

**CALEDONIA CENTRAL SUPERVISORY UNION  
DANVILLE, VERMONT**

**FINANCIAL STATEMENTS  
JUNE 30, 2022  
AND  
INDEPENDENT AUDITOR'S REPORTS**

CALEDONIA CENTRAL SUPERVISORY UNION

JUNE 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

The Board of Education  
Caledonia Central Supervisory Union

### **Report on the Audit of the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Caledonia Central Supervisory Union (the Supervisory Union) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Caledonia Central Supervisory Union as of June 30, 2022, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always

detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Supervisory Union's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and

other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2023 on our consideration of the Supervisory Union's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisory Union's internal control over financial reporting and compliance.

Montpelier, Vermont  
March 20, 2023

*Melgett Jennett* 4  
*Shah-Nair, P.C.*

**CALEDONIA CENTRAL SUPERVISORY UNION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

This discussion and analysis of the financial performance of the Caledonia Central Supervisory Union (the Supervisory Union) provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Supervisory Union's financial statements which follow this analysis.

**Financial Highlights**

- The Supervisory Union's net position decreased by \$43,244, from a deficit of \$641,032 at June 30, 2021 to a deficit position of \$684,276 at June 30, 2022.
- The cost of all the Supervisory Union's programs was \$18,010,687 for 2022 compared to \$17,061,433 for 2021.
- The General Fund reported a deficit of \$2,658 at June 30, 2022, compared to a fund balance of \$0 at June 30, 2021.
- The Grants Fund, which reports activities related to federal, state, and other grants, had \$5,279,336 of revenues, \$5,216,194 of expenditures and reported an increase in fund balance of \$56,456 at June 30, 2022.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Government-wide Statement of Net Position and the Government-wide Statement of Activities provide information about the activities of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. The governmental fund financial statements, the Balance Sheet - Governmental Funds, the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, and the Statement of Revenues and Expenditures - Budget and Actual - General Fund, provide information about the Supervisory Union's governmental funds. These statements illustrate how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's two funds.

*Reporting the Supervisory Union as a Whole*

The financial statements of the Supervisory Union as a whole are provided in the Government-wide Statement of Net Position and the Government-wide Statement of Activities. One of the most important questions asked about the Supervisory Union's finances is, "Is the Supervisory Union as a whole better off or worse off as a result of the year's activities?" The Government-wide Statement of Net Position and the Government-wide Statement of Activities report information about the Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Supervisory Union's net position and change in net position. The Supervisory Union's net position, the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the Supervisory Union's financial health. Over time, increases or decreases in the Supervisory Union's net position are one indicator of whether its financial health is improving or deteriorating. Other non-financial factors, such as changes in the Supervisory Union's assessments, should be considered as well to assess the overall health of the Supervisory Union.

All of the Supervisory Union's basic services are governmental activities. They include the superintendent's office, fiscal services, special education, early education, as well as the activity related to federal, state, and other grants that support the Cabot Town, Caledonia Cooperative, Danville Town, Peacham Town, and Twinfield Union School Districts. Assessments to these member school districts, and state, federal, and other grants, finance most of these activities.

#### *Reporting the Supervisory Union's Governmental Funds*

The financial statements of the Supervisory Union's two governmental funds, the General Fund and the Grants Fund, a special revenue fund, are reflected in the fund financial statements. The fund financial statements provide detailed information about the most significant funds, not the Supervisory Union as a whole. Some funds are required to be established by state law. The Board has established funds to help it control and manage money for particular purposes and to show that it is meeting legal responsibilities for using certain grants and other revenues (such as grants received from the Vermont Agency of Education).

#### *Governmental Funds*

All of the Supervisory Union's basic services are reported in its two governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using the modified accrual accounting method, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Supervisory Union's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be used in the near future to finance the Supervisory Union's activities and programs.

#### **The Supervisory Union as a Whole**

The analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Supervisory Union's governmental activities.

Table 1  
Net Position

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
<i>Assets</i>			
Current assets	\$ 2,158,503	\$ 1,598,597	\$ 559,906
Noncurrent assets	<u>344,682</u>	<u>33,538</u>	<u>311,144</u>
<i>Total Assets</i>	<u>2,503,185</u>	<u>1,632,135</u>	<u>871,050</u>
<i>Deferred Outflows of Resources</i>			
Deferred pension expense	<u>713,350</u>	<u>993,469</u>	<u>(280,119)</u>
<i>Total Deferred Outflows of Resources</i>	<u>713,350</u>	<u>993,469</u>	<u>(280,119)</u>
<i>Liabilities</i>			
Current liabilities	2,113,103	1,459,232	653,871
Noncurrent liabilities	<u>1,147,520</u>	<u>1,802,063</u>	<u>(654,543)</u>
<i>Total Liabilities</i>	<u>3,260,623</u>	<u>3,261,295</u>	<u>(672)</u>

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
<i>Deferred Inflows of Resources</i>			
Deferred pension credits	640,188	5,341	634,847
<i>Total Deferred Inflows of Resources</i>	<u>640,188</u>	<u>5,341</u>	<u>634,847</u>
<i>Net Position</i>			
Net investment in capital assets	25,406	23,926	1,480
Restricted	205,432	148,976	56,456
Unrestricted	<u>(915,114)</u>	<u>(813,934)</u>	<u>(101,180)</u>
<i>Total Net Position</i>	\$ <u>(684,276)</u>	\$ <u>(641,032)</u>	\$ <u>(43,244)</u>

The Statement of Net Position shows total assets of the Supervisory Union at June 30, 2022 are \$2,503,185, an increase of \$871,050 or 53.4% from the balance of \$1,632,135 reported at June 30, 2021. Current assets increased \$559,906 from the prior year. Cash increased \$173,786 and accounts receivable increased \$386,120. Noncurrent assets increased \$311,144 from the prior year.

Of the reported June 30, 2022 total assets balance, \$2,158,503 or 86.2% represents current assets (cash and cash equivalents, and receivables) compared to the prior year when \$1,598,597 or 97.9% represented current assets. Noncurrent assets represent net capital assets. At June 30, 2022, this balance is 13.8% of total assets or \$344,682.

Total deferred outflows of resources consist of deferred pension expense of \$713,350 at June 30, 2022, compared to \$993,469 at June 30, 2021, and are related to the Supervisory Union's participation in the Vermont Municipal Employees' Retirement System.

Reported total liabilities of the Supervisory Union are \$3,260,623 at June 30, 2022 compared to \$3,261,295 at June 30, 2021. Of the June 30, 2022 total liabilities balance, \$2,113,103 or 64.8% represents current liabilities (payables, accrued expenses, amounts due to member districts and the current portion of lease obligations). This compares to current liabilities of \$1,459,232 or 44.7% of the total liabilities balance at June 30, 2021. Noncurrent liabilities at June 30, 2022 are \$1,147,520 or 35.2% of the total liabilities balance. Noncurrent liabilities decreased \$654,543, in this fiscal year and represent the noncurrent portion of lease obligations and net pension liability related to the Supervisory Union's participation in the Vermont Municipal Employees' Retirement System and the noncurrent portion of capital leases.

Total deferred inflows of resources consist of deferred pension credits of \$640,188 at June 30, 2022, compared to \$5,341 at June 30, 2021, and are related to the Supervisory Union's participation in the Vermont Municipal Employees' Retirement System.

The Supervisory Union's net position decreased by \$43,244 from June 30, 2021 to June 30, 2022, from a deficit of \$641,032 to a deficit of \$684,276. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without any constraints established by debt covenants, enabling legislation, or other legal requirements, decreased from a deficit of \$813,935 at June 30, 2021 to a deficit of \$915,114 at June 30, 2022.

The schedule below presents summarized comparative information from the Supervisory Union's Statement of Activities for the years ended June 30, 2022 and 2021.

Table 2  
Change in Net Position

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
<i>Expenses</i>			
Education	\$ 11,673,737	\$ 12,789,499	\$ (1,115,762)
Administration	1,130,027	1,176,150	(46,123)
Grant programs	5,205,596	3,095,030	2,110,566
Interest on capital lease	<u>1,327</u>	<u>754</u>	<u>573</u>
<i>Total Expenses</i>	<u>18,010,687</u>	<u>17,061,433</u>	<u>949,254</u>
<i>Program Revenues</i>			
Grants and Contributions	11,759,939	10,172,808	1,587,131
Charges for services	4,661	7,929	(3,268)
Other Sources	<u>96,264</u>	<u>77,224</u>	<u>19,040</u>
<i>Total Program Revenues</i>	<u>11,860,864</u>	<u>10,257,961</u>	<u>1,602,903</u>
<i>General Revenues</i>			
Assessments and reimbursements	6,105,330	6,179,304	(73,974)
Interest income	<u>1,249</u>	<u>1,624</u>	<u>(375)</u>
<i>Total General Revenues</i>	<u>6,106,579</u>	<u>6,180,928</u>	<u>(74,349)</u>
<i>Change in Net Position</i>	\$ <u>(43,244)</u>	\$ <u>(622,544)</u>	\$ <u>579,300</u>

Expenses include all governmental expenditures plus depreciation expense on capital assets but exclude principal payments on long-term liabilities and the costs related to capital asset purchases. Program revenues are equal to expenses for specific programs. Program revenues are derived from three sources: grants and contributions, charges for services, and other sources.

General revenues received by the Supervisory Union during the year ended June 30, 2022 include assessments and reimbursements received from member districts of \$6,105,330 compared to \$6,179,304 received during the prior fiscal year, a decrease of \$73,974. General revenues also include \$1,249 of interest income.

Interfund transfers are eliminated in the Government-wide Statement of Activities.

The net program costs of \$6,149,823 were more than general revenues of \$6,106,579 and caused a decrease in net position of \$43,244, as compared to the prior fiscal year when net program costs of \$6,803,472 were more than general revenues of \$6,180,928 and caused a decrease in net position of \$622,544. The net increase of \$97,981 in net pension obligations related to the Supervisory Union's participation in the Vermont Municipal Employees' Retirement System accounted for most of the decrease in net position.

### **The Supervisory Union's Funds**

At June 30, 2022, the governmental funds of the Supervisory Union reported a combined fund balance of \$202,744. The Grants Fund restricted fund balance of \$205,432 was offset by the \$2,658 deficit in the General Fund.

## **Capital Assets and Debt Administration**

At June 30, 2022, the Supervisory Union had invested \$575,746 in capital assets of equipment and the right to use leased vehicles. During this fiscal year, the Supervisory Union leased the use of eleven buses for three years for use by member districts CTSD, DSD and TUSD, and financed a transit van over five years. The net value of the Supervisory Union's capital assets, after deducting accumulated depreciation of \$231,064 is \$344,682. Depreciation expense related to these capital assets was \$169,649 for the fiscal year.

At June 30, 2022, the Supervisory Union had a lease obligation of \$319,276. The Supervisory Union had a lease obligation of \$9,612 at June 30, 2021.

## **General Fund Budgetary Highlights**

Financial reports reviewed by the Board served as a vehicle for monitoring the budget for the fiscal year.

Actual General Fund revenues and transfers in were less than expenditures during the fiscal year. The budget and actual variances that are reported are \$518,672 less in actual revenues, \$509,328 less in actual expenditures, and \$6,686 more in transfers in, which resulted in a decrease of \$2,658 in the fund balance, resulting in a deficit of \$2,658.

## **Contacting the Supervisory Union's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors with a general overview of the Supervisory Union's finances and to show the Supervisory Union's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Director of Finance and Operations at Caledonia Central Supervisory Union, PO Box 216, Danville, VT, 05828.

**CALEDONIA CENTRAL SUPERVISORY UNION  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Current assets -	
Cash and cash equivalents	\$ 914,748
Accounts receivable	<u>1,243,755</u>
Total current assets	<u>2,158,503</u>
Noncurrent assets -	
Capital assets	575,746
less - accumulated depreciation	<u>(231,064)</u>
Total noncurrent assets	<u>344,682</u>
Total assets	<u>2,503,185</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred pension expense	<u>713,350</u>
 <b>LIABILITIES:</b>	
Current liabilities -	
Accounts payable	84,729
Accrued expenses	299,215
Due to member districts	1,571,785
Current portion of lease liability	<u>157,374</u>
Total current liabilities	<u>2,113,103</u>
Noncurrent liabilities -	
Net pension liability	985,618
Lease liability	<u>161,902</u>
Total noncurrent liabilities	<u>1,147,520</u>
Total liabilities	<u>3,260,623</u>
 <b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred pension credits	<u>640,188</u>
 <b>NET POSITION:</b>	
Net investment in capital assets	25,406
Restricted	205,432
Unrestricted	<u>(915,114)</u>
Total net position	\$ <u>(684,276)</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Change in <u>Net Position</u>
		<u>Grants and Contributions</u>	<u>Charges for Services</u>	<u>Other</u>	
<b>FUNCTIONS/PROGRAMS:</b>					
Governmental activities -					
Education	\$ 11,673,737	\$ 6,626,204	\$ -	\$ 63,209	\$ (4,984,324)
Administration	1,130,027	-	-	-	(1,130,027)
Grant programs	5,205,596	5,133,735	4,661	33,055	(34,145)
Interest	<u>1,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,327)</u>
Total governmental activities:	\$ <u>18,010,687</u>	\$ <u>11,759,939</u>	\$ <u>4,661</u>	\$ <u>96,264</u>	<u>(6,149,823)</u>
<b>GENERAL REVENUES</b>		- ASSESSMENTS			6,105,330
		- INTEREST INCOME			<u>1,249</u>
					<u>6,106,579</u>
CHANGE IN NET POSITION					(43,244)
NET POSITION, July 1, 2021					<u>(641,032)</u>
NET POSITION, June 30, 2022					\$ <u>(684,276)</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**  
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	<u>General</u> <u>Fund</u>	<u>Grants</u> <u>Fund</u>	<u>Totals</u> <u>Governmental</u> <u>Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 914,748	\$ -	\$ 914,748
Accounts receivable	289,895	953,860	1,243,755
Due from member districts	435,318	-	435,318
Due from other funds	<u>-</u>	<u>1,277,273</u>	<u>1,277,273</u>
Total assets	\$ <u>1,639,961</u>	\$ <u>2,231,133</u>	\$ <u>3,871,094</u>
<b>LIABILITIES, DEFERRED INFLOWS</b>			
<b>OF RESOURCES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 66,131	\$ 18,598	\$ 84,729
Accrued expenditures	299,215	-	299,215
Due to member districts	-	2,007,103	2,007,103
Due to other funds	<u>1,277,273</u>	<u>-</u>	<u>1,277,273</u>
Total liabilities	<u>1,642,619</u>	<u>2,025,701</u>	<u>3,668,320</u>
<b>FUND EQUITY:</b>			
Fund balances -			
Restricted	-	205,432	205,432
Unassigned	<u>(2,658)</u>	<u>-</u>	<u>(2,658)</u>
Total fund balances	<u>(2,658)</u>	<u>205,432</u>	<u>202,774</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>1,639,961</u>	\$ <u>2,231,133</u>	\$ <u>3,871,094</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION  
BALANCE SHEET - GOVERNMENTAL FUNDS**

**JUNE 30, 2022**

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

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 202,774
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	575,746
Accumulated depreciation	(231,064)
Liabilities not due and payable in the current period are not reported in the funds.	
Lease liability	(319,276)
Balances related to net pension asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	713,350
Deferred pension credits	(640,188)
Net pension liability	<u>(985,618)</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>(684,276)</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

(Page 1 of 2)

	General <u>Fund</u>	Grants <u>Fund</u>	Totals Governmental <u>Funds</u>
<b>REVENUES:</b>			
Assessments	\$ 5,997,445	\$ 107,885	\$ 6,105,330
Charges for services	-	4,661	4,661
Intergovernmental - State	4,506,399	764,994	5,271,393
- Federal	-	4,368,741	4,368,741
VSTRS on-behalf payments	2,019,786	-	2,019,786
Reimbursements	100,019	-	100,019
Interest income	1,249	-	1,249
Other	63,209	33,055	96,264
Total revenues	<u>12,688,107</u>	<u>5,279,336</u>	<u>17,967,443</u>
<b>EXPENDITURES:</b>			
Superintendent's office	611,237	-	611,237
Business office	518,790	-	518,790
Plant operations	463,966	-	463,966
Transportation	881,970	-	881,970
Special education	7,396,716	169,642	7,566,358
Consolidated federal programs	-	930,063	930,063
IDEA B	-	500,241	500,241
Preschool development	-	83,198	83,198
Medicaid	-	319,440	319,440
Child nutrition program	-	1,034,171	1,034,171
Professional development	643,129	-	643,129
Other grants	-	2,168,841	2,168,841
VSTRS on-behalf payments	2,019,786	-	2,019,786
Debt service - lease principal	162,402	9,271	171,673
- lease interest	-	1,327	1,327
Capital outlay	480,792	-	480,792
Total expenditures	<u>13,178,788</u>	<u>5,216,194</u>	<u>18,394,982</u>
EXCESS OF REVENUES OR (EXPENDITURES)	(490,681)	63,142	(427,539)
<b>OTHER FINANCING SOURCES (USES):</b>			
Capital lease proceeds	481,337	-	481,337
Interfund transfers in (out)	6,686	(6,686)	-
Total other financing sources (uses)	<u>488,023</u>	<u>(6,686)</u>	<u>481,337</u>
NET CHANGE IN FUND BALANCES	(2,658)	56,456	53,798
FUND BALANCES, July 1, 2021	<u>-</u>	<u>148,976</u>	<u>148,976</u>
FUND BALANCES, June 30, 2022	\$ <u>(2,658)</u>	\$ <u>205,432</u>	\$ <u>202,774</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022**

(Page 2 of 2)

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

Net change in fund balances - total governmental funds \$ 53,798

Amounts reported for governmental activities in the Government-wide  
Statement of Activities are different because -

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the cost of those assets is allocated  
over their estimated useful lives as depreciation expense.

Additions to capital assets, net of dispositions	480,792
Depreciation	(169,649)

Long-term liabilities provide current financial resources to the  
governmental funds, while the repayment of long-term liabilities  
consumes the current financial resources of governmental funds.  
Neither transaction has any effect on net position.

Proceeds from leases	(481,337)
Principal payments on leases	171,673

Changes in net pension asset or liability and related deferred outflows/inflows  
of resources will increase or decrease the amounts reported in the  
government-wide statements, but are only recorded as an expenditure  
when paid in the governmental funds.

Net (increase) decrease in net pension obligation	<u>(98,521)</u>
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Change in net position of governmental activities - Government-wide Statement of Activities \$ (43,244)

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

**CALEDONIA CENTRAL SUPERVISORY UNION  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under) <u>(Under)</u>
<b>REVENUES:</b>			
Assessments	\$ 6,162,718	\$ 5,997,445	\$ (165,273)
District reimbursements	83,379	100,019	16,640
Intergovernmental - State	4,939,396	4,506,399	(432,997)
Interest income	1,500	1,249	(251)
Other	<u>-</u>	<u>63,209</u>	<u>63,209</u>
Total revenues	<u>11,186,993</u>	<u>10,668,321</u>	<u>(518,672)</u>
<b>EXPENDITURES:</b>			
Superintendent's office	678,604	611,237	(67,367)
Business office	516,540	528,402	11,862
Plant operations	503,641	463,421	(40,220)
Professional development	630,790	643,129	12,339
Transportation	904,972	1,034,760	129,788
Special education	<u>7,952,446</u>	<u>7,396,716</u>	<u>(555,730)</u>
Total expenditures	<u>11,186,993</u>	<u>10,677,665</u>	<u>(509,328)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	-	(9,344)	(9,344)
<b>OTHER FINANCING SOURCES (USES):</b>			
Interfund transfers in (out)	<u>-</u>	<u>6,686</u>	<u>6,686</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>(2,658)</u>	\$ <u>(2,658)</u>

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

**CALEDONIA CENTRAL SUPERVISORY UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies:**

The Caledonia Central Supervisory Union (the Supervisory Union) is organized according to State law under the governance of the Board of Education (the Board) to provide administrative oversight for its member districts of Cabot Town School District (CTSD), Caledonia Cooperative School District (CCSD), Danville Town School District (DTSD), Peacham Town School District (PTSD), and Twinfield Union School District No. 33 (TUSD).

- A. Reporting entity - The Supervisory Union is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Supervisory Union.

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

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Supervisory Union. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by assessments and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Supervisory Union has no business-type activities.

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

Financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

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

**CALEDONIA CENTRAL SUPERVISORY UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

C. Basis of presentation (continued) -

The Supervisory Union reports the following major governmental funds:

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

Grants Fund - The Grants Fund, a special revenue fund, is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified services. This fund consists of grants from federal, state and local sources.

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

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

- E. Budgets and budgetary accounting - The Supervisory Union adopts an annual budget for the General Fund. The budget is prepared by Supervisory Union administration with the direction of the Board. The proposed budget is published in the Annual Report of each member district and the total appropriation for each budget is approved by voters at their respective annual meetings. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 12. Formal budgetary integration is employed as a management control during the year for the General Fund. The Supervisory Union does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

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

- G. Risk management - The 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 others; environmental liability; and natural disasters. The Supervisory Union manages these risks through commercial insurance packages covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Supervisory Union. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

- H. Cash and cash equivalents - The Supervisory Union considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents.
- I. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure are reported in the government-wide financial statements. Capital assets are defined by the Supervisory Union as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Supervisory Union does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Software and equipment	7 years
Vehicles	5 to 10 years

- J. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.
- K. Compensated absences - The Supervisory Union's personnel policies do not provide for accumulating vacation and sick leave pay.
- L. Long-term obligations - Governmental activities report long-term debt and other long-term obligations as liabilities in the statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.
- M. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

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

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

Committed fund balance includes amounts that can be used only for specific purposes determined by the Supervisory Union's highest level of decision making authority, the Board, as a result of motions passed at Regular or Special Meetings.

**CALEDONIA CENTRAL SUPERVISORY UNION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. Summary of significant accounting policies (continued):**

M. Fund equity (continued) -

Assigned fund balance includes amounts that are intended to be used by the Supervisory Union for specific purposes as authorized by management. Currently, the Supervisory Union has not granted any members of management the authority to make fund balance assignments.

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

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

N. On-behalf payments - The State of Vermont makes payments on behalf of the Supervisory Union's teachers to the Vermont State Teachers' Retirement System (VSTRS) for pension and other postemployment benefits (OPEB). The Supervisory Union recognizes these on-behalf payments as intergovernmental grant revenues and education expenses or expenditures, as appropriate, in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statement; see note 12 for reconciling details.

O. New accounting standard - The Supervisory Union has implemented GASB Statement No. 87, *Leases*. This statement improves accounting and financial reporting for leases by state and local governments. The impact on these financial statements is the presentation of the Supervisory Union's leases for vehicles and equipment in accordance with GASB Statement No. 87. See note 9 for a description of the impact on these statements.

**2. Deposits:**

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Supervisory Union 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 Supervisory Union does not have a policy for custodial credit risk. As of June 30, 2022, \$388,272 of the Supervisory Union's bank balance of \$1,538,272 was uninsured and uncollateralized.

**3. Receivables:**

Accounts receivable from the Vermont Agency of Education at year end are \$1,141,000, and from others are \$102,755. No amounts are reserved for uncollectible accounts receivable.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**4. Capital assets:**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets, depreciated:				
Leased assets - vehicles	\$ -	\$ 480,792	\$ -	\$ 480,792
Software, furniture and equipment	<u>94,954</u>	<u>-</u>	<u>-</u>	<u>94,954</u>
Total capital assets, depreciated	<u>94,954</u>	<u>480,792</u>	<u>-</u>	<u>575,746</u>
Less accumulated depreciation for:				
Leased assets - vehicles	-	156,084	-	156,084
Software, furniture and equipment	<u>61,415</u>	<u>13,565</u>	<u>-</u>	<u>74,980</u>
Total accumulated depreciation	<u>61,415</u>	<u>169,649</u>	<u>-</u>	<u>231,064</u>
Total capital assets, depreciated, net	<u>33,539</u>	<u>311,143</u>	<u>-</u>	<u>344,682</u>
Capital assets, net	\$ <u>33,539</u>	\$ <u>311,143</u>	\$ <u>-</u>	\$ <u>344,682</u>

Depreciation expense of \$169,649 in the governmental activities was fully allocated to the education function.

**5. Interfund receivable and payable balances:**

Interfund receivable and payable balances are due to the pooling of cash for cash receipts and disbursements. As of June 30, 2022, the amount due to the Grants Fund from the General Fund was \$1,277,273.

**6. Interfund transfers:**

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. The Grants Fund transferred \$6,686 to the General Fund during the fiscal year to reimburse for administrative costs paid from the General Fund.

**7. Related parties:**

As described in note 1, the Supervisory Union is the oversight administrative district for its member districts. The member districts are billed for their appropriate share of expenditures through annual assessments and reimbursement of actual expenditures. The Supervisory Union received assessment and reimbursement revenue for the year ended June 30, 2022 as follows:

	<u>Assessments</u>	<u>Reimbursements</u>
CTSD	\$ 995,279	\$ 18,875
CCSD	1,852,079	16,885
DTSD	1,531,607	54,843
PTSD	347,194	9,416
TUSD	<u>1,379,171</u>	<u>-</u>
	\$ <u>6,105,330</u>	\$ <u>100,019</u>

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**7. Related parties (continued):**

Amounts receivable and payable between districts as of June 30, 2022 were:

	<u>Accounts Receivable</u>	<u>Accounts Payable</u>
CCSU	\$ 435,318	\$ 2,007,103
CTSD	281,034	300,158
CCSD	702,926	-
DTSD	518,318	60
PTSD	82,053	34,996
TUSD	<u>322,944</u>	<u>276</u>
	<u>\$ 2,342,593</u>	<u>\$ 2,342,593</u>

**8. Long-term obligations:**

Long-term obligations activity for the year ended June 30, 2022 was as follows:

	Balance July 1, <u>2021</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>2022</u>	Due Within <u>One Year</u>
Governmental activities -					
Lease liability	\$ 9,612	\$ 481,337	\$ 171,673	\$ 319,276	\$ 157,374
Net pension liability	<u>1,802,063</u>	<u>-</u>	<u>816,445</u>	<u>985,618</u>	<u>-</u>
	<u>\$ 1,811,675</u>	<u>\$ 481,337</u>	<u>\$ 988,118</u>	<u>\$ 1,304,894</u>	<u>\$ 157,374</u>

**9. Leases:**

The Supervisory Union has entered into agreements that meet the reporting criteria of a lease in accordance with GASB Statement No. 87, *Leases*. A lease is defined as a contract that conveys the right to use another entity's nonfinancial asset, including buildings and equipment, as specified in the contract for a period of time. The Supervisory Union recognizes a lease liability and a right to use lease asset (lease asset) in the financial statements.

At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is measured as the initial amount of the lease liability plus any payments made at or before the lease commencement date, and subsequently, the lease asset is depreciated on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported as current and noncurrent liabilities on the Government-wide Statement of Net Position.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**9. Leases (continued):**

Lease activity for the year ended June 30, 2022 was as follows:

	Balance July 1, <u>2021</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>2022</u>
Governmental activities -				
Leases - vehicles	\$ -	\$ 481,337	\$ 162,061	\$ 319,276
Leases - software & equipment	<u>9,612</u>	<u>-</u>	<u>9,612</u>	<u>-</u>
	<u>\$ 9,612</u>	<u>\$ 481,337</u>	<u>\$ 171,673</u>	<u>\$ 319,276</u>

Lease liability requirements to maturity are as follows:

Year ending June 30,	
2023	164,352
2024	164,352
2025	<u>962</u>
Total minimum lease payments	<u>329,666</u>
Less: amount representing interest	<u>(10,390)</u>
Present value of minimum lease payments	\$ <u>319,276</u>

**10. Fund balances:**

The Grants Fund reported a restricted fund balance of \$205,432 for the specified services allowed by the federal and state grants and other sources.

**11. Deficit fund balance:**

As of June 30, 2022, the General Fund has a deficit of \$2,658. Management intends to recover this deficit through future operations.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**12. Budgetary basis of accounting:**

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

	<u>Revenues</u>	<u>Expenditures</u>
U.S. GAAP basis	\$ 12,688,107	\$ 13,178,788
On-behalf payments -		
VSTRS pension	(1,336,490)	(1,336,490)
VSTRS OPEB	(683,296)	(683,296)
Capital outlay - leased assets	-	(481,337)
Budget basis	\$ 10,668,321	\$ 10,677,665

**13. Pension plans:**

Vermont Municipal Employees' Retirement System -

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

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

Contributions: Defined benefit plan members are required to contribute 3.25% (Group A), 5.625% (Group B), 10.75% (Group C) or 12.1% (Group D) of their annual covered salary, and the Supervisory Union is required to contribute 4.75% (Group A), 6.25% (Group B), 8.0% (Group C) or 10.6% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Supervisory Union is required to contribute an equal dollar amount. The contribution requirements of plan members and the Supervisory Union are established and may be amended by the Board of Trustees. The Supervisory Union's contributions to VMERS for the years ended June 30, 2022, 2021, and 2020, were \$208,697, \$148,886, and \$174,292, respectively. The amounts contributed were equal to the required contributions for each year.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**13. Pension plans (continued):**

Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Supervisory Union's proportionate share of the VMERS' net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Supervisory Union's 0.6696% proportionate share of VMERS defined benefit plan.

Supervisory Union's share of VMERS net pension liability	\$	985,618
Deferred outflows of resources - Deferred pension expense	\$	713,350
Deferred inflows of resources - Deferred pension credits	\$	640,188

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

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

Vermont State Teachers' Retirement System -

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

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

Contributions: Member teachers are required to 5.5% (Group A); or 5.0% (Group C if member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the State contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on behalf of member employers. The Supervisory Union's teachers contributed \$146,797, \$140,098, and \$120,738, to the Plan in 2022, 2021, and 2020, respectively.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**13. Pension plans (continued):**

Vermont State Teachers' Retirement System (continued) -

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

Supervisory Union's share of -	
VSTRS net pension liability	\$ 5,964,716
VSTRS net pension expense	\$ 1,336,490

**14. Other postemployment benefit (OPEB) plan:**

Retired Teachers' Health and Medical Benefit Fund -

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

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

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

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

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

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

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**14. Other postemployment benefit (OPEB) plan (continued):**

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

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The Supervisory Union does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the Supervisory Union. However, the Supervisory Union is required to report the Supervisory Union's share of the Plan's net OPEB liability (\$4,582,431) and OPEB expense (\$683,296) as determined by an actuarial valuation. The liability was measured as of June 30, 2021 for the reporting period of June 30, 2022.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. A decrease of 1% in the 2.20% discount rate used to calculate future costs would increase the Supervisory Union's share of OPEB liability to \$5,422,189, while an increase of 1% would reduce the Supervisory Union's share of OPEB liability to \$3,912,999. A decrease of 1% in the current healthcare cost trend rate would reduce the Supervisory Union's share of OPEB liability to \$3,796,351, while an increase of 1% would increase the Supervisory Union's share of OPEB liability to \$5,622,721.

Collective OPEB Plan liability and expense: The Plan's collective net OPEB liability is \$1,275,587,042 and total OPEB expense for the year is \$75,721,839.

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

Salary increase rate	Varies by age
Discount rate	2.20%
Inflation rate	2.00%
Healthcare cost trend rates	6.700% Non-Medicare 6.000% Medicare
Retiree Contributions	Equal to health trend
Mortality tables	Various PubT-2010, and PubNS-2010 tables using Scale MP-2019
Actuarial cost method	Projected Unit Credit
Asset valuation method	Market value

**15. Commitments:**

As of June 30, 2022, the Supervisory Union has committed to lease finance a Ford transit connect wagon 2022 for a total price of \$29,568, a Ford Escape 2022 for a total price of \$36,728, and a Chrysler Voyager 2021 for total price of \$59,425.

**16. Subsequent events:**

The Supervisory Union has evaluated subsequent events through March 20, 2023, the date on which the financial statements were available to be issued.

**CALEDONIA CENTRAL SUPERVISORY UNION  
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF SUPERVISORY UNION'S PROPORTIONATE  
SHARE OF NET PENSION LIABILITY  
VMERS  
JUNE 30, 2022**

Schedule 1

	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
Supervisory Union's proportion of the net pension liability	0.6697%	0.7124%	0.3944%	0.3015%	0.1717%	0.1365%	0.0851%	0.0681%
Supervisory Union's proportionate share of the net pension liability	\$ 985,618	\$ 1,802,063	\$ 684,200	\$ 424,128	\$ 208,022	\$ 175,653	\$ 65,637	\$ 6,213
Supervisory Union's covered payroll	\$ 3,499,735	\$ 3,036,471	\$ 3,175,662	\$ 1,793,720	\$ 1,320,206	\$ 700,994	\$ 518,588	\$ 298,063
Supervisory Union's proportionate share of the net pension liability as a percentage of its covered payroll	28.16%	59.35%	21.55%	23.65%	15.76%	25.06%	12.66%	2.084%
VMERS net position as a percentage of the total pension liability	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

**SCHEDULE OF SUPERVISORY UNION'S CONTRIBUTIONS  
VMERS  
JUNE 30, 2022**

Schedule 2

	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
Contractually required contribution	\$ 208,697	\$ 148,886	\$ 174,292	\$ 73,991	\$ 52,808	\$ 28,040	\$ 20,744	\$ 11,923
Contributions in relation to the contractually required contribution	<u>208,697</u>	<u>148,886</u>	<u>174,292</u>	<u>73,991</u>	<u>52,808</u>	<u>28,040</u>	<u>20,744</u>	<u>11,923</u>
Contribution deficiency (excess)	<u>\$ -</u>							
Supervisory Union's covered payroll	\$ 3,499,735	\$ 3,036,471	\$ 3,175,662	\$ 1,793,720	\$ 1,320,206	\$ 700,994	\$ 518,588	\$ 298,063
Contributions as a percentage of covered payroll	5.963%	4.903%	5.488%	4.125%	4.000%	4.000%	4.000%	4.000%

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

The Board of Education  
Caledonia Central Supervisory Union

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, each major fund and the aggregate remaining fund information of the Caledonia Central Supervisory Union (the Supervisory Union) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements, and have issued our report thereon dated March 20, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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 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 Supervisory Union's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont  
March 20, 2023

*Melzyth Bennett* 9  
*Shosh-Nisa, P.L.*

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

The Board of Education  
Caledonia Central Supervisory Union

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited the Caledonia Central Supervisory Union's (the Supervisory Union) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Supervisory Union's major federal programs for the year ended June 30, 2022. The Supervisory Union's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Supervisory Union complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

***Basis for Opinion on the Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

## ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control

over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the Caledonia Central Supervisory Union (the Supervisory Union) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 20, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Montpelier, Vermont  
March 20, 2023

*Margaret Bennett*  
*Charlottesville, P.C.*

**CALEDONIA CENTRAL SUPERVISORY UNION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<b>U.S. Department of Agriculture:</b>				
Passed through Vermont Agency of Education -				
Child Nutrition Cluster:				
National School Lunch Program	10.555	4456S0092200	\$ -	\$ 45,513
National School Lunch Program	10.555	4461S0092200	-	803,029
National School Lunch Program	10.555	4462S0092200	-	<u>26,558</u>
Total National School Lunch Program			<u>-</u>	<u>875,100</u>
Summer Food Service Program for Children	10.559	4455S0092200	-	<u>16,330</u>
Total Child Nutrition Cluster			<u>-</u>	<u>891,430</u>
Child and Adult Care Food Program	10.558	4453S0092200	-	64
Child and Adult Care Food Program	10.558	4454S0092200	-	2,750
Child and Adult Care Food Program	10.558	4608S0092200	-	<u>1,071</u>
Total Child and Adult Care Food Program			<u>-</u>	<u>3,885</u>
Child Nutrition Discretionary Grants	10.579	4446S0092200	-	1,785
Pandemic EBT Administrative Costs	10.649	4601S0092200	-	<u>614</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>897,714</u>
<b>U.S. Department of Education:</b>				
Passed through Vermont Agency of Education -				
Elementary and Secondary Education Act (ESEA), as amended:				
Title I - Grants to Local Educational Agencies				
	84.010	4250S0092201	495,331	<u>560,447</u>
Supporting Effective Instruction State Grants	84.367	4651S0092201	<u>225,831</u>	<u>236,781</u>
Student Support and Academic Enrichment Program	84.424	4570S0092201	<u>75,289</u>	<u>102,965</u>
Individuals with Disabilities Education Act (IDEA):				
Special Education Cluster				
Special Education Grants to States	84.027	4226S0092201	-	485,365
Special Education Grants to States	84.027X	4605S0092201	-	1,279
Special Education Preschool Grants	84.173	4228S0092201	-	6,494
Special Education Preschool Grants	84.173X	4606S0092201	-	<u>743</u>
Total Special Education Cluster			<u>-</u>	<u>493,881</u>
Education Stabilization Fund	84.425D	4590S0092101	35,332	436,960
Education Stabilization Fund	84.425D	4597S0092101	680,221	1,228,086
Education Stabilization Fund	84.425U	4599S0092101	-	140,120
Education Stabilization Fund	84.425U	4615S0092201	-	<u>93,794</u>
Total U.S. Department of Education			<u>1,512,004</u>	<u>3,293,034</u>
Total federal award expenditures			\$ <u>1,512,004</u>	\$ <u>4,190,748</u>

The accompanying notes are an integral part of this schedule.

**CALEDONIA CENTRAL SUPERVISORY UNION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2022**

**1. Basis of presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Supervisory Union under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Supervisory Union, it is not intended to and does not present the financial position or changes in financial position of the Supervisory Union.

**2. Summary of significant accounting policies:**

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

**3. Subrecipients:**

The Supervisory Union provided federal awards to subrecipients as follows:

<u>CFDA No.</u>	<u>CTSD</u>	<u>CCSD</u>	<u>DTSD</u>	<u>PTSD</u>	<u>TUSD</u>	<u>Totals</u>
84.010	\$ 106,472	243,931	144,928	-	-	495,331
84.367	74,054	-	-	-	151,777	225,831
84.424	-	-	-	-	75,289	75,289
84.425D	2,523	14,600	-	18,209	-	35,332
84.425D	<u>97,985</u>	<u>181,388</u>	<u>245,016</u>	<u>63,845</u>	<u>91,987</u>	<u>680,221</u>
	\$ <u>281,034</u>	\$ <u>439,919</u>	\$ <u>389,944</u>	\$ <u>82,054</u>	\$ <u>319,053</u>	\$ <u>1,512,004</u>

**CALEDONIA CENTRAL SUPERVISORY UNION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**A. Summary of Auditor's Results:**

**Financial Statements -**

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

**Federal Awards -**

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? *No*

Identification of major program:

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

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

Auditee qualified as low-risk auditee? *Yes*

**B. Audit Findings - Financial Statements:**

There were no audit findings identified for the year ended June 30, 2022.

**C. Audit Findings - Federal Awards:**

There were no audit findings identified for the year ended June 30, 2022.

**STATUS OF PRIOR AUDIT FINDINGS  
AS OF JUNE 30, 2022**

There are no prior audit findings applicable to this auditee.

## **Capitalization of Assets**

### Policy:

In order to provide for the proper control and conservation of Caledonia Central Supervisory Union and its school districts property as well as proper accounting for financial reporting purposes, the Superintendent or his or her designee shall maintain a schedule of capitalized assets reported in conjunction with Caledonia Central Supervisory Union and its school districts annual audit.

### Implementation:

Capitalization of assets, inclusive of computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment and supplies, occurs when all of the following criteria are met:

1. The asset is tangible and complete. Construction in progress is capitalized but not depreciated until construction is completed;
2. The asset is used in the operation of the district's activities;
3. The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
  - \$ 5,000 individual component value and one year of useful life
  - All buildings and land must be reported regardless of value and useful life at the date of acquisition.

Assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above.

Annual depreciation will be charged in equal amounts over the estimated useful lives of all capital assets. The assets' estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

Date Adopted:

Date Revised:

Legal Reference(s): 2 CFR 200.33  
Adoption of this policy is recommended by a joint VASBO/Agency of Education working group on federal grant compliance.

## **Travel Reimbursement**

### **Policy:**

It is the policy of the Caledonia Central Supervisory Union and its school districts to reimburse the reasonable expenses for travel for school business by its employees, school board members and volunteers, to the extent that budgeted funds permit. Mileage will be reimbursed per the current IRS-established rate per mile. Reimbursement for other travel expenses will follow Collective Bargaining Agreements and established procedures.

Reimbursement will be only for those expenses that are reasonable and necessary for the activities of the Caledonia Central Supervisory Union and its school districts. The method of reimbursement will be consistent whether expenses are incurred in furtherance of federally funded or non-federally funded activities. Prior approval from the superintendent or his or her designee will be required.

### **Implementation:**

Pursuant to this policy and consistent with relevant collective bargaining agreements, the superintendent or his or her designee will establish written procedures to govern the reimbursement and method of prior approval for the following: air/rail travel, meals, lodging, and mileage.

Date Adopted:  
Date Revised:

Legal Reference(s): 2 CFR 200.474

## Vermont Continuous Improvement Plan

LEA: Caledonia Central Supervisory Union

LEA Continuous Improvement Plan Contact Name: Des Hertz, Curriculum Director

LEA Continuous Improvement Plan Contact Email: [des.hertz@ccsuvt.net](mailto:des.hertz@ccsuvt.net)

Collaborative Stakeholders Represented: Caledonia Central Leadership Team Members: Mark Tucker, Superintendent; Anne Landry, Student Services Coordinator; Allie Monahan, Assistant Student Services Coordinator; Des Hertz, Curriculum Director; Jen Lemery Curriculum Implementation Specialist; Luisa Millington, Barnet School Principal, Becca Tatischeff, Cabot School Principal; Sarah Ainsworth, Cabot School Assistant Principal; Sarah Welch, Danville School Elementary Principal; Natalie Conway, Danville School High School Principal; Sam McLeod, Peacham School Principal, Rachel Hartman, Twinfield School Elementary Principal, Stephanie Ainslie, Twinfield School High School Principal, ; Anthony Fontana, Walden School Principal; Chris Miller, Waterford School Principal; Mike Concessi, CCSU Business Manager; Vanessa Koch, CCSU Human Resources Director; CCSU school board members

### CCSU Mission and Vision:

**Mission:** It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.

**Vision:** Our learning community is safe, inclusive, equitable, transparent and focused on academic proficiency and social-emotional competency. Our learners are supported to be engaged, self-directed contributing members of their local and global communities.

### Continuous Improvement Plan Development

1. List your prioritized Goals, Strategies, Measures, and Resources to support implementation based upon your [Comprehensive Needs Assessment](#) and [Data Inventory](#)
2. You must have at least one Safe and Healthy Schools goal and one Academic Achievement goal. You can identify additional goals, but it's best practice to limit your CIP goals to a manageable number to implement and measure.
3. Analytical tools from the [Comprehensive School Improvement Toolkit](#) and [VTmtss Framework Tools](#), may be useful in this work

Required Component	Prioritized SU/SD Goal	Prioritized Strategies/Change Ideas	Measures	Human, material, and fiscal resources supporting implementation
<p><b>Safe and Healthy Schools</b></p>	<p>Throughout the 2023-2024 school year students will be supported by evidence-based social-emotional learning and comprehensive behavioral supports driven by authentic data and systemic support to ensure safe and healthy schools as measured by SWIS data and a universal screener.</p>	<ul style="list-style-type: none"> <li>● By June 2025, there will be systems in place at all schools which assess the well being of students. Students will have access to systems of support to address their social-emotional well-being.</li> <li>● Staff will be trained to access student SEL data.</li> <li>● By June 2024, the SEL systems group will choose a SU wide SEL universal screener and identify targeted SEL curricular objectives.</li> <li>● Continue to provide ongoing appropriate PD opportunities to</li> </ul>	<ul style="list-style-type: none"> <li>● Increase in early detection rate of SEL related intervention supports</li> <li>● Reduced student absences due to reduction of behavior issues (SWIS and attendance data analysis)</li> <li>● Climate Surveys - student, staff, family</li> <li>● Use of data from SEL screening tool</li> </ul>	<ul style="list-style-type: none"> <li>● ARP ESSER</li> <li>● Local Funding</li> <li>● BEST grant</li> <li>● CCSU Systems SEL Working Group</li> <li>● Guidance counselors, student and staff wellness coordinators</li> <li>● Professional learning to support best practices in social emotional learning and restorative practices</li> </ul>

Required Component	Prioritized SU/SD Goal	Prioritized Strategies/Change Ideas	Measures	Human, material, and fiscal resources supporting implementation
		<p>support training for staff in social emotional learning, restorative practices and PBIS.</p>		
<p><b>Academic Achievement</b></p>	<p>Students will improve their overall academic proficiency by accessing high quality instruction and intervention driven by analysis of learning evidence and data.</p>	<ul style="list-style-type: none"> <li>● Use evidence of learning data systematically in PLCs, ESTs and collaborative teams.</li> <li>● Use of high quality, research based instructional materials coupled with training in the use of these materials to support learning.</li> <li>● Intentional and purposeful scheduling that promotes and supports collaborative</li> </ul>	<p>Local Common Assessments:</p> <ul style="list-style-type: none"> <li>● STAR</li> <li>● POA</li> <li>● PNOA</li> <li>● TS Gold</li> <li>● DIBELS</li> <li>● F and P Benchmark Assessment System</li> <li>● Formative Assessments and Summative Assessments</li> <li>● VTCAP</li> </ul>	<ul style="list-style-type: none"> <li>● ARP ESSER</li> <li>● Local Funding</li> <li>● CFP funding</li> <li>● Professional Development Opportunities</li> <li>● Contracted Consultants</li> <li>● CCSU Systems Curriculum Working Group</li> <li>● Collaborative Teacher Teams from across the SU that meet to discuss assessment data, instructional materials and best practices</li> </ul>

Required Component	Prioritized SU/SD Goal	Prioritized Strategies/Change Ideas	Measures	Human, material, and fiscal resources supporting implementation
		teaming, common planning time, and intervention to meet the needs of all students.		

If you would like to include goals specific to an individual school and/or have more SU/SD goals, you can create additional rows.

**Equity Supports** (required if your SU/SD or a specific school is eligible for Equity Supports)

If any schools in your LEA—or the LEA as a whole—are eligible for equity supports, please list which of the goals or strategies above address a reason for the eligibility. If none of the goals or strategies address eligibility, please identify a separate goal or strategy for each entity eligible for supports.

Eligible LEA or School	Prioritized Goal	Prioritized Strategies/Change Ideas	Measures	Human, material and fiscal resources supporting implementation
Caledonia Central Supervisory Union	In order to address the needs of students in Caledonia Central Supervisory Union schools which are eligible for equity supports, CCSU staff will provide supports in social emotional learning and provide high quality	Caledonia Central Supervisory Union is eligible for equity supports according to 2019 data. (Schools identified in this category include: Barnet, Danville, Twinfield, and Waterford) In order to provide supports	<ul style="list-style-type: none"> <li>implementation and analysis of data of climate / SEL survey</li> </ul> Local Common Assessments: <ul style="list-style-type: none"> <li>STAR</li> <li>POA</li> </ul>	<ul style="list-style-type: none"> <li>ESSER II and ARP ESSER</li> <li>CFP funding</li> <li>Local Funding</li> <li>BEST grant</li> <li>Professional Learning Community</li> </ul>

	<p>educational programming driven by data.</p>	<p>to close these gaps for students CCSU will :</p> <ul style="list-style-type: none"> <li>● Create a working group to choose an SU wide SEL universal screener and supports</li> <li>● Identify appropriate PD opportunities to support training for staff in social emotional learning, restorative practices and PBIS</li> <li>● Use evidence of learning data systematically in PLC's and collaborative teams</li> <li>● Use of high quality, research based instructional materials to support learning</li> </ul>	<ul style="list-style-type: none"> <li>● PNOA</li> <li>● TS Gold</li> <li>● DIBELS</li> <li>● F and P Benchmark Assessment System</li> </ul> <p>Formative Assessments Summative Assessments</p> <ul style="list-style-type: none"> <li>● SBAC/VTAA</li> <li>● NAEP</li> <li>● VTSA</li> <li>● VTPEA</li> </ul>	<p>Participants</p> <ul style="list-style-type: none"> <li>● Guidance counselors, student and staff wellness coordinators</li> <li>● Professional learning to support best practices in social emotional learning and restorative practices</li> <li>● Consultants</li> <li>● Teacher Teams from across the SU that meet to discuss assessment data, instructional materials and best practices</li> </ul>
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Add additional rows, if needed

## Plan Evaluation and Revision

Describe the process of how you evaluate the implementation of plans and results achieved. How is this information used to revise plans to ensure you are achieving your desired results?

### Process of Evaluating the Implementation and Results of your Continuous Improvement Plan

At each school and in every classroom, the evidence of implementation of the two goals listed above will be :

- clear learning outcomes for each lesson
- use of high-quality, research based instructional materials and academic assessments aligned to grade level standards
- use of a balanced and comprehensive system of assessment in keeping with VT MTSS
- Use of predictable routines to support student self-regulation and wellness
- Analysis of student learning and SEL data on a regular basis in collaborative professional learning communities, EST meetings in order to differentiate instruction and meet the needs of all students.

The CCSU leadership team will evaluate the implementation and results of this plan on an ongoing basis through :

- Collaborative conversations at the Leadership Team level
- Facilitation of PLCs / collaborative team meetings and EST meetings in each school
- Collection and analysis of student learning and social emotional data at least two times throughout the 2023-2024 school year



**Caledonia Central Supervisory Union**  
Cabot School, Twinfield School,  
Danville School District, Peacham School District  
Caledonia Cooperative School District (Barnet, Walden & Waterford Schools)

PO Box 216, Danville, VT 05828 (802)684-3801x206 - Fax (802)684-1190  
Mark Tucker, Superintendent of Schools  
[mark.tucker@ccsuvt.net](mailto:mark.tucker@ccsuvt.net)

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August 25, 2023

To: CCSU Board

From: Mark Tucker, Superintendent

Subj: Continued employment

As you know, my current contract with CCSU expires on June 30, 2024. As I have been signaling for the past several months, I intend to retire. I have put this on the agenda for the September 18<sup>th</sup> meeting as a discussion/action item, and ask that you accept my decision at that time. I am including here some initial thoughts on the transition for you to consider:

As I look ahead to FY25, when CCSU will be under new leadership, I have been thinking a lot about two obvious needs for this SU beyond June 30, 2024. One of them has to do with the challenges of being a Superintendent in a five district, six Board SU. The other has to do with what increasingly looks like significant facility improvement opportunities in light of the State's effort to address an overwhelming need to provide financial support to public schools' facility needs. Following a series of conversations with persons at AOE involved in the school construction projects there, I finally have some clarity on first and following steps for you to consider as you plan ahead for our seven schools.

**Hire an Assistant Superintendent** - When I came onboard in 2019, CCSU had a line item in its budget for an Assistant Superintendent. At the time, I told the Board not to fill that position, a recommendation that was accepted at a time of some financial uncertainty tangentially related to the merger of CCSU and WNESU, the former home of Cabot and Twinfield schools. That was my recommendation at the time, and I own it, but if any of you think this has been an easy task in light of all the challenges we have faced – think Covid-19 and PCB testing for just two examples, plus the looming issues related to school renovation/construction – you are wrong. It is clear to me in hindsight that my recommendation would have been different if I had a crystal ball in 2019.

It is my strong belief that you will be challenged to find a qualified candidate to fill my position when I retire, not because I am some special force, but because everyone I know professionally thinks I am crazy for having done this for five years by myself. So while my decision to accept this position in 2019 was not influenced in any way by the opportunity to hire an assistant Superintendent, I don't think you should rely on someone else coming along who will look at all of the current challenges in public education and be inclined to take this role on by themselves.

**“It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.”**

My recommendation is as follows:

- Plan and budget for an Assistant Superintendent position in FY25
- Work with a consultant on the hiring process for my replacement (VSA/VSBA can connect you with qualified former Superintendents who know how to lead a search committee) and task them with leading a search for both positions
- I am happy to help with defining prospective roles and responsibilities in a two-leader model, if the Board wants my input.

### **Start planning for an SU-Level Facility Director**

If you read my responses to the Superintendent Evaluation survey, you will recall that I hinted at the need to hire an SU-level Facility Director – I said then that I would be putting this in the draft budget for FY25. This need is driven by two pieces of legislation – [Act 72](#) and Act 127, which essentially authorized the Agency of Education to conduct rulemaking related to the creation of District Quality Standards (DQS) in addition to Education Quality Standards (EQS). A simple way to think about the two is DQS is aimed at rules for how we operate our schools and districts, and EQS is aimed at what we are supposed to teach our students.

Act 127 says that SUs/SDs must have an SU/SD-level Facility Director but there was no mechanism for determining the guidelines for how this worked, thus the need for Act 127. DQS is a work in progress, and I'm told that work is expected to take up to three years to complete. But embedded within DQS will be guidelines related to facility management, and it is through the DQS guidelines that you will actually see the implementation of the Act 127 requirement for an SU-level Facility Director. (Sorry, I know this is convoluted, but I have learned that this is how the Legislature makes its sausage.)

Because the DQS rulemaking will take time, the requirement to have an SU-level Facility Director does not actually come true until July 1, 2025. But even then, if an SU-level Facility Director is *not* in place, all that happens is that this will trigger the availability of resources from AOE to help with the implementation of the position. The vision for this position is driven by the expected complexity of the school renovation/replacement challenge that will eventually arise from the work of the School Construction Task Force (just formed and barely underway) that is tasked with recommending to the Legislature how to deal with the anticipated recommendations of the school construction study that is due out later this year. By all accounts, that work is expected to identify the need to replace or renovate more than 75% of the public school infrastructure in the State of Vermont, at a cost that is unnamed today but expected to be in the billions of dollars. Most of these projects will be on a scale ranging up to the complexity of the Burlington High School project, where they are currently leveling the old building and starting over with a new one. The management of a project of this scale is complex and requires professional credentials that exceed those of any of our current Facility Directors, to say nothing of the credentials of a typical Superintendent.

I will leave it to your imagination just what the needs in CCSU might be, but start with Danville School, first built in 1939, at a projected cost of \$75M to build a new school, and then consider Cabot, which was built in stages with the main building constructed in 1909 . . . and go from there. One of the challenges of moving forward will include resolving the pros and cons of regionalizing some of our existing schools in order to access State money – no one thinks the outcome of the school construction study will be a recommendation to simply rebuild what already exists – and it should be apparent that this work will require a highly professional skill set. Part of what is supposed to come from the DQS work on facilities are recommendations for what that skillset is, and access to training to achieve it.

**“It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.”**

My recommendation is as follows:

- Hold off for now on creating an SU-Level Facility Director position. You may not have to, or want to, wait until July 2025, but I anticipate there will be more clarity coming before that date to help you decide.
- In the interim, retain the existing Facility Management model, with a Director for Cabot/Danville/TUS, Directors at Waterford and Barnet, a Head Custodian at Walden and facility-level support for Peacham from another Director (currently the Barnet Facility Director, as needed). I can explain the current model in more detail at a later date.

There are, of course, potential contingencies that may lead this Board to act sooner, or later, on the creation of an SU-level Director. To the extent that any of these are known before I depart, I will certainly be advising the Board as they come up.

I am grateful for the opportunity to serve CCSU during my tenure, and I believe I am leaving the Supervisory Union in better shape than when I arrived in 2019. There is a strong administrative team in place at the central office, and I would hold up our school leaders across the seven school against any other Superintendent's team in the State. I am also grateful for the strong support I received from all of the boards over the years and continuing until 2024, as we have navigated some challenging times together, always keeping the needs of our students at the forefront of our thinking and actions.

I will continue to serve this SU and its Districts with my fullest attention until June 30, 2024.

Thank you,

Mark

**“It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.”**



# Orange East Supervisory Union

64 Main Street | PO Box 396 | Bradford, VT 05033

**Title:** Assistant Superintendent

**Department:** Central Office Administration

**Reports to:** Superintendent

**Classification:** Licensed Administrator

**Terms of Employment:** 12-24 month contract; Salary commensurate with experience

**FLSA Status:** Exempt

**Qualifications:** Appropriate licensure, successful experience as an educator, and demonstration of leadership

## **Position Summary**

In collaboration with the Superintendent, the Assistant Superintendent ensures the effective operation of all initiatives related to improving the academic performance of all students across all school buildings. He/she is expected to create a shared vision and clear goals and maintain a positive climate, employing effective decision making skills, managing and allocating resources to support critical work priorities, developing the effectiveness of staff, and engaging in two-way communication with staff, parents, and community.

## **Performance Responsibilities**

### Vision, Continuous Improvement & Focus of Work

- Supports, along with the Superintendent, the development of a shared vision for the Supervisory Union (SU)
- Models and supports the effective use of data.
- Communicates the SU's vision, goals, and focused plan with staff, parents, and community stakeholders.
- Acts in the absence of the Superintendent.

### Communication, Collaboration, & Supervision

- Communicates effectively with all staff and demonstrates a willingness to collaborate with personnel to improve the learning of all students.
- Provides direct supervision, evaluation, organization, and operation of all programs, schools, and services within the Supervisory Union (SU).
- Communicates and shares information regarding student performance with the staff, parents, community, and School Board to support higher levels of achievement for all students.
- Provides the leadership necessary to challenge and support experienced and highly professional staff.
- Collaborates with district administrators, teachers, and related personnel to improve teaching and learning conditions for all students.

### Policies & Governance

**Creating learning communities... where students are engaged and successful**

- At the direction of the Superintendent, reviews, develops, recommends policies for the SU and its member Districts.
- Continually assesses SU & District policies and practices to ensure that they reflect educational trends and legislative changes (state & federal) and align with the SU vision.
- Advocates for children and families.
- Models and expects professional conduct.

### Operations

- Oversees the overall health and safety of the buildings, staff, and students of the SU in conjunction with building administrators, facilities directors, food service directors, Human Resources, and the Superintendent.
- Provides oversight to food service operations, assisting in the monitoring of federal and state food service-related grants.
- Coordinates with the Business Office, Student Services Department, and Superintendent to negotiate transportation contracts as appropriate. Ensures compliance with the enforcement of contract provisions with the selected transportation vendor.
- Works with the SU Facilities Directors to ensure the smooth operation of the maintenance of buildings and grounds at all school buildings. Oversees capital projects in conjunction with school administration and school facilities staff.
- In conjunction with the Director of Technology, assists in implementing and installing any technology solutions necessary for the smooth operation of the SU.

### Instruction

- In collaboration with the Director of Curriculum, Instruction, & Assessment:
  - Establishes priorities, goals, and strategies for the development and delivery of instructional programs and services throughout the SU.
  - Integrates the use of technology into all curriculum and instruction areas.
  - Supports and monitors SU efforts to differentiate instruction for students.
  - Supports and monitors, as appropriate, the effective operation of the Professional Standards Board; ensures compliance with the legal and district requirements of the licensing process.

### Resources & Relationships

- Works with the union(s) to solve grievances and build a strong working relationship.
- Represents the SU at School Board meetings, stakeholder groups, and other meetings as needed.
- Promotes community/business support for schools.
- Develops and implements appropriate Board development programs.
- Visits schools and classrooms routinely.
- Participates in professional organizations to ensure continued awareness and understanding of current research and the "best practices" literature.

### **Evaluation**

Evaluation shall be performed annually by the Superintendent.

### **Supervision**

This position shall supervise all positions under the direction of the Superintendent's office.

### **Position Expectations**

1. Ability to communicate clearly both orally and in writing.
2. Ability to utilize and promote the use of participatory management techniques.
3. Possesses physical and mental stamina commensurate with responsibilities of the position.
4. Possesses personal characteristics including, but not limited to, poise, perspective, integrity, flexibility, sound judgment, professionalism, and personal appearance for success as an administrator in the Orange East Supervisory Union.
5. Ability to work collaboratively and cooperatively with students, parents, school and administrative personnel, and representatives of community organizations or agencies.
6. Understands and is sensitive to the needs of various culture and ethnic groups of the school and community, and the needs of students with limiting conditions.
7. Possesses a high degree of conflict management skill and ability to utilize effective problem solving strategies.

### **Position Requirements**

#### Education & Training

- An earned Master's degree from an accredited college or university.

#### Licenses & Certifications

- Must possess or be able to obtain a Vermont Educators license with the Superintendent endorsement.
- Valid Driver's License

#### Experience

1. Have previously demonstrated at least five (5) years of successful licensed teaching experience.
2. Have previously demonstrated at least two (2) years of experience as a contract administrator at an accredited K-12 public or private school or at least two (2) years of experience as a contracted administrator in a related position.
3. Successful experience as an elementary and/or secondary principal.
4. Demonstrated experience providing leadership in an academic environment.
5. Successful performance in the position held at the time of application.
6. Equivalent experience shall be considered.

#### Tools/Technology

- Computer literacy required.
- General office equipment, such as a phone, computer, adding machine, copier/scanner/printer/fax
- Computer software, such as e-mail, calendar/scheduling, MS Office, and database user interface and query software

#### Mental & Physical Demands

1. Prolonged periods of sitting
2. Physical mobility to visit multiple building locations
3. Talking/Hearing
4. Occasional reaching with hands and arms
5. Close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus

6. Comprehension of the English language
7. Reasoning and decision making
8. Presence at the workplace
9. Presence at Board meetings in evenings

#### Remote Working Conditions

- This position may qualify for consideration under the OESU Remote Working Agreement.

#### Working Conditions

- Work is normally performed in climate controlled office environment, with very limited exposure to extreme heat/cold, poor ventilation, fumes, and gases.
- Noise level is moderate and includes sounds of normal office equipment (computers, telephones, etc.).
- No known environmental hazards are encountered in normal performance of job duties.

#### **Background check required upon acceptance of offer of employment.**

**Disclaimer:** *The above statements are intended to describe the general nature and level of work being performed by people assigned to this classification. This is not an exhaustive list of all responsibilities, duties, and skills required. All employees may be required to perform duties outside of their normal responsibilities from time to time, as needed.*

#### ***An Affirmative Action/Equal Opportunity Employer***

*This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity, age, disability or national origin.*

# Barre Unified Union School District

## Position Description

**POSITION:** Assistant Superintendent of Instruction

**FLSA:** Exempt/Salary

**REPORTS TO:** Superintendent

**POSITION GOAL:** The Assistant Superintendent for Instruction will provide leadership and work with the Superintendent in the coordination, organization, assessment and development of curriculum, improvement of instruction, and improvement and development of programs in the Barre Unified Union School District. To support this work, the Assistant Superintendent is responsible for administering grants, including the Consolidated Federal Programs grant. This position also includes oversight of the collection and analysis of data.

### **PROFESSIONAL STANDARDS:**

The Assistant Superintendent of Instruction will meet or exceed the Professional Standards as adopted by the Vermont Standards Board for Professional Educators.

#### Professional Standards for Educational Leaders

**CORE/PRIMARY RESPONSIBILITIES** include the following. Other duties may be assigned.

1. In coordination with the Superintendent, direct the coordination, development, and assessment of PreK through adult curriculum and instructional services.
2. Develop and implement, in coordination with building and central office administration and curriculum office staff, an effective program of inservice education and staff development for instructional staff.
3. Provide overall coordination of CFP and other grants, including preparing, filing, and administration of these grants with input from building and central office administrative teams
4. Assure compliance with all laws and regulations related to programs, curriculum, instruction, assessment and the use of grant funds. This includes overseeing plans to meet standards in all areas related to curriculum.
5. Direct the implementation of all local, state, and federal assessment and coordinate the compilation, use, and interpretation of assessment results.
6. Oversee the district and school Continuous Improvement Plans.
7. Work with the Superintendent to oversee all staff committees related to curriculum, instruction, assessment and professional development.
8. Serve with the Superintendent as district liaison for all school board committees and functions related to curriculum, instruction, assessment and professional development.

**QUALIFICATIONS:** To perform this job successfully, an individual must be able to perform each essential duty satisfactorily, in addition to the following:

1. Vermont endorsement 3-93 (Director of Curriculum) and Vermont endorsement 3-90 (Superintendent).
2. Master's Degree in Education or Administration and a concentration in educational administration, experience teaching at the high school level and experience serving as a School

Principal or other leadership capacity within a PreK-12 school or a combination of education and experience from which comparable knowledge and skills are acquired.

3. Knowledge of contemporary instructional theory and practice; commitment to standards-based curriculum and instruction, success for all learners, parent and community participation in school life, and life-long learning; and dedication to the highest level of student and staff performance; plus competence in the following areas:
4. Fundamentals of educational administration/leadership, School law, School finance or school business management Staff evaluation/development.
5. Curriculum management (e.g. development, supervision, an evaluation).
6. Excellent school and community relations

**SUPERVISORY RESPONSIBILITIES:** The Assistant Superintendent shall supervise the curriculum team,. administrative assistant and administrators as assigned.

**PROFESSIONAL RESPONSIBILITIES:**

Remains active in professional organizations and associations for both CIA and Superintendent

**TOOLS/TECHNOLOGY REQUIREMENTS:** Proficiency in Google Suite and experience and knowledge of computerized database systems.

**PHYSICAL EFFORTS AND STRESS:** In general, a moderate degree of physical stamina is required to perform the essential functions of the job. The employee is regularly required to move around the office. Prolonged periods of sitting in front of a computer, reading, and keyboarding are often necessary. Stress can result from deadlines, conflicts, public scrutiny, and other daily occurrences. The employee frequently reaches with hands and arms, with some bending and twisting to access file cabinets, office machinery and supplies. Close visual acuity is necessary..

**WORK ENVIRONMENT:** Work is typically performed in a climate controlled office environment, with very limited exposure to extreme heat/cold, poor ventilation, fumes, and gases. Noise level is moderate and includes sounds of normal office equipment (computers, telephones, etc.). No known environmental hazards are encountered in normal performance of job duties.

Work may also be performed in the school/classroom environment. The noise level in this environment is quiet to loud depending upon the activity in the particular part of the day and location.

**TERMS OF EMPLOYMENT:** Full Year- 261 Days- Administrator Contract

**EVALUATION:** The Assistant Superintendent of Instruction will be evaluated annually by the Superintendent.

*Disclaimer: The above statements are intended to describe the general nature and level of work being performed by people assigned to this classification. All of the listed functions are important and are in no particular order. This is not an exhaustive list of all responsibilities, duties, and skills required. All employees may be required to perform duties outside of their normal responsibilities from time to time, as needed. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions. This job description is subject to revision at any time by the employer.*

Updated February 5, 2021

**MAPLE RUN UNIFIED SCHOOL DISTRICT**  
**Job Description**

**Job Title:** Assistant Superintendent for Administrative Services  
**Location:** Superintendent's Office  
**Job Group:** Administrator  
**Reports To:** Superintendent

**Summary:** The *Assistant Superintendent for Administrative Services* shall provide leadership in the areas of personnel and human resources and will provide functional management to the district's non-instructional administrative operations, such as operations and transportation. He/she will assist district with strategic planning initiatives, curriculum and will fulfill the duties of the Superintendent in his absence.

**Essential Duties and Responsibilities:**

**Human Resources**

- Coordinate the personnel and human resources needs of the school district.
- Take the lead in all employee contract negotiations for district unionized personnel and related contract administration including grievances, hearings, arbitration, etc.
- Coordinate and supervise the year-round recruitment of quality staff.
- Ensure that district hiring processes are in compliance with Board policies and applicable statutes.
- Facilitate the interview process for all administrative openings.
- Oversee issuance of work agreements and contracts.
- Review and process transfer requests for employees, in compliance with applicable contractual provisions.
- Oversee the evaluation process for all district employees.
- Coordinate "on-boarding" processes as appropriate for all employees.
- Oversee record-keeping for required professional development, certification and licensing of staff. Approve professional development course requests. Ensure that instructional staff and administrators have the proper qualifications per state and federal law.

- When necessary, conduct investigations into employee conduct and/or issue appropriate disciplinary action.
- When necessary, develop performance improvement plans for employees and/or assist other administrators in this task.
- Oversee administration of employee benefits, Workers' Compensation, FMLA and other leaves. When appropriate, approve leaves in compliance with contractual provisions.
- Oversee the following for payroll: employee attendance reports, mentor pay and column movements.
- Develop job description for new staff positions and coordinate the periodic review and revision of existing job description.
- Research employment laws and regulations to implement procedures to maintain compliance with current legal requirements.
- Oversee maintenance of various employment files and records, compilation pertinent employee information to ensure accuracy of employee's compensation, maintain eligibility for position and compliance with all federal/state and district regulations.

### **Curriculum and Instruction**

- Provide guidance and direction to advance curriculum and instruction throughout the district.

### **Transportation Services**

- Oversee student transportation and contract management and act as liaison to the transportation contractor.

### **Operations**

- Oversee district planning and supervision of construction, renovation, and maintenance of school facilities.
- Work with district facility directors and principals to project student enrollments, building and facility's needs, energy consumption, capital equipment needs and other cost items for district improvement.

### **Title IX Coordinator**

- In compliance with Federal law, OCR guidelines, and district policies, oversee all issues related to Title IX.

- Ensure that annual training is provided to all district staff regarding Title IX and sex-based harassment.
- Review and/or conduct investigations into alleged situations of sex-based harassment and ensure that the appropriate documentation is maintained.

### **Other Administrative Services**

- Serve as district liaison with district legal counsel.
- Ensure that board policies and administrative guidelines are in compliance with legal requirements as well as meeting the needs of the district and that those directly affected by personnel policies have knowledge of relevant policies and procedures.
- Recommend and implement changes in policy and procedure.
- Attend all principal/administrator meetings and share important information.
- Attend all board of education meetings.
- Meet monthly, along with the Superintendent, with Maple Run Unified Education Association (MRUEA) leadership to jointly and proactively address concerns.
- Assist in representing Central Office at district events such as curriculum nights, academic awards, concerts, honors programs and graduation.
- Provide guidance and resources to school administrators to assist and maintain an effective educational environment.
- Serve in the absence of the superintendent as the person responsible for administration of the school district.
- Performs other duties and responsibilities as assigned by the Superintendent.

**Qualification Requirements:** *To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

**Education and/or Experience:** Master's degree in Educational Administration or other appropriate area. Minimum of five (5) years teaching experience and a minimum of three (3) years of experience as an educational administrator.

**Certificates, Licenses, Registrations:** A valid Vermont Superintendent License is preferred or working towards the Superintendent license.

**Math Skills:** An ability to work with basic and advanced mathematical concepts such as calculations, fractions, percentages, ratios, proportions, probability, statistical inference, and to apply to practical situations.

**Reasoning Skills:** A demonstrated ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of instructions in written, mathematical, or diagram form and deal with several abstract and concrete variables is essential.

**Other Skills and Abilities:**

- Excellent interpersonal and oral and written communications skills.
- Demonstrated success working with and through people to establish and meet objectives and action plans consistent with district goals.
- Demonstrated success working within established organizational guidelines to establish and meet objectives and action plans consistent with district goals.
- Demonstrated success problem-solving within organizational constraints, to establish and meet objectives and action plans consistent with district goals.
- Ability to cultivate and maintain positive and collaborative relationships with private and public agencies.
- Demonstrated ability to work effectively with stakeholders.

***Physical Demands:** The physical demands described here are typical of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations as defined by the School District may be made to enable individuals with disabilities to perform the essential functions.*

While performing the duties of this job, the employee is frequently required to sit, walk, stand, talk, or hear. The incumbent must use hands and fingers to write or type. Specific vision abilities required by this job include close vision, distance vision. Some driving to various locations is required.

Occasionally, yet essential to this position, the individual must meet deadlines with severe time constraints, interacting with the public and other workers. Occasionally the position requires the employee to work irregular or extended hours, direct responsibility for the safety, wellbeing, or work output of other people and meet multiple demands from several people. Some travel is required. The employee must occasionally lift and/or move up to 50 pounds.

***Work Environment:** The work environment characteristics described here are typical of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

The noise level in the work environment is usually moderate.

**Terms of Employment:** 12 Months

**Evaluation:** Annual Performance will be conducted by the Superintendent.

**Date:** February 12, 2019

*The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position. Additional duties are performed by the individual currently holding this position and additional duties may be assigned.*

Per Mark Tucker's recommendation for an Assistant Superintendent: Here is what the potential cost implication:

Assist. Superintendent position was modeled at 85% of the Superintendent position. Salary - \$121K.  
**Fully loaded with Benefits - \$161K**

We would follow the same Assessment % as we did for FY24 – 50% FTE Staff and 50% Students allocation which would breakdown as follows

**CCSD – 35% - or \$56,785**

**DSD – 24.5% or \$39,436**

**PSD – 5.8% or \$9,355**

**Cabot – 11.9% or \$19,182**

**TUS – 22.5% or \$36,242**



**Caledonia Central Supervisory Union**  
Cabot School, Twinfield School,  
Danville School District, Peacham School District  
Caledonia Cooperative School District (Barnet, Walden & Waterford Schools)

PO Box 216, Danville, VT 05828 (802)684-3801x206 - Fax (802)684-1190  
Mark Tucker, Superintendent of Schools  
[mark.tucker@ccsuvt.net](mailto:mark.tucker@ccsuvt.net)

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August 28, 2023

To: Danville Board

From: Mark Tucker, Superintendent

Subj: Financial Questions and Roles and Responsibilities re Athletic Directors

When I wrote about the departure of David Conover from Cabot/TUS on August 24<sup>th</sup>, I announced that we were taking this opportunity to restructure our support for competitive athletics at Cabot, Twinfield and Danville. We are doing this by naming Randy Rathburn as the AD for all three schools, and proceeding to fill the opening left by David by naming an Assistant AD to work under Randy. This announcement has led some to question the financial aspects of this decision.

First, I want you all to understand that last school year Randy and David worked together on a number of needs and issues related to our competitive sports at the three schools. This cross-school support will continue under the new arrangement; thus, it is not the case where you are paying for Randy to support Cabot/TUS, because in return Cabot/TUS are paying the new Asst AD to support Danville. It is a shared, collaborative model intended to make sure that students at ALL three schools get the support they need, and it reflects the overall direction that competitive sports are moving in now and in the coming years (see my memo *Evolution of Competitive Sports* Aug 10<sup>th</sup>).

Currently, Danville pays Randy's salary. Cabot/TUS was paying David's salary until he left at the end of last week, and they will pay the salary of the Assistant AD. So, this is not all falling on Danville.

Because the sports season has already started, we had to make a quick move to make sure that Randy has enough help. We posted the Assistant AD job, but in the interim we have hired Dana Welch as Assistant AD. It seems likely that Dana will end up in the position permanently since ADs are a rare breed, but we will make that decision in the coming weeks. Until then, Dana is highly-qualified. He has a degree in Sports Management (just like Randy) and has worked as an AD at other schools, including most recently at Lyndon Town School. He was recommended to me by Randy and they have a friendly working relationship already.

There will be a separate discussion about whether these two positions will move out from the individual school budgets and underneath CCSU. That discussion will occur when I return from medical leave, before we set the CCSU budget. In the meantime, I hope you all will welcome the fact that we have an athletic leadership team in place that cares most about our students, and that no one is being taken advantage of financially because of this shift in titles.

Mark

**“It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.”**



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August 30, 2023

To: Roxanne Roberts, CCEA President  
Thomas Dunbar, CTA President

From: Mark Tucker, Superintendent

Subj: Support Staff CBA

In accordance with Article 16.1 of the CBA, this is notification on behalf of the CCSU Board that we intend to negotiate a successor agreement for the current CBA that expires on June 30, 2024.

The Board will be prepared to discuss dates for meeting when I return from medical leave.

Thank you,

Mark Tucker, M.A.  
Superintendent

Cc: Clayton Cargill, Chair CCSU Board

**“It is the mission of the Caledonia Central Supervisory Union and its seven member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship.”**