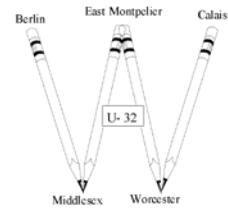


Washington Central Unified Union School District

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 Agenda**
<https://tinyurl.com/ajtk4uxv>
5.18.21 8:30-9:30 A.M.
Via Video Conference*
Meeting ID: 884 6524 4319
Password: 548979
Dial by Your Location: 1-929-205-6099

1. Call to Order
2. Approve Minutes of 5.4.21- pg. 2
3. Discussion/Action
 - 3.1. Authorize the Superintendent to sign contracts for WCUUSD – pg. 3
 - 3.2. Blanket Authorization for Check orders – pg. 4
 - 3.3. Annual Bids :
 - 3.3.1. Revenue Anticipation Note & Investment Bid – pg. 6
 - 3.3.2. Audit Services Bid – pg. 7
 - 3.3.3. Property, Liability, and Workers Compensation Insurance Bid - pg. 34
 - 3.3.4. Authorize Superintendent to approve bids for Fuel Oil, Propane, Wood Chips, and Wood Pellets – pg. 35
 - 3.4. Infinite Campus online payment system update – pg. 36
 - 3.5. Rumney Para educator Position – pg. 37
 - 3.6. Calais Para Educator Position – pg. 41
 - 3.7. East Montpelier Pre-K Para Educator Position – pg. 44
4. Next Meeting Date and Future Agenda Items
 - 4.1. June 15, 2021 (tentative)
 - 4.2. Energy Project Consultant
 - 4.3. Net Metering Proposal
 - 4.4. Extent of Board Involvement/Best Uses/Future Uses of Funds
 - 4.5. ESSER Funds Use
 - 4.6. U-32 Bathrooms
 - 4.7. U-32 Storm water Bid
5. Adjourn

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

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

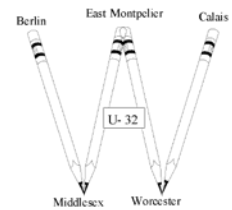
Our building will not be open for meetings. All are welcome to attend virtually.

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Bryan Olkowski
Superintendent



WCUUSD Finance Committee Meeting Minutes Unapproved 5.4.21 8:30 – 9:30 a.m.

Committee Members Present: Flor Diaz Smith, Bryan Olkowski, Lori Bibeau, Bill Ford, Jim Garrity, Chris McVeigh

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 8:31 a.m.
- 2. Approve Minutes of 4.20.21:** Scott Thompson noted an edit to the minutes from 4.20.21. **Scott Thompson moved to approve the minutes with the edit. Chris McVeigh seconded. The motion passed unanimously.**
- 3. Discussion/Action**
 - 3.1. Central Office Ventilation Bid:**

Bill Ford advised that we solicited bids to five (5) vendors; we only received two (2) bids therefore a waiver was to be obtained from the Agency of Education. The waiver has been received. It is recommended to award the bid to Thomas mechanical and temperature Controls of Vermont. **Scott Thompson moved to award the bid to Thomas Mechanical and Temperature Controls of Vermont for \$97,836 plus 10% contingency for a total amount of \$107,620 contingent upon the waiver from the Agency of Education. Chris McVeigh seconded. The motion passed unanimously.**
- 4. Next Meeting Date and Future Agenda Items**
 - 4.1.** June 15, 2021
 - 4.2.** Energy Project Consultant
 - 4.3.** Net Metering Proposal
- 5. Adjourn**

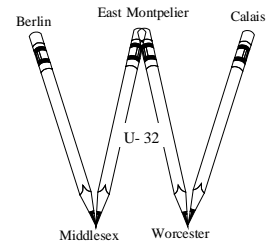
Respectfully submitted,
Melissa Tuller
Administrative Assistant

Washington Central Unified Union School District

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Montpelier, VT 05602
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Bryan Olkowski
Superintendent



TO: WCUUSD School Board
FROM: Bryan Olkowski, Superintendent
DATE: May 11, 2021
RE: Authorization for Superintendent to Sign all Documents & Contracts on Behalf of WCUUSD

Our audit firm has recommended the WCUUSD School Board authorize the Superintendent to sign all documents and contracts on behalf of the district on an annual basis. Each spring this action is reviewed with the School Board. The following motion is recommended for consideration.

Requested Motion:

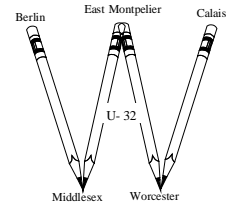
To authorize the Superintendent to sign all documents and contracts on behalf of Washington Central Unified Union School District.

Washington Central Unified Union School District

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

Bryan Olkowski
Superintendent



EFFECTIVE IMMEDIATELY FY 2021-2022

To: Mary Ormsby/WCUUSD Treasurer

We would like you to consider this a blanket authorization for you to sign all payroll checks, related benefit checks, and accounts payable checks during months that the WCUUSD Board does not meet. The Superintendent or designee also has authorization to process any utility, bond, contract or other payments that are due prior to the regularly scheduled or postponed board meetings to avoid late penalties.

The nature of these obligations requires vendor payment to be made between WCUUSD Board meetings. Any checks that are signed by you without an approved warrant will be reviewed and approved the next time the WCUUSD Board meets.

This will remain in effect until further notice from the WCUUSD Board.

Thank you for your assistance.

Sincerely,

WCUUSD Board of Directors:

_____	DATE: _____
_____	DATE: _____
_____	DATE: _____
_____	DATE: _____
_____	DATE: _____
_____	DATE: _____
_____	DATE: _____

WCUUSD Board of Directors:

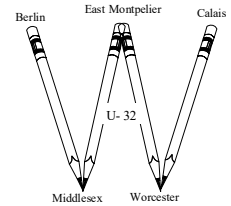
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Washington Central Unified Union School District

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1130 Gallison Hill Road
Montpelier, VT 05602
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Bryan M. Olkowski
Superintendent



TO: WCUUSD School Board
FROM: Bryan M. Olkowski, WCUUSD Superintendent
Lori T. Bibeau, WCUUSD Business Administrator
RE: Revenue Anticipation Note and Investment Bid
DATE: May 12, 2021

Typically, we annually provide the revenue anticipation note/investment bid document and a loan document for board member signatures. After conferring with Community Bank, NA., they recommend the board approve the bid as usual. They also are suggesting a second motion to authorize the board chair to sign on the loan document for the board via electronic means.

First recommended motion:

Approve the revenue anticipation note and investment bid from Community Bank, NA.

Second recommended motion:

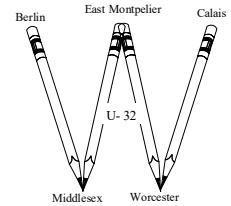
Authorize the board chair to sign the loan document for the board via electronic means.

Washington Central Unified Union School District

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Fax (802) 229-2761

Bryan Olkowski
Superintendent



TO: WCUUSD School Board
FROM: Bryan Olkowski, Superintendent
Lori T. Bibeau, WCUUSD Business Administrator
RE: Auditing Services Bid
DATE: May 12, 2021

The audit for the Fiscal Year 20-21 is the final year of the RHR Smith auditing services contract. Due to the upcoming retirement of Lori Bibeau, we have completed the bid process for future audit services (FY22-FY26).

Here is a summary of the bid process:

- We solicited bids for guaranteed pricing for a 3 year contract with the option to extend 2 additional years.
- We advertised this opportunity and solicited proposals from 13 audit firms.
- Bids were received from 2 audit firms.
- Using the information received, we are recommending the board award the bid to RHR Smith.

Here are the reasons we are recommending the bid be awarded to RHR Smith:

- 1) The total cost for a 5 year contract with RHR Smith is \$167,500 versus \$163,000.
- 2) The amount of time allotted to the audit by RHR Smith is 1640 hours versus 1400 hours. This amounts to 240 more hours for audit work which explains the higher cost.
- 3) RHR Smith is our current auditor and with the change in Business Administrators, it is helpful to have consistency in auditors.
- 4) To change auditors would take more fiscal staff time, who will be busy working on the financial software conversion in FY 22.
- 5) We have been pleased with the services and support of RHR Smith.

Recommended Board Action:

Authorize awarding the Audit Services bid to RHR Smith for a 3 year period (FY 22 to FY24) with the option to extend 2 additional years (FY25 to FY26).

**Washington Central Supervisory Union
Request for Proposal for Auditing Services**

Bidder Name: RHR Smith & Company, CPAs

Audit Proposal for Five Year Guaranteed Pricing School Years 2021-2022,2022-2023, 2023-2024, 2024-2025, 2025, 2026

Fiscal Year of Audit Reports:

Summary Information	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Washington Central Unified Union School District (A)	\$33,500	\$33,500	\$33,500	\$33,500	\$33,500
Total Hours Included in Above Pricing(B)	328	328	328	328	328
Composite Hourly Rate(A/B)	See proposal	See proposal	See proposal	See proposal	See proposal
Stat Report Preparation(if available)	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300

I certified, I am authorized to sign on behalf of the company and the bid conforms to the bid specs.



Managing Partner

Authorized Representative Signature and Title

5/11/2021

Date

Ronald H.R. Smith, CPA, CFE

Printed Name Of Authorized Representative

PROPOSAL FOR

FINANCIAL STATEMENT AUDITS

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
Montpelier, Vermont

SUBMITTED BY:

RHR SMITH & COMPANY

Certified Public Accountants

3 Old Orchard Road
Buxton, Maine 04093
May 12, 2021

(207) 929-4606 | (800) 300-7708

Contact:

Ronald H.R. Smith, CPA, CFE
Managing Partner

www.rhrsmith.com

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Proven Expertise & Integrity

May 12, 2021

Ms. Lori Bibeau, Business Administrator
Washington Central Unified Union School District
1130 Gallison Hill Road
Montpelier, Vermont 05602

Dear Ms. Bibeau,

Thank you for giving us the opportunity to submit the following proposal to perform the audit of the Washington Central Unified Union School District. The information you requested about our firm, our qualifications and the services we provide are enclosed.

We propose to audit the financial statements of the Washington Central Unified Union School District for the years ending June 30, 2022 through and including the fiscal year ending June 30, 2024 with a possible two-year extension. We will conduct the audit in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the General Accounting Office, the Single Audit Act of the United States Office of Management and Budget, the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.

RHR Smith & Company specializes in governmental audits, serving municipal, county and tribal governments, as well as schools, housing authorities, sewer and water utilities, and nonprofit corporations with a high concentration of these audits in Maine and Vermont. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent auditing firm gives you access to talented, experienced professionals who will meet all of your audit and accounting needs and become valuable resources to the Washington Central Unified Union School District.

We look forward to continuing our relationship with the Washington Central Unified Union School District and providing consistent auditing and governmental financial advice as we have in the past. Please do not hesitate to call if you have any questions about this proposal and our services. I can be reached at the office in Buxton at (800) 300-7708. We welcome the opportunity to meet with you and your staff.

Very Best,

Ronald H.R. Smith, CPA, CFE
Managing Partner

3 Old Orchard Road, Buxton, Maine 04093

T. 800.300.7708 | 207.929.4606 | F. 207.929.4609

www.rhrsmith.com

TECHNICAL PROPOSAL

History

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H.R. Smith in 1997. Since August of 2001, Ronald has been the sole shareholder of the Company. It is a Maine based firm headquartered in Buxton and holds its license to practice in the states of Maine, Vermont, and Massachusetts. Together, Ronald H.R. Smith CPA, CFE, and his staff have over 200 years combined experience providing professional accounting, auditing, computer consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H.R. Smith, CPA, CFE, Christina M. Smith, CPA, Miranda MacDonald, CPA, MBA, RTSBA, Jordan Nelle, CPA, and Michael B. Nadeau, CPA, CMA, MBA, SFO. Professional accounting and auditing experience are provided by a staff of 30 accountants. All of our accountants are dedicated solely to our governmental auditing practice which makes us able to handle not only audit matters, but the complex accounting or industry matters which may need to be understood during the relationship. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 30 individuals pride and commit themselves to the governmental industry. The firm also has a dedicated tax practice comprised of 2 professionals to provide tax consultation, tax preparation, tax advice in all areas of taxation, and tax accounting service.

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
 - Audit
 - Review
 - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements.
- Accounting system design.
- Internal control system design.
- Electronic data processing system study, including assistance in implementation.
- Assistance in budgeting procedures, forecasts, and cash flow analysis.
- Tax and bond anticipation requests including lease and bargain purchase financing.
- IRS Section 125 plan design and implementation.
- Assistance and preparation of GFOA Comprehensive Annual Financial Report.
- Other non-attest accounting and consulting services.
- Free client training workshops.

TECHNICAL PROPOSAL

Firm Experience

RHR Smith & Company conducts over 400 audits for government and nonprofit clients. All audit work is overseen by the Managing Partner, Ronald H.R. Smith, CPA, CFE. The audit and client types are profiled below for audits performed during our fiscal year ending September 30, 2018:

AUDIT TYPE	Number	CLIENT TYPE	Number
GAAS	20	Governmental	185
GAS (Yellow Book)	325	School Districts	192
Single Audit	73	Nonprofits	26
ERISA	0	Utilities	14
Compilation & Review	2	Other	3

We assist three of our clients in preparing CAFR reports, and one of our CPA's serves on the CAFR review team.

A list of all our governmental clients is included in this document.

Desk Reviews

The firm has had no federal or state desk reviews or field reviews of its audits during the past three years. None of the employees of the firm are or have been, the subject of disciplinary action taken or pending with state regulatory bodies or professional organizations.

Quality Control

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. Our quality control reviews include reviews of specific government engagements. Our most recent quality control review was performed in 2018 for the year ended September 30, 2017 and is included in this document on page 5.

Peer Review documents are made available for public access on the AICPA website. The firm of RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants.

Continuing Education

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the School's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

TECHNICAL PROPOSAL

Independence and Quality Assurance

Our firm adheres to the most rigid standards, including those of the U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence and conduct extensive training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent of the Washington Central Unified Union School District. No professional relationship exists between our firm and employees or agencies affiliated with the Washington Central Unified Union School District.

The Engagement Partner is responsible for ensuring that all staff assigned to the School's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Contracted Services

Only employees of RHR Smith & Company will be assigned to work on the Washington Central Unified Union School District audit. We do not utilize any contracted services at this time.

Licensing

The firm is registered in the State of Vermont under license number 092.0000697; its Managing Partner, Ronald H.R. Smith, CPA, CFE, is licensed in Vermont, and all personnel is duly authorized to practice in the State of Vermont according to applicable state statutes. Attached at the end of this proposal, you will find a copy of the firm's Occupational License.

Our firm employs five Certified Public Accountants, and three Master's level accountants. License numbers are provided for each CPA assigned to this audit team as part of their biographical information.

Professional Organizations

All professional personnel are members of the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants. Ronald, H.R. Smith, CPA, CFE, is also a member of the Association of Certified Fraud Examiners.

Audit Record Retention

All working papers and reports are retained for a minimum of five years after the end of each audit unless notified in writing by a cognizant agency to extend the retention period. Working papers will be made available, upon request from the School or its designee or the General Accounting Office, at the completion of the audit.

D.E. Rodrigues & Company, Inc.

Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To RHR Smith & Company, CPAs and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs (the Firm) in effect for the year ended September 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs in effect for the year ended September 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. RHR Smith & Company, CPAs has received a peer review rating of *pass*.



May 17, 2018

Where Your Financial Success Begins

Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.Rodriguesaccounting.com Email: Doug@rodriguesaccounting.com

TECHNICAL PROPOSAL

Audit Team

The following table shows the audit team selected for the Washington Central Unified Union School District, along with their respective roles.

NAME	TITLE	ROLE & RESPONSIBILITY
Ronald H.R. Smith, CPA, CFE	Managing Partner	<i>Engagement Partner:</i> Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed.
<i>Ron has been an auditor for over 32 years. He is the engagement partner for all audits and also manages many audits.</i>		
Miranda L. MacDonald, CPA, MBA, RTSBA	Audit Manager	<i>Audit Manager:</i> Implements work plan, supervises and reviews field work, coordinates with the client, conducts a test of controls.
<i>Miranda has 18 years of governmental accounting, with expertise in audit, budget and financial management.</i>		
Joshua P. Quinn, MBA	Audit Manager	<i>Audit Manager:</i> Implements work plan, supervises and reviews field work, coordinates with the client, conducts a test of controls.
<i>Joshua has over 17 years of experience in project management and is a former Vermont school Business Manager.</i>		
Michael B. Nadeau, CPA, CMA, MBA, SFO	Quality Reviewer	<i>Quality Reviewer:</i> Supports the functions of the Quality Control Division; reviews workpapers and prepares financial statements for compliance with professional and Firm standards.
<i>Michael has over 30 years of professional financial experience in governmental and corporate accounting.</i>		
Jordan E. Nellé, CPA	Quality Reviewer	<i>Quality Reviewer:</i> Supports the functions of the Quality Control Division; reviews workpapers and prepares financial statements for compliance with professional and Firm standards.
<i>Jordan has 18 years of experience in governmental auditing with specific expertise in general ledger, account reconciliation and budget analysis.</i>		
Cynthia J. Koenemann- Warren, JD, SPHR	Director of Business Services	<i>Director of Business Services:</i> Assists with mentoring/training in areas of Human Resource Administration, Business Operations, School and Municipal Management and other areas as needed.
<i>Cynthia has over 20 years of experience in Human Resource, Education and Municipal Law, Employment Law, Policy and Procedure Development, School Business Operations, Budget Development and Oversight.</i>		

Staff Reassignment

At RHR Smith & Company, we are proud of the experience and longevity of our employees and take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management and should be approved in writing by the client.

TECHNICAL PROPOSAL

Ronald H.R. Smith, CPA, CFE
North Yarmouth, Maine
Managing Partner

SUMMARY

Thirty-two years of public accounting experience. Specific expertise in the auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.

PROFESSIONAL HISTORY

1997 – Present	Managing Partner, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
1989 – 1997	Senior Audit and Accounting Manager with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine

EDUCATION

1988, B.S. degree in Accounting, Saint Joseph's College, Standish, Maine

CONTINUING EDUCATION

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number CP 2285
Certified Public Accountant - State of Vermont Certificate Number 001.0002033
Certified Fraud Examiner - Credential Number 158186

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Member of the Association of Certified Fraud Examiners
- Member of the GAO Yellow Book Council

TECHNICAL PROPOSAL

Miranda MacDonald
South Burlington, Vermont
Audit Manager

SUMMARY

Eighteen years of governmental accounting. Specific expertise in audit, budget and financial management, internal control testing, accounting and other financial processes related to the needs of governmental and nonprofit clients.

PROFESSIONAL HISTORY

2018 – Present	Audit Manager, RHR Smith & Company, CPA's, Buxton, Maine
2014 – 2018	Accounting Manager, Burlington School District, Burlington, Vermont
2012 – 2013	Director of Finance, Bonham Independent School Districts, Bonham, Texas
2008 – 2012	Accounting Supervisor, Irving Independent School District, Irving, Texas
2003 – 2007	Staff Accountant, Rockwall Independent School District, Rockwall, Texas

EDUCATION

2008, MBA, University of Texas, Dallas, Texas
2003, B.S. degree in Business & Accounting, Texas Tech University, Lubbock, Texas

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Texas Certificate Number 093519

PROFESSIONAL ASSOCIATIONS

- Registered Texas School Business Administration (RTSBA)
- Vermont Association of School Business Officials (VASBO)
- Texas Association of School Business Officials (TASBO)

TECHNICAL PROPOSAL

Joshua P. Quinn
Middlebury, VT
Audit Manager

SUMMARY

Former Vermont school Business Manager, with over seventeen years in project management and significant experience in software implementation.

PROFESSIONAL HISTORY

2018 – Present	Audit Manager, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
2016 – 2018	Business Manager, Addison Central School District, Middlebury, Vermont
2006 – 2016	Director of Management Services, Rearch Company, South Burlington, Vermont
2004 – 2006	Project Manager, Bread Loaf Corporation, Middlebury, Vermont

EDUCATION

2014, Masters degree in Business Administration, University of Vermont, Burlington, Vermont

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Vermont Board of Accountancy.

PROFESSIONAL ASSOCIATIONS

- Member of the Vermont Association of School Business Officials (VASBO)

TECHNICAL PROPOSAL

Michael B. Nadeau, CPA, CMA, MBA, SFO
Jacksonville Beach, Florida
Quality Reviewer

SUMMARY

Over 30 years of as a financial professional with experience in governmental and corporate accounting. Specific expertise in project management and implementation with Tyler Munis and ProFund.Next; SAP - FI/CO and MM modules; Hyperion consolidation software; Finance Manager; InfoMatics Fund accounting software; and FCS accounting software.

PROFESSIONAL HISTORY

2019 – Present	Quality Reviewer, RHR Smith & Company, CPA's, Buxton, Maine
2018 – 2019	Chief Financial Officer, City of Jacksonville Beach, Jacksonville Beach, Florida
2016 – 2018	Business Analyst / ERP Project Manager, City of Jacksonville Beach, Jacksonville Beach, Florida
2015 – 2016	Accounting Supervisor, City of Jacksonville Beach, Jacksonville Beach, Florida
2003 – 2015	Budget & Finance Director, Chittenden South Supervisory Union, Shelburne, Vermont

EDUCATION

Certificate of Advanced Study, School Business Administrator, SUNY at Cortland, Cortland, New York
M.B.A., Business Administration, Chapman University, Orange, California

LICENSE

Certified Public Accountant (CPA) – State of Florida and State of Vermont
Certified Management Accountant (CMA) – Institute of Management Accountants

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Vermont Board of Accountancy and State of Florida Board of Accountancy.

PROFESSIONAL ASSOCIATIONS

Association of School Business Officials International (ASBO)

TECHNICAL PROPOSAL

Jordan E. Nellé, CPA
Hinesburg, Vermont
Quality Reviewer

SUMMARY

Eighteen years of experience as a financial professional with a focus on governmental accounting. Specific expertise in general ledger, account reconciliation & budget analysis, month and year end close procedures, internal controls, municipal auditing and financial reporting. Experienced with Microsoft Great Plains, Tyler Munis and NEMRC accounting software.

PROFESSIONAL HISTORY

2019 – Present	Quality Reviewer, RHR Smith & Company, CPA's, Buxton, Maine
2018 – 2019	Budget & Finance Director, Champlain Valley School District, Shelburne, Vermont
2012 – 2018	Senior Accountant/Controller, Green Mountain Transit, Burlington, Vermont
2010– 2012	Senior Accountant, Davis & Hodgdon Associates, CPAs, PLC, Williston, Vermont
2003 – 2015	Staff Accountant, Sullivan, Powers & Company, CPAs, Montpelier, Vermont

EDUCATION

Bachelor of Science Degree in Accounting, Champlain College, Burlington, Vermont

LICENSE

Certified Public Accountant (CPA) – State of Vermont

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Vermont Board of Accountancy and State of Florida Board of Accountancy.

PROFESSIONAL ASSOCIATIONS

Vermont Society of Certified Public Accountants (VTCPA)
American Institute of Certified Public Accountants (AICPA)

TECHNICAL PROPOSAL

Cynthia J. Koenemann-Warren, J.D., SPHR
South Burlington, Vermont
Director of Consulting Services

SUMMARY

Over twenty years as a licensed Attorney with over 15 years of experience in Vermont Supervisory Unions. Specific expertise in Human Resource, Labor Relations, Collective Bargaining, Education and Municipal Law, Employment Law, Personnel/HR Management, Policy and Procedure Development, School Business Operations, Budget Development and Oversight.

PROFESSIONAL HISTORY

2018 – Present	Director of Consulting Services, RHR Smith & Company, CPA's, Buxton, Maine
2017 – 2018	Attorney, Lynn, Lynn, Blackman & Manitsky, Burlington, Vermont
2003 – 2017	Director of Labor Relations, Policy & Legal Services, Chittenden South Supervisory Union (now CVSD), Burlington, Vermont
2001 – 2003	Director of Human Resources, Lamoille North Supervisory Union, Hyde Park, Vermont
1999 – 2003	Member/Chair, Montpelier Board of School Commissioners, Montpelier, Vermont

EDUCATION

1998, J.D., Vermont Law School, South Royalton, Vermont
1995, B.A. degree in History/Pre-Law, Elmira College, Elmira, New York

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Licensed Attorney – Vermont Judiciary # 3509

PROFESSIONAL ASSOCIATIONS

- Society of Human Resource Management (SHRM)
- Vermont Association of School Business Officials (VASBO)
- Vermont Judiciary

TECHNICAL PROPOSAL

References

We are experienced in performing audits for state and local governments under standards that include GAS (Yellow Book), and Single Audit Act (Uniform Guidance), and we understand the audit requirements of the states in which we practice. We currently audit and provide accounting services for many governments and governmental organizations in the State of Maine and the State of Vermont. Some of those similar to the Washington Central Unified Union School District audit are listed below:

Michelle Baker, Director of Operations & Finance	
Harwood Unified Union School District	
340 Mad River Park, Suite 7, Waitsfield, Vermont 05673	P. (802) 496-2272 x117
<i>Audit of Financial Statements including Single Audit</i>	

Jim Vezina, Director of Finance	
Hartford School District	
37 Highland Avenue, White River Junction, Vermont 05001	P. (802) 295-8600
<i>Audit of Financial Statements including Single Audit</i>	

Brenda Fleming, Finance Director	
Rutland Northeast Supervisory Union	
49 Court Drive, Brandon, Vermont 05733	P. (802) 247-5757 x16
<i>Audit of Financial Statements including Single Audit</i>	

RHR Smith & Company
Certified Public Accountants

TECHNICAL PROPOSAL

GOVERNMENT & GOVERNMENTAL AGENCIES

*includes School Department

Acton, Town of *	Farmington, Town of
Androscoggin, County of	Ferrisburgh, Town of (VT)
Androscoggin Valley Council of Governments	Franklin, County of
Appleton, Town of *	Franklin County Unorganized Territories
Auburn Housing Authority	Freedom, Town of
Baldwin, Town of	Fryeburg, Town of
Baring Plantation	Gouldsboro, Town of
Bath, City of	Grand Isle, Town of (VT)
Belgrade, Town of	Grand Isle, Town of *
Bellows Falls Village Corporation (VT)	Gray, Town of
Berlin Housing Authority (NH)	Green Mountain National Golf Course
Berwick, Town of	Green Mountain Transit Authority
Brandon, Town of (VT)	Greenville, Town of *
Brooks, Town of	Harpwell, Town of
Brownfield, Town of	Harrington, Town of
Bucksport, Town of	Hartford, Town of
Burnham, Town of	Hiram, Town of
Bustins Island Village Corporation	Houlton, Town of
Buxton, Town of	Housing Authority of Fort Fairfield
Byron, Town of	Industry, Town of
Camden, Town of	Jay, Town of
Canton, Town of	Jonesboro, Town of *
Carmel, Town of	Kennebec, County of
Carrabassett Valley, Town of *	Kennebec County Unorganized Territory
Casco Bay Island Transit District	Kennebec Valley Council of Governments
Casco, Town of	Kennebunk, Town of
Chelsea, Town of	Killington, Town of (VT)
Cherryfield, Town of *	Kittery, Town of*
Chester, Town of (VT)	Isle La Motte, Town of
Chesterville, Town of	Lewiston, City of *
Codyville Plantation	Lewiston Housing Authority
Cooper, Town of	Lewiston-Auburn Water Pollution Control Authority
Corinth, Town of	Limerick, Town of
Cornish, Town of	Lincoln Plantation
Cumberland, County of	Lisbon, Town of *
Cutler, Town of *	Livermore, Town of
Damariscotta, Town of	Livermore Falls, Town of
Denmark, Town of	Lovell, Town of
Dixfield, Town of	Madison, Town of
Dummerston, Town of (VT)	Madawaska, Town of
Eastern Slope Airport Authority	Magalloway Plantation
Embden, Town of	Maine Port Authority
Eustis, Town of	Meddybemps, Town of
Fair Haven, Town of (VT)	Midcoast Economic Development District
Fairfield, Town of	Milbridge, Town of
Falmouth, Town of *	Milford, Town of *

TECHNICAL PROPOSAL

GOVERNMENT & GOVERNMENTAL AGENCIES (continued)

*includes School Department

Monson, Town of	Sidney, Town of
Montpelier, City of (VT)	Somerset, County of
Morrill, Town of	Somerset County Unorganized Territory
Mount Vernon, Town of	South Burlington, City of (VT)
New Gloucester, Town of	Starks, Town of
New Sharon, Town of	Steuben, Town of
Newry, Town of	Stonington, Town of
Norridgewock, Town of	Strong, Town of
North Berwick, Town of	Sweden, Town of
Oakfield, Town of	Temple, Town of
Ogunquit, Town of	Turner, Town of
Old Orchard Beach, Town of	Two Bridges Regional Jail Authority
Otisfield, Town of	Two Rivers-Ottawaquechee Reg. Comm. (VT)
Oxford, Town of	Union, Town of
Palermo, Town of	Unorganized Territories - Maine Dept. of Audit
Palmyra, Town of	Van Buren, Town of
Paris, Town of	Van Buren Housing Authority
Phillips, Town of	Vassalboro, Town of
Piscataquis, County of	Vernon, Town of (VT)
Piscataquis County Unorganized Territories	Victory, Town of (VT)
Pittsfield, Town of	Waldoboro, Town of
Plymouth, Town of (VT)	Warren, Town of
Poland, Town of	Washington County Council of Governments
Porter, Town of	Waterboro, Town of
Presque Isle, City of	Waterford, Town of
Presque Isle Housing Authority	Wayne, Town of
Richford, Town of (VT)	Wells, Town of
Rockingham, Town of (VT)	Wells, Town of (VT)
Rockport, Town of	Whitneyville, Town of
Rome, Town of	Willimantic, Town of *
Royalton Fire District (VT)	Winn, Town of
Rumford, Town of	Winooski, City of (VT)
Sabattus, Town of	Woodville, Town of *
Sandy River Plantation	York, County of
Sangerville, Town of	

SCHOOL DISTRICTS & DEPARTMENTS

Addison Central School District (VT)	Champlain Valley School District (VT)
Addison Northwest School District (VT)	Franklin Northeast Supervisory Union (VT)
Addison Rutland Supervisory Union (VT)	Franklin Northwest Supervisory Union (VT)
Battenkill Valley Supervisory Union (VT)	Franklin West Supervisory Union (VT)
Bennington Rutland Supervisory Union (VT)	Greater Rutland County Supervisory Union
Burlington School District (VT)	Harwood Unified Union School District
Kingdom East Unified Union School District (VT)	Regional School Unit No. 63
Lamoille South Supervisory Union (VT)	Regional School Unit No. 68

TECHNICAL PROPOSAL

SCHOOL DISTRICTS & DEPARTMENTS (continued)

Mill River Unified Union School District (VT)	Regional School Unit No. 72
Mount Abraham Unified School District (VT)	Regional School Unit No. 78
North Country Supervisory Union (VT)	River Valley Technical Center (VT)
Orleans Central Supervisory Union (VT)	Rutland Northeast Supervisory Union (VT)
Orleans Southwest Supervisory Union (VT)	South Burlington School District (VT)
Patricia Hannaford Reg. Tech. Sch. (VT)	Southwest Vermont Supervisory Union (VT)
Regional School Unit No. 6	Springfield School District (VT)
Regional School Unit No. 13	Two Rivers Supervisory Union (VT)
Regional School Unit No. 37	Washington Central Supervisory Union (VT)
Regional School Unit No. 38	White River Valley Supervisory Union (VT)
Regional School Unit No. 44	Windham Central Supervisory Union (VT)
Regional School Unit No. 52	Windham Northeast Supervisory Union (VT)
Regional School Unit No. 53	Windsor Central Supervisory Union (VT)
Regional School Unit No. 55	Windsor Southeast Supervisory Union (VT)
Regional School Unit No. 61	Wiscasset School Department

NONPROFIT ORGANIZATIONS

Acadia Academy	Maine Connections Academy
Addison Point Specialized Services	Maine Huts & Trails
Baxter Academy for Technology and Science	Maine Support Network, Inc.
Beehive Design Collective	Mechanic Falls Development Commission
Belgrade Lakes Association	Mid Maine Homeless Shelters
Belgrade Regional Conservation Alliance	Morningview, LLC
Calais Methodist Home, Inc.	Northeastern Vermont Development Assoc. (VT)
Coastal Counties Workforce, Inc.	Northern Maine Development Commission
Cobscook Community Learning Center	Old Orchard Beach Free Public Library
Cornville Regional Charter School	Portland Ballet
Eastern Maine Development Corporation	River Valley Healthy Communities Coalition
Eastern Trails Management District	Rural Community Action Ministry
Eastport Non-Profit Housing Corporation	Sacopee Rescue, Inc.
Farmington Public Library	Sacopee Valley Health Center
Genesis Community Loan Fund	Schoodic Arts for All
Grand Chapter of Maine, Order of the Eastern Star	Senior Needs Committee of Wells & Ogunquit
Greater Sebago Education Alliance	South Buxton Cemetery Association
Home Counselors Inc.	Sunrise County Economical Council
Jay-Niles Memorial Library	Veterans of Foreign War Post 10038
Kennebunk Conservation Trust	Western Maine Transportation Services Inc.
Maine Arts Academy	

UTILITIES

Addison County Solid Waste Manager District	Farmington Wastewater
Alfred Water District	Farmington Wastewater
Berwick Sewer District	Grand Isle Consolidated Water District (VT)
Canton Water District	Grand Isle Wastewater
Carrabassett Valley Sanitary District	Grand Isle Water
Central Penobscot Solid Waste	Harrison Water District
Dixfield Water Department	Jay Village Water District

TECHNICAL PROPOSAL

UTILITIES (continued)

Dixfield Wastewater Department	Pittsfield Sewer
Kennebec Valley Regional Waste Corporation	Pittsfield Water
Kittery Wastewater	Rangely Water District
Lisbon Water Department	Rumford Water District
Livermore Falls - Jay Sewerage Treatment	Sabattus Sanitary & Water District
Livermore Falls Water District	South Berwick Sewer District
Midcoast Solid Waste Corporation	Stonington Sanitary District
Mount Blue Standard Water District	Stonington Water
North Berwick Sanitary District	Strong Water District
North Jay Water District	Topsham Sewer District
Northeast Kingdom Waste Management District	Vassalboro Sanitary District

TRIBAL GOVERNMENTS

Aquinnah Wampanoag Tribal Housing (MA)	Penobscot Indian Nation
Aroostook Band of MicMacs	Pleasant Point Housing Authority

FOR PROFIT

Vacationland Estates Resort

TECHNICAL PROPOSAL

General Audit Approach

We believe the audit process should be an integral part of how an entity can achieve organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding of the financial position of the entity.

Our technical approach is to use standard programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide conversations with management, document procedures and tests of controls and gather valuable information. All of our processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with unique organizations of varying size, level of wealth and sophistication, the scope of public services and programs, staff experience and history.

We view our engagements as an ongoing professional relationship, and your auditor and other professionals at our firm will be available to assist with consultation, accounting and other services throughout the year.

Overall Technical Approach

The audit will employ techniques to provide evidence to substantiate the financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

The firm uses PPC audit programs to direct and document the audit. These programs are very extensive and are selected based on materiality factors. A list of some audit programs we typically use include:

- General Procedures
- Minutes, Contracts, Policies
- Cash
- Investments
- Revenue, Receivables, Notes Receivable and Receipts
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Inventories
- Property, Equipment, and Capital Expenditures
- Debt and Debt Service Expenditures
- Fund Equities
- Grants and Similar Programs
- Insurance and Self Insurance

TECHNICAL PROPOSAL

Financial statements and schedules will be prepared from the School's internal financial statements as for each fiscal year end. The financial statements will be presented in accordance with generally accepted accounting principles. All required footnote disclosures will also be included.

Sampling Technique

Audit sampling will be in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide-Audit Sampling. Audit sampling will be utilized where it will be the most efficient and effective audit tool in the circumstance.

Three phases of audit sampling will be performed: planning, selection and evaluation. The actual selection process will include random, systematic, and haphazard selection.

Scope of Work

Engagement Summary

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with Government Auditing Standards (Yellow Book and Single Audit). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the requirements of the State of Vermont Department of Audit. It will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements.

TECHNICAL PROPOSAL

An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which includes the use of interactive audit software which allows us to design our field work and tests based on individual client structure, individual needs, and real-time information as we progress. This program's ability to adjust audit designs will indicate additional test work that may be needed based on the level of risk.

We will express an opinion on the fair presentation of the School's basic financial statements taken as a whole and supporting schedule, in conformity with generally accepted accounting principles and procedures applicable to governmental and nonprofit organizations.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures, and compliance with the budgetary and legal requirements by the Washington Central Unified Union School District. The review of the internal controls will include an annual review of the related processing controls within the Washington Central Unified Union School District's operations, to include developing an understanding of policies involving security, documentation, controls and data retention, and testing adherence to those policies. The approach we use includes staff interviews and completing and examining questionnaires.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment, and discussing any management issues that may arise during the audit. The Auditor will issue a letter to Management listing problem areas and suggested improvements. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.

Engagement Outline

The engagement will include the following:

- Audit plans developed and reviewed with the Business Administrator and / or appointed staff.
- Audits of the Washington Central Unified Union School District entity's basic financial statements in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the general Accounting Office, the Single Audit Act Amendments of 1996 (if applicable), the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.
- Audits of each fund of the school district.
- Audit in compliance with Government Auditing Standards, the Single Audit Act, and the provisions of uniform guidance and its supplements (if applicable), and financial and compliance audits for the individual school districts in accordance with grant programs.
- Entrance, exit and progress conferences.
- Preparation of financial statements and required supporting schedules. Draft statements will be submitted for review to Business Administrator, and / or appointed staff.
- At the conclusion of the audit meet with Business Administrator and / or appointed staff to discuss the results of the audit and review any findings and/or recommendations included in the Management Letter.

TECHNICAL PROPOSAL

Audit Schedule

- *Preliminary Work:* Preliminary audit work and audit planning will be conducted as soon as possible, based on discussions with Management at an entrance conference conducted at the onset of the engagement.
- *Planning:* An audit plan will be provided at a progress conference with the key personnel before field work begins. The role of School officials in the audit will be discussed, and a list of schedules to be prepared by the staff of Washington Central Unified Union School District will be provided.
- *Field Work:* Field work will be completed in a contiguous block of time (to the extent possible) and will commence as soon as possible after discussions with Management at a mutually agreed upon date in September.
- *Audit:* An entrance conference with the Business Administrator and/or other designated others to commence year-end audit work will be conducted as soon as possible after the execution of the contract. School personnel will prepare trial balances and supplemental schedules by the first day of field work, and will make recommendations, revisions and suggestions on the draft reports within ten (10) business days of receiving them.
- *Meetings:* Meetings with Business Administrator as needed before, during and/ or after the audits.
- *Audited Basic Financial Statement Package*
 - Draft set of financial statements and management letter delivered at a mutually agreed upon date to the appropriate parties no later than October 31.
 - An electronic copy of the independent auditors' report and basic financial statements with all the above-mentioned reports for the Supervisory Union and each school district, Provisions of Uniform Guidance and all reports required by Government Auditing Standards delivered following the acceptance of the draft and no later than December 1st.
- *Management Letter*
 - A detailed letter listing items which go beyond the entity's internal control structure will be provided to the School District. Management letters deal with operational and administrative efficiencies and other items of perceived benefit to the Washington Central Unified Union School District. A draft of the letter will be presented at the exit interview at the conclusion of the audit.

COST PROPOSAL

Estimate of Hours and All-Inclusive Maximum Fee

Staff	Rate	Preparation of Financial Statements	Audit of Financial Statements	Total Hours	Cost
Engagement Partner	\$150	8	12	20	\$3,000
Audit Managers	\$125	3	59	62	\$7,750
Quality Control	\$125	44	2	46	\$5,750
Staff Accountants	\$85	65	135	200	\$17,000
Total				328	\$33,500

TOTAL ANNUAL AUDIT PRICE WILL NOT EXCEED: \$33,500

Audit Year – June 30, 2022: \$33,500

Audit Year – June 30, 2023: \$33,500

Audit Year – June 30, 2024: \$33,500

Optional two-year extensions upon mutual agreement of both parties:

Audit Year – June 30, 2025: \$33,500

Audit Year – June 30, 2026: \$33,500

Our price includes travel and all out of pocket expenses related to the audit, and all client communications related to the audit.

Other Services

Hourly rates for accounting services beyond the scope of the audit through non-attest engagements:

- Management Advisory and Consulting: \$125 to \$150 (Principal)
- Accounting Services: \$100 to \$125
- Fixed Assets: \$100

Hourly rates are based on the level of expertise required and are subject to change.

Invoicing

Progress bills are sent periodically as work progresses. The final bill will not be sent until the audit is complete and presentation has been made to the Washington Central Unified Union School District.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT(WCUUSD) PROPERTY, LIABILITY AND RELATED AND WORKERS COMPENSATION BID RESULTS DISTRICT-WIDE BID AWARD FY21-22

Authorize Superintendent to Sign the Contracts:

To appoint Denis Ricker Brown as the WCUUSD insurance agent for a one year period: July 1, 2021-June 30, 2022

To award both property,liability and related insurance bid to Liberty Mutual Insurance Company and workers compensation insurance bid to AIM Mutual Insurance Company and other Insurance Carriers as provided in the proposal for a one year period: July 1, 2021-June 30, 2022

COVERAGE PERIOD: JULY 1, 2021- JUNE 30, 2022

BID SUBMITTED BY:

DENIS RICKER BROWN

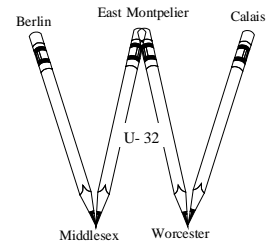
	PROPERTY, LIABILITY & RELATED	WORKERS COMPENSATION	COMBINED TOTAL	BUDGET TOTAL: General Fund, Grants, Food Service, Community Connections	(Over) Under Budget
WCUUSD-FY 2021-2022	\$113,084	\$81,642	\$194,726	\$206,871	\$12,145
WCUUSD-FY 2020-2021	\$107,252	\$91,181	\$198,433	\$222,434	\$24,001
Savings(Additional Cost) \$	(5,832)	\$9,539	\$3,707		

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: Bryan Olkowski, Superintendent
DATE: May 11, 2021
RE: Authorization to Award Bids

Historically, bids are received throughout the summer for fuel oil, propane, wood chips, wood pellets, and paper for the district. Due to the tight timelines associated with awarding these bids, it has been an annual request that the School Board authorize the Superintendent to award these bids as they come in.

Recommended Motion:

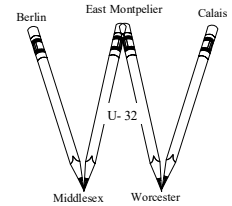
To authorize the Superintendent to award bids for fuel oil, propane, woodchips, wood pellets and paper on behalf of Washington Central Unified Union School District.

Washington Central Unified Union School District

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

Bryan M. Olkowski
Superintendent



TO: WCUUSD School Board
FROM: Bryan M. Olkowski, WCUUSD Superintendent
Lori T. Bibeau, WCUUSD Business Administrator
RE: Online Payments
DATE: May 13, 2021

We are writing to inform you of a change with the payment processor used by Infinite Campus. We were recently notified of the switch from VANCO to a new provider and have been making plans for the change to occur on June 1, 2021. This change will help with all online payment functions in the campus portal.

What this means to families and staff is that beginning June 1, 2021, they will need to follow the new instructions to set up future payments. The instructions will be sent to all parents and staff regarding the change. As in the past, we are recommending WCUUSD continue to pay the transaction fees for payments made. This has expedited collections and saved the Food Service and school staff time in processing payments. Due to the payment processor change, we are requesting the board reaffirm a prior board action to pay the transaction fees.

Recommended Board Action:

To authorize the district payment for transaction fees for parent and staff payments using the Infinite Campus payment processor.

To: Bryan Olkowski, Superintendent
 From: Casey Provost, RMS Principal
 Re: 21/22 Staffing
 Date: May 3, 2021

The purpose of this memo is to detail current enrollment projects and corresponding grade-level configurations with implications for staffing at Rumney Memorial during the 21/22 school year.

The following are enrollment projections for 21/22 as of today:

Grade	Expected Enrollment	Recommended Configuration
PreK	19	2 sections of PreK (we will aim for an even split to the extent possible)
Kindergarten	19	1 single-grade class
1	12	2 multi-aged grade 1/2 classes
2	16	
3	15	2 multi-aged grade 3/4 classes
4	20	
5	18	1 single-grade class
6	18	1 single-grade class
Total	137	

With 7 classroom teachers in Kindergarten through grade 6, the faculty discussed a few options for how to configure grade-levels to best support students. In addition to the recommended configuration above, the following options were discussed:

- Single grade sections K-6
- Two sections of combined K/1

Although the entire faculty had an opportunity to provide input around configurations, the primary grade teachers and associated staff took the discussion further. Weighing the pros and cons of a single-grade Kindergarten classroom and two multi-age Kindergarten and Grade 1 classrooms, the primary teachers recommend that a single-grade Kindergarten class will best meet the needs of incoming kindergarten students and also honor the growth and progress that has been made by current kindergarten students moving into Grade 1.

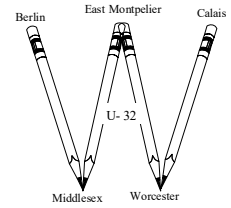
With that in mind, I am requesting that a full-time general education paraeducator is hired to support the kindergarten class during the 21/22 school year. As of March 2021 projections, a class of 19 students would be the largest section of kindergarten across WCUUSD elementary schools. While Berlin and East Montpelier will each have the same or more number of kindergarten students, their configurations allow for splitting kindergarten students into two sections.

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



Required Form for Adding/Deleting Position(s) & Contract Services Behavior Intervention Services

Request Description

Person/Group making the request _____
Name Position Title

Date of request _____ Start Date _____

Is this an emergency need? _____

Is this for next year or future year? _____

Identify Position/Contract Services:

Add or delete FTE _____ Temporary Permanent

Type of Position

___ Teacher

___ Paraeducator

___ Individual Assistant

___ Personal Care Attendant

___ Behavior Interventionist (Employee)

___ Behavior Interventionist (Contract with WCMH/GMB)

___ Other Support Services Title _____

___ Operation of Plant Title _____

___ Food Services Title _____

___ Administrative Title _____

Is this a requirement of a student's IEP or 504 plan?
(See the summary per the IEP Team)

Yes

No

What other staffing changes have been considered? _____

Could this need be met in a different way? _____

Student/staff ratio current _____ proposed _____ Numbers of Students _____

Provide the alignment of connection to the implementation plan/theory of actions

What is the impact on the prek-graduation system? _____

What SLO will this change impact? _____

If an Equity Issue Describe _____

If a Health/Safety Issue Describe _____

If Student Test scores _____

Please project the staffing cost _____

Are there other cost considerations? (Books/Supplies/Equipment)

Please list with estimated cost _____

What funding source will be used to pay for this change?

General fund budget

Grant

Income

Position reassignment

RIF

Rationale: Describe the justification for the change

What other options have been considered? _____

Provide any supporting documentation to this request .

Date request received _____ Date request processed _____

Request Approved _____

Request Denied _____ Reason _____

Name

Title

Calais Elementary School

321 Lightening Ridge Rd. Plainfield, VT 05667
(802) 454-7777 www.calaisschool.org

MEMORANDUM

TO: WCUUSD FINANCE COMMITTEE
FROM: CAT FAIR
SUBJECT: WCUUSD POSITION REQUEST FORM
DATE: MAY 11, 2021

We are requesting the board support the addition of a 1.0 FTE paraeducator for Calais Elementary for 21/22. In the late fall of 2020/21, a student became newly identified as eligible for special education. This occurred well after the service plan and budget planning for 20/21.

As you can see from the attached position request form, this change is necessary to ensure the physical safety for the child and others. The support of a 1:1 and consultation with a BCBA is a requirement of the child's IEP. We hired a paraeducator to work 1:1 with this student beginning in January of 2021. The student is in Kindergarten and we anticipate this need will continue into next year as well so we are requesting the addition of this position to the budget for 21/22.

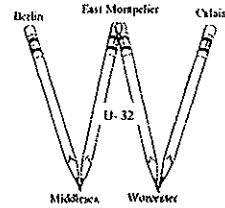


Washington Central Unified Union School District

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



Required Form for Adding/Deleting Position(s) & Contract Services Behavior Intervention Services

Request Description

Student needs changed in 20/21 with a student in kindergarten in need of behavioral support. We hired a paraeducator to work 1:1 and added to the BCBA contract with GMBC. We will continue to have this need next year.

Person/Group making the request Cat Fair
Name

Principal
Position Title

Date of request 1/19/21

Start Date 1/19/21

Is this an emergency need? YES

Is this for next year or future year? YES

Identify Position/Contract Services:

Add or delete FTE Add 1.0

Temporary

Permanent

Type of Position

Teacher

Paraeducator

Individual Assistant

Personal Care Attendant

Behavior Interventionist (Employee)

Behavior Interventionist (Contract with WCMH/GMB)

Other Support Services Title _____

Operation of Plant Title _____

Food Services Title _____

Administrative Title _____

Is this a requirement of a student's IEP or 504 plan? Yes No
(See the summary per the IEP Team)

What other staffing changes have been considered? newly identified need after cuts made in FTE for ESP

Could this need be met in a different way? no

Student/staff ratio current n/a proposed _____ Numbers of Students _____

Provide the alignment of connection to the implementation plan/theory of actions
this change is necessary to ensure physical safety for the child and others

What is the impact on the prek-graduation system? _____

What SLO will this change impact? _____

If an Equity Issue Describe _____

If a Health/Safety Issue Describe See reports of Rule 4500

If Student Test scores _____

Please project the staffing cost _____

Are there other cost considerations? (Books/Supplies/Equipment)

Please list with estimated cost _____

What funding source will be used to pay for this change?

General fund budget Grant Income Position reassignment RIF

Rationale: Describe the justification for the change

newly identified need after cuts made in FTE for ESP

this change is necessary to ensure physical safety for the child and others

What other options have been considered? _____

Provide any supporting documentation to this request .

Date request received _____ Date request processed _____

Request Approved _____

Request Denied _____ Reason _____

Cat Fair
Name

Principal
Title

East Montpelier Elementary School

665 Vincent Flats Road
East Montpelier, VT 05651
802-223-7936

www.emontpelierschool.org

Alicia Lyford, Principal

To: WCUUSD Finance Committee
From: Alicia Lyford, Principal EMES
Re: Additional .28 FTE Pre-K Para for 2021-2022
Date: May 13, 2021

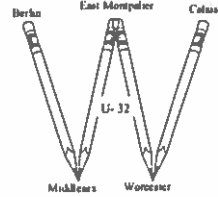
This memo is in regard to the request for an increase of .28 FTE for our Pre-K para-educator position for the 2021-2022 school year. Pre-K regulations require a 10:1 student/teacher ratio for our programs to run. In a typical year, the EMES Pre-K program has roughly 16 students in it per session, which is covered by a classroom teacher and a para-educator. This year, due to COVID, our numbers decreased to class sizes of 10 and 11. With that, we have a para-educator in our session of 11 students but not in the class 10. Looking ahead to next year, our sessions will be back up closer to 16 students, which means we will need additional pre-k para support in order to legally run both sessions. A .28 position equals roughly 10 hours a week which is the amount of our student-contact time.

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Bryan Olkowski
Superintendent



Required Form for Adding/Deleting Position(s) & Contract Services Behavior Intervention Services

Request Description

Increase our .4 FTE Pre-K assistant position to a .8 FTE This was decreased due to limited numbers in the Pre-K classroom this year due to Covid and will need to increase as our staff to student ratio must not exceed 1:10.

Person/Group making the request Alicia Lyford Principal
Name Position Title

Date of request 3/22/21 Start Date September, 2021

Is this an emergency need? No

Is this for next year or future year? Next year

Identify Position/Contract Services:

Add or delete FTE .28 FTE

Temporary

Permanent

Type of Position

Teacher

Paraeducator

Individual Assistant

Personal Care Attendant

Behavior Interventionist (Employee)

Behavior Interventionist (Contract with WCMH/GMB)

Other Support Services Title _____

Operation of Plant Title _____

Food Services Title _____

Administrative Title _____

Is this a requirement of a student's IEP or 504 plan?
(See the summary per the IEP Team)

Yes

No

What other staffing changes have been considered? This position is to keep us in compliance with adult to student ratios in PreK

Could this need be met in a different way? _____

Student/staff ratio current 1:16 proposed 1:10 Numbers of Students 16 per class

Provide the alignment of connection to the implementation plan/theory of actions

Providing Pre-K to as many East Montpelier residents as possible. Without this position, we will have to cap our Pre-K to 10 students

What is the impact on the pre-graduation system? _____

What SLO will this change impact? _____

If an Equity Issue Describe _____

If a Health/Safety Issue Describe _____

If Student Test scores _____

Please project the staffing cost Roughly \$5800

Are there other cost considerations? (Books/Supplies/Equipment)

Please list with estimated cost NA

What funding source will be used to pay for this change?

General fund budget

Grant

Income

Position reassignment

RIF

Rationale: Describe the justification for the change

This position has been here since our Pre-K has been in operation. We decreased it this year due to decreased numbers from Covid.

What other options have been considered? _____

Provide any supporting documentation to this request .

Date request received _____ Date request processed _____

Request Approved _____

Request Denied _____ Reason _____

Name

Title