

# Washington Central Unified Union School District

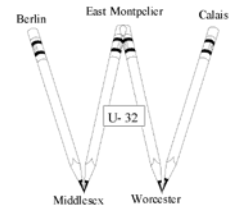
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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Debra Taylor, Ph.D.  
Interim Superintendent



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

### Via Video Conference\*

<https://bit.ly/3bW0SQ4>

Meeting ID: 846 2218 7771

Password: Vd2g2krpg4

Dial by Your Location 1-312-626-6799

Meeting ID: 846 2218 7771

Password: 846631

1. Call to Order
  - 1.1 Elect Committee Chair
2. Approve Minutes of 1.9.20 – pg. 2
3. Discussion
  - 3.1 Budget Projections – pg. 4
  - 3.2 Rumney Roof Bid – pg. 9
  - 3.3 Solar/Net Metering – pg. 11
4. Future Agenda Items
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.**

# Washington Central Unified Union School District

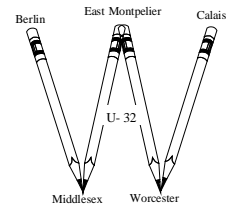
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## WCUUSD Finance Committee Unapproved Meeting Minutes

1.9.20

8:15 – 9:15 am

1130 Gallison Hill Road, Montpelier

Members in Attendance: Vera Frazier, Flor Diaz-Smith, Scott Thompson

Administrators in Attendance: Debra Taylor, Lori Bibeau

1. **Call to Order** – 8:20 a.m.
2. **Approve Minutes of 12.12.2019** – Mr. Thompson made a motion to approve the minutes of 12.12.2019. Ms. Diaz-Smith seconded. The motion was unanimously approved.
3. **WCUUSD Budget** – Ms. Taylor started with a discussion of the previous evening’s budget meeting. Mr. Thompson shared that he felt that the debt issue was still a factor in the budget – the lower debt towns were subsidizing the rest of the district. Ms. Bibeau reminded the committee that the legislature could put something in a bill to try to remedy this. Mr. Thompson felt that the board could remedy this without legislative action. He suggested an “IOU” to the lower debt schools – add it to the capitol fund accounts to equalize for the debt disparity. Ms. Bibeau will work on this and come up with something to share at the next finance committee meeting. A discussion ensued. There is a bill in the legislature to potentially address this issue – H.609. Ms. Taylor will review the bill.

Ms. Frazier doesn’t want to lose sight of adding foreign language and music (chorus, band and orchestra) for all of the schools in next year’s budget.

4. **Capital Projects/Funding** – Ms. Taylor reviewed some of the urgent priorities from the presentation by Black River Design last year. Ms. Bibeau discussed timely bidding and how finances would be allocated for projects. Ms. Frazier shared that she is hesitant to bid the playground equipment for Berlin. She does not feel like they have a clear vision as to what they want just yet.

**Mr. Thompson made a motion to recommend the capital projects list for this summer to the Board, but to remove Berlin's playground equipment from the list for the time being. Ms. Diaz-Smith seconded. The motion passed unanimously.**

5. **2019 Audit Reports** – Ms. Taylor shared that the district board, rather than the previous school boards, is now authorized to review and approve 2019 audits because the audit firm wasn't able to meet the deadline that would have allowed previous boards to review and approve. Chris Leopold will write a letter to verify this procedure. Ms. Taylor would like to invite previous board members to the next meeting where this will be discussed. The board will have a celebration in March to recognize previous board members. Warrants and audits will be reviewed and approved together during next week's meeting.
6. **Additional Items** – Ms. Bibeau shared that the Agency of Education is giving direction about what goes in a capital fund. The agency shared that repairs and maintenance should be in the operating budget, not the capital budget.

Ms. Bibeau shared that she received guidance that financial reports need to be updated quarterly. A discussion ensued. This will be shared with the full board at their next meeting. Ms. Bibeau noted that the information on the capital budget is up to date as of yesterday, which is different than the numbers that were presented at the recent board meeting.

Ms. Bibeau shared information on projections of funds for the food service program. A discussion ensued. Mr. Thompson would like more information on the numbers for Calais.

A discussion ensued regarding publicity for the budget.

7. **Future Agenda Items** – None
8. **Adjourn** – 10:11 a.m.

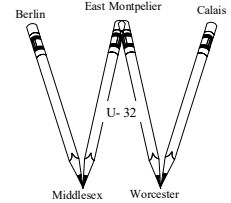
Respectfully submitted by,  
Hollie Friot, Board Recorder

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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
Fund Transfer to Doty Capital Fund-PER Board March 4, 2020	March 2020		-\$42,000	
Technology-Fiscal Software	March 2020		\$100,000	*See Res. Fund Balance
Special Education Update	March 2020		\$89,464	
Salary & Benefit Staffing Update- FY19-20-Primarily Health Insurance	March 2020		\$106,239	
Operation of Plant-savings-Primarily Utilities	March 2020		\$26,700	
Administrative Savings	March 2020		\$28,539	

<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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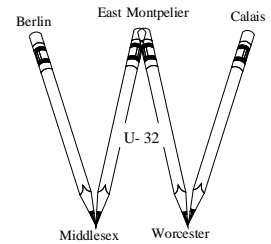
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Debra Taylor, Ph.D.  
Interim Superintendent



## MEMORANDUM

TO: WCUUSD School Board  
FROM: Debra Taylor, Interim Superintendent  
DATE: May 1, 2020  
RE: Runney Memorial School Roof Project

On Friday, April 17, 2020, the Runney Memorial School roof project bid opening took place.

The bids are summarized on page two of this memo.

The bid was sent out to five vendors but only one bid was received from a contractor. The Agency of Education requires that three bids be received before awarding a contract and in accordance with their rules, a waiver request was submitted. On April 23, 2020, we received notice that the Agency of Education had verified that the requirements for a waiver had been met and the Secretary authorized the waiver request to be granted.

### Recommended board action:

Award the bid to Beauregard General Contracting in the amount of \$39,500.

Rumney Roof Bid opening

April 17, 2020

10 A.M. via Zoom meeting

Attendees: Bill Ford, Melissa Tuller, Michelle Ksepka

The bid was sent out to 5 vendors. Only 1 bid was received from Beauregard General Contracting.

The amount of the bid received was \$39, 500.00

It is the recommendation to award the bid to Beauregard General Contracting in the amount of \$39,500.

Because only one bid was received it was determined that a waiver must be filed. Melissa to put together the waiver and send to Debra Taylor to submit to the AOE.

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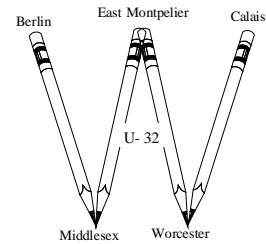
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Debra Taylor, Ph.D.  
Interim Superintendent



## MEMORANDUM

TO: WCUUSD School Board  
FROM: Debra Taylor, Interim Superintendent  
DATE: May 1, 2020  
RE: Solar and Hydro Net Metering Projects

Recently, the district has been approached by vendors for solar and hydro projects to engage in long term contracts.

First and foremost, I wish to acknowledge that our administration, faculty, staff and students have expressed their desire to engage actively in efforts that will positively affect our community, state and global environment. Student leaders have formed an alliance with faculty and are studying ecological initiatives. There has ranged from research and study to practical recommendations. For example, last year the polluting effects of diesel fuel emitted from our school buses was the focus of one project.

At this time many of the energy efficiency incentives are no longer available to schools and other organizations. However, one that remains in effect is the Energy Savings Performance Contract (ESPC) which enables schools to engage in comprehensive energy efficiency audits of their school facilities which include completion of a detailed report of energy efficiency improvements (such as building envelope insulation, installation of pellet boilers and solar panels) through innovative lease agreement. These voter approved projects are funded by the savings that result from the improvements over time.

Additionally, the school district may not sign on to multiple net metering contracts simultaneously and remain eligible for net metering reimbursement

for district owned energy efficient equipment that they invest in through ESPC for the future such as solar panels.

In advance of the meeting, I consulted with the board's attorney who, in light of our strong environmental commitment and the current lease program, recommends that we engage a consultant to provide advice and consultation on appropriate next steps and provide the board with an opportunity to collectively (with students, faculty and administrative staff) engage in a process to assist us in achieving consensus on our future plans.

Recommended board action:

1. Identify and contract with an energy consultant to advise the board on future steps and actions in relation to environmental projects.
2. Establish a Green Team subgroup of the Finance Committee, (including students, faculty and administrative staff), who will work with the consultant and make recommendations to the Finance Committee concerning future projects and action steps.