

**Grand Isle Supervisory Union**  
School Board Meeting  
Thursday, January 24, 2019, at 6:30 p.m.  
Location: North Hero Education & Community Center

**Agenda**

**Call to Order**

- |   |           |
|---|-----------|
| 1. Call to Order (M. Maltais)           | 6:30 p.m. |
| 2. Adjust the Agenda (M. Maltais)       | 6:31 p.m. |
| 3. Citizens and/or Staff to be Heard    | 6:35 p.m. |
| 4. Consent Agenda (M. Maltais) (Action) | 6:40 p.m. |
| a. Approve the minutes from 11/26/2018  |           |

**Reports**

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|---|-----------|
| 5. Superintendent's Report (M. Clark)(Discussion) | 6:45 p.m. |
| Financial Report (R. Gess) (Action)               |           |

**Board Business.**

- |   |           |
|---|-----------|
| 6. Presentation from Director of Student Support Services (M. Weaver)(Discussion)         | 6:50 p.m. |
| Current   |           |
| Act 173   |           |
| 7. Update of tracking audit findings (R. Gess)(Discussion)                                | 7:10 p.m. |
| 8. Compensation for required lawsuit attendance (M. Clark)(Action)                        | 7:20 p.m. |
| 9. GISU space update (M. Clark)(Discussion)(Possible Action)                              | 7:30 p.m. |
| 10. Equalized Pupils (Discussion) (M. Clark)  | 7:45 p.m. |
| 11. Six Month Status Update (Discussion) (M. Clark)                                       | 7:50 p.m. |
| 12 Integrated Field Review (Discussion) (M. Clark)  | 8:05 p.m. |
| 13. E-finance Plus Update and Support (Discussion) (R. Gess)                              | 8:10 p.m. |
| 14. RFPs (Discussion) (R. Gess)   | 8:20 p.m. |
| Food  |           |
| Transportation  |           |
| 15. Grant Double payment (FY 17) (Discussion) (M. Clark)                                  | 8:25 p.m. |
| 16. Residency Update (Discussion) (M. Clark)  | 8:35 p.m. |
| 17. Instructional Coach Approval(Action)(M. Clark)  | 8:40 p.m. |
| 18. Approval of the Financial Management Questionnaire (Action)(R. Gess)                  | 8:45 p.m. |
| 19. Approval of Director of Student Support Services/Contract (Executive Session)(Action) | 8:55 p.m. |
| 20. Other   |           |

**Closure**

- |   |           |
|---|-----------|
| 21. Setting the next agenda (M. Maltais) (Discussion) | 9:05 p.m. |
| 22. Adjourn (M.Maltais) (Action)                      | 9:10 p.m. |

Note: Executive Session: If discussion warrants, and the Board so votes, some items may be discussed in Executive Session pursuant to VSA 1 §313(a)

***Discussion Items*** - Issues the Board needs to discuss and deliberate, but upon which no action is taken at this meeting.

***Action Items*** - Issues that require the Board to make a decision by vote, may have been discussed over several meetings prior to this point.

***Consent Items*** - Routine matters that need no discussion by the Board, but require Board approval. They are grouped together as a single agenda item. Background materials are provided in the Board packet to be reviewed ahead of the meeting. If there are no concerns, they are approved with a single vote. Any member can request the Board remove an item to be discussed and voted on separately. This frees up time at meetings.

***Information Items [Incidental Information]*** - Matters the Board needs to know about, but for which no Board action is needed. The information flow is one way, from presenter to the Board. Questions for clarification are entertained as time allows.

# **Grand Isle Supervisory Union**

## **School Board**

Monday, November 26, 2018 at 6:30 p.m.

Location: North Hero Education & Community Center

## **Minutes**

**Board Present:** Joyce Tuck, Bridget Brisson, Nathan Robinson, Melanie Henderson, Bentley Vaughn, Tim Maxham, Chet Bromley, Michael Inners, Mason Maltais (via phone, arrived at 7:34pm)

**Community Present:** Rick Bringham

**Administration Present:** Michael Clark, Robert Gess

Mason Maltais called the meeting to order at 6:40 pm via phone

Adjust the Agenda

Mason added audit engagement letter, add an action item to allow Melanie Henderson to facilitate meeting, and report from Grand Isle board about member change

Mason made a motion via phone to have Melanie Henderson facilitate tonight's meeting in her capacity as Board Clerk, Nathan seconded

Roll call vote: Mason Maltais in favor via phone, Michael Inners in favor, Melanie Henderson in favor, Nathan Robinson in favor, Tim Maxham in favor, Bentley Vaughn in favor, Bridget Brisson in favor, Chet Bromley in favor, Joyce Tuck in favor. Motion passed 9-0.

Michael Inners reported that he is the new member representing GI, and Gary will be representing the CIUUSD

Citizens and/or Staff to be Heard

None

Tim Maxham motioned to approve the minutes from 10/25/2018, with the addition that Bentley Vaughn participated by phone and Gary opened meeting as vice chair, and that Melanie had the authority to facilitate the meeting in her capacity as board clerk. Nathan Robinson seconded.

Roll call vote: Mason Maltais in favor via phone, Michael Inners abstained since he was not present, Melanie Henderson in favor, Nathan Robinson in favor, Tim Maxham in favor, Bentley Vaughn in favor, Bridget Brisson in favor, Chet Bromley in favor, Joyce Tuck in favor. Motion passed 9-0.

## **Administration Reports**

Superintendent Michael Clark shared his report, including:

- Director of Student Support Services has been posted.
- Update on hearing from lawsuit: Hearing on November 16. At the hearing, the temporary injunction and section the Title 16 references were withdrawn. Case now is strictly about violation of open meeting law and judge is taking dismissal under advisement and will issue judgement in written form.
- Acknowledge progress of GISU staff. 60% of staff started in July, 30% in second year, and remaining 10% is starting the third year. Everyone at office is positive, upbeat, and willing to meet

a challenge. Every project is new and many times we are creating systems to get things done. Work is becoming smoother and more predictable.

Rob Gess has provided most recent budget to actuals as a financial report.

- Training for new chart of accounts happening next week. Finance team is attending this training next week. We are scheduled to transition July 1, 2019. Being proactive in switching over to new chart of accounts by attending trainings.
- On track with GISU operating cost and special education will likely over-spend.

Tim Maxham motions that the budget to actuals has been received for Nov 26, 2018. Bentley Vaughn seconded. Mason Maltais in favor via phone, Michael Inners in favor, Melanie Henderson in favor, Nathan Robinson in favor, Tim Maxham in favor, Bentley Vaughn in favor, Bridget Brisson in favor, Chet Bromley in favor, Joyce Tuck in favor. Motion passed 9-0.

#### **Board Business.**

Rick Brigham with Sullivan Powers & Co. reviewed audit process and findings of the fiscal year 2017 audit. Primary focus on audit report. Was able to provide an unqualified opinion. Material findings: Reconcile balance sheet accounts and update to occur on a regular basis. Special education reports and tying back to general ledger and trial balances. Having a review process to verify amounts to prevent errors. Controls over accounts payable put into place. Health insurance reconciled and accruals correct. Significant deficiencies: fixed asset/ capital asset accounting process updated. Federal awards and income verification related to hot lunch program put into place. Bentley Vaughn made a motion to accept audit as presented, Tim Maxham seconded, all in favor. Motion passed 9-0.

Melanie Henderson reviewed the audit engagement letter and read the last paragraph that included fee for the work to be completed. Action: accept audit engagement letter and allow Mason to sign: Mason Maltais made a motion to accept the audit engagement letter and to allow him to sign as Board Chair, Nathan Robinson seconded, all in favor. Motion passed 9-0.

Rob Gess passed out the second draft of the FY 20 budget. Michael Clark gave an overall picture of the proposed budget. Michael Clark suggested to view as two separate budgets: Supervisory Union general office expenditures, and cost of special education. Michael Clark reviewed the increase of health insurance by 12%, and increase in Director of Curriculum FTE change in grant-funding, salary increases for not only central office, but those also completing special services, employee benefits increase due to more employees enrolling in insurance than previously, and non-personnel costs increased. Left in the cost of accounting software, even though we will be switching to state accounting system. Second part is what it costs to run special education. Every October SU must create service plan. FY 20 service plan created this October, working under FY19 service plan. 15 extraordinary costs budgeted for FY19, there were 26 total in FY 19. Forecasted 15, and there were actually 22. Michele Weaver has forecasted 22, and there are 23 right now in the district. Transportation costs are very high within special education as well. Going to overspend in transportation costs projected right now.

Rob Gess discussed line items and took questions from board members. Discussion took place regarding the HRA and benefit costs. Technology refresh on the GISU, 60% of the equipment is over five years old, leasing agreements have been discussed. Revenues will not be sent to us until late December to add into the budget. Overall it is a 20% increase.

Melanie Henderson assessed that board either needs to pass budget or offer guidance as to what needs to be looked into. Board asked Rob if there is any significant areas where there can be budget cuts. Michael Clark reiterated that any surplus will negate any deficit. Concern voiced that one town is not represented. Mason Maltais reiterated that following Robert's Rules, this board is authorized to take full authorization. Members of town not represented need to contact their board members if they feel they are not being fully represented. Noted that the majority of increase is driven by increase in high-cost students and related to a reimbursement not currently shown in a line item.

Mason Maltais motioned to approve the Special Education FY20 expenditure of \$4,040,042.81, Nathan Robinson seconded, all in favor. Motion passed 9-0.

Michael Inners motions to approve the GISU operating budget of \$1,707,153.41, Mason Maltais seconded, all in favor. Motion passed 9-0.

Michael Clark shared that CIUUSD still interested in spending some off the transition grant funds for renovations for the central office space. Most options are being looked into for cost comparison. Michael meeting with modular office company tomorrow. CIUUSD does not feel it can bring GISU a \$250,000 project.

Michael Clark reviewed current residency verification process. Once residency established, there is no more paperwork and it is not verified again. It is monitored by Director of Student Support Services throughout the year. Michael Clark is proposing a change in process. This process will be reviewed by each individual town as well to be voted on at their next meeting. The proposed process includes residency verification will be sent to each family in December of this year, to be returned by the end of January. Michael reviewed drafted documentation. If forms not returned, families and schools will be notified that tuition will not be paid. Then in June of 2019 and each year after, families will need to fill out and return residency verification forms prior to tuition being paid. If a family moves, registration and verification will need to be completed again. This will be mailed to parents. Michael Inners makes a motion to have SU implement residency verification verification process as presented, Tim Maxham seconded, all in favor. Motion passes 9-0.

Attorney with Lynn, Lynn, and Blackman requested Don Van Nostrand and Andy Julow come to office for meeting ahead of scheduled court appearance time at 11:30 am and were dismissed from court at 2:45 pm. Neither are currently employed/ associated with GISU.. Discussion took place regarding payment for their time. Subject tabled until next meeting.

#### **Next Agenda**

Presentation from special ed director  
Tracking of audit findings (update)  
Compensation for required lawsuit attendance

Mason Maltais motioned to enter executive session to evaluate a public employee, Nathan Robinson seconded. All in favor. Board entered executive session at 9:20 pm.

Board exited executive session at 9:40 pm.

Mason Maltais made a motion to offer a 3-year contract to Michael Clark, with 0% increase in rate of pay for FY20 (equal salary), 2% increase in rate of pay for FY21, and 4% increase in rate of pay for FY22.

Furthermore, the contract will be signed by the GISU board chair. The motion was seconded by Nathan Robinson. All voted in favor. Motion passed 9-0.

Michael Inners made a motion to designate the January 24th, 2019 GISU meeting as a full board meeting. The motion was seconded by Tim Maxham. All voted in favor. Motion passed 9-0.

Nathan Robinson made a motion to adjourn at 9:43 p.m. The motion was seconded by Bentley Vaughan. All voted in favor. Motion passed 9-0.

# Superintendent's Report

## January 2019

### **Announced Tuition Rates**

At each of the board meetings this month boards will need to set their announced tuition rates for the 2019-2020. Rob will calculate what the allowable tuition each district is allowed to charge based on an Agency of Education formula. Section 836 of Title 16 is a mechanism for districts to true up their tuition charges in December of the following year in the event they over or under billed by three percent.

### **Error in FY 17 Title Grant Payments**

The AOE has notified GISU that in July of 2017 the AOE made a duplicate payment of Title 1 and Title 2 monies to the GISU. The result is an overpayment to the GISU in the amount of approximately \$180,000 which the GISU will need to reimburse. I have contacted Emily Byrne (Chief Financial Officer for the AOE) and Cassandra Ryan (Fiscal and Regulatory Compliance Coordinator for the AOE) to discuss how this could have happened and to develop a plan to move forward. This meeting is scheduled to take place on January 4, 2019. I will update the boards when I have more information.

### **Negotiations**

Members of the GISU Executive committee met on Monday December 10, 2018 to begin preparing to meet with the GISU Teacher's Association. We have our first negotiations meeting with the teachers on Tuesday, January 15<sup>th</sup> at 6:30 p.m. at the Grand Isle School.

### **Director of Student Services**

A hiring advisory committee and I interviewed two candidates for the 2019-2020 Director of Student Support Services. The committee supported the decision to move one candidate forward to the GISU Board for approval. I will update you once the GISU board or executive committee has acted on the Superintendent's recommendation.

### **Update regarding lawsuit**

#### **Board Members**

Judge Mello has ruled in favor of the GISU motion to dismiss the lawsuit. I have attached the ruling which we received today. Below is the specific language from the judgment:

***"The court having ruled that summary judgment be entered in favor of the Defendants in this matter,***

***It is hereby ORDERED and ADJUDGED that the Plaintiff take nothing, that the action is dismissed on the merits, and that the final judgment be, and hereby is entered in favor of the Defendants."***

This ruling brings the case to a close unless the decision is appealed to the VT Supreme Court which I believe is unlikely.

I have attached the full judgment with this report.

**Residency Verification Process**

Residency Verification forms are being sent from the GISU office on January 4, 2019. This process has been more time consuming than expected however we are still on track to receive forms back by the end of January. I will update you on our progress during February's meetings.

Thank you for the work you do to support education throughout the Islands.



STATE OF VERMONT

SUPERIOR COURT  
Grand Isle Unit

CIVIL DIVISION  
Docket No. 3-1-18 Giv

LOUISE and MICHAEL KOSS, f/b/o  
TAXPAYERS OF GRAND ISLE COUNTY,  
Plaintiffs

v.

ANDY JULOW, DONALD VAN NOSTRAND, and  
ALL OTHER GRAND ISEL SUPERVISORY UNION  
BOARD MEMBERS,  
Defendants

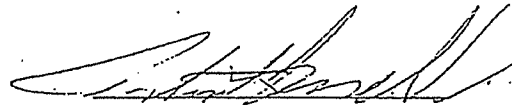
Vermont Superior Court  
DEC - 4 2018 Filed  
Grand Isle Unit

JUDGMENT

The Court having ordered that summary judgment be entered in favor of the Defendants in this matter,

It is hereby ORDERED and ADJUDGED that the Plaintiff take nothing, that the action is dismissed on the merits, and that final judgment be, and hereby is entered in favor of the Defendants.

SO ORDERED this 5<sup>th</sup> day of December, 2018



Robert A. Mello, Superior Judge

STATE OF VERMONT

SUPERIOR COURT  
Grand Isle Unit

CIVIL DIVISION  
Docket No. 3-1-18 Gicv

LOUISE KOSS and MICHAEL KOSS f/b/o  
Taxpayers of Grand Isle County,  
Plaintiffs,

v.

ANDY JULOW, DONALD VAN  
NOSTRAND, and ALL OTHER GRAND  
ISLE SUPERVISORY UNION BOARD  
MEMBERS,  
Defendants.

Vermont Superior Court

DEC - 4 2018 Filed

Grand Isle Unit

RULING ON MOTION FOR SUMMARY JUDGMENT

The Plaintiffs are residents of Isle La Motte, Vermont. The individually-named defendants are Andy Julow, at relevant times a board member and chair of both the Grand Isle Supervisory Union (GISU) and the newly-formed Champlain Islands Unified Union School District (CIUUSD), and Donald Van Nostrand, the GISU Superintendent. The Plaintiffs allege that, in 2017, Julow, Van Nostrand and other unnamed GISU Board Members violated Vermont's Open Meeting Law, 1 V.S.A. §§ 310-314<sup>1</sup>. *See* Complaint (dated Jan. 22, 2018) at 1. They primarily seek \$1.875 million dollars in damages. *Id.* at 6. The Defendants have filed a Motion to Dismiss pursuant to V.R.C.P. 12(b)(6) (filed January 31, 2018), which the Court is treating as a Motion for Summary Judgment pursuant to V.R.C.P.12(b). For the reasons set forth below, summary judgment in favor of the Defendants is *granted*.

I. Background

In relevant part, V.R.C.P. 12(b) instructs that, when a party asserts a defense under Rule 12(b)(6) and "matters outside the pleading are presented to and not excluded by the court, the motion shall be treated as one for summary judgment

<sup>1</sup> The Complaint also sets forth a claim that Defendants violated 16 V.S.A. §§ 261 *et seq.* (governing supervisory unions). The Plaintiffs alleged that Andy Julow did not have a right to be a voting member or chair of the GISU under Title 16. *See* Plaintiffs' Opposition to Motion to Dismiss (filed March 12, 2018) at 1. At the November 16, 2018 hearing, the Plaintiffs withdrew that claim, thereby leaving only its Open Meeting Law claim for the Court's consideration.

and disposed of as provided in Rule 56, and all parties shall be given reasonable opportunity to present all material made pertinent to such motion by Rule 56." On November 16, 2018, the Court heard oral argument on Defendants' Motion to Dismiss pursuant to V.R.C.P. 12(b)(6). That motion included as exhibits copies of GISU and CIUUSD meeting minutes.

In light of the parties' argument and exhibits appended to the Motion to Dismiss, the Court converted the Motion to Dismiss to a Motion for Summary Judgment and provided the parties notice and opportunity to submit additional briefing and documents for the Court's consideration. On November 25, 2018, the Defendants submitted a Post-Hearing Supplemental Memorandum and appended to it certified copies of GISU and CIUUSD board minutes (hereinafter "Defendants' Post-Hearing Memo"). As of the date of this ruling, the Plaintiffs have not submitted any additional materials for the Court's review.

"The court shall grant summary judgment if the movant shows that there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law." V.R.C.P. 56(a). The court may enter summary judgment when, "after adequate time for discovery, a party fails to make a showing sufficient to establish the existence of an element essential to her case and upon which she has the burden of proof." Gallipo v. City of Rutland, 2005 VT 83, ¶ 13, 178 Vt. 244 (citation omitted).

When determining whether there is a disputed issue of material fact, a court must afford the party opposing summary judgment the benefit of all reasonable doubts and inferences. Carr v. Peerless Insurance Co., 168 Vt. 465, 476 (1998). However, a non-moving party cannot rely on unsupported generalities or speculation to defeat a properly-supported motion for summary judgment. See V.R.C.P. 56 (c), (e). "[C]onclusory allegations without facts to support them are insufficient to survive summary judgment." Robertson v. Mylan Laboratories, Inc., 2004 VT 15, ¶ 48, 176 Vt. 356; accord Anderson v. Liberty Lobby, Inc., 477 U.S. 242, 249 (1986) ("If the evidence is merely colorable, . . . or is not significantly probative, . . . , summary judgment may be granted.") (citations omitted). Moreover, when considering a motion for summary judgment, a court must not "accept[] opposing counsel's oral representations in open court as a proper response to the summary judgment motion." Gendreau v. Gorczyk, 161 Vt. 595, 596 (1993) (mem.). An opposing party's allegations must be supported by affidavits or other documentary materials which show specific facts sufficient to justify submitting that party's claims to a factfinder. See Robertson, 2004 VT 15, ¶ 15; Samplid Enterprises, Inc. v. First Vermont Bank, 165 Vt. 22, 25 (1996).

Upon review of the record and the parties' submissions, the Court finds the following material facts undisputed.

On November 6, 2016, the voters of Grand Isle, North Hero, and Isle La Motte voted to merge and form the CIUUSD. On July 1, 2019, the CIUUSD will become operational and the school districts of the aforementioned towns will cease to exist.

The GISU presently consists of board members who represent the school districts of Grand Isle, North Hero, Isle La Motte, South Hero, and Alburgh, as well as the newly formed CIUUSD. The GISU board and its members are subject to Vermont's Open Meeting Law, set forth in 1 V.S.A. §§ 310-314.

On September 6, 2017, the CIUUSD met at Grand Isle School and discussed several items, including whether the GISU Central Office should be moved to Grand Isle School. See CIUUSD September 6, 2017 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 6).

On September 13, 2017, the GISU Board conducted a meeting which the November 16, 2018 hearing on the Defendants' Motion to Dismiss revealed as providing a primary basis for Plaintiffs' complaint. The September 13, 2017 meeting minutes, in relevant part, reflect the following alleged procedural irregularity:

Meeting called to order by Andy Julow at 6:37 p.m. Since there was not a quorum at the start time of meeting, only informational items will be discussed at the beginning of the meeting. . . .

Consent Agenda: No quorum present at this time. Item tabled. ...

GISU September 13, 2017 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 7). These minutes further reflect that, after the note of "no quorum present," between 6:40 and 7:36 p.m., six additional board members arrived, thereby providing a quorum for business and votes conducted after the 6:37 p.m. call of the meeting. See, e.g., id. at 2 (reflecting vote later in the meeting seconded by Jane Zera, who arrived at 6:41 p.m.). The "Business of the Board" eventually addressed a number of budgetary and administrative items, including an update on the CIUUSD merger process and a vote on who should be a voting delegate for the "VSBA." Id.

On September 25, 2017, the CIUUSD met at Grand Isle School and addressed efforts to comply with and receive full tax incentives pursuant to Act 46 and a continued discussion related to moving the GISU Central Office. CIUUSD September 25, 2017 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 8). On October 23, 2017, the CIUUSD met at Grand Isle School. The Board discussed potential configurations for the proposed new offices at Grand Isle

School. The meeting notes also reflect that "[i]t is up to the GISU Supervisory Union Board to approve the move to Grand Isle School." CIUUSD October 23, 2017 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 9).

On November 27, 2017, the CIUUSD again met and discussed matters related to the office relocation:

**Finalized SU Relocation Proposal:** Handout provided by Andy outlining current expenses for the GISU compared to what expenses would be if the office was located at Grand Isle School. Andy also provided a copy of a lease to the board. Discussion took place regarding the lease. A few corrections were brought up such as custodial services, insurance rates, and changing "North Hero" to "Grand Isle" in section 8 of the lease.

Andy Julow made a motion to approve the draft lease of annual rent of \$31,114 plus the determined rate of insurance, adding specifications that cleaning services are provided, there is an opt out clause for both parties, there is a term limit of 5 years, and change #16 from North Hero to Grand Isle. Second by Nathan Robinson. All in favor.

CIUUSD November 27 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 10).

Two days later, the GISU met at North Hero School, apparently its first meeting since September 13, 2017. Plaintiff Louise Koss and Defendant Andy Julow were among those present. In relevant part, its minutes reflect the following:

Adjust the Agenda: Louise Koss asked that the GISU board presently ratify all votes from last meeting [on September 13, 2017]. Andy Julow stated it would be discussed at the next meeting, after a response has been received from the district's lawyer. No further adjustments were made. . . .

At this time in the meeting, Louise Koss gave her resignation from the GISU Board and the Isle La Motte Board. . . .

Relocating GISU Office & GISU Curriculum Office to Grand Isle School: Andy Julow provided a map of the Grand Isle School space to be utilized. Discussion took place regarding potential savings. Andy Julow provided a handout outlining current expenses compared to future expenses at the Grand Isle School. Andy Julow provided a copy of the lease that would be used for GISU and CIUUSD. Further discussion took place. Mason Maltais made a motion to approve moving the Grand Isle Supervisory Union offices to Grand Isle School, as approved by the CIUUSD. Second by Nathan Robinson. Further discussion took place. It was noted that board members

should have more time to review the materials that were provided. It was asked if there were any other options other than Grand Isle School. Mason Maltais was asked if he would withdraw his motion. He opted not to. All in favor of moving the GISU central offices to Grand Isle School: Nathan Robinson, Andy Julow, Bridget Brisson, Mason Maltais, Dave Davis, Don Bartlett, Gary Mackres and Melanie Henderson. Those opposed: David Cain, Bentley Vaughan, Mallory Ovitt, Keri Johnson, Jane Zera, Mike Savage and Ginni Wright. Motion passes. After a short discussion, it is noted that Bridget Brisson cannot vote as a GISU member. For this reason, the motion is tied, and fails. . . .

GISU November 29, 2017 Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 11).

Defendant Julow resigned his position on the CIUUSD, effective January 31, 2018. See January 22, 2018 CIUUSD Meeting Minutes (appended to Defendants' Post-Hearing Memo as Exhibit 12).

## II. Discussion

From the aforementioned procedural history, the Plaintiffs argue that Defendant Julow committed the following Open Meeting Law violations: (1) he held a meeting on September 13, 2017 which lacked a quorum and on November 29, 2017, refused a request to ratify decisions made at the September 13 meeting; and (2) he cancelled CIUUSD or CISC meetings on multiple, unidentified occasions without authority or providing required notice to the public. The Court finds these claims legally insufficient for a number of reasons.

### A.

As a threshold matter, it appears the Plaintiffs lack standing to bring this action. "Because standing is a necessary component of the court's subject-matter jurisdiction, it cannot be waived, and its absence can be raised at any time." Bischoff v. Bletz, 2008 VT 16, ¶ 15, 183 Vt. 235. "Without standing, the court has no jurisdiction over a petition for declaratory relief." Id. "Without the presence of an actual or justiciable controversy, a declaratory judgment is merely an advisory opinion which [the court] lacks[s] the constitutional authority to render." Negotiations Committee of Caledonia Central Supervisory Union v. Caledonia Central Education Association, 2018 VT 18, ¶ 9, 184 A.3d 236 (citation and quotation marks omitted).

The Plaintiffs have failed to show how they were aggrieved by the actions about which they complain. At oral argument, the Plaintiffs strenuously argued

that on September 13, 2017, the meeting was never formally “re-opened” when a quorum of board members finally arrived. As discussed infra, that alleged procedural impropriety does not implicate a violation of Vermont’s Open Meeting Law.

In addition, Plaintiffs repeated their complaint that Defendants canceled duly posted meetings with no advanced notice. However, the Plaintiffs have not identified which meetings were cancelled, and the record contains no suggestion that any formally-noticed meeting was cancelled in bad faith or for any reason other than an anticipated inability to meet quorum as a result of board members’ non-attendance. More importantly, the Plaintiffs are unable to identify any other compensable harm they suffered as a result of such cancelled meetings and therefore do not appear to have standing to bring this suit. See generally For the Record (FTR) Recorded Transcript of November 16, 2018 Hearing at 1:59:18 et seq. Cf. Town of Brattleboro v. Deangelo, 2005 WL 5872160 (Vt. Super. June 30, 2005) (Carroll, J.), aff’d sub nom., Town of Brattleboro v. Garfield, 2006 VT 56, ¶ 19, 180 Vt. 90 (Even where plaintiff set forth violation of Open Meeting Law, “[b]ecause Mr. K-Brooks failed to allege any injury, he was not ‘aggrieved’ under the statute and so cannot pursue a private right of action.”).

B.

In addition, it does not appear that the Defendants, at any meeting, conducted business or held votes in violation of the Open Meeting Law. Under 1 V.S.A. § 310(3)(A), a “meeting” is defined as “a gathering of a quorum of the members of a public body for the purpose of discussing the business of the public body or for the purpose of taking action.” See Burch-Clay v. Taylor, 2015 VT 110, ¶ 18, 200 Vt. 166 (quotation marks omitted); accord 1 Am. Law. Zoning § 3A:5 (5<sup>th</sup> ed.) (November 2018 Update). The Legislature’s clear delineation of a covered “meeting” as a gathering requiring the presence of a “quorum” suggests that other gatherings which do not have a quorum are ordinarily not subject to the Open Meeting Law. Cf. Burch-Clay, 2015 VT 110, ¶ 19 (“It is clear in reading the earlier and amended legislative enactments together that the Legislature did not intend for the term “meeting” to encompass the distribution by email of information for discussion at meetings. . .”).

Here, the Plaintiffs have not identified any gathering where discussion of public business occurred, or action was taken in the absence of a quorum. Even the September 13, 2017 GISU minutes reflect that board business and votes occurred after quorum was present; therefore, there is no discernible violation of § 310(3)(A)’s quorum requirement.

At oral argument, the Plaintiffs acknowledge that, in fact, after the meeting began, a quorum appeared, and that their basic objection to the September 13

meeting is that Mr. Julow did not “re-call the meeting,” but simply continued the meeting first called to order before the arrival of a sufficient number of members to constitute quorum. The Plaintiffs do not point to any provision of the Open Meeting Law which requires such a re-call to order, so it is unclear whether Plaintiffs base their objection on Roberts’ Rules of Order or some other unidentified internal procedure adopted by the board. See For the Record (FTR) Recorded Transcript at 1:39:17 et seq.

The Vermont League of Cities and Towns (VLCT), which provides guidelines to bodies such as the GISU, addresses the rules of procedure which public bodies should follow:

There is no legal obligation for municipal bodies to adopt Roberts’ Rules of Order for their meetings. In fact, Roberts’ Rules are not well-suited for small boards. VLCT has developed Model Rules of Procedure for meetings to help selectboards, committees, and commissions and other ‘public bodies.’

Rules of Procedure for Municipal Boards, Commissions, and Committees, Vermont League of Cities and Towns (June 1, 2017) (retrieved Nov. 28, 2018 and available at [www.vlct.org/resource](http://www.vlct.org/resource)). Of course, it is advisable for a public board to adopt and follow rules covering meeting proceedings. However, in this case, the Court finds Plaintiffs’ objection to continuing the September 13, 2017 meeting without formally “re-calling” or “re-opening” at most constitutes a technical violation; it does not implicate a violation of any provision of the current Open Meeting Law because board business and votes covered by the Open Meeting Law occurred after quorum was actually present.

### C.

The Plaintiffs’ requests for relief are also legally insufficient. Plaintiffs have suggested that the Defendants failed to later ratify actions allegedly taken at the September 13, 2017 board meetings. It is true that actions a public body takes in violation of the Open Meeting Law are ineffective unless later ratified at a meeting which complies with the Law. See Valley Realty & Development, Inc. v. Town of Hartford, 165 Vt. 463, 468, 685 A.2d 292 (1996). As noted supra, the Plaintiffs’ have failed to identify particular decisions from the September 13 meeting which were made without quorum present and therefore require ratification.

In addition, before suing, the Plaintiffs were required to first give the Defendants a chance to respond to or cure the alleged defect by sending written notice of the alleged violation pursuant to 1 V.S.A. § 314(b)(1) (emphasis added). The record contains no indication that Plaintiffs ever provided the Defendants required written notice of their objection to the commencement/continuation of the September 13, 2017 meeting absent a formal second “calling” of the meeting. In any



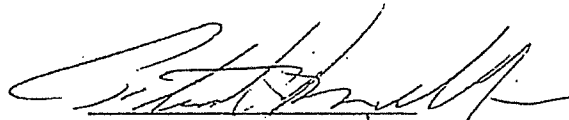
event, in light of the Court's finding that no Open Meeting Law violation occurred, proof of written notice of the alleged violation would not change the outcome of this matter. See 1 V.S.A. § 314(d).

Moreover, while Open Meeting Law permits an aggrieved party to seek injunctive or declaratory relief, on its face, it does not create a private right of action for damages. Rowe v. Brown, 157 Vt. 373, 599 A.2d 333 (1991); 1 V. S.A. § 314(b). While declaratory relief is authorized under the Open Meeting Law, that relief is only available where plaintiffs show "the threat of actual injury to a protected legal interest." Id. Accordingly, the Plaintiffs are not entitled to an award of monetary damages or declaratory relief.

Finally, to the extent the Plaintiffs, through this suit, actually seek either to voice disagreement with the Defendant boards' decisions or stifle their implementation, their appropriate remedy is a suit under Rule 75. See, e.g., Kevan v. Town of Randolph Selectboard, 2006 WL 4959619 (Vt. Super. July 2006).

The Defendants' Motion for Summary Judgment is *granted*. Judgment shall be entered for the Defendants.

Dated this 5<sup>th</sup> day of December, 2018.

  
Robert A. Mello, Superior Judge

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Statement Code: 2FunObj BA

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>101 General Fund</b>					
<b>1200 Special Education</b>					
1. 101-1200-5110-000-00 Teachers Salaries	519,064.00	215,683.97	0.00	215,683.97	303,380.03
2. 101-1200-5114-000-00 Special Education Tutoring	2,000.00	0.00	0.00	0.00	2,000.00
3. 101-1200-5115-000-00 Aides Salaries	0.00	370.00	0.00	370.00	(370.00)
4. 101-1200-5210-000-00 Special Ed Health Insurance	96,880.40	35,963.24	0.00	35,963.24	60,917.16
5. 101-1200-5220-000-00 Special Ed FICA	39,708.40	15,822.98	0.00	15,822.98	23,885.42
6. 101-1200-5230-000-00 Special Ed Life Insurance	943.74	367.50	0.00	367.50	576.24
7. 101-1200-5240-000-00 Special Ed Retirement	3,245.00	7,650.00	0.00	7,650.00	(4,405.00)
8. 101-1200-5250-000-00 Special Ed Workers Comp	3,425.82	0.00	0.00	0.00	3,425.82
9. 101-1200-5260-000-00 Special Ed Unemployment	1,304.00	337.33	0.00	337.33	966.67
10. 101-1200-5270-000-00 Special Ed Professional Develop. Train	25,982.00	973.17	0.00	973.17	25,008.83
11. 101-1200-5280-000-00 Special Ed Dental	7,369.80	2,642.59	0.00	2,642.59	4,727.21
12. 101-1200-5281-000-00 Special Ed Vision	2,428.40	614.80	0.00	614.80	1,813.60
13. 101-1200-5290-000-00 Special Ed Professional Development	4,850.00	666.99	1,284.00	1,950.99	2,899.01
14. 101-1200-5320-000-00 Contracted Services	0.00	27,199.30	0.00	27,199.30	(27,199.30)
15. 101-1200-5330-000-00 Purchased Prof. Services	116,610.00	30,709.75	199.00	30,908.75	85,701.25
16. 101-1200-5513-000-00 Student Special Ed Travel	182,836.00	97,381.43	72,221.64	169,603.07	13,232.93
17. 101-1200-5561-000-00 Tuition	1,430,350.00	290,714.10	702,283.01	992,997.11	437,352.89
18. 101-1200-5580-000-00 Special Ed Travel	1,550.00	1,644.44	0.00	1,644.44	(94.44)
19. 101-1200-5610-000-00 Supplies and Materials	5,800.00	3,618.04	540.19	4,158.23	1,641.77
20. 101-1200-5730-000-00 Equipment	4,350.00	0.00	0.00	0.00	4,350.00
<b>TOTAL 1200 Special Education</b>	<b>\$2,448,697.56</b>	<b>\$732,359.63</b>	<b>\$776,527.84</b>	<b>\$1,508,887.47</b>	<b>\$939,810.09</b>
<b>1201 Essential Early Education</b>					
21. 101-1201-5110-000-00 EEE Teachers Salaries	114,182.80	39,053.81	0.00	39,053.81	75,128.99
22. 101-1201-5220-000-00 EEE Teachers FICA	8,734.98	2,970.61	0.00	2,970.61	5,764.37
23. 101-1201-5230-000-00 EEE Teachers Life Ins.	637.38	77.91	0.00	77.91	559.47
24. 101-1201-5250-000-00 EEE Teachers Workers' Comp	753.61	0.00	0.00	0.00	753.61
25. 101-1201-5260-000-00 EEE Teachers Unemployment	391.20	96.39	0.00	96.39	294.81

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
26. 101-1201-5270-000-00 EEE Teachers Training / Prof Development	5,407.00	1,240.00	0.00	1,240.00	4,167.00
27. 101-1201-5280-000-00 EEE Teachers Dental	1,138.77	198.00	0.00	198.00	940.77
28. 101-1201-5281-000-00 EEE Teachers Vision	265.98	39.88	0.00	39.88	226.10
29. 101-1201-5290-000-00 EEE Professional Development	950.00	0.00	0.00	0.00	950.00
30. 101-1201-5300-000-00 EEE Purchased Services	1,084.00	0.00	0.00	0.00	1,084.00
31. 101-1201-5513-000-00 Spec.Ed. Student Transportation	500.00	430.01	0.00	430.01	69.99
32. 101-1201-5561-000-00 EEE Tuition	4,800.00	0.00	0.00	0.00	4,800.00
33. 101-1201-5580-000-00 EEE Travel	3,000.00	587.53	0.00	587.53	2,412.47
34. 101-1201-5610-000-00 EEE Supplies	2,200.00	413.43	0.00	413.43	1,786.57
35. 101-1201-5730-000-00 EEE - Equipment	1,000.00	0.00	0.00	0.00	1,000.00
<b>TOTAL 1201 Essential Early Education</b>	<b>\$145,045.72</b>	<b>\$45,107.57</b>	<b>\$0.00</b>	<b>\$45,107.57</b>	<b>\$99,938.15</b>
<b>2134 Local - Shared Nursing</b>					
36. 101-2134-5110-000-00 GISU District Nurse	48,814.79	20,651.63	0.00	20,651.63	28,163.16
37. 101-2134-5210-000-00 Nurse Health	22,580.94	5,106.62	0.00	5,106.62	17,474.32
38. 101-2134-5220-000-00 GISU Nurse - Fica	3,734.33	1,478.32	0.00	1,478.32	2,256.01
39. 101-2134-5230-000-00 Nurse Life Ins.	88.20	44.10	0.00	44.10	44.10
40. 101-2134-5240-000-00 Nurse - Retirement	0.00	1,275.00	0.00	1,275.00	(1,275.00)
41. 101-2134-5250-000-00 Nurse - Workers' Comp	322.17	0.00	0.00	0.00	322.17
42. 101-2134-5260-000-00 Nurse - Unemployment Comp	130.40	48.19	0.00	48.19	82.21
43. 101-2134-5280-000-00 Nurse Dental	1,342.80	520.89	0.00	520.89	821.91
44. 101-2134-5281-000-00 Nurse Vision	375.61	133.11	0.00	133.11	242.50
<b>TOTAL 2134 Local - Shared Nursing</b>	<b>\$77,389.24</b>	<b>\$29,257.86</b>	<b>\$0.00</b>	<b>\$29,257.86</b>	<b>\$48,131.38</b>
<b>2140 Psychoeducational Evals</b>					
45. 101-2140-5330-000-00 Psych Evaluations	0.00	19,575.00	0.00	19,575.00	(19,575.00)
<b>TOTAL 2140 Psychoeducational Evals</b>	<b>\$0.00</b>	<b>\$19,575.00</b>	<b>\$0.00</b>	<b>\$19,575.00</b>	<b>\$ (19,575.00)</b>
<b>2150 SLP</b>					
46. 101-2150-5110-000-00 SLP Salaries	154,605.44	39,056.59	0.00	39,056.59	115,548.85

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
47. 101-2150-5115-000-00 SLP Aide	0.00	15,263.66	0.00	15,263.66	(15,263.66)
48. 101-2150-5210-000-00 SLP Health Insurance	10,311.25	5,396.32	0.00	5,396.32	4,914.93
49. 101-2150-5220-000-00 SLP FICA	11,827.32	4,010.56	0.00	4,010.56	7,816.76
50. 101-2150-5230-000-00 SLP Life Insurance	211.68	111.75	0.00	111.75	99.93
51. 101-2150-5240-000-00 SLP Retirement	0.00	629.63	0.00	629.63	(629.63)
52. 101-2150-5250-000-00 SLP Workers' Comp	1,020.40	0.00	0.00	0.00	1,020.40
53. 101-2150-5260-000-00 SLP Unemployment	521.60	240.95	0.00	240.95	280.65
54. 101-2150-5270-000-00 SLP Prof. Development/Training/Tuition	6,525.00	0.00	0.00	0.00	6,525.00
55. 101-2150-5280-000-00 SLP Dental	1,376.04	680.04	0.00	680.04	696.00
56. 101-2150-5290-000-00 SLP Professional Development	1,350.00	0.00	0.00	0.00	1,350.00
57. 101-2150-5320-000-00 SLP Purchased Professional Services	9,850.00	6,265.25	0.00	6,265.25	3,584.75
58. 101-2150-5580-000-00 SLP Travel	3,500.00	0.00	0.00	0.00	3,500.00
59. 101-2150-5610-000-00 SLP Supplies	3,000.00	383.00	0.00	383.00	2,617.00
60. 101-2150-5730-000-00 SLP Equipment	5,500.00	0.00	0.00	0.00	5,500.00
<b>TOTAL 2150 SLP</b>	<b>\$209,598.73</b>	<b>\$72,037.75</b>	<b>\$0.00</b>	<b>\$72,037.75</b>	<b>\$137,560.98</b>
<b>2151 SLP Prek</b>					
61. 101-2151-5110-000-00 EEE SLP Salaries	65,833.00	19,315.42	0.00	19,315.42	46,517.58
62. 101-2151-5210-000-00 EEE SLP Health Insurance	0.00	3,676.76	0.00	3,676.76	(3,676.76)
63. 101-2151-5220-000-00 EEE SLP FICA	5,036.22	1,316.01	0.00	1,316.01	3,720.21
64. 101-2151-5230-000-00 EEE SLP Life Ins	101.00	26.46	0.00	26.46	74.54
65. 101-2151-5250-000-00 EEE SLP Workers' Comp	434.50	0.00	0.00	0.00	434.50
66. 101-2151-5260-000-00 EEE SLP Unemployment	260.80	48.19	0.00	48.19	212.61
67. 101-2151-5270-000-00 EEE SLP Prof. Development/Training/Tuition	2,376.00	0.00	0.00	0.00	2,376.00
68. 101-2151-5280-000-00 EEE SLP Dental	0.00	300.04	0.00	300.04	(300.04)
69. 101-2151-5281-000-00 EEE SLP Vision	0.00	76.68	0.00	76.68	(76.68)
70. 101-2151-5290-000-00 EEE SLP Professional Development	550.00	0.00	0.00	0.00	550.00
71. 101-2151-5580-000-00 EEE SLP Travel	2,750.00	0.00	0.00	0.00	2,750.00
72. 101-2151-5610-000-00 EEE SLP Supplies	1,300.00	0.00	0.00	0.00	1,300.00

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>TOTAL 2151 SLP Prek</b>	<b>\$78,641.52</b>	<b>\$24,759.56</b>	<b>\$0.00</b>	<b>\$24,759.56</b>	<b>\$53,881.96</b>
<b>2212 Curriculum Development - Con Admin</b>					
73. 101-2212-5110-000-00 Curriculum Coordinator	28,428.00	15,307.40	0.00	15,307.40	13,120.60
74. 101-2212-5210-000-00 Curr Coordinator Health	4,791.93	1,154.22	0.00	1,154.22	3,637.71
75. 101-2212-5220-000-00 FICA/Med	2,174.74	1,154.98	0.00	1,154.98	1,019.76
76. 101-2212-5230-000-00 Curriculum Coordinator Life Ins.	88.20	0.00	0.00	0.00	88.20
77. 101-2212-5250-000-00 Curric Coord Workers Comp	187.62	0.00	0.00	0.00	187.62
78. 101-2212-5260-000-00 Curric Coord Unemployment	130.40	0.00	0.00	0.00	130.40
79. 101-2212-5270-000-00 Curr Dev - Tuition/Prof Dev/Training	3,876.00	0.00	0.00	0.00	3,876.00
80. 101-2212-5280-000-00 Curr Coordinator Dental	231.52	104.19	0.00	104.19	127.33
81. 101-2212-5281-000-00 Curr Coordinator Vision	52.43	45.08	0.00	45.08	7.35
82. 101-2212-5290-000-00 Curric. Devel. - In service expenses	300.00	400.00	0.00	400.00	(100.00)
83. 101-2212-5320-000-00 Curr Dev-Staff Training	2,200.00	0.00	0.00	0.00	2,200.00
84. 101-2212-5400-000-00 Curriculum Ctr Rent	6,000.00	0.00	0.00	0.00	6,000.00
85. 101-2212-5530-000-00 Curriculum phone and internet	2,500.00	963.59	0.00	963.59	1,536.41
86. 101-2212-5580-000-00 Curr Coord Travel	3,000.00	821.12	0.00	821.12	2,178.88
87. 101-2212-5610-000-00 Curric. Devel. - Supplies	350.00	0.00	0.00	0.00	350.00
88. 101-2212-5640-000-00 Curr Coordinator - Books	300.00	0.00	0.00	0.00	300.00
89. 101-2212-5730-000-00 Curriculum - Equipment/Software	500.00	0.00	0.00	0.00	500.00
90. 101-2212-5810-000-00 Curr Coord - Dues/Fees/Subscriptions	750.00	868.00	0.00	868.00	(118.00)
<b>TOTAL 2212 Curriculum Development - Con Admin</b>	<b>\$55,860.84</b>	<b>\$20,818.58</b>	<b>\$0.00</b>	<b>\$20,818.58</b>	<b>\$35,042.26</b>
<b>2310 Local - Shared General Expenses</b>					
91. 101-2310-5110-000-00 CIUUSD Board Stipends	0.00	5,500.00	0.00	5,500.00	(5,500.00)
92. 101-2310-5112-000-00 CIUUSD Board of Ed Svc - Secretary	0.00	200.00	0.00	200.00	(200.00)
93. 101-2310-5220-000-00 CIUUSD Board Stipends FICA	0.00	436.05	0.00	436.05	(436.05)
<b>TOTAL 2310 Local - Shared General Expenses</b>	<b>\$0.00</b>	<b>\$6,136.05</b>	<b>\$0.00</b>	<b>\$6,136.05</b>	<b>\$(6,136.05)</b>
<b>2321 GISU Assessment</b>					

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
94. 101-2321-5110-000-00 Gisu Assessment-salary	355,345.22	202,054.68	0.00	202,054.68	153,290.54
95. 101-2321-5111-000-00 Gisu Treasurer	0.00	1,500.00	0.00	1,500.00	(1,500.00)
96. 101-2321-5112-000-00 Gisu Board of Ed Svc - Secretary	0.00	100.00	0.00	100.00	(100.00)
97. 101-2321-5210-000-00 Gisu Assessment-health	82,181.55	23,752.49	0.00	23,752.49	58,429.06
98. 101-2321-5220-000-00 Gisu Assessment-fica	27,183.91	15,299.86	0.00	15,299.86	11,884.05
99. 101-2321-5230-000-00 Gisu Assessment - Life	768.60	635.25	0.00	635.25	133.35
100. 101-2321-5240-000-00 Gisu Assessment-employee Retirement	12,737.97	7,097.60	0.00	7,097.60	5,640.37
101. 101-2321-5250-000-00 Workers Comp - Gisu employees	2,345.28	0.00	0.00	0.00	2,345.28
102. 101-2321-5260-000-00 Gisu Assessment-unemployment Comp	782.40	0.00	0.00	0.00	782.40
103. 101-2321-5270-000-00 Gisu Assessment-tuition/courses	6,500.00	0.00	0.00	0.00	6,500.00
104. 101-2321-5280-000-00 Gisu Assessment-dental	3,655.48	1,778.45	0.00	1,778.45	1,877.03
105. 101-2321-5281-000-00 Gisu Assessment-vision	888.42	508.71	0.00	508.71	379.71
106. 101-2321-5290-000-00 Assessment - Admin Retreat/Trainings	3,000.00	57.41	200.00	257.41	2,742.59
107. 101-2321-5330-000-00 Gisu Assessment-Purchased Prof Services	15,000.00	30,900.72	200.00	31,100.72	(16,100.72)
108. 101-2321-5360-000-00 Gisu Assessment-legal Fees	3,000.00	6,067.82	0.00	6,067.82	(3,067.82)
109. 101-2321-5370-000-00 Gisu Assessment-audit	85,000.00	84,192.76	0.00	84,192.76	807.24
110. 101-2321-5400-000-00 Building Maintenance	1,000.00	0.00	0.00	0.00	1,000.00
111. 101-2321-5421-000-00 Gisu Assessment-trash Removal/landfill F	1,000.00	830.53	0.00	830.53	169.47
112. 101-2321-5422-000-00 Snow plowing/lawn/gen maintenance	1,000.00	145.00	0.00	145.00	855.00
113. 101-2321-5423-000-00 Gisu Assessment-custodial Services/suppl	1,000.00	0.00	0.00	0.00	1,000.00
114. 101-2321-5430-000-00 Contracted Svcs. (other)	16,500.00	11,728.12	0.00	11,728.12	4,771.88
115. 101-2321-5433-000-00 Gisu Assessment-Copier Svcs	2,950.00	1,431.65	0.00	1,431.65	1,518.35
116. 101-2321-5441-000-00 Gisu Assessment-rent	11,400.00	5,950.00	0.00	5,950.00	5,450.00
117. 101-2321-5520-000-00 Gisu Assessment-liability/fire Ins/wc/bo	49,150.74	48,455.00	0.00	48,455.00	695.74
118. 101-2321-5530-000-00 Gisu Assessment-telephone	7,200.00	4,100.62	0.00	4,100.62	3,099.38
119. 101-2321-5580-000-00 Gisu Assessment-Travel	7,500.00	4,648.17	0.00	4,648.17	2,851.83
120. 101-2321-5610-000-00 Gisu Assessment-district Office Expense	6,500.00	5,882.25	357.23	6,239.48	260.52
121. 101-2321-5622-000-00 Gisu Assessment-electricity	3,550.00	939.53	0.00	939.53	2,610.47
122. 101-2321-5624-000-00 Gisu Assessment-fuel Oil	1,500.00	608.46	0.00	608.46	891.54
123. 101-2321-5640-000-00 Gisu Assessment-professional Books	1,000.00	0.00	0.00	0.00	1,000.00

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
124. 101-2321-5670-000-00 Software	300.00	0.00	0.00	0.00	300.00
125. 101-2321-5730-000-00 Equipment	500.00	0.00	0.00	0.00	500.00
126. 101-2321-5733-000-00 District Office Furniture	250.00	0.00	0.00	0.00	250.00
127. 101-2321-5734-000-00 Computer Equipment	3,000.00	0.00	522.99	522.99	2,477.01
128. 101-2321-5810-000-00 Gisu Assessment-prof. Meetings/dues	8,300.00	4,369.48	374.48	4,743.96	3,556.04
129. 101-2321-5899-000-00 Penalties/Fees	0.00	597.44	0.00	597.44	(597.44)
<b>TOTAL 2321 GISU Assessment</b>	<b>\$721,989.57</b>	<b>\$463,632.00</b>	<b>\$1,654.70</b>	<b>\$465,286.70</b>	<b>\$256,702.87</b>
<b>2350 Technology Assessment</b>					
130. 101-2350-5110-000-00 Technology Salaries	132,400.00	78,023.08	0.00	78,023.08	54,376.92
131. 101-2350-5210-000-00 Technology- Health Insurance	0.00	4,308.72	0.00	4,308.72	(4,308.72)
132. 101-2350-5220-000-00 Technology FICA	6,303.60	5,907.37	0.00	5,907.37	396.23
133. 101-2350-5230-000-00 Technology Life Insurance	189.20	162.75	0.00	162.75	26.45
134. 101-2350-5240-000-00 Tech Svc - Employee Retirement	3,296.00	3,200.10	0.00	3,200.10	95.90
135. 101-2350-5250-000-00 Technology Workers Comp	873.84	0.00	0.00	0.00	873.84
136. 101-2350-5260-000-00 Technology Unemployment	260.40	0.00	0.00	0.00	260.40
137. 101-2350-5280-000-00 Technology Dental	0.00	786.00	0.00	786.00	(786.00)
138. 101-2350-5281-000-00 Technology Vision	0.00	275.60	0.00	275.60	(275.60)
139. 101-2350-5320-000-00 Technology Consultants	75,000.00	9,343.98	0.00	9,343.98	65,656.02
140. 101-2350-5330-000-00 Technology Training	2,000.00	0.00	0.00	0.00	2,000.00
141. 101-2350-5340-000-00 Technology - Svc Contr/Subscr Svc/Softw	13,500.00	7,837.00	0.00	7,837.00	5,663.00
142. 101-2350-5341-000-00 Technology Internet Access	6,500.00	3,054.30	0.00	3,054.30	3,445.70
143. 101-2350-5430-000-00 Technology Website Support	1,500.00	0.00	0.00	0.00	1,500.00
144. 101-2350-5440-000-00 Fiber Optic Lease	7,800.00	4,550.00	0.00	4,550.00	3,250.00
145. 101-2350-5580-000-00 Technology Travel	500.00	0.00	0.00	0.00	500.00
146. 101-2350-5610-000-00 Technology Supplies	500.00	19.53	34.99	54.52	445.48
147. 101-2350-5670-000-00 Technology Software	5,000.00	14,157.03	0.00	14,157.03	(9,157.03)
148. 101-2350-5734-000-00 Technology Supplies/Hardware/Parts	15,000.00	16,523.38	1,320.00	17,843.38	(2,843.38)
<b>TOTAL 2350 Technology Assessment</b>	<b>\$270,623.04</b>	<b>\$148,148.84</b>	<b>\$1,354.99</b>	<b>\$149,503.83</b>	<b>\$121,119.21</b>

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>2410 Local - Shared Copier</b>					
149. 101-2410-5110-000-00 Behavior Services Coord.	38,625.00	17,686.30	0.00	17,686.30	20,938.70
150. 101-2410-5210-000-00 Hfealth Ins	10,281.00	6,893.96	0.00	6,893.96	3,387.04
151. 101-2410-5220-000-00 FICA	2,954.81	1,226.75	0.00	1,226.75	1,728.06
152. 101-2410-5230-000-00 Group Life Ins	88.20	0.00	0.00	0.00	88.20
153. 101-2410-5240-000-00 Retirement	965.62	645.65	0.00	645.65	319.97
154. 101-2410-5250-000-00 Workers Comp	254.93	0.00	0.00	0.00	254.93
155. 101-2410-5260-000-00 Unemployment Comp.	130.40	0.00	0.00	0.00	130.40
156. 101-2410-5290-000-00 Professional Development	1,200.00	165.00	0.00	165.00	1,035.00
<b>TOTAL 2410 Local - Shared Copier</b>	<b>\$54,499.96</b>	<b>\$26,617.66</b>	<b>\$0.00</b>	<b>\$26,617.66</b>	<b>\$27,882.30</b>
<b>2420 Special Ed Coordination</b>					
157. 101-2420-5110-000-00 Special Ed Admin	0.00	9,928.43	0.00	9,928.43	(9,928.43)
158. 101-2420-5220-000-00 Special Ed. Admin. FICA	0.00	756.93	0.00	756.93	(756.93)
159. 101-2420-5240-000-00 Special Ed. Admin. Retirement	0.00	409.57	0.00	409.57	(409.57)
<b>TOTAL 2420 Special Ed Coordination</b>	<b>\$0.00</b>	<b>\$11,094.93</b>	<b>\$0.00</b>	<b>\$11,094.93</b>	<b>\$ (11,094.93)</b>
<b>2700 Student - Transportation</b>					
160. 101-2700-5320-000-00 Transportation Services	439,741.00	141,187.95	0.00	141,187.95	298,553.05
<b>TOTAL 2700 Student - Transportation</b>	<b>\$439,741.00</b>	<b>\$141,187.95</b>	<b>\$0.00</b>	<b>\$141,187.95</b>	<b>\$298,553.05</b>
<b>TOTAL 101 General Fund</b>	<b>\$4,502,087.18</b>	<b>\$1,740,733.38</b>	<b>\$779,537.53</b>	<b>\$2,520,270.91</b>	<b>\$1,981,816.27</b>
<b>102 Local Shared</b>					
<b>2134 Local - Shared Nursing</b>					
161. 102-2134-5290-000-00 Local - Shared-conferences	0.00	80.00	0.00	80.00	(80.00)
162. 102-2134-5580-000-00 Local - Shared-travel	0.00	208.75	0.00	208.75	(208.75)
163. 102-2134-5610-000-00 Local - Shared-supplies	0.00	388.75	0.00	388.75	(388.75)
<b>TOTAL 2134 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$677.50</b>	<b>\$0.00</b>	<b>\$677.50</b>	<b>\$ (677.50)</b>
<b>2310 Local - Shared General Expenses</b>					



# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
164. 102-2310-5520-000-00 Local -Shared - Insurance	0.00	71,985.00	0.00	71,985.00	(71,985.00)
165. 102-2310-5540-000-00 Local - Shared-advertising	0.00	2,530.95	0.00	2,530.95	(2,530.95)
<b>TOTAL 2310 Local - Shared General Expenses</b>	<b>\$0.00</b>	<b>\$74,515.95</b>	<b>\$0.00</b>	<b>\$74,515.95</b>	<b>\$ (74,515.95)</b>
<b>TOTAL 102 Local Shared</b>	<b>\$0.00</b>	<b>\$75,193.45</b>	<b>\$0.00</b>	<b>\$75,193.45</b>	<b>\$ (75,193.45)</b>
<b>301 Title I</b>					
<b>1100 Instructional</b>					
166. 301-1100-5610-000-00 Title I Supplies	0.00	98.20	0.00	98.20	(98.20)
<b>TOTAL 1100 Instructional</b>	<b>\$0.00</b>	<b>\$98.20</b>	<b>\$0.00</b>	<b>\$98.20</b>	<b>\$ (98.20)</b>
<b>1101 Title I</b>					
167. 301-1101-5110-000-00 Title I Salaries	0.00	18,777.20	0.00	18,777.20	(18,777.20)
168. 301-1101-5210-000-00 Title I Health Insurance	0.00	1,415.84	0.00	1,415.84	(1,415.84)
169. 301-1101-5220-000-00 Title I FICA	0.00	1,320.00	0.00	1,320.00	(1,320.00)
170. 301-1101-5230-000-00 Title I - Life Insurance	0.00	26.46	0.00	26.46	(26.46)
171. 301-1101-5280-000-00 Title I-Dental Insurance	0.00	198.00	0.00	198.00	(198.00)
172. 301-1101-5281-000-00 Title I-Group Vision Insurance	0.00	39.88	0.00	39.88	(39.88)
<b>TOTAL 1101 Title I</b>	<b>\$0.00</b>	<b>\$21,777.38</b>	<b>\$0.00</b>	<b>\$21,777.38</b>	<b>\$ (21,777.38)</b>
<b>TOTAL 301 Title I</b>	<b>\$0.00</b>	<b>\$21,875.58</b>	<b>\$0.00</b>	<b>\$21,875.58</b>	<b>\$ (21,875.58)</b>
<b>302 Title IIA</b>					
<b>1100 Instructional</b>					
173. 302-1100-5110-000-00 Title IIA - Coord Salary	0.00	15,307.39	0.00	15,307.39	(15,307.39)
174. 302-1100-5210-000-00 Title IIA - Health Insurance	0.00	1,154.02	0.00	1,154.02	(1,154.02)
175. 302-1100-5220-000-00 Title IIA - FICA	0.00	1,154.97	0.00	1,154.97	(1,154.97)
176. 302-1100-5280-000-00 Title IIA - Dental Insurance	0.00	104.17	0.00	104.17	(104.17)
177. 302-1100-5281-000-00 Title IIA - Vision Insurance	0.00	45.08	0.00	45.08	(45.08)
<b>TOTAL 1100 Instructional</b>	<b>\$0.00</b>	<b>\$17,765.63</b>	<b>\$0.00</b>	<b>\$17,765.63</b>	<b>\$ (17,765.63)</b>

# Grand Isle Supervisory Union District Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>TOTAL 302 Title IIA</b>	<b>\$0.00</b>	<b>\$17,765.63</b>	<b>\$0.00</b>	<b>\$17,765.63</b>	<b>\$ (17,765.63)</b>
<b>306 CFP Schoolwide Program</b>					
<b>1101 Title I</b>					
178. 306-1101-5670-000-51 SWP Software Grand Isle	0.00	6,170.00	0.00	6,170.00	(6,170.00)
<b>TOTAL 1101 Title I</b>	<b>\$0.00</b>	<b>\$6,170.00</b>	<b>\$0.00</b>	<b>\$6,170.00</b>	<b>\$ (6,170.00)</b>
<b>TOTAL 306 CFP Schoolwide Program</b>	<b>\$0.00</b>	<b>\$6,170.00</b>	<b>\$0.00</b>	<b>\$6,170.00</b>	<b>\$ (6,170.00)</b>
<b>307 CFP - All Titles - Consolidated Adm</b>					
<b>2321 GISU Assessment</b>					
179. 307-2321-5110-000-00 CFP - Con Adm Curr Coordinator	0.00	20,409.83	0.00	20,409.83	(20,409.83)
180. 307-2321-5210-000-00 CFP Con Adm - Health	0.00	1,539.48	0.00	1,539.48	(1,539.48)
181. 307-2321-5220-000-00 CFP Con Adm FICA	0.00	1,540.44	0.00	1,540.44	(1,540.44)
182. 307-2321-5280-000-00 CFP Con Adm - Dental	0.00	139.00	0.00	139.00	(139.00)
183. 307-2321-5281-000-00 CFP Con Adm - Vision	0.00	60.16	0.00	60.16	(60.16)
<b>TOTAL 2321 GISU Assessment</b>	<b>\$0.00</b>	<b>\$23,688.91</b>	<b>\$0.00</b>	<b>\$23,688.91</b>	<b>\$ (23,688.91)</b>
<b>TOTAL 307 CFP - All Titles - Consolidated Adm</b>	<b>\$0.00</b>	<b>\$23,688.91</b>	<b>\$0.00</b>	<b>\$23,688.91</b>	<b>\$ (23,688.91)</b>
<b>320 IDEA B</b>					
<b>1200 Special Education</b>					
184. 320-1200-5110-000-00 Spec Ed. HS LEA Liaison	0.00	946.00	0.00	946.00	(946.00)
185. 320-1200-5220-000-00 IDEAB FICA	0.00	72.37	0.00	72.37	(72.37)
186. 320-1200-5580-000-00 Travel	0.00	1,609.40	0.00	1,609.40	(1,609.40)
187. 320-1200-5610-101-00 Supplies and Materials for IEP Students	0.00	60.10	0.00	60.10	(60.10)
188. 320-1200-5734-000-00 IDEA B Computer equipment	0.00	1,196.00	0.00	1,196.00	(1,196.00)
<b>TOTAL 1200 Special Education</b>	<b>\$0.00</b>	<b>\$3,883.87</b>	<b>\$0.00</b>	<b>\$3,883.87</b>	<b>\$ (3,883.87)</b>
<b>1422 Extended Year Services</b>					
189. 320-1422-5110-000-00 EYS Teachers Salaries	0.00	9,307.50	0.00	9,307.50	(9,307.50)

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
190. 320-1422-5115-000-00 EXTENDED YEAR Para-Prof Salary	0.00	16,750.50	0.00	16,750.50	(16,750.50)
191. 320-1422-5220-000-00 Strat # 3 EXTENDED YEAR FICA/MEDI	0.00	1,993.47	0.00	1,993.47	(1,993.47)
<b>TOTAL 1422 Extended Year Services</b>	<b>\$0.00</b>	<b>\$28,051.47</b>	<b>\$0.00</b>	<b>\$28,051.47</b>	<b>\$ (28,051.47)</b>
<b>2140 Psychoeducational Evals</b>					
192. 320-2140-5300-000-00 Psyche Evals	0.00	11,235.00	0.00	11,235.00	(11,235.00)
<b>TOTAL 2140 Psychoeducational Evals</b>	<b>\$0.00</b>	<b>\$11,235.00</b>	<b>\$0.00</b>	<b>\$11,235.00</b>	<b>\$ (11,235.00)</b>
<b>2150 SLP</b>					
193. 320-2150-5110-000-00 SLP Salaries	0.00	894.00	0.00	894.00	(894.00)
194. 320-2150-5115-000-00 Strat # 35 SLP Assistant-R Ashline	0.00	3,835.75	0.00	3,835.75	(3,835.75)
195. 320-2150-5220-000-00 SLP FICA	0.00	357.58	0.00	357.58	(357.58)
<b>TOTAL 2150 SLP</b>	<b>\$0.00</b>	<b>\$5,087.33</b>	<b>\$0.00</b>	<b>\$5,087.33</b>	<b>\$ (5,087.33)</b>
<b>2160 Occupational Therapy</b>					
196. 320-2160-5110-000-00 O/T Aide Salary	0.00	23,384.54	0.00	23,384.54	(23,384.54)
197. 320-2160-5110-100-00 Salaries	0.00	6,352.50	0.00	6,352.50	(6,352.50)
198. 320-2160-5210-000-00 O/T Aide Health	0.00	6,893.96	0.00	6,893.96	(6,893.96)
199. 320-2160-5220-000-00 O/T Aide & O/T FICA	0.00	1,690.35	0.00	1,690.35	(1,690.35)
200. 320-2160-5220-100-00 Liabilities FICA	0.00	485.97	0.00	485.97	(485.97)
201. 320-2160-5240-000-00 O/T Employee Retire	0.00	952.20	0.00	952.20	(952.20)
202. 320-2160-5280-000-00 O/T Aide Dental	0.00	500.04	0.00	500.04	(500.04)
203. 320-2160-5281-000-00 O/T Aide Vision	0.00	127.80	0.00	127.80	(127.80)
<b>TOTAL 2160 Occupational Therapy</b>	<b>\$0.00</b>	<b>\$40,387.36</b>	<b>\$0.00</b>	<b>\$40,387.36</b>	<b>\$ (40,387.36)</b>
<b>2190 Physical Therapy</b>					
204. 320-2190-5110-000-00 P/T Salaries	0.00	14,074.22	0.00	14,074.22	(14,074.22)
205. 320-2190-5220-000-00 IDEA-B P/T FICA	0.00	1,076.74	0.00	1,076.74	(1,076.74)
206. 320-2190-5320-000-00 IDEA B - P/T Purchased Serv	0.00	14,162.00	0.00	14,162.00	(14,162.00)
207. 320-2190-5580-000-00 Strat # 33 PT Travel	0.00	163.71	0.00	163.71	(163.71)

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>TOTAL 2190 Physical Therapy</b>	<b>\$0.00</b>	<b>\$29,476.67</b>	<b>\$0.00</b>	<b>\$29,476.67</b>	<b>\$ (29,476.67)</b>
<b>2400 Local - Shared Admin</b>					
208. 320-2400-5320-000-00 IDEA-B Contr Serve Data Mgmt	0.00	14,231.00	0.00	14,231.00	(14,231.00)
<b>TOTAL 2400 Local - Shared Admin</b>	<b>\$0.00</b>	<b>\$14,231.00</b>	<b>\$0.00</b>	<b>\$14,231.00</b>	<b>\$ (14,231.00)</b>
<b>2420 Special Ed Coordination</b>					
209. 320-2420-5260-000-00 IDEAB Portion of Unemployment Insurance	0.00	240.95	0.00	240.95	(240.95)
210. 320-2420-5580-000-00 Travel and exp for Spec.Ed Dir	0.00	490.60	0.00	490.60	(490.60)
<b>TOTAL 2420 Special Ed Coordination</b>	<b>\$0.00</b>	<b>\$731.55</b>	<b>\$0.00</b>	<b>\$731.55</b>	<b>\$ (731.55)</b>
<b>TOTAL 320 IDEA B</b>	<b>\$0.00</b>	<b>\$133,084.25</b>	<b>\$0.00</b>	<b>\$133,084.25</b>	<b>\$ (133,084.25)</b>
<b>321 IDEA B Preschool</b>					
<b>1423 Extended Year Services Pre-School</b>					
211. 321-1423-5110-000-00 Idea B ESY Pre-K Teachers Salary	0.00	4,207.50	0.00	4,207.50	(4,207.50)
212. 321-1423-5115-000-00 IDEA B ESY Aide Salaries	0.00	1,450.00	0.00	1,450.00	(1,450.00)
213. 321-1423-5220-000-00 Idea B ESY Pre-K FICA	0.00	432.81	0.00	432.81	(432.81)
<b>TOTAL 1423 Extended Year Services Pre-School</b>	<b>\$0.00</b>	<b>\$6,090.31</b>	<b>\$0.00</b>	<b>\$6,090.31</b>	<b>\$ (6,090.31)</b>
<b>2151 SLP Prek</b>					
214. 321-2151-5110-000-00 Strat # 48 IDEA-B PK SLP salary	0.00	6,095.78	0.00	6,095.78	(6,095.78)
215. 321-2151-5210-000-00 IDEA B Preschool Health	0.00	1,225.60	0.00	1,225.60	(1,225.60)
216. 321-2151-5220-000-00 Strat # 49 IDEA-Preschool SLP FICA	0.00	412.50	0.00	412.50	(412.50)
217. 321-2151-5280-000-00 IDEA B Preschool Dental	0.00	100.00	0.00	100.00	(100.00)
218. 321-2151-5281-000-00 IDEA B Preschool Vision	0.00	25.56	0.00	25.56	(25.56)
<b>TOTAL 2151 SLP Prek</b>	<b>\$0.00</b>	<b>\$7,859.44</b>	<b>\$0.00</b>	<b>\$7,859.44</b>	<b>\$ (7,859.44)</b>
<b>2210 IDEAB- Workshops/Conferences</b>					
219. 321-2210-5300-000-00 Idea B Pre-K Prof Dev	0.00	1,250.00	1,250.00	2,500.00	(2,500.00)
<b>TOTAL 2210 IDEAB- Workshops/Conferences</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>	<b>\$2,500.00</b>	<b>\$ (2,500.00)</b>

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>TOTAL 321 IDEA B Preschool</b>	<b>\$0.00</b>	<b>\$15,199.75</b>	<b>\$1,250.00</b>	<b>\$16,449.75</b>	<b>\$ (16,449.75)</b>
<b>324 Special Education Reimbursement Account</b>					
<b>2420 Special Ed Coordination</b>					
220. 324-2420-5110-000-00 Special Ed Block-spec. Ed Coord. Salary	205,259.64	47,524.33	0.00	47,524.33	157,735.31
221. 324-2420-5115-000-00 Behavioral Specialist	0.00	35,769.10	0.00	35,769.10	(35,769.10)
222. 324-2420-5210-000-00 Special Ed Block-health Insurance	31,548.65	6,893.96	0.00	6,893.96	24,654.69
223. 324-2420-5220-000-00 Spec Ed Block- Coord. FICA	15,702.36	6,170.04	0.00	6,170.04	9,532.32
224. 324-2420-5230-000-00 Special Ed Life Insurance	540.00	210.00	0.00	210.00	330.00
225. 324-2420-5240-000-00 Special Ed Block-retirement	8,094.31	2,750.50	0.00	2,750.50	5,343.81
226. 324-2420-5250-000-00 Special Ed Block-workers Comp.	1,354.71	0.00	0.00	0.00	1,354.71
227. 324-2420-5260-000-00 Special Ed Block-unemploy. Comp.	391.20	0.00	0.00	0.00	391.20
228. 324-2420-5280-000-00 Special Ed Block-dental Insurance	1,543.44	938.68	0.00	938.68	604.76
229. 324-2420-5281-000-00 Special Ed Block-vision Insurance	550.37	253.08	0.00	253.08	297.29
230. 324-2420-5290-000-00 Support Svc Staff Professional Dev.	0.00	1,435.00	0.00	1,435.00	(1,435.00)
231. 324-2420-5610-000-00 Special Ed Block-office Support	0.00	772.61	0.00	772.61	(772.61)
<b>TOTAL 2420 Special Ed Coordination</b>	<b>\$264,984.68</b>	<b>\$102,717.30</b>	<b>\$0.00</b>	<b>\$102,717.30</b>	<b>\$162,267.38</b>
<b>TOTAL 324 Special Education Reimbursement Account</b>	<b>\$264,984.68</b>	<b>\$102,717.30</b>	<b>\$0.00</b>	<b>\$102,717.30</b>	<b>\$162,267.38</b>
<b>326 BEST</b>					
<b>1100 Instructional</b>					
232. 326-1100-5290-000-00 BEST - Conferences	0.00	0.00	165.00	165.00	(165.00)
233. 326-1100-5320-000-00 BEST - Purchased Professional Services	0.00	0.00	330.00	330.00	(330.00)
<b>TOTAL 1100 Instructional</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$495.00</b>	<b>\$495.00</b>	<b>\$ (495.00)</b>
<b>2100 ELL and Migrant Program</b>					
234. 326-2100-5270-000-51 BEST Conf/Prof Dev Gl	0.00	0.00	75.00	75.00	(75.00)
<b>TOTAL 2100 ELL and Migrant Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$ (75.00)</b>

# Grand Isle Supervisory Union District

## Expenses - All Funds Function and Object Codes

Report # 21346

Account Number / Description	Adopted Budget 7/1/2018 - 6/30/2019	Reported Period 7/1/2018 - 6/30/2019	Encumbrances 7/1/2018 - 6/30/2019	Amount Spent & Encumbered	Amount Remaining
<b>TOTAL 326 BEST</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$570.00</b>	<b>\$570.00</b>	<b>\$(570.00)</b>
<b>327 EPSDT</b>					
<b>2134 Local - Shared Nursing</b>					
235. 327-2134-5730-000-00 EPSDT - Nurse - Computer Equipment	0.00	3,900.00	0.00	3,900.00	(3,900.00)
<b>TOTAL 2134 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$3,900.00</b>	<b>\$0.00</b>	<b>\$3,900.00</b>	<b>\$(3,900.00)</b>
<b>TOTAL 327 EPSDT</b>	<b>\$0.00</b>	<b>\$3,900.00</b>	<b>\$0.00</b>	<b>\$3,900.00</b>	<b>\$(3,900.00)</b>
<b>329 Medicaid</b>					
<b>1410 Miscellaneous Programs</b>					
236. 329-1410-5320-000-53 Social Program NH	0.00	950.95	0.00	950.95	(950.95)
<b>TOTAL 1410 Miscellaneous Programs</b>	<b>\$0.00</b>	<b>\$950.95</b>	<b>\$0.00</b>	<b>\$950.95</b>	<b>\$(950.95)</b>
<b>2321 GISU Assessment</b>					
237. 329-2321-5110-000-00 Medicaid Salaries	0.00	4,431.00	0.00	4,431.00	(4,431.00)
238. 329-2321-5220-000-00 Medicaid - Clerical FICA	0.00	337.90	0.00	337.90	(337.90)
239. 329-2321-5240-000-00 Medicaid - Clerical Retirement	0.00	38.04	0.00	38.04	(38.04)
<b>TOTAL 2321 GISU Assessment</b>	<b>\$0.00</b>	<b>\$4,806.94</b>	<b>\$0.00</b>	<b>\$4,806.94</b>	<b>\$(4,806.94)</b>
<b>TOTAL 329 Medicaid</b>	<b>\$0.00</b>	<b>\$5,757.89</b>	<b>\$0.00</b>	<b>\$5,757.89</b>	<b>\$(5,757.89)</b>
<b>GRAND TOTAL</b>	<b>\$4,767,071.86</b>	<b>\$2,146,086.14</b>	<b>\$781,357.53</b>	<b>\$2,927,443.67</b>	<b>\$1,839,628.19</b>