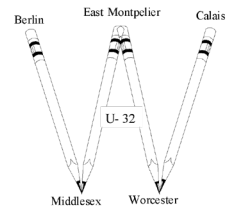


# Washington Central Unified Union School District

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

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



**Washington Central Unified Union  
School Board Meeting  
2.18.26  
6:15-9:15 PM  
(In-Person & Virtual)  
U-32  
1130 Gallison Hill Rd  
Montpelier, VT**

## **Virtual Meeting Information**

**<https://tinyurl.com/c48fty3u>**

**Meeting ID: 849 3594 9997**

**Password: 297072**

**Dial by Your Location: 1-929-205-6099**

1. Call To Order
2. Welcome 5 minutes
  - 2.1. Adjustments to The Agenda
  - 2.2. Reception of Guests
  - 2.3. Public Comments: Time strictly enforced, see note
3. Board Learning: Board Self Evaluation – pg. 4
4. Reports 30 minutes
  - 4.1. Superintendent/Central Office Leadership Team (COLT) Report –pg. 5
  - 4.2. Student Report
  - 4.3. Principal Report – pg. 7
  - 4.4. Central Vermont Career Center Report
  - 4.5. Community School Report - pg. 12
  - 4.6. VSBA Report

- |   |            |
|---|------------|
| 5. Board Operations: ( Discussion/Action)   | 30 minutes |
| 5.1. Vote Debrief and Next Steps  |            |
| 5.2. Planning for Annual Meeting  |            |
| 5.3. Accept FY 25 Audit Report – pg. 13   |            |
| 5.4. Ed Quality Post Secondary Outcomes Monitoring Report – pg. 128                     |            |
| 6. Policy Committee   | 15 minutes |
| 6.1. First Readings   |            |
| 6.1.1. E20 Community Use of School Facilities – pg. 145                                 |            |
| 6.1.2. E21 Distribution of Non-School-Sponsored Literature in Schools – pg. 149         |            |
| 6.1.3. Cell Phone Policy – pg. 153  |            |
| 7. Negotiations Committee Update  | 5 minutes  |
| 8. Personnel (Discussion/Action)  | 5 minutes  |
| 8.1. Approve New Teachers, Resignations, Leave of Absence, and Changes in FTE - pg. 155 |            |
| 9. Consent Agenda (Discussion/Action)   | 5 minutes  |
| 9.1. Approve Minutes of 2.4.26 – pg. 156  |            |
| 9.2. Board Orders   |            |
| 10. Future Agenda Items   | 5 minutes  |
| 10.1. U-32 Schedule   |            |
| 10.2. Twinfield Meeting (Informal Conversation)   |            |
| 11. Board Reflections   | 10 minutes |
| 12. Public Comments: Time limit strictly enforced, see note                             | 15 minutes |
| 13. Proposed Executive Session: Student Residency Requests                              |            |
| 14. Proposed Executive Session: Superintendent Evaluation                               |            |
| 15. Adjourn   |            |

NOTE: To ensure the board has time to conduct its business, the board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.

**WCUUSD Board Norms - Adopted 9.17.25**

- **Public input** –Notify the community about public forums and opportunities for public comment at board meetings, and the ability to always submit written input.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the steering committee discuss and decide how the issue should be added to a future agenda.
- **Community dialogue** – The board will periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **Inclusive time for thoughtful decisions** - The chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Prepare for meetings and Receive materials in advance**-Board members come prepared, having reviewed the agenda and materials in advance
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, focus on shared solutions and celebrate successes.
- **All voices will be heard**- Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation. Board members will address the topics up for debate and not the person.
- **Governance Reflection** - At the end of each board meeting, reflect on whether the board adhered to agreed protocols, processes, and policies.
- **Reflection** –At the end of each board meeting, board members will be allowed time to share their general reflections on the meeting.

**AGENDA KEY**

Agenda Section	Examples	Role/ Responsibility	Description
Call to Order	n/a	Board Chair or designee	Formal opening to meeting. Superintendent calls to order during annual reorganization
Public Comment			Opportunity for public comment on items not on the agenda. Board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.
Executive Session	Personnel Student Matter Negotiations		Only for discussion of items covered in VSA §313. Formal actions not taken in Executive Session
Reports to the Board	Superintendent/ COLT Student Report	Administration	Both regular/recurring reports and one-time reports happen here. One-time reports are determined by the Board workplan or requested by the will of the Board. Generally, reports invite clarifying questions but not formal discussion/action
Committee Reports	Finance Policy Education Quality	Board	Chair of the committee reports on substance of most recent committee meeting. Generally, reports invite clarifying questions; any discussion or action items would be listed in the respective section of the agenda
Discussion Items		Board with input from administration	Items on the agenda specifically for discussion of the Board. Chair can seek input from audience during discussions. Generally not intended for action (although nothing prevents the Board from taking an action)
Action Items	Personnel approvals	Board	Items formally on the agenda for Board action. Discussion can occur after a motion is on the table
Consent Agenda	Board Orders Minutes	Board	Designed for items that need proforma approval and/or are sufficiently routine. Board acts on all items in the Consent agenda and does not discuss any item unless it is pulled out during Agenda Adjustments

# Washington Central Unified Union School District

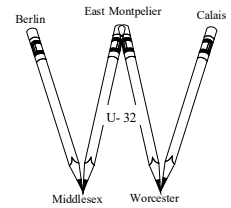
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Steven Dellinger-Pate  
Superintendent



## MEMORANDUM

TO: School Board Members  
FROM: Board Chair  
DATE: February 13, 2026  
SUBJECT: Board Self-Evaluation

Dear Board Members,

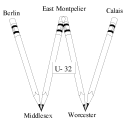
As part of our commitment to continuous improvement and effective governance, it is important that we conduct a board self-evaluation. This process helps us reflect on our strengths, identify areas for growth, and ensure we are operating consistently with best practices.

We will be sending the self-evaluation survey immediately following the meeting. I encourage everyone to participate. Our goal is **100 percent response** so that we get a complete and honest picture of our work together.

For background on the value of board self-evaluation, please see the VTVSBA resource here:  
<https://www.vtvsba.org/ewtk-supt-self>

You can also review this evaluation form here:  
<https://link.vtvsba.org/Handouts/23-08Self-Eval.pdf>

Thank you in advance for your participation.



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## **Superintendent**

**Budget and Staffing:** Following the recent special elections in Calais and Worcester, our community has expressed a clear desire to maintain our current five-school configuration. The district is committed to honoring this decision. Consequently, our leadership team and building principals are currently engaged in a comprehensive review of personnel projections, including FTEs, vacant positions, and staffing needs, as we finalize the budget.

We are evaluating our staffing scenarios to align with this five-school model. Specifically, "Budget 2a" is serving as the foundational starting point for our elementary schools, while "Budget 3" is being used as the baseline for U-32 as they work to remain within their allocated funding.

**Next Steps and Timeline** The leadership team will meet this coming Tuesday, February 17, to adjust the budget and finalize staffing based on the election results. Our goal is to make the updated budget public by the end of next week. This timeline ensures our community is well-informed heading into Town Meeting Day on March 3. Throughout this process, we remain focused on providing high-quality programming while adhering to the existing warned budget amount.

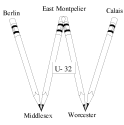
## **Pre-K Program**

While initial October recommendations suggested five full-day programs, the November budget process determined that a half-day, full-week model (12.5 hours/week) is the most financially sustainable path forward. Based on current enrollment and configuration data, we are planning for sessions at Rumney, Berlin, and EMES. Pre-K registration opened on February 2, and we encourage families to complete the process by March 27 for priority placement. Final decisions on programs will likely be finalized in mid-to-late March.

## **Operational Alignment and Strategic Goals**

As we refine the FY27 budget, we are ensuring that every dollar spent aligns with our core values:

- **Adherence to Standards:** We are maintaining single-grade Kindergarten classrooms wherever possible and adhering to established class-size models (13–20 for K-3; 15–25 for 4-6).
- **Instructional Integrity:** Budgets are being built to protect our elementary instructional baseline, including dedicated time for Literacy (150 mins), Math (90 mins), and Essential Arts (40 mins daily).
- **Student Support:** We are prioritizing health and wellness staffing.



- **Strategic Vision:** Every expenditure is being mapped back to our Strategic Plan, specifically focusing on a culture of well-being, engaging students through Universal Design for Learning (UDL), and fostering transparent community engagement

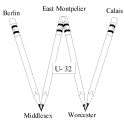
### **Finance**

Elizabeth Guthrie left the Accounts Payable Accountant position at the end of December for a position at an Accounting firm in Boston. Elizabeth's departure created an opening, which fortunately will be filled by Melissa Tuller who will transition out of her role as Executive Assistant to the Superintendent and Board. We will be welcoming the new Executive Assistant, Sashly Felix, on February 17th, and anticipate the need for Melissa to do some training before moving fully, but we are excited to be fully staffed again. We were fortunate to have some temporary help with AP in January, but Tom Hamlin has been doing the bulk of the work for the past few weeks. Essential work has been prioritized for completion, but work on some things has been delayed due to the staff shortage. Thank you to Tom for his extra effort and commitment to the District during this time!

Calendar year 2025 W-2 Forms for employees and 1099s for vendors were due at the end of January. Patricia completed the employee wage statements and Tom completed the vendor statements, along with the necessary reports to the IRS. Due to concerns over recent mail service delays, Patricia took the extra effort to deliver W-2s to each of the buildings, instead of mailing them for active employees. This extra effort reduced some employee anxiety and was well-received. Thank you to Patricia for going above and beyond

### **Human Resources**

Human Resources (Heidi Dimick and Holly Poulin) have onboarded 10 substitutes since the beginning of January 2026. The substitutes wish to work in either specific schools within the District or every school within the District. We onboard subs who wish to sub in classrooms or for ESP positions such as custodial subs. It's that time of year where the District welcomes student interns to our buildings as part of their student teaching. So far, we have onboarded 3 student interns (2 nurse student interns and 1 SLP intern). If student interns are also interested in subbing for the District, we welcome them to our substitute list.



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**2025-2026 Priorities (Strategic Plan Goals):**

- Build and nurture a culture of well-being and inclusivity.
- Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum and varied educational opportunities.
- Foster and commit to responsible leadership that engages the community and communicates transparently.

**Update on Strategic Plan goals:**

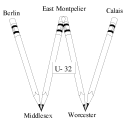
***Well-being and inclusivity (HJC school and School Safety Team committee report out?)***

**Berlin:** Our HJC team has been continuing our work of highlighting Federal Holidays in Den Groups. This past month we celebrated the work of Martin Luther King Jr. and his ability to bring people together towards a common vision. Our Den groups worked together to create a chenille stick structure that helps the broader community in some way. They could then extend the activity by writing, reading about or continuing the conversation in the classrooms. We also had a beautiful All School Meeting where Mrs. Rob's class presented on gratitude and kindness. We are thankful to all the work that our Den Groups and classroom teachers are doing to present and carry forth the themes of our HJC work.

**Calais:** We celebrated School Counselor Appreciation Week (Feb. 2-6) with a "Week of Wellness" across the school, including a spirit week and different activities. We started with Mindful Monday all wearing blue, Teamwork Tuesday with Team Trivia during lunch and wearing our favorite team gear, Wellness Wednesday focusing on staying hydrated and school-wide stretching, Thankful Thursday when we created a gratitude wall, and Feeling Safe and Cozy Friday when everyone wore PJs and comfy shoes. Each day started with a wellness announcement, deep breathing, and a note of thanks to Counselor Ms. Ruth. We also had our all-school celebration on Wednesday for reaching our PBIS goal - an afternoon of Free Block time where we had mixed grades with mixed classrooms doing different fun activities.

**Doty:** We recently did what we have termed a "reverse fire drill" to practice coming in from the playground swiftly, safely, and silently. We did it during an all school recess and I am pleased to report that all students made it in from the playground, to the cafeteria, and had attendance done in 2.5 minutes. We have also been doing a lot of community building during February with Winter Wellness, our Valentine exchange, and Winter Carnival. These activities connect us as a community and emphasize our culture of care and support across and within grades.

**EMES:** We are in our second week of Winter Wellness. Students picked from a variety of winter activities (downhill skiing and snowboarding at Bolton, cross-country skiing and snowshoeing at Craftsbury, skating at the BOR, and winter fun activities at EMES). We've had a blast playing in the new snow, and many parent and family volunteers have joined us for



these wellness half-days. Our school also recently practiced our winter *Run, Hide, Fight* drill together. In light of Valentine’s Day, all students and staff wrote “Heart Notes” of love to one another. Our hallways are full of all the things we love about one another - our buckets are full!

**Rumney:** Our school safety team will be meeting with Vermont State Police to review our evacuation plan. This is recommended in year 3 of *Run, Hide, Fight*. Last Spring staff walked to their rally points and relocation site. We then met back at school for hot cider and donuts. This was a way to ensure the walk had a planning feel, rather than having minds spin about potential crises. One of the goals of *Run, Hide, Fight* is to balance the safety with the emotional experience. This is just as important for staff as it is for students.

**U-32:** Our students continue to meet with HJC to participate in and form how our work around equity and justice is moving forward. This month, the equity team is meeting to plan a retreat to better align three universal experiences (J-Term, 11th/12th Grade Community Service Day, and 8th Grade Celebration of Learning) to our Design Principles. This work builds on the work started in previous years to deepen coherence particularly around equity and access.

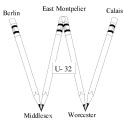
**Update on Strategic Plan goals:  
*Curriculum, Instruction and Assessment***

**Berlin:** This month we took a look at our whole school iReady data. We worked in cross grade level teams to identify student/whole class needs. Looking closely at students who need an extension, those on the “bubble” and those in need of in class interventions. Teams were able to collaborate and identify next steps. Overall, we are seeing progress towards our goals and improvement in school scores in comparison to this time last year.

**Calais:** Intervention Cycle #2 ended and our Data/Intervention Team worked through the data to build our intervention plan for Cycle #3. We reviewed progress goals, current iReady and Acadience data, and Interventionists used that information to create the schedules for MLSS support in Intervention Cycle #3.

**Doty:** With the LCAP window closed, we are looking at data and in particular we are looking for students who are “teetering”. These are students who are on the edge of our radar. The LCAP gives us another data point to look at as we evaluate whether a student might be in a temporary lull or showing a pattern of struggles that need intervention.

**EMES:** During our staff meeting, all EMES staff have spent the past several weeks participating in literacy training together. The conversations about our practice were rich, and many ideas were shared around integrating phonological awareness, phonics, vocabulary, fluency, and comprehension practices into our everyday instruction. We also recently wrapped up our second cycle of interventions, and our interventionists and teachers have begun a new cycle, based on our winter data.



**Rumney:** At the end of January, interventionists ended their 2nd cycle of intervention. Cycles last for 12 weeks. Some students completed their 1st cycle while others completed their 2nd cycle. At the end of each cycle, interventionists view the growth and progress towards goals. There is an intervention progress report that is used to share data with grade level teams and with families.

**U-32:** On February 4th we revisited our collective practices with functional skills to set intentions for teaching, refining and reflecting on the habits of work that students need to be successful life-long learners. On February 18th, we will share our work as a community related to Universal Design for Learning. This learning continues to align to and deepen our commitment to equity and belonging as well as begin to help us consider relevance.

**Update on Strategic Plan goals:**  
***Community Engagement and Communication***

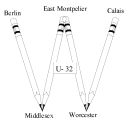
**Berlin:** Berlin hosted a wonderful night of the circus as a culminating event of a week-long (shortened due to weather) residency with Troy Wunderle. Each student got to showcase their skills either in dress rehearsal or in the night time show. We had standing room only and were deeply thankful to our PTNA for the support of this event.

**Calais:** On January 30 the Friends of Calais hosted their annual Spaghetti Dinner and raffle in the gym. With well over 170 in attendance it was a great chance for our school community and the broader Calais community to come together. I was honored to host the raffle drawing, swarmed by children hoping to have their ticket pulled. This is the type of partnership with a community organization we are proud to have.

**Doty:** Our budding partnership with Rumney for various events is really exciting. We continue to look for ways to bring the fifth and sixth graders together for collaborative learning opportunities. These broaden perspectives and help to create connections for students when they enter U-32.

**EMES:** EMES hosted an open house for Calais families and residents in late January. It was a pleasure to meet so many people from Calais and to show them around our school. They partook in a dinner prepared by our chef, Annie, and learned about our school through a scavenger hunt. We also recently had our very first Coffee House, where students performed for a very full house. Our band and chorus, as well as several small-group and individual artists, showcased their musical skills. We are hoping to do this again in the near future!

**Rumney:** The Worcester Open House was a success. One of the families said “however many schools we have next year, I hope we do more events like this.” The movie night had more attendance than the Open House, which may indicate a desire for more “fun” than “structure.”



Our PTNO is committed to including Worcester in our community events (i.e. the Pie Breakfast, which is coming up soon).

**U-32:** We hosted the Winooski Valley Jazz Festival over two days, a tribute to the strength of our Arts Programming. Seniors organized a sledding event during callback to build community and after a little hiatus, our community meetings will be back on February 18th. Student council continues to work on events that will help to build student voice in our school community.

### Celebrations & Upcoming Events

**Berlin:** We are hosting a **Community Math Night next Tuesday 2/17 from 5:30 to 7:00**. We will provide dinner and students will get to bring materials home with them! Come play and be in community with us!

**Calais:** We have been taking classes to Craftsbury for cross-country skiing each week and that continues for a few more weeks. We also are celebrating the 100th Day of School on Monday, February 9th with a “100 Canned Good” food drive and a 100 second dance party. On Friday, February 13th the Calais Parent Advisory Team is hosting a Valentine’s Day Dance (on Friday the 13th - great plan!).

#### **Doty:**

February 9 - 100th day of school celebration

February 11 - all school Valentine exchange

February 6th and 12th - Winter Wellness, featuring XC skiing and Advanced Sledding

February 20th - Winter Carnival

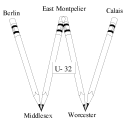
#### **EMES:**

February 9: 100th Day of School celebration - scavenger hunt to find 100 EMES Scout Foxes!

Winter Wellness: February 5, 12, 19.

**Rumney:** Winter Wellness is every Friday until February 20. This year the school went ice skating. Sometimes it’s great to have a variety of choices (i.e. Bolton, x-c skiing, bowling), and there is also something very special about watching students all grow in one skill area. We started with students at a variety of skill levels and the way students helped those that needed it was very inspiring. Our students are truly kind, attentive citizens that take care of those in need.

**U-32:** Ski and Ride began on 2/12. Word of Mouth, an entirely student led arts performance event, took place on the same day and we are in the winter season of athletics. I encourage you to come see a game before the season ends!



**Supervision & Evaluation Updates (EQS 2121.3; 2121.4)**

**Berlin:** We are continuing to utilize the supervision and evaluation process to support all teachers. We are seeing growth in teacher performance. Coming up we will be starting the process of ESP evaluations and feedback.

**Calais:** Continuing the process of evaluation for our building paraeducators. I have been talking with them about the process and am looking forward to the evaluations providing insight into their professional needs and how we can help support them.

**Doty:** With the high level of stress and discord within the greater community we have focused on our actionable space as a means of self care during this time. While this isn't part of the formal evaluation process, the ability to name stressors and then identify where you have agency is a critical skill, especially when working with vulnerable populations.

**EMES:** We continue to refine our supervision and evaluation process. In a few weeks, we will begin the annual review and summaries for our ESP staff. This is a time for me to provide feedback to our ESP staff around specific goals and duties that are unique to each of their roles at our school.

**Rumney:** Some teachers have requested some informal observations that provide feedback on their implementation of our professional learning for this year. Teachers challenged themselves to design a new unit that includes inclusive practices and student autonomy. Some lessons lend themselves naturally to choice and autonomy, whereas other lesson designs take more thought and attention. We have worked in grade level teams to set reasonable expectations, and I love that my feedback will show support for teachers that are taking a risk and stretching their comfort zone.

**U-32:** We are continuing to utilize our supervision and evaluation process to strengthen instruction aligned with professional learning. Supervisors are visiting classrooms and setting up mid-year check-ins with staff members.

Community Schools Board Report  
February 13, 2026

Next week is the Math and Family Game Night at Berlin Elementary. Inspired by an Interventionist's goal of increasing math everywhere thinking, and teaching families fun, math-related games to play at home, we are excited to have families come learn and play, and eat a meal together on Tuesday at 5:30. As has been the case for many of these evening events, the leadership and support of student volunteers from U-32 will continue to bridge our youngest learners with students at the middle and high school.

Last month, JTerm at U-32 was full of creative and exciting ways for young people to learn through three days of short-term, innovative courses. A group went backcountry skiing, snowshoeing, skiing and riding at Bolton, got certified in CPR and First Aid, made goat milk soap, hiked into a backcountry lodge for a winter overnight, played games, analyzed Disney movies, studied deer butchering, spent time creatively writing, practiced crime scene investigative skills, studied the geology, knit, crocheted, drew, threw pottery, baked (pizza, cookies, bread, and scones), snacked, biked, puzzled, read, discussed, ice skated, ran, pickleballed, lifted, painted murals, and many many more incredible course offerings by staff and volunteers at U-32. The work to make these courses happen, the person-power to support engaging learning, and the connected thread towards relevant, community connected learning experiences was a joy to witness and be a part of.

Student Support Teams at schools are holding the community schools pillars of Integrated Student Supports by using attendance and chronic absenteeism data to continue to see and uplift all learners and families. This data is another tool to ensure that we are responding to the needs of our families and learners so that they can be connected and engaged in schools. While not a new approach, the consistency and use of attendance data spotlights places where schools can make sure families are connected, held, and able to access their learning time in school.

The work of community schools is to create systems that hold and support all families and learners, and build on the deep knowledge and expertise of our communities to make sure all students can engage deeply at school. When we connect into our schools, when we create pathways to try something new in learning, and when we support families so that barriers to fully engaging in school are eliminated, our communities thrive.

In Community,  
Bec

—

Rebecca Dezan  
Community Schools Coordinator, WCUUSD

# Washington Central Unified Union School District

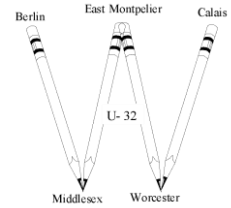
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Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: Review and Accept the FY 2024-25 Final Audit Report**  
**DATE: February 6, 2026**

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**Summary:** The FY 2024-25 Audited Financial Statements for the year ended June 30, 2025 are included in the Board packet along with letters from the independent auditors, RHR Smith & Company, CPAs. We have reviewed the audit, reconciled statements with our internal accounting software and accept the report as a complete and accurate report for the year.

The final page of the audit includes a Summary of the Auditor's Results reporting no material weaknesses or significant deficiencies in internal controls, no financial statement findings and no federal award findings to report. The District qualified as a low-risk auditee.

**Recommended Board Action:** The Board accept the audited financial statements for the Washington Central Unified Union School District for the year ended June 30, 2025 from RHR Smith & Company.



*Proven Expertise & Integrity*

December 24, 2025

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 7, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Washington Central Unified Union School District are described in Note 1 of Notes to Financial Statements. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Washington Central Unified Union School District changed accounting policies related to Governmental Accounting Standards Board (GASB Statement) No. 101, “*Compensated Absences*” and No. 102, “*Certain Risk Disclosures*” in 2025. There was an impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District’s financial statements were:

3 Old Orchard Road, Buxton, Maine 04093  
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- Depreciation expense which is based on the estimated useful lives of capital assets
- Pension and OPEB related assets, liabilities and expenses which are based on actuarial valuations
- Accrued compensation
- Deferred revenues

Management’s process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the capital assets, other long-term obligations and fund balance footnotes.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 24, 2025.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Washington Central Unified Union School District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those

statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Washington Central Unified Union School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

However, we noted certain other matters that we reported to management of the Washington Central Unified Union School District in a separate letter dated December 24, 2025.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pensions, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Washington Central Unified Union School District and is not intended to be and should not be, used by anyone other than these specified parties.

Very Best,



RHR Smith & Company, CPAs



*Proven Expertise & Integrity*

December 24, 2025

School Board  
Washington Central Unified Union School District  
1130 Gallison Hill Road  
Montpelier, VT 0562

## **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Washington Central Unified Union School District's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Washington Central Unified Union School District's internal control over financial reporting or compliance.

Management is responsible for the selection and use of appropriate accounting policies and procedures. The significant accounting policies and procedures practiced by the Washington Central Unified Union School District are described in Note 1 of Notes to Financial Statements. In performing our test work and other auditing procedures, we noted no transactions of the Washington Central Unified Union School District for the above-mentioned year end audited, for which there was a lack of authoritative guidance or consensus or deviation from best practice.

This report is intended solely for the information and use of the School Board, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2025, where we expressed an unmodified opinion on our independent auditor's report dated December 24, 2025.

We would like to thank Susanne, Tom, Liz, and all the staff at the Washington Central Unified Union School District for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith &amp; Company". The signature is written in a cursive, flowing style.

RHR Smith & Company, CPAs

Federal Compliance Audit

**Washington Central Unified Union  
School District**

June 30, 2025



*Proven Expertise & Integrity*

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Washington Central Unified Union School 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, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District as of June 30, 2025 and the respective changes in financial position and, where applicable, cash flows thereof 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 Washington Central Unified Union School 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.

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## 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 Washington Central Unified Union School 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 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 misstatements 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 controls 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 Washington Central Unified Union School 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 doubt about the Washington Central Unified Union School 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, budgetary comparison information, pension and OPEB information on pages 5 through 12 and 72 through 77 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 Washington Central Unified Union School District's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are 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 24, 2025 on our consideration of the Washington Central Unified Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Washington Central Unified Union School District's 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 Washington Central Unified Union School District's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
December 24, 2025

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2025**

**(UNAUDITED)**

The following management's discussion and analysis of the Washington Central Unified Union School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the School District's financial statements.

**Financial Statement Overview**

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension and OPEB information and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have separate columns for the two different types of School District activities. The types of activities presented for the School District are:

- *Governmental activities* - The activities in this section are mostly supported by intergovernmental revenues (federal and state grants), support from the towns and charges for services. Most of the School District's basic services are reported in governmental activities, which include direct services, support services, fiscal services, operations and maintenance, transportation and program expenses.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. The activity for the School District includes the child care fund, the food service fund and the internal service funds.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds:* Most of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues,

expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's major funds are the general fund, the construction fund and the Medicaid fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Proprietary Funds:* The School District maintains two proprietary funds, the child care fund and the food service fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds is much like that of proprietary funds. They use the accrual basis of accounting.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pensions, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

## Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the School District's governmental and business-type activities. The School District's total net position for governmental activities increased by \$786,593 from \$30,293,672 to \$31,080,265. For business-type activities, the School District's total net position decreased by \$126,567 from \$1,618,437 to \$1,491,870.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - ended the year for governmental activities with a balance of \$3,707,769. For business-type activities, the balance was \$581,738.

**Table 1**  
**Washington Central Unified Union School District**  
**Net Position**  
**June 30,**

	Governmental Activities		Business-type Activities	
	2025	2024	2025	2024 (Restated)
<b>Assets:</b>				
Current Assets	\$ 8,204,214	\$ 7,682,214	\$ 596,129	\$ 713,733
Noncurrent Assets - Capital Assets	34,438,002	34,248,128	910,132	914,484
Total Assets	42,642,216	41,930,342	1,506,261	1,628,217
<b>Deferred Outflows of Resources:</b>				
Deferred Outflows Related to Pensions	942,322	1,202,691	-	-
Total Deferred Outflows of Resources	942,322	1,202,691	-	-
<b>Liabilities:</b>				
Current Liabilities	2,400,016	2,234,757	3,330	4,305
Noncurrent Liabilities	9,850,914	10,188,441	-	-
Total Liabilities	12,250,930	12,423,198	3,330	4,305
<b>Deferred Inflows of Resources:</b>				
Deferred Revenues	252,609	415,062	11,061	5,475
Deferred Inflows Related to Pensions	734	1,101	-	-
Total Deferred Inflows of Resources	253,343	416,163	11,061	5,475
<b>Net Position:</b>				
Net Investment in Capital Assets	27,097,225	26,160,367	910,132	914,484
Restricted	275,271	234,544	-	-
Unrestricted	3,707,769	3,898,761	581,738	703,953
Total Net Position	\$ 31,080,265	\$ 30,293,672	\$ 1,491,870	\$ 1,618,437

## Revenues and Expenses

Revenues for the School District's governmental activities decreased by 17.06%, while total expenses decreased by 17.45%. The decrease in revenues was primarily due to operating grants. The largest decreases in expenses were in on-behalf payments and program expenses.

Revenues for the School District's business-type activities decreased by 3.38% while total expenses increased by 7.96%.

**Table 2**  
**Washington Central Unified Union School District**  
**Changes in Net Position**  
**For the Years Ended June 30,**

	Governmental Activities		Business-type Activities	
	2025	2024	2025	2024
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$ 855,588	\$ 782,263	\$ 571,835	\$ 646,562
Operating grants and contributions	10,639,462	24,546,002	893,598	873,999
<i>General Revenues:</i>				
Grants and contributions not restricted to specific programs	39,786,175	37,122,548	-	-
Gain(loss) on capital assets	-	-	-	(1,427)
Miscellaneous	1,749,475	1,489,435	21,071	19,312
Total revenues	<u>53,030,700</u>	<u>63,940,248</u>	<u>1,486,504</u>	<u>1,538,446</u>
<b>Expenses</b>				
Direct services	22,934,243	21,847,935	-	-
Support services:				
Student and other support services	5,566,779	5,188,781	-	-
General administrative services	1,050,898	966,497	-	-
Area administrative services	2,776,811	2,730,398	-	-
Fiscal services	705,683	719,619	-	-
Operations and maintenance	3,956,157	3,522,864	-	-
Transportation	1,836,370	1,878,584	-	-
On-behalf payments	8,783,235	21,177,799	-	-
Program expenses	2,417,575	3,252,344	1,810,476	1,676,984
Interest on long-term debt	225,946	217,051	-	-
Unallocated depreciation	1,793,005	1,546,060	-	-
Total expenses	<u>52,046,702</u>	<u>63,047,932</u>	<u>1,810,476</u>	<u>1,676,984</u>
Excess (deficiency) of revenues over (under) expenses	<u>983,998</u>	<u>892,316</u>	<u>(323,972)</u>	<u>(138,538)</u>
Special and extraordinary items:				
Transfers	<u>(197,405)</u>	<u>(100,371)</u>	<u>197,405</u>	<u>100,371</u>
Total special and extraordinary items	<u>(197,405)</u>	<u>(100,371)</u>	<u>197,405</u>	<u>100,371</u>
Change in Net Position	<u>786,593</u>	<u>791,945</u>	<u>(126,567)</u>	<u>(38,167)</u>
Net Position - July 1, As Previously Reported	30,293,672	29,501,727	1,547,103	1,585,270
Net Position Correction	<u>-</u>	<u>-</u>	<u>71,334</u>	<u>-</u>
Net Position - July 1, As Restated	<u>30,293,672</u>	<u>29,501,727</u>	<u>1,618,437</u>	<u>1,585,270</u>
Net Position - June 30	<u>\$ 31,080,265</u>	<u>\$ 30,293,672</u>	<u>\$ 1,491,870</u>	<u>\$ 1,547,103</u>

## Financial Analysis of the School District's Fund Statements

*Governmental funds:* The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

**Table 3**  
**Washington Central Unified Union School District**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<u>2025</u>	<u>2024</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 170,870	\$ 103,357	\$ 67,513
Assigned	666,928	666,928	-
Unassigned	2,943,673	2,010,251	933,422
Total General Fund	<u>\$ 3,781,471</u>	<u>\$ 2,780,536</u>	<u>\$ 1,000,935</u>
Construction Fund:			
Committed	\$ 1,881,340	\$ 2,384,170	\$ (502,830)
Total Construction Fund	<u>\$ 1,881,340</u>	<u>\$ 2,384,170</u>	<u>\$ (502,830)</u>
Total Major Funds	<u>\$ 5,662,811</u>	<u>\$ 5,164,706</u>	<u>\$ 498,105</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 269,370	\$ 228,643	\$ 40,727
Permanent Funds:			
Restricted	5,901	5,901	-
Total Nonmajor Funds	<u>\$ 275,271</u>	<u>\$ 234,544</u>	<u>\$ 40,727</u>

The changes in the general fund, construction fund and nonmajor funds occurred due to regular activity of operations.

## Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues were receipted under budgeted revenues by \$387,796. This was the result of all categories being receipted under budget except for interest income and miscellaneous.

The general fund actual expenditures were under budget by \$1,388,731. Most expenditure categories were at or under budget with the exception of operations and maintenance.

## Capital Asset and Long-Term Debt Activity

### Capital Assets

As of June 30, 2025, the net book value of capital assets recorded by the School District increased by \$185,522 in the current year. This increase was due to net current year additions of \$2,046,730 less current year depreciation expense of \$1,861,208.

**Table 4**  
**Washington Central Unified Union School District**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<u>2025</u>	<u>2024</u>
Land	\$ 6,000	\$ 6,000
Construction in progress	1,232,410	822,886
Land and building improvements	31,855,163	32,151,920
Infrastructure	439,558	439,557
Machinery and equipment	1,815,003	1,742,249
Total	<u>\$ 35,348,134</u>	<u>\$ 35,162,612</u>

### Debt

At June 30, 2025, the School District had \$7,340,777 in bonds, notes from direct borrowings payable and lease liabilities versus \$8,087,761 in the prior fiscal year. Refer to Note 7 of Notes to Financial Statements for more detailed information.

### **Currently Known Facts, Decisions or Conditions**

The School District has noted a subsequent event as a currently known fact. Refer to Note 22 of Notes to Financial Statements for more detailed information.

### **Economic Factors and Next Year's Budgets and Rates**

The 2025-2026 budget could be impacted by the change in special education funding driven by the State of Vermont's passing of Act 173. Special education services will no longer be reimbursed to the school district. Instead, the district will receive a block grant for special education services. The reimbursement formula for extraordinary cost services also changed and is projected to offset decreases in revenue caused by the change to block grant funding. The full impact of this change will be dependent on actual special education services provided to students in 2025-2026.

### **Contacting the School District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School District at 1130 Gallison Hill Road, Montpelier, Vermont 05602.

STATEMENT A

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,097,639	\$ 61,021	\$ 6,158,660
Accounts receivable (net of allowance for uncollectibles)	1,080,716	11,048	1,091,764
Due from other governments	1,295,688	58,198	1,353,886
Inventory	-	25,163	25,163
Prepaid items	170,870	-	170,870
Internal balances	(440,699)	440,699	-
Total current assets	8,204,214	596,129	8,800,343
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,238,410	33,607	1,272,017
Land improvements, buildings, building improvements and other assets net of accumulated depreciation	33,187,631	876,525	34,064,156
Right of use lease assets, net of accumulated depreciation	11,961	-	11,961
Total noncurrent assets	34,438,002	910,132	35,348,134
<b>TOTAL ASSETS</b>	<b>42,642,216</b>	<b>1,506,261</b>	<b>44,148,477</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	942,322	-	942,322
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>942,322</b>	<b>-</b>	<b>942,322</b>
<b>TOTAL ASSETS, DEFERRED OUTFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 43,584,538</b>	<b>\$ 1,506,261</b>	<b>\$ 45,090,799</b>

STATEMENT A (CONTINUED)  
WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 638,384	\$ 3,330	\$ 641,714
Accrued expenses	901,099	-	901,099
Due to other governments	99,175	-	99,175
Current portion of long-term obligations	761,358	-	761,358
Total current liabilities	<u>2,400,016</u>	<u>3,330</u>	<u>2,403,346</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	6,503,682	-	6,503,682
Notes from direct borrowings payable	83,024	-	83,024
Lease liability	7,567	-	7,567
Accrued compensated absences	282,225	-	282,225
Net pension liability	2,974,416	-	2,974,416
Total noncurrent liabilities	<u>9,850,914</u>	<u>-</u>	<u>9,850,914</u>
<b>TOTAL LIABILITIES</b>	<u>12,250,930</u>	<u>3,330</u>	<u>12,254,260</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	252,609	11,061	263,670
Deferred inflows related to pensions	734	-	734
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>253,343</u>	<u>11,061</u>	<u>264,404</u>
<b>NET POSITION</b>			
Net investment in capital assets	27,097,225	910,132	28,007,357
Restricted: Nonmajor special revenue fund	269,370	-	269,370
Nonmajor permanent fund	5,901	-	5,901
Unrestricted	3,707,769	581,738	4,289,507
<b>TOTAL NET POSITION</b>	<u>31,080,265</u>	<u>1,491,870</u>	<u>32,572,135</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 43,584,538</u>	<u>\$ 1,506,261</u>	<u>\$ 45,090,799</u>

See accompanying independent auditor's report and notes to financial statements.

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business - type Activities	Total
Governmental activities:							
Direct services	\$ 22,934,243	\$ 855,588	\$ -	\$ -	\$ (22,078,655)	\$ -	\$ (22,078,655)
Support services:							
Student and other support services	5,566,779	-	-	-	(5,566,779)	-	(5,566,779)
General administrative services	1,050,898	-	-	-	(1,050,898)	-	(1,050,898)
Area administrative services	2,776,811	-	-	-	(2,776,811)	-	(2,776,811)
Fiscal services	705,683	-	-	-	(705,683)	-	(705,683)
Operations and maintenance	3,956,157	-	-	-	(3,956,157)	-	(3,956,157)
Transportation	1,836,370	-	-	-	(1,836,370)	-	(1,836,370)
Program expenses	2,417,575	-	1,856,227	-	(561,348)	-	(561,348)
On-behalf payments	8,783,235	-	8,783,235	-	-	-	-
Interest on long-term debt	225,946	-	-	-	(225,946)	-	(225,946)
Unallocated depreciation (Note 6)*	1,793,005	-	-	-	(1,793,005)	-	(1,793,005)
Total governmental activities	<u>52,046,702</u>	<u>855,588</u>	<u>10,639,462</u>	<u>-</u>	<u>(40,551,652)</u>	<u>-</u>	<u>(40,551,652)</u>
Business-type activities:							
Child care	563,671	514,694	7,382	-	-	(41,595)	(41,595)
Food service	1,246,805	57,141	886,216	-	-	(303,448)	(303,448)
Total business-type activities	<u>1,810,476</u>	<u>571,835</u>	<u>893,598</u>	<u>-</u>	<u>-</u>	<u>(345,043)</u>	<u>(345,043)</u>
Total government	<u>\$ 53,857,178</u>	<u>\$ 1,427,423</u>	<u>\$ 11,533,060</u>	<u>\$ -</u>	<u>(40,551,652)</u>	<u>(345,043)</u>	<u>(40,896,695)</u>

\*This amount excludes the depreciation that is included in the direct expenses of the various programs.

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	<u>(40,551,652)</u>	<u>(345,043)</u>	<u>(40,896,695)</u>
General revenues:			
Grants and contributions not restricted to specific programs	39,786,175	-	39,786,175
Miscellaneous	<u>1,749,475</u>	<u>21,071</u>	<u>1,770,546</u>
Total general revenues	<u>41,535,650</u>	<u>21,071</u>	<u>41,556,721</u>
Transfers	<u>(197,405)</u>	<u>197,405</u>	<u>-</u>
Change in net position	<u>786,593</u>	<u>(126,567)</u>	<u>660,026</u>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	30,293,672	1,547,103	31,840,775
NET POSITION CORRECTION	<u>-</u>	<u>71,334</u>	<u>71,334</u>
NET POSITION - JULY 1, AS RESTATED	<u>30,293,672</u>	<u>1,618,437</u>	<u>31,912,109</u>
NET POSITION - JUNE 30	<u>\$ 31,080,265</u>	<u>\$ 1,491,870</u>	<u>\$ 32,572,135</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2025

	General Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,610,197	\$ 1,101,820	\$ -	\$ 5,712,017
Accounts receivable (net of allowance for uncollectibles)	1,080,716	-	-	1,080,716
Due from other governments	826,260	-	469,428	1,295,688
Prepaid items	170,870	-	-	170,870
Due from other funds	155,498	828,705	281,278	1,265,481
<b>TOTAL ASSETS</b>	<b>\$ 6,843,541</b>	<b>\$ 1,930,525</b>	<b>\$ 750,706</b>	<b>\$ 9,524,772</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 430,800	\$ 49,185	\$ 158,399	\$ 638,384
Accrued expenses	901,099	-	-	901,099
Due to other governments	99,175	-	-	99,175
Due to other funds	1,630,996	-	64,427	1,695,423
<b>TOTAL LIABILITIES</b>	<b>3,062,070</b>	<b>49,185</b>	<b>222,826</b>	<b>3,334,081</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	-	-	252,609	252,609
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>252,609</b>	<b>252,609</b>
<b>FUND BALANCES</b>				
Nonspendable	170,870	-	-	170,870
Restricted	-	-	275,271	275,271
Committed	-	1,881,340	-	1,881,340
Assigned	666,928	-	-	666,928
Unassigned	2,943,673	-	-	2,943,673
<b>TOTAL FUND BALANCES</b>	<b>3,781,471</b>	<b>1,881,340</b>	<b>275,271</b>	<b>5,938,082</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,843,541</b>	<b>\$ 1,930,525</b>	<b>\$ 750,706</b>	<b>\$ 9,524,772</b>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT D

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2025

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 5,938,082
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	34,427,966
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	942,322
Long-term obligations shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(7,237,056)
Notes from direct borrowings payable	(91,760)
Lease liability	(1,925)
Accrued compensated absences	(297,079)
Net pension liabilities	(2,974,416)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(734)
Internal service fund net position is added to governmental activities	<u>374,865</u>
Net position of governmental activities	<u>\$ 31,080,265</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Intergovernmental revenues	\$ 43,834,615	\$ -	\$ 1,856,227	\$ 45,690,842
Charges for services	855,588	-	-	855,588
Interest income	360,636	12,275	-	372,911
Miscellaneous revenues	272,169	-	-	272,169
<b>TOTAL REVENUES</b>	<b>45,323,008</b>	<b>12,275</b>	<b>1,856,227</b>	<b>47,191,510</b>
<b>EXPENDITURES</b>				
Current:				
Direct services	22,256,508	-	-	22,256,508
Support services:				
Student and other support services	5,566,779	-	-	5,566,779
General administrative services	1,050,898	-	-	1,050,898
Area administrative services	2,781,940	-	-	2,781,940
Fiscal services	705,683	-	-	705,683
Operations and maintenance	3,956,157	-	-	3,956,157
Transportation	1,836,370	-	-	1,836,370
On-behalf payments	4,048,440	-	-	4,048,440
Program expenses	-	-	1,815,500	1,815,500
Debt service:				
Principal	772,695	-	-	772,695
Interest	225,946	-	-	225,946
Capital outlay	-	1,438,357	-	1,438,357
<b>TOTAL EXPENDITURES</b>	<b>43,201,416</b>	<b>1,438,357</b>	<b>1,815,500</b>	<b>46,455,273</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,121,592</b>	<b>(1,426,082)</b>	<b>40,727</b>	<b>736,237</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	923,252	378,136	1,301,388
Transfers (out)	(1,120,657)	-	(378,136)	(1,498,793)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,120,657)</b>	<b>923,252</b>	<b>-</b>	<b>(197,405)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,000,935</b>	<b>(502,830)</b>	<b>40,727</b>	<b>538,832</b>
<b>FUND BALANCES - JULY 1</b>	<b>2,780,536</b>	<b>2,384,170</b>	<b>234,544</b>	<b>5,399,250</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 3,781,471</b>	<b>\$ 1,881,340</b>	<b>\$ 275,271</b>	<b>\$ 5,938,082</b>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT F

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds (Statement E)     \$   538,832

Amounts reported for governmental activities in the Statement of  
Activities (Statement B) are different because:

Governmental funds report capital outlays as expenditures while  
governmental activities report depreciation expense allocated to  
those expenditures over the life of the assets:

Capital asset acquisitions	1,982,879
Depreciation expense	<u>(1,793,005)</u>
	<u>189,874</u>

Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(260,369)</u>
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Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	<u>746,984</u>
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Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>367</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(175,128)
Net pension liability	<u>(242,605)</u>
	<u>(417,733)</u>

Internal service fund activity is classified as a governmental activity in the Statement of Activities	<u>(11,362)</u>
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Change in net position of governmental activities (Statement B)	<u><u>\$   786,593</u></u>
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See accompanying independent auditor's report and notes to financial statements.

STATEMENT G  
WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
JUNE 30, 2025

	Enterprise Funds			Internal Service Funds		
	Child Care	Food Service	Total	Dental Plan	HRA Plan	Total
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 53,172	\$ 7,849	\$ 61,021	\$ -	\$ 385,622	\$ 385,622
Accounts receivable (net of allowance for uncollectibles)	-	11,048	11,048	-	-	-
Due from other governments	-	58,198	58,198	-	-	-
Inventory	-	25,163	25,163	-	-	-
Due from other funds	437,364	3,335	440,699	151,326	(71,012)	80,314
Total current assets	490,536	105,593	596,129	151,326	314,610	465,936
Noncurrent assets:						
Capital assets:						
Construction in progress	-	33,607				
Building improvements	-	1,236,283	1,236,283	-	-	-
Equipment	-	664,486	664,486	-	-	-
Vehicles	-	18,689	18,689	-	-	-
Less: accumulated depreciation	-	(1,042,933)	(1,042,933)	-	-	-
Total noncurrent assets	-	910,132	876,525	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 490,536</b>	<b>\$ 1,015,725</b>	<b>\$ 1,506,261</b>	<b>\$ 151,326</b>	<b>\$ 314,610</b>	<b>\$ 465,936</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ -	\$ 3,330	\$ 3,330	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	91,071	91,071
Total current liabilities	-	3,330	3,330	-	91,071	91,071
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>3,330</b>	<b>3,330</b>	<b>-</b>	<b>91,071</b>	<b>91,071</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenue	-	11,061	11,061	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>11,061</b>	<b>11,061</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	-	910,132	910,132	-	-	-
Unrestricted	490,536	91,202	581,738	151,326	223,539	374,865
<b>TOTAL NET POSITION</b>	<b>490,536</b>	<b>1,001,334</b>	<b>1,491,870</b>	<b>151,326</b>	<b>223,539</b>	<b>374,865</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 490,536</b>	<b>\$ 1,015,725</b>	<b>\$ 1,506,261</b>	<b>\$ 151,326</b>	<b>\$ 314,610</b>	<b>\$ 465,936</b>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT H

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

	Enterprise Funds			Internal Service Funds		
	Child Care	Food Service	Total	Dental Plan	HRA Plan	Total
<b>OPERATING REVENUES</b>						
Intergovernmental	\$ 7,382	\$ 886,216	\$ 893,598	\$ -	\$ -	\$ -
Charges for services	514,694	57,141	571,835	-	-	-
Miscellaneous	-	21,071	21,071	303,637	798,726	1,102,363
<b>TOTAL OPERATING REVENUES</b>	<b>522,076</b>	<b>964,428</b>	<b>1,486,504</b>	<b>303,637</b>	<b>798,726</b>	<b>1,102,363</b>
<b>OPERATING EXPENSES</b>						
Salaries	418,736	466,278	885,014	-	-	-
Benefits	117,293	142,000	259,293	-	-	-
Professional services	9,932	1,775	11,707	263,600	852,157	1,115,757
Repairs	-	23,872	23,872	-	-	-
Supplies and food	4,261	511,007	515,268	-	-	-
Equipment	-	33,670	33,670	-	-	-
Depreciation	-	68,203	68,203	-	-	-
Other	13,449	-	13,449	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>563,671</b>	<b>1,246,805</b>	<b>1,810,476</b>	<b>263,600</b>	<b>852,157</b>	<b>1,115,757</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(41,595)</b>	<b>(282,377)</b>	<b>(323,972)</b>	<b>40,037</b>	<b>(53,431)</b>	<b>(13,394)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest Income	-	-	-	-	2,032	2,032
Transfers in	50,000	147,405	197,405	-	-	-
Transfers (out)	-	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>50,000</b>	<b>147,405</b>	<b>197,405</b>	<b>-</b>	<b>2,032</b>	<b>2,032</b>
<b>CHANGES IN NET POSITION</b>	<b>8,405</b>	<b>(134,972)</b>	<b>(126,567)</b>	<b>40,037</b>	<b>(51,399)</b>	<b>(11,362)</b>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	482,131	1,064,972	1,547,103	111,289	274,938	386,227
NET POSITION CORRECTION	-	71,334	71,334	-	-	-
NET POSITION - JULY 1, AS RESTATED	482,131	1,136,306	1,618,437	111,289	274,938	386,227
NET POSITION - JUNE 30	<u>\$ 490,536</u>	<u>\$ 1,001,334</u>	<u>\$ 1,491,870</u>	<u>\$ 151,326</u>	<u>\$ 223,539</u>	<u>\$ 374,865</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT I

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	Enterprise Funds			Internal Service Funds		
	Child	Food	Total	Dental	HRA	Total
	Care	Service		Plan	Plan	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 514,694	\$ 78,114	\$ 592,808	\$ 303,637	\$ 798,726	\$ 1,102,363
Intergovernmental receipts	7,382	985,733	993,115	-	-	-
Internal activity - receipts (payments) from/to other funds	(264,675)	(110,868)	(375,543)	(40,037)	4,162	(35,875)
Payments to employees	(536,029)	(608,278)	(1,144,307)	-	-	-
Payments to suppliers	(27,642)	(568,579)	(596,221)	(263,600)	(852,157)	(1,115,757)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(306,270)</u>	<u>(223,878)</u>	<u>(530,148)</u>	<u>-</u>	<u>(49,269)</u>	<u>(49,269)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest income	-	-	-	-	2,032	2,032
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,032</u>	<u>2,032</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>						
Purchases of capital assets	-	(63,851)	(63,851)	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES</b>	<u>-</u>	<u>(63,851)</u>	<u>(63,851)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers in (out)	50,000	147,405	197,405	-	-	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>50,000</u>	<u>147,405</u>	<u>197,405</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(256,270)	(140,324)	(396,594)	-	(47,237)	(47,237)
<b>CASH AND CASH EQUIVALENTS - JULY 1</b>	<u>309,442</u>	<u>148,173</u>	<u>457,615</u>	<u>-</u>	<u>432,859</u>	<u>432,859</u>
<b>CASH AND CASH EQUIVALENTS - JUNE 30</b>	<u>\$ 53,172</u>	<u>\$ 7,849</u>	<u>\$ 61,021</u>	<u>\$ -</u>	<u>\$ 385,622</u>	<u>\$ 385,622</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (41,595)	\$ (282,377)	\$ (323,972)	\$ 40,037	\$ (53,431)	\$ (13,394)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	-	68,203	68,203	-	-	-
Changes in operating assets and liabilities:						
(Increase) decrease in accounts receivable	-	(98)	(98)	-	-	-
(Increase) decrease in due from other governments	-	93,931	93,931	-	-	-
(Increase) decrease in inventory	-	2,720	2,720	-	-	-
(Increase) decrease in due from other funds	(264,675)	(110,868)	(375,543)	(40,037)	4,162	(35,875)
(Decrease) increase in accounts payable	-	(975)	(975)	-	-	-
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ (306,270)</u>	<u>\$ (223,878)</u>	<u>\$ (530,148)</u>	<u>\$ -</u>	<u>\$ (49,269)</u>	<u>\$ (49,269)</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT J

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2025

	Private-Purpose Trust Funds
	Total
<b>ASSETS</b>	
Due from other governments	\$ 65,573
<b>TOTAL ASSETS</b>	<b>\$ 65,573</b>
 <b>LIABILITIES</b>	
Accounts payable	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>
 <b>NET POSITION</b>	
Restricted - held in trust	\$ 65,573
<b>TOTAL NET POSITION</b>	<b>\$ 65,573</b>

See accompanying independent auditor's report and notes to financial statements.

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	Private-Purpose Trust Funds
	<u>Total</u>
ADDITIONS	
Revenues:	
Miscellaneous	\$ 1,685
Total contributions	<u>1,685</u>
Total additions	<u>1,685</u>
DEDUCTIONS	
Supplies	575
Miscellaneous	<u>3,300</u>
Total deductions	<u>3,875</u>
CHANGE IN NET POSITION	(2,190)
NET POSITION - JULY 1	<u>67,763</u>
NET POSITION - JUNE 30	<u>\$ 65,573</u>

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Washington Central Unified Union School District was incorporated under the laws in the State of Vermont. The School District operates under the Board of Directors-superintendent form of government and provides the following services: direct services, support services, fiscal services, operations and maintenance, transportation and program expenses.

The School District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The School District's combined financial statements include all accounts and all operations of the School District. We have determined that the School District has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2025, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 101 "Compensated Absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 102 "Certain Risk Disclosures". The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

begun to occur or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. A disclosure should be made in the notes to financial statements if a government determines that those criteria for disclosures have been met for a concentration or constraint. Management has determined the impact of this Statement is not material to the financial statements.

**Government-Wide and Fund Financial Statements**

The School District's basic financial statements include both government-wide (reporting the School District as a whole) and fund financial statements (reporting the School District's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The School District's dental plan, HRA plan, child care fund and food service fund are categorized as business-type activities. All other activities of the School District are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net position is reported in three parts - net investment in capital assets; restricted net position and unrestricted net position. The School District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the School District's functions and business-type activities (direct services, support services, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The School District does not allocate indirect costs. All costs are charged directly to the corresponding departments.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide focus is more on the sustainability of the School District as an entity and the change in the School District's net position resulting from the current year's activities.

**Measurement Focus - Basic Financial Statements and Fund Financial Statements**

The financial transactions of the School District are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the School District:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the School District:

Major Funds:

- a. The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment. The sources of revenues include bond proceeds and interfund transfers.

Nonmajor Funds:

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Permanent Funds are used to account for assets held by the School District pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e., interest income. The following is a description of the proprietary funds of the School District:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.
- b. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the School District on a cost-reimbursement basis. Because the principal users of the internal services are the School District's governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Revenue Recognition**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specified purpose and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Expenditure Recognition**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on long-term debt which has not matured are recognized when paid. Allocation of costs, such as depreciation, is not recognized in the governmental funds.

**Budget**

The School District's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

In accordance with Governmental Accounting Standards Board Statement No. 24, *Accounting and Reporting for Certain Grants and Other Financial Assistance*, payments made by the State of Vermont to the Vermont State Retirement System for teachers and certain other school employees are reported as offsetting revenues and expenditures of the general fund.

Revenues per budgetary basis	\$ 41,274,568
Add: On-behalf payments	4,048,440
Total GAAP basis	<u>\$ 45,323,008</u>
Expenditures per budgetary basis	\$ 40,273,633
Add: On-behalf basis	4,048,440
Total GAAP basis	<u>\$ 44,322,073</u>

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. The annual school budget is the planning management tool, which delineates the School District's educational priorities and programs and forms the basis for voter review and approval of the budget according to applicable State of Vermont education finance laws.
2. The Board budget process includes input from School District administration and staff, educational priorities for the next school year, along with public hearings, which include the Board of Directors and the general public.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. The budget document itself is based upon the most current funding information available along with the projection of current revenues and expenditures for the next year. At the conclusion of the budget process, a final budget is approved by the Board of Directors.

**Deposits and Investments**

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the School District's policy to value investments at fair value. None of the School District's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be a cash equivalent. The School District Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

The Washington Central Unified Union School District has no formal investment policy but instead follows the State of Vermont Statutes.

**Receivables**

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2025. Accounts receivable netted with allowances for uncollectible accounts were \$2,445,650 for the year ended June 30, 2025.

**Inventories and Prepaid Items**

Inventories consist of expendable supplies held for consumption and are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). Inventory of the Food Service Fund consists of supplies and food.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

A right to use lease asset is required to be reported at the present value of payments expected to be made during the lease term including and any/all other required financial lease obligations in accordance with the terms of the lease and excluding interest. A lease asset will be amortized in a straight-line basis over the lease term or the useful life of the underlying asset (whichever is shorter).

Estimated useful lives are as follows:

Land and building improvements	20 - 50 years
Infrastructure	20 - 50 years
Machinery and equipment	3 - 50 years

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Long-term Obligations**

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, notes from direct borrowings payable, leases, accrued compensated absences, retirement incentives and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Vermont State Teachers' Retirement System (VSTRS) and the Vermont Municipal Employees' Retirement System (VMERS) Plans and additions to/deductions from the VSTRS and VMERS Plans' fiduciary net position have been determined on the same basis as they are reported by the VSTRS and VMERS Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**OPEB**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, information about the fiduciary net position of the Vermont State Teachers' Retirement System (VSTRS) Plan and additions to/deductions from the VSTRS OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by VSTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the School District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the School District. The inhabitants of the School District through School District meetings are the highest level of decision-making authority of the School District. Commitments may be established, modified or rescinded only through a School District meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given through Vermont Statutes Annotated Title 16 §567 and is expressed by the Board of Directors.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the School District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the School District considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the School District meeting vote has provided otherwise in its commitment or assignment actions.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District currently has one type of this item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred revenues qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Operating/Nonoperating Proprietary Fund Revenues**

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District does not utilize encumbrance accounting for its general fund.

**Use of Estimates**

During the preparation of the School District's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

**Deposits:**

The School District's investment policies, which follow state statutes, authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all School District funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the School District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The School District does not have a policy covering custodial credit risk.

At June 30, 2025, the School District's cash balance of \$6,158,660 was comprised of bank deposits of \$9,498,096. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the School District's cash balance. Due to the delay in posting the internal transfer from the general fund's repurchase agreement

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

account of \$2,938,750 to cover the TAN payoff to the general fund checking account, which reflected the receipt of these funds on June 30, 2025 but did not reflect the withdrawal from the general fund's repurchase agreement account until July 1, 2025, this has resulted in a large variance between the bank balance and the School District's cash balance. Of these bank deposits, \$250,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk, \$9,248,096 was collateralized with securities held by the financial institution in the School District's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 159,048
Repurchase agreement	9,339,048
	<u>\$ 9,498,096</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the School District does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The School District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

At June 30, 2025, the School District had no investments.

Credit risk - Statutes for the State of Vermont authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The School District does not have an investment policy on credit risk. Generally, the School District invests excess funds in savings accounts and various insured certificates of deposit.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2025 consisted of the following individual fund receivables and payables:

	<u>Receivables</u> <u>(Due from)</u>	<u>Payables</u> <u>(Due to)</u>
General fund	\$ 155,498	\$ 1,630,996
Construction fund	828,705	-
Enterprise funds	440,699	-
Internal service fund	80,314	91,071
Nonmajor special revenue funds	275,377	64,427
Nonmajor permanent funds	5,901	-
	<u>\$ 1,786,494</u>	<u>\$ 1,786,494</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the School District. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2025 consisted of the following:

	<u>Transfers</u> <u>From</u>	<u>Transfers</u> <u>To</u>
General fund	\$ 1,120,657	\$ -
Construction fund	-	923,252
Enterprise funds	-	197,405
Nonmajor special revenue funds	378,136	378,136
	<u>\$ 1,498,793</u>	<u>\$ 1,498,793</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2025:

	Balance, 7/1/24	Additions	Disposals	Balance, 6/30/25
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Construction in progress	822,886	816,432	(406,908)	1,232,410
	<u>828,886</u>	<u>816,432</u>	<u>(406,908)</u>	<u>1,238,410</u>
Depreciated assets:				
Land improvements	5,479,584	210,123	-	5,689,707
Buildings and improvements	52,081,593	817,855	-	52,899,448
Infrastructure	587,043	-	-	587,043
Furniture, equipment and software	3,968,676	545,377	(30,120)	4,483,933
Vehicles	297,057	-	-	297,057
Right of use lease asset	17,090	-	-	17,090
	<u>62,431,043</u>	<u>1,573,355</u>	<u>(30,120)</u>	<u>63,974,278</u>
Less: accumulated depreciation	<u>(29,011,801)</u>	<u>(1,793,005)</u>	<u>30,120</u>	<u>(30,774,686)</u>
	<u>33,419,242</u>	<u>(219,650)</u>	<u>-</u>	<u>33,199,592</u>
Net governmental capital assets	<u>\$ 34,248,128</u>	<u>\$ 596,782</u>	<u>\$ (406,908)</u>	<u>\$ 34,438,002</u>

	Balance, 7/1/24	Additions	Disposals	Balance, 6/30/25
<u>Business-type activities:</u>				
Non-depreciated assets:				
Construction in progress	\$ -	\$ 33,607	\$ -	\$ 33,607
	<u>-</u>	<u>33,607</u>	<u>-</u>	<u>33,607</u>
Depreciated assets:				
Buildings and improvements	1,236,283	-	-	1,236,283
Furniture, equipment and software	634,242	30,244	-	664,486
Vehicles	18,689	-	-	18,689
	<u>1,889,214</u>	<u>30,244</u>	<u>-</u>	<u>1,919,458</u>
Less: accumulated depreciation	<u>(974,730)</u>	<u>(68,203)</u>	<u>-</u>	<u>(1,042,933)</u>
	<u>914,484</u>	<u>(37,959)</u>	<u>-</u>	<u>876,525</u>
Net business-type capital assets	<u>\$ 914,484</u>	<u>\$ (4,352)</u>	<u>\$ -</u>	<u>\$ 910,132</u>

Current year depreciation:

Unallocated	\$ 1,793,005
Governmental Activities	1,793,005
Business-type activities - food service	68,203
Total depreciation expense	<u>\$ 1,861,208</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 6 - SHORT TERM DEBT

On July 3, 2024, the Washington Central Unified Union School District issued a tax/revenue anticipation note to provide liquidity for the governmental operations financed by property taxes. The tax/revenue anticipation note allowed for principal draws of up to \$2,938,750 with a fixed interest rate of 3.80% per annum and will mature on June 28, 2025. The note was paid in full by June 28, 2025 and interest expense for the note was \$138,138.

	Balance, 7/1/24	Additions	Reductions	Balance, 6/30/25
Tax/revenue anticipation note	\$ -	\$ 2,938,750	\$ (2,938,750)	\$ -

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2025:

	Balance, 7/1/24	Additions	Deletions	Balance, 6/30/25	Current Year Portion
Bonds payable	\$ 7,970,430	\$ -	\$ (733,374)	\$ 7,237,056	\$ 733,374
Notes from direct borrowings payable	100,241	-	(8,481)	91,760	8,736
Lease liabilities	17,090	-	(5,129)	11,961	4,394
	<u>\$ 8,087,761</u>	<u>\$ -</u>	<u>\$ (746,984)</u>	<u>\$ 7,340,777</u>	<u>\$ 746,504</u>

The following is a summary of the bonds and notes from direct borrowings payable as of June 30, 2025:

Bonds payable:

\$500,000 Community Bank, NA Qualified School Construction Bond due in one principal installment of \$500,000 in March of 2027 with a fixed interest rate at 1.00% per annum payable semi-annually through March of 2027. Deposits of \$26,000 remitted annually into a sinking fund through March of 2027. Interest at a fixed rate of 1.00% per annum, applied to the sinking fund balance, payable semi-annually into the sinking fund through March of 2027. The sinking fund balance is irrevocably pledged to secure the principal payment of the bond at maturity. The annual deposit amount of \$26,000 will be increased to \$31,000 as of March 2020.

\$ 500,000

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7 - LONG-TERM DEBT (CONTINUED)

\$2,997,476 Community Bank, NA bond payable, with principal payments due in annual installments of \$149,874. Fixed interest rate of 2.99% per annum paid semi-annually. The bond matures on December 31, 2036.	1,798,486
\$8,170,000 Community Bank, NA bond payable, with principal payments due in annual installments of \$408,500 and a principal pre-payment of \$79,429 in December of 2014 and a final principal payment of \$329,071 due in June of 2033. Interest at a fixed rate of 3.04% per annum paid semi-annually. The bond matures June of 2033.	3,188,570
\$3,500,000 Community Bank, NA bond payable, with principal payments due in annual installments of \$175,000. Interest at a fixed rate of 2.75% per annum paid semi-annually. The bond matures in December of 2034.	<u>1,750,000</u>
Total bonds payable	<u>\$ 7,237,056</u>

Notes from direct borrowings payable:

\$81,340 Vermont Municipal Bond Bank Vermont Environmental Protection Agency Drinking Water State Revolving Fund note payable, due in annual principal, interest and administrative fee installments of \$3,787 through April of 2037. Interest at a fixed rate of 1.00% and administrative fees of 2.00% payable annually through September of 2037. In fiscal year 2017, \$25,000 of the principal balance of the loan was forgiven. Proceeds were originally borrowed for a municipal water connection project.	\$ 37,695
\$26,504 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$101. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. In fiscal year 2009, an ARRA Subsidy for \$25,000 was received and applied towards the principal amount due. The note matures in January of 2033.	710
\$57,612 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$3,872. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. In fiscal year 2014, an ARRA Subsidy for \$25,000 was received and applied towards the principal amount due. The note matures in January of 2033.	27,183
\$55,468 Vermont Environmental Protection Agency note payable, due in annual principal, interest and administrative fee installments of \$3,728. Interest at a fixed rate of 1.00% and an administrative fee of 2.00% is charged per annum. On March 3, 2014 the note payable was amended, reducing the principal amount by \$22,660 and \$73,527, to reflect loan forgiveness and an ARRA subsidy, respectively. The proceeds from the note were used to finance a water project. The note matures on January 1, 2033.	<u>26,172</u>
Total notes from direct borrowings payable	<u>\$ 91,760</u>
Total bonds and notes payable	<u>\$ 7,328,816</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the lease liabilities outstanding as of June 30, 2025:

Lease liabilities:

Washington Central UUSD leases a postage meter from Quadient Leasing, under a lease agreement dated November 12, 2020. The lease term is for 63 months ending in January of 2026. Monthly payments are \$146.	1,025
Washington Central UUSD leases a postage meter from Quadient Leasing, under a lease agreement dated October 23, 2023. The lease term is for 63 months ending in March of 2029. Monthly payments are \$70.	3,149
Washington Central UUSD leases a postage meter from Quadient Leasing, under a lease agreement dated May 23, 2023. The lease term is for 63 months ending in September of 2028. Monthly payments are \$70.	2,495
Washington Central UUSD leases a postage meter from Quadient Leasing, under a lease agreement dated May 25, 2023. The lease term is for 60 months ending in June of 2028. Monthly payments are \$147.	<u>5,292</u>
Total lease liabilities	<u><u>\$ 11,961</u></u>

The right of use lease assets associated with these lease liabilities (including amortization/depreciation applicable to the same) are presented as a separate category of Capital Assets and are grouped accordingly on the Statement of Net Position.

The following is a summary of outstanding bonds, notes from direct borrowing and lease liabilities principal and interest requirements for the following fiscal years ending June 30:

Year Ending June 30,	Bonds Payable		Notes from Direct Borrowings Payable		Lease Liabilities	Total Debt Service
	Principal	Interest	Principal	Interest	Principal	
2026	\$ 733,374	\$ 201,433	\$ 8,736	\$ 2,753	\$ 4,394	\$ 950,690
2027	1,233,374	179,720	8,998	2,491	3,372	1,427,955
2028	733,374	153,298	9,268	2,221	3,372	901,533
2029	733,374	131,407	9,546	1,883	823	877,033
2030	733,374	109,584	9,832	1,656	-	854,446
2031-2035	2,770,440	239,649	38,133	3,907	-	3,052,129
2036-2040	299,746	13,456	7,247	327	-	320,776
	<u>\$ 7,237,056</u>	<u>\$ 1,028,547</u>	<u>\$ 91,760</u>	<u>\$ 15,238</u>	<u>\$ 11,961</u>	<u>\$ 8,384,562</u>

All bonds payable, notes from direct borrowings payable and lease liabilities are direct obligations of the School District, for which its full faith and credit are pledged. The School District is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the School District.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2025 is as follows:

	Balance, 7/1/24	Additions	Deletions	Balance, 6/30/25	Current Year Portion
Accrued compensated absences	\$ 121,951	\$ 175,128	\$ -	\$ 297,079	\$ 14,854
Net pension liability	2,731,811	862,234	(619,629)	2,974,416	-
Total	<u>\$ 2,853,762</u>	<u>\$ 1,037,362</u>	<u>\$ (619,629)</u>	<u>\$ 3,271,495</u>	<u>\$ 14,854</u>

Please see Notes 9 and 16 for detailed information on each of the other long-term obligations.

NOTE 9 - ACCRUED COMPENSATED ABSENCES

The School District's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as a long-term obligation in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2025, the School District's liability for compensated absences is \$297,079, which represents a net increase of \$175,128 from the prior year.

NOTE 10 - NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2025, the School District had the following net investments in capital assets:

	Governmental Activities	Business-type Activities
Investment in capital assets	\$ 65,212,688	\$ 1,953,065
Accumulated depreciation	(30,774,686)	(1,042,933)
Outstanding capital related debt	(7,340,777)	-
	<u>\$ 27,097,225</u>	<u>\$ 910,132</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 11 - RESTRICTED NET POSITION AND RESTRICTED FUND BALANCE

At June 30, 2025, the School District had the following restricted net position and restricted fund balance:

Nonmajor special revenue fund:	
Student activities	\$ 269,370
Nonmajor permanent fund:	
Music - Bellemeur fund	5,901
	<u>\$ 275,271</u>

NOTE 12 - NONSPENDABLE FUND BALANCE

At June 30, 2025, the School District had the following nonspendable fund balance:

General fund:	
Prepaid items	\$ 170,870
	<u>                    </u>

NOTE 13 - COMMITTED FUND BALANCE

At June 30, 2025, the School District had the following committed fund balance:

Construction fund	\$ 1,881,340
	<u>                    </u>

NOTE 14 - ASSIGNED FUND BALANCE

At June 30, 2025, the School District had the following assigned fund balance:

General fund:	
Reserved for technology equipment	\$ 357,928
Reserved for fiscal software and related costs	309,000
	<u>\$ 666,928</u>

NOTE 15 - FINANCIAL INFORMATION

The detailed budget to actual report can be found on Schedules 1, A and B.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS

VERMONT STATE TEACHERS' RETIREMENT SYSTEM

**Plan Description**

All of the teachers employed by the School District participate in the Vermont State Teachers' Retirement System ("VSTRS"), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation, covering nearly all public day school and nonsectarian private Union teachers and administrators as well as Teachers in schools and teacher training institutions within and supported by the State of Vermont that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment. During the year ended June 30, 2023 (the most recent period available), the retirement system consisted of 25,214 participating members.

The plan was established effective July 1, 1947 and is governed by *Title 16, V.S.A. Chapter 55*. Subsequent Vermont state legislation, *Act 74*, which became effective on July 1, 2010 and updated to reflect Act 114 and Act 173, effective on July 1, 2022 and contained numerous changes to the plan benefits available to current and future members, as well as a change in access to health care coverage after retirement, resulting from a multi-party agreement to provide sustainability of quality pension and retiree health benefits for Vermont teachers.

The general administration and responsibility for formulating administrative policy and procedures of the retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of six members. They are the Secretary of Education (ex-officio), the State Treasurer (ex-officio), the Commissioner of Financial Regulation (ex-officio), two members and one alternate elected by active members of the System under rules adopted by the Board and one retired member and one alternate elected by the board of directors of Association of Retired Teachers of Vermont. The Chair is elected by the Board and acts as executive officer of the Board.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service. The Vermont State Agency of Administration issues a publicly available Annual Comprehensive Financial Report that includes financial statements and required supplementary information for the VSTRS. That report may be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](#).

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Benefits Provided**

The VSTRS provides retirement and disability benefits, annual cost-of-living adjustments, health care and death benefits to plan members and beneficiaries. There are two levels of contributions and benefits in the System: Group A - for public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A; and Group C - for public school teachers employed within the State of Vermont on or after July 1, 1990. Group C also includes those teachers hired prior to July 1, 1990 and were in Group B on July 1, 1990. When *Act 74* became effective on June 30, 2010, Group C was further bifurcated into Groups #1 and #2. Group #1 contains members who were at least 57 years of age or had at least 25 years of service and Group #2 contains members who were less than 57 years of age and had less than 25 years of service.

Benefits available to each group are based on average final compensation (AFC) and years of creditable service and are summarized below:

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Normal service retirement eligibility (no reduction)	Age 60 or 30 years of service	Grandfathered: Age 62 or with 30 years of service	Non-grandfathered: Age 65 or when the sum of age and service equals 90
Average Final Compensation (AFC)	Highest 3 consecutive years, including unused annual leave, sick leave and bonus/incentives	Highest 3 consecutive years, excluding all payments for anything other than service actually performed	Highest 3 consecutive years, excluding all payments for anything other than service actually performed
Benefit formula - normal service retirement	1.67% x creditable service x AFC	1.25% x service prior to 7/1/90 x AFC + 1.67% x service after 7/1/90 x AFC	1.25% x service prior to 7/1/90 x AFC + 1.67% x service after 7/1/90 x AFC, 2.0% after attaining 20 years
Maximum Benefit Payable	100% of AFC	53.34% of AFC	60% of AFC
Post-Retirement COLA	Full CPI, up to a maximum of 5% after 12 months of retirement; minimum of 1%	50% CPI, up to a maximum of 5% after 12 months of retirement or with 30 years; minimum of 1%	50% CPI, up to a maximum of 5%, minimum of 1% after 12 months of normal retirement or age 65
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Early Retirement Reduction	Actuarial reduction	6% per year from age 62	Actuarial reduction

Other post-employment benefits are available to all plan members include the following:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Medical Benefits	Health subsidy based on member's service credit	Health subsidy based on member's service credit	Health subsidy based on member's service credit
Dental	Members pay full premium	Members pay full premium	Members pay full premium

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Contributions**

VSTRS is a cost-sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. VSTRS is funded through State and employee contributions and trust fund investment earnings; and the School District has no legal obligation for paying benefits. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System’s actuary, which varies by plan group. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District’s employees included in the teacher’s retirement plan which approximates \$4,048,440 or 25.64% of total payroll for employees covered under the plan.

Employee contribution rates by plan group follow:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Employee Contributions	5.5% of earnable compensation; contributions stop after 25 years of creditable service	5.0% of gross salary	Based on earnable compensation \$0-\$40K is 6.15%, \$40K-\$50K is 6.20%, \$50K-\$60K is 6.30%, \$60K-\$70K is 6.40%, \$70K-\$80K is 6.55%, \$80K-\$90K is 6.80%, \$90K-\$100K is 7.10%, \$100K+ is 7.35%

Employee contributions totaled \$1,054,827 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District’s total payroll for all employees covered under this plan was \$15,789,548 for the year ended June 30, 2025. Beginning in 2016, school districts that pay for teachers with federal dollars are required to include costs of pensions in the federal grant, lowering the liability for the State. Federally funded pension costs reimbursed to the State by the Supervisory Union for the fiscal year ending June 30, 2025 were \$630,940. The Supervisory Union’s total payroll for all federally funded employees covered under this plan was \$896,128 for the year ended June 30, 2025.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

**Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost sharing, multi-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. The plan was established effective July 1, 1975 and is governed by Title 24, V.S.A. Chapter 125. It is designed for persons employed on a regular basis by a school district or by a supervisory union for no fewer than 1,040 hours in a year and for no fewer than 30 hours a week for the school year, as defined in 16 V.S.A. § 1071 or for no fewer than 1,040 hours in a year and for no fewer than 24 hours a week year-round; provided, however, that if a person who was employed on a regular basis by a school district as either a special education or transportation employee and who was transferred to and is working in a supervisory union in the same capacity pursuant to 16 V.S.A. § 261a(a)(6) or (8)(E) and if that person is also employed on a regular basis by a school district within the supervisory union, then the person is an "employee" if these criteria are met by the combined hours worked for the supervisory union and school district. The term shall also mean persons employed on a regular basis by a municipality other than a school district for no fewer than 1,040 hours in a year and for no fewer than 24 hours per week, including persons employed in a library at least one-half of whose operating expenses are met by municipal funding. For the year ended June 30, 2023 (the most recent data available), the retirement system consisted of 18,463 participating members.

The general administration and responsibility for formulating administrative policy and procedures of the Retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system and two employer representatives - one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Annual Comprehensive Financial Report. That report may be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](#).

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Benefits Provided**

The pension plan is divided into four membership groups:

- Group A - general employees whose legislative bodies have not elected to become a member of Group B or Group C
- Groups B and C - general employees whose legislative bodies have elected to become members of Group B or Group C
- Group D - sworn police officers, firefighters and emergency medical personnel

The School District participates in Groups A and B. Benefits available to each group are based on average final compensation (AFC) and years of creditable service and are summarized below:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Normal service retirement eligibility	Age 65 with 5 years of service or age 55 with 35 years of service	Age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Normal service retirement eligibility	Age 65 with 5 years of service or age 55 with 35 years of service	Age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Benefit formula - normal service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

<b>VMERS</b>	<b>GROUP A</b>	<b>GROUP B</b>	<b>GROUP C</b>	<b>GROUP D</b>
Benefit formula - normal service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC
Maximum Benefit Payable	60% of AFC	60% of AFC	50% of AFC	50% of AFC
Post-Retirement COLA	50% of CPI, up to 2% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	N/A	Age 50 with 20 years of service
Early Retirement Reduction	6% per year from age 65 **	6% per year from age 62 **	N/A	No reduction

\*\* - A special early retirement factor of 3% per year only for municipal police officers who have attained age 60

Members of all groups may qualify for vested deferred allowance, disability allowances and death benefit allowance subject to meeting various eligibility requirements. Benefits are based on AFC and service.

**Contributions**

Title 24 VSA Chapter 125 of Vermont Statutes grants the authority to the Retirement Board to annually review the amount of municipalities' contributions as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund and to certify the rates of contributions payable by employers. The Board of Trustees also certifies the rates of contribution payable by employees. Contribution rates for each group as of July 1, 2024 are as follows:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Employee Contributions	4.000% of gross salary	6.375% of gross salary	11.500% of gross salary	12.850% of gross salary
Employer Contributions	5.500% of gross salary	7.000% of gross salary	8.750% of gross salary	11.350% of gross salary

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Employee contributions are withheld pre-income tax by the School District and are remitted to the State of Vermont. Such withholdings for the year ended June 30, 2025 totaled \$325,888. The School District contributed \$359,260 for the year ended June 30, 2025. The School District's total payroll for the year ended June 30, 2025 for all employees covered under this plan was \$5,159,809.

**Pension Liabilities**

*VSTRS Plan*

The State is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Therefore, these employers are considered to be in a special funding situation as defined in GASB No. 68 and the State is treated as a nonemployer to VSTRS. Since the School District does not contribute directly to VSTRS, no net pension liability was recorded at June 30, 2025. The State's portion of the collective net pension liability that was associated with the School District was as follows:

District's proportionate share of the net pension liability	\$	-
State's proportionate share of the net pension liability associated with the District		<u>33,756,058</u>
Total	\$	<u><u>33,756,058</u></u>

The State of Vermont's proportionate share of the net pension liability associated with the School District is equal to the collective net pension liability, actuarially measured as of June 30, 2024, multiplied by the School District's proportionate share percentage. The School District's proportionate share percentage was based on its reported salaries to the total reported salaries for all participating employers. At June 30, 2024, the School District's proportion was 1.92547% which was an increase of 0.05518% from its proportion measured as of June 30, 2023.

*VMERS Plan*

At June 30, 2025, the School District reported a liability of \$2,974,416 for its proportionate share of the net pension liabilities for each plan. The net pension liabilities were measured as of June 30, 2024 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of June 30, 2023. The

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

School District's proportion of the net pension liabilities were based on a projection of the School District's long-term share of contributions to each pension plan relative to the projected contributions of all participating towns, actuarially determined.

At June 30, 2024, the School District's proportion was 0.89551% for VMERS, which was a increase of 0.04260% from its proportion measured as of June 30, 2023 for VMERS.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2025, the School District recognized total pension expense of \$3,494,950 and revenue of \$3,494,950 for support provided by the State of Vermont for the VSTRS plan. In the same period, the School District recognized pension expense of \$502,607 for the VMERS plan. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	VSTRS		VMERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -	\$ 322,137	\$ -
Changes of assumptions	-	-	16,030	-
Net difference between projected and actual earnings on pension plan investments	-	-	73,371	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	171,524	734
Contributions subsequent to the measurement date	-	-	359,260	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 942,322</u>	<u>\$ 734</u>

\$359,260 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

	VSTRS	VMERS
Plan year ended June 30:		
2025	\$ -	\$ 208,465
2026	-	376,033
2027	-	45,954
2028	-	(48,124)
2029	-	-
Thereafter	-	-

**Significant Actuarial Assumptions and Methods**

The total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using the actuarial assumptions outlined below.

*Investment Rate of Return:* For both plans, 7.00%, net of pension plan investment expenses, including inflation.

*Inflation:* For both plans, 2.30%.

*Projected Salary Increases:* For the VSTRS plan, increases ranging from 3.30% to 10.50%. For the VMERS plan, varying service-based rates ranging from 4.07% to 6.21%. Salary increases include an assumed inflation rate of 2.30%.

*Deaths After Retirement:*

The VSTRS plan's mortality rates were based on historical and current demographic data, adjusted to reflect health characteristics of the underlying groups and estimated future experience and professional judgment. The mortality tables were then adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

- *Pre-Retirement:* PubT-2010 Teacher Employee Amount-Weighted Table with generational projection using scale MP-2021.
- *Retiree Healthy Post-Retirement:* : PubT-2010 Teacher Healthy Retiree Amount-Weighted Table, with credibility adjustments of 103% and 93% for the Male and Female tables, respectively, with generational projection using scale MP-2021.
- *Retiree Healthy Post-Retirement Beneficiaries:* Pub-2010 Contingent Survivor Amount-Weighted Table with generational projection using scale MP-2021.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

- *Disabled Post-Retirement:* PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table with generational projection using scale MP-2021.

The VMERS plan's mortality rates for pre-retirement, healthy retirees and disabled retirees for Groups A, B, C and D were based on historical and current demographic data, adjusted to reflect health characteristics of the underlying groups and estimated future experience and professional judgment. The mortality tables were then adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

*Pre-Retirement:*

- Groups A/B - 60% PubG-2010 General Employee Amount-Weighted below-median and 40% of PubG-2010 General Employee Amount-Weighted, with generational projection using Scale MP-2021.
- Group C - PubG-2010 General Employee Amount-Weighted above-median, with generational projection using scale MP-2021.
- Group D - PubG-2010 General Employee Amount-Weighted above-median, with generational projection using scale MP-2021.

*Healthy Post-Retirement - Retirees:*

- Groups A/B - PubG-2010 General Healthy Retiree Amount-Weighted Below Median Table with credibility adjustments of 90% and 87% for the Male and Female tables, respectively, with generational projection using scale MP-2021.
- Group C - PubG-2010 General Healthy Retiree Amount-Weighted Table, with generational projection using scale MP-2021.
- Group D - PubS-2010 Public Safety Retiree Amount-Weighted Below-Median Table, with generational projection using scale MP-2021.

*Healthy Post-Retirement - Beneficiaries:*

- Pub-2010 Contingent Survivor Amount-Weighted Below-Median Table, with generational projection using scale MP-2021.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

*Disabled Post-Retirement:*

- Group A/B/C - PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Table with generational projection using Scale MP-2021.
- Group D - PubS-2010 Safety Disabled Retiree Amount-Weighted Table with generational projection using Scale MP-2021.

*Inactive Members:* For both plans, valuation liability equals 100% of accumulated contributions. Valuation liability for those who are vested is based on accrued benefit and members are assumed to retire 10% of the time each year from their Early Retirement Age until their Normal Retirement Age, then 100% of the time at their Normal Retirement age, with a deferred vested benefit.

*Future Administrative Expenses:* No provisions were made for the VSTRS plan as Systems expenses are paid for by the State. For the VMERS plan, an expense adjustment based on actual expenses for the previous year is reflected in the development of recommended employer contribution levels.

*Unknown Data for Participants:* For both plans, they are the same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.

*Percent Married:* For both plans, 85% of male members are assumed to be married. 35% of female members for the VSTRS plan and 50% of female members for the VMERS plan are assumed to be married.

*Spouse's Age:* For both plans, husbands are assumed to be three years older than their wives.

*Cost-of-Living Adjustments VSTRS:*

For active Group C members who are first eligible for normal retirement on or after July 1, 2022:

- Assumed to occur on January 1 following two years of retirement at the rate of 1.20% per annum (beginning two years after the attainment of age 62 for members who elect reduced early retirement). The January 1, 2025, COLA is expected to be 1.90%\*. The January 1, 2024, COLA was 1.10%.

\*This amount was required to be calculated in 2023 as a result of Act 114 and Act 173; however, it will not be applied to any members in 2023.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

For all other members:

- Group A - Assumed to occur on January 1 following one year of retirement at the rate of 1.20% per annum. The January 1, 2023, COLA was 1.35%. The January 1, 2025, COLA is expected to be 3.80%\*. The January 1, 2024, COLA was 2.20%.
- Group B/C - Assumed to occur on January 1 following one year of retirement at the rate of 1.35% per annum (beginning one year after the attainment of age 62 or Group C members who elect reduced early retirement). The January 1, 2025, COLA is expected to be 1.90%\*. The January 1, 2024, COLA was 1.10%.

*Cost-of-Living Adjustments VMERS:*

Assumed to occur on January 1 following one year of retirement at the rate of 1.10% per annum for Group A members and 1.20% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B and D who receive a disability retirement benefit and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2025, COLA is expected to be 1.90% for Group A and 1.90% for Groups B, C and D. The January 1, 2024, COLA was 1.10% for Group A and 1.10% for Groups B, C and D.

*Amortization Method:* Amortization payments calculated to fully fund unfunded actuarial accrued liability with annual increases of 3% over a closed period. The amortization of unfunded actuarial accrued liability (UAAL) within the actuarially determined contribution rate calculation is based on the level percentage of pay required to amortize the UAAL over the 30-year closed period that began on July 1, 2008. As of July 1, 2023, the remaining amortization period is 15 years.

*Actuarial Cost Method:* For both plans is the Entry Age Actuarial Cost Method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal Cost and Accrued Actuarial Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

*Asset Valuation Method VSTRS:* The *asset valuation method* used equals the preliminary asset value plus 20% of the difference between the market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for valuation purposes) adjusted for contributions less benefit payments and expenses and

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

expected investment income. If necessary, a further adjustment is made to ensure that the valuation assets are within 20% of the market value.

*Asset Valuation Method VMERS:* The amount of the assets for valuation purposes equals the preliminary asset value plus 20% of the difference between market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for valuation purposes) adjusted for contributions less benefit payments and expenses plus expected investment income. If necessary, a further adjustment is made to ensure that the valuation assets are within 20% of the market value.

The *long-term expected rate of return* on both plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class. These best estimate ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equities	44.00%	5.35%
Private Equity	10.00%	7.50%
Emerging Markets Debt	2.00%	5.00%
Private and Alternative Credit	10.00%	5.50%
Non-Core Real Estate	4.00%	5.50%
Core Fixed Income	19.00%	1.50%
Core Real Estate	4.00%	3.25%
US TIPS	2.00%	1.50%
Infrastructure/Farmland	5.00%	4.25%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% for the VSTRS plan and the VMERS plan. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 7.00% for both the VSTRS and VMERS plans, as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
<u>VSTRS:</u>			
Discount rate	6.00%	7.00%	8.00%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -
<u>VMERS:</u>			
Discount rate	6.00%	7.00%	8.00%
District's proportionate share of the net pension liability	\$ 4,547,445	\$ 2,974,416	\$ 1,683,313

**Pension Plan Fiduciary Net Position**

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the VSTRS and VMERS or their participating employers. VSTRS and VMERS do not issue stand-alone financial reports, but instead are included as part of the State of Vermont’s Annual Comprehensive Financial Report (CAFR). That report can be viewed on the State’s Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](https://www.vermont.gov/finance/annual-comprehensive-financial-report).

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 17 - DEFINED CONTRIBUTION PLAN

**Plan Description**

The School District offers its employees a defined contribution plan created in accordance with Internal Revenue Code Section 403(b). At June 30, 2025, there were 51 plan members. The plan is administered by TD Wealth Management.

**Funding Policy**

Plan provisions and contribution requirements are established and may be amended by the Board of Directors. Under the 403 Plan, the School District is required to contribute 6.25% of a participant's earnings for the plan year, with no required match from the participant, one time per year, after the end of the fiscal year and no later than September 30, of the next year. For the year ended June 30, 2025, the School District contribution to this plan was \$88,927.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in School District contributions and earnings on School District contributions after completion of 12 months of creditable service with the School District. Non-vested School District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. There were no forfeitures of non-vested contributions for the year ended June 30, 2025.

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

VERMONT STATE TEACHERS' RETIREMENT SYSTEM

**Plan Description**

The Vermont State Teachers' Retirement System provides postemployment benefits to eligible VSTRS employees who retire from the System through a cost-sharing, multiple-employer postemployment benefit (OPEB) 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 system for those covered classes is a condition of employment. During the year ended June 30, 2023, the Plan consisted of 7,369 retired members or beneficiaries currently receiving benefits and 10,618 active members.

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefits provisions of the Plan and to establish maximum obligations of

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

the Plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System Board of Trustees, which consists of the Secretary of Education (ex-officio), the State Treasurer (ex-officio), the Commissioner of Financial Regulation (ex-officio), two trustees and one alternate who are members of the system (each elected by the system under rules adopted by the Board) and one trustee and one alternate who are retired members of the system receiving retirement benefits (who are elected by the Association of Retired Teachers of Vermont).

All assets of the Plan are held in a single trust and are available to pay OPEB benefits to all members. The Vermont State Agency of Administration issues a publicly available Annual Comprehensive Financial Report that includes financial statements and required supplementary information for the VSTRS. That report may be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](http://www.vermont.gov/finance/annual-comprehensive-financial-report).

**Benefits Provided**

VSTRS retirees and their spouses are eligible for medical, prescription drug and dental benefits on a lifetime basis if the retiree is eligible for pension benefits, as described in the Notes to Financial Statements for Defined Benefit Plan(s).

**Contributions**

Varying levels of contributions are required from retirees and spouses for medical and prescription drug coverage at the following premium subsidy rates:

	<b>Retiree Subsidy</b>		<b>Spouse Subsidy*</b>	
Retired before June 30, 2010	At least ten years of service - 80% of premium Less than ten years of service - 0% of premium		0% of premium	
Retired after June 30, 2010	10 years or more of service at June 30, 2010 - 80% of premium		Years of service at June 30, 2010 - 80% of premium if meet the following years of service at retirement requirement:	
	Less than 10 years of service at June 30, 2010:			
	Less than 15 years at retirement	0% of premium	Less than 10 years	25 years at retirement

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	Retiree Subsidy		Spouse Subsidy*	
	15-19.99 years at retirement	60% of premium	10-14.99 years	25 years at retirement
	20-24.99 years at retirement	70% of premium	15-24.99 years	10 additional years from June 30, 2010
	25 years or more at retirement	80% of premium	25-29.99 years	35 years at retirement
			30 or more years	5 additional years from June 30, 2010

\* Spouses of retirees who do not meet the requirements for an 80% subsidy can receive unsubsidized coverage

Premium Reduction Option: Participants retiring on or after January 1, 2007 with a VSTRS premium subsidy have a one-time option to reduce the VSTRS subsidy percentage during the retiree's life so that a surviving spouse may continue to receive the same VSTRS subsidy for the spouse's lifetime. If the retiree elects the joint and survivor pension option but not the Premium Reduction Option, spouses are covered for the spouse's lifetime but pay 100% of the plan premium after the retiree's death.

Retirees pay full cost of dental benefits.

**OPEB Liabilities**

The State is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Therefore, these employers are considered to be in a special funding situation as defined in GASB No. 75 and the State is treated as a nonemployer to VSTRS. Since the School District does not contribute directly to VSTRS, no net OPEB liability was recorded at June 30, 2025. The State's portion of the collective net OPEB liability that was associated with the School District was as follows:

District's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the District		<u>16,239,857</u>
Total	\$	<u><u>16,239,857</u></u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

The State of Vermont's proportionate share of the net OPEB liability associated with the School District is equal to the collective net OPEB liability, actuarially measured as of June 30, 2024, multiplied by the School District's proportionate share percentage. The School District's proportionate share percentage was based on its reported salaries to the total reported salaries for all participating employers. At June 30, 2024, the School District's proportion was 1.88543% which was an increase of 0.05848% from its proportion measured as of June 30, 2023.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the School District recognized total OPEB expense of \$1,239,845 and revenue of \$1,239,845 for support provided by the State of Vermont for the Plan. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>VSTRS OPEB Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

	<u>VSTRS OPEB Plan</u>
Plan year ended June 30:	
2025	\$ -
2026	-
2027	-
2028	-
2029	-
Thereafter	-

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

**Discount Rate**

The discount rate is the single rate of return, that when applied to all projected benefit payments, results in an actuarial present value that is the sum of the actuarial present value of projected benefit payments projected to be funded by plan assets using a long term rate of return and the actuarial present value of projected benefit payments that are not included in (1) using a yield or index rate for 20 year tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	1% Decrease	Discount Rate	1% Increase
VSTRS OPEB Plan: Discount rate	6.00%	7.00%	8.00%
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -

**Healthcare Trend Rate**

Health care trend measures the anticipated overall rate at which health plan costs are expected to increase in future years. The trend rate assumptions were developed using Segal's internal guidelines, which are established each year using data sources such as the 2024 Segal Health Trend Survey, internal client results, trends from other published surveys prepared by the S&P Dow Jones Indices, consulting firms and brokers and CPI statistics published by the Bureau of Labor Statistics. The sensitivity of net OPEB liability to changes in healthcare trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -

**Actuarial Methods and Assumptions**

The total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2024, using the following methods and assumptions applied to all periods included in the measurement:

*Actuarial Cost Method*

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

*Amortization*

The total OPEB liability of this Plan is amortized on a closed 30-year period. The amortization method is a level percent of payroll method. As of July 1, 2024, there are 24 years remaining on the amortization period.

*Asset Valuation Method*

The Asset Valuation Method used is market value as of the measurement date.

The long-term expected rates of return on OPEB plan investments are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation, long-term expected rates of return for each major asset class and expected inflation, as of June 30, 2024, are summarized below:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	43.00%	5.25%
US Aggregate Fixed Income	19.00%	1.70%
Emerging Markets Debt (Hard)	2.00%	4.70%
TIPS	3.00%	1.70%
Private Credit	12.00%	5.70%
Real Estate	11.00%	3.45%
Private Equity	10.00%	8.45%
	100.00%	

*Assumptions*

The actuarial assumptions used to calculate the actuarially determined contribution rates can be found in the Report on the Actuarial Valuation of Post-Retirement Benefits of the Vermont State Teachers' Retirement System Prepared as of June 30, 2016 completed by Buck Consulting. As of June 30, 2024, they are as follows:

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Discount Rate	7.00%
Salary Increase Rate	Varies by age
Non-Medicare	8.10% graded to 4.50% over 12 years
Medicare \$300 Comprehensive and JY Plan	8.44% graded to 4.50% over 12 years
Medicare VSTRS 65	5.50%
Retiree Contributions	Equal to health trend
Pre-retirement Mortality	PubT-2010 Teacher Employee Headcount-Weighted Table with generational projection using scale MP-2021
Post-retirement Mortality	Retirees: 103% for males and 93% for females of PubT-2010 Teacher Healthy Retiree Headcount-Weighted Table with generational projection using scale MP-2021 Spouses: Pub-2010 Contingent Survivor Headcount-Weighted Table, both Retirees and Spouses with generational projection using scale MP-2021
Disabled Mortality	PubNS-2010 Non-Safety Disabled Retiree Headcount-Weighted Mortality Table with generational projection using scale MP-2021

**Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2024 with the following exceptions:

*Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period remaining was twenty-four years as of July 1, 2024.

**OPEB Plan Fiduciary Net Position**

The schedule of employer allocations and schedule of OPEB amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

financial statements of VSTRS or their participating employers. VSTRS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Annual Comprehensive Financial Report. That report can be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](#).

NOTE 19 - RISK MANAGEMENT

The School 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, students and guests; as well as natural disasters for which the School District either carries commercial insurance, participates in a public entity risk pool or is effectively self-insured. There have been no significant reductions in coverage from the prior year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District.

The School District is a member of the Vermont School Boards Association. The Association has set up two insurance Trusts: Vermont School Boards Insurance Trust, Inc. (VSBIT) for worker compensation, multi-line intermunicipal school program and unemployment compensation program and the Vermont Education Health Initiative (VEHI) for medical benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont School Districts and is owned by the participating School Districts. The Trusts are not licensed insurance carriers and members are not protected by the Vermont Insurance Guaranty Association.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

Multi-Line Intermunicipal School Program provides coverage for property; inland marine and boiler and machinery; crime; commercial general liability; automobile/garagekeepers and educators legal liability. Annual contributions are based upon appropriate rates applicable to each member; such rates are set based on recommendations of a qualified actuary, plus a proportionate share of all operational and administrative cost including excess reinsurance premiums incurred by the trust. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the program will be terminated with each member assessed their proportionate share of the deficit.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 20 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the School District's financial position.

The School District participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the School District's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

NOTE 21 - RESTATEMENT

In 2025, the School District determined that certain transactions in prior years had been recorded incorrectly, therefore, a restatement to the 2025 beginning business-type activities net position was required. During fiscal year 2025, the School District determined a restatement of beginning net position to the food service fund was required, this is due to fixed asset additions being both capitalized and expensed. This resulted in a restatement to the beginning net position for business-type activities, as follows:

	6/30/24 As Previously Reported	Net Position Correction	6/30/24 As Restated
<b>Government-Wide</b>			
Governmental Activities	\$ 30,293,672	\$ -	\$ 30,293,672
Business-Type Activities	1,547,103	71,334	1,618,437
	<u>\$ 31,840,775</u>	<u>\$ 71,334</u>	<u>\$ 31,912,109</u>
<b>Governmental Funds</b>			
Major Funds:			
General Fund	\$ 2,780,536	\$ -	\$ 2,780,536
Construction Fund	2,384,170	-	2,384,170
Other Governmental Funds	234,544	-	234,544
Total Governmental Funds	<u>\$ 5,399,250</u>	<u>\$ -</u>	<u>\$ 5,399,250</u>
<b>Proprietary Funds</b>			
Major Funds:			
Child Care Fund	\$ 482,131	\$ -	\$ 482,131
Food Service Fund	1,064,972	71,334	1,136,306
Total Proprietary Funds	<u>\$ 1,547,103</u>	<u>\$ 71,334</u>	<u>\$ 1,618,437</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 22 - SUBSEQUENT EVENT

On July 1, 2025, the Washington Central Unified Union School District issued a tax/revenue anticipation note to provide liquidity for the governmental operations financed by property taxes. The tax/revenue anticipation note allowed for principal draws of up to \$2,938,750 with interest at a fixed rate of 4.72% per annum and will mature on June 30, 2026.

## Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pensions
- Schedule of Proportionate Share of the Net OPEB Liability
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

SCHEDULE 1

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,780,536	\$ 2,780,536	\$ 2,780,536	\$ -
Resources (Inflows):				
Intergovernmental:				
State revenues	39,858,109	39,858,109	39,786,175	(71,934)
Charges for services	920,759	920,759	855,588	(65,171)
Interest income	218,729	218,729	360,636	141,907
Miscellaneous	58,042	58,042	272,169	214,127
Transfers from other funds	606,725	606,725	-	(606,725)
Amounts Available for Appropriation	<u>44,442,900</u>	<u>44,442,900</u>	<u>44,055,104</u>	<u>(387,796)</u>
Charges to Appropriations (Outflows):				
Direct services	23,125,994	23,125,994	22,256,508	869,486
Support services:				
Student and other support services	5,962,045	5,962,045	5,566,779	395,266
General administrative services	1,093,095	1,093,095	1,050,898	42,197
Area administrative services	2,845,525	2,845,525	2,781,940	63,585
Fiscal services	732,077	732,077	705,683	26,394
Operations and maintenance	3,859,184	3,859,184	3,956,157	(96,973)
Transportation	1,924,607	1,924,607	1,836,370	88,237
Debt service:				
Principal	772,855	772,855	772,695	160
Interest	226,325	226,325	225,946	379
Transfers to other funds	1,120,657	1,120,657	1,120,657	-
Total Charges to Appropriations	<u>41,662,364</u>	<u>41,662,364</u>	<u>40,273,633</u>	<u>1,388,731</u>
Budgetary Fund Balance, June 30	<u>\$ 2,780,536</u>	<u>\$ 2,780,536</u>	<u>\$ 3,781,471</u>	<u>\$ 1,000,935</u>

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>VSTRS:</u>										
Proportion of the net pension liability	1.93%	1.87%	1.82%	1.96%	1.81%	1.85%	2.52%	1.96%	1.78%	1.59%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the District	33,756,058	34,975,466	35,014,297	33,165,771	35,379,511	28,873,426	26,891,231	27,250,562	22,608,616	18,837,133
Total	<u>\$ 33,756,058</u>	<u>\$ 34,975,466</u>	<u>\$ 35,014,297</u>	<u>\$ 33,165,771</u>	<u>\$ 35,379,511</u>	<u>\$ 28,873,426</u>	<u>\$ 26,891,231</u>	<u>\$ 27,250,562</u>	<u>\$ 22,608,616</u>	<u>\$ 18,837,133</u>
Covered payroll	\$ 17,106,205	\$ 14,849,453	\$ 13,742,939	\$ 14,167,688	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702	\$ 11,579,824	\$ 8,854,073
Proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	61.65%	57.48%	54.81%	58.83%	50.00%	54.96%	54.81%	53.98%	55.31%	58.22%
<u>VMERS:</u>										
Proportion of the net pension liability	0.90%	0.85%	0.85%	0.79%	0.67%	0.39%	0.36%	0.37%	0.37%	0.33%
Proportionate share of the net pension liability	\$ 2,974,416	\$ 2,731,811	\$ 2,589,542	\$ 1,159,533	\$ 1,682,933	\$ 677,286	\$ 510,283	\$ 444,252	\$ 472,604	\$ 253,954
Covered payroll	\$ 4,395,664	\$ 3,763,035	\$ 3,440,065	\$ 2,952,439	\$ 2,436,173	\$ 1,419,292	\$ 1,253,308	\$ 1,176,437	\$ 1,101,000	\$ 931,000
Proportionate share of the net pension liability as a percentage of its covered payroll	67.67%	72.60%	75.28%	39.27%	69.08%	47.72%	40.71%	37.76%	42.92%	27.28%
Plan fiduciary net position as a percentage of the total pension liability	75.22%	74.01%	73.60%	89.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - PENSIONS  
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>VSTRS:</u>										
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,789,548	\$ 17,106,205	\$ 14,849,453	\$ 13,742,939	\$ 14,167,688	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702	\$ 11,579,824
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>VMERS:</u>										
Contractually required contribution	\$ 359,260	\$ 294,980	\$ 243,109	\$ 213,566	\$ 175,157	\$ 137,878	\$ 74,468	\$ 72,450	\$ 59,882	\$ 55,813
Contributions in relation to the contractually required contribution	<u>(359,260)</u>	<u>(294,980)</u>	<u>(243,109)</u>	<u>(213,566)</u>	<u>(175,157)</u>	<u>(137,878)</u>	<u>(74,468)</u>	<u>(72,450)</u>	<u>(59,882)</u>	<u>(55,813)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,159,809	\$ 4,395,664	\$ 3,763,035	\$ 3,440,065	\$ 2,952,439	\$ 2,436,173	\$ 1,419,292	\$ 1,253,308	\$ 1,176,437	\$ 1,101,000
Contributions as a percentage of covered payroll	6.96%	6.71%	6.46%	6.21%	5.93%	5.66%	5.25%	5.78%	5.09%	5.07%

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET OPEB LIABILITY  
LAST 10 FISCAL YEARS\*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
<u>VSTRS OPEB Plan:</u>									
Proportion of the net OPEB liability	1.89%	1.83%	1.81%	1.91%	1.83%	1.92%	1.84%	1.87%	0.78%
School District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the School District	16,239,857	14,241,729	12,959,320	24,364,326	23,011,027	19,958,444	17,519,695	17,350,212	-
Total	<u>\$ 16,239,857</u>	<u>\$ 14,241,729</u>	<u>\$ 12,959,320</u>	<u>\$ 24,364,326</u>	<u>\$ 23,011,027</u>	<u>\$ 19,958,444</u>	<u>\$ 17,519,695</u>	<u>\$ 17,350,212</u>	<u>\$ -</u>
Covered payroll	\$ 17,106,205	\$ 14,849,453	\$ 13,742,939	\$ 14,167,688	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702	\$ 11,579,824
Proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	11.62%	8.48%	5.34%	1.13%	0.69%	0.03%	-2.85%	-2.94%	0.00%

\* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

	2025	2024	2023	2022	2021	2020	2019	2018	2017
<u>VSTRS OPEB Plan:</u>									
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 15,789,548	\$ 17,106,205	\$ 14,849,453	\$ 13,742,939	\$ 14,167,688	\$ 13,225,466	\$ 12,712,780	\$ 12,033,737	\$ 12,133,702
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2025

**Changes of Assumptions**

VSTRS Pension Plan:

- No changes in actuarial assumptions/methods effective for the June 30, 2024, actuarial valuation that impact GASB.

VMERS Pension Plan:

- No changes in actuarial assumptions/methods effective for the June 30, 2024, actuarial valuation that impact GASB.

VSTRS OPEB Plan:

- The per capita valuation-year claims and retiree contribution rates were updated.
- The assumed health trend rates were modified.

## Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE A

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Intergovernmental revenues:				
State revenue:				
Education spending grant	\$ 33,735,631	\$ 33,735,631	\$ 33,735,631	\$ -
Tech center grant	444,712	444,712	444,712	-
Special education mainstream block grant	3,285,116	3,285,116	3,285,116	-
Extraordinary reimbursement	1,369,248	1,369,248	1,305,999	(63,249)
State placed reimbursements	188,150	188,150	63,970	(124,180)
Early essential education	130,752	130,752	130,752	-
Transportation reimbursement	688,500	688,500	803,886	115,386
Other	16,000	16,000	16,109	109
Charges for services:				
Tuition	920,759	920,759	855,588	(65,171)
Interest income	218,729	218,729	360,636	141,907
Miscellaneous:				
Other receipts	58,042	58,042	272,169	214,127
Transfers from other funds	606,725	606,725	-	(606,725)
Amounts Available for Appropriation	<u>\$ 41,662,364</u>	<u>\$ 41,662,364</u>	<u>\$ 41,274,568</u>	<u>\$ (387,796)</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE B

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Direct services:				
Instructional services	\$ 14,094,365	\$ 14,094,365	\$ 14,038,545	\$ 55,820
Special education	8,121,637	8,121,637	7,335,671	785,966
Co-curricular	909,992	909,992	882,292	27,700
Total direct services	<u>23,125,994</u>	<u>23,125,994</u>	<u>22,256,508</u>	<u>869,486</u>
Support services:				
Support services students	3,254,435	3,254,435	3,074,160	180,275
Other support services	2,707,610	2,707,610	2,492,619	214,991
Total support services	<u>5,962,045</u>	<u>5,962,045</u>	<u>5,566,779</u>	<u>395,266</u>
General administration:				
Board of education	270,228	270,228	269,383	845
Office of the superintendent	822,867	822,867	781,515	41,352
Total general administration	<u>1,093,095</u>	<u>1,093,095</u>	<u>1,050,898</u>	<u>42,197</u>
Area administration:				
Office of the principal	2,394,367	2,394,367	2,351,971	42,396
Special area administrative services	451,158	451,158	429,969	21,189
Fiscal services	732,077	732,077	705,683	26,394
Total area administration	<u>3,577,602</u>	<u>3,577,602</u>	<u>3,487,623</u>	<u>89,979</u>
Operations and maintenance	<u>3,859,184</u>	<u>3,859,184</u>	<u>3,956,157</u>	<u>(96,973)</u>
Transportation	<u>1,924,607</u>	<u>1,924,607</u>	<u>1,836,370</u>	<u>88,237</u>
Debt service:				
Principal	772,855	772,855	772,695	160
Interest	226,325	226,325	225,946	379
Total debt service	<u>999,180</u>	<u>999,180</u>	<u>998,641</u>	<u>539</u>
Transfer to other funds	<u>1,120,657</u>	<u>1,120,657</u>	<u>1,120,657</u>	<u>-</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u><u>\$ 41,662,364</u></u>	<u><u>\$ 41,662,364</u></u>	<u><u>\$ 40,273,633</u></u>	<u><u>\$ 1,388,731</u></u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE C

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Due from other governments	\$ 469,428	\$ -	\$ 469,428
Due from other funds	275,377	5,901	281,278
<b>TOTAL ASSETS</b>	<b>\$ 744,805</b>	<b>\$ 5,901</b>	<b>\$ 750,706</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 158,399	\$ -	\$ 158,399
Due to other funds	64,427	-	64,427
<b>TOTAL LIABILITIES</b>	<b>222,826</b>	<b>-</b>	<b>222,826</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	252,609	-	252,609
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>252,609</b>	<b>-</b>	<b>252,609</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	269,370	5,901	275,271
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>269,370</b>	<b>5,901</b>	<b>275,271</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 744,805</b>	<b>\$ 5,901</b>	<b>\$ 750,706</b>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE D

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Special Revenue Funds</u>	<u>Permanent Funds</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Intergovernmental	\$ 1,856,227	\$ -	\$ 1,856,227
TOTAL REVENUES	<u>1,856,227</u>	<u>-</u>	<u>1,856,227</u>
EXPENDITURES			
Other	1,815,500	-	1,815,500
TOTAL EXPENDITURES	<u>1,815,500</u>	<u>-</u>	<u>1,815,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>40,727</u>	<u>-</u>	<u>40,727</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	378,136	-	378,136
Transfers (out)	<u>(378,136)</u>	<u>-</u>	<u>(378,136)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	40,727	-	40,727
FUND BALANCES - JULY 1	<u>228,643</u>	<u>5,901</u>	<u>234,544</u>
FUND BALANCES - JUNE 30	<u><u>\$ 269,370</u></u>	<u><u>\$ 5,901</u></u>	<u><u>\$ 275,271</u></u>

See accompanying independent auditor's report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2025

	Title IV	IDEA-B Formula Grant	IDEA-B Preschool	Title I
<b>ASSETS</b>				
Due from other governments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2025

	Schoolwide Program and Admin	Community Schools Grant	Best
<b>ASSETS</b>			
Due from other governments	\$ -	\$ -	\$ -
Due from other funds	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

SCHEDULE E (CONTINUED)

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2025

	Fresh Fruit and Vegetables	Student Activities	Medicaid Fund	Readiness	EPSDT Revenues
<b>ASSETS</b>					
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	275,377	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 275,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 6,007	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>6,007</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	269,370	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>269,370</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 275,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHEDULE E (CONTINUED)

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2025

	Title IIA	Project Service Grant	Local Stds. Board	PCB Investigation Grant	SAP Block Grant	Misc Grants	Total
<b>ASSETS</b>							
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469,428	\$ 469,428
Due from other funds	-	-	-	-	-	-	275,377
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 469,428</b>	<b>\$ 744,805</b>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,392	\$ 158,399
Due to other funds	-	-	-	-	-	64,427	64,427
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,819</b>	<b>222,826</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenue	-	-	-	-	-	252,609	252,609
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252,609</b>	<b>252,609</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	269,370
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,370</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 469,428</b>	<b>\$ 744,805</b>

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Title IV</u>	<u>IDEA-B Formula Grant</u>	<u>IDEA-B Preschool</u>	<u>Title I</u>
REVENUES				
Intergovernmental	\$ 83,663	\$ 460,892	\$ 4,179	\$ 355,565
TOTAL REVENUES	<u>83,663</u>	<u>460,892</u>	<u>4,179</u>	<u>355,565</u>
EXPENDITURES				
Other	81,286	460,892	4,179	9,218
TOTAL EXPENDITURES	<u>81,286</u>	<u>460,892</u>	<u>4,179</u>	<u>9,218</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,377</u>	<u>-</u>	<u>-</u>	<u>346,347</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(2,377)	-	-	(346,347)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,377)</u>	<u>-</u>	<u>-</u>	<u>(346,347)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SCHEDULE F (CONTINUED)

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

	Schoolwide Program and Admin	Community Schools Grant	BEST
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 105,990	\$ 210
<b>TOTAL REVENUES</b>	<u>-</u>	<u>105,990</u>	<u>210</u>
<b>EXPENDITURES</b>			
Other	378,136	105,990	210
<b>TOTAL EXPENDITURES</b>	<u>378,136</u>	<u>105,990</u>	<u>210</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(378,136)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	378,136	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>378,136</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-
<b>FUND BALANCES - JULY 1</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE F (CONTINUED)

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	Fresh Fruit and Vegetables	Student Activities	Medicaid Fund	Readiness	EPSDT Revenues
REVENUES					
Intergovernmental	\$ 16,320	\$ 40,727	\$ 390,439	\$ 28,104	\$ 16,793
TOTAL REVENUES	<u>16,320</u>	<u>40,727</u>	<u>390,439</u>	<u>28,104</u>	<u>16,793</u>
EXPENDITURES					
Other	16,320		390,439	28,104	16,793
TOTAL EXPENDITURES	<u>16,320</u>	<u>-</u>	<u>390,439</u>	<u>28,104</u>	<u>16,793</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>40,727</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	40,727	-	-	-
FUND BALANCES - JULY 1	<u>-</u>	<u>228,643</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ 269,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

	Title IIA	Project Service Grant	Local Stds. Board	PCB Investigation Grant	SAP Block Grant	Misc Grants	Total
REVENUES							
Intergovernmental	\$ 159,867	\$ 88,044	\$ 756	\$ 36,678	\$ 68,000	\$ -	\$ 1,856,227
TOTAL REVENUES	<u>159,867</u>	<u>88,044</u>	<u>756</u>	<u>36,678</u>	<u>68,000</u>	<u>-</u>	<u>1,856,227</u>
EXPENDITURES							
Other	130,455	88,044	756	36,678	68,000	-	1,815,500
TOTAL EXPENDITURES	<u>130,455</u>	<u>88,044</u>	<u>756</u>	<u>36,678</u>	<u>68,000</u>	<u>-</u>	<u>1,815,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>29,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,727</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	378,136
Transfers (out)	(29,412)	-	-	-	-	-	(378,136)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-	40,727
FUND BALANCES - JULY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,643</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,370</u>

See accompanying independent auditor's report and notes to financial statements.

## Permanent Funds

Permanent funds are used to account for assets held by the Washington Central Unified Union School District that are legally restricted and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the School District or its students. These funds have been established for the provision and/or maintenance of various funds.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
 JUNE 30, 2025

	Music- Bellemeur Fund	Total
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Due from other funds	\$ 5,901	\$ 5,901
<b>TOTAL ASSETS</b>	<u>\$ 5,901</u>	<u>\$ 5,901</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	5,901	5,901
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>TOTAL FUND BALANCES</b>	<u>5,901</u>	<u>5,901</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 5,901</u>	<u>\$ 5,901</u>

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

	Music- Bellemeur Fund	Total
REVENUES		
Interest income	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES		
Other	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-
FUND BALANCES - JULY 1	<u>5,901</u>	<u>5,901</u>
FUND BALANCES - JUNE 30	<u>\$ 5,901</u>	<u>\$ 5,901</u>

See accompanying independent auditor's report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2025

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment, Software and Vehicles	Infrastructure	Total
Direct Services	\$ -	\$ -	\$ 430,075	\$ -	\$ 430,075
S.S. - Students	-	-	7,654	-	7,654
S.S. - Staff	-	-	2,811,678	-	2,811,678
S.S. - General Admin	-	-	41,696	-	41,696
S.S. - Area Admin	-	-	46,666	-	46,666
Operations and Maintenance	1,238,410	58,589,155	1,443,222	587,043	61,857,830
Right of use lease asset	17,090	-	-	-	17,090
Food Service	33,607	1,236,283	683,174	-	1,953,064
<b>Total General Capital Assets</b>	<b>1,289,107</b>	<b>59,825,438</b>	<b>5,464,165</b>	<b>587,043</b>	<b>67,165,753</b>
Less: Accumulated Depreciation	-	(27,996,705)	(3,659,195)	(161,719)	(31,817,619)
<b>Net General Capital Assets</b>	<b>\$ 1,289,107</b>	<b>\$ 31,828,733</b>	<b>\$ 1,804,970</b>	<b>\$ 425,324</b>	<b>\$ 35,348,134</b>

See accompanying independent auditor's report and notes to financial statements.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2025

	General Capital Assets 7/1/24	Additions	Deletions	General Capital Assets 6/30/25
Direct Services	\$ 430,075	\$ -	\$ -	\$ 430,075
S.S. - Students	7,654	-	-	7,654
S.S. - Staff	2,405,009	436,789	(30,120)	2,811,678
S.S. - General Admin	41,696	-	-	41,696
S.S. - Area Admin	46,666	-	-	46,666
Operations and Maintenance	60,311,744	1,952,994	(406,908)	61,857,830
Right of use lease asset	17,090	-	-	17,090
Food Service	1,889,213	63,851	-	1,953,064
Total General Capital Assets	65,149,147	2,453,634	(437,028)	67,165,753
Less: Accumulated Depreciation	<u>(29,986,531)</u>	<u>(1,861,208)</u>	<u>30,120</u>	<u>(31,817,619)</u>
Net General Capital Assets	<u>\$ 35,162,616</u>	<u>\$ 592,426</u>	<u>\$ (406,908)</u>	<u>\$ 35,348,134</u>

See accompanying independent auditor's report and notes to financial statements.

## Federal Compliance Description

Federal compliance includes financial information and reports that are required in accordance with *Government Auditing Standards* and/or the Uniform Guidance in accordance with 2 CFR § 515. Such financial information and reports include:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- 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*
- Independent Auditor's Report on Compliance or Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
- Schedule of Findings and Questioned Costs

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Federal Expenditures
U.S. Department of Agriculture Passed through State of Vermont - Agency of Education and Cultural Services:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	4452U0922400	\$ 115,034
National School Lunch Program	10.555	4450U0922400	350,303
Summer Food Service Program for Children	10.559	4455U0922300	7,302
Fresh Fruits and Vegetables	10.582	4449U0922400	16,319
Subtotal Child Nutrition Cluster			<u>488,958</u>
Food Distribution Cluster:			
Commodity Supplemental Food Program	10.565	N/A	80,549
Subtotal Food Distribution Cluster			<u>80,549</u>
Total U.S. Department of Agriculture			<u>569,507</u>
U.S. Department of Education Passed through State of Vermont - Agency of Education and Cultural Services:			
Title I - Grants to Local Education Agencies	84.010A	4250U0922401	<u>355,565</u>
Special Education Cluster (IDEA):			
Special Education Grants to States	84.027A	4226U0922401	460,893
Special Education Preschool Grants	84.173A	4228U0922401	4,179
Subtotal Special Education Cluster (IDEA)			<u>465,072</u>
School Safety National Activities	84.184S	N/A	<u>88,044</u>
Title IIA - Supporting Effective Instruction	84.367A	4651U0922401	<u>159,867</u>
Student Support and Academic Enrichment	84.424	4570U0922401	<u>83,663</u>
Total U.S. Department of Education			<u>1,152,211</u>
U.S. Department of Health and Human Services Passed through State of Vermont - Agency of Education and Cultural Services:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-09779	<u>68,000</u>
Total U.S. Department of Health and Human Services			<u>68,000</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 1,789,718</u>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Washington Central Unified Union School District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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 Washington Central Unified Union School District, it is not intended to and does not present the financial position, changes in net position or cash flows of the Washington Central Unified Union School District.

2. Summary of Significant Accounting Policies

- a. 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 and/or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The U.S. Department of Education (USED) has delegated to the State of Vermont Agency of Education the authority to issue indirect cost rates to all Local Education Agencies (LEAs) based on a plan approved by the USED. Therefore, the Washington Central Unified Union School District does not use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.



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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

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

We have audited, in accordance with generally accepted auditing standards 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, business-type activities, each major fund and the aggregate remaining fund information of the Washington Central Unified Union School District as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Washington Central Unified Union School District's basic financial statements and have issued our report thereon dated December 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Washington Central Unified Union School District's internal control over financial reporting (internal control) as a basis for designing 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 Washington Central Unified Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Washington Central Unified Union School 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 organization'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.

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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Washington Central Unified Union School 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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to the management of the Washington Central Unified Union School District in a separate letter dated December 24, 2025.

#### 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
December 24, 2025



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Washington Central Unified Union School District  
Montpelier, Vermont

### Report on Compliance for Each Major Federal Program

#### Opinion on Each Major Federal Program

We have audited the Washington Central Unified Union School District's 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 Example Entity's major federal programs for the year ended June 30, 2025. The Washington Central Unified Union School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Washington Central Unified Union School 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, 2025.

#### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with 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 Washington Central Unified Union School District and to meet our other 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 Washington Central Unified Union School District's compliance with the compliance requirements referred to above.

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## **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 Washington Central Unified Union School 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 Washington Central Unified Union School 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 Washington Central Unified Union School 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 Washington Central Unified Union School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Washington Central Unified Union School 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 Washington Central Unified Union School 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.

### **Report on Internal Control over Compliance**

*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.

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 control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
December 24, 2025

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes no
- Noncompliance material to financial statements noted? yes no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes no

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 2 CFR section 200.516(a)? yes no

Identification of major programs:

<u>ALN Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.173	Special Education Cluster (IDEA)

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

Auditee qualified as low-risk auditee? yes no

**Section II - Financial Statement Findings**

None

**Section III - Findings and Questioned Costs for Federal Awards**

None

February 2026

To: WCUUSD School Board

From: Education Quality Committee

**Purpose/Charge:**

According to our Student Achievement Monitoring plan, adopted by the full board in the spring of 2023, the board is to receive four reports each year: two on math and reading achievement, one on a rotation of other Student Learning Outcomes (two to three each year), and one on post-secondary outcomes.

This report is on the post-secondary outcomes of the students within our district. Post-secondary outcomes are one of our district's Equity Indicators. Monitoring this data also helps monitor our progress on the District's strategic plan goals #2: Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum and varied educational opportunities.

**How are we doing? What are we doing?**

U-32 offers a wide range of flexible pathways that support personalized learning and align with Act 77, including AP, Dual Enrollment, Early College, CTE, and community-based programs. Participation across these pathways remains strong, and students have access to comprehensive post-secondary planning supports.

Assessment data show consistent strengths in literacy, with U-32 students outperforming statewide averages on the PSAT and SAT. Math and STEM performance remain areas of concern, with fewer students meeting benchmark expectations and a significant portion needing intervention.

Graduation rates have declined from pre-pandemic levels and currently fall below the state average, and college-going rates, while stabilizing, remain lower than in previous years. Alumni persistence and completion data highlight the importance of strong academic preparation and transition support.

Our equity review shows disproportionalities in access to advanced pathways for students with IEPs, FRL-eligible students, BIPOC students, and male-identifying students. These findings point to system-level barriers and underscore the need for continued focus on equitable access, math readiness, and coordinated K–12 supports.

**Current Report :**

In November, the Education Quality Committee reviewed data on the post-secondary outcomes of our students.

Adopted in 2013, Vermont's Act 77 established the Flexible Pathways Initiative to expand personalized and equitable learning opportunities for all high school students. The law aims to increase engagement, improve graduation rates, and ensure that every student can access meaningful pathways to college, career, and civic readiness. Dual Enrollment and Early College are state-mandated components of this initiative.

Flexible Pathways include Dual Enrollment, Early College, Fast Forward (CTE), work-based learning, and personalized learning plans. These options allow students to earn college credit, explore career fields, and engage in learning beyond the traditional classroom. Act 77 is grounded in helping students take ownership of their education, connect learning to their goals, and graduate well-prepared for life after high school. U-32's broad set of offerings reflects this intent by providing students with multiple, personalized routes toward their post-secondary goals.

Students use individualized plans to meet graduation proficiencies and align their coursework with their aspirations. These plans may include U-32 courses such as AP classes, internal Dual Enrollment, independent studies, and flexible pathway programs like Pilot and Branching Out, as well as external opportunities through Central Vermont Adult Education, CVCC, RTCC, statewide Dual Enrollment, Early College, Job Corps, VTVLC, and YouthBuild. This network of options ensures that every student can pursue a pathway that matches their interests, requirements, and post-secondary plans.

**Career Technical Education (CTE)** allows our students to complete their graduation requirements in various Student Learning Outcomes (SLOs). CTE centers provide students with rigorous, hands-on learning that prepares them for both college and high-skill, high-demand careers. Through real-world experience, practical application, mentoring, and industry networking, students build essential skills while also being able to earn college credits and industry-recognized credentials. CTE is fully integrated into the high school experience, and school counselors work closely with students to ensure programs fit within their schedules alongside sports, clubs, and other co-curricular activities.

U-32 students primarily access programs at the Central Vermont Career Center (CVCC), with additional opportunities available at the Randolph Technical Career Center (RTCC) when a desired program is not offered locally or when space is limited at CVCC. This broad network of options ensures that every student can pursue a personalized pathway aligned with their interests, graduation requirements, and post-secondary goals.

**Advanced Placement (AP)** courses provide U-32 students with rigorous, college-level academic opportunities. Current AP offerings include Biology, Calculus, Chemistry, Computer Science, French, Physics I, Physics II, Pre-Calculus, Spanish, and US History. These courses support students in pursuing advanced study, strengthening their academic preparation, and earning potential college credit. For the 2025–2026 school year, 75 students are enrolled in AP classes. In 2025, the district's AP program costs include approximately \$2,400 for proctoring and \$11,450 in AP exam fees, supporting broad student access to these advanced academic

opportunities. For the 2025–2026 school year, the AP Statistics course has been replaced with a Dual Enrollment Statistics course.

## Advanced Placement (AP)

### SCHOOL SUMMARY

	2021	2022	2023	2024	2025
Total AP Students	94	68	74	84	75
Number of Exams	180	134	140	167	135
AP Students with Scores 3+	57	50	40	63	63
% of Total AP Students with Scores 3+	60.64	73.53	54.05	75.00	84.00

## Advanced Placement (AP) (continued) May 2025 Data

May 2025	Biology	Eng Lit	Physics 1	Pre Calc	Stats	US History
# of exams	10	12	11	28	10	30
Avg score	3.1	4.42	4.55	3.71	2.09	3.63
% w/ Score of 3 or higher	70%	100%	100%	96%	45%	61%

**Dual Enrollment** provides our students with access to college-level coursework while still in high school, allowing them to earn transferable college credits and meet U-32 graduation requirements. The Agency of Education requires students to complete a set of demographic and program-related questions—including PLP status, location, FRL eligibility, and IEP status—to support statewide participation tracking. Our Dual Enrollment Coordinator also reviews and approves each student account and voucher. For context, in Fall 2024, 17 students participated in Dual Enrollment, and 16 students enrolled in the concurrent course last taught by Nick Holquist. In Fall 2025, enrollment increased to 22 students in Dual Enrollment, 24 students in the concurrent Composition and Literature class, and 31 students in the concurrent Dual Enrollment Statistics course, which replaced the AP Statistics course.

## Dual Enrollment

VT students have the opportunity to use 2 college course vouchers during junior and senior year.

- 22 students currently enrolled in Fall 2025 Dual Enrollment
- 24 *concurrent* students taught by Nick Holquist at U-32 (Composition & Literature- CCV)
- 31 *concurrent* students taught by Kate McCann at U-32 (Statistics- Norwich)

**Early College** allows students to complete their senior year of high school while taking a full college course load, earning both high school and college credit. For the 2025–2026 school year, 23 students are enrolled. Early College participants cannot take AP or Dual Enrollment courses, and their enrollment affects the district’s LTW-ADM; however, the financial impact is capped at a 5 percent reduction, with no additional loss beyond that threshold. Students must create a state Early College account, and our Early College Coordinator reviews and approves each account and four to five vouchers per student. For the Class of 2026, 18 students are attending Norwich University, 4 are attending the Community College of Vermont, and 1 is attending Vermont Technical College. Participation in previous classes included 33 students in 2025, 18 in 2024, 15 in 2023, and 20 in 2022.

Students report a wide range of experiences in Early College, reflecting both opportunities and challenges. Many chose the program to pursue advanced coursework not available at U-32, particularly in math and physics, to challenge themselves academically, or to build an early

connection with a college they hope to attend. Students at Norwich University highlighted the rigor of the courses, the ability to remain involved in U-32 athletics and activities, and the benefit of earning transferable credits.

Students also identified challenges, including the age gap with college peers, the responsibility of managing college-level work alongside high school commitments, and the logistics of commuting. Some students opted not to participate because they preferred to remain fully connected to the U-32 senior community, valued the structure of AP courses, or felt Early College could create a sense of separation within the grade. Concerns included missing senior-year events, navigating two different communities, and forming short-term relationships with college faculty and peers.

From an administrative perspective, Early College expands access to a wider range of courses, offers greater scheduling flexibility, and can reduce overall college costs. Students typically have about 15 hours of weekly seat time, follow a 15-week semester rather than an 18-week high school semester, and have more choice in designing their schedules. Norwich University's Early College program costs \$3,100, and students frequently cite the variety and depth of available courses as key advantages.

## Early College

Class of 2026: Total attending Early College (EC) = 23

- 18 attending Norwich
- 4 attending Community College of Vermont
- 1 attending Vermont Technical College

Class of 2025 Total attending EC = 33

Class of 2024 Total attending EC = 18

Class of 2023 Total attending EC = 15

Class of 2022 Total attending EC= 20

**Branching Out, Changemakers, Community-Based Learning, and the Pilot Program** provide U-32 students with personalized, community-based learning pathways that allow them to pursue interests, explore potential careers, and meet graduation requirements through flexible, student-designed work. Supported by community mentors, local businesses, and staff advisors, these programs help students engage in authentic experiences and demonstrate proficiency through the U-32 Student Learning Outcomes.

Branching Out and Community-Based Learning offer semester- or year-long individualized projects or internships with community mentors. Students develop learning plans, set goals,

take action steps, and document their progress through artifacts and reflections. Branching Out also includes a world language option for students wishing to study languages not offered at U-32. The Pilot Program helps students understand themselves as learners by designing interest-based projects and building the skills needed for independent work. Changemakers allows students to explore issues of racial justice, climate justice, and social change through action-oriented projects, with the option to continue their work through Branching Out in the second semester.

Together, these programs create a robust network of flexible pathways that empower students to take ownership of their learning, connect with the community, and pursue individualized routes aligned with their strengths, interests, and post-secondary goals.

Alongside these offerings, it is important to understand how students are accessing our flexible pathways and whether participation reflects equitable opportunity across our student population. As part of our commitment to equitable access, this year marks the first comprehensive review of participation data across Advanced Placement, Dual Enrollment, Early College, and Career and Technical Education. Establishing a baseline helps us understand who is accessing these opportunities and where disparities may exist. U-32 currently serves 674 students: 54 percent identify as male and 46 percent as female; 32 percent qualify for Free and Reduced Lunch (FRL); 23 percent receive special education services through an IEP; 15 percent have 504 plans; and 8 percent identify as BIPOC. These demographics provide the context needed to evaluate proportional representation across pathways.

Initial findings show several areas of disproportionality. Students with IEPs are significantly underrepresented in AP, Dual Enrollment, and Early College, and overrepresented in CTE. FRL-eligible students show a similar pattern. BIPOC students are underrepresented in AP, Dual Enrollment, Early College, and RTCC, while their participation at CVCC is proportional. Male-identifying students are underrepresented in AP and Dual Enrollment and overrepresented in Early College and RTCC; female-identifying students show the opposite pattern. Both gender groups are proportionally represented at CVCC.

While these data do not yet represent trends, they raise important questions about access and opportunity. Disproportionalities can signal system-wide, K–12 concerns and prompt us to examine whether barriers—intentional or unintentional—are limiting participation. This analysis invites us to consider how we support students throughout their educational journey, how we communicate and structure opportunities, and what steps we can take to ensure that every student is positioned for success in the pathway that best aligns with their goals and strengths.

## Equity Indicators - Access

We have equity indicators that we have identified as a district to determine whether or not we are providing equitable access to multiple pathways. The following slides indicate a narrow set of college and career readiness pathways and whether or not we are solving disproportionality. Base proportions for Grades 7-12 are:

# Students	Male id	Female id	FRL	IEP	504	BIPOC
674	54%	46%	32%	23%	15%	8%

## Equity Indicators - Access to Pathways

	AP	Dual Enroll	Early College	CVCC	RTCC	Youth Build
<b>N</b>	79	77	23	49	23	Too small
<b>Special ed</b>	2%	Under	Under	Over	Over	
<b>Gender</b>	Over F Under M	Over F Under M	Under F Over M		Under F Over M	
<b>BIPOC</b>	Under	Under	Under		Under	
<b>FRL</b>	Under	Under	Under	Over	Over	
<b>Applied vs Accepted</b>				95 Applied, 58 Accepted	31 Applied, 24 Accepted	

## Post-Secondary Planning

- Embedded career lessons in core classes
- High School Seminars during Callback
  - 9th grade: Transition to HS / 4 year planning
  - 10th grade: Naviance introduction or resources/ update to 4 year plan
  - 11th grade [Post High School Planning Guide](#) and Naviance
  - 12th grade: Continued Post High School Planning
- 12th grade In-school field trip
  - College application support, essay help, financial aid, resume writing, interviewing skills, career exploration
- Individual meetings with school counselors (College, Career, Personal/Social)
- College fairs / Military fairs/ Alumni fair / Alumni panel
- Career Callbacks
- [U-32 Program of Studies](#)
- Community Based learning / Branching Out, etc.

U-32 administers a range of assessments each year to monitor student learning, support post-secondary planning, and identify areas where additional instructional support may be needed. These assessments include the PreACT for 10th graders, the PSAT for 11th graders, and the SAT for students in grades 11 and 12. We have seen a decline in the number of students taking the college preparation test (PreACT, PSAT, and SAT), a trend that may reflect recent shifts in college admissions policies that no longer require standardized test scores. Advanced Placement exams are also available for students enrolled in AP courses. Together, these assessments provide a comprehensive picture of student readiness in literacy, mathematics, and STEM fields.

This year's results show strong performance in English, reading, and writing across multiple measures. On the PreACT, 78 percent of students met benchmark expectations in English and 58 percent met expectations in reading. PSAT results reflect similar strengths, with 83 percent of U-32 students meeting the Reading/Writing benchmark, a rate that exceeds the statewide average. SAT scores for the Class of 2025 also remain above Vermont averages in both Reading/Writing and Math, indicating that college-bound students are academically well-prepared in these areas.

Math and STEM performance, however, continue to present significant challenges. On the PreACT, only 40 percent of students met the math benchmark, and 43 percent were identified as needing intervention. STEM readiness remains an area of concern, with just 24 percent of students meeting the benchmark and 69 percent requiring additional support. PSAT math results show a similar pattern, with 47 percent of students meeting expectations and 40 percent scoring in the beginning category. These results suggest that math and STEM instruction require continued system-wide attention, particularly in the transition from middle to high school and in preparing students for advanced coursework.

## Post-Secondary Planning Assessments

Assessment	Grade Level	Subjects	Notes
PreACT	10	English, math, reading, science	Part of Local Comprehensive Assessment Plan (LCAP) District funded
PSAT	11	Reading, writing, math	LCAP District funded
SAT/ACT	11 and/or 12	SAT: Reading, writing, math ACT: English, math, reading, science	Self pay
Advanced Placement (AP)	Varies (mostly 11 & 12)	English, biology, physics, chemistry, US history, calculus, statistics, computer science, French, Spanish	District funded

### OVERVIEW OF ACT TEST SECTIONS

<b>English</b>	<ul style="list-style-type: none"> <li>• 75 multiple-choice questions</li> <li>• 45 minutes</li> <li>• Tests grammar, punctuation, sentence structure and rhetorical skills</li> <li>• Learn more about the <a href="#">ACT English Test</a></li> </ul>
<b>Math</b>	<ul style="list-style-type: none"> <li>• 60 multiple-choice questions</li> <li>• 60 minutes</li> <li>• Algebra I and II, geometry, and some trigonometry</li> <li>• Learn more about the <a href="#">ACT Math Test</a></li> </ul>
<b>Reading</b>	<ul style="list-style-type: none"> <li>• 40 multiple-choice questions</li> <li>• 35 minutes</li> <li>• Four passages (prose fiction, social studies, humanities, and natural sciences) with 10 questions per passage</li> <li>• Learn more about the <a href="#">ACT Reading Test</a></li> </ul>
<b>Science</b>	<ul style="list-style-type: none"> <li>• 40 multiple-choice questions</li> <li>• 35 minutes</li> <li>• Questions on science-based passages presented with graphs, charts, tables and research summaries</li> <li>• Learn more about the <a href="#">ACT Science Test</a></li> </ul>

### Pre ACT Math/Science/ STEM Benchmark Data

Year of administration	2022	2023	2024	2025
# of testers U-32	88	88	71	72
<b>U-32 on target</b> <i>Math</i> <i>Science</i> <i>STEM</i>	56% 43%	41% 39% 15%	42% 45% 14%	40% 39% 24%
<b>U-32 close to target</b> <i>Math</i> <i>Science</i> <i>STEM</i>	19% 20%	16% 22% 18%	18% 11% 17%	17% 17% 7%
<b>U-32 in need of intervention</b> <i>Math</i> <i>Science</i> <i>STEM</i>	45% 36%	43% 40% 67%	39% 44% 69%	43% 44% 69%

### Pre ACT English and Reading Benchmark Data

Year of administration	2021	2022	2023	2024	2025
# of testers U-32	96	88	88	71	72
<b>U-32 on target</b> <i>English</i> <i>Reading</i>	53% 45%	75% 65%	83% 58%	76% 55%	78% 58%
<b>U-32 close to target</b> <i>English</i> <i>Reading</i>	22% 26%	11% 7%	11% 26%	13% 18%	8% 15%
<b>U-32 in need of intervention</b> <i>English</i> <i>Reading</i>	25% 29%	14% 28%	6% 16%	11% 27%	14% 26%

## SAT Benchmark Data: U-32 and Vermont

	<b>Class 2023</b>	<b>Class 2024</b>	<b>Class 2025</b>
<b># U-32 of testers # of VT</b>	19 1008	26 2061	40 2857
<b>Reading / Writing U-32 Mean Score VT Mean Score</b>	606 558	619 575	617 576
<b>Math U-32 Mean Score VT Mean Score</b>	586 537	549 537	570 539

Graduation rates provide an important measure of how well the school system supports students in completing their high school education and preparing for post-secondary success. U-32's graduation data includes both four-year and six-year rates, offering insight into the experiences of students who may need additional time or support to complete their diploma requirements.

The most recent four-year graduation rate for U-32 is 76 percent, which falls below the statewide average of 82 percent. This represents a decline from pre-pandemic levels, when U-32's graduation rates were consistently in the mid- to high-80s. While the six-year graduation rate has historically been strong, often exceeding the Vermont average, the recent decline in the four-year rate suggests that more students are facing academic, social, or personal barriers that impact their ability to graduate on time.

### **AOE Definition of 4-Year Cohort Graduation Rate:**

The cohort graduation rate is calculated by tracking students from the time they enter Grade 9. Students who graduate within four years are considered on-time graduates. Students who graduate one or two years later are included in the 5- and 6-year graduation rates. The total number of graduates is divided by the total number of students in the cohort. Students who transfer into a school are included in the cohort, while students who transfer out are dropped from the cohort.

## WCUUSD and Vermont Graduation Rates

Year	U-32 4-Year Rate	VT 4-Year Rate	U-32 6-Year Rate	VT 6-Year Rate
<b>2014-2015</b>	88%	88%	94%	91%
<b>2015-2016</b>	88%	88%	90%	92%
<b>2016-2017</b>	89%	89%	92%	91%
<b>2017-2018</b>	90%	85%	91%	91%
<b>2018-2019</b>	82%	85%	91%	92%
<b>2019-2020</b>	84%	83%	95%	88%
<b>2020-2021</b>	77%	83%	89%	87%
<b>2021-2022</b>	85%	83%		
<b>2022-2023</b>	76%	82%		

Our students pursue a wide range of post-high-school education and career paths. The following tables highlight the choices they are making after graduation.

**What post-secondary choices do our students who attend the Central Vermont Career Center (CVCC) make?**

	<b>Class of 2020</b>	<b>Class of 2021</b>	<b>Class of 2022</b>	<b>Class of 2023</b>	<b>Class of 2024</b>
<b>Employment</b>	<b>9</b>	<b>9</b>	<b>18</b>	<b>10</b>	<b>11</b>
<b>Apprenticeship</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>College (4 year)</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>
<b>College (2 year)</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Gap/Service Year</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Military</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Undecided</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total # of Students</b>	<b>21</b>	<b>17</b>	<b>24</b>	<b>14</b>	<b>16</b>

## Senior “Self Reported” Post HS Plans

	2018	2019	2020	2021	2022	2023	2024	2025
# of Graduates	126	106	113	119	119	122	104	107
% Attending College	68	65	65	68.8	66.4	52.9	60.5	59
% Career Ed	2.4	7.5	8	.8	1.7	4.9	4.8	1.8
% Employed	27.8	19.6	17.7	17.6	22.7	31.7	25	25
% Military	2.4	.9	3.5	.8	0	.8	2.9	.9
% Year Off	.8	6.5	6.2	11.8	9.2	8.9	6.7	12

**Class of 2025 College Acceptances:** Advanced Welding Institute, American Univ., Arizona State Univ.-Tempe, Augustana College, Bay Path Univ., Bennington College, Bentley Univ., Boston Univ., Bowie State Univ., Bryant Univ., California College of the Arts, Central Connecticut State Univ., Central Michigan Univ., Champlain College, Clark Univ., Clarkson Univ., Coastal Carolina Univ., Colby-Sawyer College, College of Charleston, College of Coastal Georgia, Colorado College, Concordia Univ., Connecticut College, Cornell Univ., Curry College, Dartmouth College, Dean College, Dickinson College, Drew Univ., Elmira College, Emmanuel College, Endicott College, Florida Atlantic Univ., Fordham Univ., Franklin and Marshall College, Franklin Pierce Univ., George Mason Univ., Georgia Institute of Technology, Hartwick College, Heriot-Watt Univ., High Point Univ., Hofstra Univ., Illinois Institute of Technology, Ithaca College, Johnson & Wales Univ.-Providence, Keene State College, Lasell Univ., Lesley Univ., Loyola Univ. Chicago, Loyola Univ. Maryland, Macalester College, Maine College of Art & Design, Massachusetts College of Art and Design, Massachusetts College of Pharmacy, Merrimack College, Middlebury College, Montserrat College of Art, Mount Holyoke College, Muhlenberg College, New England College, New England Institute of Technology, New York Institute of Technology, North Carolina State Univ. at Raleigh, Northeastern Univ., Northern Illinois Univ., Norwich Univ., Oberlin College, Pace Univ., Pennsylvania State Univ., Plymouth State Univ., Pratt Institute Brooklyn, Princeton Univ., Regis College, Rensselaer Polytechnic Institute, Rhode Island College, Rider Univ., Rochester Institute of Technology, Roger Williams Univ., Sacred Heart Univ., Saint Anselm College, Saint Michael's College, Salem State Univ., Salve Regina Univ., Siena Univ., Simmons Univ., Skidmore College, Southern New Hampshire Univ., St. Lawrence Univ., Stonehill College, Suffolk Univ., SUNY College at Plattsburgh, The George Washington Univ., The Univ. of Tampa, Union College (NY), Univ. of Chicago, Univ. of Colorado Denver, Univ. of Connecticut, Univ. of Delaware, Univ. of Denver, Univ. of Glasgow, Univ. of Hartford, Univ. of Illinois Chicago, Univ. of Maine, Univ. of Maine at Farmington, Univ. of Massachusetts-Amherst, Univ. of Massachusetts-Boston, Univ. of Massachusetts-Dartmouth, Univ. of Massachusetts-Lowell, Univ. of Missouri-Kansas City, Univ. of New England, Univ. of New Hampshire, Univ. of North Carolina at Charlotte, Univ. of North Carolina at Greensboro, Univ. of Oregon, Univ. of Rhode Island, Univ. of San Francisco, Univ. of South Florida, Univ. of Southern Maine, Univ. of Vermont, Univ. of Wyoming, Utica Univ., Vermont State Univ., Virginia Commonwealth Univ., Wentworth Institute of Technology, Western New England Univ., Wheaton College - Massachusetts, William & Mary, Williams College, Worcester Polytechnic Institute

This report highlights some of the presentation slides. The Support References section at the end of this report has a link for the student testimonials video. As a reminder, past reports and presentations can be found on the [Board Committee Resource Page](#).

Below is a summary of our analysis.

#### System Successes:

- Our students have a wide range of flexible pathways (AP, Dual Enrollment, Early College, Community-Based Learning, Branching Out, Pilot, CTE).
- Strong community partnerships supporting authentic, real-world learning.
- High participation in advanced academic options, including new concurrent DE courses.
- Clear administrative structures and processes across programs.
- Equity review underway, signaling transparency and continuous improvement.
- Our 6-year graduation rate is generally equal to or slightly higher than the state rate.
- Strong literacy performance across assessments.
- SAT scores exceed Vermont averages in both Reading/Writing and Math.
- This year's senior class took note of the lower social connections last year and has made deliberate efforts to increase social engagement

#### System Challenges:

- Our 4-year graduation rate is lower than the state average and lower than our desired rate
- We continue to see AP courses that have low enrollment.
- Math and STEM performance remain the most significant academic concern.
- College-going rate remains lower than pre-pandemic levels.
- Underrepresentation of IEP, FRL-eligible, and BIPOC students in AP, Dual Enrollment, and Early College.
- Underrepresentation of male-identifying students in AP, and Dual Enrollment
- Overrepresentation of IEP and FRL-eligible students in CTE programs.
- Overrepresentation of male-identifying students in Early College.

#### System Needs:

- Refine and improve how we tell our story so that students and families are aware of the opportunities available to them.
- Examine what will serve our students best: coursework that provides college credit or a challenging in-house curriculum. Balance the areas of opportunity, challenging and interesting curriculum, and ensure a robust, thriving social entity in our district.

#### Changes to instructional and evaluation practices:

- Introduction of the concurrent Dual Enrollment statistics course.
- The SAT/ACT requirements, mandatory vs. optional, for colleges and universities have been fluctuating, and this affects the number of students taking the tests.

Implications for the School Board:

- Family and student outreach may need strengthening to ensure equitable awareness of opportunities.
- How do we tell the stories of our district students so that all pathways and post-secondary choices are honored?
- Identify areas of advocacy around multiple pathways and the impact they can have on a school's enrollment and the social network and engagement within a school.
- Ongoing monitoring of program changes (e.g., AP to DE transitions) will be important for understanding impact.
- A K–12 approach to preparation may be needed to address root causes of disproportionality.
- To analyze barriers to access, looking at how we structure our classes, any artificial barriers we may be creating.
- Collaboration with leadership to examine what fits best with our core beliefs, strategic planning goals, needs of students, equity, and limited district resources, and what are the areas of opportunity we offer our students?

We would like to discuss this report during our full board meeting on February 18th. We offer the following questions for your consideration.

- Are students learning and thriving?
  - What do you see that supports that?
- Are we using our resources effectively and equitably?
  - What do you see that supports that?
- Are we making progress toward our strategic goals?
  - What do you see that supports that?
- What did you notice in this report that connects to other information presented by other committees, in COLT reports, and Principal Reports?

Here are some terms that are important to know and understand related to post-secondary outcomes.

- **Dual Enrollment** - is for high school students who are academically prepared to enroll in a college-level course and could benefit from that experience.
- **Early College** - is for high school seniors who are academically prepared to enroll in five college classes each semester during their senior year. The Early College Program (ECP) simultaneously serves as a student's senior year of high school and a full year of college credit.
- **Graduation Rates** - The cohort graduation rate is calculated by tracking students from Grade 9. It's the number of graduates divided by the total cohort of students. Transfers in are included; transfers out are excluded. Graduating within four years is on time; students graduating one or two years later are included in the 5-year and 6-year rates.
- **Advanced Placement (AP) Courses** - Advanced Placement courses are college-level courses and exams that students can take in high school and can be used to earn college credit.
- **Education Quality Standards (EQS)** - A set of rules describing what a high-quality education should look like for Vermont's public school students.
- **Equity Indicators** - allow us to compare outcomes for two groups to measure the disparity.
- **Cross-Sectional Analysis** - A data view comparing different students across years i.e. last year's 3rd grade and this year's 3rd grade.
- **Longitudinal cohort Analysis** - A data view of the same students over time i.e. last year's 3rd grade and this year's 4th grade.

## Support References

[Student Video - Testimonials on future plans](#)

[U32 Program of Studies](#)

[Naviance Video](#)

[U-32 School Profile](#)

[Central Vermont Career Center](#)

[Randolph Technical Career Center](#)

[Early College](#)

[Dual Enrollment](#)

[Military after High School](#)

[Job Corps](#)

[U-32 Flexible Pathway Partners](#)

## Required

### WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

#### Board of Directors' Policy

#### USE OF SCHOOL FACILITIES POLICY

**POLICY:** E20

**WARNED:** 1.11.23

**ADOPTED:** 4.19.23

**EFFECTIVE:** 4.19.23

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### Purpose

The Washington Central Unified Union School District is responsible for maintaining the school property and facilities in good condition of the public education of the students of the entire School District. The Board is also responsible for ensuring that budgeted funds approved by the taxpayers for public education are used as intended. The school property is public property, and the Board recognizes that some groups or individual may want to utilize the property for a variety of uses. This policy permits the use of District school property and facilities for other purposes, on an occasional basis, as long as the use is primarily for the benefit of the students and taxpayers of the School District and does not conflict with, detract from, or otherwise limit regular school programs or sponsored activities. This policy also establishes that use by other groups or entities, whose mission is more general than just serving the school district, whether for profit or not for profit, may be permitted under certain circumstances. This policy sets forth the priorities of uses and the conditions under which such uses are permitted.

### Scope:

The facilities covered by this policy include all real estate, buildings, and property contents owned by the Washington Central Unified Union School District in each of its member Towns, and U-32.

The **superintendent**, principal, or designee, shall manage and determine availability of, the facilities on an ongoing basis. The **principal superintendent**, or designee, shall establish a use permit process that may include variations by each category. This process shall be reviewed and approved by the board on an annual basis. It is required that groups or individuals in categories 2 through 6 follow the process in obtaining permission for use.

Some areas may be restricted from general public use for extended periods of time due to the necessity of maintaining or conserving those areas for current student activities, recovery efforts (i.e. grass on playing fields), for security reasons, or to maintain confidentiality.

Equipment use may be permitted under certain conditions but is not automatically included in permission for use of any space. Some equipment may be excluded from non-school program use at the discretion of the principal or designee due to reasons that include but are not limited to safety, liability, conservation for school programs and resources, or situations where depreciation of equipment may be difficult to assess.

## **Priorities of Use**

When the School District grounds or facility are subject to an easement, the ~~principal's superintendent, or designee~~ decision must comply with grounds or facility use outlined in the easement. In situations where easement rights apply, a user may appeal the ~~principal's superintendent~~ decision to the ~~superintendent~~ Board for decision.

Facilities shall be made available so as to preserve the following priority of uses:

### **Category 1. Town Government Bodies**

~~First~~ **Top** priority is given to town taxpayer-funded, municipal activities that are open to the public (e.g., town meetings, voting)

### **Category 2~~1~~. School-Related and School-Supporting School Activities and School Sponsored Activities**

First priority is that all facilities be available for public school purposes, including, but not limited to, instruction, extra-curricular and co-curricular activities, and other school-sponsored activities and events. ~~No school facility or portion thereof shall be contracted for, or dedicated to any other purpose, except on an occasional basis as further set forth below, so as to maintain this availability.~~

### **Category 3~~2~~. School-Related and School-Supporting Activities**

Second priority shall be use by the individual school's recreation or co-curricular department and school established organizations or groups, the express purpose of which is to provide benefit and support to the School District. Such uses may include, but are not limited to, use by parent-teacher organizations, booster clubs, recreational organizations that benefit students and/or taxpayers, and fundraising activities whose purpose is to benefit the School District.

### **Category 4~~3~~. Other Groups or Individuals Providing Educational Benefits or Services on a Non Profit Basis to the School Community**

Third priority shall be given to non-profit use by groups or individuals to provide curricular, extra- curricular or post-secondary educational opportunities of a kind or at a level not otherwise generally available to the School District population. Examples include, but are not limited to, classes, or non-profit athletic, artistic or similar group endeavors offering activities that provide opportunities for enrichment to the School District community.

### **Category 5~~4~~. Use by Other Public Entities**

Fourth priority will be given to other public entities for events or programs that are open to the public. Such uses include use as a site for a public civil function, such as a public meeting on a legislative or municipal issue. Public entities include local, state, and federal governmental entities, including subdivisions, agencies, organizations, or programs operated by such entities.

### **Category 6~~5~~. Other Occasional Uses**

Use by an entity not described in the previous categories may be permitted by the ~~principal~~ **superintendent**, or designee, for an educational or community purpose, where such use does not conflict with the goals of this policy. The use is subject to specific terms and conditions consistent with the policy.

## **Implementation**

**Conditions of Use:** The following conditions shall be applied by the ~~principal~~ **superintendent**, or designee, in deciding what uses will be allowed and what terms and conditions will be applied to each specific use in granting permission. In the event of a conflict between potential users or uses, or if an issue arises concerning terms and conditions of use, the principal shall have the authority to decide the conflict.

1. **Nondiscrimination** - All users of school facilities must agree in writing to not unlawfully discriminate on the basis of disability, race, color, national origin, sex, age, religion, ancestry, sexual orientation, or place of birth, or membership in any other protected class. Failure to adhere to this agreement shall result in the cancellation or termination of the use.

2. **Lawful Use Only** - Compliance with School Policies -All users of the school facilities must agree in writing that their use will not violate any federal, state or local laws, including but not limited to: the use of tobacco, alcohol or other controlled substances; illegal gambling; possession of weapons. Users must also agree in writing to take responsibility for notifying attendees of this condition. Failure to comply with this agreement shall result in the cancellation or termination of the contracted use as well as denial of future use.

3. **Maintenance of the Facility** - All users shall agree in writing to use school facilities appropriately, to oversee treatment of the facilities by those involved in the use and to leave the facility in at least as good condition as it was in at the time they commenced their use. Additional fees will be assessed to any group for litter, and/or damage to the property.

4. **Non-Endorsement Clause** - Use of School District property or facilities by any group or entity other than those described in categories 1 or 2 above shall not constitute and shall not be considered an endorsement of said group or entity, or of its use or activity, policies, opinions, agendas, actions or beliefs. Any person or entity using the facility for a purpose other than categories 1 and 2 above shall clearly state the identity of the presenting entity or individual in all promotional materials, advertising, signs, ad descriptions of the activity or event, and shall not state or imply that the activity is sponsored or endorsed by the Washington Central Unified Union School District, unless such support or endorsement has been explicitly given in writing.

5. **Special Purpose vs. General Purpose Facilities** - Before committing any special purpose facility for use for a non-school purpose, particular care shall be taken to avoid creating a general unavailability of such facilities for high priority uses in category 1. This may mean taking measures to assure a strict limitation on the availability of a given special use facility to all outside users. Special use facilities include auditoriums, libraries, playing fields, gymnasiums, cafeterias, and other special purpose rooms and facilities.

6. **Schedule of Fees** - Consistent with the Board's responsibility to maintain the facilities for use in educating the students of the School District, and that the tax monies appropriated by the school district are intended to be used for the education of those students, the ~~principal~~ **superintendent** with board approval shall develop and charge appropriate fees for use of school facilities and related equipment for uses in categories 2 through 6. The fees charged shall not be less than the actual cost of the use, taking into account costs such as utilities, custodial services, security, and maintenance. The ~~principal~~ **superintendent, or designee** may only waive fees

subject to rules established by the Board. The board shall review the rules and fee structure annually.

**7. Insurance** - The ~~principal~~ **superintendent** or designee shall include as an express condition of use, for any user entity not covered under the School District's insurance policy, a requirement that the user entity submit proof of insurance as specified for the particular use, prior to commencement of the use, specifically listing the School District as additionally insured. The Board shall establish the standard limits of liability to be required each year.

**8. Written Use Agreements** - The ~~principal~~ **superintendent, or designee** shall prepare and maintain, with Board approval, a form of written use agreement that states all conditions of use. If a fee is charged, or proof of insurance required, with respect to a particular use, -a written agreement shall be signed by the ~~principal~~ **superintendent** or designee and a duly authorized representative of the user, prior to commencement of the use, reciting all conditions of use and agreement to any fee imposed for the use. Each written agreement shall have attached to it a copy of this policy. It shall also include, in its specific terms, the conditions listed in this policy to the extent they are applicable to the particular use.

**9. Duration of Use** - Uses in categories 2 through 6 shall be limited to occasional use, meaning use of limited duration and frequency. When an occasional use by users in categories 2 through 6 involves a series of weekly activities or events on more than one date, such use shall not be more than a two-month period. Upon ~~a showing of special circumstances~~ **request**, the ~~principal~~ **superintendent** or designee may extend the period **of use** ~~by up to an additional two months~~.

**10. Cancellation or Postponement of a Scheduled Event** - The School District reserves the right to cancel a scheduled event (reoccurring or otherwise) if it conflicts with the rescheduling of a student event(s) made necessary by weather or other circumstances beyond the control of the School District. The School District reserves the right to cancel or postpone any scheduled event due to serious concerns for public safety, employee safety or security of the property. The ~~principal~~ **superintendent** or designee is authorized to order the cancellation or postponement of a scheduled event under these circumstances and shall make every effort to give reasonable notice to the party intending to use the property. The ~~principal~~ **superintendent** or designee shall also make every reasonable effort to reschedule postponed events. It is also understood that some municipal building uses (town meeting, voting, etc.), cannot be cancelled and the ~~principal~~ **superintendent, or designee** would defer to the Town in such instances. The ~~principal~~ **superintendent** or designee shall also make every reasonable effort to reschedule postponed events.

**11. Equipment** - Users in categories 2 through 6 may only use equipment related to the facility if prior permission is obtained from the ~~principal~~ **superintendent** or designee. Equipment used shall be limited to that which is negotiated in the agreement with the ~~principal~~ **superintendent** or designee. The ~~principal~~ **superintendent** or designee shall factor in the cost of use of the equipment in the fees charged. Examples of equipment related to the facility are computers, sports equipment, scoreboards, theater lights, and sound equipment.

**12. Outside Contractors** – All outside contractors and specific contract agreements for services to be provided to an entity using School facilities, must be approved by the ~~principal~~ **superintendent** or designees in writing, prior to commencement of use of the facility. The user assumes all responsibility for any damages or additional costs related to the use of contractors.

## Recommended

### WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

#### Board of Directors' Policy

#### DISTRIBUTION OF NON-SCHOOL SPONSORED LITERATURE IN THE SCHOOLS

**POLICY:** E21

**WARNED:** \_\_\_\_\_

**ADOPTED:** \_\_\_\_\_

**EFFECTIVE:** \_\_\_\_\_

### Policy

It is the policy of the Washington Central Unified Union School District to allow limited distribution of non-school sponsored literature on school grounds or at school events by community members, or district employees acting on their own behalf or on behalf of a community group. Accordingly, the superintendent or designee may permit the distribution of non-school sponsored literature without discrimination in accordance with this policy.<sup>1</sup>

### Definitions

- 1. Non-school sponsored literature** means any printed, written, or electronic materials prepared by non-school organizations or individuals that are not made as a part of the curricular or approved extracurricular programs **or affinity groups** of the district. They include such things as fliers, invitations, announcements, pamphlets, posters, photographs, pictures, audio recordings, digital recordings, and electronic messages. Materials prepared under the supervision of school staff as part of classroom instruction or classroom activities are not restricted by this policy.
- 2. Distribution** means circulating non-school sponsored literature in ways that include: handing to others on school property or during school-sponsored events; posting on school property such as walls, bulletin boards, **email**, and district web-sites; placing upon desks, tables, on or in lockers; or making available in the principal's office.

### Administrative Responsibilities

<sup>1</sup> A totally public forum is one where all materials may be distributed; the classic example is a public park.

A limited public forum is one where certain categories of material may be distributed. *NAACP Legal Defense and Ed. Fund, Inc.*, 473 U.S. 788 (1985) and *Travis v. Owego-Apalachin School Dist.*, 927 F.2d 688 (2d Cir. 1991) (good overview of differences among types of public forums). School districts may create a limited public forum by allowing outside groups to distribute literature on a limited basis as long as the criteria for allowing or prohibiting distribution are reasonable and viewpoint neutral.

In a limited public forum, once the district allows a community group to distribute materials for one purpose then it and must allow all other community groups wishing to distribute materials dealing with the same topic, even if their view of the topic is different. The basic principle is that restrictions on distribution of materials may not be based on a group's viewpoint. *Lamb's Chapel v. Center Moriches Union Free School Dist.*, 508 U.S. 384 (1993); *Good News Club v. Milford Central Schools*, 533 U.S. 98 (2001). In these cases, the Supreme Court specifically held that religious groups' use of school facilities must be permitted when other groups seeking to teach morals have been permitted to use facilities; the same approach applies to distribution of materials.

1. The superintendent may authorize the distribution of non-school sponsored literature by community members, or district employees acting in their own behalf or on behalf of a community group for following purposes, provided all relevant procedures are followed:<sup>2</sup>
  - a. Literature from parent-teacher organizations;
  - b. Literature from school booster organizations;
  - c. Literature from professional organizations comprised of the school district employees;
  - d. Literature regarding social, civic and recreational meetings;
  - e. Literature regarding entertainment; and
  - f. Literature regarding private academic tutoring, music lessons, or non-school sponsored athletics.
  
2. The superintendent shall establish procedures for the distribution of non-school sponsored literature, which:
  - a. May include reasonable time, place, and manner restrictions.<sup>3</sup>
  - b. Shall not discriminate based on viewpoint.
  - c. Shall prohibit the distribution of literature that:
    - i. Is obscene, vulgar, or profane, or harms the reputation of others<sup>4</sup>
    - ii. Violates federal, state or local laws;
    - iii. Advocates the use or availability of tobacco, alcohol or illegal drugs;<sup>5</sup>
    - iv. Incites violence;
    - v. Interferes with or advocates interference with the orderly operation of the schools and their programs;<sup>6</sup>
    - vi. Primarily seeks to advertise for sale products or services;<sup>7</sup> or
    - vii. Has fundraising as a primary purpose.<sup>8</sup>

<sup>2</sup> This list is merely an example. An individual school district could decide to make this list broader or narrower. However, when designating categories, a district must remain viewpoint neutral.

<sup>3</sup> Examples of a “time” restriction are that literature be distributed before or after regular school hours. A “place” restriction might be that literature be posted only on bulletin boards and not on windows, or that it be made available on a specified table in the principal’s office. A “manner” restriction might specify whether or not persons distributing the material may stand at the main entrance to the building, or might limit the number of copies of a pamphlet that may be distributed. *Hedges v. Wauconda Community Unit Sch. Dist. No. 118*, 9 F.3d 1295 (7<sup>th</sup> Cir. 1993). Such restrictions must be applied without discrimination as to viewpoint of group or individual who wishes to distribute non-school sponsored literature. Note that the courts have held a school district’s internal mail distribution system is not a public forum, and thus school districts are not required to allow the mail system to be used for distribution of non-school sponsored materials. *Perry Educ. Ass’n v. Perry Local Educ. Ass’n*, 460 U.S. 37 (1983).

<sup>4</sup> *Bethel School District No. 403 v. Fraser*, 478 U.S. 675 (1986) (student may be disciplined for giving speech at school assembly that contained sexual innuendos and vulgar language). T-shirt that impugned character of sitting U.S. president was not vulgar or offensive within meaning of *Fraser* according to Second Circuit Court of Appeals. *Guiles v. Marineau*, 461 F.3d 320 (2d Cir. 2006).

<sup>5</sup> *Morse v. Frederick*, 551 U.S. 393 (2007) (school officials may prohibit speech that they reasonably believe advocates illegal drug use, so long as the speech cannot be interpreted as commenting on any political or social issue). Student had First Amendment right to wear T-shirt that criticized President Bush by depicting him as a drug and alcohol user and a “chicken-hawk” because it did not advocate use of drugs. *Guiles v. Marineau*, 461 F.3d 320 (2d Cir. 2006).

<sup>6</sup> The standard for evaluating the reasonableness of controls on student self-expression and student speech is whether or not the speech substantially or materially disrupts school activity or could reasonably be forecast to cause such disruption. *Tinker v. Des Moines Indep. Community Sch. Dist.*, 393 U.S. 503 (1979) (students protesting Vietnam War entitled to wear black armbands).

<sup>7</sup> As indicated here, a district could choose to prohibit all distribution of literature that promotes the sale of products or services. As with all viewpoint neutral prohibitions, care must be taken that the prohibition is evenly enforced without exceptions. If a district wishes to allow distribution of materials supporting some commercial activity but not others, it must make the distinction based on criteria that are objective and viewpoint neutral.

<sup>8</sup> A common question may be whether students selling items to raise money for parent-teacher organizations is permitted. If such organizations are clearly delineated (either in this policy or elsewhere) as school-sponsored groups and their literature is delineated as school-sponsored literature, then distribution of their fundraising materials would not be restricted by this policy.

- d. Shall require that the superintendent or designee review all literature before it is distributed to confirm that the literature:
    - i. includes the name of the person or organization sponsoring the distribution;
    - ii. does not imply that it is endorsed by the school district; and
    - iii. does not fall in one of the prohibited categories listed above.
    - iv. Prior review of literature shall not be required when the non-school sponsored literature is distributed by an attendee to other attendees at a meeting intended for adults held after school hours.<sup>9</sup>
  
  - e. May include more restrictive rules for signs or messages on school property that bears the school imprimatur due to their location. For example, the school district may restrict the content of messages on advertising displayed on baseball field fences or brick pavers in walkways if advertising space is sold in those locations to raise money for the school district. Selling advertising in that way does not create a public forum in those locations.<sup>10</sup>
3. The superintendent or designee may deny a request to distribute non-school sponsored literature on school grounds or at school events by community members, or district employees acting in their own behalf or on behalf of a community group for the following reasons:
- a. The non-school sponsored literature is likely to cause a material and substantial disruption to school operations.
  - b. The non-school sponsored literature promotes or sponsors a political party.<sup>11</sup>
  - c. The non-school sponsored literature could reasonably be expected to or actually does give rise to a riot or public disturbance.
  - d. The non-school sponsored literature promotes unlawful activities.

<i>VSBA Versions:</i>	<i>06/05/2024</i>
<i>Date Warned:</i>	
<i>Date Adopted:</i>	
<i>Legal Reference(s):</i>	<i>Good News Club v. Milford Central Schools, 533 U.S. 98 (2001)</i>
	<i>Lamb’s Chapel v. Center Moriches Union Free School Dist., 508 U.S. 384, 390 (1993)</i>
	<i>Cornelius v. NAACP Legal Defense and Ed. Fund, Inc., 473 U.S. 788 (1985)</i>
	<i>Perry Educ. Ass’n v. Perry Local Educ. Ass’n, 460 U.S. 37 (1983)</i>
	<i>Travis v. Owego-Apalachin School Dist., 927 F.2d 688 (2d Cir. 1991)</i>

<sup>9</sup> Prior review of literature is allowed by the law primarily for the purpose of preventing disruption of the School’s educational activities. Those concerns are not present when literature is distributed after school hours to adults, so prior review can be viewed as an unconstitutional prior restraint. *Chiu v. Plano Indep. Sch. Dist.*, 339 F.3d 273 (5<sup>th</sup> Cir. 2003).

<sup>10</sup> *Kiesinger v. Mexico Academy and Cent. Sch.*, 427 F. Supp. 2d 182 (N.D.N.Y. 2006) (holding that school district may constitutionally exclude bricks in walkway containing religious or political messages, but may not restrict references to God by certain names and not others based on the particular religious viewpoint of those references); *DiLoreto v. Downey Unified Sch. Dist. Bd. of Educ.*, 196 F.3d 958 (9<sup>th</sup> Cir. 1999), *cert. denied* 529 U.S. 1067 (2000) (holding that school district may restrict advertising on baseball fence to messages that contain no political or religious content).

<sup>11</sup> In *Hickock v. Orange County Comm.College*, 472 F. Supp. 2d 469 (S.D.N.Y. 2006), the court held that the college's policy of excluding events that promote activities of political parties is an appropriate restriction for a limited public forum because it is viewpoint neutral. If a school district adopts a policy that permits political events, then it must permit all political groups to hold events regardless of their viewpoint.

	<i>Chiu v. Plano Indep. Sch. Dist.</i> , 339 F.3d 273 (5 <sup>th</sup> Cir. 2003)
	<i>DiLoreto v. Downey Unified Sch. Dist. Bd. of Educ.</i> , 196 F.3d 958 (9 <sup>th</sup> Cir. 1999), cert. denied 529 U.S. 1067 (2000)
	<i>Hedges v. Wauconda Community Unit Sch. Dist. No. 118</i> , 9 F.3d 1295 (7 <sup>th</sup> Cir. 1993)
	<i>Kiesinger v. Mexico Academy and Cent. Sch.</i> , 427 F. Supp. 2d 182 (N.D.N.Y. 2006)
Cross Reference:	<i>Student Distribution of Literature</i>
	<i>Community Use of Facilities</i>
	<i>WCUUSD Technology Acceptable Use Agreement</i>

**Recommended**

**WASHINGTON CENTRAL UNIFIED  
UNION SCHOOL DISTRICT**

**Board of Directors' Policy**

**STUDENT CELL PHONE USE**

**POLICY:** \_\_\_\_\_  
**WARNED:** \_\_\_\_\_  
**ADOPTED:** \_\_\_\_\_  
**EFFECTIVE:** \_\_\_\_\_

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**Statement of Policy**

It is the policy of Washington Central Unified Union School District to maintain a cell phone-free school environment to promote focus, improved mental health, and increased social cohesion among our students.

The goal of this policy is to enable both students and teachers to work free from distractions that impact learning by prohibiting student use of and access to cell phones and other prohibited devices during the academic day from arrival to dismissal.

**Definitions1**

1. “Cell phone” means any device capable of using cellular technology to facilitate voice service through a commercial telecommunications company, regardless of whether the device can access internet services and electronic mail.
2. “Other prohibited device” means any non-school-issued personal electronic device that connects to cellular networks, the internet, or has wireless capabilities (e.g. smartwatches, earbuds, and smart glasses).
3. “Individualized health care plan” means a written document developed by a school nurse, in collaboration with parents, students, and other relevant professionals, to outline specific health care needs and management strategies tailored to the unique health condition of a student.
4. “Parent” means a parent of a student and includes legal guardians who are legally authorized to make education decisions for the student.
5. “School” means any public school, approved independent school, or career and technical education center located in Vermont.
6. “Student” means an individual currently enrolled in or registered at a school located in Vermont, as defined in (5).

**Administrative Responsibilities**

The superintendent, head of school, or designee shall establish procedures that outline:

1. The daily routines, staff responsibilities, and communication strategies to uphold the intent of this policy; 16 V.S.A. § 582 Definitions
2. An implementation plan for each school to provide storage of all students’ cell phones and other prohibited devices;
3. How staff monitor compliance (e.g. prohibition includes restrooms, locker rooms, buses), where devices are stored, and how exceptions are communicated (including explanation in student handbook); and,

4. Details regarding supervision on field trips or how district-operated after-school programs handle student access to cell phones.

### **Exceptions**

Students will be permitted to use a cell phone or other personal electronic device if they:

1. Require a cell phone/ personal electronic device as part of their individualized health care plan, individualized education program, or 504 plan, which shall be documented according to applicable state and federal law (or in a manner that the superintendent, head of schools, or designee deems appropriate);
2. Have been granted permission by an administrator for an academic, school-sponsored athletic, or co-curricular purpose, for the most limited use reasonably possible; or
3. Require a cell phone/ personal electronic device for compliance with the McKinney-Vento Homeless Assistance Act, 42 U.S.C. §§ 11431–11435. Each superintendent, head of school, or designee shall establish procedures for verifying exceptions as outlined above. With respect to accommodations documented in an individualized student plan (IEP or 504) or as required for compliance with the McKinney-Vento Homeless Assistance Act, the process shall give preference to the use of district-owned devices first.

### **Family and Guardian Communication During the School Day**

The superintendent, head of school, or designee shall establish procedures to ensure families can communicate with students during the school day.

### **Enforcement Actions**

The superintendent, head of school, or designee shall establish procedures which describe the sequence of consequences and the process for contacting parents or guardians when a student has violated the policy. Legal Citations 16 V.S.A. § 582 Definitions 16 V.S.A. § 583 Student use of cell phones and personal electronic devices in schools 16 V.S.A. § 822(a) School district to maintain public high schools or pay tuition

### **Legal Citations**

16 V.S.A. § 582 Definitions

16 V.S.A. § 583 Student use of cell phones and personal electronic devices in schools

16 V.S.A. § 822(a) School district to maintain public high schools or pay tuition

## **WCUUSD School Board**

### **Superintendent Personnel Summary and Recommendations**

**1. New Hire Nominations (for 25-26 school year)**

**2. Retirement**

**3. Re-Hires**

**4. Resignations**

**5. Change in FTE:**

**6. Long-Term Substitutes (25-26 School Year)**

**7. Change in Position**

**8. Extended Leave of Absence**

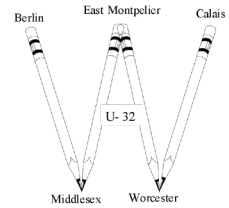
Request from Georgia Cody, U-32 Classroom Teacher, for an extended leave of absence for the 26-27 academic year. The request meets the requirements outlined in the Teachers Agreement.

# Washington Central Unified Union School District

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

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**Washington Central Unified Union  
School Board Meeting  
2.4.26  
6:15-9:15 PM  
(In-Person & Virtual)  
Doty Memorial School  
24 Calais Rd.  
Worcester, VT**

**Present:** Flor Diaz Smith, Daniel Keeney, Chris McVeigh, Patrick Whelley, Ursula Stanley, Mckalyn Leclerc, Elizabeth Brown, Michelle Ksepka, Zach Sullivan, Diane Nichols-Fleming, Amelia Contrada, Julia Hewitt, Natasha Eckart, Kealy Sloan

**Administrators:** Superintendent Dellinger-Pate, Susanne Gann, Jen Miller-Arsenault, Gillian Fuqua, Amy Molina, Heidi Dimick

**Others:** David Lawrence, Kathryn Stauffer, Noah Weinstein, Kathleen Bookchin, Lila Richardson, ORCA Media, Linda Gray

**1. Call to Order: Flor Diaz Smith called the meeting to order at 6:53 p.m.**

**2. Welcome**

**2.1. Adjustments to The Agenda**

**2.2. Reception of Guests**

**2.3. Public Comments: Time strictly enforced, see note:** Flor Diaz Smith invited public comment. Noah Weinstein spoke about the choices that Worcester residents are forced to make on February 10. He wished for all to have accurate information as they are faced with this choice. He stated that he trusts the teachers who indicate that combining schools is what is best for students; he plans to vote in favor of the proposed configuration. Kathleen Bookchin asked for some clarification around the information that had been shared, specifically regarding staffing patterns at the elementary schools and student population at each school.

**3. Proposed Executive Session Personnel: Superintendent Evaluation: At 6:59, Diane Nichols Fleming moved to go into Executive Session to discuss Personnel: Superintendent Evaluation, and to include Sandra Cameron and Steven Dellinger-Pate. Seconded by Chris McVeigh, this motion carried unanimously. At 8:06, the board came**

out of Executive Session in a motion made by Diane Nichols-Fleming and seconded by Mckalyn Leclerc (carried unanimously.) No action was taken following Executive Session.

**4. Personnel**

**4.1. Approve New Teachers, Resignations, Leave of Absence, and Changes in FTE:** Ursula Stanley moved to accept the resignation of Lauren Kiessling – WCUUSD School Psychologist - effective March 6, 2026. Seconded by Daniel Keeney, this motion carried unanimously.

**5. Consent Agenda**

**5.1. Approve Minutes of 1.21.26:** Zach Sullivan moved to approve the minutes of January 21, 2026. Seconded by Daniel Keeney, this motion carried unanimously.

**6. Future Agenda Items**

**6.1. U-32 Schedule:** Superintendent Dellinger-Pate stated that we are meeting with the Association this week to discuss the schedule, and he will update the board after it is finalized. Patrick Whelley asked what student feedback would look like. Superintendent Dellinger-Pate stated that we would likely enlist the Student Council in the discussion. Natasha Eckart clarified that this is not to change seven bands per day. Superintendent Dellinger-Pate stated that he will review the progression of the schedule evolution over the years when he updates the board

**6.2. Ed Quality**

**6.2.1.** Multiple Pathways/ College and Career (not tonight)

**6.3. Board Reflections:** Ursula Stanley commended the students who came tonight to the forum earlier and spoke in front of a group of people in advocacy. Flor Diaz Smith reiterated that and was impressed with their flexible thinking and their ability to say thank you to the past and to look forward to the future.

**7. Public Comments: Time limit strictly enforced, see note:** None at this time

**8. Proposed Executive Session: Residency Requests:** At 8:12, Diane Nichols-Fleming moved to go into Executive Session to consider two residency requests and to include Superintendent Dellinger-Pate. Seconded by Patrick Whelley, this motion carried unanimously. At 8:16, Ursula Stanley moved to come out of Executive Session. Seconded by Daniel Keeney, this motion carried unanimously. Diane Nichols-Fleming moved to accept the recommendation of the administration in support of both residency requests. Seconded by Amelia Contrada, this motion carried unanimously.

**9. Adjourn:** At 8:19, Chris McVeigh moved, Mckalyn Leclerc seconded, to adjourn. This carried unanimously.

Respectfully submitted,  
Lisa Grace, Board Recording Secretary