

# Grand Isle Supervisory Union School Board Regular Meeting

Tuesday, May 23, 2023 at 6:30 p.m.

Location: GISU Conference Room at the Grand Isle School

[Join with Google Meet](#)

[meet.google.com/ypu-saam-wjs](https://meet.google.com/ypu-saam-wjs)

[Join by phone](#)

(US) +1 323-510-6218 PIN: 903 125 325#

## Agenda

### Call to Order

- |  |           |
|--|-----------|
| 1. Call to Order and Introductions (M. Clark)            | 6:30 p.m. |
| 2. Adjust the agenda                                     | 6:31 p.m. |
| 3. Citizens and/or Staff to be Heard                     | 6:35 p.m. |
| 4. Consent Agenda (Action)                               | 6:40 p.m. |
| a. Approve the minutes: 04/25/2023                       |           |
| b. Resignations  |           |
| i. Andriana Penalosa-Kirby, Special Educator, 06/30/2023 |           |
| ii. Sam Bowers, Instructional Coach, 05/17/2023          |           |
| c. Contract Extension Request                            |           |
| i. Mary Cotton   |           |

### Reports

- |   |           |
|---|-----------|
| 5. Superintendent & Team Report<br>Financial (Action) | 6:45 p.m. |
|---|-----------|

### Board Business

- |   |           |
|---|-----------|
| 6. Early Release Days (M. Clark)(Possible Action)         | 7:00 p.m. |
| 7. FY21 & FY22 Audit Updates (Rob Gess) (Possible Action) | 7:15 p.m. |
| 8. iReady Data (M. Grube) (Discussion)                    | 7:25 p.m. |
| 9. Fraud Policy (M. Clark)(Second Reading)                | 8:00 p.m. |
| 10 Investment Policy (M. Clark)(Revision Discussion)      | 8:05 p.m. |
| 11. PCB Lawsuit (M. Clark)(Action)                        | 8:10 p.m. |
| 12. Other   | 8:15 p.m. |

### Closure

- |                             |           |
|-----------------------------|-----------|
| 13. Setting the next agenda | 8:20 p.m. |
| 14. Adjourn (Action)        | 8:25 p.m. |

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

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

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

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

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

Grand Isle Supervisory Union  
**School Board Regular Meeting**  
Tuesday, April 25, 2023  
**Minutes**

**Board Present:** Brad Blanchette, Bob Chutter, Whitney Doremus, Mike Savage, Whitney Maxham, Silvia Jenson, Michael Inners, Tim Maxham

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

**Public Present:** LCATV

**Call to Order-**

1. **Call to Order and Introductions** - Brad Blanchette called the meeting to order at 6:33 pm
2. **Adjust the Agenda** - No adjustments
3. **Citizens and/or Staff to be Heard** - No Staff to be Heard
4. **Consent Agenda**
  - a. Approve the Minutes: 3/28/2023 Tim Maxham motioned to accept the minutes for 3/28/23. Mike Savage seconded the motion. Michael Inners, Tim Maxham, Brad Blanchette, Whitney Maxham, Sylvia Jenson, and Bob Chutter voted for the motion. Mike Savage and Whitney Doremus abstained.

**Reports-**

**5. Superintendent & Team Report**

**Michael Clark** highlighted the FY21 audit is in good shape. Academic proficiency, adopting math as our program, and informing that we already ordered instruction material for next year. I-Ready is to be completed at the end of April. State testing rollout started. Support for Students, summer programming is well subscribed early. New Board Member onboarding has gone smoothly, we have some training in May. Amendment advancements are completed. Sick time in relation to illnesses.

**Megan Grube** highlights all testing is completed in I-Ready as of 4/25/2023. The phenomenal growth in students is shown in the data. State Testing, Folsom started and went 5th - 8th for the ELA test, we had a group of four central office support people should there be any issues.

**Rob Gess** highlighted some of the challenges to getting the FY21 audit together. Publicly acknowledge Trica Webb's work with accounts payable and rather complex payroll challenges. Update on Business Manager transitioning with Megan DeVinny. Food Service Procurement Review, due on May 12th. End of Year Checklist has been sent out, a week earlier than last year. Budgeting for Special Education included Transportation and Tuition Costs.

Tim Maxham motioned to receive and review the budget actuals for FY22/23 printed on April 17th, 2023, number 32855. Bob Chutter seconded the motion. All in favor, motion carried.

## **Board Business-**

### **6. Indian Education Consortium**

Jeff Benay spoke with the board.

### **7. Policy C3 Public Participation at Board Meeting**

Tim Maxham led the discussion of this policy. It was adopted in 2016. Tim Maxham made a motion to reaffirm the policy code c3 which is public participation at board meetings. Bob Chutter seconded the motion. Mike Inners voted for, Tim Maxham voted for, Mike Savage voted against, Whitney Doremus voted against, Bob Chutter voted for, Whitney Maxham voted against, Sylvia Jenson voted for, Brad Blanchette voted for. Motion passed.

### **8. Fraud Policy**

### **9. Investment Policy**

### **10. FY21 Audit Update**

### **11. FY 22 Audit Engagement Letter**

Michael Inners moved to engage Sullivan Powers & Co for the FY22 audit and authorize Michael Inners to sign on behalf of the board. Seconded by Bob Chutter. All in favor, motion carried unanimously.

### **12. Payroll Contracting Update**

Megan DeVinney presented the option for the district's payroll solution, with the possibility of outsourcing payroll. Bob Chutter made a motion to go forward with the proposed payroll solution that is represented in the bulletin. Whitney Doremus seconded the motion. All in favor, motion passed unanimously.

### **13. Early Release Days & Professional Development**

Michael Clark held the discussion on this topic and proposed a four early release day pilot.

### **14. Contract Negotiation 'Outgoing Business Manager**

Michael Inners made a motion to start Executive Session to discuss the contract negotiation for the outgoing business manager at 8:51 pm. Seconded by Bob Chutter. All in favor, motion passed.

Back in session to the regular meeting at 9:03 pm. Michael Inners moved to authorize the Superintendent to make the following actions. One would be to payout the unused vacation time for the business manager. Second is to reach an MOU agreement with the business manager to provide services to the SU after his retirement not to exceed \$2,500 and to be on call for the new business manager. Finally, to make an additional payment reflecting unused sick days. All which would be paid out in the last payroll in June. Tim Maxham seconded the motion. All in favor, motion passed unanimously.

### **15. Other**

## **Closure-**

### **16. Setting the Next Agenda**

Superintendent Michael Clark listed topics for the next agenda that included the early release days with the whole team, second reading of fraud policy, new reading of investment, FY21 and FY22 audit update. Possibly some iReady data.

### **17. Adjournment** - Tim Maxham motioned to adjourn the meeting. Bob Chutter seconded.

Adjourned at 9:08 pm.

Minutes Submitted by GISU Assistant, Andrea Santiago

April 28, 2023

Dear Administrators,

I am writing to let you know that I have accepted a position for the school year 2023-2024 in another district. The past three years have been an eye opening experience. I have learned so much and enjoyed working with the students and their families. I do feel that the community needs a lot of support and in my position I was not able to effect too much systemic change. I do feel very drained and need to be proactive about my self care. I thank you for the opportunity to work in this community.

Thank you,  
Adriana Penalosa-Kirby  
Special Educator

May 17, 2023

I, Sam Bowers, resign my position as a  
Grand Isle Supervisory Union Instructional Coach,  
effective immediately.

I have appreciated my time here and have been  
able to work with some wonderful people. Moving  
forward, I wish the SU and its people nothing  
but the best.

Sincerely,

SB  
Samuel Bowers



Erin Dye &lt;edye@gisu.org&gt;

---

## Contract extension

1 message

---

**Mary Cotton** <mccotton@gisu.org>

Thu, May 11, 2023 at 5:45 PM

To: Erin Dye <edye@gisu.org>, Michael Clark <mclark@gisu.org>, Nick DeVita <ndevita@gisu.org>

Hello Superintendent Clark,

I hope this email finds you well and enjoying this beautiful weather. I first wanted to thank you again for working with me to find a solution to my family situation lately. As I navigate through this complicated process I am finding that my future is in flux in terms of availability to work. I am writing to request an extension of two weeks in signing my contract in order to make sure I can fully commit to the hours required to complete the job at the highest level. Again, I am so appreciative of all the support I've received from the GISU district.

Thank you for your time and consideration,

Mary Cotton

--

Mary Cotton, MA CCC-SLP (She/Her)  
Speech Language Pathologist  
Alburgh Community Education Center

# GRAND ISLE SUPERVISORY UNION

CURIOUS | CREATIVE | COURAGEOUS | CAPABLE

IT Update to the GISU Board

May 2023

Dave Brisson

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

### End of Year Data Submission

The AOE has opened Data Collection 04 (DC04). We have begun submitting preliminary data for DC04 and have been working through the errors that we are able to. Once the schools have closed for the year we can finalize and certify our submission. DC04 is due by July 28<sup>th</sup>.

When the AOE implemented the SLDS (State Longitudinal Data System) five years ago in 2018, the GISU needed to completely take over the data collection and reporting from each of the schools because of the complexity of the then new SLDS system. Each of the school's student data was inconsistent and sparse and the reporting was less than accurate. With the implementation of Alma in 2020 we began relying on the schools to manage their own data in Alma. Each year we have helped push the schools to clean up their data and watch for missing data and misconfigurations in Alma. It has been a hard push for all involved, but we are better than ever and far more accurate and timelier in our data submission and reporting to the AOE.

### Google Data Loss Prevention

We have also recently enabled some Google Data Loss Prevention (DLP) measures in our Google Workspace. These DLP measures are now monitoring and blocking Social Security numbers and Driver's license numbers from being transmitted in emails. Users that attempt to send an email with this type of Personal Proprietary Information (PPI) will receive an alert that their email was blocked because of GISU Data Loss prevention policy. We are also monitoring and blocking the sharing of documents that exist in our Google Drives. We are now able to review the locations of any documents that contain PPI and decide if they need to be moved to a more secure location or deleted. This work helps to ensure that we are not transmitting or sharing sensitive PPI unintentionally.

### 2022 Vermont AOE Tech Survey

If you are interested the AOE sponsored 2022 Tech Survey results:

<https://education.vermont.gov/documents/2022-annual-technology-survey-report>

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount 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>1105 Literacy</b>						
1. 1001-000-00-00-0-1105-0-5293 Prof Development	0.00	2,040.20	0.00	2,040.20	(2,040.20)	0.00
<b>TOTAL 1105 Literacy</b>	<b>\$0.00</b>	<b>\$2,040.20</b>	<b>\$0.00</b>	<b>\$2,040.20</b>	<b>\$(2,040.20)</b>	<b>\$0.00</b>
<b>1200 Special Education</b>						
2. 1001-000-00-00-0-1200-0-5110 Teachers Salaries	0.00	0.00	0.00	0.00	0.00	582,093.64
3. 1001-000-00-00-0-1200-0-5210 Special Ed Health Insurance	0.00	0.00	0.00	0.00	0.00	121,085.63
4. 1001-000-00-00-0-1200-0-5215 Health Reimbursement Acct.	0.00	0.00	0.00	0.00	0.00	22,572.55
5. 1001-000-00-00-0-1200-0-5220 Special Ed FICA	0.00	0.00	0.00	0.00	0.00	39,537.69
6. 1001-000-00-00-0-1200-0-5230 Special Ed Life Insurance	0.00	0.00	0.00	0.00	0.00	785.96
7. 1001-000-00-00-0-1200-0-5240 Special Ed Retirement	0.00	0.00	0.00	0.00	0.00	9,494.43
8. 1001-000-00-00-0-1200-0-5250 Special Ed Workers Comp	0.00	0.00	0.00	0.00	0.00	4,923.59
9. 1001-000-00-00-0-1200-0-5270 Special Ed Professional Develop. Trai	0.00	0.00	0.00	0.00	0.00	8,885.50
10. 1001-000-00-00-0-1200-0-5280 Special Ed Dental	0.00	0.00	0.00	0.00	0.00	7,131.68
11. 1001-000-00-00-0-1200-0-5281 Special Ed Vision	0.00	0.00	0.00	0.00	0.00	2,087.25
12. 1001-000-00-00-0-1200-0-5293 Special Ed Professional Developmen	0.00	0.00	0.00	0.00	0.00	1,021.44
13. 1001-000-00-00-0-1200-0-5320 Contracted Services	0.00	0.00	0.00	0.00	0.00	189,106.70
14. 1001-000-00-00-0-1200-0-5330 Purchased Prof. Services	0.00	0.00	0.00	0.00	0.00	7,417.50
15. 1001-000-00-00-0-1200-0-5513 Student Special Ed Travel	0.00	0.00	0.00	0.00	0.00	695,510.44
16. 1001-000-00-00-0-1200-0-5561 Tuition	0.00	0.00	0.00	0.00	0.00	2,206,495.22
17. 1001-000-00-00-0-1200-0-5580 Special Ed Travel	0.00	0.00	0.00	0.00	0.00	5,294.98
18. 1001-000-00-00-0-1200-0-5610 Supplies and Materials	0.00	0.00	0.00	0.00	0.00	21,193.56
19. 1001-000-00-00-0-1200-0-5810 Sp Ed Membership Dues	0.00	0.00	0.00	0.00	0.00	1,265.00
<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>\$3,925,902.76</b>
<b>1201 Special Education</b>						
20. 1001-401-01-24-5-1201-5-0111 EEE Teachers Salaries	97,072.00	39,752.34	11,877.71	51,630.05	45,441.95	0.00
21. 1001-401-51-21-5-1201-5-0111 Sp Ed - Teacher Salaries	502,306.19	445,920.98	141,525.68	587,446.66	(85,140.47)	0.00
22. 1001-401-51-21-5-1201-5-0114 Sp Ed - Tutoring Wages	1,500.00	0.00	0.00	0.00	1,500.00	0.00



# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
23. 1001-401-11-21-5-1201-5-0122 Sp Ed - Para/BI Salaries	0.00	13,976.25	1,350.00	15,326.25	(15,326.25)	0.00
24. 1001-401-51-14-5-1201-5-0171 Sp Ed - Afterschool Professional Staf	0.00	603.96	352.31	956.27	(956.27)	0.00
25. 1001-401-01-24-5-1201-5-0211 EEE - Health Ins	6,400.00	0.00	0.00	0.00	6,400.00	0.00
26. 1001-401-51-21-5-1201-5-0211 Sp Ed - Health Insurance	96,156.29	85,446.73	27,682.75	113,129.48	(16,973.19)	0.00
27. 1001-401-51-21-5-1201-5-0219 Sp Ed - HRA	18,900.00	11,415.45	0.00	11,415.45	7,484.55	0.00
28. 1001-401-01-24-5-1201-5-0220 EEE - Fica	7,426.01	3,032.47	910.22	3,942.69	3,483.32	0.00
29. 1001-401-11-21-5-1201-5-0220 Sp Ed - Fica	0.00	1,069.21	103.27	1,172.48	(1,172.48)	0.00
30. 1001-401-51-14-5-1201-5-0220 Sp Ed Afterschool - Fica	0.00	46.20	26.95	73.15	(73.15)	0.00
31. 1001-401-51-21-5-1201-5-0220 Sp Ed - FICA	38,541.17	32,087.18	12,443.98	44,531.16	(5,989.99)	0.00
32. 1001-401-51-21-5-1201-5-0232 Sp Ed - VSTRS	10,000.00	7,010.00	0.00	7,010.00	2,990.00	0.00
33. 1001-401-01-24-5-1201-5-0261 EEE - Unemployment Comp	262.00	86.95	0.00	86.95	175.05	0.00
34. 1001-401-51-21-5-1201-5-0261 Sp Ed - Unemploy Comp	1,179.00	1,043.62	0.00	1,043.62	135.38	0.00
35. 1001-401-01-24-5-1201-5-0271 EEE -Workers Comp	902.77	421.63	0.00	421.63	481.14	0.00
36. 1001-401-51-21-5-1201-5-0271 Sp Ed - Workers Comp	4,643.56	4,962.99	0.00	4,962.99	(319.43)	0.00
37. 1001-401-01-24-5-1201-5-0281 EEE - Dental	281.47	231.33	55.78	287.11	(5.64)	0.00
38. 1001-401-51-21-5-1201-5-0281 Sp Ed - Dental	5,145.28	4,650.01	1,329.92	5,979.93	(834.65)	0.00
39. 1001-401-01-24-5-1201-5-0292 EEE - Life	141.12	0.00	0.00	0.00	141.12	0.00
40. 1001-401-51-21-5-1201-5-0292 Sp Ed - Life	617.40	0.00	0.00	0.00	617.40	0.00
41. 1001-401-01-24-5-1201-5-0296 EEE - Vision	92.72	92.75	0.00	92.75	(0.03)	0.00
42. 1001-401-51-21-5-1201-5-0296 Sp Ed - Vision	1,625.48	1,400.27	431.92	1,832.19	(206.71)	0.00
43. 1001-401-01-24-5-1201-5-0321 EEE - Professional Educational Svcs	1,000.00	0.00	0.00	0.00	1,000.00	0.00
44. 1001-401-31-21-5-1201-5-0321 SpEd Contracted Services	225,000.00	657,235.31	0.00	657,235.31	(432,235.31)	0.00
45. 1001-401-51-21-5-1201-5-0321 Sp Ed - Prof Ed Svcs	0.00	2,770.00	0.00	2,770.00	(2,770.00)	0.00
46. 1001-401-31-21-5-1201-5-0322 SpEd Professional Svcs - Excess Cost	0.00	18,172.75	0.00	18,172.75	(18,172.75)	0.00
47. 1001-401-01-24-5-1201-5-0331 EEE - Employee Training/Dev	500.00	0.00	0.00	0.00	500.00	0.00
48. 1001-401-51-21-5-1201-5-0331 Sp Ed - Employee Training/Develo	7,500.00	2,400.38	2,277.00	4,677.38	2,822.62	0.00
49. 1001-401-51-21-5-1201-5-0519 Sp Ed - Stud Transp Purch fr Source	0.00	299.00	0.00	299.00	(299.00)	0.00
50. 1001-401-31-21-5-1201-5-0561 Sp Ed - Tuition to Public VT LEA's	0.00	107,062.44	0.00	107,062.44	(107,062.44)	0.00
51. 1001-401-51-21-5-1201-5-0562 Sp Ed - Tuition Approved Priv Provid	0.00	86,341.84	0.00	86,341.84	(86,341.84)	0.00
52. 1001-401-11-21-5-1201-5-0564 Sp Ed - Tuition nonVT Private/Ind Sc	400,000.00	211,189.39	379,974.34	591,163.73	(191,163.73)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
53. 1001-401-31-21-5-1201-5-0564 Sp Ed - Tuition nonVT Priv Sch/Ind S	765,000.00	536,384.55	485,948.92	1,022,333.47	(257,333.47)	0.00
54. 1001-401-01-24-5-1201-5-0581 EEE - Travel	2,500.00	0.00	0.00	0.00	2,500.00	0.00
55. 1001-401-51-21-5-1201-5-0581 Sp Ed - Travel	3,000.00	6,239.71	0.00	6,239.71	(3,239.71)	0.00
56. 1001-401-11-21-5-1201-5-0595 Sp Ed - Excess to nonVT LEA/Ind Sc	400,000.00	266,766.96	329,159.28	595,926.24	(195,926.24)	0.00
57. 1001-401-01-24-5-1201-5-0611 EEE - General Supplies	1,500.00	0.00	0.00	0.00	1,500.00	0.00
58. 1001-401-51-21-5-1201-5-0611 Sp Ed - General Supplies	0.00	5,656.09	4,845.66	10,501.75	(10,501.75)	0.00
59. 1001-401-01-24-5-1201-5-0731 EEE - Machinery	1,000.00	0.00	0.00	0.00	1,000.00	0.00
60. 1001-401-51-21-5-1201-5-0731 Sp Ed - Machinery	5,000.00	0.00	0.00	0.00	5,000.00	0.00
61. 1001-401-51-21-5-1201-5-0811 Sp Ed - Dues and Fees -Staff	750.00	0.00	0.00	0.00	750.00	0.00
<b>TOTAL 1201 Special Education</b>	<b>\$2,605,942.46</b>	<b>\$2,553,768.74</b>	<b>\$1,400,295.69</b>	<b>\$3,954,064.43</b>	<b>\$(1,348,121.97)</b>	<b>\$0.00</b>
<b>1210 Special Education - Homeless</b>						
62. 1001-401-31-21-5-1210-5-0519 SpEd Student Transportation - Homeles	0.00	1,681.50	0.00	1,681.50	(1,681.50)	0.00
<b>TOTAL 1210 Special Education - Homeless</b>	<b>\$0.00</b>	<b>\$1,681.50</b>	<b>\$0.00</b>	<b>\$1,681.50</b>	<b>\$(1,681.50)</b>	<b>\$0.00</b>
<b>1223 Essential Early Educations</b>						
63. 1001-000-00-00-0-1223-0-5110 EEE Teachers Salaries	0.00	0.00	0.00	0.00	0.00	40,674.81
64. 1001-000-00-00-0-1223-0-5115 EEE Aide Salaries	0.00	0.00	0.00	0.00	0.00	5,465.50
65. 1001-000-00-00-0-1223-0-5220 EEE Teachers FICA	0.00	0.00	0.00	0.00	0.00	3,491.97
66. 1001-000-00-00-0-1223-0-5230 EEE Teachers Life Ins.	0.00	0.00	0.00	0.00	0.00	57.72
67. 1001-000-00-00-0-1223-0-5240 EEE Retirement	0.00	0.00	0.00	0.00	0.00	117.56
68. 1001-000-00-00-0-1223-0-5250 EEE Teachers Workers' Comp	0.00	0.00	0.00	0.00	0.00	953.43
69. 1001-000-00-00-0-1223-0-5280 EEE Teachers Dental	0.00	0.00	0.00	0.00	0.00	454.52
70. 1001-000-00-00-0-1223-0-5281 EEE Teachers Vision	0.00	0.00	0.00	0.00	0.00	123.57
<b>TOTAL 1223 Essential Early Educations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,339.08</b>
<b>1422 Extended Year Services</b>						
71. 1001-000-00-00-0-1422-0-5110 Extended Year Wages	0.00	0.00	0.00	0.00	0.00	507.50
72. 1001-000-00-00-0-1422-0-5220 Fica	0.00	0.00	0.00	0.00	0.00	38.82
<b>TOTAL 1422 Extended Year Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$546.32</b>

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>2132 School Nurse</b>						
73. 1001-401-51-11-5-2132-5-0171 Nurse - Salaries	58,045.00	44,288.45	13,286.55	57,575.00	470.00	0.00
74. 1001-401-51-11-5-2132-5-0211 Nurse - Health Insurance	8,562.03	5,905.69	1,539.88	7,445.57	1,116.46	0.00
75. 1001-401-51-11-5-2132-5-0218 Nurse - HSA	2,100.00	1,900.00	0.00	1,900.00	200.00	0.00
76. 1001-401-51-11-5-2132-5-0220 Nurse - FICA	4,440.44	3,264.32	1,027.98	4,292.30	148.14	0.00
77. 1001-401-51-11-5-2132-5-0232 Nurse - VSTRS	1,308.00	1,402.00	0.00	1,402.00	(94.00)	0.00
78. 1001-401-51-11-5-2132-5-0261 Nurse - Unemploy Comp	131.00	115.96	0.00	115.96	15.04	0.00
79. 1001-401-51-11-5-2132-5-0271 Nurse - Workers Comp	539.81	493.09	0.00	493.09	46.72	0.00
80. 1001-401-51-11-5-2132-5-0281 Nurse - Dental	469.11	156.40	78.16	234.56	234.55	0.00
81. 1001-401-51-11-5-2132-5-0292 Nurse - Life	88.20	0.00	0.00	0.00	88.20	0.00
82. 1001-401-51-11-5-2132-5-0296 Nurse - Vision	154.53	0.00	0.00	0.00	154.53	0.00
83. 1001-401-51-11-5-2132-5-0331 Nurse - Employee Training/Develo	0.00	1,889.00	0.00	1,889.00	(1,889.00)	0.00
84. 1001-401-51-11-5-2132-5-0611 Nurse - General Supplies	1,000.00	105.00	0.00	105.00	895.00	0.00
<b>TOTAL 2132 School Nurse</b>	<b>\$76,838.12</b>	<b>\$59,519.91</b>	<b>\$15,932.57</b>	<b>\$75,452.48</b>	<b>\$1,385.64</b>	<b>\$0.00</b>
<b>2133 Local - Shared Nursing</b>						
85. 1001-000-00-00-0-2133-0-5110 GISU District Nurse	0.00	0.00	0.00	0.00	0.00	56,354.00
86. 1001-000-00-00-0-2133-0-5210 Nurse Health	0.00	0.00	0.00	0.00	0.00	6,035.04
87. 1001-000-00-00-0-2133-0-5215 Health Reimbursement Acct.	0.00	0.00	0.00	0.00	0.00	154.13
88. 1001-000-00-00-0-2133-0-5218 Health Savings Plan	0.00	0.00	0.00	0.00	0.00	2,800.00
89. 1001-000-00-00-0-2133-0-5220 GISU Nurse - Fica	0.00	0.00	0.00	0.00	0.00	4,208.51
90. 1001-000-00-00-0-2133-0-5230 Nurse Life Ins.	0.00	0.00	0.00	0.00	0.00	80.20
91. 1001-000-00-00-0-2133-0-5240 Nurse - Retirement	0.00	0.00	0.00	0.00	0.00	1,340.00
92. 1001-000-00-00-0-2133-0-5250 Nurse - Workers' Comp	0.00	0.00	0.00	0.00	0.00	399.42
93. 1001-000-00-00-0-2133-0-5280 Nurse Dental	0.00	0.00	0.00	0.00	0.00	234.56
94. 1001-000-00-00-0-2133-0-5610 GISU Nurse Supplies/Expense	0.00	0.00	0.00	0.00	0.00	6,872.55
<b>TOTAL 2133 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,478.41</b>
<b>2140 Psychological Services</b>						
95. 1001-401-51-11-5-2140-5-0171 Psychological Svcs - Prof Salaries	0.00	62,335.84	9,818.17	72,154.01	(72,154.01)	0.00

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
96. 1001-401-51-14-5-2140-5-0171 Psychology Svcs - Afterschool Prof S	0.00	539.07	231.03	770.10	(770.10)	0.00
97. 1001-401-51-11-5-2140-5-0220 Psychological Svcs - Fica	0.00	4,768.62	3,254.73	8,023.35	(8,023.35)	0.00
98. 1001-401-51-14-5-2140-5-0220 Psychology Svcs - Fica	0.00	41.24	17.67	58.91	(58.91)	0.00
99. 1001-401-51-11-5-2140-5-0234 Psychological Svcs - VMERS	0.00	1,402.00	0.00	1,402.00	(1,402.00)	0.00
100. 1001-401-51-11-5-2140-5-0261 Psychological Svcs - Unemployem	0.00	115.96	0.00	115.96	(115.96)	0.00
101. 1001-401-51-11-5-2140-5-0271 Psychological Svcs - Workers Com	0.00	616.63	0.00	616.63	(616.63)	0.00
102. 1001-401-51-21-5-2140-5-0321 Psychological - Prof Ed Svcs	80,000.00	0.00	0.00	0.00	80,000.00	0.00
103. 1001-401-31-21-5-2140-5-0331 SpEd Psychological Staff Training	0.00	0.00	395.00	395.00	(395.00)	0.00
<b>TOTAL 2140 Psychological Services</b>	<b>\$80,000.00</b>	<b>\$69,819.36</b>	<b>\$13,716.60</b>	<b>\$83,535.96</b>	<b>\$(3,535.96)</b>	<b>\$0.00</b>
<b>2144 Psychoeducational Evals</b>						
104. 1001-000-00-00-0-2144-0-5330 Psych Evaluations	0.00	0.00	0.00	0.00	0.00	51,570.00
<b>TOTAL 2144 Psychoeducational Evals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,570.00</b>
<b>2150 SLP</b>						
105. 1001-000-00-00-0-2150-0-5110 SLP Salaries	0.00	0.00	0.00	0.00	0.00	169,477.70
106. 1001-000-00-00-0-2150-0-5115 SLP Aide	0.00	0.00	0.00	0.00	0.00	22,017.50
107. 1001-000-00-00-0-2150-0-5210 SLP Health Insurance	0.00	0.00	0.00	0.00	0.00	28,067.32
108. 1001-000-00-00-0-2150-0-5215 Health Reimbursement Acct.	0.00	0.00	0.00	0.00	0.00	5,008.82
109. 1001-000-00-00-0-2150-0-5220 SLP FICA	0.00	0.00	0.00	0.00	0.00	14,090.45
110. 1001-000-00-00-0-2150-0-5230 SLP Life Insurance	0.00	0.00	0.00	0.00	0.00	243.76
111. 1001-000-00-00-0-2150-0-5240 SLP Retirement	0.00	0.00	0.00	0.00	0.00	1,045.84
112. 1001-000-00-00-0-2150-0-5250 SLP Workers' Comp	0.00	0.00	0.00	0.00	0.00	1,518.17
113. 1001-000-00-00-0-2150-0-5270 SLP Prof. Development/Training/Tui	0.00	0.00	0.00	0.00	0.00	1,357.00
114. 1001-000-00-00-0-2150-0-5280 SLP Dental	0.00	0.00	0.00	0.00	0.00	2,434.63
115. 1001-000-00-00-0-2150-0-5281 SLP Vision	0.00	0.00	0.00	0.00	0.00	609.25
116. 1001-000-00-00-0-2150-0-5610 SLP Supplies	0.00	0.00	0.00	0.00	0.00	253.00
<b>TOTAL 2150 SLP</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,123.44</b>
<b>2152 Speech Pathology</b>						

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
117. 1001-401-51-21-5-2152-5-0121 SLP - Aide Salaries	38,279.00	27,921.21	11,107.59	39,028.80	(749.80)	0.00
118. 1001-401-11-21-5-2152-5-0122 Sp Ed - Summer SLP Para Salaries	0.00	3,483.70	0.00	3,483.70	(3,483.70)	0.00
119. 1001-401-01-24-5-2152-5-0171 EEE - Speech Path - Prof Salaries	48,513.00	49,045.83	14,713.77	63,759.60	(15,246.60)	0.00
120. 1001-401-51-21-5-2152-5-0171 Speech Path - Prof Salaries	170,442.00	137,173.29	37,661.28	174,834.57	(4,392.57)	0.00
121. 1001-401-01-24-5-2152-5-0172 Speech Path - Summer PK Prof Sala	0.00	1,753.14	0.00	1,753.14	(1,753.14)	0.00
122. 1001-401-01-24-5-2152-5-0211 Spch Path PK - Health Insurance	14,230.25	16,785.96	1,336.71	18,122.67	(3,892.42)	0.00
123. 1001-401-51-21-5-2152-5-0211 Speech Path - Health Ins	36,468.07	21,348.46	6,251.86	27,600.32	8,867.75	0.00
124. 1001-401-01-24-5-2152-5-0219 Spch Path PK - HRA	3,150.00	0.00	0.00	0.00	3,150.00	0.00
125. 1001-401-51-21-5-2152-5-0219 Speech Path - HRA	10,700.00	9,394.37	0.00	9,394.37	1,305.63	0.00
126. 1001-401-01-24-5-2152-5-0220 Spch Path PK - FICA	3,711.24	3,239.54	1,281.15	4,520.69	(809.45)	0.00
127. 1001-401-11-21-5-2152-5-0220 Sp Ed SLP - Fica	0.00	457.76	191.25	649.01	(649.01)	0.00
128. 1001-401-51-21-5-2152-5-0220 Speech Path - Fica	15,967.16	11,984.14	5,669.74	17,653.88	(1,686.72)	0.00
129. 1001-401-51-21-5-2152-5-0234 Speech Path - VMERS	1,818.24	1,396.05	453.99	1,850.04	(31.80)	0.00
130. 1001-401-01-24-5-2152-5-0261 Spch Path PK - Unemploy Comp	137.50	115.96	0.00	115.96	21.54	0.00
131. 1001-401-51-21-5-2152-5-0261 Speech Path - Unemployment Com	524.00	463.83	0.00	463.83	60.17	0.00
132. 1001-401-01-24-5-2152-5-0271 Spch Path PK - Workers Comp	451.17	546.06	0.00	546.06	(94.89)	0.00
133. 1001-401-51-21-5-2152-5-0271 Speech Path - Workers Comp	1,941.10	1,812.95	0.00	1,812.95	128.15	0.00
134. 1001-401-01-24-5-2152-5-0281 Spch Path PK - Dental	752.74	1,017.47	262.18	1,279.65	(526.91)	0.00
135. 1001-401-51-21-5-2152-5-0281 Speech Path - Dental	2,026.30	1,699.13	348.84	2,047.97	(21.67)	0.00
136. 1001-401-01-24-5-2152-5-0292 Spch Path PK - Life	52.92	0.00	0.00	0.00	52.92	0.00
137. 1001-401-51-21-5-2152-5-0292 Speech Path - Life	238.14	0.00	0.00	0.00	238.14	0.00
138. 1001-401-01-24-5-2152-5-0296 Spch Path PK - Vision	199.39	245.97	19.89	265.86	(66.47)	0.00
139. 1001-401-51-21-5-2152-5-0296 Speech Path - Vision	664.64	487.52	121.73	609.25	55.39	0.00
140. 1001-401-51-21-5-2152-5-0321 Speech Path - Prof Educ Svcs	7,500.00	4,125.00	0.00	4,125.00	3,375.00	0.00
141. 1001-401-11-21-5-2152-5-0331 Speech Path - Staff Training	0.00	4,342.02	2,500.00	6,842.02	(6,842.02)	0.00
142. 1001-401-31-21-5-2152-5-0331 SpEd Speech Path Staff Training	0.00	278.00	0.00	278.00	(278.00)	0.00
143. 1001-401-01-24-5-2152-5-0581 Spch Path PK - Travel	100.00	0.00	0.00	0.00	100.00	0.00
144. 1001-401-51-21-5-2152-5-0581 Speech Path - Travel	500.00	0.00	0.00	0.00	500.00	0.00
145. 1001-401-51-21-5-2152-5-0611 SLP - General Supplies	500.00	578.28	1,060.18	1,638.46	(1,138.46)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2152 Speech Pathology</b>	<b>\$358,866.86</b>	<b>\$299,695.64</b>	<b>\$82,980.16</b>	<b>\$382,675.80</b>	<b>\$(23,808.94)</b>	<b>\$0.00</b>
<b>2155 SLP PreK</b>						
146. 1001-000-00-00-0-2155-0-5110 EEE SLP Salaries	0.00	0.00	0.00	0.00	0.00	65,199.60
147. 1001-000-00-00-0-2155-0-5210 EEE SLP Health Insurance	0.00	0.00	0.00	0.00	0.00	21,175.97
148. 1001-000-00-00-0-2155-0-5215 EEE SLP - HRA	0.00	0.00	0.00	0.00	0.00	3,228.54
149. 1001-000-00-00-0-2155-0-5220 EEE SLP FICA	0.00	0.00	0.00	0.00	0.00	4,590.97
150. 1001-000-00-00-0-2155-0-5230 EEE SLP Life Ins	0.00	0.00	0.00	0.00	0.00	540.36
151. 1001-000-00-00-0-2155-0-5250 EEE SLP Workers' Comp	0.00	0.00	0.00	0.00	0.00	512.81
152. 1001-000-00-00-0-2155-0-5280 EEE SLP Dental	0.00	0.00	0.00	0.00	0.00	1,254.57
153. 1001-000-00-00-0-2155-0-5281 EEE SLP Vision	0.00	0.00	0.00	0.00	0.00	332.32
<b>TOTAL 2155 SLP PreK</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,835.14</b>
<b>2160 Occupational Therapy</b>						
154. 1001-401-11-21-5-2160-5-0121 OT - Aide Salaries	0.00	157.74	0.00	157.74	(157.74)	0.00
155. 1001-401-11-21-5-2160-5-0172 OT - Summer Prof Salaries	0.00	1,320.00	0.00	1,320.00	(1,320.00)	0.00
156. 1001-401-11-21-5-2160-5-0220 OT - Fica	0.00	113.04	0.00	113.04	(113.04)	0.00
157. 1001-401-11-21-5-2160-5-0234 OT - VMERS	0.00	7.89	0.00	7.89	(7.89)	0.00
158. 1001-401-51-21-5-2160-5-0611 OT - General Supplies	0.00	112.07	0.00	112.07	(112.07)	0.00
<b>TOTAL 2160 Occupational Therapy</b>	<b>\$0.00</b>	<b>\$1,710.74</b>	<b>\$0.00</b>	<b>\$1,710.74</b>	<b>\$(1,710.74)</b>	<b>\$0.00</b>
<b>2190 Other Support Services</b>						
159. 1001-401-51-21-5-2190-5-0155 SpEd - Mid-Management	43,895.00	0.00	0.00	0.00	43,895.00	0.00
160. 1001-401-51-21-5-2190-5-0211 Sp Ed - Health Insurance	26,385.20	0.00	0.00	0.00	26,385.20	0.00
161. 1001-401-51-21-5-2190-5-0219 Sp Ed - HRA	4,400.00	0.00	0.00	0.00	4,400.00	0.00
162. 1001-401-51-21-5-2190-5-0220 Sp Ed - Fica	3,357.97	0.00	0.00	0.00	3,357.97	0.00
163. 1001-401-51-21-5-2190-5-0234 Sp Ed - VMERS	2,084.99	0.00	0.00	0.00	2,084.99	0.00
164. 1001-401-51-21-5-2190-5-0261 Sp Ed - Unemployment Compensatio	131.00	0.00	0.00	0.00	131.00	0.00
165. 1001-401-51-21-5-2190-5-0271 Sp Ed - Workers Comp	408.22	0.00	0.00	0.00	408.22	0.00
166. 1001-401-51-21-5-2190-5-0281 Sp Ed - Dental	1,254.57	0.00	0.00	0.00	1,254.57	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
167. 1001-401-51-21-5-2190-5-0296 Sp Ed - Vision	332.32	0.00	0.00	0.00	332.32	0.00
168. 1001-401-11-21-5-2190-5-0322 SpEd- Contract Prof Ed Svcs-Exces	0.00	13,785.00	109,898.00	123,683.00	(123,683.00)	0.00
<b>TOTAL 2190 Other Support Services</b>	<b>\$82,249.27</b>	<b>\$13,785.00</b>	<b>\$109,898.00</b>	<b>\$123,683.00</b>	<b>\$(41,433.73)</b>	<b>\$0.00</b>
<b>2212 Instruct/Curriculum Development</b>						
169. 1001-401-51-11-5-2212-5-0141 Curriculum - Salaries	60,225.00	49,885.71	6,506.80	56,392.51	3,832.49	0.00
170. 1001-401-51-11-5-2212-5-0211 Curriculum - Health Insurance	4,000.00	0.00	0.00	0.00	4,000.00	0.00
171. 1001-401-51-11-5-2212-5-0219 Curriculum - HRA	1,565.00	0.00	0.00	0.00	1,565.00	0.00
172. 1001-401-51-11-5-2212-5-0220 Curriculum - FICA	4,607.21	3,819.06	497.52	4,316.58	290.63	0.00
173. 1001-401-51-11-5-2212-5-0232 Curriculum - VSTRS	2,465.00	3,992.77	0.00	3,992.77	(1,527.77)	0.00
174. 1001-401-51-11-5-2212-5-0251 Curriculum - Tuition Reimbursen	131.00	0.00	0.00	0.00	131.00	0.00
175. 1001-401-51-11-5-2212-5-0261 Curriculum - Unemploy Comp	76.00	28.99	0.00	28.99	47.01	0.00
176. 1001-401-51-11-5-2212-5-0271 Curriculum - Workers Comp	560.09	482.97	0.00	482.97	77.12	0.00
177. 1001-401-51-11-5-2212-5-0281 Curriculum - Dental	893.64	353.24	79.76	433.00	460.64	0.00
178. 1001-401-51-11-5-2212-5-0292 Curriculum - Life	252.00	0.01	0.00	0.01	251.99	0.00
179. 1001-401-51-11-5-2212-5-0294 Curriculum - LTD	131.25	0.00	0.00	0.00	131.25	0.00
180. 1001-401-51-11-5-2212-5-0296 Curriculum - Vision	181.80	72.72	18.18	90.90	90.90	0.00
181. 1001-401-51-11-5-2212-5-0321 Curriculum - Prof Ed Svcs	2,000.00	7,095.00	1,045.00	8,140.00	(6,140.00)	0.00
182. 1001-401-51-11-5-2212-5-0331 Curriculum - Employee Training/D	3,500.00	3,314.80	1,200.00	4,514.80	(1,014.80)	0.00
183. 1001-401-51-11-5-2212-5-0581 Curriculum - Travel	750.00	0.00	0.00	0.00	750.00	0.00
184. 1001-401-51-11-5-2212-5-0611 Curriculum - General Supplies	500.00	920.47	0.00	920.47	(420.47)	0.00
185. 1001-401-51-11-5-2212-5-0641 Curriculum - Books and Periodical	300.00	0.00	181.80	181.80	118.20	0.00
186. 1001-401-51-11-5-2212-5-0735 Curriculum - Technology Software	0.00	728.38	384.00	1,112.38	(1,112.38)	0.00
187. 1001-401-51-11-5-2212-5-0811 Curriculum - Dues and Fees - Staff	1,500.00	0.00	0.00	0.00	1,500.00	0.00
188. 1001-000-00-00-0-2212-0-5110 Curriculum Coordinator	0.00	0.00	0.00	0.00	0.00	74,019.77
189. 1001-000-00-00-0-2212-0-5220 FICA/Med	0.00	0.00	0.00	0.00	0.00	5,665.30
190. 1001-000-00-00-0-2212-0-5230 Curriculum Coordinator Life Ins.	0.00	0.00	0.00	0.00	0.00	123.92
191. 1001-000-00-00-0-2212-0-5240 Curriculum Coordinator Retirement	0.00	0.00	0.00	0.00	0.00	15,242.21
192. 1001-000-00-00-0-2212-0-5250 Curric Coord Workers Comp	0.00	0.00	0.00	0.00	0.00	691.96
193. 1001-000-00-00-0-2212-0-5270 Curr Dev - Tuition/Prof Dev/Trainin	0.00	0.00	0.00	0.00	0.00	1,365.00

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
194. 1001-000-00-00-0-2212-0-5280 Curr Coordinator Dental	0.00	0.00	0.00	0.00	0.00	625.18
195. 1001-000-00-00-0-2212-0-5281 Curr Coordinator Vision	0.00	0.00	0.00	0.00	0.00	127.19
196. 1001-000-00-00-0-2212-0-5293 Curric. Devel. - In service/PD expens	0.00	0.00	0.00	0.00	0.00	1,038.98
197. 1001-000-00-00-0-2212-0-5320 Curr Dev-Staff Training	0.00	0.00	0.00	0.00	0.00	2,750.00
198. 1001-000-00-00-0-2212-0-5610 Curric. Devel. - Supplies	0.00	0.00	0.00	0.00	0.00	367.50
199. 1001-000-00-00-0-2212-0-5640 Curr Coordinator - Books	0.00	0.00	0.00	0.00	0.00	26.99
<b>TOTAL 2212 Instruct/Curriculum Development</b>	<b>\$83,637.99</b>	<b>\$70,694.12</b>	<b>\$9,913.06</b>	<b>\$80,607.18</b>	<b>\$3,030.81</b>	<b>\$102,044.00</b>
<b>2213 Instruct Staff Training</b>						
200. 1001-401-51-11-5-2213-5-0171 Instruct Staff - Prof Salaries	0.00	4,464.35	882.51	5,346.86	(5,346.86)	0.00
201. 1001-401-51-11-5-2213-5-0220 Instruct Staff - FICA	0.00	341.53	67.52	409.05	(409.05)	0.00
<b>TOTAL 2213 Instruct Staff Training</b>	<b>\$0.00</b>	<b>\$4,805.88</b>	<b>\$950.03</b>	<b>\$5,755.91</b>	<b>\$(5,755.91)</b>	<b>\$0.00</b>
<b>2230 Technology for Instruction</b>						
202. 1001-401-11-21-5-2230-5-0651 Tech for Instruction - Tech Supplie	0.00	612.18	1,242.79	1,854.97	(1,854.97)	0.00
203. 1001-401-51-11-5-2230-5-0655 Tech for Instruct - Tech Supplies	0.00	8,545.00	0.00	8,545.00	(8,545.00)	0.00
<b>TOTAL 2230 Technology for Instruction</b>	<b>\$0.00</b>	<b>\$9,157.18</b>	<b>\$1,242.79</b>	<b>\$10,399.97</b>	<b>\$(10,399.97)</b>	<b>\$0.00</b>
<b>2311 Board of Education</b>						
204. 1001-401-51-11-5-2311-5-0161 GISU Board of Ed Secretary	750.00	1,300.00	0.00	1,300.00	(550.00)	0.00
205. 1001-401-51-11-5-2311-5-0193 BOE - Staff Appreciation	0.00	2,500.00	0.00	2,500.00	(2,500.00)	0.00
206. 1001-401-51-11-5-2311-5-0220 BOE - FICA	0.00	237.15	0.00	237.15	(237.15)	0.00
207. 1001-401-51-11-5-2311-5-0811 BOE- Fees	0.00	531.29	0.00	531.29	(531.29)	0.00
<b>TOTAL 2311 Board of Education</b>	<b>\$750.00</b>	<b>\$4,568.44</b>	<b>\$0.00</b>	<b>\$4,568.44</b>	<b>\$(3,818.44)</b>	<b>\$0.00</b>
<b>2313 Board Treasurer</b>						
208. 1001-401-51-11-5-2313-5-0192 Bd Treasurer - BOE Salaries	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
209. 1001-401-51-11-5-2313-5-0220 BD Treasurer - Fica	0.00	229.50	0.00	229.50	(229.50)	0.00
<b>TOTAL 2313 Board Treasurer</b>	<b>\$3,000.00</b>	<b>\$3,229.50</b>	<b>\$0.00</b>	<b>\$3,229.50</b>	<b>\$(229.50)</b>	<b>\$0.00</b>
<b>2320 SU Assess - Exec Admin</b>						



# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
210. 1001-401-51-11-5-2320-5-0141 SU Assessment - Administrator Sala	237,000.00	231,832.05	35,924.03	267,756.08	(30,756.08)	0.00
211. 1001-401-51-11-5-2320-5-0161 SU Assessment - Admin Assistant Sa	31,501.50	26,927.87	8,307.68	35,235.55	(3,734.05)	0.00
212. 1001-401-51-11-5-2320-5-0171 SU Assessment- HR Salaries	31,501.50	33,484.33	10,478.22	43,962.55	(12,461.05)	0.00
213. 1001-401-51-11-5-2320-5-0211 SU Assess - Health Insurance	59,494.11	46,139.22	18,522.46	64,661.68	(5,167.57)	0.00
214. 1001-401-51-11-5-2320-5-0219 SU Assess - HRA	13,000.00	10,445.35	0.00	10,445.35	2,554.65	0.00
215. 1001-401-51-11-5-2320-5-0220 SU Assess - Fica	20,540.36	21,762.98	4,336.75	26,099.73	(5,559.37)	0.00
216. 1001-401-51-11-5-2320-5-0234 SU Assess - VMERS	7,742.65	8,605.00	1,945.12	10,550.12	(2,807.47)	0.00
217. 1001-401-51-11-5-2320-5-0261 SU Assess - Unemployment Comp	393.00	347.87	0.00	347.87	45.13	0.00
218. 1001-401-51-11-5-2320-5-0271 SU Assess - Workers Comp	2,790.03	2,586.43	0.00	2,586.43	203.60	0.00
219. 1001-401-51-11-5-2320-5-0281 SU Assess - Dental	3,534.84	2,724.72	895.51	3,620.23	(85.39)	0.00
220. 1001-401-51-11-5-2320-5-0292 SU Assess - Life Ins	592.20	0.00	0.00	0.00	592.20	0.00
221. 1001-401-51-11-5-2320-5-0294 SU Assess - LTD	1,000.00	0.00	0.00	0.00	1,000.00	0.00
222. 1001-401-51-11-5-2320-5-0296 SU Assessment - Vision	1,172.88	971.95	301.59	1,273.54	(100.66)	0.00
223. 1001-401-51-11-5-2320-5-0331 SU Assess - Employee Training/Dev	1,000.00	(170.08)	0.00	(170.08)	1,170.08	0.00
<b>TOTAL 2320 SU Assess - Exec Admin</b>	<b>\$411,263.07</b>	<b>\$385,657.69</b>	<b>\$80,711.36</b>	<b>\$466,369.05</b>	<b>\$(55,105.98)</b>	<b>\$0.00</b>
<b>2321 GISU Assessment</b>						
224. 1001-000-00-00-0-2321-0-5110 Gisu Assessment-salary	0.00	0.00	0.00	0.00	0.00	464,280.36
225. 1001-000-00-00-0-2321-0-5111 GISU Treasurer	0.00	0.00	0.00	0.00	0.00	3,000.00
226. 1001-000-00-00-0-2321-0-5112 GISU Board of Ed Svc - Secretary	0.00	0.00	0.00	0.00	0.00	1,200.00
227. 1001-000-00-00-0-2321-0-5210 Gisu Assessment-health	0.00	0.00	0.00	0.00	0.00	93,789.08
228. 1001-000-00-00-0-2321-0-5215 Health Reimbursement Acct.	0.00	0.00	0.00	0.00	0.00	20,181.32
229. 1001-000-00-00-0-2321-0-5220 Gisu Assessment-fica	0.00	0.00	0.00	0.00	0.00	34,939.35
230. 1001-000-00-00-0-2321-0-5230 GISU Assessment - Life	0.00	0.00	0.00	0.00	0.00	3,461.94
231. 1001-000-00-00-0-2321-0-5240 Gisu Assessment-employee Retireme	0.00	0.00	0.00	0.00	0.00	15,786.96
232. 1001-000-00-00-0-2321-0-5250 Workers Comp - GISU employees	0.00	0.00	0.00	0.00	0.00	3,563.81
233. 1001-000-00-00-0-2321-0-5260 Gisu Assessment-unemployment Com	0.00	0.00	0.00	0.00	0.00	4,773.00
234. 1001-000-00-00-0-2321-0-5280 Gisu Assessment-dental	0.00	0.00	0.00	0.00	0.00	5,278.97
235. 1001-000-00-00-0-2321-0-5281 Gisu Assessment-vision	0.00	0.00	0.00	0.00	0.00	1,775.93
236. 1001-000-00-00-0-2321-0-5330 Gisu Assessment-Purchased Prof Ser	0.00	0.00	0.00	0.00	0.00	500.00

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
237. 1001-000-00-00-0-2321-0-5360 Gisu Assessment-legal Fees	0.00	0.00	0.00	0.00	0.00	10,899.83
238. 1001-000-00-00-0-2321-0-5370 Gisu Assessment-audit	0.00	0.00	0.00	0.00	0.00	64,361.00
239. 1001-000-00-00-0-2321-0-5421 Gisu Assessment-trash Removal/land	0.00	0.00	0.00	0.00	0.00	174.50
240. 1001-000-00-00-0-2321-0-5430 Contracted Svcs. (other)	0.00	0.00	0.00	0.00	0.00	16,678.01
241. 1001-000-00-00-0-2321-0-5433 Gisu Assessment-Copier Svcs	0.00	0.00	0.00	0.00	0.00	15,670.07
242. 1001-000-00-00-0-2321-0-5520 Gisu Assessment-liability/fire Ins/wc	0.00	0.00	0.00	0.00	0.00	61,495.00
243. 1001-000-00-00-0-2321-0-5530 Gisu Assessment-telephone	0.00	0.00	0.00	0.00	0.00	22,875.43
244. 1001-000-00-00-0-2321-0-5580 Gisu Assessment-Travel	0.00	0.00	0.00	0.00	0.00	4,239.22
245. 1001-000-00-00-0-2321-0-5610 Gisu Assessment-district Office Expe	0.00	448.00	0.00	448.00	(448.00)	28,455.70
246. 1001-000-00-70-0-2321-0-5610 Misc. Expense	0.00	0.00	0.00	0.00	0.00	7,152.68
247. 1001-000-00-00-0-2321-0-5810 Gisu Assessment-prof. Meetings/due	0.00	0.00	0.00	0.00	0.00	25,431.00
248. 1001-000-00-00-0-2321-0-5899 Penalties/Fees	0.00	0.00	0.00	0.00	0.00	1,462.53
<b>TOTAL 2321 GISU Assessment</b>	<b>\$0.00</b>	<b>\$448.00</b>	<b>\$0.00</b>	<b>\$448.00</b>	<b>\$(448.00)</b>	<b>\$911,425.69</b>
<b>2350 Technology Assessment</b>						
249. 1001-000-00-00-0-2350-0-5110 Technology Salaries	0.00	0.00	0.00	0.00	0.00	189,603.41
250. 1001-000-00-00-0-2350-0-5120 Tech Salaries- Other	0.00	0.00	0.00	0.00	0.00	2,793.75
251. 1001-000-00-00-0-2350-0-5210 Technology- Health Insurance	0.00	0.00	0.00	0.00	0.00	35,249.04
252. 1001-000-00-00-0-2350-0-5215 Technology HRA	0.00	0.00	0.00	0.00	0.00	3,904.47
253. 1001-000-00-00-0-2350-0-5220 Technology FICA	0.00	0.00	0.00	0.00	0.00	14,204.10
254. 1001-000-00-00-0-2350-0-5230 Technology Life Insurance	0.00	0.00	0.00	0.00	0.00	1,339.50
255. 1001-000-00-00-0-2350-0-5240 Tech Svc - Employee Retirement	0.00	0.00	0.00	0.00	0.00	8,770.91
256. 1001-000-00-00-0-2350-0-5250 Technology Workers Comp	0.00	0.00	0.00	0.00	0.00	1,508.27
257. 1001-000-00-00-0-2350-0-5280 Technology Dental	0.00	0.00	0.00	0.00	0.00	3,296.57
258. 1001-000-00-00-0-2350-0-5281 Technology Vision	0.00	0.00	0.00	0.00	0.00	975.94
259. 1001-000-00-00-0-2350-0-5320 Technology Consultants	0.00	0.00	0.00	0.00	0.00	8,233.36
260. 1001-000-00-00-0-2350-0-5340 Technology - Svc Contr/Subscr Svc/	0.00	0.00	0.00	0.00	0.00	43,437.38
261. 1001-000-00-00-0-2350-0-5341 Technology Internet Access	0.00	0.00	0.00	0.00	0.00	16,199.85
262. 1001-000-00-00-0-2350-0-5440 Fiber Optic Lease	0.00	0.00	0.00	0.00	0.00	15,197.10
263. 1001-000-00-00-0-2350-0-5580 Technology Travel	0.00	0.00	0.00	0.00	0.00	118.17

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
264. 1001-000-00-00-0-2350-0-5610 Technology Supplies	0.00	0.00	0.00	0.00	0.00	4,963.59
265. 1001-000-00-00-0-2350-0-5670 Technology Software	0.00	0.00	0.00	0.00	0.00	35,714.54
266. 1001-000-00-00-0-2350-0-5734 Technology Supplies/Hardware/Part	0.00	0.00	0.00	0.00	0.00	43,271.75
<b>TOTAL 2350 Technology Assessment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$428,781.70</b>
<b>2420 Special Ed Coordination</b>						
267. 1001-000-00-00-0-2420-0-5110 Special Ed Admin	0.00	0.00	0.00	0.00	0.00	19,422.08
268. 1001-000-00-00-0-2420-0-5210 Special Ed. Admin. Health Ins.	0.00	0.00	0.00	0.00	0.00	4,252.35
269. 1001-000-00-00-0-2420-0-5220 Special Ed. Admin. FICA	0.00	0.00	0.00	0.00	0.00	1,551.05
270. 1001-000-00-00-0-2420-0-5230 Sp Ed Admin - Life	0.00	0.00	0.00	0.00	0.00	80.16
271. 1001-000-00-00-0-2420-0-5240 Special Ed. Admin. Retirement	0.00	0.00	0.00	0.00	0.00	1,064.00
272. 1001-000-00-00-0-2420-0-5250 Sp Ed - Workers Comp	0.00	0.00	0.00	0.00	0.00	382.18
273. 1001-000-00-00-0-2420-0-5280 Special Ed Admin Dental	0.00	0.00	0.00	0.00	0.00	246.90
274. 1001-000-00-00-0-2420-0-5281 Special Ed Admin Vision	0.00	0.00	0.00	0.00	0.00	90.90
<b>TOTAL 2420 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>\$27,089.62</b>
<b>2490 School Admin - Salaries</b>						
275. 1001-401-51-21-5-2490-5-0161 Special Ed Admin Assistant	42,848.00	21,492.00	13,941.60	35,433.60	7,414.40	0.00
276. 1001-401-51-21-5-2490-5-0211 School Admin - Health Insurance	9,525.26	1,700.94	0.00	1,700.94	7,824.32	0.00
277. 1001-401-51-21-5-2490-5-0219 School Admin - HRA	2,200.00	0.00	0.00	0.00	2,200.00	0.00
278. 1001-401-51-21-5-2490-5-0220 School Admin - FICA	3,277.87	1,610.35	1,066.52	2,676.87	601.00	0.00
279. 1001-401-51-21-5-2490-5-0234 School Admin - VMERS	2,035.28	1,268.43	697.05	1,965.48	69.80	0.00
280. 1001-401-51-21-5-2490-5-0261 School Admin - Unemploy Comp	131.00	0.00	0.00	0.00	131.00	0.00
281. 1001-401-51-21-5-2490-5-0271 School Admin - Workers Comp	398.49	0.00	0.00	0.00	398.49	0.00
282. 1001-401-51-21-5-2490-5-0281 School Admin - Dental	493.80	98.76	0.00	98.76	395.04	0.00
283. 1001-401-51-21-5-2490-5-0296 School Admin - Vision	332.32	36.36	0.00	36.36	295.96	0.00
<b>TOTAL 2490 School Admin - Salaries</b>	<b>\$61,242.02</b>	<b>\$26,206.84</b>	<b>\$15,705.17</b>	<b>\$41,912.01</b>	<b>\$19,330.01</b>	<b>\$0.00</b>
<b>2580 Administrative Technology Services</b>						
284. 1001-401-51-11-5-2580-5-0141 Tech - Administrator Salaries	94,550.00	83,640.40	10,909.60	94,550.00	0.00	0.00

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
285. 1001-401-51-11-5-2580-5-0171 Tech - Technical & Prof Staff Salari	71,027.00	86,577.69	10,857.21	97,434.90	(26,407.90)	0.00
286. 1001-401-51-11-5-2580-5-0211 Tech - Health Insurance	30,385.25	29,020.60	6,984.69	36,005.29	(5,620.04)	0.00
287. 1001-401-51-11-5-2580-5-0219 Tech - HRA	4,400.00	1,537.78	0.00	1,537.78	2,862.22	0.00
288. 1001-401-51-11-5-2580-5-0220 Tech - FICA	12,666.60	12,486.36	4,596.49	17,082.85	(4,416.25)	0.00
289. 1001-401-51-11-5-2580-5-0234 Tech - VMERS	7,864.91	8,554.62	1,088.32	9,642.94	(1,778.03)	0.00
290. 1001-401-51-11-5-2580-5-0261 Tech - Unemploy Comp	262.00	289.89	0.00	289.89	(27.89)	0.00
291. 1001-401-51-11-5-2580-5-0271 Tech - Workers Comp	1,539.87	1,650.24	0.00	1,650.24	(110.37)	0.00
292. 1001-401-51-11-5-2580-5-0281 Tech - Dental	3,068.97	2,600.01	569.40	3,169.41	(100.44)	0.00
293. 1001-401-51-11-5-2580-5-0292 Tech - Life	340.20	0.00	0.00	0.00	340.20	0.00
294. 1001-401-51-11-5-2580-5-0296 Tech - Vision	572.76	779.09	189.53	968.62	(395.86)	0.00
295. 1001-401-51-11-5-2580-5-0353 Tech - Techology Consultants	11,500.00	0.00	0.00	0.00	11,500.00	0.00
296. 1001-401-51-11-5-2580-5-0354 Tech - Techology Training	1,000.00	1,245.00	0.00	1,245.00	(245.00)	0.00
297. 1001-401-51-11-5-2580-5-0355 Tech - Technolgy Svc Contracts	86,800.00	61,174.47	0.00	61,174.47	25,625.53	0.00
298. 1001-401-51-11-5-2580-5-0532 Tech - Internet	9,500.00	9,402.06	0.00	9,402.06	97.94	0.00
299. 1001-401-51-11-5-2580-5-0581 Tech - Travel	500.00	489.07	0.00	489.07	10.93	0.00
300. 1001-401-51-11-5-2580-5-0611 Tech - General Supplies	2,500.00	6,249.51	177.58	6,427.09	(3,927.09)	0.00
301. 1001-401-51-11-5-2580-5-0734 Tech - Related Hardware	30,000.00	4,532.82	3,515.72	8,048.54	21,951.46	0.00
302. 1001-401-51-11-5-2580-5-0735 Tech - Technolgy Software	30,000.00	36,757.25	299.00	37,056.25	(7,056.25)	0.00
<b>TOTAL 2580 Administrative Technology Services</b>	<b>\$398,477.56</b>	<b>\$346,986.86</b>	<b>\$39,187.54</b>	<b>\$386,174.40</b>	<b>\$12,303.16</b>	<b>\$0.00</b>
<b>2591 SU Assessment</b>						
303. 1001-401-51-11-5-2591-5-0171 SU Assessment - Technical & Prof S	156,634.60	155,487.75	13,413.53	168,901.28	(12,266.68)	0.00
304. 1001-401-51-11-5-2591-5-0211 SU Assessment - Health Ins	79,155.81	24,076.06	4,571.07	28,647.13	50,508.68	0.00
305. 1001-401-51-11-5-2591-5-0219 SU Assessment - HRA	13,200.00	3,753.78	0.00	3,753.78	9,446.22	0.00
306. 1001-401-51-11-5-2591-5-0220 SU Assessment - FICA	14,679.29	11,541.74	1,645.49	13,187.23	1,492.06	0.00
307. 1001-401-51-11-5-2591-5-0234 SU Assessment - VMERS	9,759.47	8,101.11	707.92	8,809.03	950.44	0.00
308. 1001-401-51-11-5-2591-5-0261 SU Assessment - Unemploy Comp	524.00	4,709.60	0.00	4,709.60	(4,185.60)	0.00
309. 1001-401-51-11-5-2591-5-0271 SU Assessment - Workers Comp	1,910.80	11,139.49	0.00	11,139.49	(9,228.69)	0.00
310. 1001-401-51-11-5-2591-5-0281 SU Assessment - Dental	4,428.48	1,301.41	235.50	1,536.91	2,891.57	0.00
311. 1001-401-51-11-5-2591-5-0292 SU Assessment - Life	352.80	6,602.16	0.00	6,602.16	(6,249.36)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
312. 1001-401-51-11-5-2591-5-0294 SU Assessment - LTD	575.00	0.00	0.00	0.00	575.00	0.00
313. 1001-401-51-11-5-2591-5-0296 SU Assessment - Vision	1,145.52	469.03	110.73	579.76	565.76	0.00
314. 1001-401-51-11-5-2591-5-0331 SU Assessment - Employee Train/D	2,500.00	3,294.00	650.00	3,944.00	(1,444.00)	0.00
315. 1001-401-51-11-5-2591-5-0341 SU Assessment - Contracted Prof Sv	45,000.00	0.00	1,050.00	1,050.00	43,950.00	0.00
316. 1001-401-51-11-5-2591-5-0342 SU Assessment - Auditing Service	85,000.00	43,633.00	0.00	43,633.00	41,367.00	0.00
317. 1001-401-51-11-5-2591-5-0344 SU Assessment - Legal	10,000.00	3,335.00	0.00	3,335.00	6,665.00	0.00
318. 1001-401-51-11-5-2591-5-0425 SU Assessment - Trash & Recyclin	0.00	250.00	0.00	250.00	(250.00)	0.00
319. 1001-401-51-11-5-2591-5-0441 SU Assessment - Rents	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
320. 1001-401-51-11-5-2591-5-0534 SU Assessment - Telephone	7,500.00	15,125.47	0.00	15,125.47	(7,625.47)	0.00
321. 1001-401-51-11-5-2591-5-0581 SU Assessment - Travel	7,500.00	10,704.69	0.00	10,704.69	(3,204.69)	0.00
322. 1001-401-51-11-5-2591-5-0611 SU Assessment - General Supplies	15,000.00	5,794.24	1,721.74	7,515.98	7,484.02	0.00
323. 1001-401-51-11-5-2591-5-0612 SU Assessment - Copier	12,500.00	17,127.81	0.00	17,127.81	(4,627.81)	0.00
324. 1001-401-51-11-5-2591-5-0641 SU Assessment - Books and Period	0.00	400.00	0.00	400.00	(400.00)	0.00
325. 1001-401-51-11-5-2591-5-0731 SU Assessment - Machinery	2,500.00	0.00	0.00	0.00	2,500.00	0.00
326. 1001-401-51-11-5-2591-5-0734 SU Assessment - Tech -Related Har	2,000.00	3,290.76	3,290.76	6,581.52	(4,581.52)	0.00
327. 1001-401-51-11-5-2591-5-0811 SU Assessment - Dues & Fees - Sta	15,000.00	11,653.33	0.00	11,653.33	3,346.67	0.00
328. 1001-401-51-11-5-2591-5-0898 SU Assessment - Bank Penalties &	0.00	253.00	0.00	253.00	(253.00)	0.00
<b>TOTAL 2591 SU Assessment</b>	<b>\$489,865.77</b>	<b>\$345,043.43</b>	<b>\$27,396.74</b>	<b>\$372,440.17</b>	<b>\$117,425.60</b>	<b>\$0.00</b>
<b>2600 Bldg. Improvements</b>						
329. 1001-000-00-00-0-2600-0-5610 Building Improvement Supplies	0.00	596.31	0.00	596.31	(596.31)	0.00
<b>TOTAL 2600 Bldg. Improvements</b>	<b>\$0.00</b>	<b>\$596.31</b>	<b>\$0.00</b>	<b>\$596.31</b>	<b>\$(596.31)</b>	<b>\$0.00</b>
<b>2610 Operation of Buildings</b>						
330. 1001-401-51-11-5-2610-5-0155 Building Op - Manager Salaries	0.00	70,769.23	9,230.77	80,000.00	(80,000.00)	0.00
331. 1001-401-51-11-5-2610-5-0219 Building Op - HRA	0.00	5,639.12	0.00	5,639.12	(5,639.12)	0.00
332. 1001-401-51-11-5-2610-5-0220 Building Op - Fica	0.00	5,176.82	794.24	5,971.06	(5,971.06)	0.00
333. 1001-401-51-11-5-2610-5-0234 Building Op - VMERS	0.00	3,523.15	461.55	3,984.70	(3,984.70)	0.00
334. 1001-401-51-11-5-2610-5-0261 Building Op - Unemploy Comp	0.00	115.96	0.00	115.96	(115.96)	0.00
335. 1001-401-51-11-5-2610-5-0271 Building Op - Workers Comp	0.00	5,163.43	0.00	5,163.43	(5,163.43)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2610 Operation of Buildings</b>	<b>\$0.00</b>	<b>\$90,387.71</b>	<b>\$10,486.56</b>	<b>\$100,874.27</b>	<b>\$(100,874.27)</b>	<b>\$0.00</b>
<b>2670 Safety</b>						
336. 1001-401-51-11-5-2670-5-0521 Safety - Insurance	61,750.00	69,693.00	0.00	69,693.00	(7,943.00)	0.00
<b>TOTAL 2670 Safety</b>	<b>\$61,750.00</b>	<b>\$69,693.00</b>	<b>\$0.00</b>	<b>\$69,693.00</b>	<b>\$(7,943.00)</b>	<b>\$0.00</b>
<b>2700 Student - Transportation</b>						
337. 1001-000-00-00-0-2700-0-5320 Transportation Services	0.00	0.00	0.00	0.00	0.00	582,880.51
<b>TOTAL 2700 Student - Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$582,880.51</b>
<b>2711 Resident Students</b>						
338. 1001-401-51-11-5-2711-5-0511 Student Transp - Bus Service	640,567.00	490,794.97	229,412.61	720,207.58	(79,640.58)	0.00
339. 1001-401-01-24-5-2711-5-0519 PK - Student Transp fr Other Source	1,500.00	0.00	0.00	0.00	1,500.00	0.00
340. 1001-401-11-21-5-2711-5-0519 Sp Ed - Student Transp Purch fr Oth	115,000.00	38,586.90	86,937.60	125,524.50	(10,524.50)	0.00
341. 1001-401-31-21-5-2711-5-0519 SpEd Student Transportation	300,000.00	502,830.21	83,949.16	586,779.37	(286,779.37)	0.00
<b>TOTAL 2711 Resident Students</b>	<b>\$1,057,067.00</b>	<b>\$1,032,212.08</b>	<b>\$400,299.37</b>	<b>\$1,432,511.45</b>	<b>\$(375,444.45)</b>	<b>\$0.00</b>
<b>2716 Extra/Co-Curricular</b>						
342. 1001-401-51-14-5-2716-5-0171 Afterschool - Professional Staff	0.00	779.28	0.00	779.28	(779.28)	0.00
343. 1001-401-51-14-5-2716-5-0220 Afterschool - Fica	0.00	59.60	0.00	59.60	(59.60)	0.00
<b>TOTAL 2716 Extra/Co-Curricular</b>	<b>\$0.00</b>	<b>\$838.88</b>	<b>\$0.00</b>	<b>\$838.88</b>	<b>\$(838.88)</b>	<b>\$0.00</b>
<b>TOTAL 1001 General Fund</b>	<b>\$5,770,950.12</b>	<b>\$5,392,547.01</b>	<b>\$2,208,715.64</b>	<b>\$7,601,262.65</b>	<b>\$(1,830,312.53)</b>	<b>\$6,503,016.67</b>
<b>1002 Local Shared</b>						
<b>2133 Local - Shared Nursing</b>						
344. 1002-000-00-00-0-2133-0-5293 Local - Shared-conferences	0.00	0.00	0.00	0.00	0.00	292.50
345. 1002-000-00-00-0-2133-0-5610 Local - Shared-supplies	0.00	0.00	0.00	0.00	0.00	73.00
<b>TOTAL 2133 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$365.50</b>
<b>2214 Personal Services Salaries</b>						

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
346. 1002-000-00-00-0-2214-0-5215 HRA	0.00	0.00	0.00	0.00	0.00	81.56
<b>TOTAL 2214 Personal Services Salaries</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$81.56</b>
<b>2310 Local - Shared General Expenses</b>						
347. 1002-000-00-00-0-2310-0-5540 Local - Shared-advertising	0.00	0.00	0.00	0.00	0.00	3,481.17
<b>TOTAL 2310 Local - Shared General Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,481.17</b>
<b>TOTAL 1002 Local Shared</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,928.23</b>
<b>1203 Path Wellness Grant</b>						
<b>1410 Miscellaneous Programs</b>						
348. 1203-000-00-00-0-1410-0-5120 PATH Wellness Stipends	0.00	0.00	0.00	0.00	0.00	3,575.00
349. 1203-000-00-00-0-1410-0-5220 PATH Wellness Stipends FICA	0.00	0.00	0.00	0.00	0.00	273.51
350. 1203-050-00-00-0-1410-0-5320 Path Wellness Contracted Svc ALB	0.00	0.00	0.00	0.00	0.00	92.52
<b>TOTAL 1410 Miscellaneous Programs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,941.03</b>
<b>TOTAL 1203 Path Wellness Grant</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,941.03</b>
<b>1324 Special Education Reimbursement Account</b>						
<b>1200 Special Education</b>						
351. 1324-000-00-00-0-1200-0-5120 Local shared - SpEd Mentor	0.00	0.00	0.00	0.00	0.00	2,283.75
352. 1324-000-00-00-0-1200-0-5220 Special Ed Block-fica	0.00	0.00	0.00	0.00	0.00	134.27
<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>\$2,418.02</b>
<b>2420 Special Ed Coordination</b>						
353. 1324-000-00-00-0-2420-0-5110 Special Ed Block-spec. Ed Coord. Sa	0.00	0.00	0.00	0.00	0.00	94,220.00
354. 1324-000-00-00-0-2420-0-5115 Behavioral Specialist	0.00	0.00	0.00	0.00	0.00	86,824.00
355. 1324-000-00-00-0-2420-0-5210 Special Ed Block-health Insurance	0.00	0.00	0.00	0.00	0.00	44,734.23
356. 1324-000-00-00-0-2420-0-5215 SpEd - HRA	0.00	0.00	0.00	0.00	0.00	6,851.66
357. 1324-000-00-00-0-2420-0-5220 Spec Ed Block- Coord. FICA	0.00	0.00	0.00	0.00	0.00	13,216.28
358. 1324-000-00-00-0-2420-0-5230 Special Ed Life Insurance	0.00	0.00	0.00	0.00	0.00	682.80

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
359. 1324-000-00-00-0-2420-0-5240 Special Ed Block-retirement	0.00	0.00	0.00	0.00	0.00	5,464.12
360. 1324-000-00-00-0-2420-0-5250 Special Ed Block-workers Comp.	0.00	0.00	0.00	0.00	0.00	1,534.16
361. 1324-000-00-00-0-2420-0-5280 Special Ed Block-dental Insurance	0.00	0.00	0.00	0.00	0.00	2,575.17
362. 1324-000-00-00-0-2420-0-5281 Special Ed Block-vision Insurance	0.00	0.00	0.00	0.00	0.00	723.28
363. 1324-000-00-00-0-2420-0-5293 Support Svc Staff Professional Dev.	0.00	0.00	0.00	0.00	0.00	405.00
<b>TOTAL 2420 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>\$257,230.70</b>
<b>2490 School Admin - Salaries</b>						
364. 1324-401-51-21-3-2490-5-0141 (SpEd Reimb) Administrator Salarie	139,153.00	86,847.11	11,327.89	98,175.00	40,978.00	0.00
365. 1324-401-51-21-3-2490-5-0161 (SpEd Reimb) Admin Assistant	0.00	10,057.50	0.00	10,057.50	(10,057.50)	0.00
366. 1324-401-51-21-3-2490-5-0171 SpEd Reimb - Prof Salaries	89,429.00	271.92	181.28	453.20	88,975.80	0.00
367. 1324-401-51-21-3-2490-5-0211 (SpEd Reimb) Admin - Health Insu	34,627.60	17,822.66	4,455.68	22,278.34	12,349.26	0.00
368. 1324-401-51-21-3-2490-5-0219 (SpEd Reimb) Admin - HRA	10,800.00	2,703.73	0.00	2,703.73	8,096.27	0.00
369. 1324-401-51-21-3-2490-5-0220 (SpEd Reimb) Admin - FICA	17,486.52	7,113.88	965.66	8,079.54	9,406.98	0.00
370. 1324-401-51-21-3-2490-5-0232 (SpEd Reimb) Admin - VSTRS	6,283.14	1,402.00	0.00	1,402.00	4,881.14	0.00
371. 1324-401-51-21-3-2490-5-0234 (SpEd Reimb) Admin - VMERS	0.00	502.88	0.00	502.88	(502.88)	0.00
372. 1324-401-51-21-3-2490-5-0261 (SpEd Reimb) Admin - UnemployCom	393.00	231.92	0.00	231.92	161.08	0.00
373. 1324-401-51-21-3-2490-5-0271 (SpEd Reimb) Admin - Workers Com	2,125.81	1,218.46	0.00	1,218.46	907.35	0.00
374. 1324-401-51-21-3-2490-5-0281 (SpEd Reimb) Admin - Dental	3,068.97	1,044.21	235.44	1,279.65	1,789.32	0.00
375. 1324-401-51-21-3-2490-5-0292 (SpEd Reimb) Admin - Life	340.20	0.00	0.00	0.00	340.20	0.00
376. 1324-401-51-21-3-2490-5-0294 (SpEd Reimb) Admin - LTD	131.25	0.00	0.00	0.00	131.25	0.00
377. 1324-401-51-21-3-2490-5-0296 (SpEd Reimb) Admin - Vision	1,055.60	312.80	78.16	390.96	664.64	0.00
378. 1324-401-51-21-3-2490-5-0331 (SpEd Reimb) Admin-EmployeeTrain	1,500.00	0.00	0.00	0.00	1,500.00	0.00
<b>TOTAL 2490 School Admin - Salaries</b>	<b>\$306,394.09</b>	<b>\$129,529.07</b>	<b>\$17,244.11</b>	<b>\$146,773.18</b>	<b>\$159,620.91</b>	<b>\$0.00</b>
<b>TOTAL 1324 Special Education Reimbursement Account</b>	<b>\$306,394.09</b>	<b>\$129,529.07</b>	<b>\$17,244.11</b>	<b>\$146,773.18</b>	<b>\$159,620.91</b>	<b>\$259,648.72</b>
<b>2005 BEST</b>						
<b>1100 Instructional</b>						
379. 2005-000-00-00-0-1100-0-5320 BEST - Purchased Professional Serv	0.00	0.00	0.00	0.00	0.00	1,500.00



# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
380. 2005-000-00-00-0-1100-0-5580 BEST Travel	0.00	0.00	0.00	0.00	0.00	70.78
<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>\$1,570.78</b>
<b>1101 Instructional</b>						
381. 2005-401-51-11-3-1101-5-0321 (BEST) Instruct - Prof Ed Svcs	1,510.00	120.00	0.00	120.00	1,390.00	0.00
382. 2005-401-51-11-3-1101-5-0581 (BEST) Instruct - Travel	190.00	0.00	0.00	0.00	190.00	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$1,700.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>\$1,580.00</b>	<b>\$0.00</b>
<b>TOTAL 2005 BEST</b>	<b>\$1,700.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>\$1,580.00</b>	<b>\$1,570.78</b>
<b>2006 Act 230</b>						
<b>1100 Instructional</b>						
383. 2006-000-00-00-0-1100-0-5340 Act 230 Grant- Training	0.00	0.00	0.00	0.00	0.00	509.22
<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>\$509.22</b>
<b>1101 Instructional</b>						
384. 2006-401-51-11-3-1101-5-0331 (ACT 231) Instruct- Employee Train	5,500.00	0.00	0.00	0.00	5,500.00	0.00
385. 2006-401-51-11-3-1101-5-0581 (ACT 231) Instruct - Travel	500.00	0.00	0.00	0.00	500.00	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
<b>TOTAL 2006 Act 230</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$509.22</b>
<b>2101 IDEA B</b>						
<b>1200 Special Education</b>						
386. 2101-000-00-00-0-1200-0-5320 Prof Devel Conf/Workshops	0.00	0.00	0.00	0.00	0.00	1,200.00
387. 2101-000-00-00-0-1200-0-5610 Supplies, Mater & Manipulations	0.00	0.00	0.00	0.00	0.00	176.38
<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>\$1,376.38</b>
<b>1201 Special Education</b>						
388. 2101-401-51-25-4-1201-5-0111 (IDEA B) Sp Ed - Salaries	42,627.75	0.00	0.00	0.00	42,627.75	0.00
389. 2101-401-11-25-4-1201-5-0115 (IDEA-B) SpEd - Summer Teacher S	0.00	6,245.26	0.00	6,245.26	(6,245.26)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
390. 2101-401-51-25-4-1201-5-0211 (IDEA B) Sp Ed - Health Insuranc	4,671.38	0.00	0.00	0.00	4,671.38	0.00
391. 2101-401-11-25-4-1201-5-0220 (IDEA-B) Sp Ed - Fica	0.00	477.80	0.00	477.80	(477.80)	0.00
392. 2101-401-51-25-4-1201-5-0220 (IDEA B) Sp Ed - FICA	3,261.02	0.00	0.00	0.00	3,261.02	0.00
393. 2101-401-51-25-4-1201-5-0271 (IDEA B) Sp Ed - Workers Comp	262.00	0.00	0.00	0.00	262.00	0.00
394. 2101-401-11-25-4-1201-5-0331 (IDEA-B) Sp Ed - Employee Trainin	0.00	3,000.00	0.00	3,000.00	(3,000.00)	0.00
395. 2101-401-51-25-4-1201-5-0331 (IDEA B) Sp Ed - Employee Traini	0.00	0.00	5,780.00	5,780.00	(5,780.00)	0.00
396. 2101-401-51-25-4-1201-5-0611 (IDEA B) Sp Ed - General Supplie	14,327.40	689.04	5,955.53	6,644.57	7,682.83	0.00
397. 2101-401-51-25-4-1201-5-0811 (IDEA B) Sp Ed - Dues and Fees -	0.00	0.00	1,000.00	1,000.00	(1,000.00)	0.00
<b>TOTAL 1201 Special Education</b>	<b>\$65,149.55</b>	<b>\$10,412.10</b>	<b>\$12,735.53</b>	<b>\$23,147.63</b>	<b>\$42,001.92</b>	<b>\$0.00</b>
<b>1422 Extended Year Services</b>						
398. 2101-000-00-00-0-1422-0-5110 EYS Teachers Salaries	0.00	0.00	0.00	0.00	0.00	5,835.00
399. 2101-000-00-00-0-1422-0-5115 EXTENDED YEAR Para-Prof Sala	0.00	0.00	0.00	0.00	0.00	1,850.00
400. 2101-000-00-00-0-1422-0-5220 EXTENDED YEAR FICA/MEDI	0.00	0.00	0.00	0.00	0.00	587.91
<b>TOTAL 1422 Extended Year Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,272.91</b>
<b>2140 Psychological Services</b>						
401. 2101-401-51-25-4-2140-5-0341 (Idea b) Spch Aud Path Contracted S	20,000.00	0.00	0.00	0.00	20,000.00	0.00
<b>TOTAL 2140 Psychological Services</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>
<b>2144 Psychoeducational Evals</b>						
402. 2101-000-00-00-0-2144-0-5300 Psyche Evals	0.00	0.00	0.00	0.00	0.00	38,475.00
<b>TOTAL 2144 Psychoeducational Evals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,475.00</b>
<b>2150 SLP</b>						
403. 2101-000-00-00-0-2150-0-5110 SLP Salaries	0.00	0.00	0.00	0.00	0.00	2,558.09
404. 2101-000-00-70-0-2150-0-5110 SLP Salaries - ESY	0.00	0.00	0.00	0.00	0.00	341.25
405. 2101-000-00-00-0-2150-0-5115 SLP Assistant Salary -R Ashline	0.00	0.00	0.00	0.00	0.00	2,217.98
406. 2101-000-00-00-0-2150-0-5220 SLP FICA	0.00	0.00	0.00	0.00	0.00	389.09
407. 2101-000-00-70-0-2150-0-5220 FICA	0.00	0.00	0.00	0.00	0.00	26.10
408. 2101-000-00-00-0-2150-0-5250 Workers Comp	0.00	0.00	0.00	0.00	0.00	105.82

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2150 SLP</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,638.33</b>
<b>2152 Speech Pathology</b>						
409. 2101-401-51-25-4-2152-5-0171 (IDEA B) Speech Path - Salaries	13,700.00	0.00	0.00	0.00	13,700.00	0.00
410. 2101-401-51-25-4-2152-5-0220 (IDEA B) Spch Aud Path - FICA	1,068.00	0.00	0.00	0.00	1,068.00	0.00
<b>TOTAL 2152 Speech Pathology</b>	<b>\$14,768.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,768.00</b>	<b>\$0.00</b>
<b>2160 Occupational Therapy</b>						
411. 2101-401-51-25-4-2160-5-0121 (IDEA B) OT - Paraeducator/Assis	73,742.55	63,686.75	10,055.80	73,742.55	0.00	0.00
412. 2101-401-51-25-4-2160-5-0171 (IDEA B) OT - Salaries	29,383.20	25,376.40	4,006.80	29,383.20	0.00	0.00
413. 2101-401-11-25-4-2160-5-0172 (IDEA-B) OT - Summer Prof Salarie	0.00	935.00	0.00	935.00	(935.00)	0.00
414. 2101-401-51-25-4-2160-5-0211 (IDEA B) OT - Health Insurance	11,765.00	19,465.39	4,901.54	24,366.93	(12,601.93)	0.00
415. 2101-401-51-25-4-2160-5-0219 (IDEA B) OT - HRA	4,400.00	5,149.73	0.00	5,149.73	(749.73)	0.00
416. 2101-401-11-25-4-2160-5-0220 (IDEA-B) OT - Fica	0.00	71.54	0.00	71.54	(71.54)	0.00
417. 2101-401-51-25-4-2160-5-0220 (IDEA B) OT - FICA	7,889.12	6,566.20	2,162.85	8,729.05	(839.93)	0.00
418. 2101-401-51-25-4-2160-5-0234 (IDEA B) OT - VMERS	0.00	3,184.40	502.80	3,687.20	(3,687.20)	0.00
419. 2101-401-51-25-4-2160-5-0261 (IDEA B) OT - Unemployment Com	61.54	231.92	0.00	231.92	(170.38)	0.00
420. 2101-401-51-25-4-2160-5-0271 (IDEA B) OT - Workers Comp	0.00	883.20	0.00	883.20	(883.20)	0.00
421. 2101-401-51-25-4-2160-5-0281 (IDEA B) OT - Dental	0.00	1,017.47	262.18	1,279.65	(1,279.65)	0.00
422. 2101-401-51-25-4-2160-5-0296 (IDEA B) OT - Vision	0.00	265.92	66.40	332.32	(332.32)	0.00
423. 2101-401-51-21-4-2160-5-0331 (IDEA B) OT - Employee Training	0.00	0.00	5,500.00	5,500.00	(5,500.00)	0.00
424. 2101-000-00-70-0-2160-0-5110 OT Salaries	0.00	0.00	0.00	0.00	0.00	28,284.00
425. 2101-000-00-00-0-2160-0-5115 O/T Aide Salary	0.00	0.00	0.00	0.00	0.00	35,401.25
426. 2101-000-00-70-0-2160-0-5115 OT Aide - ESY	0.00	0.00	0.00	0.00	0.00	183.75
427. 2101-000-00-00-0-2160-0-5210 O/T Aide Health	0.00	0.00	0.00	0.00	0.00	8,537.69
428. 2101-000-00-00-0-2160-0-5215 O/T Aide - HRA	0.00	0.00	0.00	0.00	0.00	1,240.54
429. 2101-000-00-00-0-2160-0-5220 O/T Aide & O/T FICA	0.00	0.00	0.00	0.00	0.00	5,169.30
430. 2101-000-00-70-0-2160-0-5220 Liabilities FICA	0.00	0.00	0.00	0.00	0.00	2,154.65
431. 2101-000-00-00-0-2160-0-5240 O/T Employee Retire	0.00	0.00	0.00	0.00	0.00	3,336.04
432. 2101-000-00-00-0-2160-0-5250 O/T - Workers Comp	0.00	0.00	0.00	0.00	0.00	517.89

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
433. 2101-000-00-00-0-2160-0-5280 O/T Aide Dental	0.00	0.00	0.00	0.00	0.00	1,254.57
434. 2101-000-00-00-0-2160-0-5281 O/T Aide Vision	0.00	0.00	0.00	0.00	0.00	332.32
<b>TOTAL 2160 Occupational Therapy</b>	<b>\$127,241.41</b>	<b>\$126,833.92</b>	<b>\$27,458.37</b>	<b>\$154,292.29</b>	<b>\$(27,050.88)</b>	<b>\$86,412.00</b>
<b>2170 Physical Therapy</b>						
435. 2101-401-51-25-4-2170-5-0171 (IDEA B) PT - Prof Salaries	39,998.70	33,810.46	5,309.17	39,119.63	879.07	0.00
436. 2101-401-51-25-4-2170-5-0220 (IDEA B) PT - Fica	2,219.48	2,586.42	1,759.99	4,346.41	(2,126.93)	0.00
437. 2101-401-51-25-4-2170-5-0261 (IDEA B) Unemployment Comp	78.00	115.96	0.00	115.96	(37.96)	0.00
438. 2101-401-51-25-4-2170-5-0271 (IDEA B) PT - Workers Comp	268.00	333.44	0.00	333.44	(65.44)	0.00
439. 2101-401-51-25-4-2170-5-0281 (IDEA B) PT - Dental	1,255.00	0.00	0.00	0.00	1,255.00	0.00
440. 2101-401-51-25-4-2170-5-0296 (IDEA B) PT - Vision	332.00	0.00	0.00	0.00	332.00	0.00
441. 2101-401-51-25-4-2170-5-0611 (IDEA-B) PT - Supplies	0.00	15.98	0.00	15.98	(15.98)	0.00
442. 2101-000-00-00-0-2170-0-5110 P/T Salaries	0.00	0.00	0.00	0.00	0.00	37,080.00
443. 2101-000-00-00-0-2170-0-5220 IDEA-B P/T FICA	0.00	0.00	0.00	0.00	0.00	2,836.68
444. 2101-000-00-00-0-2170-0-5250 P/T - Workers Comp	0.00	0.00	0.00	0.00	0.00	300.67
<b>TOTAL 2170 Physical Therapy</b>	<b>\$44,151.18</b>	<b>\$36,862.26</b>	<b>\$7,069.16</b>	<b>\$43,931.42</b>	<b>\$219.76</b>	<b>\$40,217.35</b>
<b>2230 Technology for Instruction</b>						
445. 2101-401-51-25-4-2230-5-0651 (IDEA B) Technology Related Suppl	0.00	4,475.00	0.00	4,475.00	(4,475.00)	0.00
446. 2101-401-51-25-4-2230-5-0735 (IDEA B) Technology Software	0.00	226.80	59.99	286.79	(286.79)	0.00
<b>TOTAL 2230 Technology for Instruction</b>	<b>\$0.00</b>	<b>\$4,701.80</b>	<b>\$59.99</b>	<b>\$4,761.79</b>	<b>\$(4,761.79)</b>	<b>\$0.00</b>
<b>2400 Local - Shared Admin</b>						
447. 2101-000-00-00-0-2400-0-5320 IDEA-B Contr Sercv Data Mgmt	0.00	0.00	0.00	0.00	0.00	11,893.25
<b>TOTAL 2400 Local - Shared Admin</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,893.25</b>
<b>2420 Special Ed Coordination</b>						
448. 2101-000-00-00-0-2420-0-5112 IDEA-B Portion/ Adm Asst. Wage	0.00	0.00	0.00	0.00	0.00	21,520.00
449. 2101-000-00-00-0-2420-0-5210 IDEAB Portion of Health Insurance	0.00	0.00	0.00	0.00	0.00	4,252.35
450. 2101-000-00-00-0-2420-0-5220 IDEA-B FICA/MEDI	0.00	0.00	0.00	0.00	0.00	1,606.13
451. 2101-000-00-00-0-2420-0-5230 IDEA-B Sp Ed Coord - Life	0.00	0.00	0.00	0.00	0.00	128.16

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
452. 2101-000-00-00-0-2420-0-5240 IDEA-B Portion Supp Staff Retire	0.00	0.00	0.00	0.00	0.00	912.00
453. 2101-000-00-00-0-2420-0-5250 IDEAB Portion of Workers Comp	0.00	0.00	0.00	0.00	0.00	266.70
454. 2101-000-00-00-0-2420-0-5280 IDEAB Portion of Dental Insurance	0.00	0.00	0.00	0.00	0.00	246.90
455. 2101-000-00-00-0-2420-0-5281 IDEAB Portion of Vision Plan	0.00	0.00	0.00	0.00	0.00	90.90
456. 2101-000-00-00-0-2420-0-5810 Membership Dues for Spec.Ed. Dir.	0.00	1,000.00	0.00	1,000.00	(1,000.00)	0.00
<b>TOTAL 2420 Special Ed Coordination</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$(1,000.00)</b>	<b>\$29,023.14</b>
<b>TOTAL 2101 IDEA B</b>	<b>\$271,310.14</b>	<b>\$179,810.08</b>	<b>\$47,323.05</b>	<b>\$227,133.13</b>	<b>\$44,177.01</b>	<b>\$221,308.36</b>
<b>2102 IDEA B Preschool</b>						
<b>1201 Special Education</b>						
457. 2102-401-01-21-4-1201-5-0171 (IDEA B PK) Sp Ed PK - Salaries	12,565.00	12,450.69	3,959.26	16,409.95	(3,844.95)	0.00
458. 2102-401-01-21-4-1201-5-0220 (IDEA B PK) Sp Ed PK - FICA	961.22	949.03	303.52	1,252.55	(291.33)	0.00
459. 2102-401-01-21-4-1201-5-0261 (IDEA B PK) Sp Ed - Unemployemen	0.00	28.99	0.00	28.99	(28.99)	0.00
460. 2102-401-01-21-4-1201-5-0271 Sp Ed PK - Workers Comp	0.00	140.54	0.00	140.54	(140.54)	0.00
461. 2102-401-01-21-4-1201-5-0281 (IDEA-B PK) Sp Ed PK - Dental	125.44	77.06	18.61	95.67	29.77	0.00
462. 2102-401-01-21-4-1201-5-0296 (IDEA-B PK) Sp Ed PK - Vision	710.34	30.87	0.01	30.88	679.46	0.00
<b>TOTAL 1201 Special Education</b>	<b>\$14,362.00</b>	<b>\$13,677.18</b>	<b>\$4,281.40</b>	<b>\$17,958.58</b>	<b>\$(3,596.58)</b>	<b>\$0.00</b>
<b>1223 Essential Early Educations</b>						
463. 2102-000-00-00-0-1223-0-5110 Strat # 44 Preschool Ssalaries AA	0.00	0.00	0.00	0.00	0.00	12,224.89
464. 2102-000-00-00-0-1223-0-5220 Strat # 45 Preschool FICA	0.00	0.00	0.00	0.00	0.00	929.47
465. 2102-000-00-00-0-1223-0-5250 Strat #38 Preschool Workers' Comp	0.00	0.00	0.00	0.00	0.00	100.12
466. 2102-000-00-00-0-1223-0-5280 Strat #38 Preschool Dental	0.00	0.00	0.00	0.00	0.00	74.62
467. 2102-000-00-00-0-1223-0-5281 Strat # 38 Preschool Vision	0.00	0.00	0.00	0.00	0.00	24.54
<b>TOTAL 1223 Essential Early Educations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,353.64</b>
<b>TOTAL 2102 IDEA B Preschool</b>	<b>\$14,362.00</b>	<b>\$13,677.18</b>	<b>\$4,281.40</b>	<b>\$17,958.58</b>	<b>\$(3,596.58)</b>	<b>\$13,353.64</b>
<b>2106 Title I Grants</b>						
<b>1102 Title II</b>						

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
468. 2106-000-00-00-0-1102-0-5110 (Title I) Salaries	0.00	0.00	0.00	0.00	0.00	25,251.20
469. 2106-000-00-00-0-1102-0-5210 (Title I) Health Insurance	0.00	0.00	0.00	0.00	0.00	11,867.48
470. 2106-000-00-00-0-1102-0-5215 (Title I) HRA	0.00	0.00	0.00	0.00	0.00	1,309.34
471. 2106-000-00-00-0-1102-0-5220 (Title I) FICA	0.00	0.00	0.00	0.00	0.00	2,004.62
472. 2106-000-00-00-0-1102-0-5230 (Title I) Life Insurance	0.00	0.00	0.00	0.00	0.00	145.32
473. 2106-000-00-00-0-1102-0-5240 (Title I) Retirement	0.00	0.00	0.00	0.00	0.00	1,259.04
474. 2106-000-00-00-0-1102-0-5250 (Title I) Workers Compensation	0.00	0.00	0.00	0.00	0.00	204.75
475. 2106-000-00-00-0-1102-0-5280 (Title I) Dental Insurance	0.00	0.00	0.00	0.00	0.00	665.23
476. 2106-000-00-00-0-1102-0-5281 (Title I) Vision Insurance	0.00	0.00	0.00	0.00	0.00	196.94
477. 2106-000-00-00-0-1102-0-5610 Title I Supplies	0.00	0.00	0.00	0.00	0.00	47,989.85
<b>TOTAL 1102 Title II</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,893.77</b>
<b>1103 Parent Liason</b>						
478. 2106-401-51-11-4-1103-5-0321 Title IA Purchased Svcs	19,000.00	0.00	0.00	0.00	19,000.00	0.00
479. 2106-401-51-11-4-1103-5-0536 (Title I) Communications	500.00	0.00	0.00	0.00	500.00	0.00
480. 2106-401-51-11-4-1103-5-0611 Title IA Supplies	14,000.00	7,264.96	0.00	7,264.96	6,735.04	0.00
<b>TOTAL 1103 Parent Liason</b>	<b>\$33,500.00</b>	<b>\$7,264.96</b>	<b>\$0.00</b>	<b>\$7,264.96</b>	<b>\$26,235.04</b>	<b>\$0.00</b>
<b>2230 Technology for Instruction</b>						
481. 2106-401-51-11-4-2230-5-0655 Title I -Technology for Instruction	0.00	16,260.00	0.00	16,260.00	(16,260.00)	0.00
<b>TOTAL 2230 Technology for Instruction</b>	<b>\$0.00</b>	<b>\$16,260.00</b>	<b>\$0.00</b>	<b>\$16,260.00</b>	<b>\$(16,260.00)</b>	<b>\$0.00</b>
<b>2560 Public Information Services</b>						
482. 2106-401-51-11-4-2560-5-0171 (Title I) Information Svc- Prof Salar	26,510.10	21,850.98	3,612.16	25,463.14	1,046.96	0.00
483. 2106-401-51-11-4-2560-5-0211 (Title I) Info Svc - Health Ins	13,500.00	9,910.18	2,818.39	12,728.57	771.43	0.00
484. 2106-401-51-11-4-2560-5-0219 (Title I) Info Svc - HRA	4,400.00	6,165.15	0.00	6,165.15	(1,765.15)	0.00
485. 2106-401-51-11-4-2560-5-0220 (Title I) Info Svc - Fica	2,028.05	1,552.94	304.65	1,857.59	170.46	0.00
486. 2106-401-51-11-4-2560-5-0234 (Title I) Info Svc - VMERS	1,500.00	1,136.21	180.59	1,316.80	183.20	0.00
487. 2106-401-51-11-4-2560-5-0281 (Title I) Info Svc - Dental	1,266.89	532.62	136.92	669.54	597.35	0.00
488. 2106-401-51-11-4-2560-5-0296 (Title I) Info Svc - Vision	350.00	159.31	44.95	204.26	145.74	0.00

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2560 Public Information Services</b>	<b>\$49,555.04</b>	<b>\$41,307.39</b>	<b>\$7,097.66</b>	<b>\$48,405.05</b>	<b>\$1,149.99</b>	<b>\$0.00</b>
<b>5510 Subgrant to Member District</b>						
489. 2106-401-51-11-4-5510-5-0892 (Title I) Subgrant to School District	315,495.77	116,914.73	0.00	116,914.73	198,581.04	0.00
490. 2106-401-51-11-4-5510-5-0919 (Title I) Fund Transfer	29,518.07	0.00	0.00	0.00	29,518.07	0.00
<b>TOTAL 5510 Subgrant to Member District</b>	<b>\$345,013.84</b>	<b>\$116,914.73</b>	<b>\$0.00</b>	<b>\$116,914.73</b>	<b>\$228,099.11</b>	<b>\$0.00</b>
<b>5900 Transfers</b>						
491. 2106-050-00-00-0-5900-0-5991 SWP Transfer to Alburgh	0.00	0.00	0.00	0.00	0.00	112,335.80
492. 2106-051-00-00-0-5900-0-5991 SWP Transfer to Grand Isle	0.00	0.00	0.00	0.00	0.00	91,964.26
493. 2106-053-00-00-0-5900-0-5991 SWP Transfer to North Hero	0.00	0.00	0.00	0.00	0.00	2,010.00
494. 2106-054-00-00-0-5900-0-5991 SWP Transfer to South Hero	0.00	0.00	0.00	0.00	0.00	39,616.35
<b>TOTAL 5900 Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$245,926.41</b>
<b>TOTAL 2106 Title I Grants</b>	<b>\$428,068.88</b>	<b>\$181,747.08</b>	<b>\$7,097.66</b>	<b>\$188,844.74</b>	<b>\$239,224.14</b>	<b>\$336,820.18</b>
<b>2122 Title IV</b>						
<b>1100 Instructional</b>						
495. 2122-000-00-00-0-1100-0-5610 Supplie & Equipment	0.00	0.00	0.00	0.00	0.00	134,703.39
<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>\$134,703.39</b>
<b>1101 Instructional</b>						
496. 2122-401-51-11-4-1101-5-0611 (Title IV) Instruct - General Supplie	0.00	12,150.66	2,690.94	14,841.60	(14,841.60)	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$0.00</b>	<b>\$12,150.66</b>	<b>\$2,690.94</b>	<b>\$14,841.60</b>	<b>\$(14,841.60)</b>	<b>\$0.00</b>
<b>TOTAL 2122 Title IV</b>	<b>\$0.00</b>	<b>\$12,150.66</b>	<b>\$2,690.94</b>	<b>\$14,841.60</b>	<b>\$(14,841.60)</b>	<b>\$134,703.39</b>
<b>2125 Title IIA</b>						
<b>1100 Instructional</b>						
497. 2125-000-00-00-0-1100-0-5110 Title IIA - Coord Salary	0.00	0.00	0.00	0.00	0.00	11,791.87
498. 2125-000-00-00-0-1100-0-5220 Title IIA - FICA	0.00	0.00	0.00	0.00	0.00	902.52

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

Account Number / Description	Adopted Budget	Reported Period	Encumbrances	Amount 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
499. 2125-000-00-00-0-1100-0-5230 Title IIA Life Insurance	0.00	0.00	0.00	0.00	0.00	19.74
500. 2125-000-00-00-0-1100-0-5240 Title I - Retirement	0.00	0.00	0.00	0.00	0.00	2,428.19
501. 2125-000-00-00-0-1100-0-5250 Title IIA Curr Coordinator WC	0.00	0.00	0.00	0.00	0.00	110.24
502. 2125-000-00-00-0-1100-0-5280 Title IIA - Dental Insurance	0.00	0.00	0.00	0.00	0.00	99.60
503. 2125-000-00-00-0-1100-0-5281 Title IIA - Vision Insurance	0.00	0.00	0.00	0.00	0.00	20.26
<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>\$15,372.42</b>
<b>2490 School Admin - Salaries</b>						
504. 2125-401-51-11-4-2490-5-0141 (Title IIA) Admin - Salaries	33,835.80	29,931.32	3,904.14	33,835.46	0.34	0.00
505. 2125-401-51-11-4-2490-5-0211 (Title IIA) Admin - Health Ins	5,580.86	0.00	0.00	0.00	5,580.86	0.00
506. 2125-401-51-11-4-2490-5-0220 (Title IIA) Admin - FICA	2,588.44	2,290.36	298.91	2,589.27	(0.83)	0.00
507. 2125-401-51-11-4-2490-5-0232 (Title IIA) Admin - VSTRS	0.00	2,395.67	0.00	2,395.67	(2,395.67)	0.00
508. 2125-401-51-11-4-2490-5-0261 (Title IIA) Adm - Unemployment Co	0.00	115.96	0.00	115.96	(115.96)	0.00
509. 2125-401-51-11-4-2490-5-0271 (Title IIA) Admin - Workers Comp	0.00	516.82	0.00	516.82	(516.82)	0.00
510. 2125-401-51-11-4-2490-5-0281 (Title IIA) Admin - Dental	1,635.00	211.87	47.88	259.75	1,375.25	0.00
511. 2125-401-51-11-4-2490-5-0292 (Title IIA) Admin - Life	282.00	(0.01)	0.00	(0.01)	282.01	0.00
512. 2125-401-51-11-4-2490-5-0296 (Title IIA) Admin - Vision	355.00	43.60	10.92	54.52	300.48	0.00
513. 2125-401-51-11-4-2490-5-0331 (Title IIA) Admin - Employee Trai	10,206.00	0.00	0.00	0.00	10,206.00	0.00
<b>TOTAL 2490 School Admin - Salaries</b>	<b>\$54,483.10</b>	<b>\$35,505.59</b>	<b>\$4,261.85</b>	<b>\$39,767.44</b>	<b>\$14,715.66</b>	<b>\$0.00</b>
<b>5390 Fund Transfers</b>						
514. 2125-401-51-11-4-5390-5-0919 (Title IIA) Fund Transf - Transfer Ou	3,837.35	0.00	0.00	0.00	3,837.35	0.00
<b>TOTAL 5390 Fund Transfers</b>	<b>\$3,837.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,837.35</b>	<b>\$0.00</b>
<b>5510 Subgrant to Member District</b>						
515. 2125-401-51-11-4-5510-5-0892 (Title IIA) SubGrant to School Distr	89,886.30	0.00	0.00	0.00	89,886.30	0.00
<b>TOTAL 5510 Subgrant to Member District</b>	<b>\$89,886.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,886.30</b>	<b>\$0.00</b>
<b>TOTAL 2125 Title IIA</b>	<b>\$148,206.75</b>	<b>\$35,505.59</b>	<b>\$4,261.85</b>	<b>\$39,767.44</b>	<b>\$108,439.31</b>	<b>\$15,372.42</b>

2131 ESSER I



# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>1100 Instructional</b>						
516. 2131-000-00-00-0-1100-0-5110 ESSER I - Summer Work Wages	0.00	0.00	0.00	0.00	0.00	4,637.92
517. 2131-000-00-00-0-1100-0-5220 ESSER I - Summer Work FICA	0.00	0.00	0.00	0.00	0.00	354.80
518. 2131-000-00-00-0-1100-0-5610 ESSER I - Instructional Supplies	0.00	0.00	0.00	0.00	0.00	57,879.46
519. 2131-000-00-00-0-1100-0-5651 ESSER I - Technology Related Supp	0.00	0.00	0.00	0.00	0.00	13,104.65
<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>\$75,976.83</b>
<b>1422 Extended Year Services</b>						
520. 2131-000-00-00-0-1422-0-5110 ESSER I - Summer Program Salarie	0.00	0.00	0.00	0.00	0.00	54,090.00
521. 2131-000-00-00-0-1422-0-5220 ESSER I - Summer Program FICA	0.00	0.00	0.00	0.00	0.00	4,137.92
<b>TOTAL 1422 Extended Year Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$58,227.92</b>
<b>2213 Instruct Staff Training</b>						
522. 2131-000-00-00-0-2213-0-5331 ESSER I - Professional Developmen	0.00	0.00	0.00	0.00	0.00	5,024.10
<b>TOTAL 2213 Instruct Staff Training</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,024.10</b>
<b>2240 Academic Student Assessment</b>						
523. 2131-401-51-11-4-2240-5-0651 ESSER I - Student Assessment Mate	0.00	898.00	0.00	898.00	(898.00)	0.00
<b>TOTAL 2240 Academic Student Assessment</b>	<b>\$0.00</b>	<b>\$898.00</b>	<b>\$0.00</b>	<b>\$898.00</b>	<b>\$(898.00)</b>	<b>\$0.00</b>
<b>2420 Special Ed Coordination</b>						
524. 2131-000-00-00-0-2420-0-5651 ESSER I - Student Assessment Mate	0.00	0.00	0.00	0.00	0.00	8,913.80
<b>TOTAL 2420 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>\$8,913.80</b>
<b>2600 Bldg. Improvements</b>						
525. 2131-000-00-00-0-2600-0-5610 ESSER I - Building Supplies	0.00	0.00	0.00	0.00	0.00	3,499.90
<b>TOTAL 2600 Bldg. Improvements</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,499.90</b>
<b>2670 Safety</b>						
526. 2131-000-00-00-0-2670-0-5610 ESSER I - Safety PPE Supplies	0.00	0.00	0.00	0.00	0.00	1,059.16
<b>TOTAL 2670 Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,059.16</b>

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2131 ESSER I</b>	<b>\$0.00</b>	<b>\$898.00</b>	<b>\$0.00</b>	<b>\$898.00</b>	<b>\$(898.00)</b>	<b>\$152,701.71</b>
<b>2137 ESSER II</b>						
<b>1100 Instructional</b>						
527. 2137-000-00-00-0-1100-0-5110 (ESSER II) - Instructional Salaries	0.00	0.00	0.00	0.00	0.00	(797.40)
528. 2137-000-00-00-0-1100-0-5113 ESSER II - Substitute Salaries	0.00	0.00	0.00	0.00	0.00	19,256.70
529. 2137-000-00-00-0-1100-0-5210 ESSER II - Substitute Health Insuran	0.00	0.00	0.00	0.00	0.00	1,991.56
530. 2137-000-00-00-0-1100-0-5220 ESSER II - Substitute FICA	0.00	0.00	0.00	0.00	0.00	1,452.37
531. 2137-000-00-00-0-1100-0-5250 ESSER II - Substitute Workers Com	0.00	0.00	0.00	0.00	0.00	1,212.25
532. 2137-000-00-00-0-1100-0-5280 ESSER II - Substitute Dental	0.00	0.00	0.00	0.00	0.00	123.45
533. 2137-000-00-00-0-1100-0-5281 ESSER II - Substitute Vision	0.00	0.00	0.00	0.00	0.00	45.45
534. 2137-000-00-00-0-1100-0-5293 ESSER II - Professional Developmen	0.00	0.00	0.00	0.00	0.00	37,460.03
535. 2137-000-00-00-0-1100-0-5320 ESSER II - AS/Summer Transportat	0.00	0.00	0.00	0.00	0.00	1,395.00
536. 2137-000-00-00-0-1100-0-5610 ESSER II - Instructional Supplies	0.00	0.00	0.00	0.00	0.00	199,841.06
537. 2137-000-00-00-0-1100-0-5651 ESSER II - Technology Related Supp	0.00	0.00	0.00	0.00	0.00	49,732.29
538. 2137-000-00-00-0-1100-0-5734 (ESSER II) - Computer Supplies	0.00	0.00	0.00	0.00	0.00	(731.22)
<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>\$310,981.54</b>
<b>1101 Instructional</b>						
539. 2137-401-51-11-4-1101-5-0611 ESSER II - Instructional Supplies	0.00	18,424.93	882.08	19,307.01	(19,307.01)	0.00
540. 2137-401-51-11-4-1101-5-0651 ESSER II - Technology Related Supp	0.00	361.71	0.00	361.71	(361.71)	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$0.00</b>	<b>\$18,786.64</b>	<b>\$882.08</b>	<b>\$19,668.72</b>	<b>\$(19,668.72)</b>	<b>\$0.00</b>
<b>2133 Local - Shared Nursing</b>						
541. 2137-000-00-00-0-2133-0-5610 (ESSER II) PPE Supplies	0.00	0.00	0.00	0.00	0.00	(6,872.55)
<b>TOTAL 2133 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$(6,872.55)</b>
<b>2143 Pyschological Services</b>						
542. 2137-000-00-00-0-2143-0-5320 ESSER II - Clinician Services	0.00	0.00	0.00	0.00	0.00	30,763.32
<b>TOTAL 2143 Pyschological Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,763.32</b>

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>2212 Instruct/Curriculum Development</b>						
543. 2137-000-00-00-0-2212-0-5130 ESSER II - Curriculum Dev. Stipend	0.00	0.00	0.00	0.00	0.00	21,750.00
544. 2137-000-00-00-0-2212-0-5220 ESSER II - Curriculum Developmen	0.00	0.00	0.00	0.00	0.00	1,185.75
<b>TOTAL 2212 Instruct/Curriculum Development</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,935.75</b>
<b>2213 Instruct Staff Training</b>						
545. 2137-401-51-11-4-2213-5-0331 ESSER II - Professional Developmen	0.00	20,143.00	0.00	20,143.00	(20,143.00)	0.00
546. 2137-000-00-00-0-2213-0-5110 ESSER II - Institute PD Stipends	0.00	0.00	0.00	0.00	0.00	5,407.00
547. 2137-000-00-00-0-2213-0-5220 ESSER II - Institute PD FICA	0.00	0.00	0.00	0.00	0.00	413.64
548. 2137-000-00-00-0-2213-0-5331 ESSER II - Admin Professional Dev	0.00	0.00	0.00	0.00	0.00	10,170.00
<b>TOTAL 2213 Instruct Staff Training</b>	<b>\$0.00</b>	<b>\$20,143.00</b>	<b>\$0.00</b>	<b>\$20,143.00</b>	<b>\$(20,143.00)</b>	<b>\$15,990.64</b>
<b>2230 Technology for Instruction</b>						
549. 2137-401-51-11-4-2230-5-0655 ESSER II - Technology Programs	0.00	19,286.00	0.00	19,286.00	(19,286.00)	0.00
<b>TOTAL 2230 Technology for Instruction</b>	<b>\$0.00</b>	<b>\$19,286.00</b>	<b>\$0.00</b>	<b>\$19,286.00</b>	<b>\$(19,286.00)</b>	<b>\$0.00</b>
<b>2350 Technology Assessment</b>						
550. 2137-000-00-00-0-2350-0-5320 ESSER II - Technology Programs	0.00	0.00	0.00	0.00	0.00	162,359.27
<b>TOTAL 2350 Technology Assessment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$162,359.27</b>
<b>2490 School Admin - Salaries</b>						
551. 2137-401-51-11-5-2490-5-0161 ESSER II - Admin Support Salaries	0.00	41,665.00	7,985.00	49,650.00	(49,650.00)	0.00
552. 2137-401-51-11-5-2490-5-0211 ESSER II - Admin Support Health In	0.00	14,620.16	0.00	14,620.16	(14,620.16)	0.00
553. 2137-401-51-11-5-2490-5-0219 ESSER II - Admin Support HRA	0.00	3,290.91	0.00	3,290.91	(3,290.91)	0.00
554. 2137-401-51-11-5-2490-5-0220 ESSER II - Admin Support FICA	0.00	2,948.17	661.21	3,609.38	(3,609.38)	0.00
555. 2137-401-51-11-5-2490-5-0234 ESSER II - Admin Support Retireme	0.00	2,148.75	399.28	2,548.03	(2,548.03)	0.00
556. 2137-401-51-11-5-2490-5-0261 ESSER II - Admin Support Unemploy	0.00	115.96	0.00	115.96	(115.96)	0.00
557. 2137-401-51-11-5-2490-5-0271 ESSER II - Admin Support Workers	0.00	436.44	0.00	436.44	(436.44)	0.00
558. 2137-401-51-11-5-2490-5-0281 ESSER II - Admin Support Dental	0.00	880.84	248.42	1,129.26	(1,129.26)	0.00
559. 2137-401-51-11-5-2490-5-0296 ESSER II - Admin Support Vision	0.00	220.14	66.24	286.38	(286.38)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2490 School Admin - Salaries</b>	<b>\$0.00</b>	<b>\$66,326.37</b>	<b>\$9,360.15</b>	<b>\$75,686.52</b>	<b>\$(75,686.52)</b>	<b>\$0.00</b>
<b>2500 Central Services</b>						
560. 2137-000-00-00-0-2500-0-5110 ESSER II - Admin Support Salaries	0.00	0.00	0.00	0.00	0.00	39,657.50
561. 2137-000-00-00-0-2500-0-5210 ESSER II - Admin Support Health In	0.00	0.00	0.00	0.00	0.00	16,597.42
562. 2137-000-00-00-0-2500-0-5215 ESSER II - Admin Support HRA	0.00	0.00	0.00	0.00	0.00	3,807.65
563. 2137-000-00-00-0-2500-0-5220 ESSER II - Admin Support FICA	0.00	0.00	0.00	0.00	0.00	2,876.32
564. 2137-000-00-00-0-2500-0-5230 ESSER II - Admin Support Life Ins.	0.00	0.00	0.00	0.00	0.00	237.00
565. 2137-000-00-00-0-2500-0-5240 ESSER II - Admin Support Retirement	0.00	0.00	0.00	0.00	0.00	1,821.51
566. 2137-000-00-00-0-2500-0-5280 ESSER II - Admin Support Dental	0.00	0.00	0.00	0.00	0.00	893.64
567. 2137-000-00-00-0-2500-0-5281 ESSER II - Admin Support Vision	0.00	0.00	0.00	0.00	0.00	181.80
<b>TOTAL 2500 Central Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,072.84</b>
<b>2600 Bldg. Improvements</b>						
568. 2137-000-00-00-0-2600-0-5610 (ESSER II) Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	(649.90)
<b>TOTAL 2600 Bldg. Improvements</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$(649.90)</b>
<b>2670 Safety</b>						
569. 2137-000-00-00-0-2670-0-5110 ESSER II - Safety Coordinator Salar	0.00	0.00	0.00	0.00	0.00	20,000.00
570. 2137-000-00-00-0-2670-0-5220 ESSER II - Safety Coordinator FIC	0.00	0.00	0.00	0.00	0.00	765.00
571. 2137-000-00-00-0-2670-0-5320 (ESSER II) - COVID Coordinator	0.00	0.00	0.00	0.00	0.00	(10,000.00)
572. 2137-000-00-00-0-2670-0-5610 ESSER II - Safety PPE Supplies	0.00	0.00	0.00	0.00	0.00	10,656.73
<b>TOTAL 2670 Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,421.73</b>
<b>2716 Extra/Co-Curricular</b>						
573. 2137-401-51-14-4-2716-5-0511 ESSER II - AS/Summer Transportat	0.00	7,648.42	0.00	7,648.42	(7,648.42)	0.00
<b>TOTAL 2716 Extra/Co-Curricular</b>	<b>\$0.00</b>	<b>\$7,648.42</b>	<b>\$0.00</b>	<b>\$7,648.42</b>	<b>\$(7,648.42)</b>	<b>\$0.00</b>
<b>2900 Other Support Services</b>						
574. 2137-000-00-00-0-2900-0-5320 ESSER II - Data Support Services	0.00	0.00	0.00	0.00	0.00	25,687.50
575. 2137-000-00-00-0-2900-0-5581 ESSER II - Transportation	0.00	0.00	0.00	0.00	0.00	360.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>TOTAL 2900 Other Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,047.50</b>
<b>2902 Other Support - Summer Camp</b>						
576. 2137-401-11-14-4-2902-5-0111 ESSER II - Summer Program Salarie	0.00	93,190.19	0.00	93,190.19	(93,190.19)	0.00
577. 2137-401-11-12-4-2902-5-0122 ESSER II - Academic Summer Sala	0.00	1,931.52	0.00	1,931.52	(1,931.52)	0.00
578. 2137-401-11-12-4-2902-5-0220 ESSER II - Academic Summer FIC	0.00	147.77	0.00	147.77	(147.77)	0.00
579. 2137-401-11-14-4-2902-5-0220 ESSER II - Summer Program FICA	0.00	7,129.08	0.00	7,129.08	(7,129.08)	0.00
580. 2137-401-11-14-4-2902-5-0337 ESSER II - AS/Summer Contracted S	0.00	49,920.37	0.00	49,920.37	(49,920.37)	0.00
581. 2137-401-11-14-4-2902-5-0610 ESSER II - AS/Summer Program Sup	0.00	416.00	414.80	830.80	(830.80)	0.00
582. 2137-000-00-00-0-2902-0-5110 ESSER II - Summer Program Salarie	0.00	0.00	0.00	0.00	0.00	12,481.60
583. 2137-000-00-00-0-2902-0-5220 ESSER II - Summer Program FICA	0.00	0.00	0.00	0.00	0.00	954.84
584. 2137-000-00-00-0-2902-0-5610 ESSER II - AS/Summer Program Sup	0.00	0.00	0.00	0.00	0.00	5,436.74
<b>TOTAL 2902 Other Support - Summer Camp</b>	<b>\$0.00</b>	<b>\$152,734.93</b>	<b>\$414.80</b>	<b>\$153,149.73</b>	<b>\$(153,149.73)</b>	<b>\$18,873.18</b>
<b>3100 Food Service</b>						
585. 2137-000-00-00-0-3100-0-5113 ESSER II - Food Service Salaries	0.00	0.00	0.00	0.00	0.00	3,000.00
586. 2137-000-00-00-0-3100-0-5220 ESSER II - Food Service FICA	0.00	0.00	0.00	0.00	0.00	229.50
<b>TOTAL 3100 Food Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,229.50</b>
<b>4448 Afterschool</b>						
587. 2137-000-00-00-0-4448-0-5110 ESSER II - Afterschool Program Sal	0.00	0.00	0.00	0.00	0.00	44,082.13
588. 2137-000-00-00-0-4448-0-5220 ESSER II - Afterschool Program FIC	0.00	0.00	0.00	0.00	0.00	3,372.41
<b>TOTAL 4448 Afterschool</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,454.54</b>
<b>4590 ESSER</b>						
589. 2137-000-00-00-0-4590-0-5322 ESSER II - AS/Summer Contracted S	0.00	0.00	0.00	0.00	0.00	71,639.41
<b>TOTAL 4590 ESSER</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,639.41</b>
<b>5900 Transfers</b>						
590. 2137-050-00-00-0-5900-0-5991 ESSER II - Subgrant Transfer ALB	0.00	0.00	0.00	0.00	0.00	25,872.38
591. 2137-054-00-00-0-5900-0-5991 ESSER II - Subgrant Transfer SH	0.00	0.00	0.00	0.00	0.00	83,572.63

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
592. 2137-066-00-00-5900-0-5991 ESSER II - Subgrant Transfer CIUUS	0.00	0.00	0.00	0.00	0.00	28,283.80
<b>TOTAL 5900 Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,728.81</b>
<b>TOTAL 2137 ESSER II</b>	<b>\$0.00</b>	<b>\$284,925.36</b>	<b>\$10,657.03</b>	<b>\$295,582.39</b>	<b>\$(295,582.39)</b>	<b>\$927,975.58</b>
<b>2139 ARP ESSER</b>						
<b>1101 Instructional</b>						
593. 2139-401-51-11-4-1101-5-0131 ARP ESSER - Instruct Substitute Sa	0.00	51,277.02	35,126.50	86,403.52	(86,403.52)	0.00
594. 2139-401-51-11-4-1101-5-0211 ARP ESSER - Instruct Sub Health In	0.00	2,544.34	1,391.55	3,935.89	(3,935.89)	0.00
595. 2139-401-51-11-4-1101-5-0219 ARP ESSER - Instruct Substitute HR	0.00	263.79	0.00	263.79	(263.79)	0.00
596. 2139-401-51-11-4-1101-5-0220 ARP ESSER - Instruct Substitute FI	0.00	3,809.53	2,723.75	6,533.28	(6,533.28)	0.00
597. 2139-401-51-11-4-1101-5-0261 ARP ESSER - Instruct Sub Unemploy	0.00	115.96	0.00	115.96	(115.96)	0.00
598. 2139-401-51-11-4-1101-5-0271 ARP ESSER - Instruct Sub Workers	0.00	236.75	0.00	236.75	(236.75)	0.00
599. 2139-401-51-11-4-1101-5-0281 ARP ESSER - Instruct Substitute De	0.00	365.49	101.64	467.13	(467.13)	0.00
600. 2139-401-51-11-4-1101-5-0296 ARP ESSER - Instruct Substitute Vi	0.00	49.68	27.59	77.27	(77.27)	0.00
601. 2139-401-51-11-4-1101-5-0331 ARP ESSER - Institute PD Stipends	0.00	0.00	2,348.00	2,348.00	(2,348.00)	0.00
602. 2139-401-51-11-4-1101-5-0611 ARP ESSER - Instructional Supplie	0.00	35,536.86	28,491.65	64,028.51	(64,028.51)	0.00
603. 2139-401-51-11-4-1101-5-0651 ARP ESSER - Technology Related S	0.00	125,048.83	27,763.68	152,812.51	(152,812.51)	0.00
604. 2139-401-51-11-4-1101-5-0655 (ARP ESSER) - Technology Program	0.00	0.00	18,131.40	18,131.40	(18,131.40)	0.00
<b>TOTAL 1101 Instructional</b>	<b>\$0.00</b>	<b>\$219,248.25</b>	<b>\$116,105.76</b>	<b>\$335,354.01</b>	<b>\$(335,354.01)</b>	<b>\$0.00</b>
<b>2213 Instruct Staff Training</b>						
605. 2139-401-51-11-4-2213-5-0111 ARP ESSER - Instructional Coach S	0.00	106,927.25	29,993.05	136,920.30	(136,920.30)	0.00
606. 2139-401-51-11-4-2213-5-0219 ARP ESSER - Instructional Coach H	0.00	6,152.11	0.00	6,152.11	(6,152.11)	0.00
607. 2139-401-51-11-4-2213-5-0220 ARP ESSER - Instructional Coach F	0.00	7,928.90	6,118.58	14,047.48	(14,047.48)	0.00
608. 2139-401-51-11-4-2213-5-0232 ARP ESSER - Instruct. Coach Retir	0.00	2,804.00	0.00	2,804.00	(2,804.00)	0.00
609. 2139-401-51-11-4-2213-5-0261 ARP ESSER - Instruct. Coach Unemp	0.00	231.92	0.00	231.92	(231.92)	0.00
610. 2139-401-51-11-4-2213-5-0271 ARP ESSER - Instruct. Coach Worke	0.00	1,113.11	0.00	1,113.11	(1,113.11)	0.00
611. 2139-401-51-11-4-2213-5-0331 ARP ESSER - Professional Developm	0.00	16,704.47	28,800.00	45,504.47	(45,504.47)	0.00
<b>TOTAL 2213 Instruct Staff Training</b>	<b>\$0.00</b>	<b>\$141,861.76</b>	<b>\$64,911.63</b>	<b>\$206,773.39</b>	<b>\$(206,773.39)</b>	<b>\$0.00</b>

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>2219 Other Instruct Improvements</b>						
612. 2139-401-51-11-4-2219-5-0611 ARP ESSER - Adaptive Supplies	0.00	2,745.31	0.00	2,745.31	(2,745.31)	0.00
<b>TOTAL 2219 Other Instruct Improvements</b>	<b>\$0.00</b>	<b>\$2,745.31</b>	<b>\$0.00</b>	<b>\$2,745.31</b>	<b>\$(2,745.31)</b>	<b>\$0.00</b>
<b>2230 Technology for Instruction</b>						
613. 2139-401-51-11-4-2230-5-0655 ARP ESSER - Technology Program	0.00	33,050.51	45,046.00	78,096.51	(78,096.51)	0.00
<b>TOTAL 2230 Technology for Instruction</b>	<b>\$0.00</b>	<b>\$33,050.51</b>	<b>\$45,046.00</b>	<b>\$78,096.51</b>	<b>\$(78,096.51)</b>	<b>\$0.00</b>
<b>2290 Other Supp Svcs -Instruct Staff</b>						
614. 2139-401-51-11-4-2290-5-0611 ARP ESSER - Other Support Supplie	0.00	0.00	159.54	159.54	(159.54)	0.00
<b>TOTAL 2290 Other Supp Svcs -Instruct Staff</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159.54</b>	<b>\$159.54</b>	<b>\$(159.54)</b>	<b>\$0.00</b>
<b>2311 Board of Education</b>						
615. 2139-401-51-11-4-2311-5-0193 ARP ESSER - GISU Retention Bonu	0.00	34,000.00	0.00	34,000.00	(34,000.00)	0.00
616. 2139-401-51-11-4-2311-5-0220 ARP ESSER - GISU Retention Bonu	0.00	2,607.53	0.00	2,607.53	(2,607.53)	0.00
617. 2139-401-51-11-4-2311-5-0234 ARP ESSER - VMERS Retirement	0.00	428.17	0.00	428.17	(428.17)	0.00
<b>TOTAL 2311 Board of Education</b>	<b>\$0.00</b>	<b>\$37,035.70</b>	<b>\$0.00</b>	<b>\$37,035.70</b>	<b>\$(37,035.70)</b>	<b>\$0.00</b>
<b>2320 SU Assess - Exec Admin</b>						
618. 2139-401-51-11-4-2320-5-0611 ARP ESSER - Ops/Maintenance Sup	0.00	6,806.37	0.00	6,806.37	(6,806.37)	0.00
<b>TOTAL 2320 SU Assess - Exec Admin</b>	<b>\$0.00</b>	<b>\$6,806.37</b>	<b>\$0.00</b>	<b>\$6,806.37</b>	<b>\$(6,806.37)</b>	<b>\$0.00</b>
<b>2716 Extra/Co-Curricular</b>						
619. 2139-401-51-14-4-2716-5-0171 (ARP ESSER) - Afterschool Salarie	0.00	0.01	0.00	0.01	(0.01)	0.00
620. 2139-401-51-14-4-2716-5-0220 (ARP ESSER) - Afterschool FICA	0.00	0.07	0.00	0.07	(0.07)	0.00
621. 2139-401-51-14-4-2716-5-0511 ARP ESSER - AS/Summer Transpor	0.00	0.00	302.33	302.33	(302.33)	0.00
<b>TOTAL 2716 Extra/Co-Curricular</b>	<b>\$0.00</b>	<b>\$0.08</b>	<b>\$302.33</b>	<b>\$302.41</b>	<b>\$(302.41)</b>	<b>\$0.00</b>
<b>2902 Other Support - Summer Camp</b>						
622. 2139-401-51-14-4-2902-5-0171 ARP ESSER - AS/Summer Salaries	0.00	35,345.63	30,104.18	65,449.81	(65,449.81)	0.00
623. 2139-401-51-14-4-2902-5-0220 ARP ESSER - AS/Summer FICA	0.00	2,704.02	2,450.09	5,154.11	(5,154.11)	0.00

# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
624. 2139-401-51-14-4-2902-5-0337 ARP ESSER- AS/Summer Contracte	0.00	3,135.00	2,915.60	6,050.60	(6,050.60)	0.00
625. 2139-401-51-14-4-2902-5-0610 ARP ESSER - AS/Summer Progra	0.00	1,290.21	110.97	1,401.18	(1,401.18)	0.00
<b>TOTAL 2902 Other Support - Summer Camp</b>	<b>\$0.00</b>	<b>\$42,474.86</b>	<b>\$35,580.84</b>	<b>\$78,055.70</b>	<b>\$(78,055.70)</b>	<b>\$0.00</b>
<b>5510 Subgrant to Member District</b>						
626. 2139-101-51-11-4-5510-5-0892 ARP ESSER - SubGrant to Alburgh	0.00	49,442.49	0.00	49,442.49	(49,442.49)	0.00
627. 2139-102-51-11-4-5510-5-0892 ARP ESSER - SubGrant to SH	0.00	62,235.45	0.00	62,235.45	(62,235.45)	0.00
628. 2139-301-51-11-4-5510-5-0892 ARP ESSER - SubGrant to CIUUS	0.00	49,925.32	0.00	49,925.32	(49,925.32)	0.00
<b>TOTAL 5510 Subgrant to Member District</b>	<b>\$0.00</b>	<b>\$161,603.26</b>	<b>\$0.00</b>	<b>\$161,603.26</b>	<b>\$(161,603.26)</b>	<b>\$0.00</b>
<b>TOTAL 2139 ARP ESSER</b>	<b>\$0.00</b>	<b>\$644,826.10</b>	<b>\$262,106.10</b>	<b>\$906,932.20</b>	<b>\$(906,932.20)</b>	<b>\$0.00</b>
<b>2351 Medicaid</b>						
<b>2321 GISU Assessment</b>						
629. 2351-000-00-00-0-2321-0-5110 Medicaid Salaries	0.00	0.00	0.00	0.00	0.00	20,528.99
630. 2351-000-00-00-0-2321-0-5220 Medicaid - Clerical FICA	0.00	0.00	0.00	0.00	0.00	1,616.55
<b>TOTAL 2321 GISU Assessment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,145.54</b>
<b>2591 SU Assessment</b>						
631. 2351-401-51-11-4-2591-5-0161 (Medicaid) SU Assessment - Salari	0.00	18,549.96	5,220.88	23,770.84	(23,770.84)	0.00
632. 2351-401-51-11-4-2591-5-0211 Medicaid - Health Insurance	0.00	4,908.85	1,363.59	6,272.44	(6,272.44)	0.00
633. 2351-401-51-11-4-2591-5-0220 (Medicaid) SU Assessment - FICA	0.00	1,358.09	1,018.75	2,376.84	(2,376.84)	0.00
634. 2351-401-51-11-4-2591-5-0234 (Medicaid) - VMERS	0.00	655.26	261.06	916.32	(916.32)	0.00
635. 2351-401-51-11-4-2591-5-0261 Medicaid - Unemployment Comp	0.00	115.96	0.00	115.96	(115.96)	0.00
636. 2351-401-51-11-4-2591-5-0271 Medicaid - Workers Comp	0.00	180.28	0.00	180.28	(180.28)	0.00
637. 2351-401-51-11-4-2591-5-0281 Medicaid - Dental	0.00	273.46	75.96	349.42	(349.42)	0.00
638. 2351-401-51-11-4-2591-5-0296 Medicaid - Vision	0.00	117.28	32.59	149.87	(149.87)	0.00
<b>TOTAL 2591 SU Assessment</b>	<b>\$0.00</b>	<b>\$26,159.14</b>	<b>\$7,972.83</b>	<b>\$34,131.97</b>	<b>\$(34,131.97)</b>	<b>\$0.00</b>
<b>TOTAL 2351 Medicaid</b>	<b>\$0.00</b>	<b>\$26,159.14</b>	<b>\$7,972.83</b>	<b>\$34,131.97</b>	<b>\$(34,131.97)</b>	<b>\$22,145.54</b>



# Grand Isle Supervisory Union

## Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>2353 EPSDT</b>						
<b>2133 Local - Shared Nursing</b>						
639. 2353-000-00-00-0-2133-0-5730 EPSDT - Nurse - Computer Equipmen	0.00	0.00	0.00	0.00	0.00	8,582.50
<b>TOTAL 2133 Local - Shared Nursing</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,582.50</b>
<b>TOTAL 2353 EPSDT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,582.50</b>
<b>2598 CFP - All Titles - Consolidated Adm</b>						
<b>2321 GISU Assessment</b>						
640. 2598-000-00-00-0-2321-0-5110 CFP - Con Adm Curr Coordinator	0.00	0.00	0.00	0.00	0.00	19,988.36
641. 2598-000-00-00-0-2321-0-5220 CFP Con Adm FICA	0.00	0.00	0.00	0.00	0.00	1,529.86
642. 2598-000-00-00-0-2321-0-5230 CFP Con Admin Life	0.00	0.00	0.00	0.00	0.00	33.46
643. 2598-000-00-00-0-2321-0-5240 CFP - Con Adm - Retirement	0.00	0.00	0.00	0.00	0.00	4,116.02
644. 2598-000-00-00-0-2321-0-5250 Con-Admin Workers Compensation	0.00	0.00	0.00	0.00	0.00	186.86
645. 2598-000-00-00-0-2321-0-5280 CFP Con Adm - Dental	0.00	0.00	0.00	0.00	0.00	168.82
646. 2598-000-00-00-0-2321-0-5281 CFP Con Adm - Vision	0.00	0.00	0.00	0.00	0.00	34.35
<b>TOTAL 2321 GISU Assessment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,057.73</b>
<b>2490 School Admin - Salaries</b>						
647. 2598-401-51-11-4-2490-5-0141 (CFP- Con Adm) Admin - Salaries	0.00	19,954.32	2,602.71	22,557.03	(22,557.03)	0.00
648. 2598-401-51-11-4-2490-5-0220 (CFP- Con Adm) Admin - FICA	0.00	1,527.26	199.11	1,726.37	(1,726.37)	0.00
649. 2598-401-51-11-4-2490-5-0232 (CFP- Con Adm) Admin - VSTRS	0.00	1,597.11	0.00	1,597.11	(1,597.11)	0.00
650. 2598-401-51-11-4-2490-5-0261 (CFP-Con Adm) Admin - Unemployme	0.00	28.99	0.00	28.99	(28.99)	0.00
651. 2598-401-51-11-4-2490-5-0271 (CFP- Con Adm) Admin - Workers	0.00	193.19	0.00	193.19	(193.19)	0.00
652. 2598-401-51-11-4-2490-5-0281 (CFP- Con Adm) Admin - Dental	0.00	141.29	31.91	173.20	(173.20)	0.00
653. 2598-401-51-11-4-2490-5-0296 (CFP- Con Adm) Admin - Vision	0.00	29.12	7.26	36.38	(36.38)	0.00
<b>TOTAL 2490 School Admin - Salaries</b>	<b>\$0.00</b>	<b>\$23,471.28</b>	<b>\$2,840.99</b>	<b>\$26,312.27</b>	<b>\$(26,312.27)</b>	<b>\$0.00</b>
<b>TOTAL 2598 CFP - All Titles - Consolidated Adm</b>	<b>\$0.00</b>	<b>\$23,471.28</b>	<b>\$2,840.99</b>	<b>\$26,312.27</b>	<b>\$(26,312.27)</b>	<b>\$26,057.73</b>
<b>6001 School Lunch Program</b>						

## Grand Isle Supervisory Union

### Expenses All Funds Functions and Object Codes

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	Amount Spent & Encumbered	Amount Remaining 7/1/2022 - 6/30/2023	Last Year Period 7/1/2021 - 6/30/2022
<b>3100 Food Service</b>						
654. 6001-401-51-15-8-3100-5-0631 Food Purchases	0.00	608.85	0.00	608.85	(608.85)	0.00
655. 6001-401-51-15-9-3100-5-0631 Food Purchases SCA	0.00	9,477.83	0.00	9,477.83	(9,477.83)	0.00
<b>TOTAL 3100 Food Service</b>	<b>\$0.00</b>	<b>\$10,086.68</b>	<b>\$0.00</b>	<b>\$10,086.68</b>	<b>\$(10,086.68)</b>	<b>\$0.00</b>
<b>3790 Other Supporting Grants CO</b>						
656. 6001-050-00-00-0-3790-0-5610 Child Nutrition Passthru ALB	0.00	0.00	0.00	0.00	0.00	155,348.12
657. 6001-054-00-00-0-3790-0-5610 Child Nutrition Passthru - SH	0.00	0.00	0.00	0.00	0.00	82,988.25
658. 6001-066-00-00-0-3790-0-5610 Child Nutrition Passthru CIUUSD	0.00	0.00	0.00	0.00	0.00	161,680.88
<b>TOTAL 3790 Other Supporting Grants CO</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,017.25</b>
<b>TOTAL 6001 School Lunch Program</b>	<b>\$0.00</b>	<b>\$10,086.68</b>	<b>\$0.00</b>	<b>\$10,086.68</b>	<b>\$(10,086.68)</b>	<b>\$400,017.25</b>
<b>GRAND TOTAL</b>	<b>\$6,946,991.98</b>	<b>\$6,935,453.23</b>	<b>\$2,575,191.60</b>	<b>\$9,510,644.83</b>	<b>\$(2,563,652.85)</b>	<b>\$9,031,652.95</b>

**Grand Isle Supervisory Union  
 FY 2023 Summary Financial Status - Unaudited  
 As of: May 16, 2023**

	Adopted Budget	Revised Budget	As of 5/16/23	Encumbrances	Spent and Encumbered	Budget Remaining	Percentage Spent/Received So Far This Year	Percentage Spent/Received Expected TBD
Revenues	6,164,081	-	6,270,305			(106,224)	101.7%	
Expenses	6,164,081	-	5,392,547	2,208,716	7,601,263	(1,437,182)	123.3%	
Subtotal	-	-	877,758			877,758		
Balance Brought Forward	-	-						
	-	-	877,758					

**NOTES:**

**Revenue and expenses reflect general fund activity only. Grant specific expenses are on the Budget to Actual report**

**Finance and Business Office Commentary**

The P-EBT data submission was successfully uploaded on May 12th. Qualifying families will see the benefit in August. The legislature set the final property yield amount for FY24 at \$15,443. The December 1st tax letter forecasted \$14,479.

The USDA has lowered the Community Eligibility Program (CEP) threshold for ISP from 40% to 28%. As a result the AOE suggest that we complete an CEP amendment to our existing program with the goal of qualifying the North Hero campus for the CEP program benefits. That data was submitted on May 15th. If approved, Alburgh, Grand Isle and North Hero would be able to provide free meals through 2028.

The FY21 single audit has been completed and is included in the board packet. We have submitted all the initial work papers for the FY22 audit to SPCO and are responding to additional requests for information/explanations as they arise. The SEFA for FY22 required for the single audit has already been provided.

The Business Manager transition continues to progress. In the remaining weeks, Megan and I will focus on the remaining Q3 reimbursements, the FY24 budget collection, the Summer Food Service Program (SFSP) for Alburgh and Grand Isle. In addition Megan will begin uploading the approved budgets into Tyler Profund and approving May's food service claims in mid June.

**GRAND ISLE SUPERVISORY UNION**

**AUDIT REPORT AND REPORTS ON  
COMPLIANCE AND INTERNAL CONTROL**

**JUNE 30, 2021**

GRAND ISLE SUPERVISORY UNION  
 AUDIT REPORT  
 TABLE OF CONTENTS  
 JUNE 30, 2021

	<u>Page #</u>
Independent Auditor's Report	1-3
Basic Financial Statements:	
Statement of Net Position	Exhibit A 4
Statement of Activities	Exhibit B 5
Governmental Funds:	
Balance Sheet	Exhibit C 6
Statement of Revenues, Expenditures and Changes in Fund Balance	Exhibit D 7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	Exhibit E 8
Notes to the Financial Statements	9-33
Required Supplementary Information:	
Schedule of Proportionate Share of the Net Pension Liability - VMERS Defined Benefit Plan	Schedule 1 34
Schedule of Contributions - VMERS Defined Benefit Plan	Schedule 2 35
Schedule of Proportionate Share of the Net Pension Liability - VSTRS Defined Benefit Plan	Schedule 3 36
Other Information:	
Schedule of Expenditures of Federal Awards	Schedule 4 37
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"	38-39

GRAND ISLE SUPERVISORY UNION  
AUDIT REPORT  
TABLE OF CONTENTS  
JUNE 30, 2021

	<u>Page #</u>
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	40-42
Schedule of Prior Findings and Deficiencies in Internal Control	43-46
Schedule of Findings and Deficiencies in Internal Control	47-50
Response to Deficiencies in Internal Control	

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

Certified Public Accountants

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
[www.sullivanpowers.com](http://www.sullivanpowers.com)

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

## Independent Auditor's Report

Board of School Directors  
Grand Isle Supervisory Union  
P.O. Box 54  
Grand Isle, VT 05458-0054

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Grand Isle Supervisory Union as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Grand Isle Supervisory Union's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Grand Isle Supervisory Union's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Grand Isle Supervisory Union's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Grand Isle Supervisory Union as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Correction of Errors**

As described in Note III.B to the financial statements, certain errors were corrected by management during the current year. Our opinion is not modified with respect to this matter.

### **Other Matters**

### **Required Supplementary Information**

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.



Accounting principles generally accepted in the United States of America require that the Schedules of the Proportionate Share of the Net Pension Liability on Schedules 1 and 3 and the Schedule of Contributions on Schedule 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

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

### **Other Reporting Required by "Government Auditing Standards"**

In accordance with "Government Auditing Standards", we have also issued our report dated May 9, 2023 on our consideration of the Grand Isle Supervisory Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Grand Isle Supervisory Union's internal control over financial reporting and compliance.

*Sullivan, Powers & Co.*

May 9, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

GRAND ISLE SUPERVISORY UNION  
STATEMENT OF NET POSITION  
JUNE 30, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 347,508
Receivables	1,710,595
Due from Member Districts	108,282
Capital Assets:	
Other Capital Assets (Net of Accumulated Depreciation)	<u>73,750</u>
Total Assets	<u>2,240,135</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflows of Resources Related to the Supervisory Union's Participation in VMERS	<u>180,369</u>
Total Deferred Outflows of Resources	<u>180,369</u>
<u>LIABILITIES</u>	
Accounts Payable	856,518
Accrued Payroll and Benefits Payable	69,425
Due to Member Districts	66,880
Due to State of Vermont	274,347
Noncurrent Liabilities:	
Due in More than One Year	<u>426,133</u>
Total Liabilities	<u>1,693,303</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows of Resources Related to the Supervisory Union's Participation in VMERS	<u>1,473</u>
Total Deferred Inflows of Resources	<u>1,473</u>
<u>NET POSITION</u>	
Net Investment in Capital assets	73,750
Restricted	258,188
Unrestricted	<u>393,790</u>
Total Net Position	<u>\$ 725,728</u>

The accompanying notes are an integral part of this financial statement.

GRAND ISLE SUPERVISORY UNION  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Functions/Programs:				
Primary Government:				
Governmental Activities:				
Education	\$ <u>8,301,726</u>	\$ <u>3,661,282</u>	\$ <u>4,710,860</u>	\$ <u>70,416</u>
Total Primary Government	\$ <u><u>8,301,726</u></u>	\$ <u><u>3,661,282</u></u>	\$ <u><u>4,710,860</u></u>	<u>70,416</u>
General Revenues:				
Unrestricted Investment Earnings				1,765
Other Revenues				<u>20,946</u>
Total General Revenues				<u>22,711</u>
Change in Net Position				93,127
Net Position - July 1, 2020, As Restated				<u>632,601</u>
Net Position - June 30, 2021				\$ <u><u>725,728</u></u>

The accompanying notes are an integral part of this financial statement.

GRAND ISLE SUPERVISORY UNION  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 347,508
Receivables	1,710,595
Due from Member Districts	<u>108,282</u>
Total Assets	<u>\$ 2,166,385</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 856,518
Accrued Payroll and Benefits Payable	69,425
Due to Member Districts	66,880
Due to State of Vermont	<u>274,347</u>
Total Liabilities	<u>1,267,170</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable Grants	<u>1,517,169</u>
Total Deferred Inflows of Resources	<u>1,517,169</u>
<u>FUND BALANCE</u>	
Restricted	258,188
Unassigned/(Deficit)	<u>(876,142)</u>
Total Fund Balance	(617,954)
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.	73,750
Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds.	1,517,169
Long-term and Accrued Liabilities, Including Compensated Absences Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds.	(426,133)
Deferred Outflows and Inflows of Resources Relating to the Supervisory Union's Participation in VMERS are Applicable to Future Periods and, therefore, are not Reported in the Funds.	<u>178,896</u>
Net Position of Governmental Activities	<u>\$ 725,728</u>

The accompanying notes are an integral part of this financial statement.

GRAND ISLE SUPERVISORY UNION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>General Fund</u>
Revenues:	
Assessments	\$ 3,661,282
Federal and State Grants	2,830,215
Other Revenue	20,946
Investment Income	1,765
Intergovernmental Pension Contribution	<u>217,361</u>
Total Revenues	<u>6,731,569</u>
Expenditures:	
Direct Instruction	210,106
Special Education Instruction	3,707,714
Essential Early Ed Instruction	164,736
Curriculum	190,658
Support Staff Instruction	58,268
Student Support Services	360,590
General Administration	1,064,664
Nurse/Health	122,008
Technology	337,867
Food Service	385,109
Transportation Services	684,512
COVID Subgrants	2,867
Miscellaneous	<u>325,561</u>
Total Expenditures	<u>7,614,660</u>
Net Change in Fund Balance	(883,091)
Fund Balance - July 1, 2020, As Restated	<u>265,137</u>
Fund Balance/(Deficit) - June 30, 2021	<u>\$ (617,954)</u>

The accompanying notes are an integral part of this financial statement.

GRAND ISLE SUPERVISORY UNION  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCE OF  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balance - government funds (Exhibit D)	\$ (883,091)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$0) is allocated over their estimated useful lives and reported as depreciation expense (\$34,222). This is the amount by which depreciation exceeded capital outlays in the current period.	(34,222)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the net effect of these differences.	1,074,932
Governmental funds report employer pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of net of employee contributions is reported as pension expense. This is the net effect of the differences in the treatment of pension expense.	(60,042)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the net effect of these differences.	<u>(4,450)</u>
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 93,127</u></u>

The accompanying notes are an integral part of this financial statement.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

The Grand Isle Supervisory Union (herein the “Supervisory Union”) is organized, according to State law, under the governance of the Board of School Directors, to provide supervisory union services to the schools in the Supervisory Union. The Supervisory Union is governed by a Board of Directors, appointed by the boards of the member school districts comprising the Supervisory Union: the Alburgh School District, the South Hero School District and the Champlain Islands Unified Union School District.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the Supervisory Union conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

**A. The Financial Reporting Entity**

This report includes all of the funds of the Supervisory Union. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization’s governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Supervisory Union.

**B. Basis of Presentation**

The accounts of the Supervisory Union are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

The basic financial statements of the Supervisory Union include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Supervisory Union and present a shorter-term view of how operations were financed and what remains available for future spending.

**Government-wide Statements:** The statement of net position and the statement of activities display information about the primary government, the Supervisory Union. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Supervisory Union's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function or program. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the Supervisory Union's funds. The emphasis of fund financial statements is on major funds, each displayed in a separate column.

The Supervisory Union reports on the following major governmental fund:

General Fund – This is the Supervisory Union's primary operating fund. It accounts for all financial resources of the general government.

### **C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities and deferred inflows and outflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Fund equity (i.e., net total position) is segregated into the net investment in capital assets, restricted net position and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.



GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

**D. Basis of Accounting**

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

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Supervisory Union gives (or receives) value without directly receiving (or giving) equal value in exchange, include assessments, grants and donations. On the accrual basis, revenue from assessments is recognized in the fiscal year for which the assessments are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Supervisory Union considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the Supervisory Union funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Supervisory Union’s policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**E. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity**

**1. Cash**

The Supervisory Union considers all short-term investments of ninety (90) days or less to be cash equivalents.

**2. Receivables**

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables. As of June 30, 2021, the allowance is \$-0-.

**3. Prepaid Expenses/Items**

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses/items.

Reported prepaid items of governmental funds in the fund financial statements are offset by a nonspendable fund balance as these are not in spendable form.

**4. Pensions**

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

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

**6. Capital Assets**

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized.

Capital assets reported in the government-wide financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) is \$5,000 and the estimated useful lives of capital assets are as follows:

	<u>Estimated Service Life</u>
Equipment and Furniture	5-10 Years
Leasehold Improvements	3 Years

Capital assets are not reported in the governmental fund type financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

**7. Compensated Absences**

It is the Supervisory Union’s policy to permit employees to accumulate earned but unused leave time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements. The liability for unused compensated absences is not reported in the governmental fund financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

**8. Long-term Liabilities**

Long-term liabilities include the compensated absences payable and the proportionate share of the net pension liability. Long-term liabilities are reported in the government-wide financial statements. Governmental funds do not include any long-term liabilities as those funds use the current financial resources measurement focus and only include current liabilities on their balance sheets.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**9. Fund Equity**

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of School Director's intended use of the resources); and unassigned.

**II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS**

Governmental Fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, while government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report operating expenses (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as revenue, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report bond proceeds as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

Pension-related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the Supervisory Union's proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

GRAND ISLE SUPERVISORY UNION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The Supervisory Union budget is prepared by the administration with direction from the Board of School Directors. The budget is approved by the Board of School Directors. There were no budget amendments during the year. The budget does not limit the expenditures of the Supervisory Union.

**B. Restatement of Net Position/Fund Balances**

The net position of the governmental activities was restated as follows:

	Governmental Activities
Net Position - June 30, 2020, As Originally Reported	\$ 868,921
Correction of Misstatements:	
Overstatement of Receivables	(351,342)
Overstatement of Due to the State of Vermont	115,022
Net Position - June 30, 2020, As Restated	\$ 632,601

The correction of the governmental activities was the result of an overstatement of receivables and the due to the State of Vermont. The effect of this correction on the governmental activities Statement of Net Position is to decrease assets by \$351,342, decrease liabilities by \$115,022 and decrease net position by \$236,320. The effect on the 2020 Statement of Activities is not known.

The fund balance of the General Fund was restated as follows:

	General Fund
Fund Balance - June 30, 2020, As Originally Reported	\$ 150,115
Correction of Misstatements:	
Overstatement of Due to the State of Vermont	115,022
Fund Balance - June 30, 2020, As Restated	\$ 265,137

The correction of the General Fund was the result of an overstatement of the due to State of Vermont. The effect of this correction on the General Fund Balance Sheet is to decrease liabilities by \$115,022 and increase fund balance by \$115,022. The effect on the 2020 Statement of Revenues, Expenditures and Changes in Fund Balance is not known.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Cash**

Cash as of June 30, 2021 consisted of the following:

Cash:		
Deposits with Financial Institutions		<u>\$347,508</u>

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Supervisory Union does not have any policy to limit the exposure to custodial credit risk. The following table shows the custodial credit risk of the Supervisory Union's cash.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 250,000	\$ 250,000
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>97,508</u>	<u>733,682</u>
Total	<u>\$ 347,508</u>	<u>\$ 983,682</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Supervisory Union does not have any policy to limit the exposure to interest rate risk. The Supervisory Union does not have any investments subject to interest rate risk.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Supervisory Union does not have any policy to limit the exposure to credit risk. The Supervisory Union does not have any investments subject to credit risk.

**Concentration of Credit Risk**

Concentration of credit risk is the risk that a large percentage of the Supervisory Union's investments are held within one security. The Supervisory Union does not have any limitations on the amount that can be invested in any one issuer. The Supervisory Union does not have any investments subject to concentration of credit risk.

**B. Receivables**

Receivables as of June 30, 2021, as reported in the statement of net position, are as follows:

	Governmental Activities
Special Education - Expenditures Reimbursement	\$ 1,202,568
Federal and State Grants Receivable	503,619
Miscellaneous	4,408
Total	\$ 1,710,595

**C. Due from/to Member Districts**

The due from/to member districts as of June 30, 2021 consisted of the following:

	Due from Member Districts	Due to Member Districts
Alburgh School District	\$ 52,988	\$ 29,107
Champlain Islands Unified Union School District	39,762	34,992
South Hero School District	15,532	2,781
Total	\$ 108,282	\$ 66,880

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**D. Capital Assets**

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Being Depreciated:				
Equipment and Furniture	\$ 214,089	\$ 0	\$ 0	\$ 214,089
Leasehold Improvements	62,012	0	0	62,012
Totals	276,101	0	0	276,101
Less Accumulated Depreciation for:				
Equipment and Furniture	147,458	13,551	0	161,009
Leasehold Improvements	20,671	20,671	0	41,342
Totals	168,129	34,222	0	202,351
Net Capital Assets, Being Depreciated	107,972	(34,222)	0	73,750
Governmental Activities Capital Assets, Net	\$ 107,972	\$ (34,222)	\$ 0	\$ 73,750

Depreciation was charged as follows:

Governmental Activities:

Education \$ 34,222

Total Depreciation Expense -  
Governmental Activities \$ 34,222

**E. Deferred Outflows of Resources**

Deferred outflows of resources in the governmental activities consists of \$33,474 from the difference between the expected and actual experience, \$49,831 from changes in assumptions, \$35,548 from the difference between the projected and actual investment earnings and \$26,812 from changes in the Supervisory Union's proportional share of contributions related to the Supervisory Union's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$34,704 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$180,369.

**F. Due to State of Vermont**

The State of Vermont has disallowed certain costs incurred during fiscal year 2019. The following are amounts that are due back to the State of Vermont. The State of Vermont also overpaid the Supervisory Union for certain grants during the year. These are also amounts that are due back to the State of Vermont.

Disallowed Costs:

IDEA B	\$115,409
IDEA Preschool	<u>14,851</u>

Total Disallowed Costs	<u><u>130,260</u></u>
------------------------	-----------------------



GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Overpayments:	
Title I	\$126,935
IDEA B	13,588
IDEA Preschool	<u>3,564</u>
Total Overpayments	<u>144,087</u>
Total Due to State of Vermont	<u>\$274,347</u>

In addition, the State of Vermont has disallowed \$190,594 of Title I costs. The State of Vermont has not paid the Supervisory Union for these costs and they are not included in receivables or deferred inflows of resources at June 30, 2021.

On November 23, 2021, the U.S. Department of Education informed the Supervisory Union that their appeal of the State's determination was denied. The Superintendent and Business Manager met with the Vermont Agency of Education Chief Financial Officer and the Vermont Agency of Education Director of Regulatory Compliance & Risk Management on March 4, 2021. The VT AOE shared that they were communicating with the U.S. Department of Education regarding the repayment of grant funds based on the FY 18 Management Decision Letter. They explained that at some point they expected that they would receive a bill from the U.S. Department of Education requiring repayment and they anticipated that they would then bill the Supervisory Union. At this point, the VT AOE has indicated they would communicate with the Supervisory Union when they had more information about the next step. That step will likely be the Supervisory Union receiving a bill for repayment.

#### **G. Deferred Inflows of Resources**

Deferred inflows of resources in the governmental activities consists of \$1,102 from the difference between the expected and actual experience and \$371 from changes in the Supervisory Union's proportional share of contributions related to the Supervisory Union's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the governmental activities is \$1,473.

Deferred inflows of resources in the General Fund consists of \$1,517,169 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

#### **H. Long-term Liabilities**

It is the policy of the Supervisory Union to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements.

The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries. The accrual for the Supervisory Union's share of the net pension liability is recorded in the government-wide financial statements.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Changes in all long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Compensated Absences Payable	\$ 50,000	\$ 4,450	\$ 0	\$ 54,450	\$ 0
Net Pension Liability	<u>238,119</u>	<u>133,564</u>	<u>0</u>	<u>371,683</u>	<u>0</u>
 Total Governmental Activities Long-term Liabilities	 <u>\$ 288,119</u>	 <u>\$ 138,014</u>	 <u>\$ 0</u>	 <u>\$ 426,133</u>	 <u>\$ 0</u>

**I. Fund Balances**

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of School Director’s intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Supervisory Union does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Supervisory Union does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Supervisory Union’s policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

The fund balance in the following fund is restricted as follows:

General Fund:	
Restricted for Medicaid Eligible Expenses by Grant Agreement	\$ <u>258,188</u>
Total Restricted Fund Balance	\$ <u>258,188</u>

The unrestricted deficit of \$(876,142) in the General Fund will be funded by the receipt of grant revenue.

**J. Net Position**

The net position in the governmental activities is restricted as follows:

Governmental Activities:	
Restricted for Medicaid Eligible Expenses by Grant Agreement	\$ <u>258,188</u>
Total Restricted Net Position	\$ <u>258,188</u>

**V. OTHER INFORMATION**

**A. Pension Plans**

**Defined Benefit Plan**

**The Vermont Municipal Employees' Retirement System (VMERS)**

**Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2020, the measurement date selected by the State of Vermont, the retirement system consisted of 353 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

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

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 74.52% and had a plan fiduciary net position of \$740,052,895 and a total pension liability of \$993,026,959 resulting in a net position liability of \$252,974,064. As of June 30, 2021, the Supervisory Union's proportionate share of this was 0.1469% resulting in a net pension liability of \$371,683. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The School District's proportion of 0.1469% was an increase of 0.0096% from its proportion measured as of the prior year.

For the year ended June 30, 2021, the Supervisory Union recognized pension expense of \$94,743.

As of June 30, 2021, the Supervisory Union reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 33,474	\$ 1,102
Difference between projected and actual investment earnings on pension assets	35,548	0
Changes in assumptions	49,831	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	26,812	371
School District's required employer contributions made subsequent to the measurement date	<u>34,704</u>	<u>0</u>
	<u>\$ 180,369</u>	<u>\$ 1,473</u>

GRAND ISLE SUPERVISORY UNION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

The deferred outflows of resources resulting from the Supervisory Union’s required employer contributions made subsequent to the measurement date in the amount of \$34,704 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2022	\$ 41,570
2023	43,338
2024	35,748
2025	<u>23,536</u>
Total	<u>\$144,192</u>

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Supervisory Union elected coverage under Group A.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Groups A and B members, and payable without reduction to Group D members.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contribution – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 3.00%. Group B – 5.375%. Group C – 10.50%. Group D – 11.85%.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Employer Contributions – Group A – 4.50%. Group B – 6.00%. Group C – 7.75%. Group D – 10.35%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

**Significant Actuarial Assumptions and Methods**

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation, a decrease from 7.50% in the prior year.

Salary increases: Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

**Mortality:**

Pre-Retirement: Groups A, B and C – 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019. Group D – PubG-2010 General Employee above-median, with generational projection using scale MP-2019.

Healthy Post-retirement – Retirees: Groups A, B and C – 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019. Group D – PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.

Healthy Post-retirement – Beneficiaries: Groups A, B and C – 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019. Group D – Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.

Disabled Post-retirement: All Groups – PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Spouse's Age: Females three years younger than males.

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Inflation: 2.30%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	7.07%
US Equity – Large Cap	4%	6.19%
US Equity – Small/Mid Cap	3%	6.93%
Non-US Equity – Large Cap	5%	7.01%
Non-US Equity – Small Cap	2%	7.66%
Emerging Markets Debt	4%	3.66%
Core Bond	20%	0.39%
Private & Alternate Credit	10%	6.03%
US TIPS	3%	(0.20)%
Core Real Estate	5%	4.06%
Non-Core Real Estate	3%	6.43%
Private Equity	10%	11.27%
Infrastructure/Farmland	2%	5.44%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%, a decrease from 7.50% in the prior year. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members) with scheduled increases through July 1, 2021. Further, based upon Board resolution, projected contributions beginning July 1, 2022, and each subsequent July 1, through 2025 include additional total contribution increases of 0.50% per year. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

The following presents the Supervisory Union's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$567,856	\$371,683	\$210,274

**Additional Information**

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

**The Vermont State Teachers' Retirement System (VSTRS)**

**Plan Description**

The Vermont State Teachers' Retirement System (VSTRS) is a cost-sharing multiple-employer defined benefit pension plan with a special funding situation. It covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment. During the year ended June 30, 2020, the retirement system consisted of 136 participating employers.

The plan was created in 1947, and is governed by Title 16, V.S. A. Chapter 55.

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

The Pension Plan is divided into the following membership groups:

Group A – for public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A.

Group C – for public school teachers employed within the State of Vermont on or after July 1, 1990, or hired before July 1, 1990 and were a member of Group B at that time.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service, and are summarized in the following table:

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**Summary of System Provisions**

	Group A	Group C - Group # 1 *	Group C - Group #2 ++
Normal service retirement eligibility (no reduction)	Age 60 or with 30 years of service	Age 62 or with 30 years of service	Age 65 or when the sum of age and service equals 90
Average Final Compensation (AFC)	Highest 3 consecutive years, including unused annual leave, sick leave, and bonus/incentives	Highest 3 consecutive years, excluding all payments for anything other than service actually performed	Highest 3 consecutive years, excluding all payments for anything other than service actually performed
Benefit formula - normal service retirement	1.67% x creditable service x AFC	1.25% x service prior to 6/30/90 x AFC + 1.67% x service after 7/1/90 x AFC	1.25% x service prior to 6/30/90 x AFC + 1.67% x service after 7/1/90 x AFC, 2.0% x AFC after attaining 20 years
Maximum Benefit Payable	100% of AFC	53.34% of AFC	60% of AFC
Post-Retirement COLA	Full CPI, up to a maximum of 5% after 12 months of retirement; minimum of 1%	50% CPI, up to a maximum of 5% after 12 months of retirement or with 30 years; minimum of 1%	50% CPI, up to a maximum of 5%; minimum of 1% after 12 months of normal retirement or age 65
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Early Retirement Reduction	Actuarial reduction	6% per year from age 62	Actuarial reduction
Disability Benefits	Unreduced, accrued benefit with minimum of 25% AFC	Unreduced, accrued benefit with minimum of 25% of AFC	Unreduced, accrued benefit with minimum of 25% of AFC
Death-in-Service Benefit	Disability benefit or early retirement benefit, whichever is greater, with 100% survivorship factor applied plus children's benefits up to maximum of three concurrently	Disability benefit or early retirement benefit, whichever is greater, with 100% survivorship factor applied plus children's benefits up to maximum of three concurrently	Disability benefit or early retirement benefit, whichever is greater, with 100% survivorship factor applied plus children's benefits up to maximum of three concurrently

\* Group #1 are members who were within 5 years of normal retirement (age 62 or 30 years of service) on June 30, 2010.

++ Group #2 are members who were less than 57 years of age or had less than 25 years of service on June 30, 2010.

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

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**Contributions**

Title 16 VSA Chapter 55 of Vermont Statutes grants the authority to the Board of Trustees of the VSTRS to annually review the amount of State contributions recommended by the actuary of VSTRS in order to achieve and preserve the financial integrity of the fund, and submit this recommendation to the Governor and both houses of the Legislature. The Board of Trustees also certifies the rates of contribution payable by employees. Contribution rates for each group for the various groups are as follows:

Member Contributions Rates:   Group A: 5.5% of earnable compensation. Contributions stop after 25 years of creditable service.  
  Group C: 5% of earnable compensation with at least five years of services as of July 1, 2014. 6% of earnable compensation with less than five years of service as of July 1, 2014.

The Supervisory Union's Group C members contributed \$70,426.

The Supervisory Union's current year payroll for all employees totaled \$2,128,031 while its current year's covered payroll for the State Teacher's Retirement Plan equaled \$1,139,797. The Supervisory Union recognized \$805,713 of pension expense and \$217,361 of on-behalf payments. These amounts are included as revenue and expenses/expenditures in Exhibits B and D, respectively.

**Net Pension Liability**

As of June 30, 2020, the Supervisory Union's proportionate share of the net pension liability was \$3,199,784 which is 0.1640% of the total plan net pension liability.

**Significant Actuarial Assumptions and Methods**

The net pension liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation, a decrease from 7.50% in the prior year.

GRAND ISLE SUPERVISORY UNION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2021

Salary Increases: Ranging from 3.30% to 10.50%. Representative values of the assumed annual rates of future salary increase are as follows:

<u>Age</u>	<u>Annual Rate of Salary Increase</u>
20	10.50%
25	9.50%
30	6.50%
35	5.95%
40	5.30%
45	4.50%
50	4.20%
55	3.80%
60	3.55%
65	3.40%
70	3.30%

Mortality: Pre-Retirement: All Groups - PubT-2010 Teacher Employee Table with generational projection using scale MP-2019.

Healthy Post-Retirement – Retirees: All Groups - PubT-2010 Teacher Healthy Retiree Table with generational projection using scale MP-2019.

Healthy Post-Retirement – Beneficiaries: All Groups - 109% of the Pub-2010 Contingent Survivor Table with generational projection using scale MP-2019.

Disabled Post-Retirement: All Groups - PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Inflation: 2.30%

Spouse’s Age: Females three years younger than males.

Cost of Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 2.40% per annum for Group A members and 1.35% per annum for Group C members.

Inactive Members: Valuation liability equals 250% of accumulated contributions.

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

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

Actuarial Value

Of Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from the market value to gradually reflect year-to-year changes in the market value of assets in determining the contribution requirements.

Long-term Expected Rate of Return:

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

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29.00%	7.07%
US Equity-Large Cap	4.00%	6.19%
US Equity-Small/Mid Cap	3.00%	6.93%
Non-US Equity-Large Cap	5.00%	7.01%
Non-US Equity-Small Cap	2.00%	7.66%
Emerging Markets Debt	4.00%	3.66%
Core Bond	20.00%	0.39%
Private/Alternate Credit	10.00%	6.03%
US TIPS	3.00%	(0.20%)
Core Real Estate	5.00%	4.06%
Non-Core Real Estate	3.00%	6.43%
Private Equity	10.00%	11.27%
Infrastructure/Farmland	2.00%	5.44%

The following presents the Supervisory Union’s proportionate share of the net pension liability calculated using the discount rate of 7.00% percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$3,985,674	\$3,199,784	\$2,546,303

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**Special Funding Situation**

The State of Vermont is the nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the Supervisory Union. Therefore, the Supervisory Union is considered to be in a special funding situation as defined in GASB No. 68 and the State of Vermont is treated as a nonemployer contributing entity to the VSTRS. Starting July 1, 2015, the State started assessing an annual charge for teacher's health care for all new teachers hired after that date and every year thereafter who were not previously part of the VSTRS. The total amount paid by the Supervisory Union for the year ended June 30, 2021 was \$71,225. In addition, the State is assessing a 19.00% contribution for all teachers paid with Federal Funds. The total amount paid by the Supervisory Union for the year ended June 30, 2021 was \$32,416 since the State does not consider the Supervisory Union to contribute directly to VSTRS, no net pension liability is recorded by the Supervisory Union. However, the notes to the financial statements of the Supervisory Union must disclose the portion of the State's share of the collective net pension liability that is associated with the Supervisory Union. In addition, each Supervisory Union recognizes its portion of the collective pension expense as both revenue and pension expense.

**Additional Information**

Additional information regarding the State of Vermont State Teachers' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

**B. Risk Management**

The Supervisory Union is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Supervisory Union maintains insurance coverage through the Vermont School Boards Insurance Trust, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Supervisory Union. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Supervisory Union must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and rate setting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

In addition, the Supervisory Union is a member of Vermont Educational Health Initiative (VEHI). VEHI is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont Supervisory Unions and is owned by the participating members. The agreement does not permit VEHI to make additional assessments to its members.

The Supervisory Union is also a member of the Vermont School Boards Insurance Trust for unemployment coverage. The agreement does not permit the Trust to make additional assessments to its members.

GRAND ISLE SUPERVISORY UNION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021

**C. Concentrations**

The Supervisory Union received a significant portion of its revenue from State and Federal grants.

**D. Contingencies**

Grants and contracts require the fulfillment of certain conditions set forth in the instrument of the grant or contract including a true up by the grantor. Failure to fulfill the conditions or the results of the true up could result in the return of funds to the grantors.

**E. Leases**

The Supervisory Union has an ongoing year to year lease for the central office space. The annual amount is \$3,000.

In 2012, the Supervisory Union entered into a renewable lease and maintenance contract with level 3 Communication, LLC for a fiber optics network. The lease matures January, 2033. The monthly payments are \$650.

The Supervisory Union has a copier with National Business Technologies with monthly payments of \$1,222. The lease matures in October, 2025.

GRAND ISLE SUPERVISORY UNION  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 VMERS DEFINED BENEFIT PLAN  
 JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 252,974,064	\$ 173,491,807	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
Supervisory Union's Proportion of the Net Pension Liability	0.1469%	0.1373%	0.1185%	0.1014%	0.1043%	0.1043%	0.1269%
Supervisory Union's Proportionate Share of the Net Pension Liability	\$ 371,683	\$ 238,119	\$ 166,667	\$ 122,891	\$ 134,283	\$ 80,410	\$ 11,579
Supervisory Union's Covered Employee Payroll	\$ 771,195	\$ 716,539	\$ 639,241	\$ 518,792	\$ 414,119	\$ 396,456	\$ 364,481
Supervisory Union's Proportionate Share of the Net Pension Liability as a Percentage of Supervisory Union's Covered Employee Payroll	48.1957%	33.2318%	26.0726%	23.6879%	32.4262%	20.2822%	3.1768%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

**Notes to Schedule**

Benefit Changes: None.

Changes in Assumptions and Methods: The following changes were effective for the June 30, 2020 valuation date:

- The investment return assumption was lowered from 7.50% to 7.00%.
- The inflation assumption was lowered from 2.50% to 2.30%.
- The COLA assumption was lowered from 1.15% to 1.10% for Group A members and from 1.30% to 1.20% for Groups B and C.
- The mortality assumptions were updated as follows:
  - Pre-Retirement:
    - Groups A/B/C - 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019.
  - Healthy Post-Retirement - Retirees:
    - Groups A/B/C - 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.
  - Healthy Post-Retirement - Beneficiaries:
    - Groups A/B/C - 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.
  - Disabled Retirees:
    - All Groups - PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.
- The salary scale assumption was revised for varying service based rates from 0-10 years of service, then a single rate of 2.20% for all subsequent years, plus revised inflation of 2.30%.
- The active retirement rates were updated as follows:
  - Group A: Decreased the rates throughout all ages.
  - Group B: For females, slightly decreased the rates at younger ages and then increased the rates at later ages. For males, slightly decreased the rates at most ages.
  - Group C: Simplified the assumption to a unisex table that more accurately aligns with the actual experience for both males and females.
- The inactive retirement assumption was updated to add a rate of 10% from early retirement age for each year until normal retirement age, then 100% at normal retirement age.
- The liability loan of accumulated contributions for Inactive Members was removed. Liabilities for Inactive Members are now based on 100% of the accumulated contributions. Inactive Members who are vested immediately become Deferred Members, and the liabilities for all Deferred Members are based on the accrued benefit.
- The termination rates were updated as follows:
  - Simplified female rates to one set of slightly reduced rates for all females.

Fiscal year 2015 was the first year of implementation, therefore, only seven years are shown.

See Disclaimer in Accompanying Independent Auditor's Report.



GRAND ISLE SUPERVISORY UNION  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS  
 VMERS DEFINED BENEFIT PLAN  
 FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 34,705	\$ 30,452	\$ 26,371	\$ 16,565	\$ 15,858	\$ 14,579	\$ 16,365
Contributions in Relation to the Actuarially Determined Contributions	<u>34,705</u>	<u>30,452</u>	<u>26,371</u>	<u>16,565</u>	<u>15,858</u>	<u>14,579</u>	<u>16,365</u>
Contribution Excess/(Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Supervisory Union's Covered Employee Payroll	\$ 771,195	\$ 716,539	\$ 639,241	\$ 518,792	\$ 414,119	\$ 396,456	\$ 364,481
Contributions as a Percentage of Supervisory Union's Covered Employee Payroll	4.500%	4.250%	4.125%	3.193%	3.829%	3.677%	4.490%

**Notes to Schedule**

Valuation Date: June 30, 2020 June 30, 2019

Fiscal year 2015 was the first year of implementation, therefore, only seven years are shown.

GRAND ISLE SUPERVISORY UNION  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 VSTRS DEFINED BENEFIT PLAN  
 JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 1,951,128,430	\$ 1,560,624,850	\$ 1,510,705,475	\$ 1,482,403,515	\$ 1,309,523,451	\$ 1,186,504,853	\$ 958,436,990
Supervisory Union's Proportion of the Net Pension Liability	0.1640%	0.1619%	0.1702%	0.1643%	0.0481%	0.0565%	0.0492%
Supervisory Union's Proportionate Share of the Net Pension Liability	\$ 3,199,784	\$ 2,526,136	\$ 2,571,135	\$ 2,435,814	\$ 629,639	\$ 670,502	\$ 471,920
Supervisory Union's Covered Employee Payroll	\$ 1,171,584	\$ 1,147,523	\$ 1,112,242	\$ 1,150,573	\$ 1,085,803	\$ 1,248,706	\$ 1,260,660
Supervisory Union's Proportionate Share of the Net Pension Liability as a Percentage of Supervisory Union's Covered Employee Payroll	273.1161%	220.1382%	231.1669%	211.7044%	57.9883%	53.6957%	37.4344%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	50.00%	54.96%	54.81%	53.98%	55.31%	58.22%	64.02%

**Notes to Schedule**

Benefit Changes: None.

Changes in Assumptions and Methods: The following changes were effective for the June 30, 2020 valuation date:

- The investment return assumption was lowered from 7.50% to 7.00%.
- The salary increases range was changed to 3.30% - 10.50%.
- The inflation assumption was lowered from 2.50% to 2.30%.
- The mortality assumptions were updated as follows:
  - Pre-Retirement:
    - All Groups - PubT-2010 Teacher Employee Table with generational projection using scale MP-2019.
  - Healthy Post-Retirement - Retirees:
    - All Groups - PubT-2010 Teacher Healthy Retiree Table with generational projection using scale MP-2019.
  - Healthy Post-Retirement - Beneficiaries:
    - All Groups - 109% of the Pub-2010 Contingent Survivor Table with generational projection using scale MP-2019.
  - Disabled Retirees:
    - All Groups - PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Fiscal year 2015 was the first year of implementation, therefore, only seven years are shown.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2021

Grant Title Federal Grantor/ Pass-Through Grantor	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Education</u>					
Passed through Vermont Agency of Education					
Special Education Cluster					
Special Education - Grants to States	84.027	4226S0242101	\$ 320,167	\$ 0	\$ 264,446
Special Education - Preschool Grants	84.173	4228S0242101	14,224	0	13,709
Total Special Education Cluster				0	278,155
Title I Grants to Local Education Agencies	84.010	4250S0242101	490,572	275,860	342,320
Title IIA Supporting Effective Instruction State Grant	84.367	4651S0242101	96,886	0	42,731
Title IV	84.424	4570S0242101	86,446	0	28,200
COVID 19-ESSER I	84.425	4599S0242101	274,448	0	112,194
COVID 19- ESSER II	84.425	4597S0242101	1,235,500	0	25,129
Total Passed through Vermont Agency of Education				275,860	550,574
Total U.S. Department of Education				275,860	828,729
<u>U.S. Department of Treasury</u>					
Passed through Vermont Agency of Education					
COVID-19 Coronavirus Relief Fund	21.019	4592S0242100	204,699	160,275	189,749
Total U.S. Department of the Treasury				160,275	189,749
<u>U.S. Department of Agriculture</u>					
Passed through Vermont Agency of Education					
Child Nutrition Cluster					
Summer Food Service Program	10.559	4455S0242101	N/A	0	364,464
Total Child Nutrition Cluster				0	364,464
Fresh Fruit and Vegetable Program	10.582	4449S0242101	N/A	0	8,446
Commodities	10.555	4456S0242101	N/A	0	26,187
Total U.S Department of Agriculture				0	399,097
Total Federal Awards				\$ 436,135	\$ 1,417,575

**Note A. Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Grand Isle Supervisory Union under programs of the federal government for year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Grand Isle Supervisory Union, it is not intended to and does not present the financial position, changes in net position or cash flows.

**Note B. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Grand Isle Supervisory Union has elected not to use the 10 percent de-minimis indirect cost rate allowed under the Uniform Guidance.

**Note C. Prior Year Expenditures**

Expenditures totaling \$126,453 were incurred during fiscal year 2020 related to the Coronavirus Relief Fund grant titled Coronavirus Local Government Expense Reimbursement (Grant 4592-S042-2100). Since the grant was approved in fiscal year 2021, the 2020 expenditures are included in the total federal expenditures above.

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

Certified Public Accountants

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
[www.sullivanpowers.com](http://www.sullivanpowers.com)

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

## Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Board of School Directors  
Grand Isle Supervisory Union  
P.O Box 54  
Grand Isle, VT 05458-0054

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Grand Isle Supervisory Union as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Grand Isle Supervisory Union's basic financial statements and have issued our report thereon dated May 9, 2023.

### **Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified certain deficiencies that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Grand Isle Supervisory Union's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2021-001 and 2021-002 to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Grand Isle Supervisory Union's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

### **Grand Isle Supervisory Union's Response to Deficiencies in Internal Control**

The Grand Isle Supervisory Union's response to the deficiencies in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Grand Isle Supervisory Union's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Sullivan, Powers & Co.*

May 9, 2023  
Montpelier, Vermont  
VT Lic. #92-000180

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

Certified Public Accountants

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
[www.sullivanpowers.com](http://www.sullivanpowers.com)

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

## Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of School Directors  
Grand Isle Supervisory Union  
P.O. Box 54  
Grand Isle, VT 05458-0054

### **Report on Compliance for Each Major Federal Program**

We have audited the Grand Isle Supervisory Union's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) "Compliance Supplement" that could have direct and material effect on the Grand Isle Supervisory Union's major federal programs for the year ended June 30, 2021. The Grand Isle Supervisory Union's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Deficiencies in Internal Control.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the Grand Isle Supervisory Union's major federal programs based on our audit of the types of compliance requirements referred to previously. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. "Code of Federal Regulations" Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to previously that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Grand Isle Supervisory Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinions on compliance for the major federal programs. However, our audit does not provide a legal determination of the Grand Isle Supervisory Union's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Grand Isle Supervisory Union complied, in all material respects, with the types of compliance requirements referred to previously that could have a direct and material effect on its major federal programs for the year ended June 30, 2021.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and deficiencies in internal control as Item 2021-003. Our opinion on each major federal program is not modified with respect to this matter.

The Grand Isle Supervisory Union's response to the noncompliance finding identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Grand Isle Supervisory Union's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

Management of the Grand Isle Supervisory Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to previously. In planning and performing our audit of compliance, we considered the Grand Isle Supervisory Union's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal programs and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Grand Isle Supervisory Union's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed as follows, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2021-004 to be a material weakness.

The Grand Isle Supervisory Union's response to the internal control over compliance deficiency identified in our audit is included with the accompanying schedule of findings and deficiencies in internal control. The Grand Isle Supervisory Union's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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

*Sullivan, Powers & Co.*

May 9, 2023  
Montpelier, Vermont  
VT Lic. #92-000180



GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF PRIOR FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

FINANCIAL STATEMENTS:

Deficiencies in Internal Control:

Material Weaknesses:

2020-001 Grants Receivable/Grants Revenue/Deferred Inflows of Resources

*Criteria:*

Internal controls should be in place to ensure that the grants receivable, grants revenue and related deferred inflows of resources balances are recorded properly at year end.

*Condition:*

The grants receivable, grants revenue and related deferred inflows of resources accounts were not reconciled to the actual balances at year end which resulted in various adjustments.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union's grants receivable, grants revenue and related deferred inflows of resources balances were incorrect.

*Recommendation:*

We recommend that the Supervisory Union reconcile the grants receivable, grants revenue and related deferred inflows of resources balances to supporting documentation at least annually in order to detect and correct errors.

*Corrective Action Taken:*

No corrective action taken.

2020-002 Calculation and Recording of Receivables and Deferred Inflows of Resources

*Criteria:*

Internal controls should be in place to ensure that receivables and deferred inflows of resources calculations are accurate.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF PRIOR FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

*Condition:*

There were several calculation errors leading to errors in the recording year end receivables and deferred inflows of resources.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union's receivables, revenue and deferred inflows of resources balances were incorrect.

*Recommendation:*

We recommend that the Supervisory Union have all calculations of receivables and deferred inflows of resources reviewed and approved by an appropriate individual.

*Corrective Action Taken:*

No corrective action taken.

FEDERAL AWARDS:

Findings:

2020-003 Schedule of Expenditures of Federal Awards

*Criteria:*

The Supervisory Union is responsible for accurately preparing the Schedule of Expenditures of Federal Awards.

*Condition:*

The Schedule of Expenditures of Federal Awards was inaccurate. This is a repeat finding as previously reported as Item 2019-005.

*Cause:*

Unknown.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF PRIOR FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

*Effect:*

The Supervisory Union was not in compliance with reporting requirements for the Schedule of Expenditures of Federal Awards.

*Recommendation:*

We recommend that the Supervisory Union prepare the Schedule of Expenditures of Federal Awards accurately based on the accounting records.

*Status:*

Sustained.

Deficiencies in Internal Control:

Material Weaknesses:

2020-004 Controls over Reporting

*Criteria:*

Internal controls should be in place to ensure that the expenditures reports to the State agree to accurate underlying accounting records.

*Condition:*

The Supervisory Union does not have adequate controls in place over expenditures reports to ensure the information agrees to accurate underlying accounting records. There were a number of instances where the expenses reported agreed with the general ledger but the general ledger contained errors. This is a repeat finding as previously reported as item 2019-006.

*Cause:*

Unknown.

*Effect:*

The reports filed with the State could be inaccurate.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF PRIOR FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

*Recommendation:*

We recommend that the Supervisory Union implement controls to ensure that the expenditures reports agree to accurate underlying accounting records. We recommend that all reports be reviewed and approved by an appropriate individual.

*Corrective Action Taken:*

Corrective was taken.

2020-005 Schedule of Expenditures of Federal Awards

*Criteria:*

The Supervisory Union should have internal controls in place to ensure that the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate.

*Condition:*

The Supervisory Union does not have adequate controls in place to ensure the Schedule of Expenditures of Federal Awards is accurate. There were adjustments made to the general ledger that also affected the Schedule of Expenditures of Federal Awards amounts. This is a repeat finding as previously reported as item 2019-007.

*Cause:*

Unknown.

*Effect:*

The Schedule of Expenditures of Federal Awards was inaccurate.

*Recommendation:*

We recommend that the Supervisory Union implement procedures to ensure that all the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate and that all federal awards are properly included.

*Corrective Action Taken:*

No corrective action was taken.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:  
Unmodified.

Internal Control Over Financial Reporting:  
Material Weaknesses:  
Yes.

Significant Deficiencies identified not considered to be material weaknesses:  
No.

Noncompliance material to financial statements:  
No.

Federal Awards

Internal Control Over Major Programs:  
Material Weaknesses identified:  
Yes.

Significant Deficiencies identified not considered to be material weaknesses:  
No.

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

There are audit findings that are required to be reported in accordance with the Uniform Guidance.

Major Programs:

<u>CFDA #</u>	<u>Program</u>	<u>Federal Agency</u>
84.010	Title I Grants to Local Education Agencies	U.S Department of Education
Special Education Cluster		
84.027	Special Education – Grants to States	U.S Department of Education
84.173	Special Education – Preschool Grants	U.S. Department of Education

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

The auditee does not qualify as a low risk auditee.

FINANCIAL STATEMENTS:

Deficiencies in Internal Control:

Material Weaknesses:

2021-001 Grants Receivable/Grants Revenue/Deferred Inflows of Resources

*Criteria:*

Internal controls should be in place to ensure that the grants receivable, grants revenue and related deferred inflows of resources balances are recorded properly at year end.

*Condition:*

The grants receivable, grants revenue and related deferred inflows of resources accounts were not reconciled to the actual balances at year end which resulted in various adjustments.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union's grants receivable, grants revenue and related deferred inflows of resources balances were incorrect.

*Recommendation:*

We recommend that the Supervisory Union reconcile the grants receivable, grants revenue and related deferred inflows of resources balances to supporting documentation at least annually in order to detect and correct errors.

2021-002 Calculation and Recording of Receivables and Deferred Inflows of Resources

*Criteria:*

Internal controls should be in place to ensure that receivables and deferred inflows of resources calculations are accurate.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

*Condition:*

There were several calculation errors leading to errors in the recording year end receivables and deferred inflows of resources.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union's receivables, revenue and deferred inflows of resources balances were incorrect.

*Recommendation:*

We recommend that the Supervisory Union have all calculations of receivables and deferred inflows of resources reviewed and approved by an appropriate individual.

FEDERAL AWARDS:

Findings:

2021-003 Schedule of Expenditures of Federal Awards

*Criteria:*

The Supervisory Union is responsible for accurately preparing the Schedule of Expenditures of Federal Awards.

*Condition:*

The Schedule of Expenditures of Federal Awards was inaccurate. This is a repeat finding as previously reported as Item 2020-003.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union was not in compliance with reporting requirements for the Schedule of Expenditures of Federal Awards.

GRAND ISLE SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2021

*Recommendation:*

We recommend that the Supervisory Union prepare the Schedule of Expenditures of Federal Awards accurately based on the accounting records.

Deficiencies in Internal Control:

Material Weaknesses:

2021-004 Schedule of Expenditures of Federal Awards

*Criteria:*

The Supervisory Union should have internal controls in place to ensure that the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate.

*Condition:*

The Supervisory Union does not have adequate controls in place to ensure the Schedule of Expenditures of Federal Awards is accurate. There were adjustments made to the general ledger that also affected the Schedule of Expenditures of Federal Awards amounts. This is a repeat finding as previously reported as item 2020-005.

*Cause:*

Unknown.

*Effect:*

The Schedule of Expenditures of Federal Awards was inaccurate.

*Recommendation:*

We recommend that the Supervisory Union implement procedures to ensure that all the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate and that all federal awards are properly included.



# GRAND ISLE SUPERVISORY UNION

CURIOUS | CREATIVE | COURAGEOUS | CAPABLE

802-372-6921 • P.O. BOX 54, GRAND ISLE, VT 05458 • WWW.GISU.ORG

May 5, 2023

Mr. Richard Brigham  
Sullivan, Powers & Company  
77 Barre Street, PO Box 947  
Montpelier, VT 05602

RE: Fiscal Year 2021 Audit Response Letter

Dear Rick,

Below please find our responses related to the single audit of the Grand Isle Supervisory Union for the year ending June 30, 2021

## **FINDING 2021-001: Grants Receivable/Grants Revenue/Deferred Inflows of Resources**

### *Criteria:*

Internal controls should be in place to ensure that the grants receivable, grants revenue and related deferred inflows of resources balances are recorded properly at year end.

### *Condition:*

The grants receivable, grants revenue and related deferred inflows of resources accounts were not reconciled to the actual balances at year end which resulted in various adjustments.

### *Cause:*

Unknown.

### *Effect:*

The Supervisory Union's grants receivable, grants revenue and related deferred inflows of resources balances were incorrect.

### *Recommendation:*

We recommend that the Supervisory Union reconcile the grants receivable, grants revenue and related deferred inflows of resources balances to supporting documentation at least annually in order to detect and correct errors.

*Management Response: The Grand Isle Supervisory Union agrees with the recommendation and will reconcile grant receivables, revenues and related deferred inflows on a quarterly basis. The Finance and Accounting specialist now accesses the Grants Management System as part of our*

*reconciliation process. In addition the administrative assistant to our Grants Manager reconciles all reimbursement requests to actual invoices..*

**FINDING 2021-002: Calculation and Recording of Receivables and Deferred Inflows of Resources**

*Criteria:*

Internal controls should be in place to ensure that receivables and deferred inflows of resources calculations are accurate.

*Condition:*

There were several calculation errors leading to errors in the recording year end receivables and deferred inflows of resources.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union's receivables, revenue and deferred inflows of resources balances were incorrect.

*Recommendation:*

We recommend that the Supervisory Union have all calculations of receivables and deferred inflows of resources reviewed and approved by an appropriate individual.

*Management Response: The Grand Isle Supervisory Union agrees. All communications from the Agency of Education related to reimbursement allocations will be forwarded to the Financial Accounting Specialist as received.*

**FINDING 2021-003: Schedule of Expenditures of Federal Awards**

*Criteria:*

The Supervisory Union is responsible for accurately preparing the Schedule of Expenditures of Federal Awards.

*Condition:*

The Schedule of Expenditures of Federal Awards was inaccurate. This is a repeat finding as previously reported as Item 2020-003.

*Cause:*

Unknown.

*Effect:*

The Supervisory Union was not in compliance with reporting requirements for the Schedule of Expenditures of Federal Awards.

*Recommendation:*

We recommend that the Supervisory Union prepare the Schedule of Expenditures of Federal Awards accurately based on the accounting records.

*Management Response: The Grand isle Supervisory Union has updated SEFA completion procedures in the GISU Accounting Procedures Manual. The GISU will ensure that the expenditures reflected in the grans management system will match those in our accounting system..*

**FINDING 2021-004: Schedule of Expenditures of Federal Awards**

*Criteria:*

The Supervisory Union should have internal controls in place to ensure that the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate.

*Condition:*

The Supervisory Union does not have adequate controls in place to ensure the Schedule of Expenditures of Federal Awards is accurate. There were adjustments made to the general ledger that also affected the Schedule of Expenditures of Federal Awards amounts. This is a repeat finding as previously reported as item 2020-005

*Cause:*

Unknown.

*Effect*

The Schedule of Expenditures of Federal Awards was inaccurate.

*Recommendation:*

We recommend that the Supervisory Union implement procedures to ensure that all the data utilized to prepare the Schedule of Expenditures of Federal Awards is accurate and that all federal awards are properly included.

*Management Response: The Grand Isle Supervisory Union believes that our response to finding 2021-2003 will ensure the accuracy of the data needed to complete the Schedule of Expenditures of Federal Award*

Please feel free to contact us with any questions.

Sincerely,

  
Michael Clark (May 9, 2023 04:09 EDT)  
Michael Clark  
Superintendent

  
Robert Gess  
Business Manager

## Grand Isle Supervisory Union

### **POLICY: FRAUD**

### **DATE ADOPTED:**

### **POLICY STATEMENT**

The purpose of this policy is to establish certain principles and expectations for the school district to prevent fraud, investigate and provide consequences for engaging in any manner of fraud, and to heighten awareness of possible fraud. All board members, employees, vendors, contractors, volunteers, students and any other parties who are involved in the district's financial transactions shall act with integrity and diligence in duties involving the district's financial resources. The district will not tolerate fraud or the concealment of fraud. These activities could result in criminal prosecution and disciplinary action, up to and including termination of employment. Acts of fraud will not be tolerated and will be reported to appropriate government and criminal authorities whenever there is a reasonable basis to believe, following investigation, that such conduct has occurred or is occurring.

### **I. DEFINITIONS**

Fraud is defined as a deception deliberately practiced to secure unfair or unlawful gain. The term includes such acts as bribery, deception, embezzlement, extortion, false representation, forgery, the concealment of material facts, the misappropriation of money or assets and collusion or conspiracy to commit any or all of the above acts.

Fraud and financial impropriety shall include but not be limited to:

- A. Forgery or unauthorized alteration of any document or account belonging to the district.
- B. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- C. Misappropriation of funds, securities, supplies, or other district assets, including employee time.
- D. Impropriety in the handling of money or reporting of district financial transactions.
- E. Profiteering as a result of insider knowledge of district information or activities.
- F. Unauthorized disclosure of confidential or proprietary information to outside parties.
- G. Unauthorized disclosure of investment activities engaged in or contemplated by the district.
- H. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- I. Failure to disclose conflicts of interest as required by law or district policy.
- J. Any other dishonest act regarding the finances of the district.

Date Warned:

First Reading:

Second Reading:

## **II. FINANCIAL CONTROLS AND OVERSIGHT**

Each employee who supervises or prepares district financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor their area of responsibility for fraud and financial impropriety. The superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the district.

## **III. FRAUD REPORTING**

Any individual who has reasonable cause to believe that the fiscal practices or actions (wrongful conduct) of an employee or school board member violates any local, state, federal law or rule and regulation relating to the financial practices of the district shall make a report using the Fraud Report Form (Appendix A of this policy). This form shall be submitted to the superintendent of schools or the school board chair if the complaint is regarding the superintendent or business and operations manager.

If an allegation is made in good faith, but is not corroborated by the investigation, no action shall be taken against the person who filed the allegation. Suspicious actions that do not constitute fraud must be reported in accordance with district procedures. Individuals who knowingly make a false report of suspected fraud shall be subject to disciplinary action up to and including termination.

## **IV. INVESTIGATIONS**

The superintendent shall have the primary responsibility for investigating all suspected fraud or financial impropriety as defined in this policy. The superintendent may appoint a designated third-party investigator to lead the investigation. The school board may designate the investigation responsibilities if the superintendent or business and operations manager are the subject of a report of suspected fraud.

An employee shall not attempt to personally conduct investigations and shall not contact the suspected individual in an effort to determine facts or demand restitution. If a preliminary investigation substantiates the occurrence of fraudulent activity, the superintendent or designee shall issue a report to the school board. Final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. Results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

## **V. CONFIDENTIALITY**

Employees involved in the investigation shall be advised to keep information about the investigation confidential. The district will maintain confidentiality of reports of suspected misconduct and the investigation, to the extent consistent with the conduct of an appropriate investigation and the district's obligations under the Freedom of Information Act. However, absolute confidentiality results cannot be guaranteed. The investigation process may reveal the source of the information, and/or a statement by the individual may be required as part of the evidence.

## **VI. RETALIATION**

The board and all district employees shall not retaliate against a person who in good faith reports perceived fraud or financial impropriety. The district shall not tolerate harassment or victimization and shall take action to protect a person who raises a concern in good faith.

## **VII. CORRECTIVE ACTION**

If an employee is found to be engaging in or to have been engaged in fraudulent acts, or failed to report fraudulent acts, they shall be subject to disciplinary action, up to and including termination. Based on the seriousness of the offense, the results may be referred to the appropriate law enforcement and/or regulatory agencies.

**Grand Isle Supervisory  
Union Fraud Report  
Form**

Your Name: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Please check the box to confirm that you have read the Colchester School District Fraud Policy: E9

Where did you see the fraud happen?

When did you see the fraud occur (date and time)?

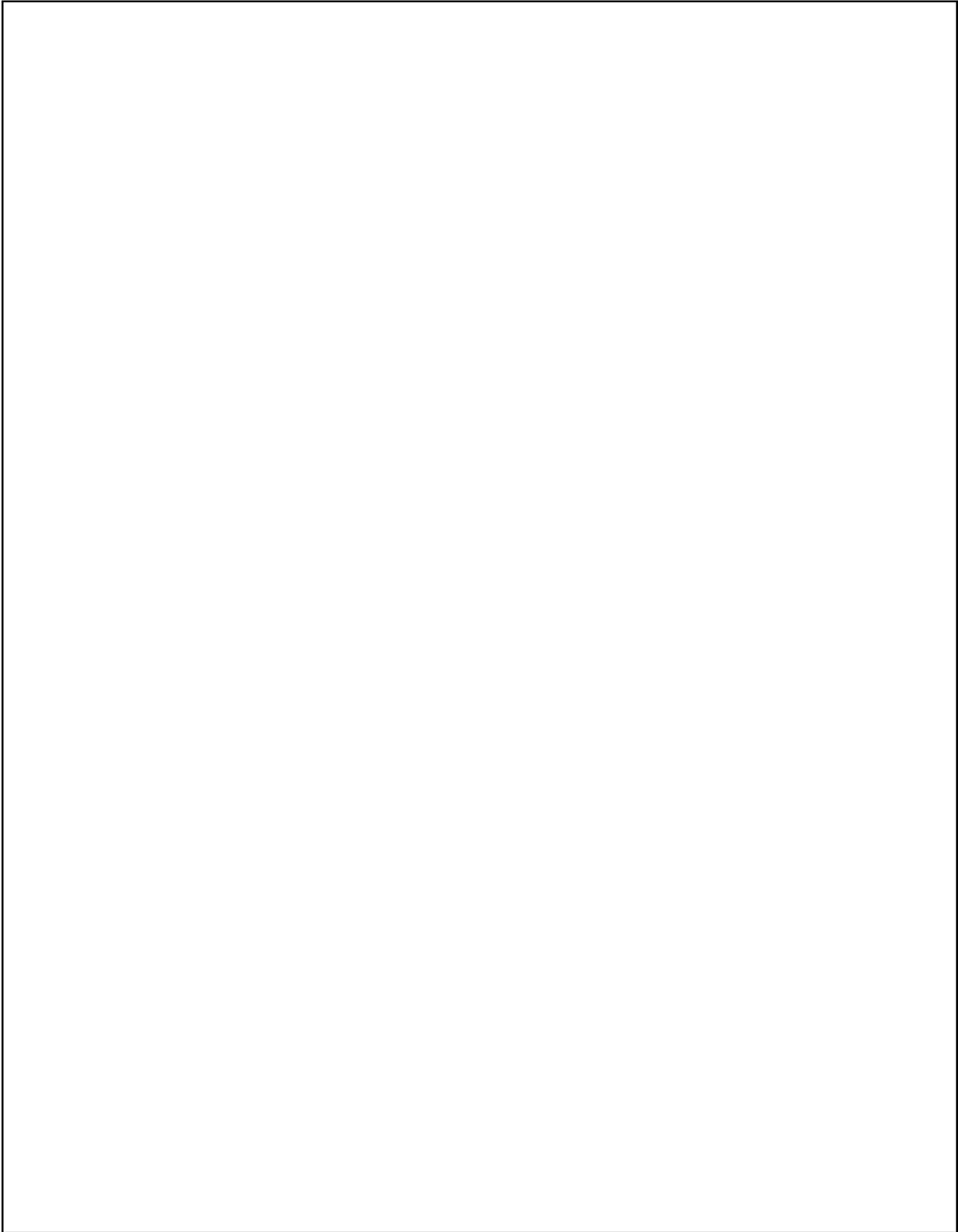
Who was committing the act of fraud? Please list all individuals involved.

Who else witnessed the act of fraud?

Is this the first time you have witnessed the fraud occur?                      Yes    /    No

If you answered no above, please describe the other incidents.

Please describe in full detail what you witnessed.

A large, empty rectangular box with a thin black border, intended for the witness to provide a detailed description of what they witnessed. The box occupies most of the page below the instruction.