

Grand Isle Supervisory Union  
**Champlain Island Unified Union School District**  
School Board Meeting  
Tuesday, April 11, 2023 at 6:00 p.m.  
Location: GISU Central Office (at Grand Isle School)

[Join with Google Meet](#)

Meeting ID  
[meet.google.com/koz-hncn-fto](https://meet.google.com/koz-hncn-fto)

Phone Numbers  
(US)+1 724-436-2108  
PIN: 234 032 665#

## Agenda

### Call to Order

- |  |           |
|--|-----------|
| 1. Call to Order (M. Inners)                                       | 6:00 p.m. |
| 2. Adjust the Agenda   | 6:01 p.m. |
| 3. Citizens and/or Staff to be Heard                               | 6:05 p.m. |
| 4. Consent Agenda (Action)   | 6:10 p.m. |
| a. Approve the minutes from 03/04/2023, 03/14/2023, and 04/04/2023 |           |
| b. Resignation: Brian Berlinger, Guidance, Effective 06/30/2023    |           |
| c. New Hire: Eric Noble, Maintenance                               |           |
| 5. Reports ( <i>Discussion</i> )                                   | 6:15 p.m. |
| a. Financial   |           |
| Food Service RFP   |           |
| FY 21 Audit Update   |           |
| b. Superintendent's  |           |
| c. Principal's   |           |
| d. GISU Board member update  |           |

### Board Business

- |  |           |
|--|-----------|
| 6. Approval of bills for payment (M.Inners)(Action)            | 6:45 p.m. |
| 7. School Cameras (M. Broulliette) (Possible Action)           | 6:50 p.m. |
| 8. Safe Gun Storage Request (M. Inners)(Possible Action)       | 7:05 p.m. |
| 9. Appointment of Moderator (M. Inners)(Possible Action)       | 7:20 p.m. |
| 10. Assessment District Information (S. Jensen)(Discussion)    | 7:25 p.m. |
| 11. FY22 Audit Engagement Letter (M. Clark)(Action)            | 7:45 p.m. |
| 12. Snow Day Waiver Request and Makeup Days (M. Clark)(Action) | 7:50 p.m. |

### Closure

- |  |           |
|--|-----------|
| 13. Setting the next agenda (Discussion) | 7:55 p.m. |
| 14. Adjourn                              | 8:00 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  
**Champlain Island Unified Union School District**  
School Board **Informational** Meeting  
Saturday, March 4, 2023  
**Minutes**

**Board Present:** Michael Inners, Brad Blanchette, Sylvia Jensen

**Admin Present:** Michael Clark, Rob Gess, Megan DeVinny

**Public Present:** Bart & Katia Wilcox, Howrigan

**Call to Order**

1. Call to Order - Michael Inners called the meeting to order at 1 p.m.

**Board Business.**

2. Budget Presentation - Michael Inners reviewed the budget presentation and the board answered the public's questions.

**Closure**

3. Brad Blanchette motioned to adjourn at 2:15 p.m. All in favor, motion passes.

Grand Isle Supervisory Union  
**Champlain Island Unified Union School District**  
School Board **Special Meeting**  
Tuesday, March 14, 2023  
**Minutes**

**Board Present:** Michael Inners, Elaine Perry, Brad Blanchette, Sylvia Jensen

**Admin Present:** Micahel Clark, Amanda Ellison, Ashley Hanlon, Rob Gess

**Public Present:** LCATV

**Call to Order**

1. Call to Order - Michael Clark called the meeting to order at 6:05 pm.

**2. Board Reorganization -**

- **Nomination for Board Chair** - Brad Blanchette motioned to nominate Michael Inners. Elaine Perry seconded. All in favor, nomination approved.
- **Vice Chair** - Sylvia Jensen motioned to nominate Brad Blanchette. Michael Inners seconded. All in favor, nomination approved.
- **Clerk Nomination** - Sylvia Jensen made the motion to nominate Nate Robinson. Brad Blanchette seconded.. All in favor, nomination approved
- **GISU Board Representatives** - Michael Inners motioned to nominate the North Hero and Isle L Motte representatives Brad Blanchette and Sylvia Jensen. Elaine Perry seconded. All in Favor, nomination approved. Brad Blanchette motioned to nominate Michael Inners as the Grand Isle representative, Elaine Perry seconded. All in Favor, nomination approved.

Sylvia Jensen made a motion for the Second Tuesday of the month for CIUUSD Board Meetings at 6pm. All in favor, motion approved

Consensus to schedule retreat at a later date.

Brad Blanchette made a motion to continue the posting agenda at each town clerk's office, school buildings, and the website. All in favor, motion passed.

Elaine Perry made a motion to adopt Robert's Rules for Small Boards - Brad Blanchette seconded the motion. All in favor, motion passed.

Regarding email problems and general policies, Michael Clark would like to remind board members that the way GISU communicates is via the GISU email. We don't give our phone numbers. Reminder for Elaine Perry to receive a new GISU email account. Michael Clark highly recommends that members definitely want to use the GISU as an elected official, not using personal emails and being cautious by limiting conversations between emails.

Elaine Perry made a motion to designate the Islanders as the newspaper of choice for board meetings. All in favor, motion passed.

**3. Citizens and/or Staff to be Heard -**

- Mike Inners received a written communication from Evie regarding access to the school kitchen.

**5. Consent Agenda -**

**a. Approve the minutes from 2/7/2023**

Brad Blanchette made a motion to approve the minutes. All in favor, motion carried.

**b. Minute taker resignation (Megan DeVinny)**

Brad Blanchette made a motion to post for the position of the minute taker at \$100 per meeting following the resignation of Megan DeVinny. All in favor, motion carried.

**6.. Reports**

**a. Financial**

Rob Gess brought up the conversation regarding the Food Service RFP - Approved by the agency on March 2nd. April 14th is the due date, and following that the review process is the final two weeks of April. Fresh, Fruit and Vegetable program for the Grand Isle Campus has been approved.

**b. Superintendent's** - Michael Clark mentioned the 568 to 365 voting report for a budget that was well supported by the community. He was also proud to announce that all positions were filled at the GISU office.

**c. Principal's Report -**

**Amanda Ellison** - Added a couple updates across CIUUSD, many events have happened over the past couple months. The facilities updates for North Hero, issues with the dishwasher have been resolved.

**Ashley Hanlon**- Great events happened in February. The 4th graders learned about healthy food choices and eating the rainbow. Reported that February was down to zero incidents. Kindergarten put on a QU wedding. As a staff they have started to collaborate areas of need in the entire school setting and what it looks like to support each other and in the classroom, should someone come in and observe. Safety inspections revealed areas that need to be improved. Light covers for fluorescent lights, moving furniture away from heating vents, are some things that have already been fixed. Ashley Hanlon and Matt Brouillette met with Grand Isle Fire Assistant Chief Joe Clark to revise the evacuation plan, planned evacuation drill for April.

**d. GISU Board member update** - AOE accepts our numbers and they owe us additional compensation. Calendar has not been accepted yet, waiting for some community input.

**7. Board Business.**

**6. Approval of bills for payment (Action) (Chair)**

Brad Blanchette has made a motion to warrant the approval of the bill \$863,297.01 to be paid with the duplicates removed. The largest piece is tuition and second largest is health insurance. All in favor, motion approved.

**7. iReady Data Presentation (Discussion) (Principals)**

Powerpoint presentation 'Trimester 2 Data Shot' presented by Amanda Ellison. DESSA is a social-emotional screener that is put in place this year for all classrooms. Administered by home room teachers. It is an 8 question screener, looking for 8 characteristics. (i.e Self Awareness, Self Management, Social Awareness, Relationship Skills, Goal-Directed Behavior, Personal Responsibility, Decision Making, Optimistic Thinking) Student Movement is where we can see where students changed in a descriptive range from first rating window to second rating window. Data included in the presentation show that about 11% of CIUUSD students are flagged as needing intensive support. 89% are performing typically or have SEL strength. We have data and instruction tools to target specific support or instruction.

Powerpoint presentation for I-Ready, English Language Arts 7 Math presented by Ashley Hanlon into the recording. I-Ready assessments opened the day after we returned from holiday break. i-Ready uses median data and not average data. Where we can see how much growth our students see and what it represents in the middle and not the average. Our assessment process is that students are given a grade level question. Based on students' responses, the next question is either a higher or lower difficulty or asks a similar question to determine what a student knows or

has yet to learn. Children will receive periodic 'brain breaks' that are programmed into the assessment providing high interest games that help students stay motivated and persevere. They will continue to answer questions until the assessment determines their instructional level. They do not know at the moment if they are answering correctly or incorrectly. i-Ready is being used for language arts and Mathematics. Additional data is presented in the powerpoint.

#### **8. Island Excavating Donation (Action)(M. Clark)**

Brad Blanchette made a motion to accept the donation from Island excavating for the reading garden. Total amounts to **\$3,970**. All in favor, motion approved.

#### **9. Town Meeting Day Review (Discussion) (Chair)**

The budget passed a little under 60%. Isle La Motte Campus passed the bill to give up the school and the town to take on the school. No action will be taken until July 1st.

#### **10. New Board Member Orientation (Discussion) (Chair)**

Michael Clark is trying to organize a new board member training based on the school board association. He is proposing to use the same document by breaking it down chapter by chapter, suggesting the use of Wednesday virtual meetings. Creating what would essentially be a professional development committee.

The topics would include: Introduction to being a school board member, educational equity, overview of educational governance, effective board operations, common board challenges.

Michael Clark has requested a document for current board members that lists important documents to be aware of and where we can find them. Such as policies etc, other members agreed.

#### **11. Property Transfer (Action) (M. Clark)**

This was part of the town meeting day review discussion.

#### **12. Town of Grand Isle Service Charges MOU (Chair)**

Michael Inners presented an MOU to the board he drafted based on past discussion of needing an MOU for charges by the Grand Isle Town.

Elaine Perry made the motion to accept the MOU as presented for the CIUUSD Clerk. All in favor, motion approved.

#### **13. 2023-2024 School Calendar (Action)(M. Clark)**

Michael Clark discussed the school calendar that has been reviewed by the administration, association and GISU board. It ensures a long weekend in October. Honors the desire of the Abnaki for Children to be in school on Indigenous People Day. It meets the requirements of under statute we have to have 175 common days with the Champlain Valley.

#### **14. Principals' Contracts (Executive Session)**

Michael Inners announced that executive session has ended at 10:00 pm.

Michael Inners made a motion to authorize the Superintendent to offer the contract extensions to Amanda Ellison and Ashley Hanlon with the terms discussed. All in favor, motion passes.

**Closure**

**15. Setting the next agenda**

Mary Jo McCarthy Request?

Syliva Jensen would add a topic - CLA for discussion purposes.

**16. Adjourns** - Brad Blanchette made the motion to adjourn at 10:03 pm

Grand Isle Supervisory Union  
**Champlain Islands Unified Union School District**  
School Board **Special Meeting**  
Tuesday, April 4th, 2023  
**Minutes**

**Board Present:** Michael Inners, Elaine Perry, Nathan Robinson, Brad Blanchett

**Admin Present:** Superintendent Michael Clark

**Public Present:** Xavier Montalvo

**Call to Order**

1. **Call to Order** -Michael Inners called to order at 6:35 pm.
2. **Citizens and Staff to be heard (M. Inners)**

**Board Business**

3. **Review CIUUSD Association Teacher Contracts (M. Inners) (Action)**

Erin Dye sent out the teacher contract grid to all board members. Nathan Robinson moved to approve offering the contract on the terms offered on the grid. No further discussion. All in favor, motion approved.

Nathan Robinson moved to authorize the chair, Michael Inners, to sign the list on behalf of the board. All in favor, motion approved.

**Closure**

4. **Adjourn** - Nathan Robinson made a motion to adjourn the meeting. All in favor, motion approved. The meeting adjourned at 6:39 pm.

Dear whom it concerns,

I will be resigning my position as school counselor as of June 30th. It has been a privilege working with Grand Isle and North Hero staff and students.

Respectfully,

Ryan Berlinger



Received 4/6/2023



**Champlain Islands Unified Union School District**  
**FY 2023 Summary Financial Status - Unaudited**  
**As of: 04/4/23**

	Adopted Budget	Revised Budget	As of 4/4/23	Encumbrance	Spent & Encumbered	Budget Remaining	Percentage Spent/Received So Far This Year	Percentage Spent/Received Expected (TBD)
Revenues	8,751,239	-	6,572,929			2,178,310	75.1%	
Expenses	8,751,239	-	5,836,803	1,950,831	7,787,634	963,605	89.0%	
Wages/Benefits	3,492,598		1,743,223	820,819	2,564,042	928,556	73.4%	
HS Tuitions	3,140,105		2,463,951	1,093,261	3,557,212	(417,107)	112.3%	
Subtotal	6,632,703		4,207,174	1,914,080	6,121,254	511,449		
	-	-	-					
Balance Brought Forward	322,500	-						
		-						

**NOTES:**

**This includes bills, payroll and revenue through March 31, 2023**

**Revenue**

Revenues in the amount of \$1,424,791 were posted in the month of March

**Expenses**

We have also completed the removal of all encumbrances from the old chart of accounts and have finished reclassing of expenses to their correct accounts. Overall the expenditure budget is in good shape and should be slightly under budget at year end.

**Other**

The Food Service Management Company (FSMC) RFP responses are due to the SU office on April 14th and a recommendation will be offered to the board at the May board meeting. As of March 31st, two FSMC companies requested the RFP be sent to them. There have been no questions

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Statement Code: 2 FunObjBA

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>1001 General Fund</b>						
<b>1100 Instructional</b>						
1. 1001-000-00-00-0-1100-0-5110 Instructional-salaries	0.00	0.00	0.00	0.00	0.00	1,222,010.73
2. 1001-000-00-00-0-1100-0-5112 Instructional-substitutes	0.00	0.00	0.00	0.00	0.00	21,336.06
3. 1001-000-00-00-0-1100-0-5115 Instructional-aides Salaries	0.00	0.00	0.00	0.00	0.00	98,485.24
4. 1001-000-00-00-0-1100-0-5210 Instructional-group Health	0.00	0.00	0.00	0.00	0.00	139,009.18
5. 1001-000-00-00-0-1100-0-5215 Instructional - HRA	0.00	0.00	0.00	0.00	0.00	25,112.35
6. 1001-000-00-00-0-1100-0-5220 Instructional-fica	0.00	0.00	0.00	0.00	0.00	99,260.52
7. 1001-000-00-00-0-1100-0-5230 Instructional - Group Life	0.00	0.00	0.00	0.00	0.00	2,785.44
8. 1001-000-00-00-0-1100-0-5240 Employee Retirement	0.00	0.00	0.00	0.00	0.00	15,312.76
9. 1001-000-00-00-0-1100-0-5250 Instructional-Workers Comp.	0.00	0.00	0.00	0.00	0.00	11,752.93
10. 1001-000-00-00-0-1100-0-5260 Instructional-unemployment Comp.	0.00	0.00	0.00	0.00	0.00	4,925.77
11. 1001-000-00-00-0-1100-0-5270 Instructional-course Reimbursement	0.00	0.00	0.00	0.00	0.00	26,274.44
12. 1001-000-00-00-0-1100-0-5280 Instructional-group Dental Insurance	0.00	0.00	0.00	0.00	0.00	11,621.27
13. 1001-000-00-00-0-1100-0-5281 Instructional-group Vision Insurance	0.00	0.00	0.00	0.00	0.00	2,979.61
14. 1001-000-00-00-0-1100-0-5291 Instructional-professional Developmen	0.00	0.00	0.00	0.00	0.00	2,540.00
15. 1001-000-00-00-0-1100-0-5320 Professional Educ. Svcs.	0.00	0.00	0.00	0.00	0.00	38,133.44
16. 1001-000-00-00-0-1100-0-5334 ACT 504 Accomodations K-8	0.00	0.00	0.00	0.00	0.00	39,585.40
17. 1001-000-00-00-0-1100-0-5433 Instructional-repairs To Equipment	0.00	0.00	0.00	0.00	0.00	1,164.23
18. 1001-000-00-00-0-1100-0-5515 Field Trips (Educational)	0.00	0.00	0.00	0.00	0.00	3,228.82
19. 1001-000-00-00-0-1100-0-5560 Tuition- Elementary/ Middle	0.00	0.00	0.00	0.00	0.00	1,134,704.79
20. 1001-000-00-00-0-1100-0-5561 Tuition HS - In State	0.00	0.00	0.00	0.00	0.00	1,484,973.39
21. 1001-000-00-00-0-1100-0-5564 Tuition HS- Out of State Public/Priva	0.00	0.00	0.00	0.00	0.00	68,767.00
22. 1001-000-00-00-0-1100-0-5566 Tuition HS- In State Private & Pub/Pri	0.00	0.00	0.00	0.00	0.00	90,961.86
23. 1001-000-00-00-0-1100-0-5568 Tech Center w/Offsetting Revenues	0.00	0.00	0.00	0.00	0.00	77,347.00
24. 1001-000-00-00-0-1100-0-5569 Tuition - Tech Ctr/Vocational	0.00	0.00	0.00	0.00	0.00	68,273.29
25. 1001-000-00-00-0-1100-0-5580 Instructional-travel	0.00	0.00	0.00	0.00	0.00	26.51
26. 1001-000-00-00-0-1100-0-5610 Instructional-general Supplies	0.00	0.00	0.00	0.00	0.00	39,943.23
27. 1001-000-00-77-0-1100-0-5610 Art Supplies	0.00	0.00	0.00	0.00	0.00	1,940.78
28. 1001-000-00-79-0-1100-0-5610 Music Supplies	0.00	0.00	0.00	0.00	0.00	99.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
29. 1001-000-00-87-0-1100-0-5610 Phys Ed Supplies	0.00	0.00	0.00	0.00	0.00	1,845.18
30. 1001-000-00-00-0-1100-0-5640 Instructional-Books	0.00	0.00	0.00	0.00	0.00	1,395.11
31. 1001-000-00-75-0-1100-0-5640 Literacy Books	0.00	0.00	0.00	0.00	0.00	73.61
32. 1001-000-00-00-0-1100-0-5650 Instructional-audio-visual Materials	0.00	0.00	0.00	0.00	0.00	236.00
33. 1001-000-00-00-0-1100-0-5670 Instructional-computer Software	0.00	0.00	0.00	0.00	0.00	5,167.56
34. 1001-000-00-00-0-1100-0-5730 Instructional-instructional Equipmen	0.00	0.00	0.00	0.00	0.00	3,092.99
35. 1001-000-00-00-0-1100-0-5733 Instructional-furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	4,312.36
36. 1001-000-00-00-0-1100-0-5734 Instructional-computer Equipment	0.00	0.00	0.00	0.00	0.00	4,357.48
37. 1001-000-00-00-0-1100-0-5739 AV Equipment	0.00	0.00	0.00	0.00	0.00	96.94
<b>TOTAL 1100 Instructional</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,753,132.27</b>
<b>1101 Instructional</b>						
38. 1001-103-11-11-5-1101-5-0111 Instructional - Salaries	702,703.23	360,093.63	174,989.62	535,083.25	167,619.98	0.00
39. 1001-103-51-11-5-1101-5-0111 Instructional - GI Teacher Salaries	74,377.33	49,012.33	25,947.67	74,960.00	(582.67)	0.00
40. 1001-105-01-11-5-1101-5-0111 Instructional PK - Teacher Salaries	33,713.24	22,884.64	11,533.83	34,418.47	(705.23)	0.00
41. 1001-105-11-11-5-1101-5-0111 Instructional - Salaries	283,969.66	177,980.36	95,359.64	273,340.00	10,629.66	0.00
42. 1001-105-51-11-5-1101-5-0111 Instructional - NH Teacher Salaries	78,746.59	50,875.75	26,934.25	77,810.00	936.59	0.00
43. 1001-301-11-11-5-1101-5-0111 Instructional - District Teachers Salar	216,451.62	111,183.49	54,626.51	165,810.00	50,641.62	0.00
44. 1001-103-11-11-5-1101-5-0112 Instructional - Retirement Incentive	0.00	34,000.00	0.00	34,000.00	(34,000.00)	0.00
45. 1001-103-11-11-5-1101-5-0116 Instruct- Mentoring	0.00	500.00	0.00	500.00	(500.00)	0.00
46. 1001-105-11-11-5-1101-5-0116 (NH) Instruct- Mentoring	0.00	250.00	0.00	250.00	(250.00)	0.00
47. 1001-103-11-11-5-1101-5-0121 Instructional - Paraeducator	40,743.83	76,950.07	48,603.34	125,553.41	(84,809.58)	0.00
48. 1001-105-11-11-5-1101-5-0121 Instructional - Paraeducator	2,096.27	9,864.55	2,220.25	12,084.80	(9,988.53)	0.00
49. 1001-103-11-11-5-1101-5-0131 Instructional - Substitutes	40,000.00	32,370.47	0.00	32,370.47	7,629.53	0.00
50. 1001-105-11-11-5-1101-5-0131 Instructional - Substitutes	20,000.00	12,257.77	0.00	12,257.77	7,742.23	0.00
51. 1001-103-11-11-5-1101-5-0211 Instructional - Health Insurance	87,931.33	56,534.98	31,739.13	88,274.11	(342.78)	0.00
52. 1001-103-51-11-5-1101-5-0211 (GI) Instruct - Health Insurance	0.00	(25,435.00)	0.00	(25,435.00)	25,435.00	0.00
53. 1001-105-01-11-5-1101-5-0211 (NH) Instruct PK - Health Insurance	5,993.42	0.00	0.00	0.00	5,993.42	0.00
54. 1001-105-11-11-5-1101-5-0211 (NH) Instruct - Health Insurance	48,384.74	44,658.67	21,384.21	66,042.88	(17,658.14)	0.00
55. 1001-105-51-11-5-1101-5-0211 (NH) Instruct - Health Ins	8,562.03	5,779.89	2,862.80	8,642.69	(80.66)	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered 7/1/2022 - 6/30/2023	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
56. 1001-301-11-11-5-1101-5-0211 Instructional - Health Insurance	13,600.00	4,315.60	3,236.67	7,552.27	6,047.73	0.00
57. 1001-301-51-11-5-1101-5-0211 Instruct- Health Insurance	0.00	(77,717.04)	0.00	(77,717.04)	77,717.04	0.00
58. 1001-103-11-11-5-1101-5-0219 Instructional - HRA	18,200.00	7,160.05	0.00	7,160.05	11,039.95	0.00
59. 1001-105-01-11-5-1101-5-0219 (NH) Instruct PK - HRA	1,470.00	0.00	0.00	0.00	1,470.00	0.00
60. 1001-105-11-11-5-1101-5-0219 (NH) Instruct- HRA	9,570.00	0.00	0.00	0.00	9,570.00	0.00
61. 1001-105-51-11-5-1101-5-0219 (NH) Instruct - HRA	2,100.00	1,463.16	0.00	1,463.16	636.84	0.00
62. 1001-301-11-11-5-1101-5-0219 Instructional - HRA	0.00	2,339.30	0.00	2,339.30	(2,339.30)	0.00
63. 1001-103-11-11-5-1101-5-0220 Instructional - FICA	59,933.70	37,752.02	17,197.54	54,949.56	4,984.14	0.00
64. 1001-103-51-11-5-1101-5-0220 (GI) Instruct - Fica	5,689.87	3,742.47	1,986.31	5,728.78	(38.91)	0.00
65. 1001-105-01-11-5-1101-5-0220 (NH) Instruct PK - FICA	2,579.06	1,666.43	897.72	2,564.15	14.91	0.00
66. 1001-105-11-11-5-1101-5-0220 (NH) Instruct - FICA	23,414.04	14,335.68	7,643.55	21,979.23	1,434.81	0.00
67. 1001-105-51-11-5-1101-5-0220 (NH) Instruct - Fica	6,024.11	3,787.82	2,073.49	5,861.31	162.80	0.00
68. 1001-301-11-11-5-1101-5-0220 Instructional - FICA	16,558.55	8,198.03	4,239.19	12,437.22	4,121.33	0.00
69. 1001-103-11-11-5-1101-5-0232 Instructional - VSTRS	10,735.00	15,454.20	0.00	15,454.20	(4,719.20)	0.00
70. 1001-103-51-11-5-1101-5-0232 (GI) Instruct - VSTRS	625.00	0.00	0.00	0.00	625.00	0.00
71. 1001-105-01-11-5-1101-5-0232 (NH) Instruct PK - VSTRS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
72. 1001-105-11-11-5-1101-5-0232 (NH) Instruct - VSTRS	3,125.00	4,206.00	0.00	4,206.00	(1,081.00)	0.00
73. 1001-105-51-11-5-1101-5-0232 (NH) Instruct - VSTRS	625.00	0.00	0.00	0.00	625.00	0.00
74. 1001-301-11-11-5-1101-5-0232 Instructional - VSTRS	1,875.00	4,206.00	0.00	4,206.00	(2,331.00)	0.00
75. 1001-103-11-11-5-1101-5-0251 (GI) Instruct - Tuition Reimbursemen	5,000.00	3,921.93	3,444.00	7,365.93	(2,365.93)	0.00
76. 1001-105-11-11-5-1101-5-0251 (NH) Instruct- Tuition Reimbursemen	5,000.00	1,347.00	0.00	1,347.00	3,653.00	0.00
77. 1001-301-11-11-5-1101-5-0251 Instructional - Tuition Reimbursemen	5,000.00	0.00	4,061.00	4,061.00	939.00	0.00
78. 1001-103-11-11-5-1101-5-0261 (GI) Instruct - Unemploy Comp	1,646.54	986.53	0.00	986.53	660.01	0.00
79. 1001-103-51-11-5-1101-5-0261 (GI) Instruct - Unemployment Comp	130.65	(713.60)	0.00	(713.60)	844.25	0.00
80. 1001-105-01-11-5-1101-5-0261 (NH) Instruct PK - Unemploy Comp	91.46	47.63	0.00	47.63	43.83	0.00
81. 1001-105-11-11-5-1101-5-0261 (NH) Instruct - Unemployment Com	705.51	544.30	0.00	544.30	161.21	0.00
82. 1001-105-51-11-5-1101-5-0261 (NH) Instruct - Unemployment Com	130.65	0.00	0.00	0.00	130.65	0.00
83. 1001-301-11-11-5-1101-5-0261 Instructional - Unemploy Comp	522.60	204.11	0.00	204.11	318.49	0.00
84. 1001-103-11-11-5-1101-5-0271 (GI) Instruct - Workers Comp	6,294.56	5,711.12	0.00	5,711.12	583.44	0.00
85. 1001-103-51-11-5-1101-5-0271 (GI) Instruct - Workers Comp	691.71	0.00	0.00	0.00	691.71	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Spent & Encumbered	Amount Remaining	Last Year Period
	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022
86. 1001-105-01-11-5-1101-5-0271 (NH) Instruct PK - Workers Comp	313.53	285.36	0.00	285.36	28.17	0.00
87. 1001-105-11-11-5-1101-5-0271 (NH) Instruct - Workers Comp	2,660.41	3,794.48	0.00	3,794.48	(1,134.07)	0.00
88. 1001-105-51-11-5-1101-5-0271 (NH) Instruct - Workers Comp	732.34	0.00	0.00	0.00	732.34	0.00
89. 1001-301-11-11-5-1101-5-0271 Instructional - Workers Comp	2,013.00	1,351.54	0.00	1,351.54	661.46	0.00
90. 1001-103-11-11-5-1101-5-0281 (GI) Instruct - Dental	5,018.53	3,022.92	1,885.41	4,908.33	110.20	0.00
91. 1001-103-51-11-5-1101-5-0281 (GI) Instruct - Dental	1,254.57	895.79	383.86	1,279.65	(25.08)	0.00
92. 1001-105-01-11-5-1101-5-0281 (NH) Instruct PK - Dental	328.38	0.00	0.00	0.00	328.38	0.00
93. 1001-105-11-11-5-1101-5-0281 (NH) Instruct - Dental	2,397.02	2,511.14	1,231.16	3,742.30	(1,345.28)	0.00
94. 1001-105-51-11-5-1101-5-0281 (NH) Instruct - Dental	848.96	626.94	255.94	882.88	(33.92)	0.00
95. 1001-301-11-11-5-1101-5-0281 Instructional - Dental	1,254.57	247.41	185.56	432.97	821.60	0.00
96. 1001-103-11-11-5-1101-5-0292 (GI) Instruct - Life	1,111.12	0.00	0.00	0.00	1,111.12	0.00
97. 1001-103-51-11-5-1101-5-0292 (GI) Instruct - Life	88.20	1,516.13	0.00	1,516.13	(1,427.93)	0.00
98. 1001-105-01-11-5-1101-5-0292 (NH) Instruct PK - Life	61.74	0.00	0.00	0.00	61.74	0.00
99. 1001-105-11-11-5-1101-5-0292 (NH) Instruct - Life	476.28	0.00	0.00	0.00	476.28	0.00
100. 1001-105-51-11-5-1101-5-0292 (NH) Instruct - Life	88.20	0.00	0.00	0.00	88.20	0.00
101. 1001-301-11-11-5-1101-5-0292 Instructional - Life	352.80	2,786.41	0.00	2,786.41	(2,433.61)	0.00
102. 1001-103-11-11-5-1101-5-0296 (GI) Instruct - Vision	1,820.68	617.00	377.81	994.81	825.87	0.00
103. 1001-103-51-11-5-1101-5-0296 (GI) Instruct - Vision	390.96	232.61	99.69	332.30	58.66	0.00
104. 1001-105-01-11-5-1101-5-0296 (NH) Instruct PK - Vision	127.26	0.00	0.00	0.00	127.26	0.00
105. 1001-105-11-11-5-1101-5-0296 (NH) Instruct - Vision	809.10	536.18	271.31	807.49	1.61	0.00
106. 1001-105-51-11-5-1101-5-0296 (NH) Instruct - Vision	181.80	232.61	99.69	332.30	(150.50)	0.00
107. 1001-301-11-11-5-1101-5-0296 Instructional - Vision	390.96	94.96	71.20	166.16	224.80	0.00
108. 1001-301-11-11-5-1101-5-0321 Instructional - Prof Ed Svcs	20,000.00	4,706.40	0.00	4,706.40	15,293.60	0.00
109. 1001-301-11-11-5-1101-5-0331 Instructional- Employee Training/De	5,500.00	0.00	0.00	0.00	5,500.00	0.00
110. 1001-105-11-11-5-1101-5-0341 (NH) Instruct- Professional Services	0.00	369.00	0.00	369.00	(369.00)	0.00
111. 1001-301-11-11-5-1101-5-0561 Instruct- Tuition to Public VT LEAs	0.00	275,408.00	45,000.00	320,408.00	(320,408.00)	0.00
112. 1001-301-31-11-5-1101-5-0561 Instructional - Tution to Pub VT LEA	2,595,387.42	1,862,957.21	942,578.17	2,805,535.38	(210,147.96)	0.00
113. 1001-301-01-11-5-1101-5-0562 (CIUUSD) Instruct -PK-Tution	104,250.00	81,272.34	22,043.75	103,316.09	933.91	0.00
114. 1001-301-31-11-5-1101-5-0562 Instruct- Tuition to private VT LEA	78,923.75	94,572.00	0.00	94,572.00	(15,648.25)	0.00
115. 1001-301-31-11-5-1101-5-0563 Instruction -Tuition to nonVT Publi	98,270.00	75,000.00	75,000.00	150,000.00	(51,730.00)	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
116. 1001-301-31-11-5-1101-5-0564 Instruct-Tuition -NonVT Priv LEA/In	0.00	43,195.00	8,639.00	51,834.00	(51,834.00)	0.00
117. 1001-301-31-11-5-1101-5-0566 Instruct - Tution to Voc - On Behalf	132,500.00	0.00	0.00	0.00	132,500.00	0.00
118. 1001-301-31-11-5-1101-5-0567 Instruct - Tuition to Vocational Scho	130,774.00	31,549.35	0.00	31,549.35	99,224.65	0.00
119. 1001-301-11-11-5-1101-5-0581 Instructional -Travel	1,500.00	0.00	0.00	0.00	1,500.00	0.00
120. 1001-301-51-11-5-1101-5-0581 Instruct- Travel	0.00	22.00	0.00	22.00	(22.00)	0.00
121. 1001-103-11-11-5-1101-5-0611 (GI) Instruct - Supplies	30,000.00	26,278.26	16,977.22	43,255.48	(13,255.48)	0.00
122. 1001-103-51-11-5-1101-5-0611 (GI) Instruct - Supplies	0.00	4,423.84	1,240.50	5,664.34	(5,664.34)	0.00
123. 1001-105-01-11-5-1101-5-0611 (NH) Instruct PK - General Supplies	2,200.00	450.91	0.00	450.91	1,749.09	0.00
124. 1001-105-11-11-5-1101-5-0611 (NH) Instruct- Supplies	10,000.00	6,630.43	3,517.40	10,147.83	(147.83)	0.00
125. 1001-301-11-11-5-1101-5-0611 Instructional - General Supplies	4,250.00	613.11	2,388.38	3,001.49	1,248.51	0.00
126. 1001-105-01-11-5-1101-5-0641 (NH) Instruct PK - Books & Periodi	300.00	0.00	0.00	0.00	300.00	0.00
127. 1001-301-11-11-5-1101-5-0641 Instructional - Books and Periodical	4,350.00	801.86	0.00	801.86	3,548.14	0.00
128. 1001-301-11-11-5-1101-5-0651 Instructional - Supplies Tech-Relate	10,000.00	503.14	0.00	503.14	9,496.86	0.00
129. 1001-301-11-11-5-1101-5-0652 Instruct - Manipulative Devices	10,000.00	0.00	0.00	0.00	10,000.00	0.00
130. 1001-103-11-11-5-1101-5-0653 (GI) Instruct- AV Equipment	0.00	670.00	29.89	699.89	(699.89)	0.00
131. 1001-301-11-11-5-1101-5-0653 Instructional - AV Equipment	1,500.00	0.00	0.00	0.00	1,500.00	0.00
132. 1001-301-11-11-5-1101-5-0731 Instructional - Machinery	5,000.00	0.00	0.00	0.00	5,000.00	0.00
133. 1001-301-11-11-5-1101-5-0733 Instructional - Furn/Fixtures	2,000.00	0.00	0.00	0.00	2,000.00	0.00
134. 1001-105-11-11-5-1101-5-0734 (NH) Instruct- Technology Hardwar	0.00	4,718.95	0.00	4,718.95	(4,718.95)	0.00
135. 1001-301-11-11-5-1101-5-0734 Instructional - Tech Related Hardwar	15,000.00	135.58	0.00	135.58	14,864.42	0.00
136. 1001-103-11-11-5-1101-5-0735 (GI) Instruct - Technology Software	10,000.00	91.72	0.00	91.72	9,908.28	0.00
137. 1001-105-51-11-5-1101-5-0735 (NH) Instruct - Tech Software	5,000.00	3,921.85	0.00	3,921.85	1,078.15	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$5,144,436.88</b>	<b>\$3,601,164.77</b>	<b>\$1,663,256.66</b>	<b>\$5,264,421.43</b>	<b>\$(119,984.55)</b>	<b>\$0.00</b>
<b>1104 SWP</b>						
138. 1001-001-00-00-0-1104-0-5110 SWP Salaries	0.00	0.00	0.00	0.00	0.00	60,313.68
139. 1001-001-00-00-0-1104-0-5210 SWP Group Health	0.00	0.00	0.00	0.00	0.00	11,819.00
140. 1001-000-00-00-0-1104-0-5215 SWP - HRA	0.00	0.00	0.00	0.00	0.00	2,905.74
141. 1001-001-00-00-0-1104-0-5220 SWP FICA	0.00	0.00	0.00	0.00	0.00	4,383.96
142. 1001-000-00-00-0-1104-0-5230 SWP - Life Ins	0.00	0.00	0.00	0.00	0.00	96.24

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
143. 1001-001-00-00-0-1104-0-5231 SWP Teacher's Retirement	0.00	0.00	0.00	0.00	0.00	5,967.73
144. 1001-001-00-00-0-1104-0-5240 SWP Teacher's Retirement	0.00	0.00	0.00	0.00	0.00	1,340.00
145. 1001-001-00-00-0-1104-0-5250 SWP Workers' Comp	0.00	0.00	0.00	0.00	0.00	614.27
146. 1001-001-00-00-0-1104-0-5280 SWP Group Dental	0.00	0.00	0.00	0.00	0.00	469.11
147. 1001-001-00-00-0-1104-0-5281 SWP Group Vision	0.00	0.00	0.00	0.00	0.00	154.53
148. 1001-051-11-72-3-1104-0-5670 SWP Computer Software - GI	0.00	0.00	0.00	0.00	0.00	3,900.00
149. 1001-053-11-72-3-1104-0-5670 SWP Computer Software - NH	0.00	0.00	0.00	0.00	0.00	2,010.00
<b>TOTAL 1104 SWP</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$93,974.26</b>
<b>1110 504 Plan Instruction</b>						
150. 1001-301-51-11-5-1110-5-0321 504 Plan - Prof Ed Services	25,000.00	0.00	0.00	0.00	25,000.00	0.00
<b>TOTAL 1110 504 Plan Instruction</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
<b>1123 Universal Access Pre-K/ACT 62</b>						
151. 1001-000-00-00-0-1123-0-5110 Universal Access-Pre K Salaries	0.00	0.00	0.00	0.00	0.00	34,139.69
152. 1001-000-00-00-0-1123-0-5210 UA Pre K- Group Health	0.00	0.00	0.00	0.00	0.00	4,459.37
153. 1001-000-00-00-0-1123-0-5215 HRA	0.00	0.00	0.00	0.00	0.00	361.38
154. 1001-000-00-00-0-1123-0-5220 UA Pre K- FICA	0.00	0.00	0.00	0.00	0.00	2,525.22
155. 1001-000-00-00-0-1123-0-5230 UA-Pre K- Group Life Ins.	0.00	0.00	0.00	0.00	0.00	80.20
156. 1001-000-00-00-0-1123-0-5240 UA- Pre K- Emp. Retirement	0.00	0.00	0.00	0.00	0.00	281.40
157. 1001-000-00-00-0-1123-0-5250 UA-Pre K- Workers Comp.	0.00	0.00	0.00	0.00	0.00	318.37
158. 1001-000-00-00-0-1123-0-5280 UA - Pre K- Group Dental	0.00	0.00	0.00	0.00	0.00	273.60
159. 1001-000-00-00-0-1123-0-5291 UA - Pre K- Prof. Development	0.00	0.00	0.00	0.00	0.00	112.50
160. 1001-000-00-00-0-1123-0-5563 Tuition - UAPK	0.00	0.00	0.00	0.00	0.00	29,803.84
161. 1001-051-00-00-0-1123-0-5563 Tuition -UAPK (GI)	0.00	0.00	0.00	0.00	0.00	45,218.31
162. 1001-052-00-00-0-1123-0-5563 Tuition -UAPK (ILM)	0.00	0.00	0.00	0.00	0.00	3,838.62
163. 1001-053-00-00-0-1123-0-5563 Tuition -UAPK (NH)	0.00	0.00	0.00	0.00	0.00	8,587.37
164. 1001-000-00-00-0-1123-0-5610 Preschool supplies	0.00	0.00	0.00	0.00	0.00	548.95
<b>TOTAL 1123 Universal Access Pre-K/ACT 62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$130,548.82</b>
<b>1200 Special Education</b>						

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
165. 1001-000-00-00-0-1200-0-5112 Special Ed-substitutes	0.00	0.00	0.00	0.00	0.00	100.00
166. 1001-000-00-00-0-1200-0-5115 Special Ed-aides Salaries	0.00	0.00	0.00	0.00	0.00	207,033.73
167. 1001-000-00-00-0-1200-0-5210 Special Ed-group Health Insurance	0.00	0.00	0.00	0.00	0.00	78,683.85
168. 1001-000-00-00-0-1200-0-5215 SpEd - HRA	0.00	0.00	0.00	0.00	0.00	11,944.19
169. 1001-000-00-00-0-1200-0-5220 Special Ed-fica	0.00	0.00	0.00	0.00	0.00	16,058.84
170. 1001-000-00-00-0-1200-0-5230 Special Ed. - Life Insurance	0.00	0.00	0.00	0.00	0.00	1,222.98
171. 1001-000-00-00-0-1200-0-5250 Special Ed - Workers Comp	0.00	0.00	0.00	0.00	0.00	2,226.96
172. 1001-000-00-00-0-1200-0-5280 Special Ed-group Dental Insurance	0.00	0.00	0.00	0.00	0.00	2,369.47
173. 1001-000-00-00-0-1200-0-5281 Special Ed-group Vision Insurance	0.00	0.00	0.00	0.00	0.00	154.53
<b>TOTAL 1200 Special Education</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$319,794.55</b>
<b>1201 Special Education</b>						
174. 1001-103-11-22-5-1201-5-0121 Sp Ed - Paraeducator	239,633.29	27,894.13	14,778.59	42,672.72	196,960.57	0.00
175. 1001-105-11-22-5-1201-5-0121 Sp Ed - Paraeducator	84,721.14	0.00	0.00	0.00	84,721.14	0.00
176. 1001-301-51-11-5-1201-5-0131 SPED- Substitutes	2,500.00	780.00	0.00	780.00	1,720.00	0.00
177. 1001-103-11-22-5-1201-5-0211 Sp Ed - Health Insurance	88,563.74	24,446.18	9,834.48	34,280.66	54,283.08	0.00
178. 1001-105-11-22-5-1201-5-0211 Sp Ed - Health Insurance	10,475.26	0.00	0.00	0.00	10,475.26	0.00
179. 1001-103-11-21-5-1201-5-0219 Special Ed- HRA	23,380.00	2,145.69	0.00	2,145.69	21,234.31	0.00
180. 1001-105-11-22-5-1201-5-0219 Sp Ed - HRA	2,200.00	0.00	0.00	0.00	2,200.00	0.00
181. 1001-103-11-22-5-1201-5-0220 Sp Ed - FICA	18,523.20	1,904.59	1,168.59	3,073.18	15,450.02	0.00
182. 1001-105-11-22-5-1201-5-0220 Sp Ed - FICA	6,481.17	0.00	0.00	0.00	6,481.17	0.00
183. 1001-301-51-11-5-1201-5-0220 SPED FICA	0.00	59.67	0.00	59.67	(59.67)	0.00
184. 1001-103-11-22-5-1201-5-0261 SpEd - Unemployment Comp	1,097.81	467.55	0.00	467.55	630.26	0.00
185. 1001-105-11-22-5-1201-5-0261 Sp Ed - Unemployment Comp	378.89	0.00	0.00	0.00	378.89	0.00
186. 1001-103-11-22-5-1201-5-0271 Sp Ed - Workers Comp	2,229.93	0.00	0.00	0.00	2,229.93	0.00
187. 1001-105-11-22-5-1201-5-0271 Sp Ed - Workers Comp	787.91	0.00	0.00	0.00	787.91	0.00
188. 1001-103-11-22-5-1201-5-0281 Sp Ed - Dental	2,697.39	1,007.95	474.85	1,482.80	1,214.59	0.00
189. 1001-105-11-22-5-1201-5-0281 Sp Ed - Dental	345.66	0.00	0.00	0.00	345.66	0.00
190. 1001-105-11-22-5-1201-5-0292 Sp Ed - Life	255.78	0.00	0.00	0.00	255.78	0.00
191. 1001-301-11-21-5-1201-5-0292 Special Ed- Life Insurance	740.68	0.00	0.00	0.00	740.68	0.00



# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
192. 1001-103-11-22-5-1201-5-0296 Sp Ed - Vision	304.53	47.53	35.57	83.10	221.43	0.00
193. 1001-301-51-11-5-1201-5-0593 GISU Assessments - Sp Ed	263,799.00	249,669.00	0.00	249,669.00	14,130.00	0.00
<b>TOTAL 1201 Special Education</b>	<b>\$749,115.38</b>	<b>\$308,422.29</b>	<b>\$26,292.08</b>	<b>\$334,714.37</b>	<b>\$414,401.01</b>	<b>\$0.00</b>
<b>1401 Athletics - Tech and Prof Staff</b>						
194. 1001-301-11-91-5-1401-5-0171 Athletics - Tech and Prof Staff	4,600.00	3,949.65	0.00	3,949.65	650.35	0.00
195. 1001-301-11-91-5-1401-5-0220 Athletics - FICA	351.90	302.16	0.00	302.16	49.74	0.00
196. 1001-301-11-91-5-1401-5-0611 Athletics - General Supplies	1,500.00	1,464.37	564.00	2,028.37	(528.37)	0.00
<b>TOTAL 1401 Athletics - Tech and Prof Staff</b>	<b>\$6,451.90</b>	<b>\$5,716.18</b>	<b>\$564.00</b>	<b>\$6,280.18</b>	<b>\$171.72</b>	<b>\$0.00</b>
<b>1410 Student Body Activities</b>						
197. 1001-000-00-00-0-1410-0-5120 Coaches & Athletic Director Salarie	0.00	0.00	0.00	0.00	0.00	3,758.63
198. 1001-000-00-00-0-1410-0-5220 Coaches/Student Activity FICA/Me	0.00	0.00	0.00	0.00	0.00	1,409.68
199. 1001-000-00-00-0-1410-0-5250 Student Body Act - Workers Comp.	0.00	0.00	0.00	0.00	0.00	109.19
200. 1001-000-00-00-0-1410-0-5320 Student activities - Before/After sch	0.00	0.00	0.00	0.00	0.00	16,325.98
201. 1001-000-00-00-0-1410-0-5337 Student activities - Programs	0.00	0.00	0.00	0.00	0.00	2,514.52
202. 1001-000-00-00-0-1410-0-5515 Student Activities- Field Trips Educ	0.00	0.00	0.00	0.00	0.00	345.54
203. 1001-000-00-00-0-1410-0-5519 Extra Curricular Transportation	0.00	0.00	0.00	0.00	0.00	3,844.12
204. 1001-000-00-00-0-1410-0-5610 Student Body Activities-general Sup	0.00	0.00	0.00	0.00	0.00	3,347.67
<b>TOTAL 1410 Student Body Activities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,655.33</b>
<b>1422 Summer School Program</b>						
205. 1001-000-00-00-0-1422-0-5250 Summer School Program - WC	0.00	0.00	0.00	0.00	0.00	13.10
<b>TOTAL 1422 Summer School Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13.10</b>
<b>1505 Student Activities</b>						
206. 1001-103-11-92-5-1505-5-0116 Student Activities - Mentoring	2,500.00	0.00	0.00	0.00	2,500.00	0.00
207. 1001-103-11-92-5-1505-5-0171 Student Activities - Prof Staff	5,400.00	0.00	0.00	0.00	5,400.00	0.00
208. 1001-103-11-92-5-1505-5-0220 Student Activities - FICA	604.35	0.00	0.00	0.00	604.35	0.00
209. 1001-103-11-92-5-1505-5-0611 Student Activities - Supplies	3,000.00	0.00	0.00	0.00	3,000.00	0.00
210. 1001-105-11-92-5-1505-5-0611 (NH) Student Activites - Supplies	0.00	84.00	0.00	84.00	(84.00)	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 1505 Student Activities</b>	<b>\$11,504.35</b>	<b>\$84.00</b>	<b>\$0.00</b>	<b>\$84.00</b>	<b>\$11,420.35</b>	<b>\$0.00</b>
<b>2120 Guidance Services</b>						
211. 1001-301-51-11-5-2120-5-0111 Guidance - Salaries	52,739.09	34,377.68	16,082.32	50,460.00	2,279.09	0.00
212. 1001-301-51-11-5-2120-5-0211 Guidance - Health Insurance	23,717.09	0.00	0.00	0.00	23,717.09	0.00
213. 1001-301-51-11-5-2120-5-0219 Guidance - HRA	4,200.00	219.38	0.00	219.38	3,980.62	0.00
214. 1001-301-51-11-5-2120-5-0220 Guidance - FICA	4,034.54	2,545.42	1,246.14	3,791.56	242.98	0.00
215. 1001-301-51-11-5-2120-5-0232 Guidance - VSTRS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
216. 1001-301-51-11-5-2120-5-0261 Guidance - Unemploy Comp	130.65	68.04	0.00	68.04	62.61	0.00
217. 1001-301-51-11-5-2120-5-0271 Guidance - Workers Comp	490.47	397.90	0.00	397.90	92.57	0.00
218. 1001-301-51-11-5-2120-5-0281 Guidance - Dental	1,254.57	0.00	0.00	0.00	1,254.57	0.00
219. 1001-301-51-11-5-2120-5-0292 Guidance - Life	88.20	0.00	0.00	0.00	88.20	0.00
220. 1001-301-51-11-5-2120-5-0296 Guidance - Vision	390.96	0.00	0.00	0.00	390.96	0.00
221. 1001-301-51-11-5-2120-5-0611 Guidance - General Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00
222. 1001-301-51-11-5-2120-5-0641 Guidance - Books and Periodicals	100.00	0.00	0.00	0.00	100.00	0.00
223. 1001-000-00-00-0-2120-0-5110 Guidance-salary	0.00	0.00	0.00	0.00	0.00	51,203.00
224. 1001-000-00-00-0-2120-0-5210 Guidance - Health Ins.	0.00	0.00	0.00	0.00	0.00	21,175.97
225. 1001-000-00-00-0-2120-0-5215 Guidance - HRA	0.00	0.00	0.00	0.00	0.00	4,734.17
226. 1001-000-00-00-0-2120-0-5220 Guidance -FICA	0.00	0.00	0.00	0.00	0.00	3,002.46
227. 1001-000-00-00-0-2120-0-5230 Group Life Insurance	0.00	0.00	0.00	0.00	0.00	96.24
228. 1001-000-00-00-0-2120-0-5240 Employee Retirement	0.00	0.00	0.00	0.00	0.00	1,340.00
229. 1001-000-00-00-0-2120-0-5250 Guidance-Workers Comp	0.00	0.00	0.00	0.00	0.00	444.82
230. 1001-000-00-00-0-2120-0-5280 Guidance - Dental	0.00	0.00	0.00	0.00	0.00	1,254.57
231. 1001-000-00-00-0-2120-0-5281 Guidance Vision Insurance	0.00	0.00	0.00	0.00	0.00	332.32
<b>TOTAL 2120 Guidance Services</b>	<b>\$88,145.57</b>	<b>\$39,010.42</b>	<b>\$17,328.46</b>	<b>\$56,338.88</b>	<b>\$31,806.69</b>	<b>\$83,583.55</b>
<b>2131 Health - Paraeducator</b>						
232. 1001-103-51-11-5-2131-5-0171 Health Svcs - GI Prof Salaries	18,108.64	15,167.40	12,365.52	27,532.92	(9,424.28)	0.00
233. 1001-105-51-11-5-2131-5-0171 Health Svcs - NH Prof Salaries	15,043.29	12,399.41	12,502.92	24,902.33	(9,859.04)	0.00
234. 1001-301-51-11-5-2131-5-0171 Health - Assistant Salaries	77,657.88	0.00	0.00	0.00	77,657.88	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Spent & Encumbered	Amount Remaining	Last Year Period
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235. 1001-103-51-11-5-2131-5-0211 Health Svcs - Health Ins	26,385.25	13,073.61	5,325.37	18,398.98	7,986.27	0.00
236. 1001-105-51-11-5-2131-5-0211 (NH) Health Svcs - Health Ins	17,889.05	9,616.22	6,180.78	15,797.00	2,092.05	0.00
237. 1001-301-51-11-5-2131-5-0211 Health - Health Insurance	4,000.00	0.00	0.00	0.00	4,000.00	0.00
238. 1001-103-51-11-5-2131-5-0219 Health Svcs - HRA	4,400.00	0.00	0.00	0.00	4,400.00	0.00
239. 1001-103-51-11-5-2131-5-0220 Health Svcs - Fica	1,385.31	984.74	990.82	1,975.56	(590.25)	0.00
240. 1001-105-51-11-5-2131-5-0220 (NH) Health Svcs - Fica	1,150.81	700.82	973.12	1,673.94	(523.13)	0.00
241. 1001-301-51-11-5-2131-5-0220 Health - FICA	5,940.83	0.00	0.00	0.00	5,940.83	0.00
242. 1001-103-51-11-5-2131-5-0261 Health Svcs - Unemployment Comp	130.65	0.00	0.00	0.00	130.65	0.00
243. 1001-105-51-11-5-2131-5-0261 (NH) Health Svcs - Unemployment C	130.65	68.04	0.00	68.04	62.61	0.00
244. 1001-301-51-11-5-2131-5-0261 Health - Unemploy Comp	130.65	68.04	0.00	68.04	62.61	0.00
245. 1001-103-51-11-5-2131-5-0271 Health Svcs - Workers Comp	168.41	0.00	0.00	0.00	168.41	0.00
246. 1001-105-51-11-5-2131-5-0271 (NH) Health- Workers Compensatio	139.90	200.14	0.00	200.14	(60.24)	0.00
247. 1001-301-51-11-5-2131-5-0271 Health - Workers Comp	722.22	227.57	0.00	227.57	494.65	0.00
248. 1001-103-51-11-5-2131-5-0281 Health Svcs - Dental	924.42	681.72	287.57	969.29	(44.87)	0.00
249. 1001-105-51-11-5-2131-5-0281 (NH) Health Svcs - Dental	625.55	609.99	217.94	827.93	(202.38)	0.00
250. 1001-301-51-11-5-2131-5-0281 Health - Dental	0.00	0.08	0.00	0.08	(0.08)	0.00
251. 1001-105-51-11-5-2131-5-0292 (NH) Health Svcs - Life	88.20	0.00	0.00	0.00	88.20	0.00
252. 1001-301-51-11-5-2131-5-0292 Health - Life	88.20	0.00	0.00	0.00	88.20	0.00
253. 1001-105-51-11-5-2131-5-0296 (NH) Health Svcs - Vision	390.96	196.42	121.21	317.63	73.33	0.00
254. 1001-103-51-11-5-2131-5-0611 (GI) Health- General Supplies	1,300.00	0.00	192.03	192.03	1,107.97	0.00
255. 1001-105-51-11-5-2131-5-0611 (NH) Health- General Supplies	1,200.00	310.61	0.00	310.61	889.39	0.00
256. 1001-301-51-11-5-2131-5-0611 Health - General Supplies	0.00	0.00	39.47	39.47	(39.47)	0.00
<b>TOTAL 2131 Health - Paraeducator</b>	<b>\$178,000.87</b>	<b>\$54,304.81</b>	<b>\$39,196.75</b>	<b>\$93,501.56</b>	<b>\$84,499.31</b>	<b>\$0.00</b>
<b>2132 Nurse</b>						
257. 1001-301-51-11-5-2132-5-0593 GISU Assessments - Nurse Exp	46,103.00	46,103.00	0.00	46,103.00	0.00	0.00
<b>TOTAL 2132 Nurse</b>	<b>\$46,103.00</b>	<b>\$46,103.00</b>	<b>\$0.00</b>	<b>\$46,103.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2134 Health Services</b>						
258. 1001-000-00-00-0-2134-0-5110 Health Services-salaries(nurse)	0.00	0.00	0.00	0.00	0.00	35,635.83

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

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Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Spent & Encumbered	Amount Remaining	Last Year Period
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259. 1001-000-00-00-0-2134-0-5115 Health Services - Clinician	0.00	0.00	0.00	0.00	0.00	69,300.20
260. 1001-000-00-00-0-2134-0-5210 Health Services-group Health Insura	0.00	0.00	0.00	0.00	0.00	36,105.04
261. 1001-000-00-00-0-2134-0-5215 Health Svcs - HRA	0.00	0.00	0.00	0.00	0.00	5,889.19
262. 1001-000-00-00-0-2134-0-5220 Health Services-fica	0.00	0.00	0.00	0.00	0.00	7,687.91
263. 1001-000-00-00-0-2134-0-5230 Health Svcs - Life Insurance	0.00	0.00	0.00	0.00	0.00	219.71
264. 1001-000-00-00-0-2134-0-5240 Employee Retirement	0.00	0.00	0.00	0.00	0.00	1,340.00
265. 1001-000-00-00-0-2134-0-5250 Health Services-Workers Comp.	0.00	0.00	0.00	0.00	0.00	992.33
266. 1001-000-00-00-0-2134-0-5280 Health Services-group Dental Insura	0.00	0.00	0.00	0.00	0.00	1,422.37
267. 1001-000-00-00-0-2134-0-5281 Health Services-group Vision Insura	0.00	0.00	0.00	0.00	0.00	261.63
268. 1001-000-00-00-0-2134-0-5332 Health Services Assessment	0.00	0.00	0.00	0.00	0.00	51,518.00
269. 1001-000-00-00-0-2134-0-5610 Health Services-general Supplies	0.00	0.00	0.00	0.00	0.00	834.26
<b>TOTAL 2134 Health Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$211,206.47</b>
<b>2220 Library</b>						
270. 1001-301-51-11-5-2220-5-0111 Library - Salaries	82,322.97	27,396.18	14,503.82	41,900.00	40,422.97	0.00
271. 1001-301-51-11-5-2220-5-0211 Library - Health Insurance	18,080.04	0.00	0.00	0.00	18,080.04	0.00
272. 1001-301-51-11-5-2220-5-0219 Library - HRA	6,300.00	400.88	0.00	400.88	5,899.12	0.00
273. 1001-301-51-11-5-2220-5-0220 Library - FICA	6,297.71	2,011.45	1,125.36	3,136.81	3,160.90	0.00
274. 1001-301-51-11-5-2220-5-0232 Library - VSTRS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
275. 1001-301-51-11-5-2220-5-0261 Library - Unemploy Comp	261.65	68.04	0.00	68.04	193.61	0.00
276. 1001-301-51-11-5-2220-5-0271 Library - Workers Comp	973.60	358.85	0.00	358.85	614.75	0.00
277. 1001-301-51-11-5-2220-5-0281 Library - Dental	848.96	0.00	0.00	0.00	848.96	0.00
278. 1001-301-51-11-5-2220-5-0292 Library - Life	88.20	0.00	0.00	0.00	88.20	0.00
279. 1001-301-51-11-5-2220-5-0296 Library - Vision	390.96	0.00	0.00	0.00	390.96	0.00
280. 1001-103-11-11-5-2220-5-0611 (GI) Library- Supplies	0.00	0.00	750.00	750.00	(750.00)	0.00
281. 1001-301-51-11-5-2220-5-0611 Library - General Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00
282. 1001-103-11-11-5-2220-5-0641 (GI) Library - Books & Periodicals	0.00	1,089.72	0.00	1,089.72	(1,089.72)	0.00
283. 1001-301-51-11-5-2220-5-0641 Library - Books and Periodicals	13,500.00	0.00	0.00	0.00	13,500.00	0.00
284. 1001-301-51-11-5-2220-5-0733 Library - Furniture and Fixtures	2,000.00	0.00	0.00	0.00	2,000.00	0.00
285. 1001-301-51-11-5-2220-5-0734 Library - Tech Related Hardware	1,750.00	0.00	0.00	0.00	1,750.00	0.00

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## Expenses All Funds Functions and Object Codes

Report # 7097

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286. 1001-301-51-11-5-2220-5-0735 Library - Technology Software	1,000.00	1,100.00	720.00	1,820.00	(820.00)	0.00
<b>TOTAL 2220 Library</b>	<b>\$134,814.09</b>	<b>\$33,827.12</b>	<b>\$17,099.18</b>	<b>\$50,926.30</b>	<b>\$83,887.79</b>	<b>\$0.00</b>
<b>2222 Library</b>						
287. 1001-000-00-00-0-2222-0-5110 Library Services-salary	0.00	0.00	0.00	0.00	0.00	51,070.65
288. 1001-000-00-00-0-2222-0-5112 Library Services-substitutes	0.00	0.00	0.00	0.00	0.00	150.00
289. 1001-000-00-00-0-2222-0-5210 Library Services-group Health Insur	0.00	0.00	0.00	0.00	0.00	14,357.18
290. 1001-000-00-00-0-2222-0-5215 Library - HRA	0.00	0.00	0.00	0.00	0.00	5,942.31
291. 1001-000-00-00-0-2222-0-5220 Library Services-fica	0.00	0.00	0.00	0.00	0.00	3,635.84
292. 1001-000-00-00-0-2222-0-5230 Library - Group Life Ins	0.00	0.00	0.00	0.00	0.00	96.24
293. 1001-000-00-00-0-2222-0-5240 Employee Retirement	0.00	0.00	0.00	0.00	0.00	1,340.00
294. 1001-000-00-00-0-2222-0-5250 Library Services-Workers Comp.	0.00	0.00	0.00	0.00	0.00	427.55
295. 1001-000-00-00-0-2222-0-5280 Library Services-group Dental Insur	0.00	0.00	0.00	0.00	0.00	848.96
296. 1001-000-00-00-0-2222-0-5281 Library Services-group Vision Insur	0.00	0.00	0.00	0.00	0.00	332.32
297. 1001-000-00-00-0-2222-0-5610 Library Services-library Supplies	0.00	0.00	0.00	0.00	0.00	508.03
298. 1001-000-00-00-0-2222-0-5640 Library Services-library Books	0.00	0.00	801.86	801.86	(801.86)	10,767.23
299. 1001-000-00-00-0-2222-0-5641 Library Services-magazines/periodi	0.00	0.00	0.00	0.00	0.00	418.67
300. 1001-000-00-00-0-2222-0-5670 Library Services-computer Software	0.00	0.00	0.00	0.00	0.00	300.00
301. 1001-000-00-00-0-2222-0-5733 Library Services- Furniture & Fixtur	0.00	0.00	0.00	0.00	0.00	700.00
302. 1001-000-00-00-0-2222-0-5734 Library Services-computer Equipmen	0.00	0.00	0.00	0.00	0.00	300.00
<b>TOTAL 2222 Library</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$801.86</b>	<b>\$801.86</b>	<b>\$(801.86)</b>	<b>\$91,194.98</b>
<b>2290 Other Suppt Svcs - Instruct Staff</b>						
303. 1001-301-51-11-5-2290-5-0171 Other Supp - Instruct Staff Prof Sal	50,000.00	24,046.82	9,222.78	33,269.60	16,730.40	0.00
304. 1001-301-51-11-5-2290-5-0220 Other Supp - Instruct Staff - Fica	3,825.00	1,839.60	705.53	2,545.13	1,279.87	0.00
305. 1001-301-51-11-5-2290-5-0261 Other Supp - Instruct Staff -Unempl	130.65	68.04	0.00	68.04	62.61	0.00
306. 1001-301-51-11-5-2290-5-0271 Other Supp - Instruct Staff Workers	306.49	284.93	0.00	284.93	21.56	0.00
307. 1001-301-51-11-5-2290-5-0292 Other Supp - Instruct Staff - Life	88.00	0.00	0.00	0.00	88.00	0.00
<b>TOTAL 2290 Other Suppt Svcs - Instruct Staff</b>	<b>\$54,350.14</b>	<b>\$26,239.39</b>	<b>\$9,928.31</b>	<b>\$36,167.70</b>	<b>\$18,182.44</b>	<b>\$0.00</b>
<b>2310 Board of Education</b>						

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
308. 1001-000-00-00-0-2310-0-5110 Board Of Ed Services-salaries	0.00	0.00	0.00	0.00	0.00	12,500.00
309. 1001-000-00-00-0-2310-0-5111 Board Of Ed/treasurer-salary	0.00	0.00	0.00	0.00	0.00	3,000.00
310. 1001-000-00-00-0-2310-0-5112 Board of Ed Svc - Secretary	0.00	0.00	0.00	0.00	0.00	1,877.05
311. 1001-000-00-00-0-2310-0-5220 Board Of Ed Services-fica	0.00	0.00	0.00	0.00	0.00	1,354.05
312. 1001-000-00-00-0-2310-0-5330 Board of Ed. Purchased Prof Service	0.00	0.00	0.00	0.00	0.00	250.00
313. 1001-000-00-00-0-2310-0-5391 Board of Ed/Town Service Charges	0.00	0.00	0.00	0.00	0.00	3,843.75
314. 1001-000-00-00-0-2310-0-5540 Board Of Ed Services-advertising	0.00	0.00	0.00	0.00	0.00	1,360.00
<b>TOTAL 2310 Board of Education</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,184.85</b>
<b>2311 Board of Education</b>						
315. 1001-301-51-11-5-2311-5-0161 BOE - Secretary Salaries	1,500.00	1,100.00	0.00	1,100.00	400.00	0.00
316. 1001-301-51-11-5-2311-5-0192 BOE - BOE Salaries	12,500.00	10,000.00	0.00	10,000.00	2,500.00	0.00
317. 1001-301-51-11-5-2311-5-0220 BOE - FICA	1,071.00	849.15	0.00	849.15	221.85	0.00
318. 1001-301-51-11-5-2311-5-0344 BOE - Legal	7,500.00	526.00	0.00	526.00	6,974.00	0.00
319. 1001-301-51-11-5-2311-5-0533 BOE - Postage	500.00	0.00	0.00	0.00	500.00	0.00
320. 1001-301-51-11-5-2311-5-0541 BOE - Advertising	800.00	1,454.29	0.00	1,454.29	(654.29)	0.00
321. 1001-301-51-11-5-2311-5-0611 BOE - General Supplies	250.00	108.00	0.00	108.00	142.00	0.00
322. 1001-301-51-11-5-2311-5-0811 BOE - Dues and Fees - Staff	3,750.00	1,715.20	0.00	1,715.20	2,034.80	0.00
<b>TOTAL 2311 Board of Education</b>	<b>\$27,871.00</b>	<b>\$15,752.64</b>	<b>\$0.00</b>	<b>\$15,752.64</b>	<b>\$12,118.36</b>	<b>\$0.00</b>
<b>2313 Bd Treasurer</b>						
323. 1001-301-51-11-5-2313-5-0192 BOE Treasurer - Salaries	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
324. 1001-301-51-11-5-2313-5-0220 BOE Treasurer - FICA	229.50	229.50	0.00	229.50	0.00	0.00
<b>TOTAL 2313 Bd Treasurer</b>	<b>\$3,229.50</b>	<b>\$3,229.50</b>	<b>\$0.00</b>	<b>\$3,229.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2321 Administrative Services - GISU</b>						
325. 1001-000-00-00-0-2321-0-5331 SU General Assessment	0.00	0.00	0.00	0.00	0.00	636,191.00
<b>TOTAL 2321 Administrative Services - GISU</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$636,191.00</b>
<b>2410 Office of the Principal</b>						
326. 1001-103-51-11-5-2410-5-0116 (GI) Principal- Mentoring	0.00	890.75	0.00	890.75	(890.75)	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
327. 1001-103-51-11-5-2410-5-0141 Principal - Salaries	103,882.71	70,171.63	20,828.37	91,000.00	12,882.71	0.00
328. 1001-105-51-11-5-2410-5-0141 Principal - Salaries	97,622.37	74,365.40	22,309.60	96,675.00	947.37	0.00
329. 1001-103-51-11-5-2410-5-0161 Principal - Admin Assistant	48,333.78	34,999.03	12,871.50	47,870.53	463.25	0.00
330. 1001-105-51-11-5-2410-5-0161 Principal - Admin Assistant	37,747.44	26,870.08	10,184.00	37,054.08	693.36	0.00
331. 1001-103-51-11-5-2410-5-0211 (GI) Principal - Health Insurance	41,606.14	12,550.46	17,939.81	30,490.27	11,115.87	0.00
332. 1001-105-51-11-5-2410-5-0211 (NH) Principal - Health Insurance	8,562.03	5,629.89	2,412.80	8,042.69	519.34	0.00
333. 1001-301-51-11-5-2410-5-0211 Principal Services-Group Health	0.00	(3,158.44)	0.00	(3,158.44)	3,158.44	0.00
334. 1001-103-51-11-5-2410-5-0219 (GI) Principal- HRA	8,600.00	1,563.83	0.00	1,563.83	7,036.17	0.00
335. 1001-105-51-11-5-2410-5-0219 (NH) Principal- HRA	2,100.00	107.37	0.00	107.37	1,992.63	0.00
336. 1001-103-51-11-5-2410-5-0220 (GI) Principal - FICA	11,644.56	7,662.17	2,646.14	10,308.31	1,336.25	0.00
337. 1001-105-51-11-5-2410-5-0220 (NH) Principal - FICA	10,355.79	7,640.31	2,504.71	10,145.02	210.77	0.00
338. 1001-105-51-11-5-2410-5-0232 (NH) Principal - VSTRS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
339. 1001-103-51-11-5-2410-5-0261 (GI) Principal - Unemployment Com	261.30	136.08	0.00	136.08	125.22	0.00
340. 1001-105-51-11-5-2410-5-0261 (NH) Principal - Unemployment Com	261.30	136.08	0.00	136.08	125.22	0.00
341. 1001-103-51-11-5-2410-5-0271 (GI) Principal- Workers Compensatio	1,415.61	1,201.90	0.00	1,201.90	213.71	0.00
342. 1001-105-51-11-5-2410-5-0271 (NH) Principal- Workers Compensati	1,258.94	1,157.86	0.00	1,157.86	101.08	0.00
343. 1001-103-51-11-5-2410-5-0281 (GI) Principal - Dental	2,214.24	625.32	240.62	865.94	1,348.30	0.00
344. 1001-105-51-11-5-2410-5-0281 (NH) Principal - Dental	493.80	421.02	270.30	691.32	(197.52)	0.00
345. 1001-103-51-11-5-2410-5-0292 (GI) Principal - Life Insurance	504.00	27.00	0.00	27.00	477.00	0.00
346. 1001-105-51-11-5-2410-5-0292 (NH) Principal - Life Insurance	252.00	60.00	0.00	60.00	192.00	0.00
347. 1001-103-51-11-5-2410-5-0296 (GI) Principal - Vision	332.32	199.38	99.69	299.07	33.25	0.00
348. 1001-105-51-11-5-2410-5-0296 (NH) Principal - Vision	181.80	121.80	59.96	181.76	0.04	0.00
349. 1001-103-51-11-5-2410-5-0331 (GI) Principal - Employee Training/	2,000.00	0.00	0.00	0.00	2,000.00	0.00
350. 1001-105-51-11-5-2410-5-0331 (NH) Principal - Employee Train/De	2,000.00	834.27	3,600.00	4,434.27	(2,434.27)	0.00
351. 1001-301-51-11-5-2410-5-0331 Principal Services- Prof Expense	3,500.00	0.00	0.00	0.00	3,500.00	0.00
352. 1001-103-51-11-5-2410-5-0533 (GI) Principal- Postage	0.00	384.22	0.00	384.22	(384.22)	0.00
353. 1001-105-11-11-5-2410-5-0533 Principal Svcs - Postage	0.00	138.04	0.00	138.04	(138.04)	0.00
354. 1001-301-51-11-5-2410-5-0533 Principal Services- Postage	3,000.00	0.00	0.00	0.00	3,000.00	0.00
355. 1001-103-51-11-5-2410-5-0534 (GI) Principal - Telephone	0.00	675.95	0.00	675.95	(675.95)	0.00
356. 1001-301-51-11-5-2410-5-0534 (CIUUSD) Telephone	9,500.00	3,033.35	0.00	3,033.35	6,466.65	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
357. 1001-105-51-11-5-2410-5-0581 (NH) Principal- Travel	0.00	44.00	0.00	44.00	(44.00)	0.00
358. 1001-301-51-11-5-2410-5-0581 Principal Services- Travel	500.00	0.00	0.00	0.00	500.00	0.00
359. 1001-105-51-11-5-2410-5-0611 (NH) Principal- Supplies	0.00	90.09	189.00	279.09	(279.09)	0.00
360. 1001-301-51-11-5-2410-5-0611 Principal Services- Supplies	1,500.00	0.00	0.00	0.00	1,500.00	0.00
361. 1001-103-51-11-5-2410-5-0651 (GI) Principal- Technology Supplies	0.00	1,946.71	868.57	2,815.28	(2,815.28)	0.00
362. 1001-103-51-11-5-2410-5-0811 (GI) Principal - Dues & Fees	1,000.00	3,362.00	0.00	3,362.00	(2,362.00)	0.00
363. 1001-105-51-11-5-2410-5-0811 (NH) Principal- Dues/Fees	1,000.00	1,040.00	0.00	1,040.00	(40.00)	0.00
364. 1001-301-51-11-5-2410-5-0898 Principal Svcs - Bank Penalties and F	0.00	404.04	0.00	404.04	(404.04)	0.00
365. 1001-000-00-00-0-2410-0-5110 Principal Service-salary	0.00	0.00	0.00	0.00	0.00	203,964.75
366. 1001-000-00-00-0-2410-0-5113 Principal Service-secretary Salary	0.00	0.00	0.00	0.00	0.00	89,980.51
367. 1001-000-00-00-0-2410-0-5117 Home School Coordinator	0.00	0.00	0.00	0.00	0.00	41,885.62
368. 1001-000-00-00-0-2410-0-5210 Principal Services-group Health Insu	0.00	0.00	0.00	0.00	0.00	53,297.71
369. 1001-000-00-00-0-2410-0-5215 Principal Svcs - HRA	0.00	0.00	0.00	0.00	0.00	4,719.35
370. 1001-000-00-00-0-2410-0-5220 Principal Services-fica	0.00	0.00	0.00	0.00	0.00	24,914.14
371. 1001-000-00-00-0-2410-0-5230 Principal Service-group Life Insuran	0.00	0.00	0.00	0.00	0.00	2,038.16
372. 1001-000-00-00-0-2410-0-5240 Principal Svcs - Retirement	0.00	0.00	0.00	0.00	0.00	2,680.00
373. 1001-000-00-00-0-2410-0-5250 Principal Services-Workers Comp.	0.00	0.00	0.00	0.00	0.00	2,895.51
374. 1001-000-00-00-0-2410-0-5280 Principal Services-group Dental Insu	0.00	0.00	0.00	0.00	0.00	2,297.74
375. 1001-000-00-00-0-2410-0-5281 Principal Services-group Vision Ins	0.00	0.00	0.00	0.00	0.00	514.12
376. 1001-000-00-00-0-2410-0-5291 Principal Services-Prof. Expense-Pri	0.00	0.00	0.00	0.00	0.00	3,594.23
377. 1001-000-00-00-0-2410-0-5292 Principal Svc- Oth Emp. Benefits	0.00	0.00	0.00	0.00	0.00	764.04
378. 1001-000-00-00-0-2410-0-5293 Principal Svcs.- Prof. Development	0.00	0.00	0.00	0.00	0.00	760.06
379. 1001-000-00-00-0-2410-0-5430 Principal Svcs.- Copier Svcs.	0.00	0.00	0.00	0.00	0.00	2,633.09
380. 1001-000-00-00-0-2410-0-5530 Principal Services-telephone	0.00	0.00	0.00	0.00	0.00	(5,433.93)
381. 1001-000-00-00-0-2410-0-5532 Principal Svcs.- Postage	0.00	0.00	0.00	0.00	0.00	1,485.51
382. 1001-000-00-00-0-2410-0-5580 Principal Services-travel	0.00	0.00	0.00	0.00	0.00	398.13
383. 1001-000-00-00-0-2410-0-5610 Principal Services-office Supplies/p	0.00	0.00	0.00	0.00	0.00	2,163.11
384. 1001-000-00-00-0-2410-0-5612 Principal Prof Exp	0.00	0.00	0.00	0.00	0.00	1,775.97
385. 1001-000-00-00-0-2410-0-5810 Dues and Fees	0.00	0.00	0.00	0.00	0.00	1,704.16



# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2410 Office of the Principal</b>	<b>\$401,630.13</b>	<b>\$256,733.59</b>	<b>\$97,025.07</b>	<b>\$353,758.66</b>	<b>\$47,871.47</b>	<b>\$439,031.98</b>
<b>2420 Supp Svs - Special Ed Coordination</b>						
386. 1001-000-00-00-0-2420-0-5332 GISU Special Ed Assessment	0.00	0.00	0.00	0.00	0.00	392,743.00
<b>TOTAL 2420 Supp Svs - Special Ed Coordination</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$392,743.00</b>
<b>2480 Home School Coordinator</b>						
387. 1001-301-51-11-5-2480-5-0117 Home School Coord - Salaries	44,583.67	31,406.16	14,104.88	45,511.04	(927.37)	0.00
388. 1001-301-51-11-5-2480-5-0211 Home School Coord - Health Ins	9,525.26	6,239.28	2,557.41	8,796.69	728.57	0.00
389. 1001-301-51-11-5-2480-5-0219 Home School Coord - HRA	2,200.00	0.00	0.00	0.00	2,200.00	0.00
390. 1001-301-51-11-5-2480-5-0220 Home School Coord - Fica	3,410.65	2,328.49	1,083.66	3,412.15	(1.50)	0.00
391. 1001-301-51-11-5-2480-5-0261 Home School Coord - Unemployem	130.65	68.04	0.00	68.04	62.61	0.00
392. 1001-301-51-11-5-2480-5-0271 Home School Coord - Workers Com	414.63	389.77	0.00	389.77	24.86	0.00
393. 1001-301-51-11-5-2480-5-0281 Home School Coord - Dental	493.80	354.86	322.95	677.81	(184.01)	0.00
394. 1001-301-51-11-5-2480-5-0292 Home School Coord - Life	88.20	0.00	0.00	0.00	88.20	0.00
395. 1001-301-51-11-5-2480-5-0296 Home School Coord - Vision	154.53	0.00	0.00	0.00	154.53	0.00
<b>TOTAL 2480 Home School Coordinator</b>	<b>\$61,001.39</b>	<b>\$40,786.60</b>	<b>\$18,068.90</b>	<b>\$58,855.50</b>	<b>\$2,145.89</b>	<b>\$0.00</b>
<b>2490 School Admin</b>						
396. 1001-105-51-11-5-2490-5-0651 (NH) Admin- Technology Supplies	0.00	1,358.92	0.00	1,358.92	(1,358.92)	0.00
<b>TOTAL 2490 School Admin</b>	<b>\$0.00</b>	<b>\$1,358.92</b>	<b>\$0.00</b>	<b>\$1,358.92</b>	<b>\$(1,358.92)</b>	<b>\$0.00</b>
<b>2591 GISU Assessment</b>						
397. 1001-301-51-11-5-2591-5-0593 GISU Assessments - Regular	649,006.00	649,006.00	0.00	649,006.00	0.00	0.00
<b>TOTAL 2591 GISU Assessment</b>	<b>\$649,006.00</b>	<b>\$649,006.00</b>	<b>\$0.00</b>	<b>\$649,006.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2600 Operation/Maintenance of Plant</b>						
398. 1001-000-00-00-0-2600-0-5110 Operation/maint. Of Plant-salaries	0.00	0.00	0.00	0.00	0.00	157,443.62
399. 1001-000-00-00-0-2600-0-5112 Operation/maint. Of Plant-substitu	0.00	0.00	0.00	0.00	0.00	3,939.64
400. 1001-000-00-00-0-2600-0-5210 Operation/maint. Of Plant-group Hea	0.00	0.00	0.00	0.00	0.00	37,498.68
401. 1001-000-00-00-0-2600-0-5215 Maintenance - HRA	0.00	0.00	0.00	0.00	0.00	4,875.03

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Spent & Encumbered	Amount Remaining	Last Year Period
	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022
402. 1001-000-00-00-0-2600-0-5220 Operation/maint. Of Plant-fica	0.00	0.00	0.00	0.00	0.00	12,247.09
403. 1001-000-00-00-0-2600-0-5230 Oper/Maint of Plant- Group Life	0.00	0.00	0.00	0.00	0.00	898.34
404. 1001-000-00-00-0-2600-0-5250 Operation/maint. Of Plant-Workers C	0.00	0.00	0.00	0.00	0.00	8,411.28
405. 1001-000-00-00-0-2600-0-5280 Operation/maint. Of Plant-group Den	0.00	0.00	0.00	0.00	0.00	1,424.69
406. 1001-000-00-00-0-2600-0-5281 Operation/maint. Of Plant-group Vis	0.00	0.00	0.00	0.00	0.00	486.86
407. 1001-000-00-00-0-2600-0-5411 Operation/Plant - Water	0.00	0.00	0.00	0.00	0.00	18,456.82
408. 1001-000-00-00-0-2600-0-5421 Operation/maint. Of Plant-garbage C	0.00	0.00	0.00	0.00	0.00	19,287.89
409. 1001-000-00-00-0-2600-0-5422 Operation/maint. Of Plant-snow Plo	0.00	0.00	0.00	0.00	0.00	4,075.00
410. 1001-000-00-00-0-2600-0-5424 Op/Maint of Plant- Lawn Service	0.00	0.00	0.00	0.00	0.00	9,920.00
411. 1001-000-00-00-0-2600-0-5431 Operation/maint. Of Plant-grounds -	0.00	0.00	0.00	0.00	0.00	3,584.78
412. 1001-000-00-00-0-2600-0-5432 Operation/maint. Of Plant-building -	0.00	0.00	0.00	0.00	0.00	38,548.37
413. 1001-000-00-00-0-2600-0-5433 Oper/maint. - Equip Repairs	0.00	0.00	0.00	0.00	0.00	9,882.64
414. 1001-000-00-00-0-2600-0-5436 Facility Svc Contracts	0.00	0.00	0.00	0.00	0.00	23,238.17
415. 1001-000-00-00-0-2600-0-5580 Oper/maint Of Plant-travel	0.00	0.00	0.00	0.00	0.00	5,489.29
416. 1001-000-00-00-0-2600-0-5610 Oper/maint. Of Plant-Custodial Supp	0.00	0.00	0.00	0.00	0.00	53,808.82
417. 1001-000-00-00-0-2600-0-5620 Operation/maint. Of Plant-Energy Sv	0.00	0.00	0.00	0.00	0.00	82,283.07
418. 1001-000-00-00-0-2600-0-5621 Operation/Plant - Energy Svc - Woo	0.00	0.00	0.00	0.00	0.00	532.00
419. 1001-000-00-00-0-2600-0-5622 Operation/maint. Of Plant-Electric	0.00	0.00	0.00	0.00	0.00	51,321.00
420. 1001-000-00-00-0-2600-0-5623 Oper/maint Of Plant-Propane	0.00	0.00	0.00	0.00	0.00	5,734.96
421. 1001-000-00-00-0-2600-0-5624 Operation/Maint of Plant - Water D	0.00	0.00	0.00	0.00	0.00	2,668.88
422. 1001-000-00-00-0-2600-0-5710 Operation/maint. Of Plant-improvem	0.00	0.00	0.00	0.00	0.00	307,464.40
423. 1001-000-00-00-0-2600-0-5730 Operation/Maint of Plant- Equipmen	0.00	0.00	0.00	0.00	0.00	4,234.39
<b>TOTAL 2600 Operation/Maintenance of Plant</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$867,755.71</b>
<b>2610 Operation of Buildings</b>						
424. 1001-103-51-11-5-2610-5-0171 Buildings Op - Salaries	35,692.38	29,226.41	6,645.41	35,871.82	(179.44)	0.00
425. 1001-105-51-11-5-2610-5-0171 Buildings Op - Salaries	25,307.10	11,102.26	7,099.34	18,201.60	7,105.50	0.00
426. 1001-301-51-11-5-2610-5-0171 Building Op - District Salaries	40,619.90	33,295.57	7,186.23	40,481.80	138.10	0.00
427. 1001-103-51-11-5-2610-5-0211 (GI) Buildings Ops - Health Insuran	9,525.26	5,391.68	3,405.01	8,796.69	728.57	0.00
428. 1001-301-51-11-5-2610-5-0211 Building Ops - Health Insurance	22,885.25	3,586.72	5,278.01	8,864.73	14,020.52	0.00

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Spent & Encumbered	Amount Remaining	Last Year Period
	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023	7/1/2022 - 6/30/2023		7/1/2022 - 6/30/2023	7/1/2021 - 6/30/2022
429. 1001-103-51-11-5-2610-5-0219 (GI) Building Ops- HRA	2,200.00	369.56	0.00	369.56	1,830.44	0.00
430. 1001-301-51-11-5-2610-5-0219 Building Ops - HRA	4,400.00	0.00	0.00	0.00	4,400.00	0.00
431. 1001-103-51-11-5-2610-5-0220 (GI) Buildings Ops - FICA	2,730.47	2,182.42	508.73	2,691.15	39.32	0.00
432. 1001-105-51-11-5-2610-5-0220 (NH) Buildings Op - FICA	1,935.99	849.34	543.10	1,392.44	543.55	0.00
433. 1001-301-51-11-5-2610-5-0220 Building Op - Fica	7,835.12	2,384.75	565.01	2,949.76	4,885.36	0.00
434. 1001-103-51-11-5-2610-5-0261 (GI) Building Ops- Unemployment C	130.65	68.04	0.00	68.04	62.61	0.00
435. 1001-105-51-11-5-2610-5-0261 (NH) Building Ops - Unemployem	130.65	68.04	0.00	68.04	62.61	0.00
436. 1001-301-51-11-5-2610-5-0261 Building Ops - Unemployment Com	261.30	0.00	0.00	0.00	261.30	0.00
437. 1001-103-51-11-5-2610-5-0271 (GI) Building Ops- Workers Comp	331.94	2,429.91	0.00	2,429.91	(2,097.97)	0.00
438. 1001-105-51-11-5-2610-5-0271 (NH) Building Ops- Workers Compens	235.36	1,287.95	0.00	1,287.95	(1,052.59)	0.00
439. 1001-301-51-11-5-2610-5-0271 Building Ops- Workers Compensatio	952.51	2,578.93	0.00	2,578.93	(1,626.42)	0.00
440. 1001-103-51-11-5-2610-5-0281 (GI) Buildings Ops - Dental	345.66	191.39	287.07	478.46	(132.80)	0.00
441. 1001-301-51-11-5-2610-5-0281 Building Ops - Dental	1,320.60	191.39	287.07	478.46	842.14	0.00
442. 1001-103-51-11-5-2610-5-0292 (GI) Building Ops- Life Insurance	88.20	0.00	0.00	0.00	88.20	0.00
443. 1001-105-51-11-5-2610-5-0292 (NH) Building Ops - Life	88.20	0.00	0.00	0.00	88.20	0.00
444. 1001-301-51-11-5-2610-5-0292 Building Ops - Life	176.40	0.00	0.00	0.00	176.40	0.00
445. 1001-103-51-11-5-2610-5-0296 (GI) Building Ops - Vision	181.80	61.82	92.71	154.53	27.27	0.00
446. 1001-301-51-11-5-2610-5-0296 Building Ops - Vision	390.96	61.77	92.56	154.33	236.63	0.00
447. 1001-103-51-11-5-2610-5-0341 (GI) Building Ops- Professional Serv	0.00	6,364.27	0.00	6,364.27	(6,364.27)	0.00
448. 1001-104-51-11-5-2610-5-0341 (ILM) Building Ops - Other Prof Svc	0.00	2,181.53	1,000.00	3,181.53	(3,181.53)	0.00
449. 1001-105-51-11-5-2610-5-0341 (NH) Building Ops - Prof Svcs	0.00	17,810.79	0.00	17,810.79	(17,810.79)	0.00
450. 1001-103-51-11-5-2610-5-0412 (GI) Building Ops- Water	10,000.00	537.70	0.00	537.70	9,462.30	0.00
451. 1001-105-51-11-5-2610-5-0412 (NH) Building Ops- Water	7,500.00	1,700.00	0.00	1,700.00	5,800.00	0.00
452. 1001-301-51-11-5-2610-5-0422 Snow Plowing and Sanding	8,000.00	0.00	0.00	0.00	8,000.00	0.00
453. 1001-103-51-11-5-2610-5-0425 (GI) Building Ops- Trash & Recyclin	6,500.00	5,236.04	0.00	5,236.04	1,263.96	0.00
454. 1001-105-51-11-5-2610-5-0425 (NH) Building Ops - Trash & Recycl	6,000.00	4,110.32	0.00	4,110.32	1,889.68	0.00
455. 1001-301-51-11-5-2610-5-0425 Trash & Recycling	0.00	145.00	0.00	145.00	(145.00)	0.00
456. 1001-105-51-11-5-2610-5-0431 (NH) Building Ops - Repairs & Main	0.00	6,179.26	0.00	6,179.26	(6,179.26)	0.00
457. 1001-301-51-11-5-2610-5-0431 Non-Tech Related Repairs and Main	32,000.00	0.00	0.00	0.00	32,000.00	0.00
458. 1001-105-51-11-5-2610-5-0452 (NH) Building Ops - Grounds Repair	0.00	100.00	0.00	100.00	(100.00)	0.00

# Champlain Islands Unified Union SD

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459. 1001-103-51-11-5-2610-5-0453 (GI) Building Ops - Building Repair	0.00	17,580.00	0.00	17,580.00	(17,580.00)	0.00
460. 1001-104-51-11-5-2610-5-0453 (ILM) Building Ops - Building Repa	0.00	7,305.97	0.00	7,305.97	(7,305.97)	0.00
461. 1001-103-51-11-5-2610-5-0454 (GI) Building Ops - Equipment Repa	0.00	29,001.94	5,949.71	34,951.65	(34,951.65)	0.00
462. 1001-105-51-11-5-2610-5-0454 (NH) Building Ops - Equipment Rep	0.00	2,946.36	0.00	2,946.36	(2,946.36)	0.00
463. 1001-103-51-11-5-2610-5-0490 (GI) Building Ops - Service Contract	42,000.00	36,134.47	0.00	36,134.47	5,865.53	0.00
464. 1001-301-51-11-5-2610-5-0581 (CIUUSD) Building Ops - Travel	500.00	1,528.97	0.00	1,528.97	(1,028.97)	0.00
465. 1001-103-51-11-5-2610-5-0611 (GI) Building Ops - Supplies	25,000.00	46,566.05	0.00	46,566.05	(21,566.05)	0.00
466. 1001-104-51-11-5-2610-5-0611 (ILM) Building Ops - Supplies	0.00	15.92	0.00	15.92	(15.92)	0.00
467. 1001-105-51-11-5-2610-5-0611 (NH) Building Ops - Supplies	10,000.00	5,760.25	238.00	5,998.25	4,001.75	0.00
468. 1001-301-11-11-5-2610-5-0611 Buildings Op - General Supplies	0.00	39.88	0.00	39.88	(39.88)	0.00
469. 1001-103-51-11-5-2610-5-0622 (GI) Building Ops- Electricity	24,000.00	8,100.84	0.00	8,100.84	15,899.16	0.00
470. 1001-104-51-11-5-2610-5-0622 (ILM) Building Ops- Electricity	2,000.00	1,227.22	0.00	1,227.22	772.78	0.00
471. 1001-105-51-11-5-2610-5-0622 (NH) Building Ops- Electricity	39,000.00	14,594.73	0.00	14,594.73	24,405.27	0.00
472. 1001-104-51-11-5-2610-5-0623 (ILM) Building Ops- Bottled Gas	1,000.00	95.85	0.00	95.85	904.15	0.00
473. 1001-105-51-11-5-2610-5-0623 (NH) Building Ops - Propane	3,000.00	653.08	0.00	653.08	2,346.92	0.00
474. 1001-103-51-11-5-2610-5-0624 (GI) Building Ops- Oil	7,000.00	4,436.55	0.00	4,436.55	2,563.45	0.00
475. 1001-104-51-11-5-2610-5-0624 (ILM) Building Ops - Oil	3,500.00	2,914.39	0.00	2,914.39	585.61	0.00
476. 1001-105-51-11-5-2610-5-0624 (NH) Building Ops - Oil	32,000.00	21,572.89	0.00	21,572.89	10,427.11	0.00
477. 1001-103-51-11-5-2610-5-0627 (GI) Building Ops- Wood Pellets	17,500.00	27,040.00	0.00	27,040.00	(9,540.00)	0.00
478. 1001-301-51-11-5-2610-5-0722 Building Improvements	65,000.00	0.00	0.00	0.00	65,000.00	0.00
<b>TOTAL 2610 Operation of Buildings</b>	<b>\$499,265.70</b>	<b>\$367,208.22</b>	<b>\$39,177.96</b>	<b>\$406,386.18</b>	<b>\$92,879.52</b>	<b>\$0.00</b>
<b>2620 Maintenance of Buildings</b>						
479. 1001-103-51-11-5-2620-5-0431 (GI) Building Ops - Repairs & Main	0.00	28,428.70	0.00	28,428.70	(28,428.70)	0.00
480. 1001-103-51-11-5-2620-5-0733 (GI) Building Maint-Furniture & Fix	0.00	0.00	18,212.53	18,212.53	(18,212.53)	0.00
<b>TOTAL 2620 Maintenance of Buildings</b>	<b>\$0.00</b>	<b>\$28,428.70</b>	<b>\$18,212.53</b>	<b>\$46,641.23</b>	<b>\$(46,641.23)</b>	<b>\$0.00</b>
<b>2630 Care and Upkeep of Grounds</b>						
481. 1001-103-51-11-5-2630-5-0424 (GI) Care of Grounds - Landscaping	8,000.00	1,300.00	0.00	1,300.00	6,700.00	0.00
482. 1001-103-51-11-5-2630-5-0431 (GI) Care of Grounds - Repairs	5,000.00	0.00	0.00	0.00	5,000.00	0.00

# Champlain Islands Unified Union SD

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<b>TOTAL 2630 Care and Upkeep of Grounds</b>	<b>\$13,000.00</b>	<b>\$1,300.00</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$11,700.00</b>	<b>\$0.00</b>
<b>2640 Care and Upkeep of Equipment</b>						
483. 1001-301-51-11-5-2640-5-0431 Care of Equipment - Repairs & Main	12,500.00	0.00	0.00	0.00	12,500.00	0.00
<b>TOTAL 2640 Care and Upkeep of Equipment</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,500.00</b>	<b>\$0.00</b>
<b>2700 Transportation Services</b>						
484. 1001-000-00-00-0-2700-0-5332 Bus Service from SU	0.00	0.00	0.00	0.00	0.00	302,459.00
<b>TOTAL 2700 Transportation Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$302,459.00</b>
<b>2711 Resident Students</b>						
485. 1001-301-51-11-5-2711-5-0519 Resident Students - Student Transp-O	25,000.00	0.00	0.00	0.00	25,000.00	0.00
486. 1001-301-51-11-5-2711-5-0593 GISU Assessment - Bus Service	311,532.00	311,532.00	0.00	311,532.00	0.00	0.00
<b>TOTAL 2711 Resident Students</b>	<b>\$336,532.00</b>	<b>\$311,532.00</b>	<b>\$0.00</b>	<b>\$311,532.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
<b>2715 Field Trips - Ed Related</b>						
487. 1001-103-11-92-5-2715-5-0519 (GI) Transport- Other Sources	15,000.00	932.44	2,547.93	3,480.37	11,519.63	0.00
488. 1001-105-11-92-5-2715-5-0519 (NH) Transport- Other Sources	15,000.00	5,411.20	1,331.29	6,742.49	8,257.51	0.00
<b>TOTAL 2715 Field Trips - Ed Related</b>	<b>\$30,000.00</b>	<b>\$6,343.64</b>	<b>\$3,879.22</b>	<b>\$10,222.86</b>	<b>\$19,777.14</b>	<b>\$0.00</b>
<b>2716 Extra/Co-Curricular</b>						
489. 1001-105-51-14-5-2716-5-0171 (NH) Afterschool - Prof Staff	0.00	232.51	0.00	232.51	(232.51)	0.00
490. 1001-301-51-14-5-2716-5-0171 Afterschool - Prof Staff	25,000.00	0.00	0.00	0.00	25,000.00	0.00
491. 1001-105-51-14-5-2716-5-0220 (NH) Afterchool - FICA	0.00	17.77	0.00	17.77	(17.77)	0.00
492. 1001-105-51-14-5-2716-5-0271 (NH) After School - Workers Comp	0.00	1.21	0.00	1.21	(1.21)	0.00
493. 1001-301-11-92-5-2716-5-0519 Extra Curricular Transportation	30,000.00	0.00	0.00	0.00	30,000.00	0.00
<b>TOTAL 2716 Extra/Co-Curricular</b>	<b>\$55,000.00</b>	<b>\$251.49</b>	<b>\$0.00</b>	<b>\$251.49</b>	<b>\$54,748.51</b>	<b>\$0.00</b>
<b>2902 Summer School</b>						
494. 1001-103-11-14-5-2902-5-0171 Summer School - Prof Staff	500.00	0.00	0.00	0.00	500.00	0.00
495. 1001-103-11-14-5-2902-5-0220 Summer School - FICA	38.25	0.00	0.00	0.00	38.25	0.00

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496. 1001-103-11-14-5-2902-5-0271 Summer School - Workers Comp	35.00	0.00	0.00	0.00	35.00	0.00		
<b>TOTAL 2902 Summer School</b>	<b>\$573.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$573.25</b>	<b>\$0.00</b>		
<b>3100 Food Service</b>								
497. 1001-301-51-15-5-3100-5-0912 Food Svcs - Transfer to Food Servi	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00		
498. 1001-000-00-00-0-3100-0-5610 Food Services Food Purchases	0.00	0.00	0.00	0.00	0.00	16.30		
<b>TOTAL 3100 Food Service</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$16.30</b>		
<b>5210 Other Outlays Adjustments for Prior Year</b>								
499. 1001-000-00-00-0-5210-0-5560 Prior Year - Tuition -Middle School	0.00	0.00	0.00	0.00	0.00	4,231.60		
500. 1001-000-00-00-0-5210-0-5561 Prior Year High School Tuition	0.00	0.00	0.00	0.00	0.00	19,109.30		
501. 1001-000-00-00-0-5210-0-5569 Prior Year - Tuition-Tech Ctr/Vocati	0.00	0.00	0.00	0.00	0.00	(11,853.60)		
<b>TOTAL 5210 Other Outlays Adjustments for Prior Year</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,487.30</b>		
<b>5600 Food Service Transfer</b>								
502. 1001-000-00-00-0-5600-0-5900 Food Service Transfer	0.00	0.00	0.00	0.00	0.00	40,000.00		
<b>TOTAL 5600 Food Service Transfer</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>		
<b>TOTAL 1001 General Fund</b>	<b>\$8,567,531.15</b>	<b>\$5,836,803.28</b>	<b>\$1,950,830.98</b>	<b>\$7,787,634.26</b>	<b>\$779,896.89</b>	<b>\$8,428,972.47</b>		
<b>1702 A. Meller Giving Fund</b>								
<b>2220 Library</b>								
503. 1702-105-51-11-5-2220-5-0733 (A Meller) Library - Furniture/Fixt	0.00	19,117.70	0.00	19,117.70	(19,117.70)	0.00		
<b>TOTAL 2220 Library</b>	<b>\$0.00</b>	<b>\$19,117.70</b>	<b>\$0.00</b>	<b>\$19,117.70</b>	<b>\$(19,117.70)</b>	<b>\$0.00</b>		
<b>TOTAL 1702 A. Meller Giving Fund</b>	<b>\$0.00</b>	<b>\$19,117.70</b>	<b>\$0.00</b>	<b>\$19,117.70</b>	<b>\$(19,117.70)</b>	<b>\$0.00</b>		
<b>2429 SG - ESSER II</b>								
<b>1100 Instructional</b>								
504. 2429-000-00-00-0-1100-0-5115 ESSER II - Interventionist	0.00	0.00	0.00	0.00	0.00	14,027.40		
505. 2429-000-00-00-0-1100-0-5210 ESSER II - Health Ins	0.00	0.00	0.00	0.00	0.00	5,686.39		

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506. 2429-000-00-00-0-1100-0-5215 ESSER II - HRA	0.00	0.00	0.00	0.00	0.00	1,260.00
507. 2429-000-00-00-0-1100-0-5220 ESSER II - Fica	0.00	0.00	0.00	0.00	0.00	1,073.10
508. 2429-000-00-00-0-1100-0-5230 ESSER II - Life Ins	0.00	0.00	0.00	0.00	0.00	26.46
509. 2429-000-00-00-0-1100-0-5240 ESSER II - Retirement	0.00	0.00	0.00	0.00	0.00	490.96
510. 2429-000-00-00-0-1100-0-5250 ESSER II - Workers Comp	0.00	0.00	0.00	0.00	0.00	130.45
511. 2429-000-00-00-0-1100-0-5260 ESSER II - Unemployment Comp	0.00	0.00	0.00	0.00	0.00	220.23
512. 2429-000-00-00-0-1100-0-5280 ESSER II - Dental	0.00	0.00	0.00	0.00	0.00	313.64
513. 2429-000-00-00-0-1100-0-5281 ESSER II - Vision	0.00	0.00	0.00	0.00	0.00	83.08
<b>TOTAL 1100 Instructional</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,311.71</b>
<b>2901 Webmaster</b>						
514. 2429-000-00-00-0-2901-0-5120 Webmaster Salaries	0.00	0.00	0.00	0.00	0.00	4,618.75
515. 2429-000-00-00-0-2901-0-5220 Fica	0.00	0.00	0.00	0.00	0.00	353.34
<b>TOTAL 2901 Webmaster</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,972.09</b>
<b>TOTAL 2429 SG - ESSER II</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,283.80</b>
<b>2430 SG - ARP ESSER</b>						
<b>1101 Instructional</b>						
516. 2430-301-51-11-4-1101-5-0118 ARP ESSER - Academic Interventi	0.00	8,238.45	4,943.08	13,181.53	(13,181.53)	0.00
517. 2430-301-51-11-4-1101-5-0220 ARP ESSER - Instruct - Fica	0.00	597.15	384.77	981.92	(981.92)	0.00
518. 2430-301-51-11-4-1101-5-0261 ARP ESSER - Instruct - Unemploymen	0.00	20.41	0.00	20.41	(20.41)	0.00
519. 2430-301-51-11-4-1101-5-0271 ARP ESSER - Instruct - Workers Com	0.00	122.30	0.00	122.30	(122.30)	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$0.00</b>	<b>\$8,978.31</b>	<b>\$5,327.85</b>	<b>\$14,306.16</b>	<b>\$(14,306.16)</b>	<b>\$0.00</b>
<b>2311 Board of Education</b>						
520. 2430-301-51-11-4-2311-5-0193 ARP ESSER - BOE Staff Apprec/Ret	0.00	42,000.00	0.00	42,000.00	(42,000.00)	0.00
521. 2430-301-51-11-4-2311-5-0220 ARP ESSER - BOE - Fica	0.00	3,213.00	0.00	3,213.00	(3,213.00)	0.00
<b>TOTAL 2311 Board of Education</b>	<b>\$0.00</b>	<b>\$45,213.00</b>	<b>\$0.00</b>	<b>\$45,213.00</b>	<b>\$(45,213.00)</b>	<b>\$0.00</b>

# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2430 SG - ARP ESSER</b>	<b>\$0.00</b>	<b>\$54,191.31</b>	<b>\$5,327.85</b>	<b>\$59,519.16</b>	<b>\$(59,519.16)</b>	<b>\$0.00</b>
<b>2599 SWP</b>						
<b>1101 Instructional</b>						
522. 2599-105-51-11-4-1101-5-0114 SWP - NH Instructional - Tutoring W	0.00	978.75	0.00	978.75	(978.75)	0.00
523. 2599-103-51-11-4-1101-5-0118 SWP - GI Academic Interventionist	17,155.81	30,191.32	15,983.68	46,175.00	(29,019.19)	0.00
524. 2599-103-51-11-4-1101-5-0211 SWP - GI Health Ins	0.00	2,297.92	1,723.42	4,021.34	(4,021.34)	0.00
525. 2599-103-51-11-4-1101-5-0220 SWP - GI Fica	1,312.42	2,270.56	1,235.78	3,506.34	(2,193.92)	0.00
526. 2599-105-51-11-4-1101-5-0220 FICA	0.00	74.87	0.00	74.87	(74.87)	0.00
527. 2599-103-51-11-4-1101-5-0232 SWP - GI VSTRS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
528. 2599-103-51-11-4-1101-5-0261 SWP - GI Unemployment Comp	65.00	68.04	0.00	68.04	(3.04)	0.00
529. 2599-103-51-11-4-1101-5-0271 SWP - GI Workers Comp	220.00	481.21	0.00	481.21	(261.21)	0.00
530. 2599-103-51-11-4-1101-5-0281 SWP - GI Dental	0.00	136.72	102.51	239.23	(239.23)	0.00
531. 2599-103-51-11-4-1101-5-0292 SWP - GI Life Ins	88.00	0.00	0.00	0.00	88.00	0.00
532. 2599-103-51-11-4-1101-5-0296 SWP - GI Vision	0.00	44.16	33.11	77.27	(77.27)	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$18,841.23</b>	<b>\$37,945.55</b>	<b>\$19,078.50</b>	<b>\$57,024.05</b>	<b>\$(38,182.82)</b>	<b>\$0.00</b>
<b>2213 Instruct Staff Training</b>						
533. 2599-105-11-11-4-2213-5-0331 SWP - NH Instruct Tr - Prof Develop	0.00	3,463.58	0.00	3,463.58	(3,463.58)	0.00
<b>TOTAL 2213 Instruct Staff Training</b>	<b>\$0.00</b>	<b>\$3,463.58</b>	<b>\$0.00</b>	<b>\$3,463.58</b>	<b>\$(3,463.58)</b>	<b>\$0.00</b>
<b>TOTAL 2599 SWP</b>	<b>\$18,841.23</b>	<b>\$41,409.13</b>	<b>\$19,078.50</b>	<b>\$60,487.63</b>	<b>\$(41,646.40)</b>	<b>\$0.00</b>
<b>6001 Food Program</b>						
<b>1422 Summer School Program</b>						
534. 6001-000-00-00-0-1422-0-5320 Summer Camp Food	0.00	0.00	0.00	0.00	0.00	(7,159.68)
<b>TOTAL 1422 Summer School Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$(7,159.68)</b>
<b>3100 Food Service</b>						
535. 6001-103-11-15-9-3100-5-0633 Food & Service - Abbey Group	0.00	42,362.97	0.00	42,362.97	(42,362.97)	0.00
536. 6001-105-11-15-9-3100-5-0633 Food & Service - Abbey Group	0.00	38,593.65	0.00	38,593.65	(38,593.65)	0.00



# Champlain Islands Unified Union SD

## Expenses All Funds Functions and Object Codes

Report # 7097

Account Number / Description	Adopted Budget 7/1/2022 - 6/30/2023	Reported Period 7/1/2022 - 6/30/2023	Encumbrances 7/1/2022 - 6/30/2023	Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
537. 6001-301-11-15-9-3100-5-0912 (Food Svc) Food Service - Transf to	0.00	(40,000.00)	0.00	(40,000.00)	40,000.00	0.00
538. 6001-000-00-00-0-3100-0-5320 Food Service-Payment to Abbey Gro	0.00	0.00	0.00	0.00	0.00	179,552.44
539. 6001-000-00-00-0-3100-0-5730 Food Program Equipment	0.00	0.00	0.00	0.00	0.00	3,058.75
<b>TOTAL 3100 Food Service</b>	<b>\$0.00</b>	<b>\$40,956.62</b>	<b>\$0.00</b>	<b>\$40,956.62</b>	<b>\$(40,956.62)</b>	<b>\$182,611.19</b>
<b>5290 Other Transfers</b>						
540. 6001-000-00-00-0-5290-0-5900 Fund Transfer	0.00	0.00	0.00	0.00	0.00	(40,000.00)
<b>TOTAL 5290 Other Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$(40,000.00)</b>
<b>TOTAL 6001 Food Program</b>	<b>\$0.00</b>	<b>\$40,956.62</b>	<b>\$0.00</b>	<b>\$40,956.62</b>	<b>\$(40,956.62)</b>	<b>\$135,451.51</b>
<b>GRAND TOTAL</b>	<b>\$8,586,372.38</b>	<b>\$5,992,478.04</b>	<b>\$1,975,237.33</b>	<b>\$7,967,715.37</b>	<b>\$618,657.01</b>	<b>\$8,592,707.78</b>

# Superintendent's Report

March/April 2023

Prepared by Michael J. Clark

23 March 2023

Thank you to everyone in Grand Isle County who voted on town meeting day. All of the school articles voted on passed as did 2 out of 3 budgets. The Alburgh budget was defeated by 10 votes. The Alburgh Board had a robust conversation at its first meeting after town meeting day and I am confident that we will find a positive way forward.

I would like to thank the GISU School Board for the comprehensive and positive evaluation they provided of me last month. The evaluation was the result of a lengthy process to better define the GISU Board's Superintendent Evaluation procedures. The new procedures provided an opportunity for all board members, regardless if they were a member of the GISU Board, to provide feedback to the GISU Board Chair directly. It is my understanding that all feedback that was provided was incorporated into the final written report prepared by the Chair. I am proud of the changes we have made over the last year and am excited by the way those changes have helped the board provide input, understand, and evaluate our progress towards the GISU Goals. I appreciate and look forward to continuing to be a part of the Grand Isle Supervisory Union organization.

## Academic Proficiency for All

*Goal: By June 2024: 75% of students proficient in ELA and Math; 100% of students showing growth especially students belonging to historically marginalized groups.*

### **Illustrative Mathematics:**

The Grand Isle Supervisory Union has been piloting two mathematics programs this school year; Illustrative Mathematics and iReady Mathematics. Based on feedback from stakeholders we have selected [Illustrative Mathematics](#) as the program we will use beginning in the 2023-2024 school year. We will continue to use the iReady Assessment platform for both Mathematics and ELA. By using a single mathematics program that we can deliver focused professional development, we anticipate accelerated student growth in mathematics similar to the growth we have seen with the decision to move to Wit and Wisdom and Geodes this year.

### **iReady:**

The winter round of iReady assessments were completed at the end of January. Individual district data was presented as a part of the [February 16, 2023 South Hero Board Meeting](#) and the [March 14, 2023 CIUUSD Meeting](#). The overview of the GISU data will be presented at the March 28, 2023 Grand Isle Supervisory Union Board meeting. The data is showing significant growth in ELA and Mathematics. We believe this growth is the result of the focused efforts which have been put into these areas and supported by adding resources like

the two Instructional Coaches and the rearrangements of schedules at each of the schools to promote GISU wide monthly collaborations (implementation) meetings.

**State Testing Program:**

The new required Vermont State Testing program continues to be rolled out by the Vermont Agency of Education (VT AOE). This roll out has been rough from the late announcement to the latest training session in March. Nearly every deadline that was anticipated and published has been missed. The trainings which have been held have been confusing and have often resulted in more questions from the field than answers from the VT AOE. The GISU administration and teaching staff is committed to creating as smooth of a process for students as possible; however, at this point, we have serious concerns about our ability to do this. The issues with the state testing roll out have been brought to the leadership of the VT AOE with no significant changes. An understatement would be that I am concerned about the validity of the testing. I am pleased that we will have robust local data (like iReady) to push up against any of the state results

**2023-2024 GISU Calendar:**

The 2023-2024 GISU Calendar was shared with and received support from the GISU Board at its February meeting. Subsequently, the calendar went to each of the local boards at their March meetings where it was also supported. The 2023-2024 GISU Calendar will be presented for final approval at the March GISU Board meeting and the board will be asked to weigh in on the following two requests:

- The Alburgh Board schedules a half day before the Winter Break in December. Should this be SU wide?
- The GISU administration and teaching faculty believe that much of the student growth we are experiencing is a result of the focused professional development we have been able to provide during remote learning of the pandemic and the rearrangement of schedules more recently. We have reached the point that we are not able to create more focused professional development time through creative teacher scheduling. We would like to request the board authorize a pilot a quarterly afternoon professional development release where students would leave after lunch and the Faculty and Staff would participate in professional development. If successful, the pilot would be expanded to a monthly program in 2024-2025.

**Effective and Responsive Systems of Supports For All Students**

*Goal: By June of 2025, consistent, effective, and responsive systems of support are implemented across the GISU to ensure 100% of students access equitable and inclusive core instruction and the academic and social-emotional supports needed for their success.*

**School Psychologist**

The addition of a School Psychologist has been very helpful this year. Our school psychologist has been able to address student crises without delay and conduct focused risk assessments. Having support in the SU results in Students missing less instructional time due to school psychologists ability to flexibly schedule evaluations. Our school psychologist has been an instrumental part of our new Evaluation Team as well as plays a role in the Educational Support Team.

**EDUCLIMBER**

The [EDUCLIMBER](#) implementation is moving forward with most of the work currently happening on the back end. There has been some effort to begin to introduce Educlimber to the faculty and staff. We continue to be on track for a full implementation in the 2023-2024 school year.

**VT Act 173 Training**

Nick DeVita provided training for Academic Interventionists throughout the GISU which was very well received. The training allowed the Academic Interventionists to understand what practices we currently have that are supported by ACT 173 and start to understand how 173 can allow some of the practices to change. This training was well received. Nick and Megan Grube have proposed some general optional training after school this spring so that general education teachers have more access to the implications of Act 173 before next year.

**Evaluation Team**

One of the most important changes the GISU made this year was to create an Evaluation Team that leads the evaluation process for all new special education referrals as well as three year re-evaluations. This has led to more consistent evaluations by a team of educators who are able to specialize in the process. This allows determinations which better meet the needs of students.

**Inclusive and Equitable Learning Environments For All**

*Goal: By June of 2025, GISU will demonstrate measurable growth on key indicators of equity as measured by a second administration of an equity audit and student, staff, and community perception surveys.*

**Equity Audit**

The GISU has had several conversations with [Rodney Patterson](#) and the [Learners Group](#) about our equity audit. Rodney has 30 years of doing diversity and inclusion nationally. Rodney designed and oversaw the implementation of a comprehensive diversity and inclusion model that successfully served Michigan State University's entire campus. He served in a similar capacity at the University of Vermont. We are waiting for a proposal from the learners group to react to.

**Title VI Indian Education Programming**

In February, the GISU completed the paperwork to apply to be a part of the Indian Affairs Consortium with the Missisquoi Valley School District. I am working with Jeff Benay, the head of Indian Affairs for the Missisquoi, if he could come to the April or May GISU meeting to share a brief overview of the program.

## Robust Educator Support System

*Goal: By 2025, increase teacher retention, preparation, and supports to increase teacher sense of self-efficacy and ensure that our students with highest needs have the most highly qualified educators working with them*

### February Inservice

The February Inservice was successful. The learning for the day was diverse with much of it tailored to support job alike roles. The feedback from the day was positive and will help drive professional development moving forward.

## Strong and Efficient Technology, Finance, and Facilities Infrastructure

### Goal:

*By 2025, implement state mandated infrastructure across tech, finance and facilities that enables the flexibility to keep pace with technological and instructional innovations and student needs eg. Capital Improvement plan, SU Wide Technology Plan, Upgraded Accounting platform, etc.*

### Staffing

Since the last written report, the staffing situation within the GISU office has improved. Tricia Webb has been hired in the Business Office and is doing work with AP, Payroll, and Benefits. She has replaced Kristal Gomez.

Erin Dye has been hired as the Human Capital Coordinator/Executive Assistant to the Superintendent and is replacing Megan DeVinny in that role.

Megan DeVinny is now able to focus on the Role of Transitioning Business manager and will begin to prepare board reports with the April meeting.

Ryan Savage gave his two-week notice and will be taking a Business and Operations Manager position with a Plattsburgh medical company. We appreciate Ryan's service to the GISU and wish him well in his new position.

### Payroll

Megan DeVinny is re-exploring the possibility of contracting with an outside vendor to provide payroll services. The last time we explored this possibility, the GISU consisted of 6 entities (versus 4), had different payroll schedules (now all entities have the same payroll schedules), and were using paper timesheets (everyone uses the FrontLine system now). We have had 7 transitions with who has done payroll in the last 6 years. In today's job market, the position is getting even harder to hire and just as someone is trained, they move on to a new role. I anticipate we will be able to share some potential solutions with the board at the April Meeting.

### Audit Update

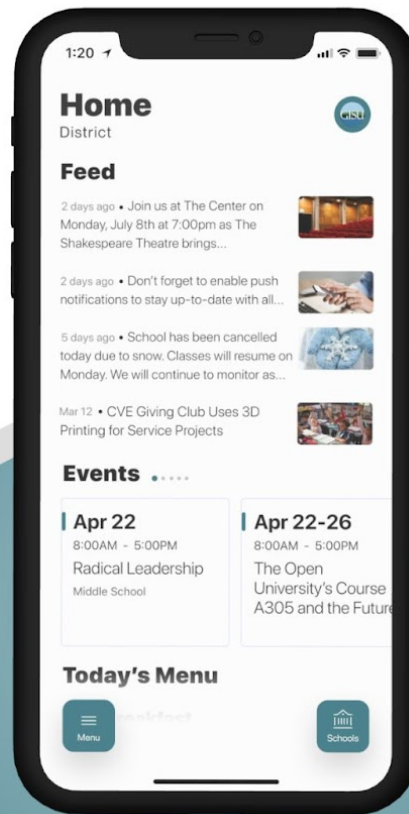
I have attached a memorandum to Bill Bates, the CFO of the Vermont Agency of Education. The FY21 Audit continues to be held up by unresolved issues dating back to FY17. I have shared the proposed solution with our Auditing firm, Sullivan and Powers, which is supportive

of the solution. The letter, in addition to highlighting a solution to the challenge, I have made the VT AOE aware that the GISU is in the position of having to withhold Accounts Payable payments to ensure there are funds for payroll. I have also indicated if the proposed solution is not acceptable it is critical to have both the VT AOE and GISU at the table in one location with all of the essential staff needed to resolve all issues.

As you can see, we are doing a lot to ensure all members of the Grand Isle Supervisory Union learning community are curious, creative, courageous, and capable of pursuing their aspirations in a diverse and ever-changing world!

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Grand Isle SU VT



# CIUUSD Board Report- Principals

April 2023





# CIUUSD Board Report: Principals

- **General Updates**

- The third trimester started in mid-March and many families attended parent conferences with teachers during the week of March 20th.
- This month the third and final iReady diagnostics are being given to students
- Next month students in grades 3-6 will start taking the new statewide assessment, VTCAP.
- Last week, many experienced music students were invited to participate in the GISU music festival at Folsom.
- Next month, many students in grades 4-6 will be invited to the Rowing Regatta taking place at the Grand Isle School on May 3rd.
- The info for spring sports is live on the athletics page: [Wildcat athletics website](#).
- Girls on the Run began March 27th .

- **GIS Update**

- Student Council held their first school dance for grades 5 & 6.
- Fresh fruits and veggies is going well- kids love the extra healthy snacks.
- GIS has worked with Mt. Transit to re-establish some norms and protocols to keep students and the drivers safe.
- Our two afternoon bus routes have been challenging, our PBIS Coordinator brainstormed a plan- it has been wonderfully successful!
- OTs have done an assessment of our classrooms to ensure desk and chair heights are appropriate.
- Wrestling wrapped up
- Teacher generated PBIS walkthrough “look fors”- lots of great support from our Instructional Coaches.
- Kindergarten Dabble Days started

- **NHS Update**

- This month was busy, especially for our 5th and 6th graders. 5/6 students participated in multiple trips for Starbase at the Vermont National Guard Base and it included a rocket launch day here at the school.
- Logan Cunningham represented the North Hero School at the state Spelling Bee Competition on March 21st!
- All students were excitedly participating in tapping some maple trees on the school property. Students in PK-4 also were able to visit Fox Hill Maple to see how sugaring is done in the real world. Thank you to the South Hero Land Trust and Fox Hill Maple for making our trip a success.
- Our PE teacher also held a Bowling Spectacular Event for students in all grades. It included lanes lit up with blacklight and lots of fun for all. Parents of K and PK students were invited to attend!

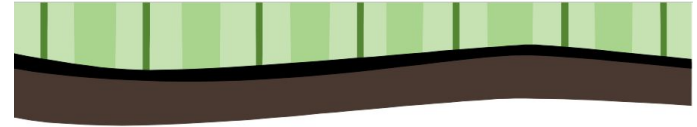
# CIUUSD Board Report: Principals

- **ILM Update**

- On April 22nd, we will be holding a community share event at the Isle La Motte School where we will be offering a chance for local organizations and the public to look through some of the surplus materials. This is the final step in the material relocation process before items are all removed to prepare to hand over the ILM building to the town on July 1st.
  - 10am-12pm will be open for non-profits, libraries, and other local organizations.
  - 12pm-4pm will be open to the public

- **CIUUSD Staffing**

- We are gearing up for SY 23-23 hiring to start soon..



## Isle La Motte School Community Share

Looking for good homes for books, games, art supplies, bookshelves,  
desks, filing cabinets, more books, and lots more.

Saturday, April 22, 2023: 12pm-4pm (open to the public)

42 School St. Ext.  
Isle La Motte, VT 05673

*Materials will also be available to island non-profits,  
libraries, and other local organizations from 10am-12pm*





Pictures from NHS





**Pictures from GIS**

# GI Facilities update

## Grand Isle Campus:

Repaired the driveway,

Received a walk through with a camera company for upgrades to our system.

# NH & ILM Facilities update

## **North Hero Campus**

Repaired the west end of the driveway, also received an estimate to repave the entire campus.

Light replacement for the gym is going to be completed April break

## **Isle La Motte Campus:**

Received a quote to clean the building out of all remaining items \$3800.00

# Sullivan, Powers & Co., P.C.

Certified Public Accountants

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Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Jordon M. Plummer, CPA  
VT Lic. #92-000180

March 28, 2023

Board of School Directors  
Champlain Islands Unified Union School District  
c/o Grand Isle Supervisory Union  
P.O. Box 54  
Grand Isle, VT 05458-0054

This letter is to confirm our understanding of the terms and objectives of our engagement.

## AUDIT SCOPE AND OBJECTIVES

We are prepared to perform an audit of the financial statements of the Champlain Islands Unified Union School District as of and for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Champlain Islands Unified Union School District as of and for the year ended June 30, 2022.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Champlain Islands Unified Union School District 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. As part of our engagement, we will apply certain limited procedures to the Champlain Islands Unified Union School District RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis, if presented.

2. Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.
3. Schedule of Proportionate Share of the Net Pension Liability – Vermont State Teachers' Retirement System.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Combining Balance Sheet - Non-Major Governmental Funds
2. Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Governmental Funds
3. Combining Balance Sheet - Non-Major Special Revenue Funds
4. Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds
5. Combining Schedule of Fiduciary Net Position - Private-Purpose Trust Funds
6. Combining Schedule of Changes in Fiduciary Net Position – Private-Purpose Trust Funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. 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 auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Champlain Islands Unified Union School District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.



We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the School District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

### AUDIT PROCEDURES – INTERNAL CONTROL

We will obtain an understanding of the School District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### AUDIT PROCEDURES – COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Champlain Islands Unified Union School District's compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to "Government Auditing Standards".

### OTHER SERVICES

We will also assist in preparing the financial statements and related notes of the Champlain Islands Unified Union School District in conformity with GAAP based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, and other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management presentation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Sullivan, Powers & Company, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

### REPORTING

We will issue a written report upon completion of our audit of the Champlain Islands Unified Union School District's financial statements. Our report will be addressed to the Board of School Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by "Government Auditing Standards". The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Champlain Islands Unified Union School District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Champlain Islands Unified Union School District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Champlain Islands Unified Union School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in "Government Auditing Standards" may not satisfy the relevant legal, regulatory, or contractual requirements.

#### AUDIT ADMINISTRATION

Richard Brigham, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations as requested on a timely basis. Based on the current conditions, some of our audit procedures may need to be performed remotely. As a result, your employees will need to send any requested information to us electronically through secure sites and/or allow us to view it utilizing available videoconferencing technology. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do and hinder our ability to complete the engagement within the established deadlines and result in an increase in our fees over our original fee estimate.

The audit documentation for this engagement is our property and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform us before entering into any substantive employment discussions with any of our personnel.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

#### FEE ARRANGEMENTS

Fees for these services and any other accounting services we provide will be billed based on the time of the individuals performing these services at our standard hourly rates plus out-of-pocket expenses.

Our procedure is to bill on a monthly progress basis for work performed to date. Accounts are due and payable upon receipt. A finance charge of one percent (1%) per month will be charged on balances over thirty (30) days.

#### GENERAL CONDITIONS

We are prepared to commence work as soon as formally engaged. A draft of the audit report will be submitted for your review prior to its issuance. We will issue the final reports within one (1) week of your approval of the draft reports.

The audit documentation for this engagement will be retained for five (5) years after the report release date or for any additional period requested by a federal awarding agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

If the terms are acceptable to you and the services are in accordance with your requirements, please sign in the space provided and return an executed copy of this letter to us.

Respectfully submitted,

*Sullivan, Powers & Co.*

SULLIVAN, POWERS & CO.  
Certified Public Accountants

We understand that the purpose of this letter is to clarify the services to be performed by you and the fee arrangements. We hereby confirm to you that we agree to the contents of this letter.

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Dated: \_\_\_\_\_