

# Washington Central Unified Union School District

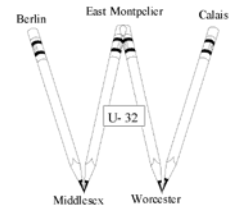
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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

Debra Taylor, Ph.D.  
Interim Superintendent



## WCUUSD Finance Committee Meeting Agenda 5.20.20 5:00 - 6:00 pm

**Via Video Conference\***

<https://tinyurl.com/y9gpavra>

Meeting ID: 922 8493 7959

Password: 2eBrd0uSdv

Dial by Your Location 1-929-205-6099

1. Call to Order
2. Approve Minutes of 5.6.20 – pg. 2
3. Budget Update (Discussion)
  - 3.1 Budget Information – pg. 4
  - 3.2 Proposal for Early Retirement (Action) – pg. 9
  - 3.3 Summer Meal Provision (Discussion/Action) - pg. 13
  - 3.4 Annual Fiscal Management Questionnaire (Action) – pg. 15
4. Old Business
  - 4.1 Energy Project Consultant (Action)
  - 4.2 Net Metering Contract (Action)
5. Next Meeting Date and Future Agenda Items
6. 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.**

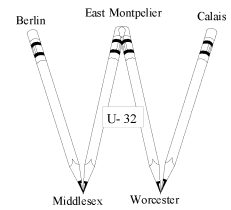
**Our building will not be open for meetings. All are welcome to attend virtually.**

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## WCUUSD Finance Committee Unapproved Meeting Minutes 5.6.20 6:00 - 7:00 pm

**Via Video Conference\***

Committee Members Present: Scott Thompson, Flor Diaz-Smith,  
Administrators Present: Lori Bibeau, Debra Taylor and Steven Dellinger-Pate  
Others Present: Robert Porter

1. Call to Order - Breakout meeting began at 6:08 pm.
  - 1.1 Elect Committee Chair - **Mr. Scott Thompson nominated Ms. Flor Diaz-Smith for Committee Chair. The motion carried.**
2. Approve Minutes of 1.9.20 -**Mr. Thompson motioned to approve the minutes of 1.9.20. The motion carried.**

### 3. Discussion

3.1 Budget Projections - Ms. Bibeau gave the committee members an overview of the financial report. She stated that even with transfers to the capital fund they are still ending with a surplus, and that the projected fund balance is a little over \$2 million. Ms. Bibeau went through the expense changes noting savings from substitutes, spring athletics, and busing; and items with loss of revenue such as food programs, childcare, and costs associated with remote learning.

3.2 Rumney Roof Bid - Ms. Taylor informed the board that there was only one bid for the Rumney roof, from Beauregard Construction, and that they will recommend the bid for a vote at the full board meeting. She also noted that there is a consolidated bid for several projects that they will have available at the next board meeting.

3.3 Solar/Net Metering - Ms. Taylor stated that the attorney was consulted regarding the solar and hydro projects. The attorney's recommendation is that the board contract with an

energy consultant and establish a green team sub of the finance committee to make recommendations regarding future projects and actions. Mr. Thompson stated that Mr. Kari Bradley suggested a short term arrangement that could potentially cover the time it takes to hire a consultant. Mr. Porter was available to speak to the board about the hydro projects and was asked to wait and speak to the full board.

4. Future Agenda Items - Ms. Bibeau suggested a meeting in two weeks. The committee agreed to meet at 5:00 pm on May 20th.

5. Adjourn - Left breakout session at 6:58 pm

Respectfully Submitted,

Tiffany S. Miller, Board Recording Secretary

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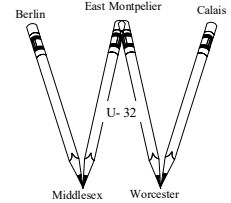
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Debra Taylor  
Interim Superintendent



**TO: WCUUSD School Board**  
**FROM: Debra Taylor, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Quarterly Financial and Covid-19 Update**  
**DATE: April 30, 2020**

## Quarterly Financial Report

As there are several new board members, this month's report includes a summary of financial information for the year. In October 2019, the WCUUSD board decided to receive a summary financial report each quarter in the board packet. The financial report would take place during the second board meeting of the month. The months for financial reports are: October, January, April and June. Please note that April was deferred due to the additional work and financial questions associated with COVID-19.

This is the first year as a newly merged district so there are balances that transfer in as revenue which were previously reserved as fund balances. At Town Meeting this year, the voters approved reserving the audited fund balances and gave the WCUUSD School Board the authority to utilize the fund balances. Due to the merger, there have been costs that were paid ahead which resulted in one time savings this year. There have also been board actions to transfer funds to support Capital Projects for U-32 and Doty. The attached report provides the General Fund details by quarter. Here is a summary of the projections using the information as of April 30, 2020:

### KEY: Increase (Decrease) to Fund Balance

#### Revenues Changes

- Increases to Fund Balance
  - Tuition \$168.7k
  - Transportation Aid \$133.2k
  - Special Education Reimbursements \$44.3k
  - Small School Grant \$8.7K
- Decreases To Fund Balance
  - Intercompany Accounts (\$15.8K)
  - Interest Income (\$37.6K)

**Projected Revenue Increase to Fund Balance \$301.5K**

## Expense Changes

- Increases to Fund Balance
  - Staffing & Program Changes \$209.8k
  - Transfer to Fiscal Software Reserved Fund Balance \$100k
  - Expenses Paid in Prior Year \$48.3k
  - Interest Expense \$37.6k
  - Administrative \$28.5k
  - Operation of Plant \$26.7k
  - Intercompany Accounts \$15.8k
- Decreases To Fund Balance
  - Special Education (\$221.1k)
  - Board Authorized Transfers to Capital –U32& Doty (\$479.5k)

**Projected Expense Decrease to Fund Balance (\$233.9k)**

**NET Projected Increase to Fund Balance \$67.6k**

In summary:

- The beginning Fund Balance transferred in as Revenue in the amount of \$1,941,292
- NET projected increase to Fund Balance for FY19-20 \$67,591
  - Combined projected fund balance total is \$2,008,883
  - Less fund balances reserved for specific purposes (\$593,975)
  - Equals projected ending Fund Balance reserved for operations \$1,414,908
  - Target Fund Balance at 2% is \$677,095 which leaves a projected amount of \$737,813 beyond the target amount.

Other notes:

- This update focused on projecting Expenses.
- Revenue updates are needed primarily for special education and miscellaneous revenues.
- Fund Balance considerations:
  - At a future meeting the School Board will consider options for the audited Fund Balance.
  - Some ideas are to reserve Fund Balance for multi-year revenue shortfalls and/or to transfer an amount to the capital fund.
  - A more comprehensive recommendation will be developed as more information is shared at the state and federal level.

### **School Closure Financial Update**

The WCUUSD Board requested an update of the financial impacts due to the school closure. We are still awaiting guidance from the Agency of Education regarding financial processing for staffing allocations, Special Education reimbursements and tracking COVID costs. Here is an update of the work that has been completed so far:

- The Fiscal Staff, Administrative Assistants and Washington Central Leadership Team have been busy closing down purchase orders that will no longer be needed.

- Using the latest information, we have updated the projections for contractual staff salaries and benefits.
- There are some projected savings due to school closure along with, new costs associated with school closure.
- Other considerations include the requirements in the Governor’s Order for schools to provide remote learning, food distribution and childcare.
- We are in the process of collecting information regarding the new COVID-19 leave opportunities, including payment to staff for unscheduled work time. As this is work in progress, there are no financial estimates included in this month’s report.

**Using the information to date, here is a summary of the projections as of April 30, 2020:**

\*Please note: This fiscal year has two more months so these amounts are subject to change. These amounts are NOT included in this month’s financial report. Based on the current information, the savings MAY offset the additional costs.

**Programs with a projected savings of approximately \$589.5k\*:**

\*Note: Some of the savings included in this estimate is due to unspent budgets not necessarily related to COVID-19 school closure.

- Substitutes
- Spring Athletics
- Student Transportation Services-(This savings may result in a loss of reimbursement for Budget FY 21-22)
- Instructional and Support Programs
- Note NOT included: Other savings that are in progress-Special Education contracts for student services. (This savings will result in a loss of reimbursement for FY19-20.)

**Programs with a projected loss of revenues/new programs**

**NOTE: The NET Cost is approximately \$320k after projected new revenues:**

- Loss of Revenues
  - School Food Programs
  - Community Connections Program
- New Costs and Revenues –Per Governor’s Orders
  - New Food Distribution Program
  - New Childcare Program
  - Remote Learning
- Note NOT included: Special Education revenues may have a shortfall for the current year for staffing, contracts etc.

Due to the unique situation of the ongoing changes to the Governor’s Orders, a more detailed report will be developed in the coming weeks.

**Washington Central Unified Union School District  
FUND BALANCE SUMMARY  
Fiscal Year 2019-2020**

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

**KEY: Increase (Decrease) to Fund Balance**

**GENERAL FUND (1)**

		Month of Update	
<b>Transfer from Reserve Accounts:</b>			
Transfer from Reserve Accounts-WCSU & School Fund Balances	July 2019		\$1,460,037
Transfer from Reserve Accounts-Technology Fund Balances	July 2019		\$481,255 * See Reserves Below
<b>Subtotal Transfer from Reserve Accounts(A)</b>			<b>\$1,941,292</b>

<b>Revenues Changes:</b>		<b>BUDGET 2020</b>	<b>CHANGE</b>	<b>PROJECTED 2020</b>
Special Education Reimbursements	Sept 2019		\$146,462	* See Expenses Below
Interest Income	Sept 2019		-\$37,556	* See Expenses Below
Miscellaneous Income-Intercompany Shared Billing	Dec 2019		-\$15,800	* See Expenses Below
Tuition From Other School Districts(Budget was 50 actual is 58)	Dec 2019		\$151,939	
Small Schools Grant	Dec 2019		\$8,728	
Transportation Aid	Dec 2019		\$133,174	
Special Education Reimbursements & Prior Year	Dec 2019		-\$143,375	* See Expenses Below
Act 166 Tuition-Other SD	Dec 2019		\$16,780	
<b>Special Education Reimbursements</b>	<b>March 2020</b>		<b>\$41,177</b>	

<b>TOTAL REVENUES(B)</b>	<b>\$33,854,769</b>	<b>\$301,529</b>	<b>\$34,156,298</b>
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<b>Expense Changes:</b>		<b>BUDGET 2020</b>	<b>CHANGE</b>	<b>PROJECTED 2020</b>
Special Education changes-Primarily Addl-1:1 Paraeducators (5.4 FTES)	Sept 2019		-\$261,539	*See Revenues Above
Unfilled Positions & CFG Grant funded position-Professional (-1.7 FTE'S)	Sept 2019		\$147,805	
English Language Learner Position Additional .3FTE Salary and Benefits	Sept 2019		-\$30,232	
Salary & Benefit Staffing Update- FY19-20-Primarily Health Insurance	Sept 2019		\$731	
Expense Savings From Prior Fiscal Year	Sept 2019		\$52,076	
School-wide Expenses-PreK	Sept 2019		-\$22,600	
Interest Expense	Sept 2019		\$37,556	*See Revenues Above
Fund Transfer to U-32 Capital Fund-PER Board September 18, 2019	Dec 2019		-\$437,490	
Expenses From Prior Fiscal Year -Updated	Dec 2019		-\$3,787	
SU Intercompany-Shared Billing	Dec 2019		\$15,800	*See Revenues Above
School-wide Expenses-Primarily Pre K	Dec 2019		\$7,843	
Special Education Programs-Tuition & Professional Ed Svcs	Dec 2019		-\$49,043	*See Revenues Above
<b>Fund Transfer to Doty Capital Fund-PER Board March 4, 2020</b>	<b>March 2020</b>		<b>-\$42,000</b>	
<b>Technology-Fiscal Software</b>	<b>March 2020</b>		<b>\$100,000</b>	*See Res. Fund Balance
<b>Special Education Update</b>	<b>March 2020</b>		<b>\$89,464</b>	
<b>Salary &amp; Benefit Staffing Update- FY19-20-Primarily Health Insurance</b>	<b>March 2020</b>		<b>\$106,239</b>	
<b>Operation of Plant-savings-Primarily Utilities</b>	<b>March 2020</b>		<b>\$26,700</b>	
<b>Administrative Savings</b>	<b>March 2020</b>		<b>\$28,539</b>	

<b>TOTAL EXPENSES(C)</b>	<b>\$33,854,769</b>	<b>-\$233,938</b>	<b>\$34,088,707</b>
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<b>CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D</b>	<b>\$67,591</b>
<b>BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E</b>	<b>\$2,008,883</b>

<b>Reserved Items:</b>			
Reserved for Technology Equipment		-\$278,255	* See Transfer Above
Reserved for Fiscal Software & Related Costs		-\$303,000	* See Transfer Above
Reserved for Retirement Expense-Year 3		-\$12,720	
<b>Subtotal Reserved Items (F)</b>		<b>-\$593,975</b>	

<b>Other board considerations for fund balance(G):</b>	<b>\$0</b>
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<b>PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G</b>	<b>\$1,414,908</b>
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Note: Target Fund Balance at 2% of current year budget \$677,095

<b>Amount Available Beyond the 2% Target</b>	<b>\$737,813</b>
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Washington Central Unified Union School District  
**FUND BALANCE SUMMARY**  
 Fiscal Year 2019-2020

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

Beginning Fund Balance	\$0
Projected Income	\$1,863,282
Projected Expense	-\$1,863,282
<b>Projected Available Funds</b>	<b>\$0</b>

**CAPITAL PROJECTS FUND(3)**

	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
Transfer from Reserve Accounts:									
<b>Transfer from Reserve Accounts(A)</b>	<b>\$2,826,095</b>	<b>\$434,336</b>	<b>\$191,947</b>	<b>\$878,621</b>	<b>\$268,560</b>	<b>\$236,623</b>	<b>\$717,038</b>	<b>\$98,970</b>	<b>\$0</b>

<b>Revenues:</b>									
	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
Interfund Transfers	\$636,522	\$25,000	\$43,000	\$71,522	\$40,000	\$0	\$437,000	\$20,000	\$0
Transfer from Operating Budget-Per Board Action Sept 18 2019	\$479,490	\$0	\$0	\$0	\$0	\$42,000	\$437,490	\$0	\$0
Miscellaneous Income-Vehicle Trade In	\$16,048	\$0	\$0	\$0	\$0	\$0	\$16,048	\$0	\$0
Interest Income	\$39,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,209
<b>TOTAL REVENUES(B)</b>	<b>\$1,171,269</b>	<b>\$25,000</b>	<b>\$43,000</b>	<b>\$71,522</b>	<b>\$40,000</b>	<b>\$42,000</b>	<b>\$890,538</b>	<b>\$20,000</b>	<b>\$39,209</b>

<b>TOTAL TRANSFER FROM RES &amp; REVENUES(A+B)=C</b>	<b>\$3,997,364</b>	<b>\$459,336</b>	<b>\$234,947</b>	<b>\$950,143</b>	<b>\$308,560</b>	<b>\$278,623</b>	<b>\$1,607,576</b>	<b>\$118,970</b>	<b>\$39,209</b>
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<b>Expenses:</b>									
	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
ACTUAL EXPENSES PAID TO DATE	\$1,319,791	\$2,865	\$99,621	\$42,474	\$186,023	\$23,163	\$954,780	\$1,600	\$9,265
ENCUMBERED PURCHASE ORDERS TO DATE	\$439,458	\$23,110	\$14,910	\$0	\$11,150	\$7,803	\$303,450	\$0	\$79,035
<b>TOTAL EXPENSES(C)</b>	<b>\$1,759,249</b>	<b>\$25,975</b>	<b>\$114,531</b>	<b>\$42,474</b>	<b>\$197,173</b>	<b>\$30,966</b>	<b>\$1,258,230</b>	<b>\$1,600</b>	<b>\$88,300</b>
<b>CURRENT CAPITAL PROJECT BALANCE AVAILABLE</b>	<b>\$2,238,115</b>	<b>\$433,361</b>	<b>\$120,416</b>	<b>\$907,669</b>	<b>\$111,387</b>	<b>\$247,657</b>	<b>\$349,346</b>	<b>\$117,370</b>	<b>-\$49,091</b>

**ENTERPRISE FUND-FOOD SERVICES(3)**

	Combined Totals	BERLIN	CALAIS	EAST MONTPELIER	MIDDLESEX	WORCESTER	U32	Central Office	WCUUSD
Fiscal Year 19-20 Transactions									
<b>Transfer from Reserve Accounts</b>	<b>\$168,772</b>	<b>\$62,888</b>	<b>\$0</b>	<b>\$50,349</b>	<b>\$30,377</b>	<b>\$25,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Interfund Transfers-From Operating Budget	\$109,403	\$25,000	\$21,000	\$10,000	\$19,000	\$3,346	\$31,057	\$0	
Projected Surplus (Deficit) for current year	-\$306,308	-\$56,642	-\$46,927	-\$21,430	-\$35,234	-\$14,264	-\$133,973	\$0	\$2,162
<b>CURRENT FOOD SERVICE PROJ BALANCE</b>	<b>-\$28,133</b>	<b>\$31,246</b>	<b>-\$25,927</b>	<b>\$38,919</b>	<b>\$14,143</b>	<b>\$14,240</b>	<b>-\$102,916</b>	<b>\$0</b>	<b>\$2,162</b>



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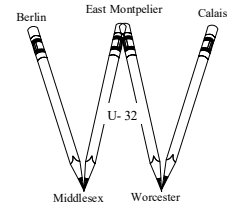
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Debra Taylor  
Interim Superintendent



**TO: WCUUSD School Board**  
**FROM: Debra Taylor, Interim Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Budget FY 21-22 & Early Retirement Program**  
**DATE: May 15, 2020**

On May 4, 2020, the Joint Fiscal Office shared information projecting a \$152.9 million deficit in the State of Vermont Education Fund. This deficit is expected to increase property taxes and reduce future revenues to schools. The state forecast is evolving, but the deficit is expected to impact both Budget FY20-21 and Budget FY 21-22.

The guidance from the May 4<sup>th</sup> seminar suggested schools begin to plan for the next budget cycle early. Per the request from the WCUUSD Board, we have been focused on closing this year and identifying staffing projections for next year. This should provide a foundation for the next budget cycle. The Leadership Team will be reviewing financial information on a regular basis. The Leadership Team will come up with ideas and recommendations for cost saving measures and reservations to fund balance for the WCUUSD School Board.

Here is some information to update the board regarding this matter:

- As WCUUSD begins the budget process for FY 21-22, we expect there will be the need to reduce spending.
- WCUUSD has surplus funds which could be earmarked for one-time expenses, reducing taxes etc.
- The Budget FY 21-22 will increase due salary and health insurance. For FY 20-21, that increase was \$1.183 million.
- For Budget 20-21, approximately \$947k was included for one-time items (U-32 bond savings and additional revenues for Tuition and Transportation) that offset the net tax impact to taxpayers.
- Historically, when faced with the potential for staff reductions, WCUUSD has opened the opportunity for staff to sign up for the early retirement program. Over the years, this program has primarily been offered on a limited basis to professional staff. Once or twice, it was offered on a wider scale to minimize the need for a reduction in force. As seven separate districts, this benefit was offered for a specific number of positions at each building. As a single district, the offering would be for a common parameter for the entire district.

- **In reviewing the option to offer an early retirement incentive with the Leadership Team, it was unanimously recommended for Budget FY21-22. Prior to any seniority-based reduction in force is considered, the Leadership Team prefers the early retirement incentive be offered earlier so the information is available in the Fall 2020. This will provide the administrators an opportunity to make staffing modifications due to the early retirements prior to making any other staffing cuts.**

We have researched the retirement program and here is a summary of the information:

- Historically, the program has been offered to staff who have 15 or more years at WCUUSD. The minimum length of service of 15 years has consistently been a requirement when the early retirement program has been offered to both union and nonunion staff.
- It provides:
  - A payment spread over 3 years at 50% of salary
  - 80/20 single plan for health insurance for 1 year.
  - After the first year, employees can remain on COBRA health insurance and pay 100% per COBRA requirements.
- Number of eligible staff:
  - For the criteria of a minimum of 15 years of service there are:
    - 53 professional & related staff and 33 educational support & related staff. The total eligible is 86 employees.
  - If this offering is only for employees who have a combination of age plus years of service(15+) =70 or more, there are:
    - 28 professional & related staff, 27 educational support staff. The total eligible is 55 employees.
    - We expect approximately 40% participation or 22 people.
  - We can run additional scenarios if requested.
  - The board decides how many and the positions who will be offered this early retirement benefit. The larger the pool of staff who are offered this benefit, the greater the potential for savings.
  - If there is a limit on the number of early retirements, there are several options for the board to consider. **The Leadership Team recommends that ALL employees who are offered the early retirement option be provided with this benefit if they complete the application per the deadline.**
  - How does this save money?
    - Here are the benefits of offering an early retirement program:
      - Some positions would not be filled.
      - This would provide an opportunity for workload restructure and the reassignment of staff.
      - Some positions would be filled for less than full-time.
      - Some positions would be filled with less expensive employees.
      - A reduction in staff typically is the least senior employee who is paid a lower salary.

- Other information:
  - If this is an annual opportunity, there is less participation.
  - The more participants, there is a potential for greater savings due to the economy of scale.
  - The larger the number of guaranteed slots, the greater the participation.
  - If the early retirement program is approved by the WCUUSD Board, the information would be helpful to have prior to developing the first budget draft for FY 21-22.
  - The earlier an announcement occurs, the more time people have to think about the opportunity and sign up. This would also provide earlier postings for vacancies that would be filled to achieve a better candidate pool.
  
- A suggested timeline would be :
  - Board decides if the Early Retirement Program will be offered for FY 21-22 and specific parameters- May 20, 2020.
  - If offered May 20th:
    - Eligible employees receive the offer June 20, 2020
    - Final deadline for applications September 15, 2020
    - Board is notified of final list of retirees September 16, 2020
    - September 17-October 30, 2020 Leadership Team reviews the final list of retirees and recommends positions that will not be filled. During this time, an additional list will be compiled of potential positions for a reduction in force.

Next steps:

- The WCUUSD Board decides if an Early Retirement program will be offered for FY 21-22. (If this decision is made early, the timeline could allow employees approximately 90 days to make a decision versus 30 days)

If approved, the following actions are needed:

- The WCUUSD Board would authorize a timeline for applications. **Recommendation: Offer to eligible staff no later than June 20, 2020 with a deadline of September 15, 2020**
- The WCUUSD Board would:
  - Authorize the parameters including qualifications. **Recommendation: A combination of age plus years of service (15+) =70 or more for ALL contractual staff who meet this criteria.**
  - Authorize the maximum number of slots available. **Recommendation: 28 professional & related staff, 27 educational support & related staff. The total eligible is 55 employees.**

**WCUUSD Employees with over 15 years of service  
As of May 15 2020**

**Recommended Offer for Early Retirement:**

**Minimum 15 years of service and a combination of age plus years of service totalling 70 or more.**

	Berlin	Calais	EMES	Rumney	Doty	U32	WCUUSD	Totals	IF 40% Accept Offer
Teachers & Related	5	0	5	4	3	10	1	28	11
ESP & Related	6	1	3	3	0	12	2	27	11
<b>Total</b>	<b>11</b>	<b>1</b>	<b>8</b>	<b>7</b>	<b>3</b>	<b>22</b>	<b>3</b>	<b>55</b>	<b>22</b>

**OTHER SCENARIOS**

	15YOS	#70+	#75+	#80+
Teachers & Related	53	28	18	11
ESP & Related	33	27	20	14
Total	86	55	38	25
%	23%	15%	10%	7%
Total contracts FY20	366			

**IF 40% Accept Offer**

	15YOS	#70+	#75+	#80+
Teachers & Related	21	11	7	4
ESP & Related	13	11	8	6
Total	34	22	15	10
%	9%	6%	4%	3%

## Washington Central Unified Union School District

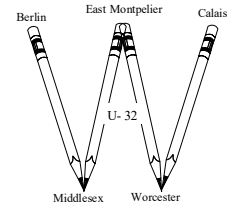
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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Debra Taylor  
Interim Superintendent



**TO: WCUUSD School Board**  
**FROM: Debra Taylor, Interim Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: COVID-19 Food Service Meals Program**  
**DATE: May 14, 2020**

Since March 18, 2020, WCUUSD has been operating a COVID-19 Food Service Meals Program. This new program is planned to cease operations on the last scheduled day for staff and the bus contract for services. This date is Thursday, June 18<sup>th</sup>. The program is operating at U-32 and First student has been providing transportation services to deliver the food to families.

We have guidance that offers the opportunity for WCUUSD to extend food service through June 30, 2020 and continue to receive the same level of reimbursement. The Vermont Child Nutrition Program is requesting a waiver from the USDA to extend the reimbursement through the summer months. This is an option but a not a requirement. In considering this option, Jody Emerson, Michelle Ksepka and Lori Bibeau have been collection information for the board to consider.

Here are some of the considerations:

1. Do we have staff able to continue in this capacity?
2. We need to verify with primary food vendors of their ability to make food deliveries over the summer.
3. Is First Student able to continue to provide the transportation if it is required?
4. What location would this work take place as U-32 will be under construction?
5. Will the additional waiver to switch location be approved the state level?
6. What is the financial impact for this new service?

We are still collecting information which will be reported to the WCUUSD School Board for consideration. Attached is a financial summary with the latest projections for this year and to continue the program.

WCUUSD Food Service Program -COVID-19

Projected As of May 14, 2020

March 18- June 18 2020    March 18- August 21 2020

Combined Total

Number of Meal Days	65	112
Food Program Revenues-Reimburements	\$249,116	\$429,246
Staffing Costs	\$223,963	\$385,905
Food , Supplies Etc	\$66,783	\$115,072
Tranportation	\$80,691	\$139,037
Total Costs	\$371,437	\$640,015
Shortfall	-\$122,321	-\$210,768




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

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

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

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

Preparer:  Printed Name: Lori T. Bibeau

Title: Business Administrator Date submitted: May 13, 2020

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

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