

**BARRE UNIFIED UNION SCHOOL DISTRICT
BOARD MEETING**

March 27, 2024 at 6:00 p.m.

In-Person: Spaulding High School Library, 155 Ayers Street, Barre

Virtual Option: Click this link to join the meeting remotely:

Meeting ID: meet.google.com/vxi-arvi-mgb

Phone Numbers: (US)+1 929-777-4801 PIN: 769 689 006#

PLEASE NOTE: If you attend the meeting virtually and the video link fails, we will still proceed with the meeting at the assigned in-person location. You must state your name for the record to satisfy the Open Meeting Law.

Public comment is welcomed and limited to 2 minutes per agenda item. The board will hear public comments and questions, but won't respond directly during public comments. This can feel impersonal, but is in place to allow the board to stay on task and address the work of the board for that meeting.

AGENDA

1. Call to Order
2. Pledge and Mindfulness Moment
3. Additions or Deletions with Motion to Approve the Agenda
4. Comments for Items Not on the Agenda
 - 4.1. Public Comment
 - 4.2. Student Voice
5. Consent Agenda
 - 5.1. Regular Meeting Minutes - March 13, 2024
 - 5.2. Annual Meeting Minutes - March 4, 2024
 - 5.3. Special Meeting Minutes - February 1, 2024
 - 5.4. Warrant Approval: [March 14, 2024](#), [March 20, 2024](#)
 - 5.5. Final FY23 Audit Approval
 - 5.6. New Hires
 - 5.7. First Reading Employee Unlawful Harassment (B5) (Required)
6. Building Reports
 - 6.1. BCEMS, BTMES, SHS, SEA
 - 6.2. Superintendent Report
7. Current Business
 - 7.1. Community Members on Committees Interviews
 - 7.2. Superintendent Search Process
 - 7.3. New England School Development Council Affiliation [**ACTION**]
 - 7.4. Superintendent Search Contract [**ACTION**]
 - 7.5. FY25 Narrative Budget Revisions
8. Old Business
9. Committee Reports
 - 9.1. Finance Committee: Met: March 18, 2024; Next Meeting: April 15, 2024
 - 9.2. Facilities/Transp. Cmt: Met: February 5, 2024 (no quorum); Next Meeting: April 1, 2024
 - 9.3. Policy Committee: Met: March 20, 2024 (canceled); Next Meeting: April 17, 2024
 - 9.4. Curriculum Committee: Next Meeting: April 3, 2024
 - 9.5. CVCCSD Board: Met: March 18, 2024
10. Round Table
11. Future Agenda Items

12. Next Meeting Dates: April 10, 2024, Spaulding High School Library/via Google Meet
April 11, 2024, (Board Retreat) Location TBD
April 24, 2024, Spaulding High School Library/via Google Meet
13. Executive Session
 - 13.1. Community Members on Committees Discussion/Selection [**ACTION**]
 - 13.2. Personnel
14. Adjournment

PARKING LOT OF ITEMS

- A. Action Memo (added by Nancy March 2024)
- B. Reading/Math Interventionist presentation regarding Test Scores (added Feb. 2024)
- C. Discussion w/staff regarding student behaviors (added Feb. 2024)
- D. Policies F20 and F23 (to Finance Cmt per Board to review - Return to Bd for 2nd read after)
- E. Community Building (added by Mrs. Spaulding Dec. 20)
- F. Procedures and Processes and How Behavior Issues are Reported (added by Mr. Boutin Oct. 25)
- G. Follow up on Middle School Athletic Program (Quarterly)(added by Mrs. Spaulding Oct. 25)
- H. Procedures for F3 & F4 Policies (added by Mrs. Leclerc Oct. 11)
- I. Consolidation of Buildings (Articles 3 & 4) (November)
- J. 5-Year Capital Plan (Ongoing)
- K. SHS Athletic Fields (Ongoing)
- L. Board Member Participation in Exit Interviews (added by Mr. Boutin, June 2023)
- M. Enrollment/Home Study (Quarterly: Nov., Jan., Apr. and June)
- N. CIA Plan Update (Quarterly: Nov., Jan., Apr. & June)
- O. Special Education Staff and Child Count Data Report (Quarterly Nov/Jan/April/June)
- P. Discipline Data (Quarterly Nov/Feb/April/June)
- Q. Behavior Committee (added by Mr. Boutin Nov. 29)

ITEMS FOR COMMITTEES

- A. Electronic Storage (Finance Cmt First)(added by Mrs. Leclerc Oct. 25)
- B. Total Compensation Package (added by Mrs. Leclerc Sept. 2023; Finance Cmt First)
- C. Update New Accounting Software (added by Mrs. Leclerc Aug. 2023; Finance Cmt First - November)
- D. Student Weighting Formula - Budget Development (Finance Cmt: Aug. 21)

BOARD RETREAT ITEMS

- A. New Governance Standards (added by Mrs. Reynolds Sept 2023; New Standards go into Effect July 2025)

MEETING NORMS

1. Keep the best interest of the school and children in mind, while balancing the needs of the taxpayers
2. Make decisions based on clear information
3. Honor the board's decisions
4. Keep meetings short and on time
5. Stick to the agenda
6. Keep remarks short and to the point
7. Everyone gets a chance to talk before people take a second turn
8. Respect others and their ideas

DRAFT**BARRE UNIFIED UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

Spaulding High School Library and Via Video Conference – Google Meet
March 13, 2024 - 6:00 p.m.

MINUTES**BOARD MEMBERS PRESENT:**

Michael Boutin (BC) – Chair
Giuliano Cecchinelli, II (BC) – Vice Chair
Sonya Spaulding (BC)- Clerk
Nancy Leclerc (At-Large)
Terry Reil (BT)
Emily Reynolds (BT)
Garrett Grant (BC)
Alice Farrell (BT)
Catherine Whalen (BT)

BOARD MEMBERS ABSENT:**ADMINISTRATORS PRESENT:**

Chris Hennessey, Superintendent
Carol Marold, Director of Human Resources
Emmanuel Ajanma, Director of Technology
Karen Fredericks, Director of Curriculum, Instruction, and Assessment
Ted Mills, Assistant Principal
Kristin Morrison, Assistant Principal
Rebecca Mortensen, Assistant Director of Special Services
Jennifer Nye, Principal
Erica Pearson, Principal
Brenda Waterhouse, Principal
Ashley Young, Assistant Business Manager
Stacy Anderson, Special Services Director
Jamie Evans, Facilities Director
Lisa Perreault, Business Manager

GUESTS PRESENT:

Rachel Aldrich	Jo-Ann Buzzi	Nathaniel Fredericks	Yoko Kishishita	Mari Miller
Alex Alexander	Dr. Brandon Campo	Jamie Frey	Thomas Koch	Karen Moran
Sam Alexander	Sarah Capron	Nicole Gallup	Prudence Krasofski	Michaela Morris
Peter Anthony	James Carpenter	Kristin Gilbar	Colleen Kresco	Colton Myers
Paula Beaudet	Jackie Cassel	Rachel Greenfield	Samantha Lawrence	James Norby
Christine Bell	Kristina Charissakis	Melissa Greenwood	Sherry Lewton	Aaron Pacetti
Jennifer Bisson	Stephanie Collins	Kate Hawley	Lisa Liotta	Christine Parker
Martha Blaisdell	Venus Dean	Karen Health	Karine Marineau	Amanda Pierce
Jeff Blow	David Delcore	Carol Hebert	Tara Martin	Michael Prosalik
Stacie Boltin	Cassandra Demarais	Chris Hennessey	Kendyl Mason	Maria Richards
Mary Bowers	Brandi Dewey	Rebecca Henry	Ben Matthews	Jackie Rockstar
Sue Brennan	Jordan Doctor	Darby Hiebert	Denise Maurice	Merrin Rousseau
Elizabeth Brown	Erika Dolan	Sarah Hill	Joan McMahan	Tim Sanborn
Lauren Buck	Nora Duane	Mariah Jacobs	Melissa Metayer	Wendy Sell
Julie Burns	Jody Emerson	Katie Jarvis	Raylene Meunier	Megan Spaulding
Jodi Bushway	Mary Fifield	Ellen Kaye	Carey Miller	Katie St Raymond
Denise Lavallee	Jeff Pulice	Michael Deering II	Sarah	Lauren May
Adam Jacobs	Paul Malone	Rachel Van Vliet	Erin Carter	Michael Whalen
Mary Gaudreau	Ragini Misra	Brendan Edison	Dan Morrison	William Toborg
Bern Rose	Kim Tewksbury	Nealee Thibault	Pierre Trepanier	Jessica Van Orman
Rachel Van Vliet	Mya Violette	Jane Watson	Jarrold Weiss	Jessie White
Brittany Wood	Jan Zemba	Alice Harding	Joe	Jordan
Sarah	Stacey Lynds	Suzie Jacobs	Brodey Priddy	Lindsey Wells

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1. Call to Order

District Superintendent, Mr. Hennessey, called the Wednesday, March 13, 2024 Regular meeting to order at 6:00 p.m., which was held at the Spaulding High School Library and via video conference.

2. Organize

Nominations for Board Chair – motion made by Mr. Cecchinelli to nominate Michael Boutin, motion was seconded by Ms. Reynolds. Nomination made by Mrs. LeClerc for Terry Reil to be board chair; motion was seconded by Mrs. Farrell. Vote for Mr. Boutin 5 to 4, as Michael Boutin will be the new board chair. **Mr. Cecchinelli, Ms. Reynolds, Mr. Boutin, Mr. Grant and Mrs. Spaulding voted for the motion. Mrs. Whalen, Mrs. Farrell, Mr. Reil, and Mrs. Leclerc voted against the motion.**

Nominations for Board Vice Chair – nomination for Terry Reil, made by Mrs. Farrell. Mr. Reil declined nomination. Ms. Reynolds nominated Giuliano Cecchinelli motion was seconded by Mrs. Spaulding. Vote for Mr. Cecchinelli 5 to 4, as Giuliano Cecchinelli will be the new board vice chair. **Mr. Cecchinelli, Ms. Reynolds, Mr. Boutin, Mr. Grant, and Mrs. Spaulding voted for the motion. Mrs. Whalen, Mr. Reil, Mrs. Farrell, and Mrs. Leclerc voted against the motion.**

Nominations for Board Clerk – Mr. Cecchinelli nominated Sonya Spaulding, motion was seconded by Mrs. Reynolds. Vote 5 to 3. Sonya Spaulding is the new board clerk. **Mr. Cecchinelli, Ms. Reynolds, Mr. Grant, Mrs. Spaulding, and Mrs. Farrell voted for the motion. Mrs. Whalen, Mr. Reil, and Mrs. Leclerc voted against the motion.**

Board Meeting time— Mr. Reil proposed keeping the meetings on the current schedule – 2nd and 4th Wednesday at 6 pm, motion was seconded by Mr. Cecchinelli. Motion passed unanimously.

Board Retreat date – April 11th, 2024, 4 pm-8 pm. Motion passed unanimously.

Committees-

Finance: Catherine Whalen, Sonya Spaulding, Emily Reynolds volunteered– motion made by Mrs. Farrell and seconded by Ms. Reynolds; motion passed unanimously.

Facilities: Giuliano Cecchinelli and Garrett Grant volunteered, 3rd member TBD; Tabled

Curriculum: Alice Farrell, Garrett Grant, and Catherine Whalen volunteered – motion made by Mrs. Farrell and seconded by Mr. Grant; motion passed unanimously.

Policy: Emily Reynolds, Giuliano Cecchinelli, and Michael Boutin volunteered – motion made by Mrs. Whalen and seconded by Mrs. Farrell; motion passed unanimously

Negotiations: Terry Reil, Sonya Spaulding, and Emily Reynolds volunteered – motion made by Mrs. Farrell and seconded by Ms. Reynolds; motion passed unanimously

CVCCSD: Alice Farrell volunteered; motion made by Mr. Reil and seconded by Mrs. Whalen; motion passed. Mr. Cecchinelli voted against the motion.

Community members for committees – express interest to Tina Gilbert tgilbsu@buusd.org, will be interviewed at the March 27th Board meeting and new community members will join committees in April.

District Spokesman- Superintendent and Board Chair

Authorized Chair to sign employee contracts – motion made by Mrs. Spaulding and seconded by Ms. Reynolds, added with board approval to motion, motion passed unanimously.

Sign other contracts (with board approval) motion made by Mr. Reil, seconded by Mrs. Farrell -- motion passed unanimously

Approve Business Manager, Assistant Business Manager, Superintendent to sign Accountants Payable, Payroll warrants – motion by Mrs. Spaulding, seconded by Mr. Grant – motion passed unanimously.

Location for posting agendas and minutes – each school building, offices of Town and City Clerk, Front Porch Forum, BUUSD website, Central Office Building, Facebook pages -- motion by Mrs. Farrell and seconded by Mr. Cecchinelli; motion passed unanimously.

Agreement on Robert's Rules of Order – motion by Mr. Reil seconded by Mrs. Whalen. Discussion about considering Robert's Rules for Small Boards. Due to needing consensus for small boards the Motion to accept Robert's Rules of Order passed unanimously.

Discuss Code of Ethics. – motion to approve Code of Ethics by Mrs. Farrell and seconded by Mrs. Whalen, motion withdrawn. Code of Ethics is to discussion as a group by for each person to decide individually regarding signing.

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Discussion of Executive Session, Open Meeting Law- no additional discussion around these topics

Identify communication practices – designated Chief Communication Officer, reviewed packet information from Vermont School Board Association.

Board development opportunities – VSBA conference and webinars; New England School Development Assoc.

Discuss local and state-wide education advocacy responsibilities – no additional discussion around this topic

Designate Newspaper of Record – Times Argus

Board Packet format – Electronic or paper (email Tina or Chris to request)

Appoint Negotiations Committee Chair as the Supervisory Union/School District voting delegate for State-wide

Healthcare Bargaining - motion by Mrs. Spaulding, seconded by Mr. Reil, motion passed unanimously

3. Pledge and Mindfulness Moment

The Board recited the Pledge of Allegiance. The Board held a Mindfulness Moment.

4. Additions and/or Deletions to the Agenda

Motion to approve agenda made by Mr. Reil, seconded by Ms. Reynolds. Discussion about Executive Session – Personnel update and other is Administrative Contract. Change to 313 (a) (1) (A) for both sessions. Discussion keeping of 7.3 Consolidation of Schools on agenda. **Motion made to add Action Memos to the Agenda by Mrs. Leclerc and seconded by Mr. Reil – motion failed 4 to 3 and 1 abstention by Mrs. Farrell. Mr. Reil, Mrs. Whalen, and Mrs. Leclerc approved the motion; Mrs. Spaulding, Mr. Grant, Mrs. Reynolds, and Mr. Cecchinelli voted against the motion.**

Motion to remove 7.3 Consolidation of Schools from agenda – motion made by Mrs. Leclerc and seconded by Mrs. Farrell. Mrs. Spaulding thinks that it's telling the people who don't want it on the agenda probably just don't want to talk about it for the record. Mrs. Leclerc stated just because I don't want it on the agenda doesn't mean that I don't want to talk about it. **Motion failed 4 to 3 and 1 abstention by Mrs. Whalen. Mr. Reil, Mrs. Farrell, and Mrs. Leclerc approved the motion; Mrs. Spaulding, Mr. Grant, Mrs. Reynolds, and Mr. Cecchinelli voted against the motion.**

Motion made by Mrs. Leclerc to change 7.2 Failed Budget Overview to a discussion. Seconded by Mrs. Whalen. Chris Hennessey noted that School District's with failed budgets need to get a basic number into the Agency of Education by Friday, 3/15/24. This will help the State of VT to calculate the yield and give the administrators numbers to work with to present to the Finance Committee on Monday. **Motion to amend 7.2 Failed Budget Overview from Action to Discussion – motion approved 5 to 4. Mr. Reil, Mrs. Whalen, Mrs. Farrell, Mrs. Leclerc, and Mr. Boutin approved the motion; Mrs. Spaulding, Mr. Grant, Ms. Reynolds, and Mr. Cecchinelli voted against the motion.**

Mr. Reil moved to approve the agenda as amended – Everything staying as is except 7.2 changing from Action to Discussion and changing Executive Session item Personnel to VSA 313 (a)(1)(A). **Motion passed 6 to 2. Mrs. Spaulding, Ms. Reynolds, Mr. Cecchinelli, Mr. Reil, Mrs. Whalen, and Mrs. Farrell approved the motion; Mrs. Leclerc and Mr. Grant voted against the motion.**

5. Public Comment for Items Not on the Agenda

5.1 Public Comment

Jeff Pulice provided comment about his experience as a substitute at Spaulding High School.

Prudence Krasofski welcomed the new School Board Members.

Dan Morrison communicated request to board to work together for a positive impact on our child's education and about making hiring Superintendent and Director of Special Services a priority. Dan asked for those who voted no on the budget to share what cost reductions they are willing to forward and what positive impact it will have on the children.

5.2 Student Voice

No Comment

6. Consent Agenda

6.1 Approval of Minutes – February 14, 2024 Regular Meeting

On a motion by Mr. Reil, seconded by Mr. Cecchinelli, the Board voted to approve the Minutes of the February 14, 2024 Regular Meeting – motion approved 5 yes and 3 abstentions. Mrs. Spaulding, Ms. Reynolds, Mr. Cecchinelli, Mr. Reil, Mrs. Leclerc approved the motion; Mr. Grant, Mrs. Whalen, and Mrs. Farrell abstained.

6.2 Warrant Approvals – February 14, 2024, February 22, 2024, February 28, 2024 and March 7, 2024

On a motion by Mrs. Spaulding, seconded by Ms. Reynolds. The Board unanimously voted to approve the Warrants above.

7. Current Business

7.1 New Hires

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Mr. Hennessey stated two candidates to bring to the board – Anna Montoya as a Spanish Teacher and David Baird as a Social Studies teacher at Spaulding for 24-25 school year. Part-time Interventionist position for Barre City for remainder of 23-24 school year.

Motion to approve Anna Montoya and David Baird, with Part-time interventionist conditional upon no questions via email, Motion made by Mrs. Farrell and seconded by Mrs. Spaulding to approve. Motion passes; Mrs. Leclerc voted against the motion.

7.2 Failed Budget Overview

Lisa Perrault, Business Manager, discussed Budget Development Re-Vote timeline. Agency of Education requests a revised number from Barre and Administration is looking to obtain direction for a dollar amount or a percentage decrease advisement from the board tonight. Administration will go back to the drawing board with recommendations and prioritize reduction and bring to Finance Committee on Monday, March 18. Number given by BUUSD to the State will impact the yield and the tax rates.

Discussion of when contracts go out to teachers – per CBA April 1. If RIF are considered, will need to have plenty of notice.

Proposed Changes-

Alice Farrell – discussion of public input: administrative salary increases, adding staff from ESSER grants, sports budget Catherine Whalen- 3% decrease Emily Reynolds- 11-10 % Giuliano Cecchinelli 10.6 % Nancy Leclerc – look at the budget as a whole/overages from past 2 years/review of programs Sonya Spaulding- would like to see budget go back out as the rate would be lower, 11 %, Garrett Grant- 1% decrease, Terry Reil – 6.5 % (4.5 new money + 2 million surplus)

7.3 Consolidation of Schools

Sonya Spaulding reviewed the Action Memo – proposing feasibility study to look at consolidation of schools; address increase needs of students and academic success – Elementary and Middle School; study will provide information for Board consideration; looking for bids for the feasibility study. Board members discussed thoughts about feasibility study and consolidation of schools. Consultant that would give information on transportation, facilities, athletics, academics and other questions. Discussion of CVCC leaving and optimization of use of space.

Mrs. Spaulding made the motion for the Superintendent to RFP (bids for feasibility study) request for proposals to consolidate schools, seconded by Mr. Cecchinelli. Motion passes 7 to 1. Mrs. Spaulding, Ms. Reynolds, Mr. Cecchinelli, Mrs. Whalen, Mrs. Farrell, Mrs. Leclerc, and Mr. Grant approved the motion; Mr. Reil voted against the motion.

Mrs. Farrell made the motion that the Board will approve the RFP draft before it goes out, seconded by Mr. Reil. Vote 4 to 5, motion fails. Mr. Reil, Mrs. Whalen, Mrs. Leclerc, and Mrs. Farrell approved the motion; Ms. Reynolds, Mr. Cecchinelli, Mrs. Spaulding, Mr. Grant, and Mr. Boutin voted against the motion.

8. Old Business

None

9. Future Agenda Items: (reminder for Action Memos sent to Tina Gilbert, Michael Boutin, and Chris Hennessey)

- Action Memos
- Final Approval of FY23 audit
- School Board Meeting Minutes from February 1, 2024
- Guidance from District's attorney on action memos
- Anonymous email from community member
- Budget discussion/Financials
- Building reports

10. Next Meeting Dates

Regular Meeting - Wednesday, March 27 Spaulding High School Library and via Video Conference (Google Meet)

Wednesday, April 10, 2024 at 6:00 p.m. in the Spaulding High School Library and via Video Conference (Google Meet).

Finance Committee – Monday, March 18, Spaulding High School Library 6 p.m.. and via Video Conference (Google Meet)

Motion to go into Executive Session, with Carol Marold joining, made by Mr. Cecchinelli, seconded by Mr. Reil. Motion passed unanimously.

11. Executive Session

11.1. Personnel 1 VSA 313(a)(1)(A)

11.2. Personnel 1 VSA 313 (a)(1)(A)

Mrs. Farrell made a motion to come out of executive session at 8:43 p.m. Mrs. Whalen seconded the motion. No discussion. Motion passed unanimously

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11. Adjournment

On a motion by Ms. Reynolds, seconded by Mr. Grant, the Board unanimously voted to adjourn at 8:45 p.m.

Respectfully submitted,
Leigh Descoteaux/Tina Gilbert

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BARRE UNIFIED UNION SCHOOL DISTRICT DISTRICT ANNUAL MEETING

Spaulding High School Library and via Google Meet
March 4, 2024; 6:00 p.m.

PRESENT:

Giuliano Cecchinelli II
Chris Parker
Nancy Leclerc
Terry Reil
Michael Boutin
Emily Reynolds
Sonya Spaulding
Chris Hennessey
Bernadette (Bern) Rose
Jake Trepanier

1. Call to Order

In the absence of the current Moderator, Tom Koch, Giuliano Cecchinelli called the Monday, March 4, 2024, meeting to order at 6:00 p.m., which was held at Spaulding High School Library, 155 Ayers Street, Barre, Vt and via Google Meet.

2. Act on the Articles of the Meeting

- ***ARTICLE 1 To elect a moderator for a one-year term***

Mr. Cecchinelli opened the floor for nominations.

Mr. Cecchinelli nominated himself. Mr. Reil seconded the nomination.
There were no additional nominees. Nominations were closed.

On a motion by Mr. Cecchinelli, seconded by Mr. Reil, the assembly voted 6 to 1 to elect Giuliano Cecchinelli to serve as Moderator for a one-year term.

Mr. Cecchinelli, Mr. Boutin, Ms. Parker, Ms. Reynolds, Mr. Reil, and Mrs. Spaulding voted for the motion.

Mrs. Leclerc voted against the motion.

- ***ARTICLE 2 To elect a clerk for a one-year term***

The Moderator opened the floor for nominations.

Mr. Reil nominated Tina Lunt. Mrs. Leclerc seconded the motion.
There were no additional nominees. Nominations were closed.

On a motion by Mr. Reil, seconded by Mrs. Leclerc, the assembly unanimously voted to elect Tina Lunt to serve as Clerk for a one-year term.

- ***ARTICLE 3 To elect a treasurer and assistant treasurer for a one-year terms***

The Moderator opened the floor for nominations.

Mr. Boutin nominated Jake Trepanier for Treasurer. Mrs. Leclerc seconded the motion.
Mr. Boutin nominated Natalie Soffen for Assistant Treasurer. Ms. Parker seconded the motion.
There were no additional nominees. Nominations were closed.

On a motion by Mr. Boutin, seconded by Mrs. Leclerc, the assembly unanimously voted to elect Jake Trepanier to serve as Treasurer for a one-year term.

On a motion by Mr. Boutin, seconded by Ms. Parker, the assembly unanimously voted to elect Natalie Soffen to serve as Assistant Treasurer for a one-year term.

- ***ARTICLE 4 To determine what compensation shall be paid to the officers of the District.***

Recommendation from Mr. Hennessey, supported by Mrs. Perreault and Ms. Dawes to increase treasurer to \$1500/year and compensate assistant treasurer \$750/year. The assembly voted 5 to 2 to adopt the salaries set forth in the Warning, as compensation paid to the officers of the District.

Mr. Cecchinelli, Mr. Boutin, Ms. Parker, Ms. Reynolds, and Mrs. Spaulding voted for the motion. Mrs. Leclerc and Mr. Reil voted against the motion.

MODERATOR:	\$100/year	Giuliano Cecchinelli
CLERK:	\$100/year	Tina Lunt
TREASURER:	\$1500/year	Jake Trepanier
ASST. TREASURER	\$750/year	Natalie Soffen
BOARD MEMBERS:	\$2,500/year for each	
BOARD CHAIR	\$4,000/year	

- ***ARTICLE 5 Shall the voters of Barre Unified Union School District vote to authorize its Board of School Commissioners to borrow money, when needed, by issuance of bonds or notes not in excess of anticipated revenue for the school year, to meet the expenses and liabilities of the school district?***

Quick discussion re: the language of the article here v. what is on the ballot. The language is off and thus confusing. Decision to clear up this confusion before March of 2025.

On a motion by Ms. Rose, seconded by Mr. Boutin, the assembly voted 5 to 2 to adopt Article 5, as presented.

Mr. Cecchinelli, Mr. Boutin, Ms. Parker, Ms. Reynolds, and Mrs. Spaulding voted for the motion. Mrs. Leclerc and Mr. Reil abstained.

- ***ARTICLE 6 To do any other business, proper to come before said meeting***

No other business was presented.

- ***ARTICLE 7 To adjourn***

On a motion by Mr. Boutin, seconded by Ms. Parker, the assembly unanimously voted to adjourn at 6:13 p.m.

Respectfully submitted,
Chris Hennessey and Tina Gilbert

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BARRE UNIFIED UNION SCHOOL DISTRICT SPECIAL BOARD MEETING

Spaulding High School Library and Via Video Conference – Google Meet
February 1, 2024 - 7:00 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Giuliano Cecchinelli, II (BC) – Chair
Chris Parker (BT) – Vice Chair
Paul Malone (BT) - Clerk
Nancy Leclerc (At-Large)
Sarah Pregent (BC)
Terry Reil (BT)
Michael Boutin (BC)
Emily Reynolds (BT)
Sonya Spaulding (BC)

BOARD MEMBERS ABSENT:

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent

GUESTS PRESENT:

1. Call to Order

The Chair, Mr. Cecchinelli, called the Thursday, February 1, 2024, Special BUUSD Board meeting to order at 7:25 p.m., which was held at the Spaulding High School Library and via video conference.

2. Additions and/or Deletions to the Agenda

On a motion by Mrs. Pregent, seconded by Mrs. Spaulding, the Board unanimously voted to approve the Agenda as presented.

3. Executive Session

3.1 Superintendent Evaluation 1 V.S.A § 313 (a)(3)

On a motion by Mrs. Pregent, seconded by Mrs. Spaulding, the Board unanimously voted to enter into Executive Session at 7:25 p.m. under the provisions of 1 VSA § 313 (a)(3) to discuss the items proposed for discussion.

The remaining information was provided by the Board Clerk.

On a motion by Mrs. Spaulding, seconded by Mrs. Pregent, the Board unanimously voted to exit Executive Session at 7:27 p.m.

On a motion by Mrs. Spaulding, seconded by Mrs. Pregent, the Board unanimously voted to re-enter into Executive Session, inviting the superintendent, under the provisions of 1 VSA § 313 (a)(3) to discuss the items proposed for discussion.

On a motion by Mrs. Spaulding, seconded by Mrs. Pregent, the Board unanimously voted to exit Executive Session at 7:53 p.m.

Mrs. Spaulding moved to approve the Superintendent's Evaluation as presented. Mrs. Pregent seconded the motion.

Mr. Reil moved to amend the motion by removing the first sentence in the Evaluation Summary, as he does not support it, and it does not address his concerns. Mr. Malone seconded the motion.

Mrs. Spaulding declared Point of Order stating that she believes the motion by Mr. Reil contained Executive Session material.

Mr. Cecchinelli ruled that Mr. Reil's motion was invalid and immediately asked for a vote on the main motion.

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Mr. Reil questioned Mr. Cecchinelli regarding which motion he was calling a vote for. Mr. Cecchinelli advised he was calling for a vote on the main motion. Discussion of Robert's Rules of Order ensued with Mr. Reil advising that the Chair cannot invalidate a motion to amend as it takes priority over a main motion and that the motion to amend must be voted on first. Mr. Reil disagrees with the statement that his motion contains Executive Session material. Mr. Malone stated that the vote of the first motion will ultimately reflect disagreement among Board members regarding the Superintendent's Evaluation.

Mrs. Pregent called the question. The motion to call the question was not seconded. No vote was held regarding calling the question. The Chair went straight to a vote on the main motion.

On a motion by Mrs. Spaulding, seconded by Mrs. Pregent, the Board voted 5 to 3 on the motion to approve the Superintendent's Evaluation as presented.

**Mr. Boutin, Ms. Parker, Mrs. Pregent, Ms. Reynolds and Mrs. Spaulding voted for the motion.
Mr. Riel, Mr. Malone, and Mrs. Leclerc voted against the motion.**

6. Adjournment

On a motion by Mrs. Spaulding, seconded by Mrs. Pregent, the Board unanimously voted to adjourn at 7:57 p.m.

Respectfully submitted,
Tina Gilbert

The Vermont Statutes Online

The Vermont Statutes Online have been updated to include the actions of the 2023 session of the General Assembly.

NOTE: The Vermont Statutes Online is an unofficial copy of the Vermont Statutes Annotated that is provided as a convenience.

Title 16 : Education

Chapter 007 : Supervisory Unions

Subchapter 003 : Supervisory Union Treasury; Treasurer; Audits

(Cite as: 16 V.S.A. § 323)

§ 323. Audit by public accountant

Annually, the supervisory union board shall employ one or more public accountants to audit the financial statements of the supervisory union and its member districts. The audits shall be conducted in accordance with generally accepted government auditing standards, including the issuance of a report of internal controls over financial reporting to be provided to recipients of the financial statements. Any annual report of the supervisory union to member districts shall include notice that the audits have been performed and the time and place where the full report of the public accountant will be available for inspection and for copying at cost. (Added 1966, No. 59 (Sp. Sess.), § 1(c); amended 1987, No. 15, § 2; 2009, No. 44, § 3, eff. May 21, 2009; 2011, No. 129 (Adj. Sess.), § 19, eff. July 1, 2013.)

BARRE UNIFIED UNION SCHOOL DISTRICT #97

JUNE 30, 2023

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BARRE, VERMONT

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INDEPENDENT AUDITOR'S REPORT

The Board of Education
Barre Unified Union School District #97

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

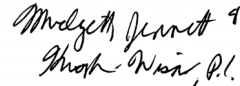
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont
December 13, 2023



**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

The management's discussion and analysis (MD&A) of Barre Unified Union School District #97 (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the independent auditor's letter, the basic financial statements, the notes to the financial statements, and the supplementary information to enhance their understanding of the District's financial performance.

Effective July 1, 2022 the Central Vermont Career Center became it's own District, now referred to as the Central Vermont Career Center School District (CVCCSD). As a result, the District's Board no longer serves as the governance body for the CVCCSD. The program continues to exist and serve students on the Spaulding High School campus. A Facilities Use and Related Services Agreement was initiated and remains in place until such time as the program relocates.

Financial Highlights

Key financial highlights for the year ended June 30, 2023, are as follows:

- The financial statements as of June 30, 2023 reflect the government-wide net position increase of approximately \$3,892,670. The net position of governmental activities increased \$3,904,739, the business-type activities net position did not change, and the component unit net position decreased by \$12,069.
- Government-wide revenues totaled \$67.8 million. General revenues accounted for \$37.6 million or 55.5% of total revenues. Program revenues in the form of charges for services, grants, contributions, and other sources accounted for \$30.3 million or 44.5% of total revenues.
- The District had \$63.9 million in expenses related to governmental activities; \$30.3 million of these expenses were offset by program-specific charges for services, grants, contributions, and other sources. General revenues (primarily taxes and subsidies) of \$37.6 million were sufficient in funding the remaining cost of programs which increased governmental activities net position by \$3,904,739.
- Among the governmental funds, the General Fund had \$56.4 million in revenues and \$55.7 million in expenditures. The General Fund also had \$2.1 million in net other financing uses (consisting of transfers out, and an insurance recovery). The General Fund's fund balance decreased by \$1,354,560.

Using this Annual Report

The District's annual report consists of a series of financial statements and notes to those statements that show information for the District as a whole, its various funds, and its fiduciary responsibilities. The statements are organized in a manner so that the reader might understand the District. First, the statements show the District as a financial whole by presenting information on a government-wide basis. Then, the statements provide the reader with a detailed look at specific financial activities of the District.

The first two statements are the Government-Wide Statement of Net Position and the Government-Wide Statement of Activities. These statements provide information about the financial status and operations of the entire District.

Fund financial statements provide the next level of detail, showing the District's most significant funds in separate columns and non-major funds totaled in one column. For governmental funds, these statements tell how the services were financed in the short-term as well as what remains for future spending. Fiduciary fund statements present information for relationships where the District acts solely as a trustee or agent of the party to whom the resources belong.

The notes to financial statements further explain the information presented in the financial statements and provide more detailed data. The notes are an integral part of the financial statements. The notes are followed by a section of supplementary information that further explains and supports the financial statements with additional post-employment benefits plan information.

Reporting the District as a Whole

The analysis of the District as a whole in the MD&A begins on page 6. While this report contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "Is the condition of the District better or worse as a result of the operations during the school year?" The government-wide statements, which begin on page 11, present information about the District as a whole in a way that helps to answer this question. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. Both statements are prepared on the accrual basis of accounting, which is similar to the method used by most private sector companies.

The government-wide statements report the District's net position. Assets plus deferred outflows of resources less liabilities and deferred inflows of resources, as reported in the Statement of Net Position, are one way to measure the District's financial health, or net position. Over time, increases or decreases in the District's net position, as reported in the statement of activities, are used as one indicator of whether the District's financial health is improving or deteriorating. The District exists to provide services, primarily educational, to its students so it does not have the profit-generation goal of private-sector companies. For this reason, the reader must also consider nonfinancial factors, such as the quality of the education provided, when assessing the overall health of the District.

In the government-wide financial statements, the District's activities are divided into three categories:

- *Governmental Activities* - Most of the District's programs and services are reported under this category including instruction, support services, operation and maintenance of plant services, pupil transportation, and extracurricular activities. These activities are primarily financed by property taxes, subsidies and grants from the federal and state governments.
- *Business-Type Activities* - Up to June 30, 2022 the District operated an adult education program whereby it charges students, staff, and other users in order to cover the costs of the services provided. The District also operated a building trades program, which ended during a prior year, which is funded by proceeds from house sales. These funds reported residual balances at June 30, 2023 which are to be paid to the newly formed CVCCSD during the year ended June 30, 2024.
- *Component Unit* - The District has identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity Omnibus*. Component units are legally separate entities that are included in the District's financial statements due to fiscal dependency or common management. In the case of the SHS Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

Reporting the District's Most Significant Funds

The analysis of the District's major funds begins on page 8. The fund financial statements, which provide detailed information about the most significant funds, not the District as a whole, begin on page 14. The District's funds are divided into three broad types - governmental, proprietary, and fiduciary. Each type of fund uses a different accounting approach.

- *Governmental Funds* - Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information is used to determine whether there are more or less financial resources that can be spent in the near future to finance District programs. The relationship (or differences) between governmental activities (as reported in the statement of net position and the statement of activities) and governmental funds is described in the financial statements on pages 16 and 19.
- *Proprietary Funds* - Proprietary funds (described on pages 22 through 24) consist solely of activities treated as business-type activities in the government-wide financial statements. Since the same basis of accounting is used by proprietary funds and business-type activities, the information presented in total is essentially the same. The fund financial statements do provide some additional detail and information, such as cash flows.
- *Fiduciary Funds* - The District acts as fiscal agent for certain student groups and other outside groups. This activity is reported separately by the District. All of the District's fiduciary activities are reported in a separate statement on pages 25 and 26. These activities are excluded from the District's other statements because the District cannot use these assets to finance its operations and does not control these assets.

Financial Analysis of the District as a Whole

Recall that the statement of net position provides the perspective of the District as a whole (primary government and component unit). The Table below provides the District's net position at June 30, 2023 and June 30, 2022, respectively.

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
Assets			
Current assets	\$ 12,646,188	\$ 10,371,881	\$ 2,274,307
Noncurrent assets	<u>20,211,596</u>	<u>17,247,945</u>	<u>2,963,651</u>
Total Assets	<u>32,857,784</u>	<u>27,619,826</u>	<u>5,237,958</u>
Deferred outflows of resources	<u>1,053,380</u>	<u>1,011,935</u>	<u>41,445</u>

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
Liabilities			
Current liabilities	5,655,368	3,907,645	1,747,723
Noncurrent liabilities	<u>5,598,412</u>	<u>5,269,896</u>	<u>328,516</u>
Total Liabilities	<u>11,253,780</u>	<u>9,177,541</u>	<u>2,076,239</u>
Deferred inflows of resources	<u>385,424</u>	<u>1,074,930</u>	<u>(689,506)</u>
Net Position			
Net investment in capital assets	15,907,320	12,386,738	3,520,582
Restricted	6,384,378	4,059,494	2,324,884
Unrestricted	<u>(19,738)</u>	<u>1,933,058</u>	<u>(1,952,796)</u>
Total Net Position	\$ <u>22,271,960</u>	\$ <u>18,379,290</u>	\$ <u>3,892,670</u>

The District's net position consists of \$15.9 million invested in capital assets (such as buildings, and land). The restricted net position of \$6.4 million consists of the balances in capital projects funds that are voter committed for capital projects and tax stabilization, as well as restricted Grant Funds, restricted Food Service funds, and Other Special Revenue Fund restricted fund balances. The unrestricted net position negative of \$19,738 is primarily due to a net increase in the pension obligation and depreciation expense during the year ended June 30, 2023.

The results of this year's operations as a whole are reported in the statement of activities on page 13. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are listed as program revenues in the second, third, and fourth columns. The fifth and sixth columns show the amount of the District's governmental and business-type activities, respectively, that must be supported by general revenues and transfers. The eighth column shows amounts relating to the SHS Foundation component unit. The District's largest general revenue is the education spending grant. The table below takes the information from the statement of activities and rearranges the line items slightly to display total revenues for the year.

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
Expenses			
Education - General	\$ 56,245,971	\$ 52,329,280	\$ 3,916,691
Education - Career Center	351,735	2,743,112	(2,391,377)
Grants	5,338,426	5,831,124	(492,698)
Food service	1,682,703	1,494,299	188,404
Other programs	184,547	236,675	(52,128)
Adult education	-	37,274	(37,274)
Building trades	-	287	(287)
Component unit	14,500	1,470	13,030
Interest	<u>126,715</u>	<u>173,031</u>	<u>(46,316)</u>
Total Expenses	<u>63,944,597</u>	<u>62,846,552</u>	<u>1,098,045</u>
Program Revenues			
Grants and Contributions	29,057,903	26,861,113	2,196,790
Charges for Services	466,889	1,656,049	(1,189,160)
Other	<u>743,938</u>	<u>334,556</u>	<u>409,382</u>
Total Program Revenues	<u>30,268,730</u>	<u>28,851,718</u>	<u>1,417,012</u>

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>
General Revenues			
Education Spending Grant	37,491,934	36,656,975	834,959
Interest income	76,603	105,917	(29,314)
Gain on sale of asset	-	(4,954)	4,954
Total General Revenues	<u>37,568,537</u>	<u>36,757,938</u>	<u>810,599</u>
Total Revenues	<u>67,837,267</u>	<u>65,609,656</u>	<u>2,227,611</u>
Change in Net Position	\$ <u>3,892,670</u>	\$ <u>2,763,104</u>	\$ <u>1,129,566</u>

The table above shows that total revenues were more than total expenses for the District as a whole by \$3,892,670 for the year ended June 30, 2023. It should be noted that although the District is required to present government-wide information using the accrual basis of accounting, as detailed above, the District must still prepare its budgets and report its operations under the modified accrual basis of accounting used in the fund financial statements. Operations in relation to the District's budget will be discussed later in this report under the "Financial Analysis of the District by Funds" section.

The statement of activities breaks the expenses of the District into functions or programs. These expenses are offset by related revenues (charges for services, grants, and contributions) before the general revenues of the District are applied.

The dependence upon local taxes for governmental activities is apparent. Program revenue provides only 53.5% of the funding needed for instruction, the major program area of the District. Even if all of the unrestricted grants, subsidies, and contributions are used toward instruction, there remains a need for more than \$26.3 million of the funding for instruction to come from local taxes and other general revenues.

Financial Analysis of the District by Funds

As previously noted, the District uses a number of funds to control and manage resources for particular purposes. Information about the District's major governmental funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. Combined, the governmental funds had total revenues of \$67.8 million, and expenditures of \$66.9 million. The net change in fund balance for the year was an increase of \$543,384. The increase in fund balance is primarily related to strong grant funding and reduced operating costs due to workforce shortages.

The general fund decreased its fund balance by \$1,354,560 to a balance of \$995,741. The District had budgeted to utilize \$700,000 with a Tax Stabilization Fund appropriation but did not end up needing to. This was due to a large beginning General Fund fund balance for the year ending June 30, 2023.

Nonspendable fund balance in the amount of \$8,910 corresponds with the inventory amount included in assets. Restricted fund balance in the amount of \$2,199,436 is the fund balance for the Grant Funds, Food Service Fund, and Other Special Revenue Fund. The District's voters have committed \$2,615,251 for future capital projects and \$1,557,962 for future tax rate stabilization. Remaining Board assigned fund balance of \$98,123 relates to board assigned fund balance for future capital project costs. The remaining fund balance consists of an unassigned General Fund fund balance of \$995,741.

Long-term Debt

As of June 30, 2023, the District had an obligation to repay debt of \$4,205,938. The District is indebted to the Vermont Municipal Bond Bank for a 2021 series 1 bond which matures in December 2036. The two other notes mature in August 2028, and July 2026.

Financial Highlights

The District's budget is prepared according to Vermont law and is based on the modified accrual basis of accounting. The fund with a formally adopted budget is the General Fund. The General Fund budget to actual statement can be found on pages 20 and 21.

Total General Fund revenue from all sources was \$829,878 more than budgeted. Expenditures were \$104,834 more than budgeted. The end result is that the District reduced its General Fund fund balance by \$1,354,560 from a beginning surplus of \$2,350,301 to \$995,741 at June 30, 2023.

Relative to the budget, the following significant variations occurred during the fiscal year:

- The District budgeted to utilize \$700,000 in tax stabilization funds to cover expenditures and those funds did not need to be utilized in the current year. They will be carried over to future years.
- State grant revenues were higher than anticipated but were offset by related expenditures.
- Federal grant revenues were higher than anticipated but were offset by related expenditures.
- Tuition revenue exceeded the anticipated budget by \$42,983. This resulted from a higher number of students from sending districts than was anticipated.
- Direct instruction and special education expenditures were less than anticipated due to a decrease in anticipated salaries, wages and benefits due to staffing shortages. In spite of advertising consistently, finding special education professionals and support staff has been difficult due to a tight labor market.

The District's General Fund fund balance at June 30, 2023 was \$995,741.

The District's Future

The District continues to have one of the lowest per pupil spending compared to other schools in Vermont. The District will likely not be able to continue to sustain this low spending in future years because of collective bargaining agreement increases as well as the double-digit health insurance increases over the past 4 years. The unfunded legislative, associations, and agency of education mandates continue to present a financial hardship to this District. One example is 16 V.S.A. 1944d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The District paid \$193,476 in fiscal year 2023 and this number will continue to increase exponentially each year. In addition, Act 11 of 2018 resulted in the arbitrator choosing the Vermont NEA's proposal which has had significant impact, increasing the cost of health insurance benefits to the District. Student enrollment continues to decline as well, causing equalized pupil counts to decrease year over year.

There is a lot of anticipation in the changes surrounding Act 173 and special education funding. The State has moved away from a reimbursement funding model and now funding is a Census Block Grant based on the number of enrolled students in the SU/SD. There are also additional changes in funding due to Act 127, which is designed to improve student equity by adjusting the school funding formula and providing education quality and funding oversight. Pupil weights adjust student counts according to different student needs or circumstances and are used to account for the potentially higher costs of educating these students.

While focusing on educational advancement, the District has also emphasized the need to have appropriate facilities because the District believes that the school environment also impacts good education. The District continues to maintain all buildings and grounds with safety and aesthetically pleasing environment in mind.

In FY23 the District was awarded approval by the Agency of Education (AOE) to utilize ARP ESSER funds to upgrade the HVAC system and install a sprinkler system in the remaining areas of the Spaulding High School. This project is set to be completed by the end of FY24. Additionally, at the end of FY23 the District was proactive and completed a full transition of all the lighting in our elementary and middle schools over to LED. This was in response to the mandate of discontinued use of fluorescent light bulbs.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the central office at 120 Ayers Street, Barre, VT 05641.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 1 of 2)

	Primary Government			Component Unit Spaulding High School Foundation, LTD.
	Governmental Activities	Business-type Activities	Totals	
ASSETS:				
Current assets -				
Cash and cash equivalents	\$ 5,858,679	\$ -	\$ 5,858,679	\$ 11,715
Accounts receivable	6,643,681	-	6,643,681	-
Inventory	8,910	-	8,910	-
Due from (to) other activities	44,139	79,050	123,189	14
Total current assets	12,555,409	79,050	12,634,459	11,729
Noncurrent assets -				
Capital assets	50,376,827	-	50,376,827	-
less - accumulated depreciation	(30,263,569)	-	(30,263,569)	-
Lease assets	318,616	-	318,616	-
less - accumulated amortization	(220,278)	-	(220,278)	-
Total noncurrent assets	20,211,596	-	20,211,596	-
Total assets	32,767,005	79,050	32,846,055	11,729
DEFERRED OUTFLOWS				
OF RESOURCES:				
Deferred pension expense	1,053,380	-	1,053,380	-
LIABILITIES:				
Current liabilities -				
Accounts payable	2,320,772	-	2,320,772	-
Accrued expenses	2,750,232	-	2,750,232	-
Current portion - Long-term debt	462,743	-	462,743	-
- Lease liability	79,647	-	79,647	-
Accrued interest	41,974	-	41,974	-
Total current liabilities	5,655,368	-	5,655,368	-
Noncurrent liabilities -				
Accrued compensated absences	138,522	-	138,522	-
Net pension liability	1,696,185	-	1,696,185	-
Long-term debt	3,743,195	-	3,743,195	-
Lease liability	20,510	-	20,510	-
Total noncurrent liabilities	5,598,412	-	5,598,412	-
Total liabilities	11,253,780	-	11,253,780	-

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 2 of 2)

	Primary Government			Component Unit Spaulding High School Foundation, LTD.
	Governmental Activities	Business-type Activities	Totals	
DEFERRED INFLOWS				
OF RESOURCES:				
Deferred pension credits	376,442	-	376,442	-
Unavailable grants	8,982	-	8,982	-
Total deferred inflows of resources	385,424	-	385,424	-
NET POSITION:				
Net investment in capital assets	15,907,320	-	15,907,320	-
Restricted	6,372,649	-	6,372,649	11,729
Unrestricted	(98,788)	79,050	(19,738)	-
Total net position	\$ 22,181,181	\$ 79,050	\$ 22,260,231	\$ 11,729

The notes to financial statements are an integral part of this statement.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

FUNCTIONS/PROGRAMS:	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Grants and Contributions	Charges for Services	Other	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Totals	Spaulding High School Foundation, LTD.
Governmental activities -								
Education - General	\$ 56,245,971	\$ 18,092,123	\$ 355,330	\$ 479,898	\$ (37,318,620)	\$ -	\$ (37,318,620)	\$ -
- Career Center	351,735	-	-	-	(351,735)	-	(351,735)	-
Grants	5,338,426	9,232,821	-	175,110	4,069,505	-	4,069,505	-
Food service	1,682,703	1,730,528	111,559	-	159,384	-	159,384	-
Other programs	184,547	-	-	88,930	(95,617)	-	(95,617)	-
Interest	126,715	-	-	-	(126,715)	-	(126,715)	-
Total governmental activities	<u>63,930,097</u>	<u>29,055,472</u>	<u>466,889</u>	<u>743,938</u>	<u>(33,663,798)</u>	<u>-</u>	<u>(33,663,798)</u>	<u>-</u>
Business-type activities -								
Adult education	-	-	-	-	-	-	-	-
Building trades	-	-	-	-	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	\$ <u>63,930,097</u>	\$ <u>29,055,472</u>	\$ <u>466,889</u>	\$ <u>743,938</u>	<u>(33,663,798)</u>	<u>-</u>	<u>(33,663,798)</u>	<u>-</u>
Component unit	\$ <u>14,500</u>	\$ <u>2,431</u>	\$ <u>-</u>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,069)</u>
	GENERAL REVENUES - EDUCATION SPENDING GRANT				37,491,934	-	37,491,934	-
	- INTEREST INCOME				76,603	-	76,603	-
					<u>37,568,537</u>	<u>-</u>	<u>37,568,537</u>	<u>-</u>
CHANGE IN NET POSITION					3,904,739	-	3,904,739	(12,069)
NET POSITION, July 1, 2022					18,276,442	79,050	18,355,492	23,798
NET POSITION, June 30, 2023					\$ <u>22,181,181</u>	\$ <u>79,050</u>	\$ <u>22,260,231</u>	\$ <u>11,729</u>

The notes to financial statements are an integral part of this statement.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 1 of 3)**

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Other Special Revenue Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 5,818,190	\$ -	\$ -	\$ 40,489	\$ -	\$ -	\$ -	\$ 5,858,679
Inventory	-	-	-	8,910	-	-	-	8,910
Accounts receivable	4,785,526	800	1,823,836	33,519	-	-	-	6,643,681
Due from other funds	-	3,635	637,601	1,070,671	222,672	2,723,374	1,557,962	6,215,915
Total assets	\$ <u>10,603,716</u>	\$ <u>4,435</u>	\$ <u>2,461,437</u>	\$ <u>1,153,589</u>	\$ <u>222,672</u>	\$ <u>2,723,374</u>	\$ <u>1,557,962</u>	\$ <u>18,727,185</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ 689,625	\$ 253	\$ 1,620,894	\$ -	\$ -	\$ 10,000	\$ -	\$ 2,320,772
Accrued expenditures	2,746,050	4,182	-	-	-	-	-	2,750,232
Due to other funds	6,171,776	-	-	-	-	-	-	6,171,776
Total liabilities	<u>9,607,451</u>	<u>4,435</u>	<u>1,620,894</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>11,242,780</u>
DEFERRED INFLOWS OF RESOURCES:								
Unavailable grants	524	-	8,458	-	-	-	-	8,982

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 2 of 3)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Other Special Revenue Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
FUND EQUITY:								
Fund balances -								
Nonspendable	-	-	-	8,910	-	-	-	8,910
Restricted	-	-	832,085	1,144,679	222,672	-	-	2,199,436
Committed	-	-	-	-	-	2,615,251	1,557,962	4,173,213
Assigned	-	-	-	-	-	98,123	-	98,123
Unassigned	<u>995,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>995,741</u>
Total fund balance (deficit)	<u>995,741</u>	<u>-</u>	<u>832,085</u>	<u>1,153,589</u>	<u>222,672</u>	<u>2,713,374</u>	<u>1,557,962</u>	<u>7,475,423</u>
 Total liabilities, deferred inflows of resources and fund equity	 <u>\$ 10,603,716</u>	 <u>\$ 4,435</u>	 <u>\$ 2,461,437</u>	 <u>\$ 1,153,589</u>	 <u>\$ 222,672</u>	 <u>\$ 2,723,374</u>	 <u>\$ 1,557,962</u>	 <u>\$ 18,727,185</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 3 of 3)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 7,475,423
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	50,376,827
Accumulated depreciation	(30,263,569)
Lease assets	318,616
Accumulated amortization	(220,278)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(138,522)
Long-term debt	(4,205,938)
Accrued interest on long-term debt	(41,974)
Lease liability	(100,157)
Balances related to net pension asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	1,053,380
Deferred pension credits	(376,442)
Net pension liability	<u>(1,696,185)</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>22,181,181</u>
The notes to financial statements are an integral part of this statement.	

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 1 of 3)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Other Special Revenue Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
REVENUES:								
Education spending grant	\$ 37,491,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,491,934
Intergovernmental -								
State	17,942,747	-	744,055	470,292	-	-	-	19,157,094
Federal	39,280	-	8,488,766	1,260,236	-	-	-	9,788,282
Local -								
Tuition	254,983	-	-	-	-	-	-	254,983
Charges for services	100,347	-	-	111,559	-	-	-	211,906
E-rate	110,096	-	-	-	-	-	-	110,096
Interest	76,391	-	-	212	-	-	-	76,603
Other	409,201	-	175,110	-	88,930	-	-	673,241
Total revenues	<u>56,424,979</u>	<u>-</u>	<u>9,407,931</u>	<u>1,842,299</u>	<u>88,930</u>	<u>-</u>	<u>-</u>	<u>67,764,139</u>
EXPENDITURES:								
Salaries	27,155,787	-	3,148,787	127,671	-	-	-	30,432,245
Benefits	15,148,534	-	981,405	37,647	-	-	-	16,167,586
Professional services	3,577,437	-	534,293	1,222,696	20,522	-	-	5,354,948
Purchased services	5,824,991	-	93,909	628	-	-	-	5,919,528
Supplies and materials	1,684,407	-	580,032	221,413	112,842	-	-	2,598,694
Facilities	1,208,463	-	-	30,124	-	51,282	-	1,289,869
Miscellaneous	-	-	-	460	-	-	-	460
Capital outlay - capital assets	417,303	-	3,635,689	-	-	440,382	-	4,493,374
Debt service - debt principal	457,883	-	-	-	-	-	-	457,883

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 2 of 3)

	General Fund	Central Vermont Career Center Fund	Grant Funds	Food Service Fund	Other Special Revenue Fund	Capital Projects Fund	Tax Stabilization Fund	Totals Governmental Funds
EXPENDITURES								
(CONTINUED):								
Debt service - lease principal	92,105	-	-	-	-	-	-	92,105
- debt interest	130,092	-	-	-	-	-	-	130,092
- lease interest	2,933	-	-	-	-	-	-	2,933
Total expenditures	<u>55,699,935</u>	<u>-</u>	<u>8,974,115</u>	<u>1,640,639</u>	<u>133,364</u>	<u>491,664</u>	<u>-</u>	<u>66,939,717</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>725,044</u>	<u>-</u>	<u>433,816</u>	<u>201,660</u>	<u>(44,434)</u>	<u>(491,664)</u>	<u>-</u>	<u>824,422</u>
OTHER FINANCING SOURCES (USES):								
Insurance recovery	70,697	-	-	-	-	-	-	70,697
Other transfers (Note 13)	-	(351,735)	-	-	-	-	-	(351,735)
Transfers in (out)	(2,150,301)	-	(200,000)	-	-	2,350,301	-	-
Total other financing sources (uses)	<u>(2,079,604)</u>	<u>(351,735)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>2,350,301</u>	<u>-</u>	<u>(281,038)</u>
NET CHANGE IN FUND BALANCES, JULY 1, 2022	<u>(1,354,560)</u>	<u>(351,735)</u>	<u>233,816</u>	<u>201,660</u>	<u>(44,434)</u>	<u>1,858,637</u>	<u>-</u>	<u>543,384</u>
FUND BALANCES, JULY 1, 2022	<u>2,350,301</u>	<u>351,735</u>	<u>598,269</u>	<u>951,929</u>	<u>267,106</u>	<u>854,737</u>	<u>1,557,962</u>	<u>6,932,039</u>
FUND BALANCES, JUNE 30, 2023	<u>\$ 995,741</u>	<u>\$ -</u>	<u>\$ 832,085</u>	<u>\$ 1,153,589</u>	<u>\$ 222,672</u>	<u>\$ 2,713,374</u>	<u>\$ 1,557,962</u>	<u>\$ 7,475,423</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

(Page 1 of 2)

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
 (Page 3 of 3)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	\$ 543,384
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation or amortization expense.	
Additions to capital assets, net of dispositions	4,493,374
Depreciation	(1,430,675)
Additions to lease assets, net of dispositions	(6,723)
Amortization	(92,325)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Principal payments on long-term debt	457,883
(Increase)/decrease in accrued interest on long-term debt	6,310
Principal payments on lease	98,927
Changes in other post-employment benefits accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
(Increase)/decrease in accrued compensated absences	10,708
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	(176,124)
Change in net position of governmental activities - Government-wide Statement of Activities	<u>\$ 3,904,739</u>

The notes to financial statements are an integral part of this statement.

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Tuition	\$ 212,000	\$ 254,983	\$ 42,983
Tax stabilization appropriation	700,000	-	(700,000)
Charges for services	184,473	100,347	(84,126)
Education spending grant	37,491,934	37,491,934	-
Intergovernmental - State	8,340,912	9,601,965	1,261,053
- Federal	-	39,280	39,280
E-rate	-	110,096	110,096
Interest	125,000	76,391	(48,609)
Other	200,000	409,201	209,201
Total revenues	<u>47,254,319</u>	<u>48,084,197</u>	<u>829,878</u>

EXPENDITURES:			
Direct instruction	16,751,913	15,904,966	(846,947)
Special education	13,580,743	13,538,862	(41,881)
Vocational education	960,000	1,018,544	58,544
Athletics	636,863	600,845	(36,018)
Co-curricular	218,600	241,982	23,382
Guidance services	1,053,324	1,083,728	30,404
Health services	508,022	498,285	(9,737)
Psychological services	50,000	5,113	(44,887)
Behavioral services	734,080	883,491	149,411
Other support services	125,364	90,097	(35,267)
Instruction and curriculum development	605,001	592,757	(12,244)
Library and media services	436,741	430,545	(6,196)
Board of education	364,894	357,753	(7,141)
Executive administration	304,492	325,624	21,132
Office of the principal	2,016,902	2,110,955	94,053
Other support services	129,769	125,230	(4,539)
Fiscal services	547,655	603,893	56,238
Public information services	106,380	78,183	(28,197)
Personnel services	282,499	294,030	11,531
Administrative technology services	1,277,010	1,463,024	186,014
Operation and maintenance of buildings	4,398,983	4,714,203	315,220
Transportation	1,553,077	1,809,068	255,991
Debt service - capital construction	300,840	321,220	20,380

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023
 (Page 2 of 2)

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Debt service - other	311,167	266,755	(44,412)
Total expenditures	<u>47,254,319</u>	<u>47,359,153</u>	<u>104,834</u>
 EXCESS OF REVENUES OR (EXPENDITURES)	 <u>-</u>	 <u>725,044</u>	 <u>725,044</u>
 OTHER FINANCING SOURCES (USES):			
Insurance recovery	-	70,697	70,697
Transfers in (out), net	<u>-</u>	<u>(2,150,301)</u>	<u>2,150,301</u>
Total other financing sources (uses):	<u>-</u>	<u>(2,079,604)</u>	<u>2,220,998</u>
 NET CHANGE IN FUND BALANCE	 \$ <u>-</u>	 \$ <u>(1,354,560)</u>	 \$ <u>1,354,560</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	Adult Education Fund	Building Trades Fund	Totals Proprietary Funds
ASSETS:			
Current assets -			
Due from other funds	\$ <u>82,138</u>	\$ <u>-</u>	\$ <u>82,138</u>
Total assets	<u>82,138</u>	<u>-</u>	<u>82,138</u>
 LIABILITIES:			
Current liabilities -			
Due to other funds	<u>-</u>	<u>3,088</u>	<u>3,088</u>
Total liabilities	<u>-</u>	<u>3,088</u>	<u>3,088</u>
 NET POSITION:			
Unrestricted	<u>82,138</u>	<u>(3,088)</u>	<u>79,050</u>
Total net position	\$ <u>82,138</u>	\$ <u>(3,088)</u>	\$ <u>79,050</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Adult Education Fund	Building Trades Fund	Totals Proprietary Funds
OPERATING REVENUES:			
Tuition	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES:			
Salaries	-	-	-
Employee benefits	-	-	-
Purchased services	-	-	-
Supplies and materials	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING INCOME (LOSS)	-	-	-
NONOPERATING REVENUES (EXPENSES):			
Gain/(loss) on sale of house	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	-	-	-
NET POSITION, July 1, 2022 (DEFICIT)	<u>82,138</u>	<u>(3,088)</u>	<u>79,050</u>
NET POSITION, June 30, 2023 (DEFICIT)	\$ <u>82,138</u>	\$ <u>(3,088)</u>	\$ <u>79,050</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Adult Education Fund	Building Trades Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ -	\$ -	\$ -
Cash provided from state grants	-	-	-
Cash paid to suppliers for goods and services	-	-	-
Cash paid to employees for services	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Increase (decrease) in balance due to/from the General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Proceeds from sale of house	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH, AND CASH EQUIVALENTS July 1, 2022	<u>-</u>	<u>-</u>	<u>-</u>
CASH, AND CASH EQUIVALENTS June 30, 2023	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Net cash provided (used) by operating activities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The notes to financial statements are an integral part of this statement.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2023**

	Custodial <u>Funds</u>
ASSETS:	
Cash and cash equivalents	\$ <u>272,042</u>
LIABILITIES:	
Due to other funds	123,203
Accounts payable	<u>2,025</u>
Total liabilities	<u>125,228</u>
NET POSITION:	
Restricted - extracurricular activities	<u>146,814</u>
Total Liabilities and Net Position	\$ <u>272,042</u>

The notes to financial statements are an integral part of this statement.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF CHANGES IN NET POSITION -
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Custodial <u>Funds</u>
ADDITIONS:	
Extracurricular related contributions	\$ 112,205
Employee elected savings	35,821
Interest	<u>212</u>
	<u>148,238</u>
DEDUCTIONS:	
Extracurricular activities	140,843
Employee elected withdrawals	<u>35,821</u>
	<u>176,664</u>
CHANGE IN NET POSITION	(28,426)
NET POSITION, July 1, 2022	<u>175,240</u>
NET POSITION, June 30, 2023	\$ <u>146,814</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies:

The Barre Unified Union School District #97 (the District) is organized according to State law under the governance of the Board of Education (the Board) to provide public education to preschool through 12th grade students across two communities: Barre City and Barre Town, Vermont. The District operates three schools serving approximately 2,300 students. Students from other districts attend the schools by tuition arrangements.

A. Reporting entity - The District is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities.

Spaulding High School Foundation, LTD. - The District identified the Spaulding High School Foundation, Ltd. (SHS Foundation) as a discreetly presented component unit for the year ended June 30, 2023. The SHS Foundation is a legally separate nonprofit entity from the District. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements. The notes to the financial statements focus on the District as the primary government.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the District is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

C. Basis of presentation - The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

The District reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Central Vermont Career Center Fund - This fund reports residual balances relating to the Central Vermont Career Center, Barre, which became a separate school district on July 1, 2022.

Grant Funds - This fund is used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

Food Service Fund - This fund is used to account for the operations of the food service program. The food service program provides lunches for the students of the District.

Other Special Revenue Fund - This fund is used to account for the specific revenue sources of the District's after school program and other restricted funds received by outside donors or certain grantors.

Capital Projects Fund - This fund is used to account for the acquisition or construction of major capital facilities.

Tax Stabilization Fund - This fund is used to account for resources that are voter committed for future use.

The District reports the following major proprietary funds:

Adult Education Fund - This fund is used to account for tuition received from adult graduates and other resources for further education.

Building Trades Fund - This fund is used to account for the construction and sale of homes built by students.

The District also reports fiduciary funds which are used to account for assets held in a custodial capacity (Custodial Funds) for the benefit of parties outside of the District. The District's fiduciary funds are the Custodial Funds.

D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. Budget and budgetary accounting - The District adopts an annual budget for the General Fund at an annual meeting. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 9. Formal budgetary integration is employed as a management control during the year for the General Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

Transfers of budgeted amounts between line items require approval of management. The General Fund budget is presented in these financial statements. Board approval is required for interfund transfers and budget transfers between personnel and operating costs.

F. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

G. Risk management - The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

H. Cash, cash equivalents and investments - The District considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the District are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

H. Cash, cash equivalents and investments (continued) -

District does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.

I. Inventory - Inventory in the Food Service Fund is valued using the FIFO cost method. Inventory is recorded as an expenditure when consumed rather than when purchased.

J. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

K. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities column of the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The District does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below.

Land improvements	5 - 50 years
Buildings and improvements	5 - 50 years
Equipment and fixtures	3 - 20 years
Vehicles	5 years
Software	3 - 5 years

L. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

M. Accrued compensated absences - The District's policy is to permit employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 10 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. The American Federation of State, County and Municipal Employees - AFL-CIO Local 1369, Council 93 union members are eligible to receive payment of all unused vacation time on a pro-rated basis and \$25 per day of accrued sick leave up to 100 days at termination who are employed 25 years or more. Accrued compensated absences at June 30, 2023 of \$138,522 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

N. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the District's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the District for specific purposes as authorized by the Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The District's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.

P. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS) for pension and other postemployment benefits (OPEB). The District recognizes these on-behalf payments as intergovernmental grant revenues and education expenses or expenditures, as appropriate, in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statements; see note 9 for reconciling details.

2. Deposits:

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. As of June 30, 2023 the Districts deposits were either insured or collateralized.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

3. Capital assets:

Capital asset activity for the year ended June 30, 2023 has been detailed as follows:

	Balance				Balance
	<u>June 30, 2022</u>	<u>Additions</u>	<u>Retirements</u>		<u>June 30, 2023</u>
Governmental activities -					
Capital assets, not depreciated:					
Land	\$ 604,595	\$ -	\$ -		\$ 604,595
Construction in progress	-	3,875,860	-		3,875,860
Total capital assets, not depreciated	<u>604,595</u>	<u>3,875,860</u>	<u>-</u>		<u>4,480,455</u>
Capital assets, depreciated:					
Land improvements	32,349	-	-		32,349
Buildings and improvements	38,848,057	502,460	-		39,350,517
Equipment and fixtures	5,771,846	34,773	-		5,806,619
Vehicles	500,706	80,281	-		580,987
Software	125,900	-	-		125,900
Total capital assets, depreciated	<u>45,278,858</u>	<u>617,514</u>	<u>-</u>		<u>45,896,372</u>
Less accumulated depreciation for:					
Land improvements	32,349	-	-		32,349
Buildings and improvements	23,731,681	1,086,464	-		24,818,145
Equipment and fixtures	4,652,490	283,857	-		4,936,347
Vehicles	290,474	60,354	-		350,828
Software	125,900	-	-		125,900
Total accumulated depreciation	<u>28,832,894</u>	<u>1,430,675</u>	<u>-</u>		<u>30,263,569</u>
Total capital assets, depreciated, net	<u>16,445,964</u>	<u>(813,161)</u>	<u>-</u>		<u>15,632,803</u>
Capital assets, net	\$ <u>17,050,559</u>	\$ <u>3,062,699</u>	\$ <u>-</u>		\$ <u>20,113,258</u>

Depreciation expense of \$1,430,675 in the governmental activities was allocated to expenses of the education function (\$1,388,611), and food service (\$42,064) programs based on capital assets assigned to those functions.

4. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash in the General Fund for cash receipts and disbursements, as of June 30, 2023 are as follows:

	Interfund	Interfund
	<u>Receivables</u>	<u>Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 6,171,776
Central Vermont Career Center Fund	3,635	-
Grant Funds	637,601	-
Food Service Fund	1,070,671	-
Afterschool Program Fund	222,672	-

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

4. Interfund receivable and payable balances (continued):

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds (continued) -		
Capital Projects Fund	2,723,374	-
Tax Stabilization Fund	1,557,962	-
	<u>6,215,915</u>	<u>6,171,776</u>
Proprietary funds -		
Adult Education Fund	82,138	-
Building Trades Fund	-	3,088
	<u>82,138</u>	<u>3,088</u>
Fiduciary funds -		
Custodial Funds	-	123,203
Component unit -		
Spaulding High School Foundation	14	-
	<u>\$ 6,298,067</u>	<u>\$ 6,298,067</u>

5. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2023 were as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental funds -		
General Fund	\$ 200,000	\$ 2,350,301
Grant Funds	-	200,000
Capital Projects Fund	<u>2,350,301</u>	-
	<u>\$ 2,550,301</u>	<u>\$ 2,550,301</u>

Transfers to the General Fund from the Grant Funds totaling \$200,000 relate to indirect costs associated with administering a federal grant that was built into this federal grant's budget. The \$2,350,301 transfer from the General Fund to the Capital Projects Fund relates to a voter approved transfer for future capital needs of the District.

6. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2023 is detailed on the following page.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

6. Long-term obligations (continued):

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Governmental activities -					
Direct borrowings	\$ 4,663,821	\$ -	\$ 457,883	\$ 4,205,938	\$ 462,743
Accrued interest on long-term debt	48,284	-	6,310	41,974	41,974
Accrued compensated absences	149,230	-	10,708	138,522	-
Net pension liability	795,230	900,955	-	1,696,185	-
Lease liability	199,084	-	98,927	100,157	79,647
	<u>\$ 5,855,649</u>	<u>\$ 900,955</u>	<u>\$ 573,828</u>	<u>\$ 6,182,776</u>	<u>\$ 584,364</u>

7. Debt:

Short-term - During the year, the District borrowed and repaid \$3,922,031 on a \$3,922,031 line of credit in the form of a 1% revenue anticipation note which matured on June 30, 2023. Interest related to this note was \$39,113.

In July 2023 the District borrowed \$3,421,503 on a \$3,421,503 line of credit in the form of a 3.3% revenue anticipation note which matures on June 28, 2024.

Long-term - Outstanding long-term debt as of June 30, 2023 is as follows:

Governmental activities -

Notes from direct borrowings:

Capital improvement note payable, interest at 2.45%, matures July 2028.	\$ 1,399,276
Capital improvement note payable, interest at 2.49%, matures July 2026.	240,000
Vermont Municipal Bond Bank - 2021 Series 1, various interest rates. Annual principal payments of \$183,333. Matures November 2036.	<u>2,566,662</u>
	<u>\$ 4,205,938</u>

Long-term debt activity for the year ended June 30, 2023 was as follows:

	<u>Balance July 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Governmental activities -					
Notes from direct borrowings:					
Note payable, 2.45%	\$ 1,613,821	\$ -	\$ 214,545	\$ 1,399,276	\$ 219,410
Note payable, 2.49%	300,000	-	60,000	240,000	60,000
VMBB 21 Series 1	<u>2,750,000</u>	-	183,338	<u>2,566,662</u>	<u>183,333</u>
	<u>\$ 4,663,821</u>	<u>\$ -</u>	<u>\$ 457,883</u>	<u>\$ 4,205,938</u>	<u>\$ 462,743</u>

Debt service requirements to maturity are detailed on the following page.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. Debt (continued):

Long-term (continued) -

Fiscal year -	Governmental Activities	
	Notes from Direct Borrowings	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 462,743	\$ 83,637
2025	468,086	75,645
2026	473,652	67,182
2027	479,268	58,431
2028	425,048	49,241
2029-2033	1,163,809	147,428
2034-2038	<u>733,332</u>	<u>36,723</u>
	\$ <u>4,205,938</u>	\$ <u>518,287</u>

In the event of default by the District outstanding debt balances become immediately due. The District has committed to pay its debt obligations with future budgeted appropriations funded with education taxes or other resources that can be lawfully used to pay these expenditures. Additionally, in the event the District is in default on their payment obligations issued from the Vermont Municipal Bond Bank (VMBB), the State Treasurer has the ability to intercept State funding until the default is cured.

8. Leases:

The District has entered into agreements that meet the reporting criteria of a lease in accordance with GASB Statement No. 87, *Leases*. Lease assets and lease liabilities activity for the year ended June 30, 2023 was as follows:

	Balance			Balance June 30, 2023
	<u>July 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	
Governmental activities -				
Lease asset				
Vehicles	\$ 69,000	\$ -	\$ -	\$ 69,000
Equipment	<u>259,220</u>	<u>-</u>	<u>9,604</u>	<u>249,616</u>
Total lease assets	<u>328,220</u>	<u>-</u>	<u>9,604</u>	<u>318,616</u>
Less accumulated amortization for:				
Vehicles	40,448	14,276	-	54,724
Equipment	<u>90,386</u>	<u>78,049</u>	<u>2,881</u>	<u>165,554</u>
Total accumulated amortization	<u>130,834</u>	<u>92,325</u>	<u>2,881</u>	<u>220,278</u>
Lease asset, net	\$ <u>197,386</u>	\$ <u>(92,325)</u>	\$ <u>6,723</u>	\$ <u>98,338</u>

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

8. Leases (continued):

Governmental activities (continued) -	Balance			Balance June 30, 2023
	<u>July 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	
Lease liability				
Vehicles	\$ 28,274	\$ -	\$ 14,034	\$ 14,240
Equipment	<u>170,810</u>	<u>-</u>	<u>84,893</u>	<u>85,917</u>
Total lease liabilities	\$ <u>199,084</u>	\$ <u>-</u>	\$ <u>98,927</u>	\$ <u>100,157</u>

The leases summarized above expire between June 2024 and May 2025. Amortization expense of \$92,325 was allocation to general education function in the governmental activities expenses of the general government.

9. Budgetary basis of accounting:

These financial statements include totals for General Fund revenues and expenditures on the District's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund:		
U.S. GAAP basis	\$ 56,424,979	\$ 55,699,935
On-behalf payments -		
VSTRS pension	(6,366,739)	(6,366,739)
VSTRS OPEB	<u>(1,974,043)</u>	<u>(1,974,043)</u>
Budget basis	\$ <u>48,084,197</u>	\$ <u>47,359,153</u>

10. Pension plans:

Vermont State Teachers' Retirement System -

Plan description: The District participates in the Vermont State Teachers' Retirement System (VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the State. The general administration and responsibility for the proper operation of VSTRS is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

10. Pension plans (continued):

Vermont State Teachers' Retirement System (continued) -

Contributions: Member teachers are required to contribute a percentage of earnable compensation and the State contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Contributions as a percentage of earnable compensation are as follows.

Group A	5.50% of earnable compensation. Contributions stop after 25 years of service.
Group C	6.00% Earnable compensation up to \$40,000 6.05% Earnable compensation of \$40,000 to \$50,000 6.10% Earnable compensation of \$50,000 to \$60,000 6.20% Earnable compensation of \$60,000 to \$70,000 6.25% Earnable compensation of \$70,000 to \$80,000 6.35% Earnable compensation of \$80,000 to \$90,000 6.50% Earnable compensation of \$90,000 to \$100,000 6.65% Earnable compensation more than \$100,000

The District's teachers contributed \$1,143,927, \$1,077,353, and \$1,044,552 to the System in 2023, 2022 and 2021, respectively

Pension liabilities and pension expense: The District does not contribute directly to the Plan; therefore, no net pension liability needs to be recorded by the District. However, the District is required to report the District's portion of the following items as calculated by the State of Vermont:

District's share of -	
VSTRS net pension liability	\$ 49,314,650
VSTRS net pension expenditure	\$ 6,366,739

Vermont Municipal Employees' Retirement System -

Plan description: The District contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

10. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Contributions: Defined benefit plan members are required to contribute 3.50% (Group A), 5.875% (Group B), 11% (Group C) or 12.35% (Group D) of their annual covered salary, and the District is required to contribute 5% (Group A), 6.5% (Group B), 8.25% (Group C) or 10.85% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees. The District's contributions to VMERS for the years ended June 30, 2023, 2022 and 2021 were \$161,722, \$139,458 and \$120,570, respectively. The amounts contributed were equal to the required contributions for each year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.55911056% proportionate share of VMERS.

Districts's share of VMERS net pension liability	\$ 1,696,185
Deferred outflows of resources - Deferred pension expense	\$ 1,053,380
Deferred inflows of resources - Deferred pension credits	\$ 376,442

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The District adopted GASB Statement No 68 in fiscal year 2015 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the District's Proportionate Share of Net Pension Liability of VMERS and District's Contributions to VMERS.

403(b) Non-Teaching Employees' Retirement Plan -

Plan description: District employees who are at least 21 years old and not covered under the Vermont State Teachers' Retirement System or the Vermont Municipal Employees' Retirement System are eligible to be covered under a 403(b) pension plan administered through Empower Retirement. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2023, there were 198 plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2023 were \$609,056 by the employees and \$137,452 by the District.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

11. Other postemployment benefit (OPEB) plan:

Retired Teachers' Health and Medical Benefit Fund -

Plan description: The District participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the Plan for those covered classes is a condition of employment.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefit provisions of the Plan and to establish maximum obligations of the plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System's Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of creditable service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the age of 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

Vesting and Disability - Five years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$19,333,394) and OPEB expense (\$1,974,043) as determined by an actuarial valuation. The liability was measured as of June 30, 2022 for the reporting period of June 30, 2023.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

11. Other postemployment benefit (OPEB) plan (continued):

Retired Teachers' Health and Medical Benefit Fund (continued) -

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect on the estimated OPEB obligation. A decrease of 1% in the 7% discount rate used to calculate future costs would increase the District's share of OPEB liability to \$22,038,126, while an increase of 1% would reduce the District's share of OPEB liability to \$17,083,861. A decrease of 1% in the current healthcare cost trend rate would reduce the District's share of OPEB liability to \$16,812,920, while an increase of 1% would increase the District's share of OPEB liability to \$22,460,850.

Collective OPEB Plan liability and expense: The Plan's collective net OPEB liability is \$717,851,240 and total OPEB expense for the year is \$64,795,404.

Actuarial assumptions and other inputs: The total OPEB liability used the actuarial assumptions detailed on the following page, applied to all periods included in the measurement, unless otherwise specified.

Salary increase rate	Varies by age
Discount rate	7.00%
Healthcare cost trend rates	7.120% Non-Medicare 6.500% Medicare 4.500% Medicare STRS65
Retiree Contributions	Equal to health trend
Mortality tables	Various PubT-2010, and PubNS-2010 tables using Scale MP-2019
Actuarial cost method	Projected Unit Credit
Asset valuation method	Market value

12. Fund balances:

The Other Special Revenue Fund reported \$91,324 in restricted fund balance relating to the District's Afterschool Program, \$30,405 in restricted fund balance from donations and grants for the benefit of the Spaulding High School and related Spaulding High School Programs, \$22,493 in restricted fund balance from donations and grants for the benefit of the Barre Town Middle & Elementary School and related programs, and \$78,450 in restricted fund balance from donations and grants for the benefit of the Barre City Elementary and Middle School and related programs.

The Capital Projects Fund reported \$2,615,251 in voter committed fund balance for future capital projects and \$98,123 in board assigned fund balance for future capital projects.

13. Central Vermont Career Center School District:

On March 1, 2022, the 18 sending school towns (Barre City, Barre Town, Berlin, Cabot, Calais, Duxbury, East Montpelier, Fayston, Marshfield, Montpelier, Moretown, Plainfield, Roxbury, Rumney, Waitsfield, Warren, Waterbury, Worcester) voted in support of the creation of the Central Vermont Career Center School District (CVCCSD). This means that CVCCSD became independently run effective July 1, 2022. CVCCSD continues to lease the current space from the District and contracts for certain services offered by the District. The prior Central Vermont Career Center Director became the Superintendent of CVCCSD and the CVCCSD board is composed of appointed and elected members. The CVCCSD board establishes

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

13. Central Vermont Career Center School District (continued):

policies and procedures and provides oversight for the Central Vermont Career Center (CVCC) including programming and budgeting among other functions.

The District will see an increase in expenses that have previously been shared in an allocation of 18% Central Vermont Career Center and 82% for the District. These allocation areas include the Spaulding High School library, health office, and facilities. Effective July 1, 2022 the District will be paying 100% of these expenses that were previously allocated with the CVCC but will be receiving offsetting revenues from a monthly lease payment from the CVCCSD. In addition CVCCSD is continuing to contract for some central services from the District such as IT services.

During the year ended June 30, 2023 the District transferred \$351,735 from the Central Vermont Career Center Fund to the CVCCSD. Also during the year ended June 30, 2023 the District received \$92,042 for contracted services with the CVCCSD as well as \$337,176 in rental income.

District management is planning to close out the Central Vermont Career Center Fund, Adult Education Fund, and Building Trades Fund during the year ending June 30, 2024 as a result of the formation of the CVCCSD discussed previously.

14. Subsequent events:

The District has evaluated subsequent events through December 12, 2023, the date on which the financial statements were available to be issued.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY**
VMERS
JUNE 30, 2023

Schedule 1

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.5591%	0.5403%	0.5906%	0.5338%	0.4341%	0.4872%	0.5262%	0.5270%	0.5275%
District's proportionate share of the net pension liability	\$ 1,696,185	\$ 795,230	\$ 1,494,118	\$ 926,153	\$ 610,788	\$ 590,319	\$ 677,252	\$ 406,308	\$ 48,139
District's covered payroll	\$ 2,529,712	\$ 2,297,857	\$ 2,158,848	\$ 2,383,926	\$ 1,990,900	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
District's proportionate share of the net pension liability as a percentage of its covered payroll	67.051%	34.607%	69.209%	38.850%	30.679%	48.431%	48.109%	28.527%	3.514%
VMERS net position as a percentage of the total pension liability	73.60%	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

SCHEDULE OF DISTRICT'S CONTRIBUTIONS
VMERS
JUNE 30, 2023

Schedule 2

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 161,722	\$ 139,458	\$ 120,570	\$ 120,273	\$ 102,567	\$ 65,976	\$ 79,571	\$ 79,981	\$ 73,669
Contributions in relation to the contractually required contribution	<u>161,722</u>	<u>139,458</u>	<u>120,570</u>	<u>120,273</u>	<u>102,567</u>	<u>65,976</u>	<u>79,571</u>	<u>79,981</u>	<u>73,669</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,529,712	\$ 2,297,857	\$ 2,158,848	\$ 2,383,926	\$ 1,990,900	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
Contributions as a percentage of covered payroll	6.393%	6.069%	5.585%	5.045%	5.152%	5.413%	5.652%	5.615%	5.378%

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education
Barre Unified Union School District #97

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an

Instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Responses as item 2023-001.

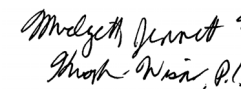
District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
December 13, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Education
Barre Unified Union School District #97

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Barre Unified Union School District #97's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Responses.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Responses as item 2023-001. Our opinion in each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Page 1 of 2

control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Responses as item 2023-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Montpelier, Vermont
December 13, 2023

Mudgett, Jennett
Shah-Nair, P.L.

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Passed through Vermont Agency of Education -				
Child Nutrition Cluster				
National School Lunch Program	10.555	4450U0972300	\$ -	\$ 693,009
National School Lunch Program	10.555	4456U0972300	-	116,321
National School Lunch Program	10.555	4462U0972301	-	<u>63,492</u>
Total National School Lunch Program			-	872,822
School Breakfast Program	10.553	4452U0972300	-	247,827
Summer Food Service Program for Children	10.559	4455U0972200	-	<u>94,335</u>
Fresh Fruit and Vegetable Program	10.582	4449U0972300	-	<u>44,624</u>
Total Child Nutrition Cluster			-	<u>1,259,608</u>
Pandemic EBT Administrative Costs	10.649	4601U0972301	-	<u>628</u>
Total U.S. Department of Agriculture			-	<u>1,260,236</u>
U.S. Department of Education:				
Passed through Vermont Agency of Education -				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	4226U0972301	-	711,837
Special Education Grants to States	84.027	4605U0972201	-	<u>145,113</u>
			-	<u>856,950</u>
Special Education Preschool Grants	84.173	4228U0972301	-	22,353
Special Education Preschool Grants	84.173	4606U0972201	-	<u>13,379</u>
			-	<u>35,732</u>
Total Special Education Cluster (IDEA)			-	<u>892,682</u>
Title I Grants to Local Educational Agencies				
Supporting Effective Instruction State Grants	84.010	4250U0972301	-	1,135,125
Student Support and Academic Enrichment Program	84.367	4651U0972301	-	307,700
Enrichment Program	84.424	4570U0972301	-	<u>376,632</u>
Education Stabilization Fund	84.425D	4597U0972101	-	2,066,603
Education Stabilization Fund	84.425W	4604U0972201	-	12,715
Education Stabilization Fund	84.425W	4604U0972202	-	17,358
Education Stabilization Fund	84.425U	4599U0972101	-	<u>3,632,558</u>
Total Education Stabilization Fund			-	<u>5,729,234</u>
Total U.S. Department of Education			-	<u>8,441,373</u>

The accompanying notes are an integral part of this schedule.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Page 2 of 2

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of the Defense:				
Direct -				
Junior ROTC - Salary Assistance	12.U01	N/A	-	<u>39,280</u>
Total U.S. Department of Defense			-	<u>39,280</u>
U.S. Department of Health and Human Services:				
Passed through Vermont Department for Children and Families -				
CCDF Cluster				
Child Care and Development Block Grant	93.575	ARPA0069	-	26,164
Child Care and Development Block Grant	93.575	ARPA0070	-	<u>21,229</u>
CCDF Cluster Total			-	47,393
Passed through Vermont Department of Health -				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-09378	-	<u>45,000</u>
Total U.S. Department of Health and Human Services			-	<u>92,393</u>
Total federal award expenditures			\$ -	\$ <u>9,833,282</u>

The accompanying notes are an integral part of this schedule.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

3. Subrecipients:

The District did not provide any federal awards to subrecipients during the year ended June 30, 2023.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *Yes*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *Yes*

Federal Awards -

Internal control over major programs:

- Material weakness(es) identified? *Yes*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516 (a)? *Yes*

Identification of major programs:

- *U.S. Department of Education:
CFDA 84.425D, 84.425W, 84.425U - Education Stabilization Fund*

Dollar threshold used to distinguish between type A and type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *No*

B & C. Audit Findings - Financial Statements & Federal Awards:

2023-001 - 84.425U - Education Stabilization Fund

Condition - The District did not accrue a June 2023 invoice totaling \$1,620,380.99 for a ventilation project at the Spaulding Union High School funded through a Federal *Education Stabilization Fund* grant at June 30, 2023. An audit adjustment was proposed to correct this misstatement.

Criteria - Uniform Guidance §200.502 states that "the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs." For financial statement reporting in the fund financial statements as prescribed by the GASB "expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable."

Cause - This invoice was paid by the District on July 20, 2023 and was not recorded in the general ledger as a June 2023 expenditure but was instead recorded as a July 2023 expenditure.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

B & C. Audit Findings - Financial Statements & Federal Awards (continued):

2023-001 - 84.425U - Education Stabilization Fund (continued) -

Effect - The Districts Grants Fund expenditures were understated by \$1,620,380.99. The Schedule of Expenditures of Federal Awards presented for audit was also understated by \$1,620,380.99. Lastly, capital assets in the government-wide governmental activities were understated by this same amount.

Recommendation - We recommend a careful review of costs paid in the first quarter of a fiscal year or just prior to scheduled audit work. We would recommend that such a review include the review of significant amounts paid and verification that those costs are recorded in the proper fiscal year. The condition in this finding discussed previously was first identified by the auditor while performing a standard search for unrecorded liabilities by obtaining the subsequent year check register and reviewing invoice(s) supporting significant amounts paid and verifying that those costs were included in the proper period.

Management's response - In response to the finding indicated in the governance letter, management recognizes that the physical work performed for this expense occurred in FY23, but this is also an ongoing project and the period of performance for the ARP ESSER grant ends on 9/30/2024 not 6/30/23. Therefore, Management believes their interpretation is also correct. All federal and state grants with a period of performance ending 6/30/23 were accrued back to FY23 ensuring payments and receipts activities were in the correct time frame. Final reimbursement was requested, and the grants were closed out. The implementation of our new financial system also added an extra layer of complexity to our end of year accounting. Work in 2 different systems that do not work cohesively with each other was very challenging. We respect and appreciate the work of our auditors and understand that at times we will disagree and interpret things differently, which is what happened in regard to the expense for the HVAC project surrounding the "period of performance" language.

STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2023

There are no prior audit findings applicable to this auditee.

BARRE UNIFIED UNION SCHOOL DISTRICT

NEW HIRE NOTIFICATION FORM

Complete and Submit to the Central Office
(please submit via email to hr@buusd.org)

Date Received by Central Office:

03/14/24

To be Completed by Hiring Administrator: (please leave notes for Central Office on the back page)

Name: Sofia DiFilippo Location: Spaulding High School

Submission Date: 3/14/24 Administrator Action/Checklist Complete: Y N

Position: Physical Education Grade (If Applicable): HS

Endorsement (If Applicable): PE and Health Hourly-Non Exempt Salary-Exempt

Hours Per Day: 7.5 Scheduled Hours: 7:35 a.m. to 3:05 p.m.

Account Code: 101.1276.31.11.0.1109.51110.000000

Replacement? Y N

If Yes, For Whom? Lucas Heath How (Replacement Teacher) Salary Rate: \$ NA - 1yr position

Administrator Approval: Mari Goodridge Miller Signature Date: 3/14/24

REVERSE SIDE: Complete the New Hire Checklist prior to emailing candidate packet for Superintendent review.

For Central Office Use Only:

Contract Complete Date Offer Letter Complete Date DOH FY25

Total Years of Experience: \ Step: 2 ~~B~~ Salary Placement: \$ B

Hourly Rate: \$ Salary Rate: \$ Seniority Date:

Contract Type: Teacher Para Replacement Interim Offer/Non-Contracted Letters
 AFSCME N/A

Days Per Year: 190 Salary: \$ 46,136^{FY25} Contract Days: 190

Teacher: AOE Endorsement: YES NO

If No, Required: Provisional Emergency Apprenticeship

Para-Educator: Associates Degree YES NO (If NO) → ParaPro YES has passed ParaPro
 NO will need to take ParaPro


Superintendent and/or HR Director Approval Signature

MARCH 19, 2024
Date

Sofia DiFilippo

SUMMARY

Highly motivated and self-disciplined student who is passionate about working in a setting with children. Proven strong work ethic and drive with the dedication to perform above and beyond what is necessary to contribute to group success with the goal of making a positive difference. Possesses excellent written and verbal communication skills. Very analytical and detail oriented.

EDUCATION

East Stroudsburg University, School of Health Science, East Stroudsburg, PA May 2023

- Bachelor of Science in Health Education, Physical Education Teacher Education
 - Concentration: Teacher Certification K-12

GPA: **3.6**

Dean List Spring 2020

Dean's List Spring 2021

Dean List Fall 2021

Dean List Spring 2022

PROFESSIONAL EXPERIENCE

Oxford Central School District Oxford NJ- Substitute Teaching **April 2023-June 2023**

- Responsible for following teachers plans and administering lessons and assessments.

Pocono Mountain East Junior High School Swiftwater, PA -*Student Teaching*

Oxford Central School Oxford, NJ -*Student Teaching*

September 2022-May 2023

- *Assists and supports the Health and Physical Education department*
- *Develop lessons plans based on the school district's curriculum*

Wyckoff YMCA Camp WYDACA, Wyckoff, NJ -*Sports Camp Coach/Counselor.* **(Seasonal) Summer 2019-2022**

- Planned, lead, and implemented weekly schedules for various sports for ages 7 to 11
- Taught development for teamwork, cooperation, and personal growth

Clifton Public Schools, Clifton, NJ – *Health and Physical Education Teacher*

September 2023-June 2024

- Fostered a positive and inclusive classroom environment, effectively managing diverse student needs while promoting sportsmanship and teamwork.
- Used communication and interpersonal skills to engage with students, parents, and the school community. **1YR**
- Developed and implemented curriculum emphasizing skill development, teamwork, and healthy lifestyle choices.

ACTIVITIES

East Stroudsburg University Health and Physical Education Club, East Stroudsburg, PA

Fall 2019-May 2023

- *Participant*

East Stroudsburg University Women's Club Rugby Team, East Stroudsburg, PA

Fall 2019- May 2023

- *Secretary*

BARRE UNIFIED UNION SCHOOL DISTRICT

NEW HIRE NOTIFICATION FORM

Complete and Submit to the Central Office
(please submit via email to hr@buusd.org)

Date Received by Central Office:

03/18/24

To be Completed by Hiring Administrator: (please leave notes for Central Office on the back page)

Name: Location:

Submission Date: Administrator Action/Checklist Complete: Y N

Position: Grade (If Applicable):

Endorsement (If Applicable): Hourly-Non Exempt Salary-Exempt

Hours Per Day: Scheduled Hours: a.m. to p.m.

Account Code:

Replacement? Y N

If Yes, For Whom? Salary Rate: \$

Administrator Approval: Signature Date:

REVERSE SIDE: Complete the New Hire Checklist prior to emailing candidate packet for Superintendent review.

For Central Office Use Only:

Contract Complete Date Offer Letter Complete Date DOH

Total Years of Experience: Step: Salary Placement: \$

Hourly Rate: \$ Salary Rate: \$ Seniority Date:

Contract Type: Teacher Para Replacement Interim Offer/Non-Contracted Letters
 AFSCME N/A

Days Per Year: Salary: \$ Contract Days:

Teacher: AOE Endorsement: YES NO

If No, Required: Provisional Emergency Apprenticeship

Para-Educator: Associates Degree YES NO (If NO) → ParaPro YES has passed ParaPro
 NO will need to take ParaPro


Superintendent and/or HR Director Approval Signature

Date

Mary B. Roosa, MEd., CCC-SLP

Education

Master of Science Degree in Education-Communication Disorders

State University of New York, College at New Paltz, New Paltz, NY

New York State Education Department:

Teacher of the Speech and Hearing Handicapped

Certifications

New York State Licensure:

Speech-Language Pathologist

Vermont State Licensure

Speech-Language Pathologist

American Speech, Language and Hearing Association:

Certificate of Clinical Competence

ACE Award Recipient(3x)

Leadership Development Program participant

Career History & Accomplishments

Speech/Language Pathologist, Kingston School District (Sept 1993-Jan 2024)

- Schedule and implement individual, small group and classroom-based speech/language intervention to K-12 students; currently serving the middle school population.
- Complete screenings and diagnostic evaluations including documentation.
- Provide home teaching services when requested.
- Participate in Student Review Team, CSE and 504 meetings.
- Participate in monthly department meetings and development of department handbook.
- Past member of district wide Health and Safety Committee and Academic Intervention Services Task force.
- Trained in use of IEP Direct, My Learning Plan for monthly and quarterly documentation.
- Provide virtual speech/language services utilizing Microsoft TEAMS platform.
- Earned numerous in-service credits totaling approximately 225+ hours in conferences and in-service training.
- Supervised student teachers and participated in KSD mentor program.
- Selected for participation in ASHA Leadership Development Program 2019-2020 cohort; developed PLC for Supervising Clinicians with SUNY New Paltz

Private Practitioner

- Provided speech/language therapy services to infant through adult populations in both center-based and home-based programs.
- Completed and maintained necessary documentation to establish private practice.
- Contracted with Ulster County Children's Services and Volz and Amato Speech Associates
- Communicated with caregivers to implement home practice programs.
- Completed diagnostic evaluations as needed.
- Submitted weekly and monthly progress notes and other documentation.

Adjunct Faculty, SUNY New Paltz, Dept. of Communication Disorders

- Developed course syllabus for Language Development in Children and Diagnosis in Speech/Language Pathology
- Scheduled guest lecturers for specific coursework topics.
- Supervised students participating in diagnostic evaluations.
- Administered tests and submitted grades and other records necessary for student reporting.

Speech/Language Pathologist, UARC, Brookside School

- Provided speech/language therapy services to preschool and early intervention population in both center-based and home-based programs.
- Participated in multidisciplinary evaluations and therapeutic interventions.
- Supervised student teachers, teachers of speech and hearing handicapped and Clinical Fellows in speech/language pathology.

Senior Speech/Language Pathologist, UCP Ulster Community Rehabilitation

- Provided speech/language therapy services to infant through adult populations in a variety of center based and community outreach programs.
- Participated in weekly department meetings including periodic quality assurance.
- Participated in multidisciplinary evaluations and therapeutic interventions.
- Supervised student teacher, teachers of speech and hearing handicapped and Clinical Fellows in speech/language pathology.

Memberships & Affiliations

- American Speech and Hearing Association (ASHA); 3x ACE Award recipient
- Speech and Hearing Association of the Hudson Valley, Past President 1994-1997
- Kingston Teachers Federation
- Girl Scouts Heart of the Hudson: Lifetime member, Troop Leader, Service Unit Team member
- Ladies Ancient Order of Hibernians
- Rosendale Women's Club
- Onteora Runners Club



ACTION ITEM BRIEFING MEMO
BUUSD BOARD AGENDA ITEM
BOARD AGENDA: (enter date)

Agenda Section/Item No (please add item # below)

Consent - Item No: 5.7 Discussion - Item No: _____ Action - Item No: _____

AGENDA ITEM DESCRIPTION: First Reading Employee Unlawful Harassment (B5) (Required)

SUBJECT: Employee Unlawful Harassment Policy (B5)

SUBMITTING STAFF PERSON or BOARD MEMBER: Policy Committee

Ms. Parker advised we have a policy B5 in place adopted in 2021 and that VSBA Policy Notes talks about how they know they had already, not so long ago, reviewed and revised this but new changes in the law happened in 2023 and new definitions based on those laws to keep things consistent and that's why it's coming back. Mr. Hennessey recommended leaving the Administrative Procedures section out and continuing to list these as procedures in employee handbooks.

RESOURCES NEEDED/STAFF TIME: VSBA Model Policy Website

STAFF RECOMMENDATION: Approve as revised with recommendation of removing Administrative Procedures section to handbooks.

DESIRED OUTCOME: Approve first reading of this policy revised by VSBA

BACKGROUND/SUPPLEMENTAL INFORMATION:

B5 (Employee Unlawful Harassment) *REVISED*

The VSBA issued a revised model policy on unlawful harassment (B5) on November 28. Specifically, the section on age discrimination was revised to align it with Vermont's Fair Employment Practices Act (21 V.S.A. 495), which protects anyone age 18 or over from being discriminated against or harassed on the basis of their age. The earlier version of the model policy protected anyone 40 or over from discrimination on the basis of their age. In October, we notified our members that we were re-issuing this model policy to bring our policy into compliance with Vermont law, which was significantly changed under Act 80 of 2023, an act relating to amending the prohibitions against discrimination. Among other changes, Act 80 amended the definition of sexual harassment and added a new definition of harass, and also provided that harassment and discrimination need not be severe and pervasive to be unlawful. Unfortunately, we did not realize at that time that the section on age discrimination was also not aligned with state law, thus the need to revise the model policy again. We apologize for

any confusion or inconvenience.

This policy is required by law and we encourage all school boards to adopt this revised policy as soon as possible. Please visit our model policy manual for the most recent version of this model policy.

LINK(S):

ATTACHMENTS: Copy of Policy B5 with edits

INTERESTED/AFFECTED PARTIES:

RECOMMENDED ACTION/MOTION: Motion to approve for first read policy B5 as revised by VSBA with removal of Administrative Procedures.

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097
POLICY**

CODE: B 5

1ST READING: 3/13/2024

2ND READING:

ADOPTED:

EMPLOYEE UNLAWFUL HARASSMENT

Policy

~~Harassment is a form of unlawful discrimination that will not be tolerated in the Barre Unified Union School District (BUUSD); employee harassment, Unwelcome sexual advances, requests for sexual favors, and other verbal, written or physical conduct constituting harassment as defined herein and by state and federal law, is unlawful and will not be tolerated. violate this policy.~~ Retaliation against any person raising good faith allegations of unlawful harassment or against any witness cooperating in an investigation by the BUUSD pursuant to this policy is prohibited.

Definitions

1. **Employee:** For purposes of this policy, any person employed by and subject to the direct supervision of the district or supervisory union, who may be permitted, required or directed by the BUUSD, in consideration of direct or indirect gain or profit, to perform services for the BUUSD or a member district.
2. **Unlawful Harassment:** ~~Verbal, written or physical Unwelcome~~ conduct based on an employee's race, color, religion, national origin, ~~marital status~~, sex ~~(including pregnancy)~~, sexual orientation, gender identity, ~~political affiliation~~, ancestry, place of birth, age, crime victim status, or physical or mental condition ~~genetic information or disability which has the purpose or effect of substantially that interferes~~ with an employee's work or creates a work environment that is an intimidating, hostile, or offensive environment. In determining whether conduct constitutes harassment:
 - a. The determination shall be made on the basis of the record as a whole, according to the totality of the circumstances, and a single incident may constitute unlawful harassment.
 - b. Incidents that may be harassment shall be considered in the aggregate with varying types of conduct and conduct based on multiple characteristics viewed in totality rather than in isolation.
 - c. Conduct may constitute unlawful harassment, regardless of whether: 1) the complaining employee is the individual being harassed; 2) the complaining employee acquiesced or otherwise submitted to or participated in the conduct; 3) the conduct is also experienced by others outside the protected class involved in the conduct; 4) the complaining employee was able to continue carrying out the employee's job duties and responsibilities despite the conduct; 5) the conduct resulted in a physical or psychological injury; or 6) the conduct occurred outside the workplace.
3. **Sexual Harassment:** Sexual harassment is a form of unlawful harassment. Sexual harassment includes Unwelcome sexual advances, requests for sexual favors, and other verbal or physical, written, auditory, or visual conduct of a sexual nature by a District employee or a person engaged to perform work or a service for the District when:
 - a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
 - b. Submission to or rejection of such conduct by an individual is used as a component of the basis for employment decisions affecting such individual; or
 - c. Such conduct has the purpose or effect of ~~substantially~~ interfering with an individual's work ~~performance~~ or creating an intimidating, hostile or offensive working environment.

- d. Sexual harassment need not be severe or pervasive in order to be unlawful.
4. **Retaliation:** Retaliation is adverse action taken against a person for making a complaint of unlawful harassment or for participating in or cooperating with an investigation.

Examples

Unlawful harassment can include any unwelcome ~~verbal, written or physical~~ conduct which offends, denigrates, or belittles an employee because of the ~~employee's~~ race, color, religion, national origin, sex (~~including pregnancy~~), sexual orientation, gender identity, ancestry, place of birth, age, crime victim status, physical or mental condition, marital status, or genetic information or disability. Such conduct includes, but is not limited to: unsolicited derogatory remarks, jokes, demeaning comments or behavior, slurs, mimicking, name calling, graffiti, innuendo, gestures, physical contact, stalking, threatening, bullying, extorting or the display or circulation of written materials or pictures.

1. **Sex -** Sexual harassment may include unwelcome touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, pressure for sexual activity, display or sending of pornographic pictures or objects, obscene graffiti, and spreading rumors related to a person's alleged sexual activities.

Please be aware that any sexual harassment allegations must be considered and processed pursuant to the District's Title IX policy.

2. **Race and Color -** Racial or color harassment may include unwelcome ~~verbal, written or physical~~ conduct directed at the characteristics of a person's race or color such as nicknames emphasizing stereotypes, racial slurs, and negative references to racial customs.
3. **Religion -** Harassment on the basis of religion includes unwelcome ~~verbal, written or physical~~ conduct directed at the characteristics of a person's religion or creed such as derogatory comments regarding surnames, religious tradition, or religious clothing, or religious slurs.
4. **National Origin and Place of Birth -** Harassment on the basis of national origin includes unwelcome ~~verbal, written or physical~~ conduct directed at the characteristics of a person's national origin or place of birth such as negative comments regarding surnames, manner of speaking, customs, language or ethnic slurs.
5. **Age -** Age harassment includes unwelcome ~~verbal, written or physical~~ conduct directed at someone (an applicant or employee) age ~~40~~ 18 or older, such as offensive remarks about a person's ability to perform certain tasks because of ~~his or her~~ age.
6. **Marital Status -** Harassment on the basis of marital status includes unwelcome ~~verbal, written or physical~~ conduct directed at the characteristics of a person's marital status, such as comments regarding pregnancy or being an unwed ~~mother or father~~ parent.
7. **Sexual Orientation -** Harassment on the basis of sexual orientation includes ~~unwelcome verbal, written or physical~~ conduct directed at the characteristics of a person's sexual orientation.
8. **Gender Identity -** Harassment on the basis of gender identity includes unwelcome ~~verbal, written or physical~~ conduct directed at an individual's actual or perceived gender identity, or gender-related characteristics intrinsically related to an individual's gender or gender identity, regardless of the individual's assigned sex at birth.

9. **Disability** - Disability harassment includes any unwelcome ~~verbal, written or physical~~ conduct directed at the characteristics of a person's disabling mental or physical condition such as imitating manner of speech or movement, or interference with necessary equipment.

10. **Genetic Information** - Genetic information harassment can include, for example, making offensive or derogatory remarks about an applicant or employee's genetic information, or about the genetic information of a relative of the applicant or employee. Genetic information includes information about an individual's genetic tests and the genetic tests of an individual's family members, as well as information about family medical history.

Training

The District shall implement a reasonable training program to make employees aware of the District's ~~sexual~~ harassment policies and procedures.

Administrative Procedures

1. **Duty to Investigate.** In the event the district or supervisory union receives a complaint of unlawful harassment of an employee, or otherwise has reason to believe that unlawful harassment is occurring, it will take all necessary steps to ensure that the matter is promptly investigated and addressed. The Barre Unified Union School District (BUUSD) is committed to take action if information regarding potential unlawful harassment is learned, even if the aggrieved employee does not wish to file a formal complaint.

2. **Designated Persons.** Every employee is encouraged to report any complaint of or suspected acts of unlawful harassment. Unlawful harassment should be reported to the non-discrimination coordinators or to the principal at the following address and telephone number:

Non-Discrimination Coordinators:

Address:

Telephone number:

Principal:

Address:

Telephone number:

3. **Investigation.** Allegations of unlawful harassment will be promptly investigated by a non-discrimination coordinator or designee. At the outset of the investigation, the complainant shall be provided with a copy of this policy. If the allegations are found to have been substantiated by the investigator, the district or Supervisory Union will take appropriate disciplinary and/or corrective action. The non-discrimination coordinator or designee will inform the complainant(s) and the accused(s) whether the allegations were substantiated. The accused(s), the complainant(s) and any witness(es) shall be warned against any retaliation. If, after investigation, the allegation is found not to have been substantiated, the complainant(s) shall be informed of the right to contact any of the state or federal agencies identified in this policy.

4. **Filing a Complaint.** Employees are encouraged to report the alleged unlawful harassment as soon as possible to the non-discrimination coordinators or the principal.

- 5. Alternative Complaint Processes.** Employees may file complaints with both the district or supervisory union and with state and federal agencies. If employees are dissatisfied with the results of an investigation, they may file a complaint with state and federal agencies. The agencies are:
- a. Vermont Attorney General's Office, Civil Rights Unit, 109 State Street, Montpelier, VT 05602, tel: (802) 828-3171. Complaints should be filed within 300 days of any unlawful harassment.
 - b. Equal Employment Opportunity Commission, 1 Congress Street, Boston, MA 02114, tel: (617)565-3200 (voice), (617)565-3204 (TDD). Complaints should be filed within 300 days of any unlawful harassment.
- 6. Confidentiality.** Witnesses, complainant, and the accused shall keep confidential matters related to the charge of unlawful harassment.

Barre City Elementary & Middle School

Principal's Report
March, 2024



February was a busy month! We celebrated the **100th Day** of School on February 12 ([please see our video!](#)). *Zero the Hero* made an appearance for the kindergarten class and multiple classes used this day as a learning opportunity with stories and math activities. We also celebrated **Random Acts of Kindness** and **I Love to Read Month!** Our elementary students completed over 1000 pages of reading - and for every two hours of reading, a jug was added to our igloo as part of our theme *A Blizzard of Fun*. Check out the [pictures of the igloo construction!](#) Many thanks to **Jennifer Curtin** and **Billie Corrette** for making reading such a fun experience for all! Our month closed with **Barre Bulldog Blast** activities - organized by **Dawn Poitras**, **Students on the Move** and **Jodi Bushway**.



Barre Bulldog Blast!

Seventh grader, **Gabe DeJesus**, is a member of Students on the Move. He is in the process of completing his second year of the [Wounded Warrior Project](#). Gabe has created a display in the library to raise awareness and thus far has had several hundred dollars this year in donations to contribute to this cause. We appreciate Gabe's leadership and continue to support students in finding their voice in leadership opportunities.

The DREAM Project, a grant that students from SHS acquired to start a mentoring program with the vision that the program will continue the mentoring relationship through the elementary student's time at BCEMS, had their initial meeting between mentors and mentees. All of the students found the time to be fun and engaging, and the BCEMS students can not wait for the

return visit of their SHS mentors. This is a long-term project and we are hoping to help document the progression of the program through a newly created section on our [website](#).

This year, Vermont will be implementing the **Vermont Comprehensive Assessment Program (VTCAP)** provided by Cognia for the second time. These assessments replaced the Smarter Balanced Assessment and Vermont Science Assessment. The VTCAP is administered annually in the spring to students in grades 3 through 9 in English language arts (ELA) and mathematics; and to students in grades 5, 8, and 11 in science. The ELA and mathematics assessments are designed to measure students' mastery of the Common Core State Standards ([ELA/Math](#)). The science assessments are designed to measure students' mastery of the [Next Generation Science Standards](#). The VTCAP assessments are computer-adaptive, adjusting the difficulty level of questions based on the student's responses.

Schools must administer these assessments between March 11 and May 3. Tests will be administered in the school building during the typical school day. Again, these assessments include:

- VTCAP English language Arts and Mathematics: Grades 3-9
- VTCAP Science Assessment: Grades 5, 8, and 11

We have had continuous shifts in **staffing**. We currently have need for permanent substitutes and paraeducator positions. We have experienced a large number of closers in the PreK program due to the lack of staffing. PreK, in particular, has specific requirements for staff:student ratios as well as specialized training.

There are many things happening in our busy school. Please see our latest newsletters: [January 23](#), [January 29](#), [February 5](#), [February 12](#), [February 19](#), [March 6](#), [March 11](#) and [March 18](#).

Barre Town Middle & Elementary School



Building Report March 27, 2024

Community Partnerships: Lots of great learning opportunities are happening throughout the building.

- *Our ECO teachers continue to work with North Branch Nature Center to fine-tune lessons, share best teaching practices, and help our students love, appreciate, and nurture the great outdoors!
- *Second graders welcomed children's author Ellen Miles to their classrooms as she shared information about her popular book series, "Puppy Place."
- *John Jose, School Zero Waste Coordinator from Central VT Solid Waste Management District, continues to work with staff and students to educate all of us about composting, recycling, and reducing waste. This important work helps to advocate for positive change, per Act 148.
- *Check out the BUUSD art show at the Aldrich Library. Student work will soon be removed—but will return next February!

Crops by Kids: We raised \$3500 with the High Mowing Seeds fundraiser. These funds will be used to support the school garden. The seeds should arrive within the next couple of weeks. We appreciate all the support.

Drama Club Performance: All are welcome to attend our middle school performance of Law & Order: C-rhyme and Pun-ishment that will take place on Friday, March 29, at 6:00pm in the Crowley Gym. A special thanks to Kindergarten teacher Elysha Thurston and Paraeducator Miranda Green for their guidance, facilitation, and endless support of our students through this journey to production!

Early Release Days: We have two early release days around the corner, both in the same week!

Monday, April 8, due to the solar eclipse

Thursday, April 11, due to parent-teacher conferences

Preschool will not be in session on these two dates. All K-8 students will have the option to bring home a bagged lunch. Dismissal will take place at 11:30 on both dates noted above.

Field Trip: On Tuesday, March 19, our 8th graders visited the State House where they had the opportunity to learn some history about Vermont and our government.

Interviews: Currently, the following general education positions are open and posted for the 2024-2025 school year:

- *Middle School Math Interventionist
- *Third grade ELA/Social Studies
- *Fourth grade Math/Science
- *First grade self-contained

We are pleased to share that we have candidates and have begun the interview process in hopes of filling these positions sooner rather than later.

Parent-Teacher Conferences: Homeroom teachers/TAs will soon be reaching out to caregivers, if they haven't already done so, to schedule a time for families to meet and check in on their child's progress thus far.

PTO: A HUGE thanks to our PTO who continue to bring great joy and fun experiences to our students and staff. On Friday, March 15, all students had the opportunity to hear Ian Gauthier play his bagpipe and share fun stories. This was a great way to kick off the Great Amazing Coin Race!

Step Up Night: The Step Up Night for our 8th-grade students will be held on Friday, June 14th at 6pm. We hope to host the event here at Barre Town in the Courtyard. If we should have inclement weather, we will move inside at the Barre City Auditorium. A dance will follow for our students and invited guests. A parent planning meeting is planned for Tuesday, April 2nd, at 5pm in the BTMES Library.

Spaulding Educational Alternatives (SEA)

Program Report

March 20, 2024

Academic Learning -

In January, SEA 7th-10th graders took the STAR 360 Reading and Math Assessments. SEA staff are reviewing our STAR 360 data and working on measurable goals for our future work. We hope to better understand where our students are at and to develop realistic annual yearly progress goals. We are preparing to administer the Vermont Common Assessment Program (VTCAP) in April to further track our student's achievement in Math and ELA. This work will be at the root of our Continuous Improvement Plan.

Recently two of our seniors completed their final demonstrations of proficiency with the Spaulding graduation requirements. We continue to provide employment services to them to help them with successful transitions from school to career.

Social-Emotional Support -

Our January 22nd Professional Development focused on social-emotional well-being. In the morning, our whole staff reviewed our use of the Collaborative Problem Solving (CPS) process to calibrate our use of this social-emotional skill development tool. Our two Licensed Mental Health Clinicians reviewed how we help students identify and develop the skills needed for academic and social-emotional success. All of our Student Support Specialists also received de-escalation training to help prevent and respond to students in crisis.

In the afternoon, all SEA staff joined the staff at Spaulding for 3 hours of Six Seconds Training. This was the third in a series of 3 trainings in which we've learned about the Six Second approach to introducing and developing students' emotional intelligence. This is the first part of a two-year initiative to enhance how we support students socially and emotionally.

We have also been working closely with our partners at Washington County Mental Health (WCMH) and outside social workers who regularly meet and work with students in our program. This work is especially important as these folks work with our students and their families and are able to leverage additional resources to address issues in the home environment. We are hoping to further develop these partnerships for next year.

Parent-Community Communication -

As all SEA students have Individualized Education Plans, we meet regularly with parents to review and revise these plans. Our students and families have taken our annual School Climate Survey. The data collected from this survey will inform our efforts to improve our school culture and procedures. We have parent-teacher conferences coming up on April 10th. We have also been lucky to have a parent join our hiring committee for a new program administrator.

Staffing -

We are in the process of interviewing candidates to lead the SEA in 2024-25 as our new building administrator. We have several promising candidates for this position as well as our math teacher opening. We continue to face a challenge filling two vacant Special Education Case Managers. .



Tina Gilbert <tgilbbsu@buusd.org>

Community Members for Committees

Sarah Helman <shelmanvt@gmail.com>

Wed, Mar 13, 2024 at 6:23 PM

To: "tgilbbsu@buusd.org" <tgilbbsu@buusd.org>

I would like to express my interest in being a community member (from BC) on the school board committees for curriculum and policy.

Sarah Helman
shelmanvt@gmail.com
249-8301

----- Forwarded message -----

From: Thomas Kelly <thomaskelly.tom@gmail.com>

Date: Tue, Mar 19, 2024, 6:52 AM

Subject: policy committee

To: Michael Boutin <tigermab1@gmail.com>

Cc: Aelettha Kelly <aeletha@gmail.com>

Michael

In response to your request, if the board wishes me to continue my service on the BUUSD policy committee I will continue to do so.

Tom Kelly



Tina Gilbert <tgilbsu@buusd.org>

Curriculum Committee

Thomas Koch <tomkochvt@gmail.com>
To: Tina Gilbert <tgilbsu@buusd.org>

Thu, Mar 7, 2024 at 3:47 PM

Dear Tina:

I would like to express my interest in serving on the Curriculum Committee. We can talk about policy, finance, and facilities all day long, but when it comes to the education of the children of our community, I think that curriculum is where the work really gets done, and I would be interested in giving those children the best opportunities for success. I have no particular expertise in the field, other than my own personal experience, but I do know who to listen, learn, and then make suggestions. That is what I see a good committee member doing.

Sincerely,

Tom Koch
802-249-1493



Tina Gilbert <tgilbsu@buusd.org>

COMMITTEE SEATS FOR COMMUNITY MEMBERS

Andy McMichael <andyukon@aol.com>
To: "tgilbsu@buusd.org" <tgilbsu@buusd.org>

Tue, Mar 12, 2024 at 3:48 PM

I would like to submit my interest in being on the Facilities/Transportation committee again. Please let me know what else is needed.

Andy McMichael



Tina Gilbert <tgilbbsu@buusd.org>

Finance Committee Community Member Barre Town

Victoria Pompei <vcpompei@gmail.com>
To: Tina Gilbert <tgilbbsu@buusd.org>

Tue, Mar 19, 2024 at 9:52 AM

Hi Tina

Could you please add me to the list of community members from Barre Town who are interested in serving on the finance committee? Thank you!

Best,

Victoria



Tina Gilbert <tgilbbsu@buusd.org>

BC Community member on finance

SARAH ROLLINS PREGENT <sarahsmc22@aol.com>
To: Tina Gilbert <tgilbbsu@buusd.org>

Mon, Mar 18, 2024 at 7:26 PM

Hi Tina,

Please accept this email as a letter of my interest in serving as the Barre City community member on the finance committee.

I believe that my prior experience sitting on the board, chairing and participating on finance, and my professional experience in accounting would benefit the finance committee as they move through the difficult challenges in the coming year.

I understand that I will be required to attend the meeting on Wednesday, March 27th to answer questions from the board.

Thank you,

Sarah Pregent

Sent from my iPhone



Tina Gilbert <tgilbsu@buusd.org>

BUUSD committee application

Bern R <dulcimeralive@gmail.com>
To: tgilbsu@buusd.org
Cc: BUUSD Super Hennessy <chennbsu@buusd.org>

Wed, Mar 6, 2024 at 7:56 PM

Hi Tina,
I would like to serve on the BUUSD Curriculum Committee. From time to time I have corresponded with Karen Fredericks with questions or articles involving school curriculum. I think I can be an asset to our schools by serving on this committee.

What would you like to know, or what else would you like from me?

Thank you,
Bernadette (Bern) Rose

Be kind, typos may have occurred.



Tina Gilbert <tgilbsu@buusd.org>

Finance Committee

Michael Boutin <mboutin@buusd.org>
To: Tina Gilbert <tgilbsu@buusd.org>, Chris Hennessey <chennbsu@buusd.org>, "shelliestevens71@yahoo.com" <shelliestevens71@yahoo.com>

Thu, Mar 14, 2024 at 12:54 PM

Tina and Chris,

I have received a request from Shellie to be on the finance committee. She believes her experience as an administrator will be beneficial for the committee. Thank you.

-Michael

jon@vdmLaw.com

March 7, 2024

VIA EMAIL tgilbbsu@buusd.org

Tina Gilbert
Executive Assistant to the Superintendent
120 Ayers Street
Barre, VT 05641

Re: Policy Committee

Dear Tina:

This letter is to serve as my application to serve as the Barre Town Community Member on the BUUSD Policy Committee.

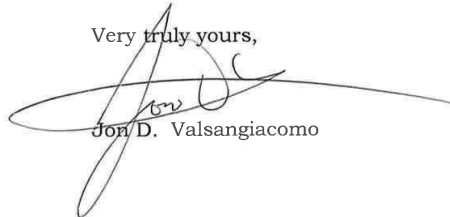
I have served as the Town of Barre Community Member on the Policy Committee for 7 years. I have enjoyed my time on the Policy Committee and look forward to having the opportunity to serve another term.

As background: I am an attorney. I have been practicing law for 24 years and own a law practice in Barre. I currently serve as the Chair of the Board for CAPSTONE Community Action, Vice Chair of the Barre Town Development Review Board, and a member and past chair of the City of Barre Civic Center Committee. I have coached youth sports for many years. I am a registered voter in Barre Town, where I live with my wife and our two sons. My sons are in the 7th and 8th grade at BTEMS.

I will be unable to attend the March 27 interview at 6:00pm. I have a medical appointment with my endocrinologist at the Joslin Diabetes Clinic in Boston, MA at 4pm on March 27. I cannot change this appointment. I could appear by phone from Boston or on my way home. I can also meet with the Board at another date and time. If not, it has been a pleasure to serve.

Please contact me if you have any questions or need additional information.

Very truly yours,



Jon D. Valsangiacomo

**BARRE
SCHOOLS**

Tina Gilbert <tgilbbsu@buusd.org>

Community members on board committees

1 message

William Toborg <wlt1@caa.columbia.edu>
To: tgilbbsu@buusd.org

Wed, Mar 20, 2024 at 7:50 PM

I wish to be considered for the position of community member on the Policy and Curriculum Committees. I wish to apologize for not being able to attend the March 27, 2024 school board meeting. However, for the last few years I have read the Tenebrae Service and am doing so again tonight. I am the son of educators, the father of educators, a former teacher at the middle and high school level and former adjunct professor. I am also the brother of three sisters who all spent time working in schools in various capacities. I have been a member of the Board of Civil Authority and various other community boards and committees both here and in my home town of Lyndon. As to the Policy Committee, I believe that we need to look at each policy to determine if it is beneficial or detrimental to achieving the goals of educating students to become good citizens, prepared to meet the challenges of living in society. As to the Curriculum Committee, I have sent four students to and through Spaulding High School and I believe that it is the best high school in the county. However, I also believe that it is not doing as good a job in preparing students as it did five or ten years ago. I look at the choices that students have had for the summer reading program and I can understand why my children do not have the same love of reading that my sisters and I have. The description of many of the books are depressing and wallowing. I have proposed a number of books to include for that program as I believe that it is important that we teach the good, the true, and the beautiful. When we immerse students in those things, I believe that they are more likely to want to learn. I am a former history teacher and believe that the main purpose of teaching history and literature is to help students to understand people who are different from themselves.

William Toborg, Barre City



Tina Gilbert <tgilbsu@buusd.org>

Interest in Serving on Committee

Jackie Wheeler <WheelerJac@outlook.com>
To: "tgilbsu@buusd.org" <tgilbsu@buusd.org>

Wed, Mar 13, 2024 at 1:33 PM

Hi Tina,

I'd like to serve on one of the Barre Town committee seats this coming year. I prefer to serve on Finance, but I am open to wherever there is a need. Please let me know any next steps, and if you need any additional information.

Thank you,

Jackie Wheeler
wheelerjac@outlook.com
C 404.988.1100



BUUSD

Barre Unified Union School District

ACTION ITEM BRIEFING MEMO BUUSD BOARD MEETING AGENDA ITEM BUUSD BOARD MEETING AGENDA: 3/27/2024

Consent Item No.: **Discussion Item No.** **Action Item No.** 7.2 and 7.4

AGENDA ITEM DESCRIPTION(How the item shall appear on the agenda):

Superintendent Search Process and Superintendent Search Contract

SUBJECT(Explain what the item is):

Carol will discuss the process and the next steps including the possible hiring of a consultant

SUBMITTING STAFF PERSON or BOARD MEMBER: Michael Boutin

RESOURCES NEEDED INCLUDING STAFF TIME:

STAFF RECCOMENDATION:

Contract with an outside organization to do the superintendent search.

DESIRED OUTCOME(What is the purpose of this item):

Lessen the workload on the HR department by contracting a consultant to lead us on the superintendent search. With a result of a superintendent for the district.

BACKGROUND/SUPPLEMENTAL INFORMATION(If there is an background/history regarding it please advise):

Due to the recent resignation of Chris Hennessey, BUUSD will need to conduct a superintendent search. There are several ways to do searches. We could contract with Vermont School Board Association or New England School Development Council, hire a headhunter(like MacPherson & Jacobson – Hartford hired them), or we could go it alone and do the whole process in house.

Vermont Statute Title 16

§ 241. Appointment

(a) Each supervisory union board, with the advice of the Secretary, may employ a superintendent of schools.

(b) A superintendent shall be employed by written contract for a term not to exceed five years nor less than one year and shall work the number of hours required by contract, performing the duties designated in the contract or assigned by the board. A superintendent of schools may be dismissed for cause or as specified in the contract of employment.

(c) Not later than May 15 of a year in which an incumbent superintendent's contract of employment expires, the supervisory union board shall meet to renew or act otherwise upon the superintendent's contract. If a supervisory union employs a superintendent, the supervisory union board shall specify and assign the duties of a superintendent. If the supervisory union board does not hire a superintendent, the board may assign any duties assigned to the superintendent under this title to the school principal or principals in the supervisory union or to other qualified persons designated by the board. (Added 1969, No. 298 (Adj. Sess.), § 27; amended 1991, No. 181 (Adj. Sess.), § 1; 1995, No. 185 (Adj. Sess.), § 82, eff. Jan. 1, 1998; 2013, No. 92 (Adj. Sess.), § 31, eff. Feb. 14, 2014.)

AOE has already sent us the letter allowing us to do the search.

HR Director has expressed concern with the HR department's capacity to handle this search.

LINK(S):

http://www.nesdec.org/executive_search/searchindex.aspx

<https://www.vtvsba.org/superintendent-search>

<https://www.schoolspring.com/>

ATTACHMENTS:

INTERESTED/AFFECTED PARTIES:

BUUSD District

RECOMMENDED ACTION/MOTIONS:

Motion to have the HR director contract with NESDEC for the superintendent search.

(Specify what level)

Authorize the HR Director and board chair to communicate with NESDC in facilitating the process.



State of Vermont
1 National Life Drive, Davis 5
Montpelier, VT 05620-2501
education.vermont.gov

[phone] 802-828-1130
[fax] 802-828-6430

Agency of Education

March 19, 2024

Barre Unified Union School District
Michael Boutin, Chair
120 Ayers Street
Barre, VT 05641

Dear Chair Boutin:

I am authorizing the Barre Unified Union School District (BUUSD), pursuant to Rule 3232.2 of the Vermont State Board of Education *Manual of Rules and Practices*, and 16 V.S.A. § 241, to hire a superintendent for a period of one (1) year and up to five (5) years through June 30, 2029.

As the BUUSD Board proceeds with the search for a permanent superintendent, please keep in mind that 16 V.S.A. § 241(a) requires a supervisory district or supervisory union to have the “advice of the Secretary” before employing a permanent superintendent of schools.

Accordingly, please send the resumes of the finalists for the position to Suzanne Sprague (suzanne.sprague@vermont.gov) at the Agency of Education who will coordinate the review process here.

In addition, the candidate selected by the BUUSD Board for the position of permanent superintendent must:

- 1) have familiarity with the State Board of Education’s Rules and Practices (<https://education.vermont.gov/state-board-councils/state-board/rules>); and
- 2) be appropriately licensed on or before the first day of employment.

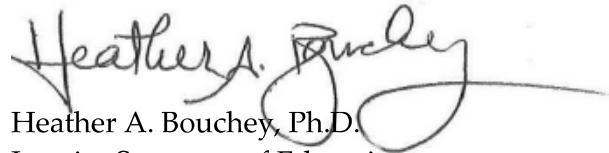
Lastly, when the BUUSD Board is ready to offer the position of permanent superintendent to the final candidate, it must do so in writing and make the offer contingent upon the candidate satisfactorily completing a criminal record check and the abuse registry checks maintained by DCF and DAIL. A copy of the formal offer must be forwarded to the Secretary’s Office via Suzanne Sprague (Suzanne.Sprague@vermont.gov) who will coordinate the criminal and registry record check processes in accordance with state law.

March 18, 2024
Michael Boutin, Chair
Barre UUSD
Page 2

It is recommended that the school district perform background checks as well.

Please contact my office should you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Heather A. Bouchey". The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

Heather A. Bouchey, Ph.D.
Interim Secretary of Education



Superintendent Search

Successful education systems depend on exceptional leaders. Hiring a superintendent may be the most important decision a board makes. The VSBA is pleased to provide comprehensive superintendent search services to assist boards in this all-important endeavor.

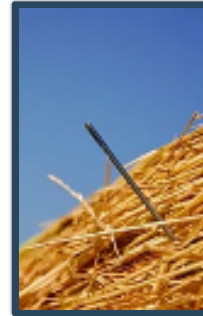
The VSBA will assist the board and the screening committee by facilitating meetings and organizing the search process. Throughout the process, the board sets criteria and retains control of key decisions, with the VSBA assuring that a healthy process is established and facilitated, and key details are completed in an effective and timely way.

Current Searches

The VSBA is currently assisting in the following superintendent searches:

1. Windham Southwest Supervisory Union

Let us help you find
your needle in a
hay stack.



Search services include:

- Facilitating all essential tasks
- Working with the SU/SD board to organize a projected timeline, budget, screening committee selection process and screening committee charge
- Assisting with the development of a community needs assessment
- Assisting with advertising through various media resources
- Developing screening committee meeting agendas and interview schedules
- Assuring effective communication with all applicants
- Guiding the screening process
- Organizing the reference check process
- Managing semi-finalist and finalist visits to the community
- Coordinating the search process with the Secretary of Education
- When requested, assisting the board with goal-setting/evaluation session

Why rely on the Vermont School Boards Association for your Superintendent Search?

- The VSBA knows Vermont education law and the complexities of Vermont's system.
- The VSBA understands the roles and responsibilities of school boards and administrators.
- The VSBA is the hub for school board systems and resources, and can quickly understand a board's issues and respond accordingly.
- The VSBA has countless connections within the Vermont education community, which can help in assuring the best possible services to meet a district's needs.

"(The VSBA consultant) did an excellent job throughout the entire process. Well organized, responsive to questions, attentive to details and thorough in her preparation in getting to understand our district and its needs. I would highly recommend..."

Other State Association Vacancies

National Affiliation of Superintendent Searchers (NASS)

By choosing to work with the VSBA on finding your next superintendent, your SU/SD will also benefit from the national network of superintendent search consultants that VSBA is a member of.

The National Affiliation of Superintendent Searchers (NASS), sponsored by the National School Boards Association (NSBA) is comprised of over 100 leading search consultants in more than 40 states who help school board associations throughout the United States identify the best superintendent candidates for their particular SU/SD. As a member of NASS, your VSBA search consultant can tap into this broad network of experience and resources. Below are links to searches in states across the country:

[Alabama](#) | [Alaska](#) | [Arizona](#) | [Arkansas](#) | [California](#) | [Colorado](#) | [Connecticut](#) | [Delaware](#) | [Florida](#) | [Georgia](#) | [Idaho](#) | [Illinois](#) | [Indiana](#) | [Iowa](#) | [Kansas](#) | [Kentucky](#) | [Louisiana](#) | [Maine](#) | [Maryland](#) | [Massachusetts](#) | [Michigan](#) | [Minnesota](#) | [Mississippi](#) | [Missouri](#) | [Montana](#) | [Nebraska](#) | [New Hampshire](#) | [New Jersey](#) | [New Mexico](#) | [New York](#) | [North Carolina](#) | [North Dakota](#) | [Ohio](#) | [Oklahoma](#) | [Oregon](#) | [Pennsylvania](#) | [South Carolina](#) | [Tennessee](#) | [Texas](#) | [Utah](#) | [Virginia](#) | [Washington](#) | [Wisconsin](#) | [Wyoming](#)

For further information or to request assistance with a search, contact: [Sandra Cameron](#) or 802-223-3580



Superintendent Searches

3 messages

Michael Boutin <mboutin@buusd.org>
To: Sandra Cameron <scameron@vtvsba.org>

Mon, Mar 18, 2024 at 10:20 AM

Sandra,

Do you have information on the process that VSBA suggests for searches? I was recently elected as chair and I am feeling a bit behind the 8-ball on this process. Whatever you have I would appreciate it. I assume Carol will also reach out shortly but I wanted to reach out as well.

—

Michael Boutin
BUUSD School Board Director
5 Hillside Ave
Barre, VT 05641
802-272-2858
Facebook.com/boutinforbarre

CONFIDENTIAL COMMUNICATION

The information contained in this communication, including any attachments, maybe confidential, constitutes privileged communication, and is intended only for the use of the addressee. This message may not be forwarded without prior consent from the sender. The information in this e-mail may also be protected by the rights afforded under Family Educational Rights and Privacy Act (FERPA) and school district policies. Any unauthorized use, forwarding, distribution, disclosure, printing or copying is strictly prohibited and may be unlawful. If you have received this communication in error, please return the e-mail and delete any copies of this message immediately. Any inadvertent disclosure of this communication shall not compromise the confidential nature of the communication.

Sandra <scameron@vtvsba.org>
To: Michael Boutin <mboutin@buusd.org>
Cc: Sue Ceglowski <sceglowski@vtvsba.org>

Mon, Mar 18, 2024 at 10:27 AM

Good morning, Michael, thanks for reaching out.

The VSBA provides the service of superintendent search and you can read more information here: <https://www.vtvsba.org/superintendent-search>. The VSBA conducts superintendent searches utilizing outside consultants, most of whom are retired superintendents. On average, VSBA performs four to five searches for its members annually - this year is shaping up to be busier than usual. If you are interested in moving forward with the VSBA's service, here is a summary of what to expect:

The VSBA's Superintendent Search Service provides comprehensive facilitation and guidance through the search process, which includes working with the board and a screening committee as follows:

- meet with members of the school leadership team and educators to establish goals for the search process and to become familiar with the culture of the districts and its communities
- assist the board to develop a written charge for the screening committee that identifies the specific roles and responsibilities for the current superintendent, school staff, students, and community members during the search process
- work with the board to identify priorities intended to assist the screening committee to recruit superintendent candidates who possess the necessary leadership skills, attributes, and experience level established by the board
- guide the development of selection criteria, salary/benefit range, and other details for the search process
- assist with planning for the inclusion of internal candidates currently employed within the district
- develop a plan to generate qualified candidates.
- help the screening committee and board to keep the process moving forward in a timely and lawful manner
- assist the screening committee with the initial candidate review and recommend candidates whose credentials indicate they are well-qualified for the position and should be interviewed
- communicate with candidates throughout the process including status updates on their applications
- schedule first-round interview appointments and assist during the interview process
- help the board and screening committee formulate interview questions, and manage an effective interview process that follows the provisions of the Open Meeting Law
- guide the screening committee in conducting in-depth reference checks for finalist candidates
- schedule final interview appointments and assist during the selection process.
- forward names and credentials of finalist candidates to the Vermont Secretary of Education's office for licensure compliance and reference screening
- organize a school and community forum for finalist candidates to meet teachers, administrators, students, parents, and community members; provide their feedback to the board
- if requested, arrange for district representatives to visit schools and communities where the finalist candidate(s) are currently employed
- forward the name of the selected superintendent to the Vermont Secretary of Education for final approval of the candidate.
- assist the Board and the selected candidate to create a transition plan for the leadership team.

The VSBA fee of \$9,750 for its Superintendent Search Service, which is billed in two installments. The first half is due within 30 days of signing a contract with VSBA; the remaining 50% is due within 30 days of completion of the work.

The District is responsible for additional optional advertising expenses, which are approximately \$500 per outlet. Other optional expenses that may be incurred depending on the candidates selected for interviews include, but are not limited to, possible site visits, candidate travel, refreshments at in-person events, and optional executive coaching. VSBA recommends budgeting another \$6,500 for these possibilities.

We look forward to sharing more information with your district and answering your questions.



New England School Development Council

28 Lord Road, Marlborough, MA 01752 ➤ Tel: 508-481-9444 ➤ www.nesdec.org

March 18, 2024

Michael Boutin, School Board Chair
Barre Unified Union School District
120 Ayers Street
Barre, VT 05641

Dear Mr. Boutin:

I am pleased to respond to your request for information regarding NESDEC's Executive Search Services

I hope this information will give you an idea of the scope and breadth of a **NESDEC Search**. In deciding who might best provide assistance to your district, we hope you would consider that NESDEC is a comprehensive educational organization. We do much more than **Executive Searches**. NESDEC's **Professional Development** offerings attract many educators annually, our **Planning** work includes enrollment projections for nearly 300 school districts as well as many other facility, staffing and specialized studies across New England, and our **Research and Development** efforts have resulted in several national publications on the topic of improving student achievement.

NESDEC distinguishes itself in another important way. Headquartered in New England since 1946, NESDEC has gained a deep understanding of the advantages, challenges, and cultural demands associated with being an educational leader in the region. In addition, as a result of NESDEC's longtime association with the National School Development Council (NSDC), the firm has a well-developed capacity to network, recruit and attract talented applicants on a nationwide basis.

As you might expect, the actual cost of a NESDEC search depends upon the services requested by the client.

Search Outreach includes publicizing the executive vacancy through NESDEC's exclusive regional and national networks. These services are designed to enhance the district's own search activities. The cost of Search Outreach ranges from approximately \$3,500 to \$5,500.

Guided Search includes telephone and electronic access to an assigned search consultant as well as the Search Outreach services described above. The cost of a Guided Search ranges from approximately \$7,500 to \$9,500.

Comprehensive Search includes the broader scope of services typically requested by most of our clients. The cost of a Comprehensive Search ranges from approximately \$12,000 to \$20,000.

We hope that this information is helpful in the initial stages of planning. If we can be of assistance in some other way as the School Board plans for the superintendent search, or if the Board wishes to request a formal proposal, please feel free to contact NESDEC at your convenience. Either I or one of our knowledgeable consultants would be happy to help you.

Very truly yours,

A handwritten signature in black ink, appearing to read "David DeRuosi, Jr.", is written over a light blue horizontal line. The signature is fluid and cursive.

David DeRuosi, Jr., Ed.D.
Executive Director

Executive Search

Assistance in Recruiting and Selecting High-Performing Leaders for Schools and Districts



New England School Development Council

NESDEC's Executive Search Program was started in 1982. Today NESDEC is nationally recognized as one of New England's leading executive search firms for district and school leaders.

Our Focus

NESDEC searches for a variety of educational leaders, including:

- Superintendents
- Central Office Administrators
- Building-Level Administrators
- Executive Directors

Our Experience

NESDEC has successfully completed hundreds of executive searches throughout New England. Each search can be custom-tailored to meet the specific needs of our clients.

Our Staff

NESDEC's experienced search staff includes a search consultant supported by regional search staff, which allows us to target our recruitment and screening capabilities, complementing our national reach.

The NESDEC Difference

- Comprehensive, full-service organization providing a range of related services to school systems
- Knowledgeable and experienced search staff and dedicated, full-time support staff
- Leadership role in enhancing search services for school districts
- National, regional, and in-state contacts

Our Scope

NESDEC offers **four** levels of search assistance:

Comprehensive Search: Covers the broad scope of search services requested by most of our clients; typically includes advertising development, active regional and national recruitment, community needs assessment, development of a candidate profile, interview training, and follow-up services such as entry planning and governance training.

Guided Search: Includes access to an experienced search consultant and a choice of district-selected search components to complement your district's own search activities.

Search Outreach: Enhances the district's search activities by publicizing the executive vacancy through NESDEC's exclusive regional and national networks; a good option for small districts and for building-level administrative openings.

Strategic Leadership Search: A custom-designed search that includes all of the elements in a Comprehensive Search, plus:

- an expanded, national team of executive search consultants
- extensive nationwide recruitment in collaboration with NESDEC's strategic partner, the National School Development Council (NSDC)
- development of strategic targets in conjunction with the new district leader for use in subsequent superintendent/school board planning

Executive Coaching

In addition to assisting school districts with executive searches, NESDEC also offers Executive Coaching Services to assist districts in cultivating the skills and talents of their leaders and leadership teams. NESDEC's Executive Coaching Service is a high-quality program designed to enable school districts to provide ongoing professional development tailored to the needs of emerging and experienced leaders alike.

[Executive Searches](#)[Current Searches](#)[Previous Searches](#)[Executive Coaching](#)

Executive Searches

NESDEC has been assisting school districts with executive searching since 1982. We offer four levels of executive search.

Comprehensive Search: Covers active recruiting and all essential tasks involved in a search; includes the search services most often requested by school boards/committees. Comprehensive Search Services include:

- an experienced search consultant
- timeline development
- advertising campaign planning
- active recruitment through NESDEC's exclusive regional and national network
- community needs assessment
- assistance in screening applications
- assistance with initial interviews and finalists
- management of all search details
- ongoing communication with board/committee
- entry planning

Guided Search: Includes access to an experienced search consultant and a choice of district-selected search components to complement your district's search activities.

Search Outreach: Enhance the district's own search activities by publicizing the executive vacancy through NESDEC's exclusive regional and national networks; a good option for small districts and also for building-level administrative openings.

Strategic Leadership Search: A custom-designed search which includes all the services in a Comprehensive Search plus:

- a team of experienced executive search consultants
- extensive nation-wide recruitment
- options such as:
 - development of strategic targets for use in subsequent superintendent/board/committee planning
 - expanded national print media advertising campaign
 - internet promotion
 - polychromatic, booklet-style brochure
 - promotional CD or DVD
 - expanded on-site needs assessment including focus groups with an electronic participation component, personal/electronic stakeholder interviews, web conferencing opportunity, community forum, internet survey
 - intensive personal interviewing

Why Choose NESDEC?

- NESDEC has been assisting school boards with executive searches for over 30 years.
- We have completed well over 500 searches, more than any other individual or search firm in New England.
- We are a regional organization with strategic linkages to national organizations.
- Headquartered in New England since 1946, NESDEC has gained a deep understanding of the advantages, challenges, and cultural demands associated with being an educational leader in the region.
- We value a district's affiliation, and so we are highly motivated to do the best search possible.

Service Enhancement:

- We were the first organization to use focus groups in our community needs assessment process.
- As part of our community needs assessment process, we conduct interviews of selected stakeholders, if requested.
- We have an active recruitment component to respond to the ongoing applicant shortage.
- We use online resources to reach candidates and to have them learn more about your district.
- We use email, social media, and print mailings and advertisements to announce vacancies and provide information.
- We conduct invitational workshops to interest practicing educators in becoming superintendents of schools.
- We provide an Entry Workshop for the new superintendent.
- We offer a fee-based retreat with the new superintendent and school board to begin building a collaborative relationship. Our workshop is based on our published reports, *"Getting There from Here: Creating a School Governance Team Capable of Raising Student Achievement"*, *"Thinking Differently: 21st*

Century School Board/Leadership, Governance, and Teamwork for High Student Achievement" and "Improved Leadership for Improved Achievement."

NESDEC Staff:

NESDEC has search staff that includes former superintendents, assistant superintendents, principals, and school committee/board members, so they have held the very positions for which they are searching.

CONTACT NESDEC: For more information about our services or for a cost proposal, please contact the NESDEC office at 508.481.9444 or nesdec@nesdec.org.



New England School Development Council

28 Lord Road, Marlborough, MA 01752 ➤ Tel: 508-481-9444 ➤ www.nesdec.org

March 20, 2024

Michael Boutin, School Board Chair
Barre Unified Union School District
120 Ayers Street
Barre, VT 05641

Dear Mr. Boutin:

I am pleased to respond to your request for information relative to assisting in the search for an Interim Superintendent for the Barre Unified Union School District (BUUSD). **As a NESDEC affiliate, BUUSD is entitled to a 20% discount on our search services.**

The enclosed proposal outlines our search process. I hope this information will give you an idea of the scope and breadth of a **NESDEC Search**. As you review our proposal, you will note that some items may require greater specification after the search begins. These specifications would be made through discussion with and approval of the School Board.

We are committed to an effective search process that will provide BUUSD with an Interim Superintendent who will meet the needs and expectations of the School Board and the community. We thank you for considering NESDEC to assist in your district's upcoming search.

Very truly yours,

A handwritten signature in black ink, appearing to read "David DeRuosi, Jr.", written over a light blue horizontal line.

David DeRuosi, Jr., Ed.D.
Executive Director

Member:  **NSDC**
National School Development Council

The logo for the National School Development Council (NSDC) consists of a blue circle containing a white stylized 'S' shape, followed by the text "NSDC" in a bold, blue, sans-serif font, and "National School Development Council" in a smaller, blue, sans-serif font below it.

ABOUT NESDEC

OVERVIEW OF NESDEC'S SEARCH ASSISTANCE

The New England School Development Council (NESDEC) is pleased to submit this proposal to the Barre Unified Union School District describing the services we would provide in an interim superintendent search.

NESDEC's search assistance includes several components designed to attract well-qualified candidates.

- An announcement process, which includes print and electronic communication with our exclusive regional and national networks.
- An active regional and national recruitment component designed to provide high-performing candidates.
- A consultant supported by a region-wide search staff with direct experience as a Superintendent of Schools.

QUALIFICATIONS

Originally established at the Harvard Graduate School of Education, NESDEC, now a stand-alone, not-for-profit corporation, has been serving New England school districts since 1946. NESDEC's Executive Search Program was started with the specific objective of broadening the base of highly talented candidates available to school systems when they need to fill an administrative vacancy. Since the inception of the program, we have conducted well over six hundred successful executive searches throughout New England.

In deciding who might best provide assistance, we hope you would consider that NESDEC is a comprehensive educational organization. In addition to executive searches, we offer services in the areas of planning and management, professional development, and research and development.

EXECUTIVE SEARCH TAILORED TO DISTRICT

Each NESDEC executive search is designed around the client's specific needs and expectations. Before initiating an executive search, NESDEC recommends that the first order of business is meeting with the School Board to ensure that all the elements of the search expected by the Board are included and that the timeline is constructed so as to accommodate the agreed-upon search activities.

PROPOSER'S APPROACH AND PLAN

The Scope of Services would be provided by NESDEC Executive Director, Dr. David DeRuosi (resume attached), who would do the following:

A. DEVELOP A SCHEDULE FOR THE INTERIM SUPERINTENDENT SEARCH

The NESDEC consultant would confer with the School Board to develop an event schedule/timeline for the entire process. The schedule would detail the major tasks in the search process and delineate the respective responsibilities of the consultant and the School Board.

****Please Note: In addition to being held in-person, meetings arranged for this executive search may be conducted via videoconference or telephone conference call if deemed advisable by the parties.**

B. PUBLICIZE VACANCY

1. NESDEC would prepare a personalized informational letter (one page) describing the position, the community, and the school district. The School Board and/or a representative would provide the input for the letter and would approve the final copy. The letter and any additional contents would fit into a regular No. 10 business envelope (4 1/8" X 9 1/2"), up to one-ounce total weight. NESDEC would have the letter printed on school district or NESDEC stationery as selected by the School Board.
2. NESDEC would prepare a customized application form which would include a permission statement for release and verification of records.
3. NESDEC would mail the informational letter announcing the vacancy and requesting nominations to the **NESDEC/NSDC (National School Development Council)** Recruiting Network including:
 - Superintendents, assistant superintendents and job-related personnel in Vermont
 - Member communities of the New England School Development Council
 - Superintendents, assistant superintendents, and job-related personnel in selected school districts throughout New England, New York, New Jersey and Pennsylvania with characteristics similar to BUUSD
 - Executive Directors of study councils (like NESDEC) affiliated with the National School Development Council
 - Placement offices of colleges and universities throughout the nation that prepare school administrators
 - Selected educational leadership professors throughout New England
 - Other colleges and institutions as suggested by the School Board
 - Officers of the Suburban School Superintendents (National)
 - Selected Executive Directors of state superintendent and school board associations in the United States

C. ADVERTISING

1. NESDEC would place an advertisement on SchoolSpring. This online, national advertisement would run for approximately 30 days and would be included at no additional cost to the District.
2. NESDEC would place an advertisement in "Top School Jobs," the online advertising service of *Education Week*. This national advertisement would run for approximately 30 days and would be included at no additional cost to the District.
3. NESDEC would place an announcement in the "Job Bulletin" section of the American Association of School Administrators (AASA) website. This online, national announcement would run for approximately 30 days and would be included at no additional cost to the District.
4. NESDEC would place an announcement on the "School Leadership Jobs" page on the School Leadership 2.0 (SL20) website. This online, regional announcement would run for approximately 40 days and would be included at no additional cost to the District.
5. NESDEC would discuss with the School Board options for fee-based advertising of the vacancy in selected venues.
6. NESDEC would prepare newspaper copy for use in advertisements as directed by the School Board, if requested.

D. ELECTRONIC OUTREACH

1. NESDEC would announce the vacancy and provide information through the NESDEC website, www.nesdec.org. The application would be available online as well.
2. NESDEC would announce the vacancy and provide information through the National School Development Council, giving the announcement additional national exposure.
3. NESDEC would place announcements in assorted superintendent/school board association websites.
4. NESDEC would prepare a customized electronic announcement of the vacancy and send it via email to:
 - member communities of the New England School Development Council
 - superintendents, assistant superintendents, and job-related personnel in Vermont
 - selected New England, New York, New Jersey and Pennsylvania superintendents and job-related personnel in school districts with similar characteristics to BUUSD
 - other selected members of the NESDEC/NSDC National Recruiting Network

E. REGIONAL AND NATIONAL RECRUITMENT OF CANDIDATES

Using its proprietary network, NESDEC recruits at the state, regional and national levels. Although NESDEC is a nationally recognized search firm, our national reach is further enhanced through our association with the National School Development Council (NSDC).

NESDEC would actively recruit candidates for the position from its network of educational leaders representing school study councils nationwide, urban and suburban school superintendents, professors of educational administration and national professional associations.

F. ASSIST IN SCREENING APPLICATIONS

1. The consultant would develop with the School Board a process for the screening of candidates. Since there are several alternatives, the process can be tailored to meet the needs of the School Board.
2. If a Screening Committee is to be used, NESDEC would suggest various models and membership for the Committee.

G. ASSIST IN INTERVIEWS OF CANDIDATES

1. The consultant would conduct a workshop with the School Board/Screening Committee to assist them in the interviewing and selection process. The consultant would assist in the preparation of questions, in the development of rating scales, and in the planning of interviewing techniques. At the conclusion of this workshop, NESDEC would provide the Screening Committee with secure access to the dossier on each of the candidates via NESDEC's proprietary executive search website.
2. Although the consultant would not attend the screening interviews, he would be available to debrief with the School Board/Screening Committee and the candidates after each round of interviews. The consultant would continue to assist during the interview process, as requested.
3. Once the Screening Committee has determined the finalists, the consultant would conduct credential verification and additional reference checks and would assist members of the School Board in making independent reference checks.
4. NESDEC would assist with arrangements for finalists' interviews and in developing further interactions/exchanges with the school district and the community.
5. NESDEC would assist the School Board in the final selection process, as requested, including the development of an "Agreement in Principle" with each of the finalists to discuss the terms and conditions of an offer before the selection.

H. ADMINISTER ALL SEARCH DETAILS

1. During the application process, NESDEC would respond to questions from interested candidates and direct them to the informational letter and application as requested.

2. NESDEC would receive all applications at its headquarters.
3. NESDEC would create and maintain candidate files.
4. NESDEC would check all applications to determine they are complete, and if not complete, follow up with the potential candidate so that all material might be received by the closing date.
5. NESDEC would communicate with unsuccessful candidates at appropriate stages during the search process. Once the School Board has selected the new Interim Superintendent, NESDEC would inform the unsuccessful candidates and other groups in our network about the School Board's choice.

I. MAINTAIN ON-GOING COMMUNICATION WITH THE SCHOOL BOARD

NESDEC's intent is to keep the School Board informed about what is occurring at each stage of the search process. The consultant would confer with the School Board/Screening Committee as needed throughout the search. The consultant would communicate regularly by telephone, text, email and/or videoconference, and would provide progress reports to the Chairperson and/or the designated liaison.

J. SEARCH DESIGN FLEXIBILITY

Please note: NESDEC has the capacity to design a search around the School Board's specific needs in order to accommodate such things as: desired timeline, degree of community involvement, and/or cost.

K. LANGUAGE TRANSLATION SERVICES

Please note: This proposal does not include language translation services of any kind. It is assumed that this type of assistance would be the responsibility of the District/municipality.

However, if language translation services are required, NESDEC would coordinate with the local district-assigned translator to ensure the inclusion of members of the community in need of this service.

L. WARRANTY

The search would be deemed completed upon the appointment of the new Interim Superintendent to the position. If, after due consideration, the School Board determines that it does not wish to appoint any of the candidates who have applied for the position, NESDEC would conduct a follow-up search for the same position and would provide consulting and support services at no cost except for advertising and search related expenses.

If a candidate chosen as the result of a NESDEC executive search should leave the position either voluntarily or involuntarily for any reason other than retirement or a transfer/appointment in the school system or transfer/appointment to a position in the municipality within a two-year period of the initial appointment date, NESDEC would provide free of charge consulting and

support services comparable to those of the initial search, on a one-time basis, exclusive of advertising and related expenses, to conduct a new search for the same position.

M. NESDEC AFFILIATION

Barre Unified Union School District is a NESDEC affiliate and, therefore, entitled to a 20% discount on our consulting fee.

N. FEE and PAYMENT SCHEDULE

Our professional fee to **Barre Unified Union School District** for the search described above would be **\$7,760 (\$9,700 less the NESDEC affiliate discount of 20%, or \$1,940)**. One-half of this amount, \$3,880, would be due and payable upon the signing of an Agreement. One-half, \$3,880, would be due and payable upon the presentation of the dossiers (G-1). The professional fee includes not only the services specifically described above, but also the secretarial and clerical services performed at the NESDEC office.

Search related costs, which must be borne by the School Board include: printing, photocopying, telephone, postage, consultant travel expenses and consumable supplies. The fixed cost of these expenses would be **\$1,560**, billed in four monthly payments of \$390.

Fixed Consulting Fee	\$7,760
Fixed Expenses	\$1,560
TOTAL	\$9,320

Expenses related to candidate travel, as determined by the School Board or its designee, are directly billed to the District/School Board. NESDEC can assist in the development of a budget for this item if requested.

Additional Scope

Additional scope of work, if requested by the district and agreed to in advance by NESDEC, would be performed at the rate of **\$195.00 per consultant hour**, plus reasonable expenses.

ADDITIONAL FEE-BASED OPTIONS

In addition to the services detailed in this search proposal, NESDEC has the capacity to offer supplementary fee-based options at discounted rates, if purchased as part of the search. (If these options are purchased independently of the search, the discounted rates quoted below do not apply.)

1. Conduct a Community-wide Needs Assessment

- a. NESDEC would meet with the School Board to develop a plan for assessing the needs of the system as seen by a cross-section of staff, students, parents and other community groups determined by the School Board.
- b. The consultant would meet with school/community representatives in focus groups as determined by the School Board to receive their input regarding the new interim superintendent. The focus groups would be scheduled as mutually agreed by the NESDEC consultant and the School Board. If requested by the School Board, the focus groups would be augmented through telephone/videoconference interviews of selected officials, educational leaders, citizens, and others in the community.
- c. Incorporating the input provided through the focus groups and interviews, the consultant would conduct a facilitated conversation with the School Board to discuss the qualities sought in the new interim superintendent and the priorities for his/her/their attention once appointed.
- d. The results of the facilitated conversation would be developed into a Successful Candidate Profile and criteria to be used as applications are screened and candidates interviewed.

Additional cost: \$425 per group

2. Online Survey

NESDEC would seek the views of school district and community stakeholders/representatives regarding the characteristics and competencies desired in the new interim superintendent, using its proprietary web-based Community Input Questionnaire.

Additional cost: \$750

3. Entry Planning Consultation

NESDEC would invite the new interim superintendent to confer with one of our consultants to discuss the transition process particularly as it relates to his/her/their Entry Plan.

Additional cost: Quote furnished upon request

4. Team/Governance Retreat and Follow-up

The search consultant or one of NESDEC's team-building consultants would conduct a half-day workshop with the new interim superintendent and the School Board. The goal of the workshop and follow-up would be to build the foundation for an effective and collaborative approach to school district governance.

Additional cost: \$1,250

5. Long-term Executive Coaching

NESDEC has the capacity to provide sustained coaching services for the new interim superintendent. These fee-based services vary in length and are tailored to meet the needs of the new interim superintendent and the district.

Additional cost: Quote furnished upon request

6. Search Brochure

NESDEC would prepare a personalized brochure describing the position, the community, and the school district. The School Board and/or representatives would provide the input for the brochure and would approve the final copy. NESDEC would have the brochure printed in a color, format and style selected by the School Board.

Additional cost: Quote furnished upon request

7. Fee-Based Hardcopy Advertising

NESDEC would place a hardcopy advertisement in *Education Week*, which would run for one week.

Additional cost: Quote furnished upon request; billed at cost

NESDEC EXECUTIVE SEARCH PERSONNEL

David DeRuosi, Ed.D. Executive Director

David DeRuosi holds a Bachelor of Science degree in Speech and Hearing from Northeastern University, a master's degree in School Administration from Salem State University, and a doctorate in Urban Leadership from the University of Massachusetts Boston. Prior to his work with NESDEC, Dr. DeRuosi spent 34 years in the field of education. Dr. DeRuosi began his career as a moderate special needs teacher in Winthrop, MA, then moved on to Salem, MA where he taught a behavioral self-contained classroom and worked with the Massachusetts District Attorney's Office to start a conflict resolution program in the Salem Public Schools. His move into administration began by serving as Vice Principal in the cities of Chelsea and Revere, Principal of Revere High School, and as Assistant Superintendent of Pupil Personnel Services in Revere Public Schools. He then served as Superintendent of Schools in both Malden and Saugus, MA, and most recently as Interim Superintendent in the Raymond School District (SAU #33) in New Hampshire. In addition to his role as superintendent, Dr. DeRuosi has been a presenter at conferences on topics ranging from conflict resolution, negotiations, and trauma's impact on students, to leadership and creating and sustaining change.

DAVID DERUOSI, Jr., Ed.D.
16 Seabrook Road
Salisbury, MA 01952

EDUCATION:

Doctor of Education

University of Massachusetts Boston, MA
Leadership in Urban Schools

Master of Education

Salem State College, MA
School Administration

Bachelor of Science

Northeastern University, MA
Speech and Hearing

**PROFESSIONAL
EXPERIENCE:**

Executive Director

Associate Director

New England School Development Council

Interim Superintendent of Schools

Raymond School District (SAU #33)
Raymond, NH

Superintendent of Schools

Saugus Public Schools
Saugus, MA

Superintendent of Schools

Malden Public Schools
Malden, MA

Assistant Superintendent of Pupil Personnel Services

Principal, Revere High School

Assistant Principal, Beachmont School

Assistant Principal, Garfield School

Revere Public Schools
Revere, MA

Assistant Principal, Williams Middle School

Chelsea Public Schools
Chelsea, MA

Conflict Intervention Coordinator, Collins Middle School

Special Education Teacher, Middle School West

Salem Public Schools
Salem, MA

Special Education Teacher, Winthrop Middle School

Winthrop Public Schools
Winthrop, MA

A PARTIAL LIST OF RECENT NEW ENGLAND SEARCHES CONDUCTED BY NESDEC

ACTON-BOXBOROUGH RSD, MA – SUPERINTENDENT

16 Charter Road 978-264-4700
Acton, MA 01720
Diane Baum, School Committee and Chair of Screening Committee

BOURNE, MA – SUPERINTENDENT

36 Lynn Road 508-759-0660
Bourne, MA 02532
Chris Hyldburg, Chair, School Committee

DEDHAM, MA – SUPERINTENDENT

100 Whiting Avenue 781-310-1000
Dedham, MA 02026
Mayanne Briggs, School Committee 617-969-6200 x251

DIGHTON-REHOBOTH REGIONAL SCHOOL DISTRICT, MA – SUPERINTENDENT

2700 Regional Road 508-252-5000
North Dighton, MA 02764
Aaron Morse, School Committee 508-238-6147

ESSEX WESTFORD SCHOOL DISTRICT, VT – HIGH SCHOOL PRINCIPAL

58 Founders Road 802-878-8168
Essex Junction, VT 05452
Beth Cobb, Superintendent

GRANBY, CT – SUPERINTENDENT

15-B North Granby Road 860-844-5250
Granby, CT 06035
Melissa Migliaccio, Board of Education

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT – SUPERINTENDENT

621 Main Street 413-596-3884
Wilbraham, MA 01095
Michal Boudreau, Chair, School Committee

HEBRON, CT – SUPERINTENDENT

580 Gilead Street 860-228-2577
Hebron, CT 06248
Heather Petit, Chair, Board of Education

HINGHAM, MA – SUPERINTENDENT

220 Central Street 781-741-1500
Hingham, MA 02043
Michelle Ayer (Chair), Liza O'Reilly, & Kerry Ni, School Committee

HUDSON, MA – SUPERINTENDENT

155 Apsley Street 978-567-6100
Hudson, MA 01749
Steven Smith, Chair, School Committee

MADISON, CT – SUPERINTENDENT

10 Campus Drive 203-245-6300
Madison, CT 06443
Katie Stein, Board of Education

MARBLEHEAD, MA – SUPERINTENDENT

9 Widger Road 781-639-3140
Marblehead, MA 01945
Sarah Gold (Chair), Sarah Fox, & Jennifer Schaeffner, School Committee

MAYNARD, MA – SUPERINTENDENT

3-R Tiger Drive 978-897-2222
Maynard, MA 01754
Mary Brannelly & Lydia Clancy, School Committee

MSAD #51/RSU #51, ME – SUPERINTENDENT

357 Tuttle Road 207-829-5555
Cumberland Center, ME 04021
Karen Campbell, Chair, Board of Directors

NEWBURYPORT, MA – SUPERINTENDENT

70 Low Street 978-465-4456
Newburyport, MA 01950
Mayor Donna Holaday (Chair) & Cheryl Sweeney, School Committee

NEWINGTON, CT – SUPERINTENDENT

131 Cedar Street 860-667-2000
Newington, CT 06111
Joshua C. Shulman, Board Chairperson

NORTH KINGSTOWN, RI – SUPERINTENDENT OF SCHOOLS

100 Romano Vineyard Way, Ste 120 401-268-6403
North Kingstown, RI 02852
Dr. Erin Earle, Chair, School Committee

NORTH MIDDLESEX RSD, MA – SUPERINTENDENT

45 Main Street 978-597-8713
Pepperell, MA 01463
Randee Rusch, Chair, School Committee

NORWICH, CT – SUPERINTENDENT

90 Town Street 860-823-6284
Norwich, CT 06360
Dr. Yvette Jacaruso, Chair, Board of Education

PUTNAM, CT – SUPERINTENDENT

152 Woodstock Avenue 860-963-6900
Putnam CT 06260
Michael Morrill, Chair, Board of Education

REGION #19, CT – SUPERINTENDENT

Edwin O. Smith High School, 1235 Storrs Road 860-487-0877
Storrs-Mansfield, CT 06268
Jim Mark, Chair, Board of Education

SAUGUS, MA – SUPERINTENDENT

23 Main Street 781-231-5000
Saugus, MA 01906
Peter Manoogian, School Committee 781-820-5690

SAU #39, AMHERST, MONT VERNON, SOUHEGAN, NH – SUPERINTENDENT

1 School Street 603-673-2690
Amherst, NH 03031
Stephen O'Keefe, Chair, School Board

SCARBOROUGH, ME – SUPERINTENDENT

259 US Route 1 207-730-4100
Scarborough, ME 04074
Ms. Donna Beeley, Chair, Board of Education

SHARON, MA – SUPERINTENDENT

75 Mountain Street 781-784-1570
Sharon, MA 02067
Veronica Wiseman, School Committee

SHREWSBURY, MA – ASSISTANT SUPERINTENDENT OF FINANCE & OPERATIONS

100 Maple Avenue 508-841-8400
Shrewsbury, MA 01545
Dr. Joseph Sawyer, Superintendent 401-233-0727

SUFFIELD, CT – SUPERINTENDENT

350 Mountain Road 860-668-3800
Suffield, CT 06078
Susan Mercik Davis, Chair, Board of Education

TRUMBULL, CT – SUPERINTENDENT

6254 Main Street 203-452-4300
Trumbull, CT 06611
Lucinda Timpanelli, Chair, Board of Education



New England School Development Council

28 Lord Road, Marlborough, MA 01752 ➤ Tel: 508-481-9444 ➤ www.nesdec.org

March 20, 2024

Michael Boutin, School Board Chair
Barre Unified Union School District
120 Ayers Street
Barre, VT 05641

Dear Mr. Boutin:

As recently requested, attached please find NESDEC's proposal to provide outreach services in the search for an Interim Superintendent for the Barre Unified Union School District (BUUSD). **As a NESDEC affiliate, BUUSD is entitled to a 20% discount on our search services.**

Please be assured that any aspect of the proposal is subject to modification at your request. We are committed to an effective search process that will meet the needs and expectations of the BUUSD School Board and the community.

Please feel free to contact us if you have any additional questions about the process involved in a search and/or the services that NESDEC can provide. We thank you for considering NESDEC for your upcoming executive search.

Very truly yours,

A handwritten signature in black ink, appearing to read "David DeRuosi, Jr.", written over a white background.

David DeRuosi, Jr., Ed.D.
Executive Director





New England School Development Council

28 Lord Road, Marlborough, MA 01752 ➤ Tel: 508-481-9444 ➤ www.nesdec.org

**PROPOSAL TO THE
BARRE UNIFIED UNION SCHOOL DISTRICT
FOR
SEARCH OUTREACH SERVICES, INTERIM SUPERINTENDENT OF SCHOOLS**

The New England School Development Council (NESDEC) is pleased to submit this proposal to the Barre Unified Union School District describing the Outreach Services we would provide in the search for an Interim Superintendent of Schools.

A. PUBLICIZE VACANCY

1. NESDEC would prepare a personalized informational letter (one page) describing the position, the community, and the school district. The School Board and/or a representative would provide the input for the letter and would approve the final copy. The letter and any additional contents would fit into a regular No. 10 business envelope (4 1/8" X 9 1/2"), up to one-ounce total weight. NESDEC would have the letter printed on school district or NESDEC stationery as selected by the School Board/representative.
2. NESDEC would prepare a customized application form which would include a permission statement for release and verification of records.
3. NESDEC would mail the informational letter announcing the vacancy and requesting nominations to the **NESDEC/NSDC (National School Development Council)** Recruiting Network including:
 - Superintendents, assistant superintendents and job-related personnel in Vermont
 - Member communities of the New England School Development Council
 - Superintendents, assistant superintendents, and job-related personnel in selected school districts throughout New England, New York, New Jersey and Pennsylvania with characteristics similar to BUUSD
 - Executive Directors of study councils (like NESDEC) affiliated with the National School Development Council
 - Placement offices of colleges and universities throughout the nation that prepare school administrators
 - Selected educational leadership professors throughout New England
 - Other colleges and institutions as suggested by the School Board
 - Officers of the Suburban School Superintendents (National)
 - Selected Executive Directors of state superintendent and school board associations in the United States
 - Selected educational leaders across the nation

B. ADVERTISING

1. NESDEC would place an advertisement on SchoolSpring. This online, national advertisement would run for approximately 30 days and would be included at no additional cost to the District.
2. NESDEC would place an advertisement in "Top School Jobs," the online advertising service of *Education Week*. This national advertisement would run for approximately 30 days and would be included at no additional cost to the District.
3. NESDEC would place an announcement in the "Job Bulletin" section of the American Association of School Administrators (AASA) website. This online, national announcement would run for approximately 30 days and would be included at no additional cost to the District.
4. If requested, we would discuss with the School Board/representative fee-based options for advertising the vacancy in selected venues.
5. NESDEC would prepare newspaper copy for use in advertisements as directed by the School Board/representative, if requested.

C. ELECTRONIC OUTREACH

1. NESDEC would announce the vacancy and provide information through the NESDEC website, www.nesdec.org. The application would be available online as well.
2. NESDEC would announce the vacancy and provide information through the National School Development Council, giving the announcement additional national exposure.
3. NESDEC would place announcements in assorted superintendent, school business administrator and other job-related association websites.
4. NESDEC would prepare a customized electronic announcement of the vacancy and send it via email to:
 - member communities of the New England School Development Council
 - superintendents, assistant superintendents, and job-related personnel in Vermont
 - selected New England, New York, New Jersey and Pennsylvania superintendents in school districts with similar characteristics to BUUSD
 - other selected members of the NESDEC/NSDC National Recruiting Network

D. ADMINISTER THE APPLICATION PROCESS

1. During the application process, NESDEC would respond to questions from interested candidates and direct them to the application as requested.
2. NESDEC would receive all applications at our headquarters.
3. NESDEC would create and maintain candidate files.

4. NESDEC would check all the applications to determine they are complete, and if not complete, follow up with the potential candidate so that all material might be received by the closing date.
5. Subsequent to the close of the application period, NESDEC would provide the School Board/designee with one copy of the dossier for each of the candidates.

E. FEE

Our professional fee to the Barre Unified Union School District for the above search outreach services would be **\$3,520 (\$4,400 less the 20% NESDEC affiliate discount of \$880*)**. The professional fee includes not only the services specifically described above, but also the secretarial and clerical services performed at the NESDEC office.

Fee Schedule

One third of the fee, \$1,174, would be due and payable upon the signing of an agreement. The remaining two-thirds of the fee, \$2,346, would be due within thirty days of the submission of the candidate dossiers (D-5, above).

Additional Scope

Additional scope of work, if requested by the district and agreed to in advance by NESDEC, would be performed at the rate of **\$195.00 per consultant hour**, plus reasonable expenses.

F. LANGUAGE TRANSLATION SERVICES

Please note: This proposal does not include language translation services of any kind. It is assumed that this type of assistance will be the responsibility of the district.

*** NESDEC AFFILIATION**

Barre Unified Union School District is a NESDEC affiliate and, therefore, entitled to a 20% discount on our consulting fee.

NESDEC EXECUTIVE SEARCH PERSONNEL

David DeRuosi, Ed.D. Executive Director

David DeRuosi holds a Bachelor of Science degree in Speech and Hearing from Northeastern University, a master's degree in School Administration from Salem State University, and a doctorate in Urban Leadership from the University of Massachusetts Boston. Prior to his work with NESDEC, Dr. DeRuosi spent 34 years in the field of education. Dr. DeRuosi began his career as a moderate special needs teacher in Winthrop, MA, then moved on to Salem, MA where he taught a behavioral self-contained classroom and worked with the Massachusetts District Attorney's Office to start a conflict resolution program in the Salem Public Schools. His move into administration began by serving as Vice Principal in the cities of Chelsea and Revere, Principal of Revere High School, and as Assistant Superintendent of Pupil Personnel Services in Revere Public Schools. He then served as Superintendent of Schools in both Malden and Saugus, MA, and most recently as Interim Superintendent in the Raymond School District (SAU #33) in New Hampshire. In addition to his role as superintendent, Dr. DeRuosi has been a presenter at conferences on topics ranging from conflict resolution, negotiations, and trauma's impact on students, to leadership and creating and sustaining change.

DAVID DERUOSI, Jr., Ed.D.
16 Seabrook Road
Salisbury, MA 01952

EDUCATION:

Doctor of Education

University of Massachusetts Boston, MA
Leadership in Urban Schools

Master of Education

Salem State College, MA
School Administration

Bachelor of Science

Northeastern University, MA
Speech and Hearing

**PROFESSIONAL
EXPERIENCE:**

Executive Director

Associate Director

New England School Development Council

Interim Superintendent of Schools

Raymond School District (SAU #33)
Raymond, NH

Superintendent of Schools

Saugus Public Schools
Saugus, MA

Superintendent of Schools

Malden Public Schools
Malden, MA

Assistant Superintendent of Pupil Personnel Services

Principal, Revere High School

Assistant Principal, Beachmont School, Garfield School

Revere Public Schools
Revere, MA

Assistant Principal, Williams Middle School

Chelsea Public Schools
Chelsea, MA

Conflict Intervention Coordinator, Collins Middle School

Special Education Teacher, Middle School West

Salem Public Schools
Salem, MA

Special Education Teacher, Winthrop Middle School

Winthrop Public Schools
Winthrop, MA



BUUSD

Barre Unified Union School District

**ACTION ITEM BRIEFING MEMO
BUUSD BOARD MEETING AGENDA ITEM
BUUSD BOARD MEETING AGENDA: 3/27/2024**

Consent Item No.: **Discussion Item No.** **Action Item No.** 7.3

AGENDA ITEM DESCRIPTION(How the item shall appear on the agenda):
New England School Development Council Affiliation

SUBJECT(Explain what the item is):
Become an affiliate of New England School Development Council

SUBMITTING STAFF PERSON or COMMITTEE MEMBER: Alice Farrell

RESOURCES NEEDED INCLUDING STAFF TIME:
\$1,700 for the first year. \$3,400 subsequent years.

STAFF RECCOMENDATION:

DESIRED OUTCOME(What is the purpose of this item):
To be able to access the tools and education this regional organization has and will allow us to have discounted rates on superintendent searches and other services.

BACKGROUND/SUPPLEMENTAL INFORMATION(If there is an background/history regarding it please advise):

LINK(S):

ATTACHMENTS:
Several documents and pages

INTERESTED/AFFECTED PARTIES:

RECOMMENDED ACTION/MOTION:
Instruct the business manager to complete the application and pay the membership fee.



New England School Development Council

28 Lord Road, Marlborough, MA 01752 ➤ Tel: 508-481-9444 ➤ www.nesdec.org

March 18, 2024

Michael Boutin, School Board Chair
Barre Unified Union School District
120 Ayers Street
Barre, VT 05641

Dear Mr. Boutin,

Thank you for inquiring about NESDEC affiliation for the Barre Unified Union School District.

Your district is entitled to take part in NESDEC's Initial Year Incentive (IYI) program. Through this program, the district pays half the applicable annual fee for the first year, three-fourths of the fee for year two and the full fee not until year three. Your district can be affiliated from now through the end of Fiscal Year 2025 (June 30, 2025) for as low as **\$1,700** (this represents half of the regular price of \$3,400 based upon a total district enrollment of approximately 2,200 students). Most districts renew their NESDEC affiliation on an annual basis, as this allows the district to take advantage of the many benefits of membership year to year; however, there is no obligation to renew from one year to the next.

Of interest will be our **annual enrollment forecasts**, which permit the monitoring of enrollment changes and provide the basis for updating of the district's master plan for school facilities. As mentioned above, this service, which provides an annual 10-year enrollment forecast, is offered at no cost to NESDEC affiliates. Like our enrollment projections, our **Special Education Trend Report** will be offered annually, at no cost, as an added benefit to NESDEC affiliates. Designed as a management tool for superintendents and educational leaders, the Special Education Management Report offers comparison points regarding student placements, personnel allocation, and special education costs.

NESDEC also offers additional services at discounted rates to its affiliates related to school planning, including our comprehensive Demographic Report and Long-Range School Facilities Master Plan. For more information about our **Planning** services, as well as information about NESDEC's highly-regarded **Executive Search** and **Legal** services, which are also offered at a discount to our affiliates, please visit our website, www.nesdec.org. Through our association with the National School Development Council (NSDC), all Superintendents in NESDEC affiliated districts receive, at no cost, a subscription to the *Journal for Leadership and Instruction*, the professional research publication of NSDC.

As always, I would be happy to supply further information or answer any questions you or anyone at your district may have.

Sincerely,

A handwritten signature in black ink, appearing to read "David DeRuosi, Jr.", is written over a light blue horizontal line.

David DeRuosi, Jr., Ed.D.
Executive Director



New England School Development Council

28 Lord Road, Marlborough, MA 01752 - Tel: 508-481-9444 - www.nesdec.org

INVOICE NUMBER: B3970

INVOICE DATE: 3/19/2024

CUSTOMER: VBARR1

P.O. #:

ATTN:BUSINESS OFFICE
BARRE UNIFIED UNION S.D.
120 AYERS STREET
BARRE, VT 05641

QTY	ITEM NO.	DESCRIPTION	UNIT PRICE	NET AMOUNT
NESDEC affiliation includes - FREE: Annual Enrollment Forecasts & Special Ed.Trends Analysis, Online Admin. Job Postings, Research Journals. DISCOUNTS: Exec. Searches, Prof. Development, Planning Studies, Legal Srvcs., Title IX Assessments, R&D Consult.				
1.0000	AFFILF	AFFILIATION FEE - INITIAL YEAR INCENTIVE 50% OF \$3,400 TOTAL FEE (AFFILIATION THRU JUNE 30, 2025)	\$1,700.00	\$1,700.00
			Subtotal:	\$1,700.00
			Balance:	<u>\$1,700.00</u>



New England School Development Council

28 Lord Road, Marlborough, MA 01752 Tel: 508-481-9444 www.nesdec.org

APPLICATION FOR AFFILIATION

PO# _____

School District _____

If a regional school district or supervisory union, list the towns to be included in affiliation:

Town	Grades
_____	_____
_____	_____
_____	_____
_____	_____

Superintendent _____
(Ms., Mr., Dr.)

District Address

Telephone _____ Fax Number _____

Superintendent's Email _____

District Website _____

Total pupil enrollment of school system as of October 1, 2023 _____

District Personnel

	Name	Email Address
Superintendent's Assistant:	_____	_____
Assistant Superintendent:	_____	_____
Business Manager:	_____	_____
Special Education Director:	_____	_____

Signature _____ Date _____
(Superintendent)

When completed, please forward to the NESDEC Office.

Thank you!



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Overview

[Board of Directors](#)

[Staff](#)

[Affiliates](#)

[Related Sites](#)

[Welcome Video](#)

Overview

The New England School Development Council, NESDEC, is a private, not-for-profit educational organization with approximately 300 school districts as affiliates. Our primary focus is in the areas of:

- Planning and Management
- Executive Searches
- Professional Development
- Legal Services
- Research and Development
- Publications

Originally established at the Harvard Graduate School of Education, NESDEC, now a stand-alone, not-for-profit corporation, has been serving New England school districts since 1946. NESDEC currently utilizes the expertise of over twenty former school administrators, as well as numerous educational workshop providers in its effort to provide the most current and effective resources to its affiliates.

Our Dr. John R. Sullivan Professional Development Center in Marlborough, MA includes a large classroom along with smaller seminar rooms.

NESDEC is committed to its mission of helping schools and school districts become high-performance organizations through:

- valuable planning tools and beneficial information needed to make informed management and facilities planning decisions
- assistance to school boards in recruiting and selecting the very best leaders for their communities
- superior professional development programs for all staff (teachers, administrators, support staff)
- continuous research into current and relevant educational issues

Exeter-West Greenwich RSD	West Greenwich	RI
Foster School District	Foster	RI
Foster Gloucester RSD	Foster	RI
Jamestown School Department	Jamestown	RI
Johnston School Department	Johnston	RI
Lincoln Public Schools	Lincoln	RI
Middletown Public Schools	Middletown	RI
Narragansett School System	Narragansett	RI
New Shoreham School District	Block Island	RI
Newport Public Schools	Newport	RI
North Kingstown School Department	North Kingstown	RI
North Providence School Department	North Providence	RI
North Smithfield School Department	Slatersville	RI
Pawtucket School Department	Pawtucket	RI
Portsmouth School Department	Portsmouth	RI
Providence Public Schools	Providence	RI
Scituate School Department	Clayville	RI
Smithfield Public Schools	Smithfield	RI
South Kingstown School District	Wakefield	RI
Tiverton School District	Tiverton	RI
Warwick Public Schools	Warwick	RI
West Warwick Public Schools	West Warwick	RI
Westerly Public Schools	Westerly	RI
Woonsocket School District	Woonsocket	RI

Addison Northwest School District	Vergennes	VT
Caledonia Central Supervisory Union	Danville	VT
Central Vermont Supervisory Union	Williamstown	VT
Essex Westford School District	Essex Junction	VT
Harwood Unified Union School District	Waitsfield	VT
Kingdom East School District	Lyndon Center	VT
Maple Run Unified School District	Saint Albans	VT
Mount Abraham Unified School District	Bristol	VT
South Burlington School District	South Burlington	VT
Southern Vermont Supervisory Union	Bennington	VT
Two Rivers Supervisory Union	Ludlow	VT
Washington Central UUSD	Montpelier	VT
West River Education District	Townshend	VT
White River Valley Supervisory Union	Royalton	VT
Winooski School District	Winooski	VT

NESDEC Affiliates in Vermont

[Executive Searches](#)[Current Searches](#)[Previous Searches](#)[Executive Coaching](#)

Executive Searches

NESDEC has been assisting school districts with executive searching since 1982. We offer four levels of executive search.

Comprehensive Search: Covers active recruiting and all essential tasks involved in a search; includes the search services most often requested by school boards/committees. Comprehensive Search Services include:

- an experienced search consultant
- timeline development
- advertising campaign planning
- active recruitment through NESDEC's exclusive regional and national network
- community needs assessment
- assistance in screening applications
- assistance with initial interviews and finalists
- management of all search details
- ongoing communication with board/committee
- entry planning

Guided Search: Includes access to an experienced search consultant and a choice of district-selected search components to complement your district's search activities.

Search Outreach: Enhance the district's own search activities by publicizing the executive vacancy through NESDEC's exclusive regional and national networks; a good option for small districts and also for building-level administrative openings.

Strategic Leadership Search: A custom-designed search which includes all the services in a Comprehensive Search plus:

- a team of experienced executive search consultants
- extensive nation-wide recruitment
- options such as:
 - development of strategic targets for use in subsequent superintendent/board/committee planning
 - expanded national print media advertising campaign
 - internet promotion
 - polychromatic, booklet-style brochure
 - promotional CD or DVD
 - expanded on-site needs assessment including focus groups with an electronic participation component, personal/electronic stakeholder interviews, web conferencing opportunity, community forum, internet survey
 - intensive personal interviewing

Why Choose NESDEC?

- NESDEC has been assisting school boards with executive searches for over 30 years.
- We have completed well over 500 searches, more than any other individual or search firm in New England.
- We are a regional organization with strategic linkages to national organizations.
- Headquartered in New England since 1946, NESDEC has gained a deep understanding of the advantages, challenges, and cultural demands associated with being an educational leader in the region.
- We value a district's affiliation, and so we are highly motivated to do the best search possible.

Service Enhancement:

- We were the first organization to use focus groups in our community needs assessment process.
- As part of our community needs assessment process, we conduct interviews of selected stakeholders, if requested.
- We have an active recruitment component to respond to the ongoing applicant shortage.
- We use online resources to reach candidates and to have them learn more about your district.
- We use email, social media, and print mailings and advertisements to announce vacancies and provide information.
- We conduct invitational workshops to interest practicing educators in becoming superintendents of schools.
- We provide an Entry Workshop for the new superintendent.
- We offer a fee-based retreat with the new superintendent and school board to begin building a collaborative relationship. Our workshop is based on our published reports, *"Getting There from Here: Creating a School Governance Team Capable of Raising Student Achievement"*, *"Thinking Differently: 21st*

Century School Board/Leadership, Governance, and Teamwork for High Student Achievement" and "Improved Leadership for Improved Achievement."

NESDEC Staff:

NESDEC has search staff that includes former superintendents, assistant superintendents, principals, and school committee/board members, so they have held the very positions for which they are searching.

CONTACT NESDEC: For more information about our services or for a cost proposal, please contact the NESDEC office at 508.481.9444 or nesdec@nesdec.org.

Planning & Management Services

Annual Enrollment Projections

Special Education Trend Report

Demographic Reports

Strategic Planning

Long-Range School Facility Master Plans

Specialized Study Topics

Planning & Management Services

NESDEC's planning area provides services related to all aspects of the planning, analysis, and data needs necessary for high performance organizations. Work is clustered around the areas of:

- **Annual Enrollment Projections**
- **Annual Special Education Trend Reports**
- **Demographic Reports**
- **Strategic Planning**
- **Long-range School Facility Master Planning**
 - **Best Use/Capacity Studies**
 - **Phased Facilities Planning**
- **Specialized study topics and audits**
 - **Administrative/Human Resources/Organizational Structure Studies**
 - **District Consolidation/Deconsolidation**
 - **Educational Specifications**

We support schools in the development of school board policy necessary for high student achievement.

Field initiated requests for unique, district-specific needs are encouraged.

CONTACT NESDEC: For more information about our services or for a cost proposal, please contact the NESDEC office at 508.481.9444 or nesdec@nesdec.org.



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Legal Services

Legal Services

Title IX Training

NESDEC Legal Associate Jeanne M. Colachico, Esq. provides a unique combination of human resources and legal consulting services for corporate and public sector clients in Massachusetts, in New England, and nationally.

Title IX Audits

Title IX Investigations

Attorney Colachico is a member of the Massachusetts Bar and the Society for Human Resource Management (SHRM).

Remedial Action Implementation

A member of the Association of Title IX Administrators (ATIXA), Attorney Colachico holds advanced certifications in conducting investigations, Title IX Administration, Title IX Coordination, and Title IX Administration (K-12).

Policy Development

In addition to her work with NESDEC, Attorney Colachico also conducts Title IX investigations at colleges and universities, and has developed specific expertise in group and custom training for students and faculty as part of Title IX remediation efforts.

Recent articles by Jeanne Colachico:

[Transgender Issues and Bathroom Access: A Continuing Hot Issue for School Districts \(Update: April 2017\)](#)

[Increasingly mandated by OCR, equity audits provide improvement roadmap](#)

CONTACT NESDEC: For more information about our services or for a cost proposal, please contact the NESDEC office at 508.481.9444 or nesdec@nesdec.org.



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[UNE Tuition Discounts](#)

[District / School On-Site Workshops](#)

[Workshops / Conferences](#)

[School Board / Superintendent Governance Workshops](#)

District / School On-Site Workshops

Since its creation over 70 years ago, NESDEC has been instrumental in providing exceptional, customized professional development opportunities for school districts. Presented at convenient regional sites or at individual district sites, NESDEC offers classroom-tested programs by experienced educators. In addition, NESDEC collaborates with each participating school district to ensure appropriate materials and resources are available to encourage subsequent implementation of the program subject matter. NESDEC's on-site professional development programs are tailored to meet specific school or district goals.



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[Professional Development](#)

[UNE Tuition Discounts](#)

[District / School On-Site Workshops](#)

[Workshops / Conferences](#)

[School Board / Superintendent Governance Workshops](#)

School Board / Superintendent Governance Workshops

NESDEC offers leadership workshops for school boards and superintendents which covers the following:

- roles and responsibilities
- the school board meeting
- evaluation and development of the governance team
- troubleshooting - current local governance issues
- timely legal issues and developments

Following is a
sample report
for Special
Education that
NESDEC
provides



**Anytown Public Schools
New England**

2023-24 Special Education Trend Report

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Percentage of Special Education Expenditures	10
Comparison Outside and Collaborative Placements	11
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New England School Development Council

28 Lord Road, Marlborough, MA 01752 • Tel: 508-481-9444 • www.nesdec.org

11 data points

Special Education Trend Report for 2023-24

Anytown, New England

Attached is the NESDEC *Special Education Trend Report* for your school district. We appreciate your participation in the *Special Education Trend Report* and look forward to providing this information regarding your district's Special Education services in future years.

Available free of charge exclusively to NESDEC affiliates on an annual basis, the *Special Education Trend Report* is a planning and decision-making tool for Superintendents and other school district leaders. The *Report* is designed to serve as a straightforward gauge of Special Education service delivery, staffing and expenditure levels.

Tips for using the *Special Education Trend Report*:

Check for Accuracy: The *Special Education Trend Report* tables, charts and graphs are developed using data and information provided by your school district. Check to see that the data used to generate the *Special Education Trend Report* has been accurately reported to NESDEC and/or accurately transferred from the data submission form submitted by your district. If you suspect inaccuracies, please notify NESDEC immediately so we can resolve any issues. Some districts report data as of October 1; others as of December or January. The date for your district is noted on the report. Please note that the data for 2023-24 is estimated (indicated by an "e"), since at the time of the report the academic year had not yet been completed. This estimated data can be updated when the data submission forms for 2024-25 are sent out to districts.

Total Number of IEP's: While the total number of district IEP's may vary from year to year, large year-to-year fluctuations might warrant further investigation. Could the increase or decrease be the result of a change in programs, procedures, personnel or budget? Could the change be attributable to changes in demographics? Is the change due to an anomaly that will likely even out in the future?

Total General Education and Special Education Expenditures (excluding fringe benefits): As one might expect, depending upon the economic climate, total district expenditures can be expected to go up or down from year to year. It is not unusual for general education expenditures and special education expenditures to trend fairly closely to one another. However, if general education expenditures are flat or declining while special education expenditures are rising (or vice-versa), it might be prudent to investigate in order to be able to explain the phenomenon and estimate the long-term trend.

Special Education Expenditures as a % of Total District Expenditures: Special Education expenditures expressed as a percentage of total district expenditures can be calculated in various ways. The *Special Education Trend Report* uses district-provided data excluding fringe benefits (i.e., employee health insurance). The percent of the total expenditures attributed to special education (sometimes referred to as “Direct Special Education Costs”) can vary from state to state. In order to compare local special education expenditures to the “average” special education expenditures derived by the state, school leaders are encouraged to check with their state education agency.

Outside Special Education Placements and Collaborative Placements: Many school districts provide services for lower incidence special education students through outside placements or through collaboratives, cooperatives or consortiums. Depending upon the required level of service, the cost of both collaborative and outside placements can be many times the average cost of a general education student. It is useful to know the reason(s) behind an upward or downward trend in outside placement and/or collaborative expenditures. Collaborative placements are generally viewed as a way to offer high quality, cost-effective services to lower incidence children. On an average per pupil basis, outside placement expenditures tend to be higher than collaborative placements. If this is not borne out by your *Special Education Trend Report*, you might wish to explore the reason(s) why.

Collaborative and Outside Placement Expenditures as a % of Total Special Education Expenditures (excluding fringe benefits): The cost of collaborative and outside placements as a percent of total special education expenditures can be used to examine how the district is serving low incidence special education students. While these costs can vary widely from district to district, it may be worth exploring the possibility that some children in outside placements could receive comparable high-quality services in a less costly existing, or newly created, collaborative setting.

Number of IEP’s per Special Education Paraprofessional and/or Teacher Assistant: School districts work very hard to keep special education identified students in the least restrictive educational setting. Assigning paraprofessionals or teacher assistants to classes where students need additional help and support is a common strategy for keeping students in the “mainstream”. To what extent paraprofessionals and assistants impact special education costs is an important consideration as leaders organize special education service-delivery. The typical range for this indicator appears to be 5 to 8 IEP’s per special education paraprofessional/teacher assistant.

Collaborative/Consortium Membership

According to the information submitted to NESDEC, your school district is a member of the following consortiums or collaboratives:

* Any Name Collaborative

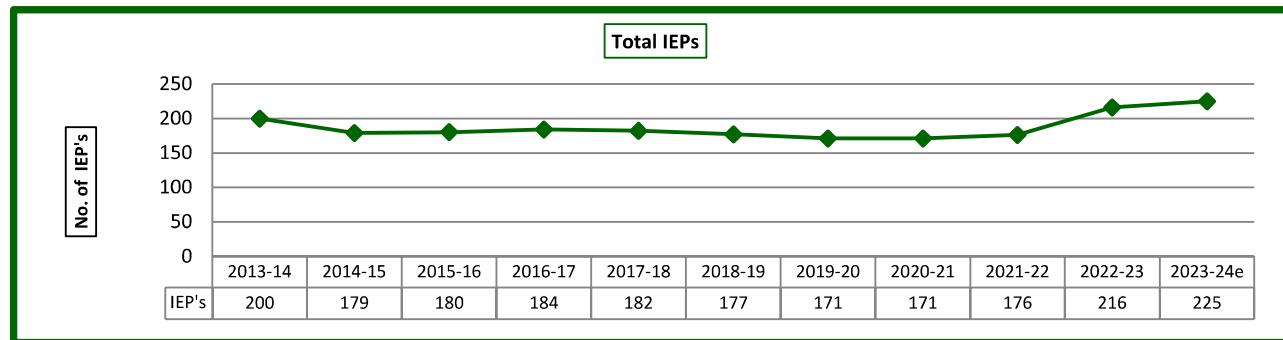
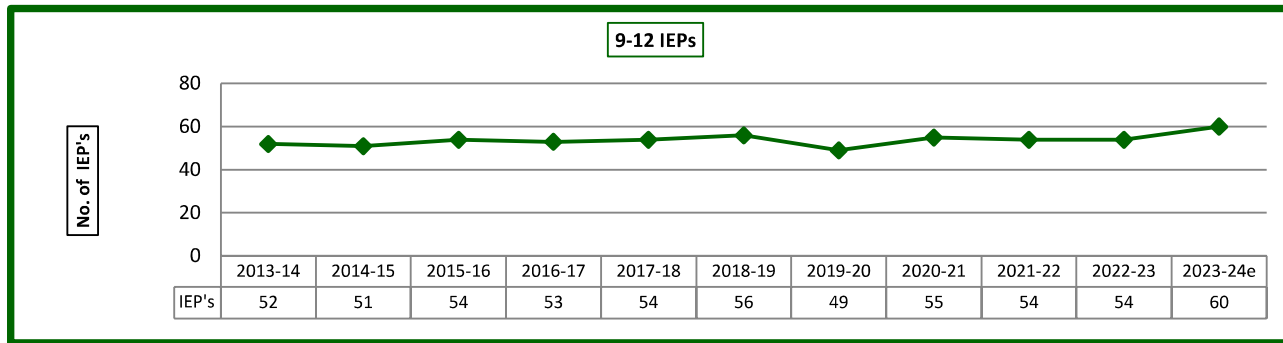
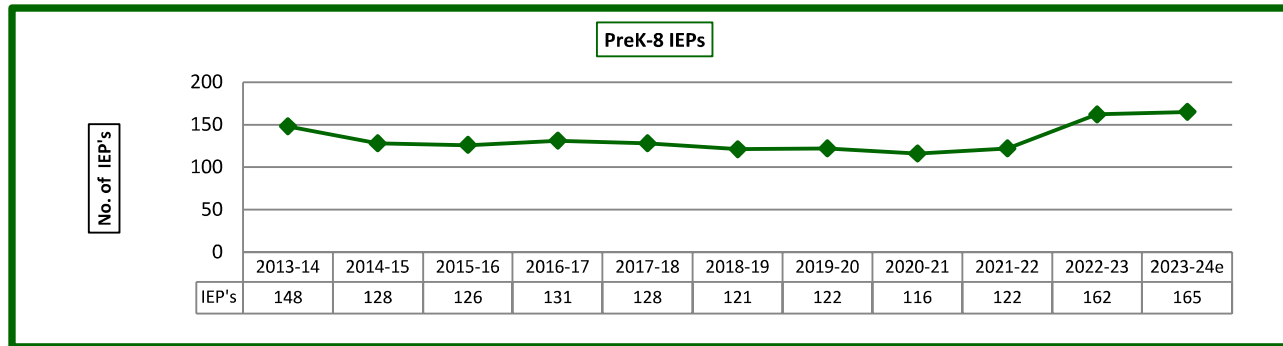
Final Notes Regarding Your District’s Special Education Trend Report:

Your *Special Education Trend Report* is based upon October 1 information.

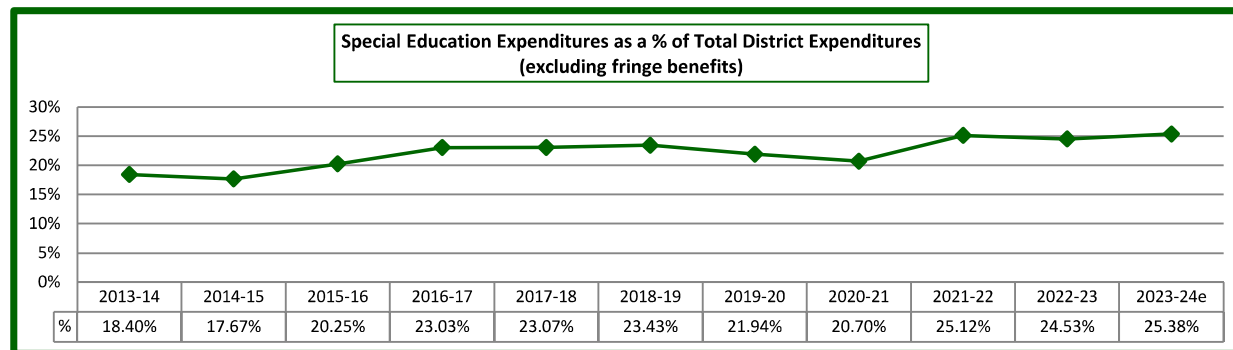
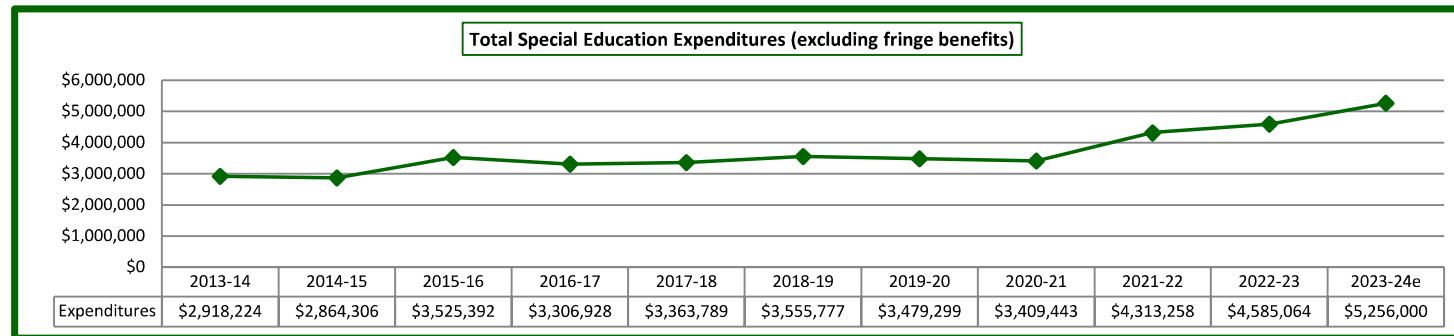
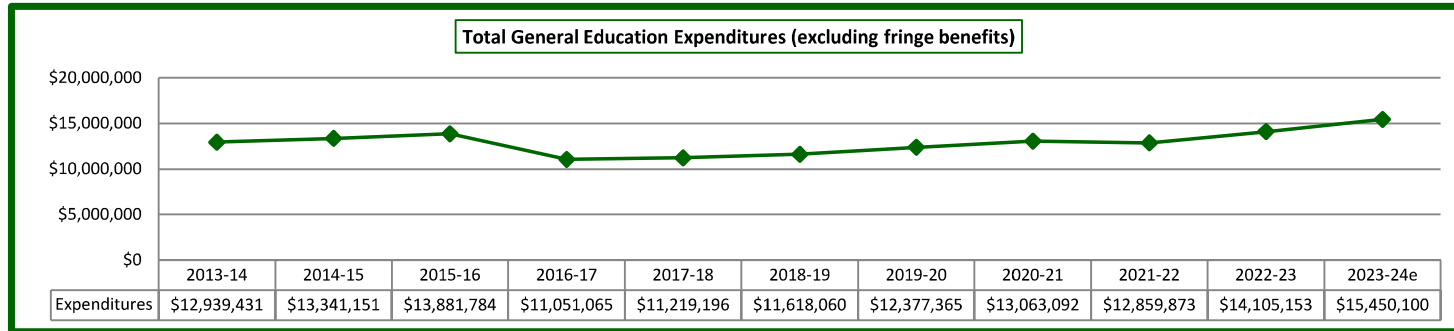
Your district’s *Report* is generated based upon Eleven data points; that is, the change over Ten years.

A comments section can be found at the end of the report.

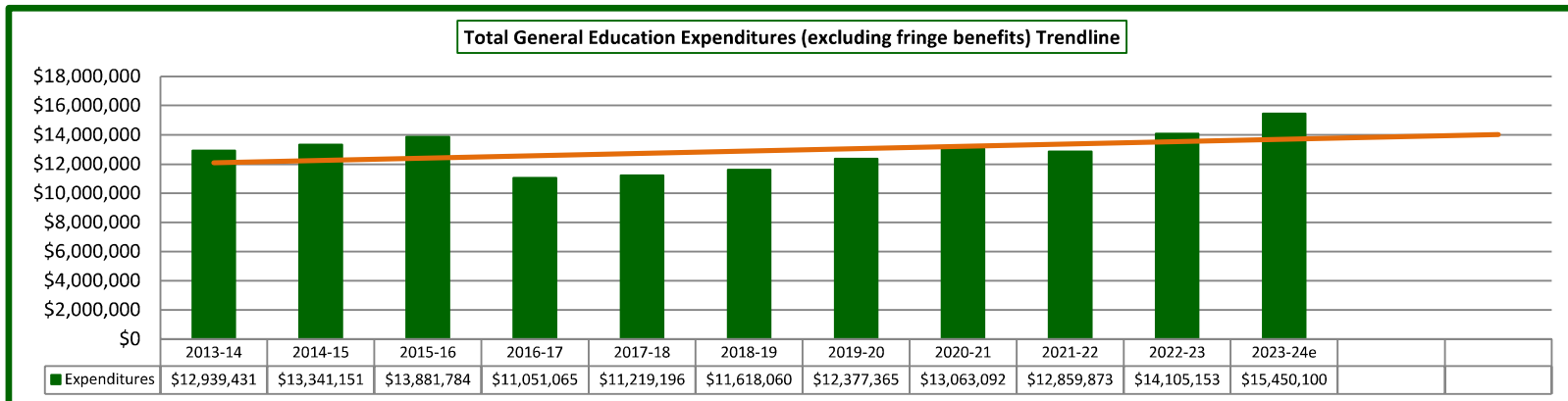
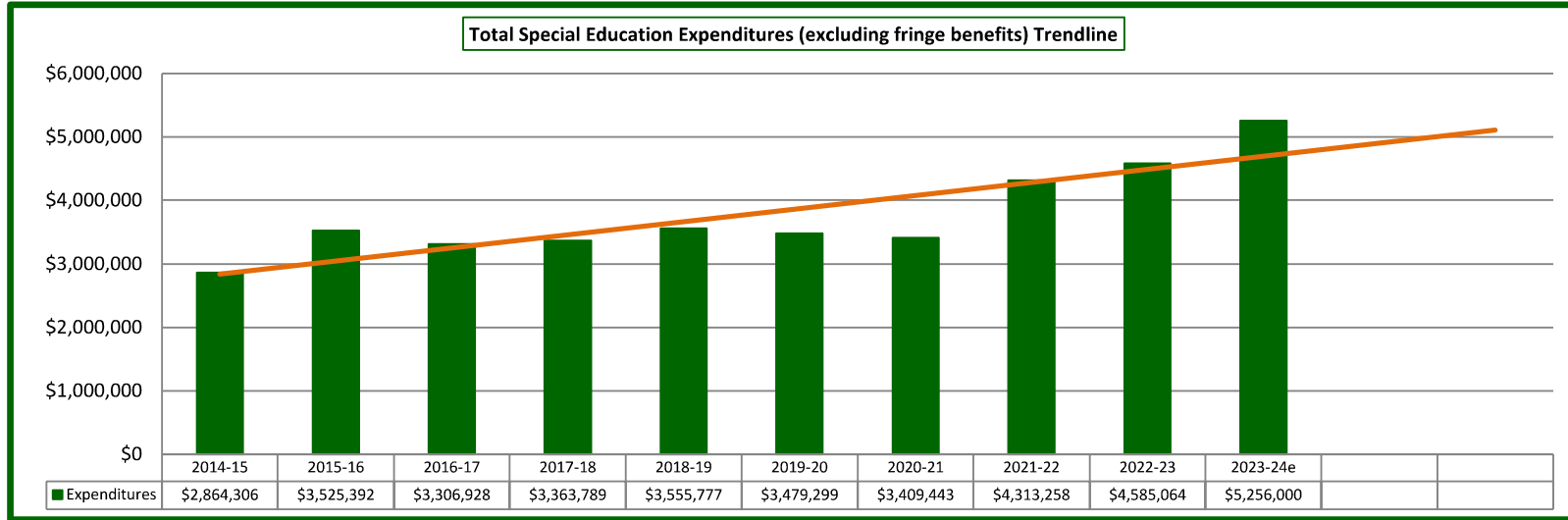
Number of Students on IEP



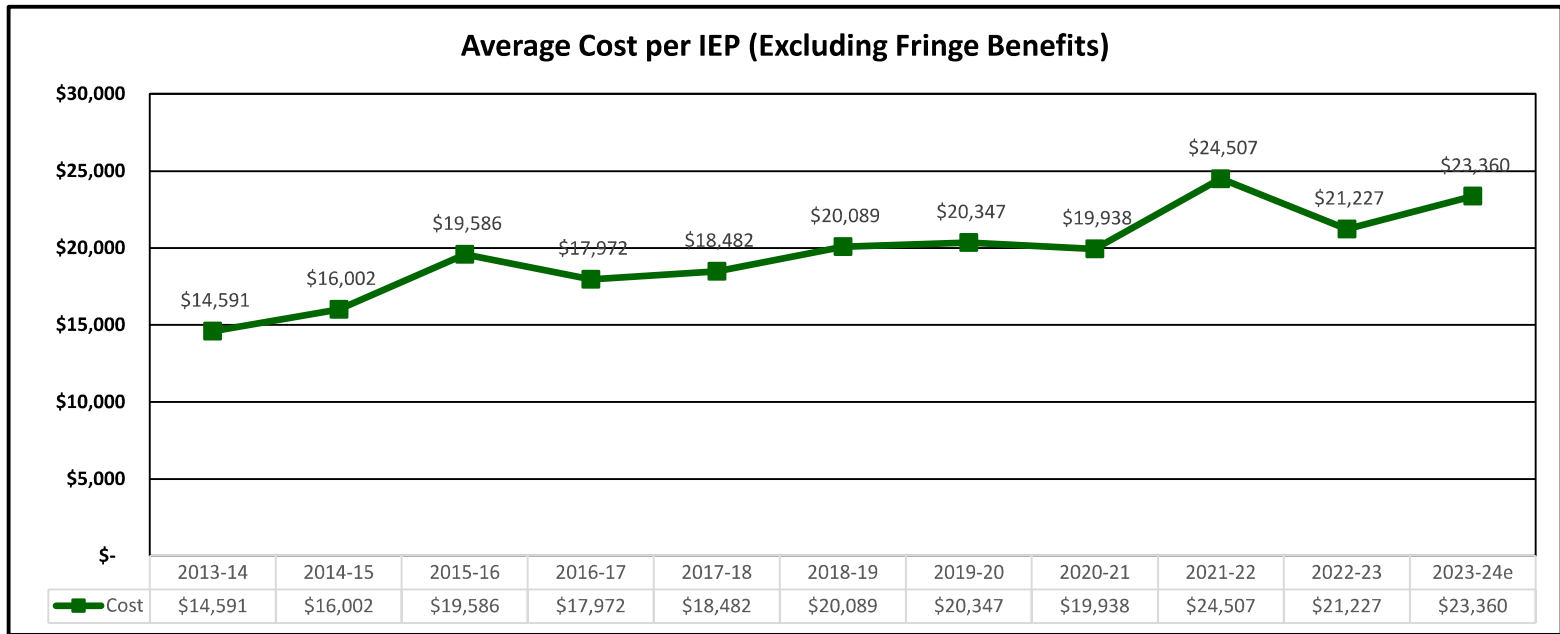
General and Special Education Expenditures



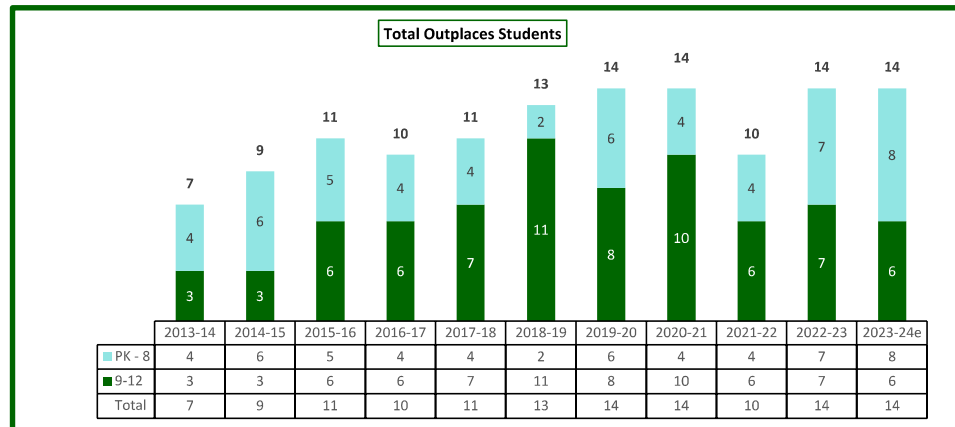
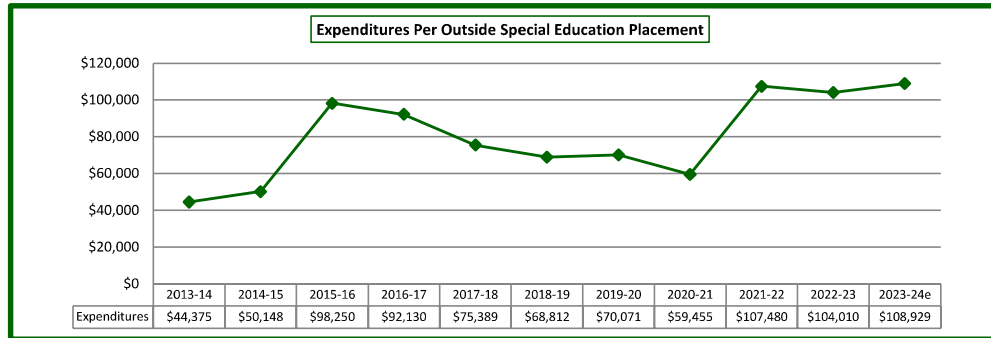
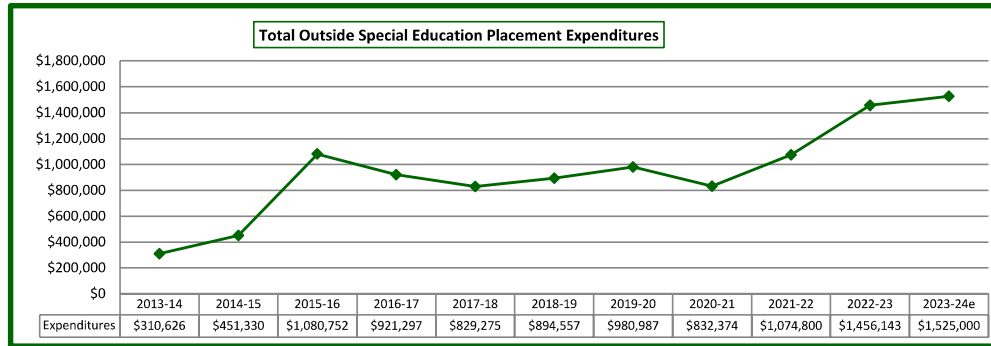
General and Special Education Expenditures Trendline



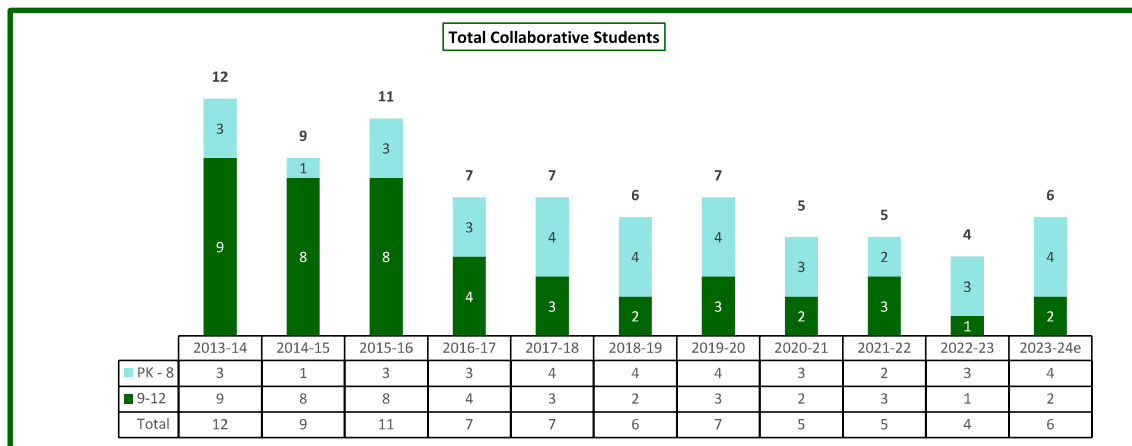
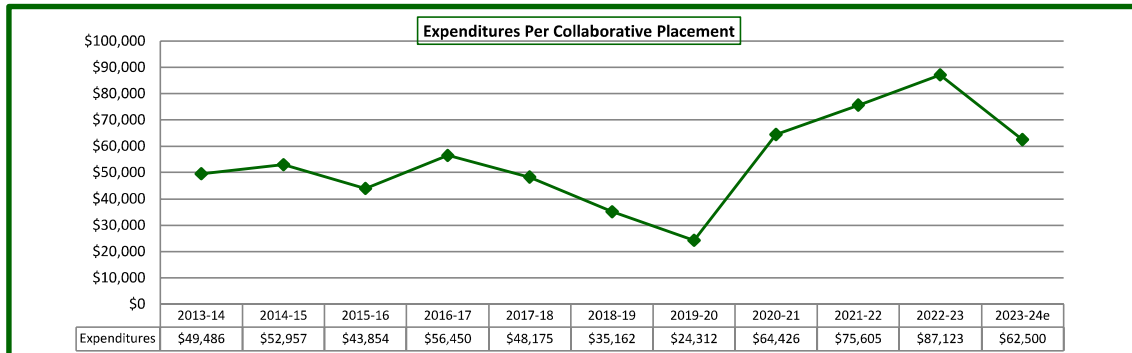
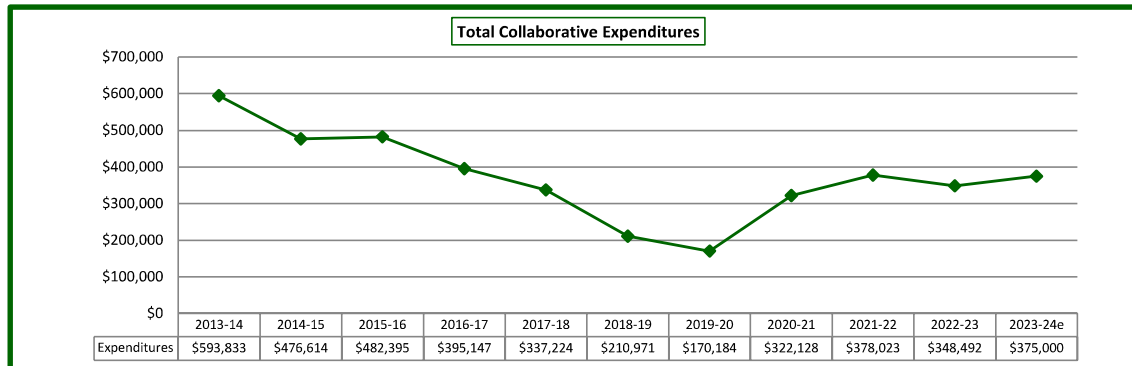
Average Cost per IEP



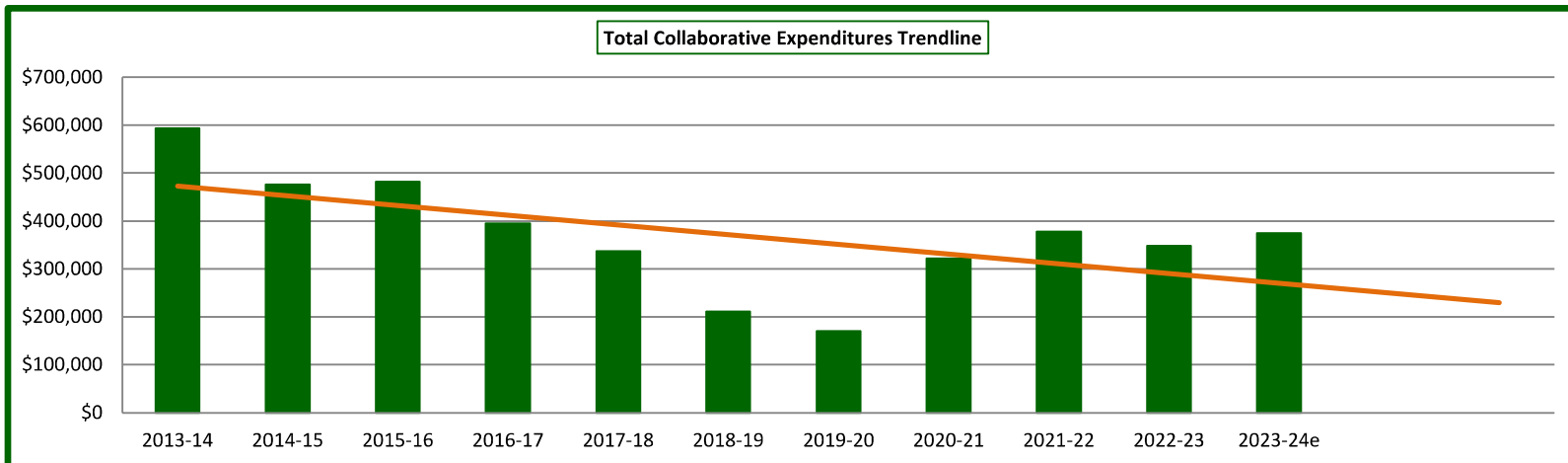
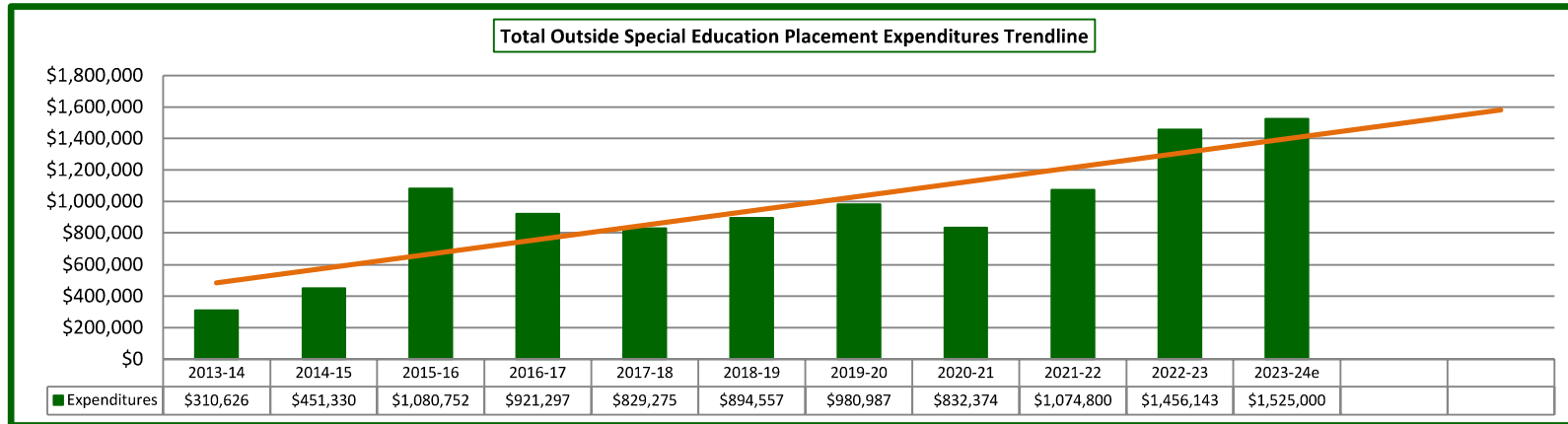
Outside Placements



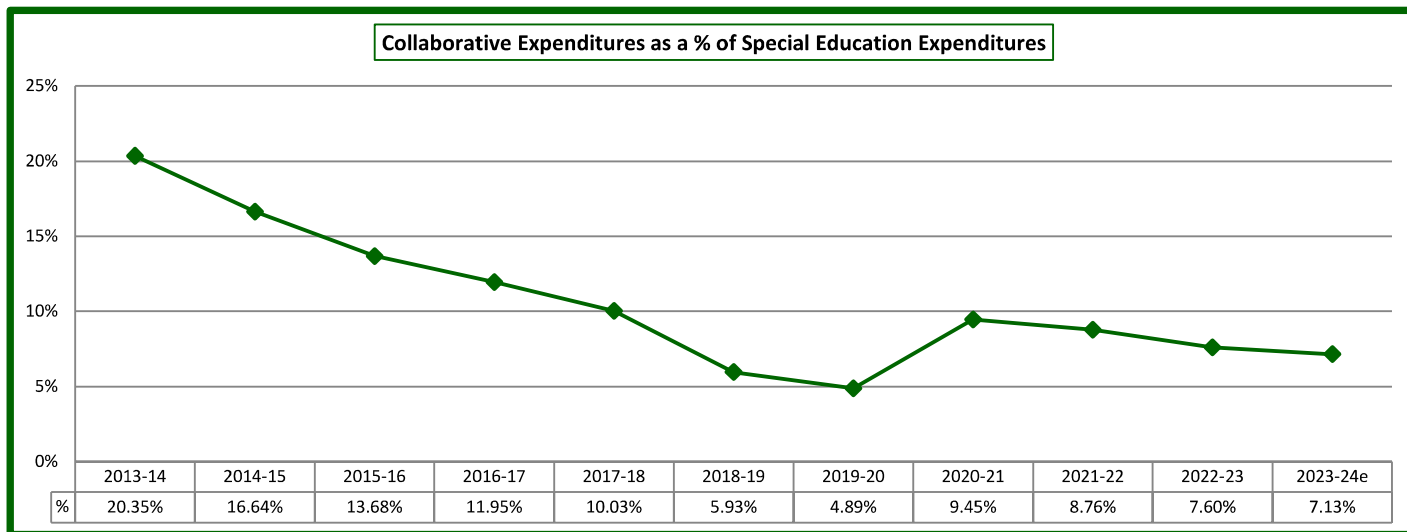
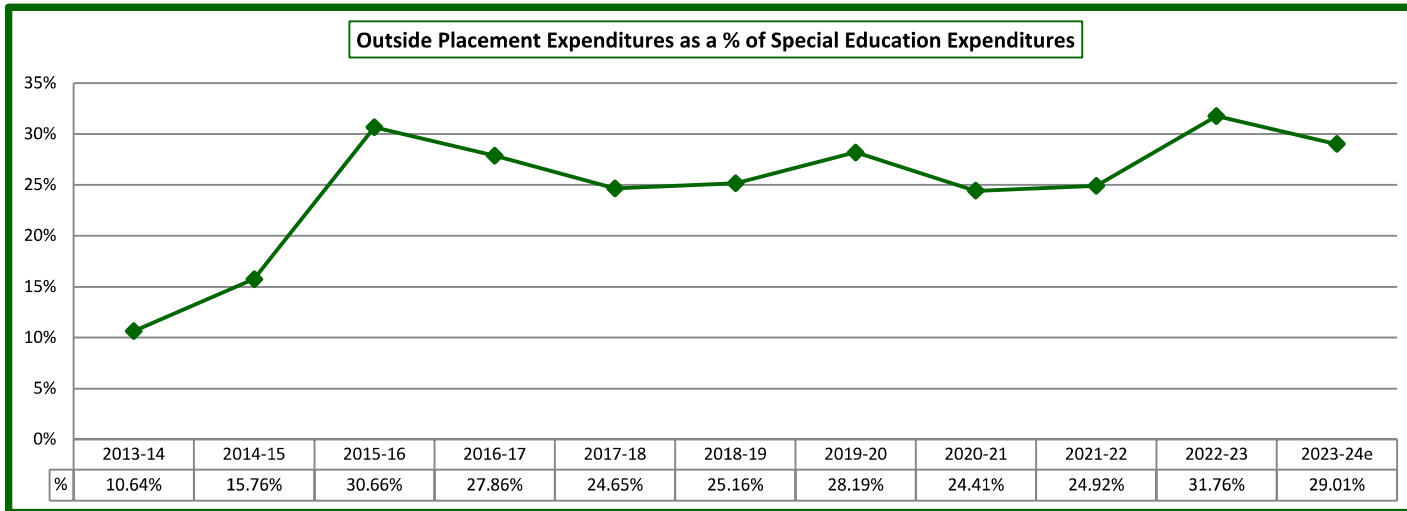
Collaborative Placement



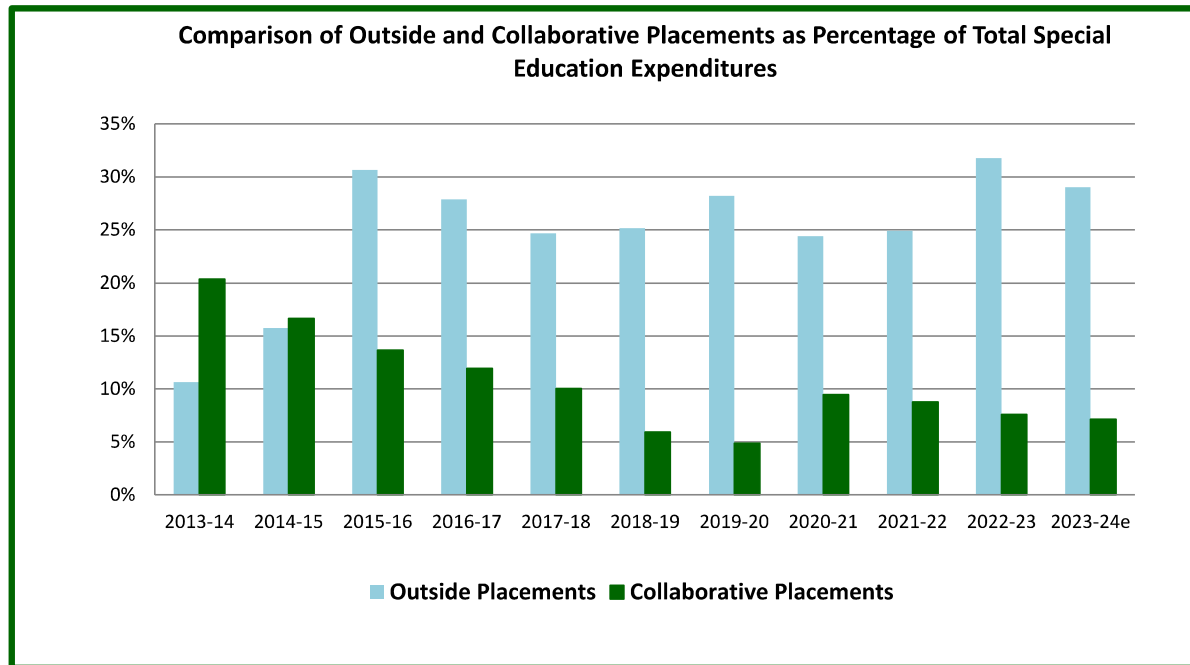
Outside Education and Collaborative Expenditures



Percentage of Special Education Expenditures



Comparison Outside and Collaborative Placements



Special Education Support Staff

Number of Special Education Para/Assistants										
<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24e</u>
23.00	20.00	22.50	20.00	24.00	22.00	26.00	25.00	23.50	23.00	0.00

Number of IEP's Per Para/Assistant										
<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24e</u>
8.70	8.95	8.00	9.20	7.58	8.05	6.58	6.84	7.49	9.39	#DIV/0!
Typical Range = 5-8										

Current 5 Year Look Back

Comments Regarding The Previous 4 School Years*

1) The district's estimated <u>number of IEP's</u> for the current year:	225.0
1a) The district's average number of IEPs over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	183.5
1b) The difference between the current year's estimated number of IEP's and the MOST RECENT 5 YEARS' AVERAGE:	41.5
2) The district's estimated <u>General Education expenditures</u> for the current year:	\$15,450,100
2a) The district's average* annual expenditures for Gen. Ed. over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$13,101,371
2b) The difference between the current year's estimated Gen. Ed. expenditures and the 5-YEAR AVERAGE:	\$2,348,729
2c) The difference between the current year's estimated Gen. Ed. expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	17.93%
3) The district's estimated <u>Special Education expenditures</u> for the current year:	\$5,256,000
3a) The district's average* annual expenditures for Special Ed. over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$3,946,766
3b) The difference between the current year's estimated Special Ed. expenditures and the 5-YEAR AVERAGE	\$1,309,234
3c) The difference between the current year's estimated Special Ed. expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	33.17%
4) The district's estimated <u>Outside Placement expenditures</u> for the current year:	\$1,525,000
4a) The district's average* annual expenditures for Outside Placements over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$1,086,076
4b) The difference between the current year's estimated Outside Placement expenditures and the 5-YEAR average:	\$438,924
4c) The difference between the current year's estimated Outside Placement expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	40.41%

***NOTE: Averages do not include current year estimates.**

11 Year Look Back

Comments Regarding The Previous 10 Years*

Base Year: 2013-14

1) The district's estimated <u>number of IEP's</u> for the current year:	225.0
1a) The district's average* number of IEP's FOR ALL PREVIOUS YEARS:	183.6
1b) The difference between the current year's estimated number of IEP's and the PREVIOUS YEARS' AVERAGE:	41.4
2) The district's estimated <u>General Education expenditures</u> for the current year:	\$15,450,100
2a) The district's average* annual expenditure level for General Education FOR ALL PREVIOUS YEARS:	\$12,645,617
2b) The difference between the current year's estimated General Education expenditure level and the PREVIOUS YEARS' AVERAGE:	\$2,804,483
2c) The difference between the current year's estimated Gen. Ed. expenditure level and the PREVIOUS YEARS' AVERAGE, EXPRESSED AS A %:	22.18%
3) The district's estimated <u>Special Education expenditures</u> for the current year:	\$5,256,000
3a) The district's average* annual expenditure level for Special Education FOR ALL PREVIOUS YEARS:	\$3,532,148
3b) The difference between the current year's estimated Special Education expenditure level and the PREVIOUS YEARS' AVERAGE:	\$1,723,852
3c) The difference between the current year's estimated Special Ed. expenditure level and the PREVIOUS YEARS' AVERAGE, EXPRESSED AS A %:	48.80%
4) The district's estimated <u>Outside Placement expenditures</u> for the current year:	\$1,525,000
4a) The district's average* annual expenditure level for Outside Placements FOR ALL PREVIOUS YEARS:	\$883,214
4b) The difference between the current year's estimated Outside Placement expenditure level and the PREVIOUS YEARS' AVERAGE	\$641,786
4c) The difference between the current year's estimated outplacement expenditure level and the average, EXPRESSED AS A %:	72.66%

***NOTE: Averages do not include current year estimates.**

Following is a
sample report
for Enrollment
Projections that
NESDEC
provides



**Anytown Public Schools
New England**

School Year 2023-24 Enrollment Projection Report

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Enrollment Summary

NESDEC is pleased to send you this report displaying the past, present, and projected enrollments for your District. It is important to update enrollment projections every year to identify changes in enrollment patterns. Ten-year projections are designed to provide your District with yearly, up-to-date enrollment information that can be used by boards and administrators for effective planning and allocation of resources.

Included in this report are graphs representing historical and projected grade-by-grade enrollments, as well as historical and projected enrollments in grade combinations. We received the enrollment data from the District, and we assume that the method of collecting this data has been consistent from year to year.

Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the “out-years.” Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes. In light of this, NESDEC has added a “Spring Update Refresher” enrollment projection at no cost to affiliates. For more information, please refer to the Methodology, Reliability and Use of this Document section.

A summary of the enrollment projection will be written here.

Historical Enrollment

School District: Anytown, New England

10/2/2023

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2008	454	2013-14	108	462	421	443	406	385	418	431	388	388	373	381	339	336	0	5171	5279
2009	432	2014-15	110	453	454	441	435	395	376	405	429	377	396	367	380	350	0	5258	5368
2010	408	2015-16	113	435	455	462	441	418	407	372	402	418	381	394	361	383	0	5329	5442
2011	439	2016-17	126	447	433	441	464	419	414	387	364	391	415	353	372	358	0	5258	5384
2012	421	2017-18	127	422	436	428	433	457	417	401	367	361	388	423	361	385	0	5279	5406
2013	428	2018-19	135	424	436	434	428	445	451	407	402	383	384	407	431	377	0	5409	5544
2014	462	2019-20	136	407	420	423	425	429	441	421	406	388	393	387	408	440	0	5388	5524
2015	408	2020-21	76	332	393	417	405	414	422	430	411	401	379	380	383	408	0	5175	5251
2016	424	2021-22	132	407	362	380	424	396	412	412	440	419	398	391	389	387	0	5217	5349
2017	390	2022-23	140	356	418	368	397	421	405	411	404	443	421	395	381	396	0	5216	5356
2018	394	2023-24	142	360	420	365	395	422	406	412	405	448	415	394	380	390	0	5212	5354

*Birth data provided by Public Health Vital Records Departments in each state.

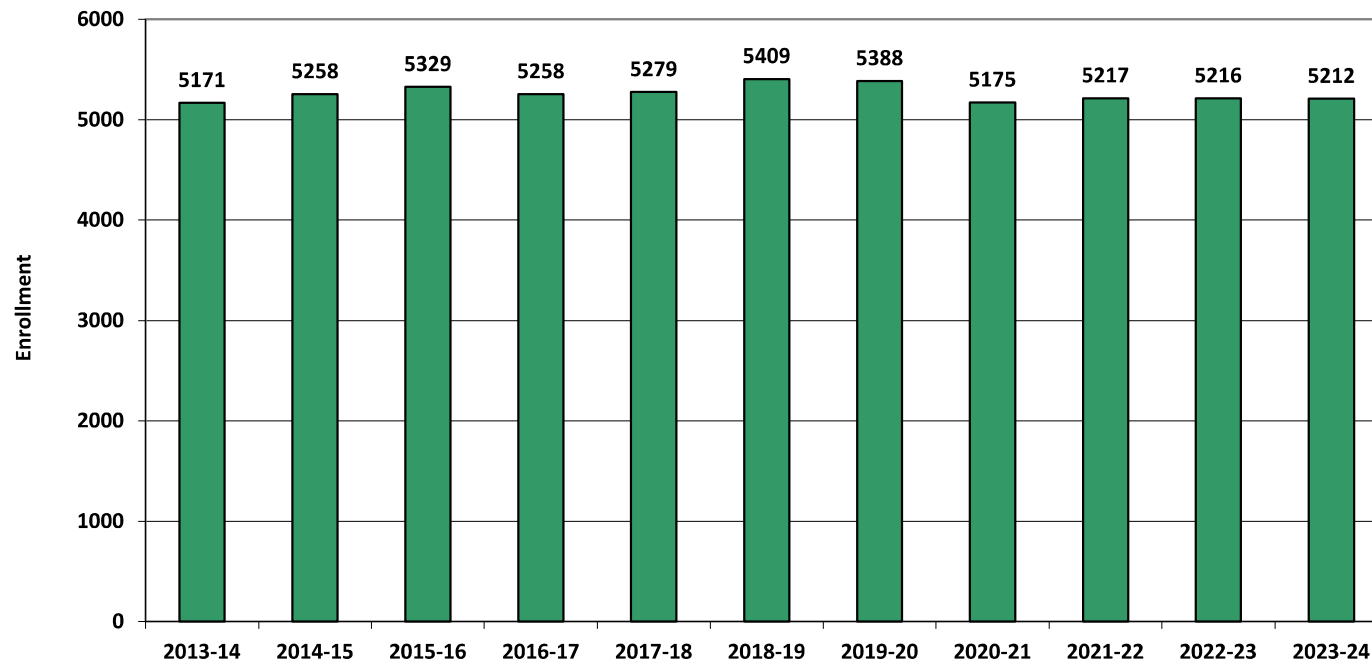
** < 10 Not reported, to protect subgroups with fewer than 10 students.

Historical Enrollment in Grade Combinations									
School Year	PK-4	K-4	K-2	3-4	5-8	6-8	K-8	5-12	9-12
2013-14	2225	2117	1326	791	1625	1207	3742	3054	1429
2014-15	2288	2178	1348	830	1587	1211	3765	3080	1493
2015-16	2324	2211	1352	859	1599	1192	3810	3118	1519
2016-17	2330	2204	1321	883	1556	1142	3760	3054	1498
2017-18	2303	2176	1286	890	1546	1129	3722	3103	1557
2018-19	2302	2167	1294	873	1643	1192	3810	3242	1599
2019-20	2240	2104	1250	854	1656	1215	3760	3284	1628
2020-21	2037	1961	1142	819	1664	1242	3625	3214	1550
2021-22	2101	1969	1149	820	1683	1271	3652	3248	1565
2022-23	2100	1960	1142	818	1663	1258	3623	3256	1593
2023-24	2104	1962	1145	817	1671	1265	3633	3250	1579

Historical Percentage Changes			
School Year	K-12	Diff.	%
2013-14	5171		
2014-15	5258	87	1.7%
2015-16	5329	71	1.4%
2016-17	5258	-71	-1.3%
2017-18	5279	21	0.4%
2018-19	5409	130	2.5%
2019-20	5388	-21	-0.4%
2020-21	5175	-213	-4.0%
2021-22	5217	42	0.8%
2022-23	5216	-1	0.0%
2023-24	5212	-4	-0.1%
Change		41	0.8%

Historical Enrollment

Grades K-12, School Years 2013-14 to 2023-24



Projected Enrollment

School District: **Anytown, New England**

10/2/2023

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2018	394		2023-24	142	360	420	365	395	422	406	412	405	448	415	394	380	390	0	5212	5354
2019	395		2024-25	0	367	396	403	381	399	420	406	411	423	438	409	389	387	0	5229	5229
2020	364		2025-26	0	339	403	380	421	385	397	420	405	430	414	432	404	396	0	5226	5226
2021	360	(prov.)	2026-27	0	335	373	387	397	426	383	397	418	423	421	408	426	411	0	5205	5205
2022	386	(prov.)	2027-28	0	359	368	358	404	401	423	383	396	437	414	415	403	433	0	5194	5194
2023	380	(est.)	2028-29	0	353	395	353	374	409	399	423	382	414	427	408	409	410	0	5156	5156
2024	377	(est.)	2029-30	0	351	388	379	369	378	407	399	421	399	405	421	403	416	0	5136	5136
2025	373	(est.)	2030-31	0	347	386	372	396	373	376	407	398	440	390	400	415	410	0	5110	5110
2026	375	(est.)	2031-32	0	349	381	371	389	400	371	376	406	416	430	385	395	422	0	5091	5091
2027	378	(est.)	2032-33	0	352	384	366	388	393	398	371	375	424	407	424	380	402	0	5064	5064
2028	377	(est.)	2033-34	0	350	387	369	382	392	391	398	370	392	415	402	418	387	0	5053	5053

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

*Birth data provided by Public Health Vital Records Departments in each state.

** < 10 Not reported, to protect subgroups with fewer than 10 students.

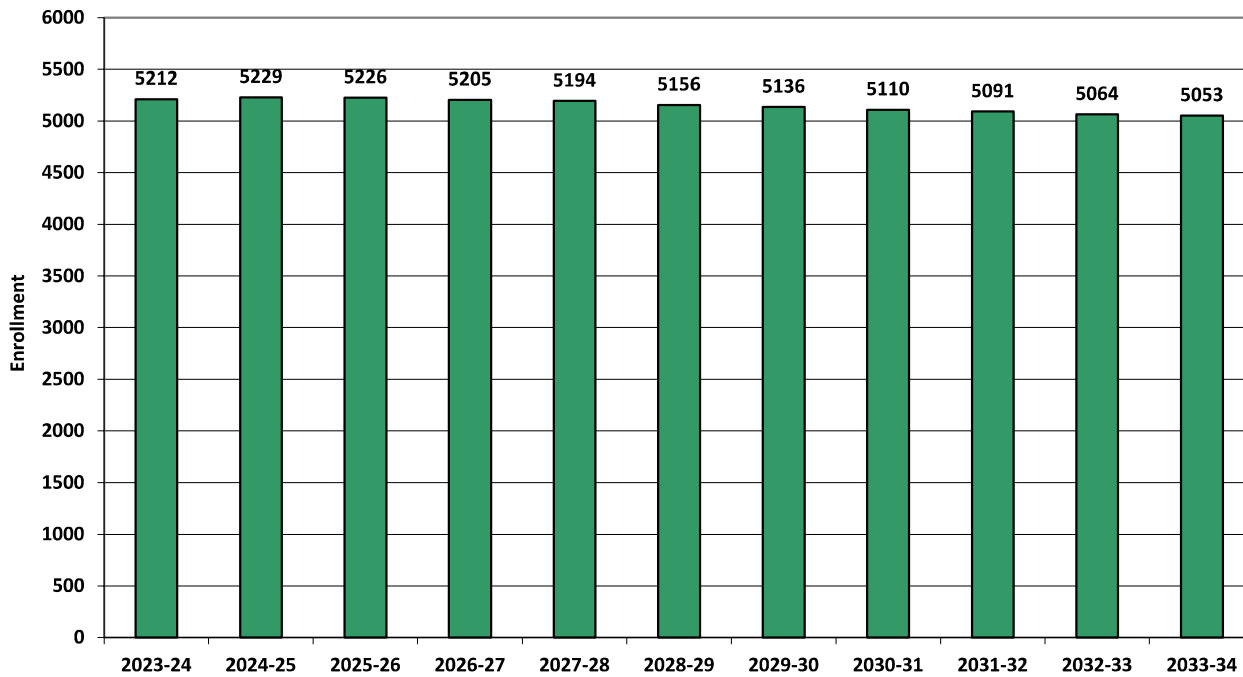
Projected Enrollment in Grade Combinations*									
School Year	PK-4	K-4	K-2	3-4	5-8	6-8	K-8	5-12	9-12
2023-24	2104	1962	1145	817	1671	1265	3633	3250	1579
2024-25	1946	1946	1166	780	1660	1240	3606	3283	1623
2025-26	1928	1928	1122	806	1652	1255	3580	3298	1646
2026-27	1918	1918	1095	823	1621	1238	3539	3287	1666
2027-28	1890	1890	1085	805	1639	1216	3529	3304	1665
2028-29	1884	1884	1101	783	1618	1219	3502	3272	1654
2029-30	1865	1865	1118	747	1626	1219	3491	3271	1645
2030-31	1874	1874	1105	769	1621	1245	3495	3236	1615
2031-32	1890	1890	1101	789	1569	1198	3459	3201	1632
2032-33	1883	1883	1102	781	1568	1170	3451	3181	1613
2033-34	1880	1880	1106	774	1551	1160	3431	3173	1622

Projected Percentage Changes			
School Year	K-12	Diff.	%
2023-24	5212	0	0.0%
2024-25	5229	17	0.3%
2025-26	5226	-3	-0.1%
2026-27	5205	-21	-0.4%
2027-28	5194	-11	-0.2%
2028-29	5156	-38	-0.7%
2029-30	5136	-20	-0.4%
2030-31	5110	-26	-0.5%
2031-32	5091	-19	-0.4%
2032-33	5064	-27	-0.5%
2033-34	5053	-11	-0.2%
Change		-159	-3.1%

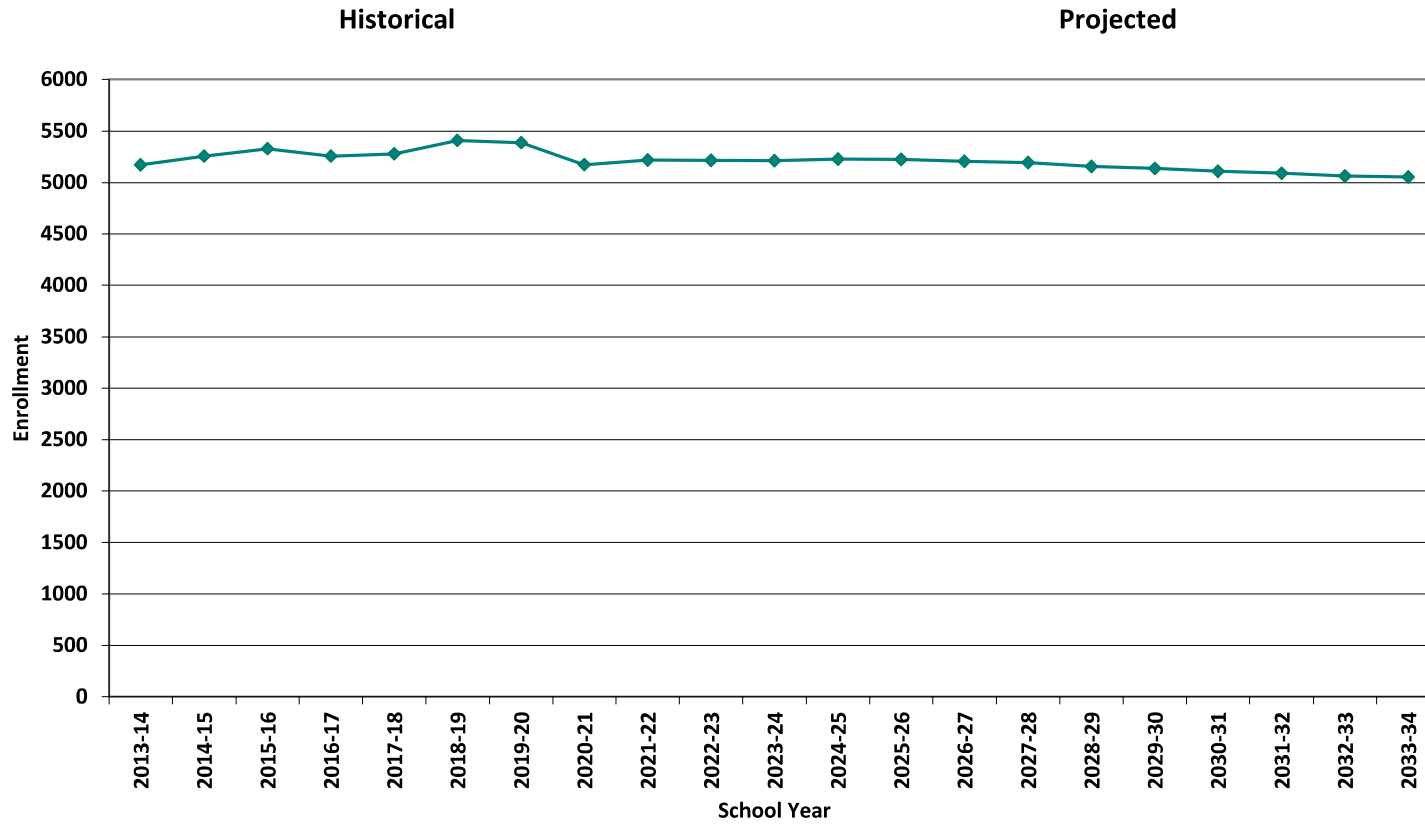
*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

NESDEC **Projected Enrollment**

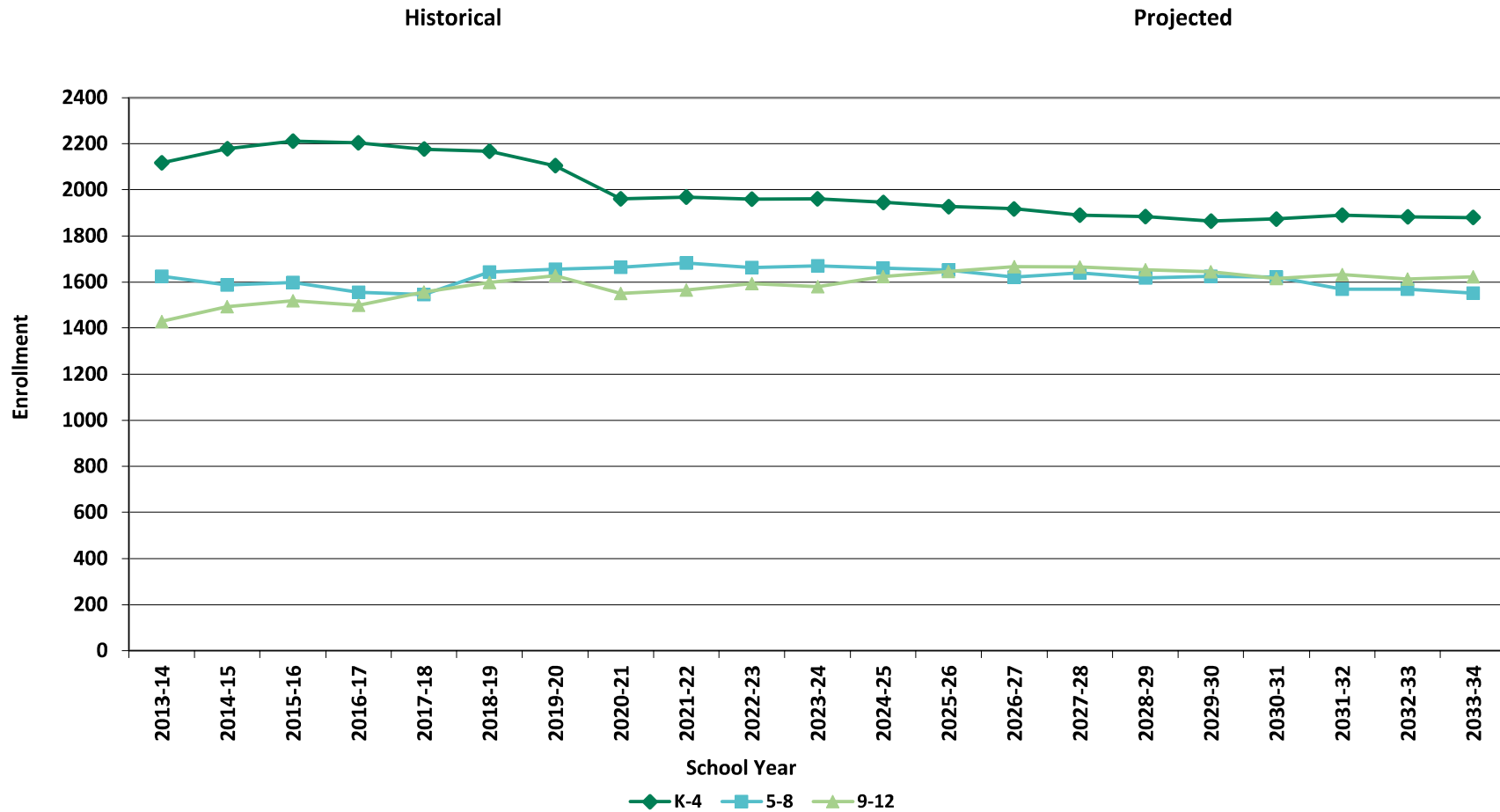
Grades K-12, School Years 2023-24 to 2033-34



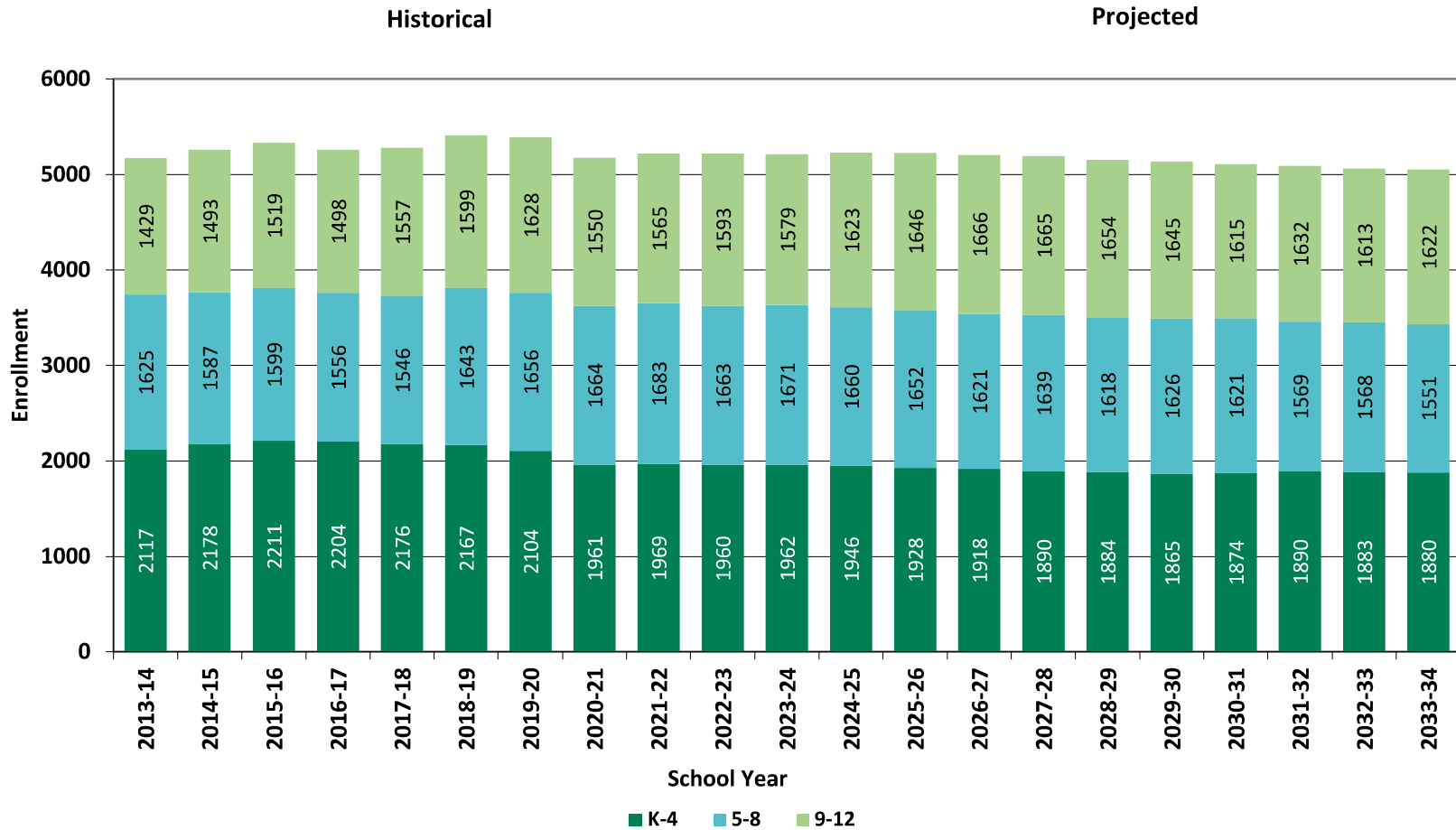
Historical & Projected Enrollment



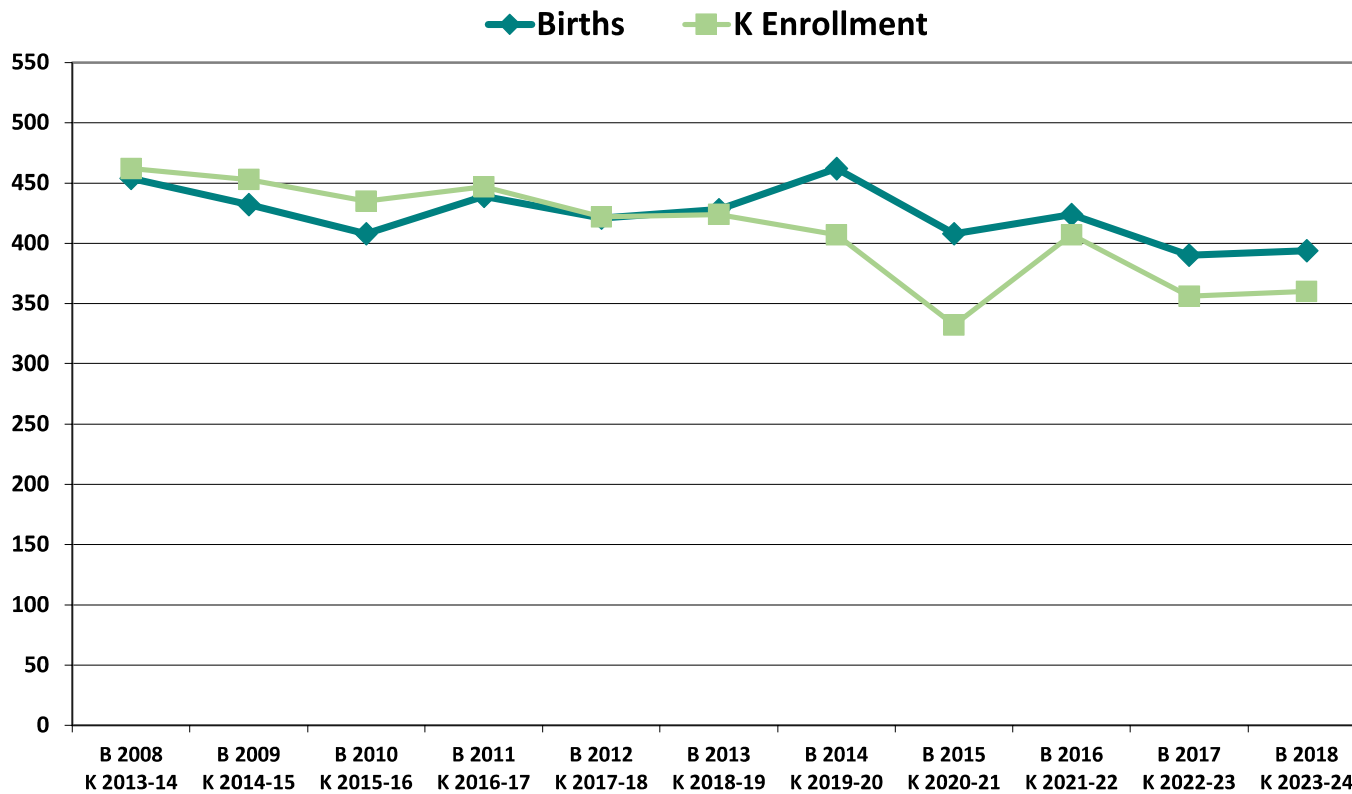
Historical & Projected Enrollments in Grade Combinations



Historical & Projected Enrollments in Grade Combinations



Birth-to-Kindergarten Relationship



Additional Information

Building Permits Issued (Source: HUD)		
Year	Single-Family	Multi-Units
2019	238	6
2020	26	0
2021	31	3
2022	28	0
2023	15 to date	0 to date

School Year	9 - 12 CTE	K - 12 Non-Public	K - 12 Choice-In	K - 12 Choice-Out	K - 12 Out-of-District SPED	K - 12 Homeschool
2019-20	63	530	35	25	62	10
2020-21	57	501	95	18	68	75
2021-22	57	450	85	30	72	40
2022-23	57	445	30	72	72	30
2023-24	56	438	32	65	70	32

*The above data was provided by the District, with the exception of building permit data (provided by HUD).

"n/a" signifies that information was not provided by District.

** < 10 Not reported, to protect subgroups with fewer than 10 students.

New England's PK-12 Enrollments Trends

From 2021 to 2030, the US Department of Education anticipates changes in PK-12 enrollment of -3.2% in the South, -6.0% in the West, -3.9% in the Midwest, -6.0% in the Northeast, and a total of -4.4% nationwide.

State	Fall 2021 PK - 12	Fall 2030 Projected	PK-12 Decline	% Change 2021-2030
USA	49,452,864	47,252,500	-2,200,364	-4.4%
CT	508,686	475,600	-33,086	-6.5%
ME	173,215	161,800	-11,415	-6.6%
MA	921,180	879,900	-41,280	-4.5%
NH	170,005	144,600	-25,405	-14.9%
RI	138,566	130,200	-8,366	-6.0%
VT	83,975	74,600	-9,375	-11.2%

Source: U.S. Department of Education, National Center for Education Statistics, *Enrollment in public elementary and secondary schools, by region, state, and jurisdiction: Selected years, fall 1990 through fall 2030*, Table 203.20, March 2023.

Although most New England Districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from District to District. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other Districts remaining stable.

Methodology, Reliability and Use of this Document

PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment forecasts. NESDEC uses this method, but modifies it in order to move away from forecasts that are wholly computer- or formula-driven. Such modification permits the incorporation of important, current district-specific demographic information into the generation of enrollment forecasts (such as in/out-migration of students, resident births, HUD-reported building permits, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2022-23 increased to 104 students in Grade 2 in 2023-24, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

After study and analysis of the historical ratios, and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics to project into future years. The ratios are the key factors in the reliability of the projections, assuming validity of the data at the starting point.

RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Enrollment projections are more reliable in Years #1-4 in the future and less reliable in the "out-years." Projections six to ten years out may serve as a guide to future enrollments and are useful for planning purposes, but they should be viewed as subject to change given the likelihood of potential shifts in underlying assumptions/trends, such as student migration, births as they relate to Kindergarten enrollment, and other factors.

Projections that are based upon **the children who already are in the district** (the current K-12 population only) will be the most reliable. The second level of reliability will be for those children already **born into the community but not yet old enough to be in school**. The least reliable category is the group for which an estimate must be made **to predict the number of births**, thereby adding additional uncertainty. See these three multi-colored groupings on the "Projected Enrollment" tab.

Annual updates allow for early identification of recent changes in historical trends. When the actual enrollment in a grade is significantly different (higher or lower) from the projected number, it is important (yet difficult) to determine whether this is a one-year aberration or whether a new trend may have begun. **In light of this possibility, NESDEC urges all school districts to have updated enrollment forecasts developed by NESDEC each October.** This service is available at no cost to affiliated school districts.

USING THIS INFORMATION ELECTRONICALLY

If you would like to extract the information contained in this report for your own documents or presentations, you can use screenshots, which can be inserted into PowerPoint slides, Word documents, etc. Because screenshots create graphics, the image is not editable. Please feel free to contact us if you need assistance in this matter, by phone (508-481-9444) or by email (ep@nesdec.org).