURCHASE ORDERS TO DATE	\$371,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$371,210
<b>TOTAL EXPENSES(C)</b>	<b>\$2,348,051</b>	<b>\$590,753</b>	<b>\$135,717</b>	<b>\$1,634</b>	<b>\$173,421</b>	<b>\$313,208</b>	<b>\$660,985</b>	<b>\$21,829</b>	<b>\$450,504</b>
<b>CURRENT CAPITAL PROJECT BALANCE AVAILABLE</b>	<b>\$2,477,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$906,035</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,541</b>	<b>\$1,476,114</b>

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)	\$ (78,218)	\$ (127,854)	\$ (1,508)	-\$413	\$51,557
<b>CURRENT PROJECTED FUND BALANCE</b>	<b>\$908,872</b>	<b>\$86,354</b>	<b>\$66,301</b>	<b>\$105,980</b>	<b>\$650,237</b>

Cannot Exceed \$156,447

	Berlin	Calais	E Montpelier	Rumney	Doty	U32	WC	Combined
<b>Revenues</b>								
Daily Sales-Student	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Ala Carte	\$605	\$214	\$1,595	\$250	\$0	\$1,691		\$4,355
Daily Sales-Adult	\$2,241	\$2,080	\$190	\$1,094	\$4,993	\$9,974		\$20,572
Commodities	\$6,275	\$3,205	\$5,183	\$5,256	\$2,846	\$19,062		\$41,827
State/Fed Match Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$7,602	\$7,602
Fed Reimb-Lunch	\$84,204	\$30,746	\$69,269	\$44,402	\$24,243	\$130,460		\$383,324
Fed Reimb-Breakfast	\$22,949	\$10,793	\$26,843	\$16,422	\$7,906	\$21,312		\$106,225
Miscellaneous Income	\$7,977	\$5,500	\$54	\$0	\$0	\$14,494	\$0	\$28,025

Total Revenue A	\$124,251	\$52,538	\$103,134	\$67,424	\$39,988	\$196,993	\$7,602	\$591,930
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**Expenses**

Staff Salaries	\$39,061	\$21,950	\$39,324	\$35,194	\$20,985	\$145,112		\$301,626
Staff Benefits	\$17,520	\$14,817	\$3,882	\$11,309	\$7,135	\$72,241		\$126,904
Travel	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Repairs & Maintenance	\$997	\$0	\$735	\$1,745	\$129	\$5,994	\$5,386	\$14,986
Supplies	\$2,346	\$1,279	\$4,935	\$1,342	\$719	\$5,258		\$15,879
Propane Gas	\$0	\$3,978	\$688	\$0	\$1,298	\$1,550		\$7,514
Food	\$44,768	\$29,215	\$35,033	\$25,364	\$13,763	\$62,635	\$0	\$210,778
Commodities	\$6,275	\$3,205	\$5,183	\$5,256	\$2,846	\$19,062		\$41,827
Equipment/Software Etc.	\$226	\$0	\$44	\$0	\$0	\$0		\$270

Total Expense B	\$111,193	\$74,444	\$89,824	\$80,210	\$46,875	\$311,852	\$5,386	\$719,784
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Profit(Loss) Operations (A-E)	\$13,058	-\$21,906	\$13,310	-\$12,786	-\$6,887	-\$114,859	\$2,216	-\$127,854
Support from School Budge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effect on Fund Balance	\$13,058	-\$21,906	\$13,310	-\$12,786	-\$6,887	-\$114,859	\$2,216	-\$127,854

Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$214,208	\$214,208
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Ending Fund Balance	\$13,058	-\$21,906	\$13,310	-\$12,786	-\$6,887	-\$114,859	\$216,424	\$86,354
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**Meals Served**

Breakfast	9,663	4,545	11,302	6,915	3,329	8,973		44,727
Lunch	20,278	7,404	16,681	10,693	5,838	31,417		92,312
Total Meals Served C	29,941	11,949	27,984	17,608	9,167	40,391		137,039

Cost Per Meal B/C	\$3.71	\$6.23	\$3.21	\$4.56	\$5.11	\$7.72		\$5.25
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**Meals Served-per day**

Breakfast	56	26	65	40	19	52		257
Lunch	117	43	96	61	34	181		531
Total Meals Served Per Day	172	69	161	101	53	232		788
FTE'S	2.00	1.00	1.71	1.86	1.08	5.00		12.7
Meals Served Per Day Per	86	69	94	54	49	46		62

Oct 1 Enrollment K-12	162	88	192	111	59	747		1359
% Eating Each Breakfast Da	34%	30%	34%	36%	32%	7%		19%
% Eating Each Lunch Day	72%	48%	50%	55%	57%	24%		39%

WCSUUSD Food Service Program:  
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

30-Jun-20  
FY 19-20  
Berlin

30-Jun-21  
FY 20-21  
Berlin

Revenues

Daily Sales-Student	\$27,401	\$26,004	\$27,778	\$19,815	\$0
Ala Carte	\$3,135	\$2,571	\$2,646	\$1,595	\$605
Daily Sales-Adult	\$5,531	\$7,269	\$3,758	\$3,029	\$2,241
Commodities	\$5,893	\$7,804	\$5,335	\$4,773	\$6,275
State/Fed Match Revenue	\$1,203	\$1,071	\$1,155	\$0	\$0
Fed Reimb-Lunch	\$42,507	\$41,703	\$43,842	\$27,147	\$84,204
Fed Reimb-Breakfast	\$13,601	\$13,694	\$15,337	\$9,022	\$22,949
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	\$124,251
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Expenses

Staff Salaries	\$45,768	\$43,928	\$53,653	\$31,393	\$39,061
Staff Benefits	\$25,259	\$28,397	\$21,092	\$13,708	\$17,520
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$760	\$2,709	\$2,746	\$0	\$997
Supplies	\$2,659	\$2,910	\$1,540	\$360	\$2,346
Propane Gas	\$98	\$218	\$391	\$0	\$0
Food	\$35,880	\$36,964	\$37,701	\$33,377	\$44,768
Commodities	\$5,893	\$7,804	\$5,335	\$4,773	\$6,275
Equipment	\$0	\$0	\$3,265	\$11,911	\$226

Total Expense B	\$116,317	\$122,930	\$125,723	\$95,522	\$111,193
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Profit(Loss) Operations (A-B)	-\$13,091	-\$18,374	-\$20,948	-\$26,352	\$13,058
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	\$13,058

Beginning Fund Balance	\$25,300	\$52,209	\$58,835	\$62,887	\$0
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Ending Fund Balance	\$52,209 44.88%	\$58,835 47.86%	\$62,887 50.02%	\$61,535 64.42%	\$13,058 11.74%
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Student Meals Served

Breakfast	8737	8164	8635	4934	9663
Lunch	18370	17827	18739	11587	20278
Total Student Meals Served C	27107	25991	27374	16521	29941

Cost Per Meal-Payroll	\$2.62	\$2.78	\$2.73	\$2.73	\$1.89
Cost Per Meal-Food & Other	\$1.67	\$1.94	\$1.86	\$3.05	\$1.82
Cost Per Meal-Total Expense B/C	\$4.29	\$4.73	\$4.59	\$5.78	\$3.71
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	\$3.71

Meals Served-per day

Breakfast	49	45	48	41	56
Lunch	103	99	104	97	117
Total Meals Served Per Day	152	144	152	138	172
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  
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30-Jun-17  
FY 16-17  
Calais

30-Jun-18  
FY 17-18  
Calais

30-Jun-19  
FY 18-19  
Calais

30-Jun-20  
FY 19-20  
Calais

30-Jun-21  
FY 20-21  
Calais

Revenues

Daily Sales-Student	\$21,043	\$20,104	\$16,825	\$13,188	\$0
Ala Carte	\$1,360	\$1,904	\$1,756	\$1,282	\$214
Daily Sales-Adult	\$2,354	\$1,380	\$1,931	\$1,041	\$2,080
Commodities	\$6,146	\$3,418	\$2,771	\$3,051	\$3,205
State/Fed Match Revenue	\$562	\$470	\$414	\$0	\$0
Fed Reimb-Lunch	\$16,099	\$15,758	\$13,769	\$9,671	\$30,746
Fed Reimb-Breakfast	\$3,751	\$4,748	\$4,777	\$3,042	\$10,793
Miscellaneous Income	\$1,025	\$2,583	\$1,369	\$687	\$5,500

Total Revenue A	\$52,340	\$50,365	\$43,612	\$31,962	\$52,538
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Expenses

Staff Salaries	\$32,573	\$27,425	\$27,905	\$16,725	\$21,950
Staff Benefits	\$19,151	\$18,830	\$18,772	\$12,244	\$14,817
Repairs & Maintenance	\$0	\$0	\$475	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,271	\$847	\$1,424	-\$210	\$1,279
Propane Gas	\$572	\$634	\$760	\$0	\$3,978
Food	\$18,313	\$22,314	\$27,041	\$20,429	\$29,215
Food-Snack	\$0	\$0	\$0	\$0	\$0
Commodities	\$6,146	\$3,418	\$2,771	\$3,051	\$3,205
Equipment/Software	\$0	\$0	\$0	\$5,500	\$0

Total Expense B	\$78,026	\$73,468	\$79,148	\$57,739	\$74,444
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Profit(Loss) Operations (A-B)	-\$25,686	-\$23,103	-\$35,536	-\$25,777	-\$21,906
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	-\$21,906

Beginning Fund Balance	\$11,615	\$15,929	\$13,826	\$0	\$0
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Ending Fund Balance	\$15,929	\$13,826	\$0	-\$4,777	-\$21,906
	20.42%	18.82%	0.00%	-8.27%	-29.43%

Student Meals Served

Breakfast	2572	3282	2976	1941	4545
Lunch	9709	8909	7357	4904	7404
Total Meals Served C	12281	12191	10333	6845	11949

Cost Per Meal-Payroll	\$4.21	\$3.79	\$4.52	\$4.23	\$3.08
Cost Per Meal-Food & Other	\$2.14	\$2.23	\$3.14	\$4.20	\$3.15
Cost Per Meal-Total Expense B/C	\$6.35	\$6.03	\$7.66	\$8.44	\$6.23
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	\$6.23

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%	48%

WCSUUSD Food Service Program:  
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	30-Jun-20 FY 19-20 E Montpelier	30-Jun-21 FY 20-21 E Montpelier
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Revenues

Daily Sales-Student	\$43,481	\$48,908	\$43,820	\$31,283	\$0
Ala Carte	\$5,643	\$5,323	\$4,044	\$3,712	\$1,595
Daily Sales-Adult	\$2,066	\$2,877	\$2,797	\$2,735	\$190
Commodities	\$4,853	\$5,122	\$4,605	\$5,451	\$5,183
State/Fed Match Revenue	\$996	\$1,023	\$933	\$0	\$0
Fed Reimb-Lunch	\$23,168	\$24,067	\$23,362	\$16,901	\$69,269
Fed Reimb-Breakfast	\$9,631	\$9,456	\$10,256	\$7,555	\$26,843
Miscellaneous Income-Incl Construc	\$1,913	\$2,548	\$4,577	\$3,349	\$54

Total Revenue A	\$91,751	\$99,324	\$94,394	\$70,986	\$103,134
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Expenses

Staff Salaries	\$46,689	\$48,725	\$51,227	\$33,238	\$39,324
Staff Benefits	\$14,381	\$14,310	\$6,485	\$3,132	\$3,882
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$928	\$302	\$0	\$1,226	\$735
Supplies	\$2,858	\$3,507	\$1,830	\$3,253	\$4,935
Propane Gas	\$648	\$617	\$311	\$650	\$688
Food	\$29,108	\$29,284	\$30,036	\$27,103	\$35,033
Commodities	\$4,853	\$5,122	\$4,605	\$5,451	\$5,183
Equipment	\$835	\$0	\$0	\$0	\$44

Total Expense B	\$100,300	\$101,867	\$94,494	\$74,053	\$89,824
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Profit(Loss) Operations (A-B)	-\$8,549	-\$2,543	-\$100	-\$3,067	\$13,310
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	\$13,310

Beginning Fund Balance	\$25,990	\$32,992	\$40,449	\$50,349	\$0
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Ending Fund Balance	\$32,992 32.89%	\$40,449 39.71%	\$50,349 53.28%	\$57,282 77.35%	\$13,310 14.82%
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Student Meals Served

Breakfast	7552	6739	7416	5062	11302
Lunch	16260	17285	16568	11161	16681
Total Meals Served C	23812	24024	23984	16223	27984

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	\$1.66
Cost Per Meal-Total Expense B/C	\$4.21	\$4.24	\$3.94	\$4.56	\$3.21
Support from School Budget-Per	\$0.65	\$0.42	\$0.42	\$0.62	\$0.00
Cost Per Meal Less Board Support	\$3.56	\$3.82	\$3.52	\$3.95	\$3.21

Meals Served-per day

Breakfast	42	37	41	42	65
Lunch	90	96	92	93	96
Total Meals Served Per Day	132	133	133	135	161
FTE'S	1.71	1.71	1.71	1.71	1.71
Meals Served Per Day Per FTE	77	78	78	79	94

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%	50%

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

30-Jun-20  
FY 19-20  
Rumney

30-Jun-21  
FY 20-21  
Rumney

Revenues

Daily Sales-Student	\$52,192	\$40,390	\$35,341	\$23,752	\$0
Ala Carte	\$7,124	\$3,258	\$2,514	\$1,979	\$250
Daily Sales-Adult	\$5,908	\$3,994	\$2,959	\$2,315	\$1,094
Commodities	\$3,579	\$3,921	\$4,743	\$3,641	\$5,256
State/Fed Match Revenue	\$912	\$777	\$742	\$0	\$0
Fed Reimb-Lunch	\$17,775	\$18,550	\$18,617	\$12,622	\$44,402
Fed Reimb-Breakfast	\$5,434	\$5,769	\$6,661	\$4,321	\$16,422
Miscellaneous Income	\$8,771	\$6,974	\$1,300	\$2,585	\$0

Total Revenue A	\$101,695	\$83,633	\$72,877	\$51,215	\$67,424
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Expenses

Staff Salaries	\$50,778	\$42,366	\$43,465	\$26,550	\$35,194
Staff Benefits	\$21,619	\$12,416	\$13,745	\$9,448	\$11,309
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	\$1,342
Propane Gas	\$618	\$516	\$859	\$0	\$0
Food	\$28,723	\$25,585	\$23,098	\$19,351	\$25,364
Food-Snack	\$0	\$0	\$0	\$0	\$0
Commodities	\$3,579	\$3,921	\$4,743	\$3,641	\$5,256
Equipment	\$1,446	\$0	\$4,642	\$0	\$0
Total Expense B	\$109,241	\$85,324	\$91,480	\$62,540	\$80,210

Profit(Loss) Operations (A-B)	-\$7,546	-\$1,691	-\$18,603	-\$11,325	-\$12,786
Support from School Budget	\$12,720	\$17,600	\$19,000	\$19,000	\$0
Effect on Fund Balance	\$5,174	\$15,909	\$397	\$7,675	-\$12,786

Beginning Fund Balance	\$8,897	\$14,071	\$29,980	\$30,377	\$0
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Ending Fund Balance	\$14,071	\$29,980	\$30,377	\$38,052	-\$12,786
	12.88%	35.14%	33.21%	60.84%	-15.94%

Student Meals Served

Breakfast	6874	5991	6555	3453	6915
Lunch	15188	12917	11750	7708	10693
Total Meals Served C	22062	18908	18305	11161	17608

Cost Per Meal-Payroll	\$3.28	\$2.90	\$3.13	\$3.23	\$2.64
Cost Per Meal-Food & Other	\$1.67	\$1.62	\$1.87	\$2.38	\$1.91
Cost Per Meal-Total Expense B/C	\$4.95	\$4.51	\$5.00	\$5.60	\$4.56
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	\$4.56

Meals Served-per day

Breakfast	38	33	36	29	40
Lunch	84	72	65	64	61
Total Meals Served Per Day	123	105	102	93	101
FTE'S	2.15	1.86	1.86	1.86	1.86
Meals Served Per Day Per FTE	57	56	55	50	54

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%	55%

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	30-Jun-20 FY 19-20 Doty	30-Jun-21 FY 20-21 Doty
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Revenues

Daily Sales-Student	\$13,372	\$13,314	\$17,140	\$10,923	\$0
Ala Carte	\$529	\$89	\$144	\$225	\$0
Daily Sales-Adult	\$5,905	\$5,661	\$6,609	\$4,514	\$4,993
Commodities	\$2,117	\$3,137	\$2,694	\$2,771	\$2,846
State/Fed Match Revenue	\$575	\$539	\$513	\$0	\$0
Fed Reimb-Lunch	\$19,108	\$19,095	\$19,505	\$11,365	\$24,243
Fed Reimb-Breakfast	\$8,494	\$7,117	\$4,408	\$2,940	\$7,906
Miscellaneous Income & Fund Transfe	\$1,377	\$6,831	\$2,718	\$2,403	\$0

Total Revenue A	\$51,477	\$55,783	\$53,731	\$35,141	\$39,988
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Expenses

Staff Salaries	\$29,582	\$29,713	\$32,979	\$18,660	\$20,985
Staff Benefits	\$2,554	\$2,609	\$2,885	\$1,768	\$7,135
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$0	\$1,742	\$0	\$0	\$129
Supplies	\$525	\$565	\$972	\$416	\$719
Propane Gas	\$297	\$273	\$457	\$407	\$1,298
Food	\$12,374	\$15,346	\$16,209	\$11,069	\$13,763
Commodities	\$2,117	\$3,137	\$2,694	\$2,771	\$2,846
Equipment	\$0	\$0	\$0	\$0	\$0

Total Expense B	\$47,449	\$53,385	\$56,196	\$35,091	\$46,875
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Profit(Loss) Operations (A-B)	\$4,028	\$2,398	-\$2,465	\$50	-\$6,887
Support from School Budget	\$3,346	\$3,346	\$3,346	\$3,346	\$0
Effect on Fund Balance	\$7,374	\$5,744	\$881	\$3,396	-\$6,887

Beginning Fund Balance	\$11,160	\$18,534	\$24,278	\$25,158	\$0
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Ending Fund Balance	\$18,534	\$24,278	\$25,158	\$28,554	-\$6,887
	39.06%	45.48%	44.77%	81.37%	-14.69%

Student Meals Served

Breakfast	5031	4046	2483	1650	3329
Lunch	8669	8408	9459	5330	5838
Total Meals Served C	13700	12454	11942	6980	9167

Cost Per Meal-Payroll	\$2.35	\$2.60	\$3.00	\$2.93	\$3.07
Cost Per Meal-Food & Other	\$1.11	\$1.69	\$1.70	\$2.10	\$2.04
Cost Per Meal-Total Expense B/C	\$3.46	\$4.29	\$4.71	\$5.03	\$5.11
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	\$5.11

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  
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FY 17-18  
U32

30-Jun-19  
FY 18-19  
U32

30-Jun-20  
FY 19-20  
U32

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	\$1,691
Daily Sales-Adult	\$20,449	\$16,325	\$22,395	\$21,474	\$9,974
Commodities	\$22,037	\$18,900	\$15,588	\$19,143	\$19,062
State/Fed Match Revenue	\$3,002	\$2,584	\$2,521	\$0	\$0
Fed Reimb-Lunch	\$73,676	\$64,765	\$68,209	\$49,025	\$130,460
Fed Reimb-Breakfast	\$14,544	\$15,573	\$17,302	\$11,069	\$21,312
Miscellaneous Income	\$34,315	\$27,696	\$47,773	\$24,702	\$14,494

Total Revenue A	\$425,664	\$417,678	\$419,356	\$295,374	\$196,993
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Expenses

Staff Salaries	\$198,443	\$194,572	\$204,747	\$106,953	\$145,112
Staff Benefits	\$62,774	\$94,155	\$111,975	\$64,500	\$72,241
Travel	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$7,860	\$5,699	\$4,217	\$4,005	\$5,994
Supplies	\$12,844	\$14,613	\$14,376	\$6,898	\$5,258
Propane Gas	\$2,096	\$3,961	\$3,939	\$2,185	\$1,550
Food	\$138,930	\$147,086	\$162,328	\$91,039	\$62,635
Commodities	\$22,037	\$18,900	\$15,588	\$19,143	\$19,062
Equipment/Software	\$0	\$12,885	\$197	\$0	\$0

Total Expense B	\$444,984	\$491,871	\$517,367	\$294,723	\$311,852
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Profit(Loss) Operations (A-B)	-\$19,320	-\$74,193	-\$98,011	\$651	-\$114,859
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	-\$114,859

Beginning Fund Balance	\$29,862	\$41,599	-\$1,537	\$0	\$0
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Ending Fund Balance	\$41,599	-\$1,537	\$0	\$31,708	-\$114,859
	9.35%	-0.31%	0.00%	10.76%	-36.83%

Student Meals Served

Breakfast	11955	12866	14964	9325	8973
Lunch	50324	42868	45171	31435	31417
Total Student Meals Served C	62279	55734	60135	40760	40391

Cost Per Meal-Payroll	\$4.19	\$5.18	\$5.27	\$4.21	\$5.38
Cost Per Meal-Food & Other	\$2.95	\$3.64	\$3.34	\$3.02	\$2.34
Cost Per Meal-Total Expense B/	\$7.15	\$8.83	\$8.60	\$7.23	\$7.72
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	\$7.72

Student Meals Served-per day

Breakfast	66	71	84	78	52
Lunch	280	238	252	262	181
Total Student Meals Served Per D	346	310	336	340	232
FTE'S	7.00	7.00	7.00	6.00	5.00
Meals Served Per Day Per FTE	49	44	48	57	46

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

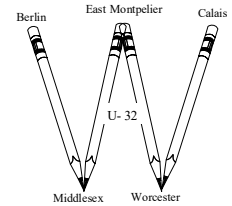
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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Comparative Information-Education Spending Per Equalized Pupil**  
**DATE: June 17, 2021**

### **Comparative Information per AOE Education Spending Per Equalized Pupil**

This year, the Finance Committee and School Board requested comparative information with other school districts. In December 2020, the FY 20 information was shared using the information readily available from the Agency of Education. Since that time, we have received FY 21 information. The attached worksheet shows the same neighboring Districts compared to Washington Central Unified Union School District.

Here is a summary:

- Washington Central UUSD has the highest education spending per equalized pupil when compared to the neighboring Districts.
- There are 114 -119 districts used in the state-wide cohort sample.
- Washington Central UUSD is ranked 11 of 114 Districts using FY 21 information and 13 of 119 Districts using FY20 information. Key: 1 is the highest cost.
- The State-wide average is \$16,836 FY 21, \$16,237 FY 20
- Washington Central UUSD cost of \$19,531 FY 21 and \$18,657 FY20 is above the State average by \$2,695 FY 21 and \$2,420 FY20.
- There is limited information available so there has been no further analysis to determine the areas costing more for Washington Central costs than other Districts.

Please refer to the attached worksheet for more specific information.

17-Jun-21

**Prepared By : Lori T. Bibeau, WCUUSD Business Administrator**

Budget FY 21		Budget FY 20		FY 21 to FY 20	FY 21 to FY 20		
Districts	Education Spending Per Eq Pupil	WCUUSD Amount Above per EQ Pupil	Education Spending Per Eq Pupil	% Change	Equalized Pupils	Equalized Pupils	% Change
Washington Central UUSD	\$19,531		\$18,657	4.68%	1441	1452	-0.76%
Hazen UHSD	\$19,284	\$247	\$18,301	5.37%	312	330	-5.35%
Twinfield USD	\$18,591	\$940	\$18,261	1.81%	357	349	2.22%
Harwood USD	\$18,400	\$1,131	\$17,957	2.47%	1759	1808	-2.73%
Orange SW/Randolph	\$17,940	\$1,591	\$17,154	4.58%	893	873	2.29%
Lamoille North Mod USD A&B	\$17,602	\$1,930	\$16,623	5.89%	1469	1466	0.18%
Montpelier Roxbury USD	\$16,924	\$2,607	\$16,350	3.51%	1255	1241	1.13%
Lamoille South USD	\$16,310	\$3,221	\$15,491	5.29%	1636	1645	-0.52%
Echo Valley/Central VT	\$15,874	\$3,657	\$15,347	3.43%	289	289	0.00%
Barre	\$15,040	\$4,491	\$13,560	10.91%	2396	2411	-0.61%

**State Wide Average**

**\$16,836**

**\$16,237**

**3.69%**

WCUUSD-Rank

11

13

Cohort Number

114

119

## Washington Central Unified Union School District

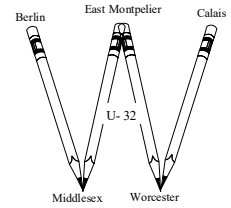
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Comparative Information-Special Education**  
**DATE: June 17, 2021**

### **Comparative Financial Information for Special Education**

This year, the Finance Committee and School Board requested comparative Special Education information with other school districts. There is no current information readily available from the Agency of Education. In December 2020, the School Board received Washington Central UUSD historical and budget information. Since that time, there was an increase in the Special Education Budget FY 21-22 and there have been recent board actions to increase staff beyond budget for next year.

There are two worksheets which show the latest Washington Central UUSD information as of the report printing. Please note: As these are still projections for Fiscal Year 20-21, this information will need to be updated when the Fiscal Year is closed.

### **The first worksheet shows the Special Education Staffing and IEP student trends by building.**

- This report includes: Special Education Professional Staff, Speech Language Pathologists, Paraeducators, Personal Care Attendants and Behavior Interventionists (both employees and contracted services).
- Examples of the staffing NOT included in this report are: Pre-k special education staffing, Pre-k Speech Language Pathologists, Support services like: Occupational Therapy, Psychological Services and Administration.
- Using the information projected for FY 21-22 staffing included in this report who provide direct services average one staff member for every 2.6 students.
- There is a weighted caseload factor that calculates the weighted caseload per professional staff at 26 students per Special Educator, with the unweighted caseload at 10 students per Special Educator.
- Please note: As there is no state-wide information, it is unknown how this compares to other districts.

**The second worksheet shows the Special Education Spending Trends from fiscal year 19-20 through budget fiscal year 21-22.**

- Washington Central UUSD Special Education spending trends show a 28% increase in special education spending per IEP student over a two year period.
- This increase in spending per IEP student is attributed to both an increase in spending along with, an 11% decline in IEP students.

**Act 173**

- Several years ago, the legislature enacted Act 173 which will change the formula for Special Education Reimbursements. As this will take effect with the next budget cycle, the Agency of Education is running calculations for the impacts for each District.
- The key point to Act 173 is that reimbursements will use student count information instead of being a reimbursement for actual spending. As enrollment increases or decreases so will the Special Education funding.
- As Washington Central continues to see a decline in enrollment, this would result in less reimbursement.
- Also, if positions are added or reduced, they will no longer see a 56% reimbursement. So for every dollar added to Special Education, it would cost the District 100% instead of the current 44%.
- The District should have a program review to determine if services, staffing and spending are in line with the student needs and the declining number of IEP students.

WCUUSD Special Education Trends

As of June 17, 2021

Target 30-35

Berlin	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	35	107	36	12	3	1	3	1.3	3	3	14.3	2.4
FY22 Budget	35	107	36	12	3	1	4	1	3	3	15.0	2.3
FY21 Projected	33	104	35	11	3	1	4	0	2	3	13.0	2.5
FY21 Budget	35	88	29	12	3	1	5.8	0	1	5	15.8	2.2
FY20 Actual	36	87	29	12	3	1	5.55	0	2	6	17.6	2.1

Calais	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	10	28	28	10	1	0.4	2.9	0	0	1	5.3	1.9
FY22 Budget	10	28	28	10	1	0.4	1.9	0	0	1	4.3	2.3
FY21 Projected	11	36	36	11	1	0.4	1.9	0	0	1	4.3	2.6
FY21 Budget	11	31	21	7	1.5	0.3	2.9	0	1	3	8.7	1.3
FY20 Actual	15	44	29	10	1.5	0.3	2.5	0	1	3	8.3	1.8

EMES	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	34	93	31	11	3	1	3.37	1	7	0	15.4	2.2
FY22 Budget	34	93	31	11	3	1	4	1	7	0	16.0	2.1
FY21 Projected	32	93	31	11	3	0.6	4	0	4	0	11.6	2.8
FY21 Budget	32	83	28	11	3	0.6	3.1	0	4	0	10.7	3.0
FY20 Actual	33	81	27	11	3	0.8	4.7	0	4	0	12.5	2.6

Middlesex	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	22	70	35	11	2	0.8	2	0	2	1	7.8	2.8
FY22 Budget	22	70	35	11	2	0.8	2	0	2	1	7.8	2.8
FY21 Projected	25	80	27	8	3	0.8	4	0	1	1	9.8	2.6
FY21 Budget	32	88	29	11	3	0.8	3.9	0	1	1	9.7	3.3
FY20 Actual	35	95	32	12	3	0.8	3.9	0	1	2	10.7	3.3

Worcester	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	5	20	20	5	1	0.3	2.62	0	1	0	4.9	1.0
FY22 Budget	5	20	20	5	1	0.2	1.76	0	1	0	4.0	1.3
FY21 Projected	7	26	26	7	1	0.2	2.76	0	1	0	5.0	1.4
FY21 Budget	8	28	28	8	1	0.2	2.5	0	0	1	4.7	1.7
FY20 Actual	12	38	27	9	1.4	0.2	2.7	0	0	2	6.3	1.9

U32	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	123	303	23	9	13	1	12	1	3	9	39.0	3.2
FY22 Budget	123	303	23	9	13	1	12	1	3	9	39.0	3.2
FY21 Projected	121	287	22	9	13	1	9	1	2	9	35.0	3.5
FY21 Budget	126	319	25	10	13	1	9.5	1	4	13	41.5	3.0
FY20 Actual	125	278	25	11	11	1	8.5	2	2	14	38.5	3.2

Total for WCUUSD K-12	# of students on IEPs	Total weight	Total average weight per caseload	Unweighted Caseload	FTE of special educators	SLP K-12	Paras	PCA	BI	Contracted BI's	SPED Staff	IEPStudent to Staff
FY22 Projected	229	621	27	10	23	4.5	25.89	3.3	16	14	86.7	2.6
FY22 Budget	229	621	27	10	23	4.4	25.66	3	16	14	86.1	2.7
FY21 Projected	229	626	26	10	24	4	25.66	1	10	14	78.7	2.9
FY21 Budget	244	637	26	10	24.5	3.9	27.7	1	11	23	91.1	2.7
FY20 Actual	256	623	27	11	22.9	4.1	27.85	2	10	27	93.9	2.7



WCUUSD Special Education Program  
Spending Trends Report

Budget 21-22-Final

17-Jun-21

	Actual FY 19-20	Budget FY 20-21	Projected FY 20-21	Budget FY 21-22	Budget 22-Budget 21		
					Expense change	Revenue Change	Net Impact on Taxes
Total State Placed Student Costs	\$422,437	\$534,868	\$325,459	\$373,790	-\$161,078	-\$161,078	\$0
Total Extraordinary Student Costs over \$60k	\$1,395,064	\$1,602,182	\$1,207,708	\$1,559,252	-\$42,930	-\$40,784	-\$2,147
Total SPED Program Costs Incl 504	\$4,453,376	\$5,097,402	\$4,669,660	\$5,252,312	\$154,911	\$67,633	\$87,278
Total Administration Costs	\$381,752	\$363,566	\$410,949	\$411,831	\$48,265	\$27,028	\$21,237
<b>Total Special Education Costs</b>	<b>\$6,652,628</b>	<b>\$7,598,017</b>	<b>\$6,613,776</b>	<b>\$7,597,185</b>	<b>-\$832</b>	<b>-\$107,200</b>	<b>\$106,368</b>
Students on IEP's	256	244	229	229			
Percentage Change of Students on IEP's		-5%	-6%	0%			
Cumulative % Change in Students on IEP's				-11%			
Average Cost Per Pupil	\$25,987	\$31,139	\$28,881	\$33,175			
Incremental Increase per pupil		\$5,153	-\$2,258	\$4,294			
% Increase Per Pupil		20%	-7%	15%			
% Increase Per Pupil FY 20 to FY 22(2 Year)				28%			
Increase per pupil Budget 22 to Budget 21				\$2,036			
Percentage Increase Per Pupil Budget 22 to Budget 21				6.54%			

Special Education Student % to All Students	16.3%	16.4%	15.4%	15.8%
Special Education Costs % to Total Budget	20.3%	21.4%	20.1%	21.7%

Total State Placed Student Costs	13	11	11	8
Total Extraordinary Student Costs over \$60k	15	16	13	15
Subtotal	28	27	24	23
Total SPED Program Costs Incl 504	228	217	205	206
Total Students on IEP's	256	244	229	229

# Washington Central Unified Union School District

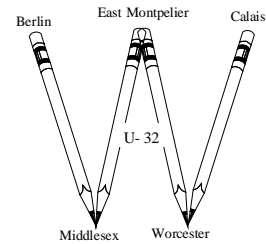
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Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**

**FROM: Bryan Olkowski, Superintendent ; Steven Dellinger-Pate, U-32 Principal**

**DATE: June 14, 2021**

**RE: School Time Proposal**

U-32 Administration is proposing a change to the student school day from 8:00-2:35 to 8:00-2:55. The current teacher workday will not change; it will remain 7:45-3:15. This change falls within the current collective bargaining agreement for the teacher day and allows us the opportunity to add instructional time. Our Middle School will be able to have a silent sustained reading block that does not take time from core instruction, and our High School will be able to add an additional 5 minutes to every class period. By adding 20 minutes of instruction a day we will essentially add 50+ additional hours of instruction per year or another way to look at it, 7 additional school days. Over the course of 6 years this would be an additional 40+ school days of instructional time.

**Justifications:** Silent sustained reading has been a valuable part of the Middle School program for many years and strengthens student skills and reading stamina. High school has had the alternating remote/in-person schedule all year and any additional time that we can have students in class will benefit our students.

**Contractual language (Teacher Agreement):**

**9.2a.** Teachers are professional employees. Teachers will meet their professional obligations and structure their workday to achieve this end. The work week for full-time teachers will be thirty seven and a half (37.5) hours. Start and end times for the work day will be established by the Principal and shall be continuous except as provided in 9.2.b below. The Principal and the Association may agree, at the building level, to structure work days in a flexible manner to accomplish the objectives of the school and its professional educators.

**9.2b.** The Principal and Association may agree, at the building level, to structure work days in a flexible manner to accomplish the objectives of the school and its professional educators. If requested, the Administration in each building will meet and confer with Association

representatives no later than June 10th annually to discuss the student day start and end times in each building for the following school year.

**(ESP Agreement) 9.8.** The workday for each ESP shall be determined by the Board annually at the time individual contracts are issued.

**Other considerations:**

1. Busing - We will need 4 additional buses in the afternoon at a maximum cost of \$241,000. Some routes may need to have U-32 and elementary students on the same buses in the afternoon, and families will need to “opt-in” to riding the bus for next year. Safety and efficiency of the bus routes will determine the full need for additional buses.
2. While the estimated cost for 4 additional bus runs is \$241k, the state reimburses districts approximately 44% two years after the expense is paid. Therefore, this would generate approximately \$106k in reimbursement in FY 23-24. This means the net cost is \$135k. However, the board would need to earmark \$241k from the fund balance for FY 21-22. The following year the budget would need to increase by approximately \$241k for FY 22-23. Next fall, the transportation contract will go out to bid and these transportation changes will need to be included in the bid specifications.