

WINOOSKI SCHOOL DISTRICT

115th ANNUAL REPORT

*FY '13 Financial Reports
FY '15 Budget Presentation*



WINOOSKI, VERMONT

February 2014

WARNING

WINOOSKI INCORPORATED SCHOOL DISTRICT 3 MARCH 2014 AND 4 MARCH 2014

The legal voters of the Winooski Incorporated School District in the City of Winooski, Vermont are hereby warned and notified to meet at the Performing Arts Center, Winooski Educational Center on Monday, March 3, 2014 at 7:30 o'clock in the evening to act on Article I, Article II, and Article III and to conduct an informational hearing on Australian Ballot questions, and the meeting to be adjourned to reconvene at the Winooski Senior Citizen Center, Barlow St., on Tuesday, March 4, 2014 to transact any business involving voting by Australian Ballot, said voting by Australian Ballot to begin at 7:00 o'clock in the morning and to close at 7:00 o'clock in the evening.

The legal voters of the Winooski Incorporated School District are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51 and 55 of Title 17 and §473 and 553 of Title 16, Vermont Statutes Annotated.

ARTICLE I: Elect a Moderator and Clerk.

ARTICLE II: Shall the District accept the 2014 Annual Report and all included sub reports?

ARTICLE III: Shall the Board of School Trustees be authorized to allow appropriate groups and agencies to use school facilities and equipment in accordance with District policies?

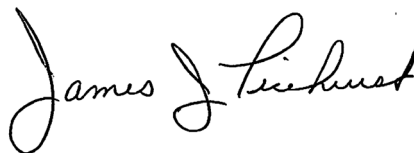
AUSTRALIAN BALLOT ARTICLES

ARTICLE IV: Shall the District accept and expend the sum of One million, Six hundred twenty-seven thousand, and One hundred eighty-six dollars (\$1,627,186) or what ever sum is provided by federal programs for the support of compensatory education and special programs? Said sum shall be exclusively federal funds received by the District. (No local or statewide school property taxes included in these funds.)

ARTICLE V: Shall the District vote to appropriate the sum of Thirteen million, Four hundred nineteen thousand, Seven hundred fifty-eight dollars (\$13,419,758) for the support of public schools for the period July 1, 2014 through June 30, 2015? Said sum shall include the amount anticipated from state and federal education aid and reimbursements, except as provided in Article IV above, and all other sources of revenue.

ARTICLE VI: Shall The Winooski School District No.17, allocate its current fund balance, with out effect upon the District tax levy, as follows: assign One Hundred Thousand Dollars (\$100,000) of the current fund balance as revenue for the 2014-2015 operating budget and assign the remaining balance to the capital reserve account.

Winooski School District
Winooski, Vermont
February 11, 2014



James J. Ticehurst, District Clerk

Fellow Winooski Citizens:

The Board of School Trustees would like to wish you all the best for the New Year! We look forward to continuing our collaboration with you, the stakeholders of our school system in Winooski. We have greatly appreciated your participation in community dinners and learning conversations, Parents and Community Together with Schools (PACTS), PTO and the myriad of other ways in which you contribute to the future of learning in Winooski. As we move forward, we will work together and continue to request your creative input on how to make Winooski School District (WSD) the best learning environment in Vermont!

Briefly looking back on this past year, we have much to be optimistic about. The Board of School Trustees, through the framework of policy governance and with community input, has constructed an Ends Statement: *All students will graduate from the Winooski School District (WSD) college and career ready at a cost supported by a majority of the Winooski community. WSD students will lead healthy, productive and successful lives and engage with their local and global community.*

This vision will guide the policy and budget work of the school board and provide WSD administration with important targets. In addition, late last year we learned that WSD was the only district in VT to meet the state targets for proficiency on the NECAP Reading and Math for children with disabilities or on Individualized Education Plans (IEPs). In addition, English Language Learners (ELL) are performing much better than state-mandated levels for progressing to the mainstream learning community. Lastly, by analyzing longitudinal data for the NECAP assessments we have found that students who have consistently attended WSD from 4th -11th grade have performed remarkably well on the NECAP. The classes of 2013 and 2014 averaged 82% proficiency in Reading across grades 4-8th and 11th.

I start with this background to set the stage for this year's budget and an adjustment in staffing being implemented. Several years ago, our school population rose as our New American population began attending WSD. The ELL population grew from 54 students in 2003-04 to 265 students this year. The leadership for this mandated service to our students with ELL needs was added to the responsibilities of our Special Services Director, who also oversees one of the highest student populations with disabilities in VT. As noted above, the Special Services Director, Robin Hood, and her staff have done a tremendous job and are delivering great results. However, adjustments in leadership staff are necessary to split the oversight of ELL and Special Education in order to better focus on the needs of these two groups and create capacity to improve early learning opportunities.

The budget as presented to you this year shows an increase in spending over last year's budget of 6.27%. After the extremely tight spending increase presented in last year's budget of 1.7% the Board feels that the actions taken this year are necessary. The two main drivers of this increase are: 1) Salary and Benefits and 2) Tuition in Special Education and Tech Centers.

Much has been made at the State level this year about increasing budgets while student populations are decreasing. An investigation into the pattern in Winooski shows that since 2009 our headcount has fluctuated between 700 and 775 students while in this same time our Equalized Pupil Count has increased by approximately 80 with a slight decrease for the upcoming school year. Essentially this means that the staff effort is not significantly different than it was five years ago when there were more students. In Winooski, we have some challenges that most other districts in the State do not face and we are meeting them head on.

As noted above, the nearly equivalent test scores for students that have been in the district since 4th grade, would suggest that our staff is moving students along a proper educational trajectory. The transient rate among our students hovers around 30%. This means that by the end of the school year, one-third of our students have left and a new one-third have arrived. This is a severe challenge for our teaching staff to have all students making progress at the same rate.

To combat this and to conform to new state-mandated Personalized Learning Plans (PLPs) we will begin to see education delivered to the individual student rather than the same education being delivered to all students. In the next several years we will begin to see student learning looking much different than it does today. Gone will be the teacher standing in front of the class and delivering one lesson plan to all students. In its place will be students at the center with learning originating from their interests, passions and goals coupled with the core requirements of reading, writing, math and science. The challenge will be to develop an effective educational model for student-centered and personalized learning that improves student performance at a cost that can be supported by you, the key stakeholders.

Finally, we greatly appreciate your commitment to WSD students and request your support of this budget. We will be hosting sessions to review this budget in February as well as the Annual Meeting on the eve of Town Meeting Day.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael Decarreau", with a long horizontal flourish extending to the right.

Michael Decarreau
President
Board of School Trustees

WINOOSKI SCHOOL DISTRICT

School Year 2013-2014

OFFICERS:

Moderator

George C. Cross

District Clerk & Treasurer

Dr. James J. Ticehurst

BOARD OF SCHOOL TRUSTEES:

Michael Decarreau, President

Term expires 2014

Jay Lambert, Secretary

Term expires 2015

Tori Cleiland, Member

Term expires 2015

Jennifer Corrigan, Member

Term expires 2016

Julian Portilla, Member

Term expires 2014

SCHOOL ADMINISTRATORS:

Superintendent:

(802) 655-0485

Sean McMannon

B.S., M.Ed.

Pennsylvania State University, Lesley College

Special Education and ELL Administrator:

(802) 655-9575

Robin Hood

B.A., M.Ed., Ed.D

Trinity College, UVM

Finance Manager:

(802) 655-0485

Rebecca Goulet

A.S.

Champlain College

John F. Kennedy Elementary School:

(802) 655-0411

Principal: Mary O'Rourke

B.S., M.Ed.

UVM

Winooski Middle/High School:

(802) 655-3530

Principal: Leon Wheeler

B.A., Master of Divinity, M.Ed.

UVM, Central Baptist Theological Seminary,

Alfred University

Assistant Principal: Katherine R. Grodin-Doherty

B.A., M.A., M.Ed.

Barnard College, New School University,

Columbia University

FACULTY - 2013/2014 SCHOOL YEAR

*Andrews, William L.	iLab (Gr. 7-12)	St. Michaels College	BA
Argraves, Randall C.	Music (Gr. 6-12)	U of Rhode Island; NE Conservatory of Music	BA; MM
Barcomb, Dennis J.	Physical Education	Springfield College	BS
Basille, Lisa K.	Spanish (Gr. 9-12)	University of Vermont; University of Vermont	BA; MEd
Benjamin, Joan Y.	Grade 3	University of Vermont	BS
Bissonette, Sarah J.	Grade 4	Castleton State College; St. Michaels College	BS; MEd
Blair, Katherine G.	Spec. Ed. (Gr. K-5)	University of Vermont; St. Michaels College	BA; MEd
Blanchard, Drew C.	Technology Ed.	Lemoyne College; Marlboro College	BA; MAT
Blindow, Kyle M.	Physical Education	University of Vermont	BS
Brosnan, Cheryl B.	Guidance (Gr. 6-8)	Keene State College; University of NH	BS; MEd
Brown, Kristen J.	Spec. Ed. Self Contained (Gr. K-5)	University of Vermont; University of Vermont	BS; MEd
Bruce, Jessica L.	Art (Gr. 6-12)	Indiana University	BA
Bryan, Courtney S.	Kindergarten	University of Vermont	BS
Bundy, Shannon N.	Science (Gr. 9-12)	Trinity College of Vermont; Johnson State College	BS; MEd
Bushey, Lisa M.	Kindergarten	Trinity College of Vermont	BA
Chalmers, Shanon L.	Spec. Ed. (K-5)	University of Pittsburgh, University of N. Colorado	BA; MA
Charron, Emmy J.	Guidance (Gr. 9-12)	Johnson State College	MA
Charron, Regan G.	Grade 1	Champlain College; University of Vermont	BS; MEd
Clark, Bill	ELL (Gr. 9-12)	Montclair; Boston U; Northeastern U; UVM	BA; MS; MA; MAT
Clark, Joseph D.	Spec. Ed. (Gr. 9-12)	Edinboro University of Pennsylvania	BS
Clark, Melissa M.	Math (Gr. 9-12)	University of Vermont	BS
Crandall, Barbara A.	Art (Gr. K-5)	S. Connecticut State College; RI School of Design	BA; MA
*Crocco, Nicole	Math (9-12)	University of Virginia	BA
Crowley, Stephen C.	Science (Gr. 9-12)	Middlebury College; Antioch University	BA; MST
Dold, Lisa E.	Spec. Ed. (Gr. K-5)	Boston University, Columbia University	BS; MA
Donovan, Emily C.	Spec. Ed. (Gr. 6-8)	College of St. Rose	BS
Forman, Steven S.	Middle School (Gr. 6-8)	University of Michigan	BS
Fox, Robert P.	SLP (Gr. 3-12)	Georgetown U; University of Illinois	BS; MA; PhD
Fuller, Lois B.	EEE	University of MA-Lowell; Lemoyne College	BA; MEd
Gallagher, Genevieve A.	Librarian	Bates College, Prescott College	BA; MS
Gilhooly, Lauren E.	Family & Consumer Science	University of Vermont	BS
Goetz, Lisa H.	Grade 3	University of Illinois; National-Louis University	BS; MEd
Gonter, Debra J.	Middle School (Gr. 6-8)	Ohio Dominican College; Johnson State College	BA; MA
Gore, Dana L.	Middle School (Gr. 6-8)	Champlain College	BS
Graves, Laura M.	Middle School (Gr. 6-8)	Providence College; University of Vermont	BA; MEd
Hager, Holly N.	Nurse	Vermont Technical College	AS
Hamble, Stefanie A.	Grade 5	University of Miami; St. Michaels College	BS; MEd
Hauke, Steven W.	Spec. Ed. Self Contained (Gr. 9-12)	St. Michaels College	BA
Hogan, Casey L.	Grade 5	Champlain College; University of Vermont	BS; MEd
Howell, Traci M.	Spec. Ed. (Gr. 6-8)	University of NH; University of NH	BA; MEd
Issenberg, Donna M.	Reading (Gr. 6-12)	Boston College	MEd
Johnson, Nancy L.	Grade 1	St. Michaels College; St. Michaels College	BA; MEd
Keller, Nancy L.	iLab (Gr. 7-12)	Macalester College; University of Vermont	BA; MEd
Keough, Patricia H.	Grade 2	Russell Sage College	BS
Kernoff, Bret M.	Spec. Ed. Self Contained (Gr.6-8)	University of Vermont; St. Michaels College	BA; MEd
Klaus, Shannon M.	Grade 3	University of So. California; University of San Diego	BS; MEd
Knapp, Jacie A.	Grade 5	Champlain College; University of Vermont	BS; MEd
Kollgaard, Kirsten S.	ELL (Gr. K-5)	Hartwick College; St. Michaels College	BA; MAT
Krol, Gina M.	Middle School (Gr. 6-8)	Notre Dame College; University of Vermont	BS; MEd
Laforce, Debra A.	Kindergarten	Trinity College of Vermont	BA
*Lansing, Richard N.	Driver Education	Ohio State University; University of Vermont	BS; MEd
Lapointe, Jennifer L.	K-5 Literacy Coach	University of St. Thomas; University of Vermont	BA; MEd
Lauterbach, Christina P.	Language Arts (Gr. 9-12)	University of Mary Washington	BA
Lavigne, Catherine K.	SLP (PK-Gr. 3)	Trinity College; U of Maryland-Baltimore; UVM	BA; MS; MS
Legault, Sarah J.	Grade 4	State U of NY-Plattsburgh; State U of NY-Potsdam	BS; MS
Litterer, Brenton L.	Language Arts (Gr. 9-12)	University of Northern Iowa	BA
Lopez, Maybeline E.	Spec. Ed. (PK-EEE)	University of Vermont; University of Vermont	BS; MEd
Magistrale, Christopher	Middle School (Gr. 6-8)	University of Vermont; University of Vermont	BA; MAT
Maley, Nellie F.	ELL (Gr. 9-12)	Clark University; Clark University	BA; MAT
Mander-Adams, Cathy J.	Music (Gr. 6-12)	Johnson State College	BA
Mckelvy, John J.	Social Studies (Gr. 9-12)	Dartmouth College; Duke University	BA; MA

FACULTY - 2013/2014 SCHOOL YEAR (cont.)

McQuinn, Marc B.	Social Studies (Gr. 9-12)	University of Vermont	BS
Mellen, Rebecca L.	Math (Gr. 9-12)	Ithaca	BS
Messier, Suzanne	Physical Education	Champlain College	BS
Mosehauer, Anja P.	Middle School (Gr. 6-8)	University of Vermont; Tufts University	BS; MAT
Moulton, Angela M.	Grade 2	University of Vermont; University of Vermont	BS; MEd
Muir, David E. IV	Grade 2	Johnson State College	BA
Muir, Lauren J.	Grade 2	University of Georgia; Georgia State University	BA; MEd
Murphy, Sarah S.	Guidance (K-5)	University of Vermont; University of Vermont	BS; MS
Osha, Kari A.	Spec. Ed. (K-5)	Rivier College	BA
Pape, James G.	Spec. Ed. Evaluator (K-12)	State U of NY-Albany; Trinity College; UVM	BA; BA; MEd
Parris, Elizabeth R.	Nurse	Bob Jones University	BS
Payeur, Thomas M.	Math (Gr. 9-12)	University of Vermont; University of Vermont	BA; MAT
Perrotte, Jessica A.	Kindergarten	University of Vermont; University of Vermont	BS; MEd
Plasse, Jean A.	ELL (Gr. 6-8)	St. Michaels College; St. Michaels College	BA; MA
Poquette, Courtney M.	Business Education	Champlain College; Southern NH University	BS; MBA
Reinker, Callie A.	Math (Gr. 6-8)	University of Vermont	BS
Richard, Melissa C.	Middle School (Gr. 6-8)	Wheaton College; St. Michaels College	BA; MEd
Sales, Hilary D.	Music (K-5)	University of Hartford	BA
Savage, Rebecca	ELL (Gr. 9-12)	St. Lawrence University; St. Michaels College	BA; MA
Sherrer, Amy J.	Middle School (Gr. 6-8)	St. Michaels College	BA
Smith, Allison M.	Grade 4	University of Vermont	BS
Steele, Thomas B.	Spec. Ed. (Gr. 9-12)	Johnson State College; Johnson State College	BA; MEd
Thomas, Margaret D.	Math Lab (K-5)	Castleton State College; University of Vermont	BS; MEd
Thompson, Lois E.	Grade 1	Lyndon State College	BS
Timbers-Devost, Nancy	ELL (Gr. K-5)	University of Vermont; Rhode Island College	BS; MEd
Van Fossen, Kristin	ELL (Gr. K-5)	University of Vermont; St. Michael's College	BA; MA
Webb, Matthew S.	iLab (Gr. 7-12)	Amherst College	BA
*Weimer, Jody L.	Literacy Support (K-5)	University of Vermont; University of Vermont	BS; MEd
Wheeland, Andrea M.	ELL (Gr. 6-8)	Nyack College; City College of New York	BS; MS
White, Ingeborg A.	ELL/ iLab (Gr. 7-12)	University of Munich; St. Michaels College	BA; MA
Willette, Glenn L.	K-5 Math Coach	University of Vermont; University of Vermont	BS; MEd
Willoughby, Jaime	Grade 1	University of Montana; University of Montana	BA; MEd

*Part-time



WHS student helps shape the future of our schools at a Community Dinner.

SUPPORT STAFF - 2013/2014 SCHOOL YEAR

Instructional Assistants:

Alfred, Colin J.	Chevrette, Debra M.	Houghton, Elizabeth C.	McDonald, Mary Kate E.	Rollins, Peter J.
Antoniak, Candice M.	Deflaminis, Elise A.	Knapp, Emily K.	Mezetovic, Aftaba	Ryan, Mary Alice
Armstrong, Linda M.	Dubie, Whitney	Knowlton, Jeanne L.	*Nguyen, Lan T.	Soliz, Tabatha A.
Atkins, Judith M.	Edelstein, Marcy S.	LaFond, Kara L.	Niroula, Tul P.	Steady, Cathryn McKay
Beisiegel, Donald L.	Fitzpatrick, Kelly A.	Lamothe, Carolyn H.	Oetjen, William J.	Ticehurst, Brenda B.
Bristow-Johnson, Phyllis L.	Fountain, Shannon M.	Lavigne, Diane M.	Palmer, Nanette C.	Toth, Bernadette R.
Brown, Scott M.	*Fraga, Eileen	Letourneau, Kaitlin L.	Parris, Robert J.	Villemaire, Mary Ann
Bullard, Melissa A.	Gibbons, Clarissa L.	Lovejoy, Caitlin J.	Potter, Lacey M.	Wellinger, Melissa
Bulle, Dalib	Gregoire, Linda C.	Magowan, Danielle M.	Rimal, Ghana S.	Wells, Holly S.
Burrows, Janice M.	Henry, Jeannine A.	Maloney, Sean S.	Robertson, Manny	
Campbell, Mary M.	Hines, Emily K.	Martin, Kristina R.	Rocheleau, Bonny M.	

Office Staff

Acharya, Umesh	Registrar, Winooski M/H School
Casier, Linda M.	Administrative Assistant, JFK
Castle, Sandra J.	Administrative Assistant, Special Services
Dubuc, Elizabeth C.	Administrative Assistant, Winooski M/H School
Metivier, Sandra	Administrative Assistant, Supt.'s Office
*Pitfido, Barbara A.	Secretary, JFK
Scichitano, Diane R.	Accounts Payable/Receivable

Custodial/Maintenance:

Aldieri, Johnathan M.	Custodian, JFK
Bennett, Kathleen M.	Custodian/Supervisor, WM/HS
Bullis, Randall S.	Custodian, District
Driscoll, Joseph	Maintenance Worker
Fregeau, Steven P.	Custodian, JFK
Martin, Travis W.	Custodian, WMS
O'Neil, Kevin W.	Head Maintenance
Racine, Cheyne R.	Maintenance Worker/Groundskeeper

Other Support Staff:

Arigo, Joseph A.	Behavior Interventionist	Martin, Sarah L.	Behavior Specialist, ISS
*Fenoff, Anne E.	Bus Aide	*Pitfido, Barbara A.	Fresh Fruit & Vegetable Program
Bray, Cathy C.	Copy Center/Security	*Polson, Diane L.	Dental Hygienist, Tooth Tutor
*Burbo, Catherine	Library Assistant	Russ, Barbara J.	Coordinator-21st Century Grant
*Donnelly-DeBay, Mary Ann	School Psychologist	Shea-Gamache, Petie A.	Student Services Assistant (JFK)
*Foco, Anera	Family/School Partnership Coord.	Thompson, Bryan E.	Information Technologist
*Gonzalez, Matthew K.	Webmaster		
Greene, Karen C.	Student Services Assistant (WM/HS)		
*Cherry, Marcella J.	Crossing Guard-Main/Lafountain St.		
*Malcovsky, John J.	Information Technology Asst.		

*Part-time

WINOOSKI SCHOOL DISTRICT

BUDGET ANALYSIS BY FUNCTION

	ACTUAL FY '13 BUDGET	ACTUAL FY '14 BUDGET	PROPOSED FY '15 BUDGET
<u>REGULAR PROGRAMS</u>			
1100 Regular Programs	5,196,147.	5,404,358.	5,374,312.
1200 Spec. Ed. Programs	2,255,412.	2,196,164.	2,683,333.
1300 Voc/ Tech Education	99,960.	104,958.	179,294.
1400 Co-Curricular Activities	298,278.	277,345.	307,618.
1600 Adult Continuing Ed.	0.	0.	0.
2100 Support Serv.-Students	954,597.	1,083,000.	1,097,148.
2200 Support Serv.-Instruction	674,339.	697,129.	740,837.
2300 Support Serv.-Gen. Adm.	388,147.	417,552.	406,296.
2400 Support Serv.-School Area	731,574.	853,964.	956,369.
2500 Support Serv.-Business	233,918.	274,493.	294,413.
2600 Operation & Maint. of Plant.	1,173,391.	1,069,483.	1,105,950.
2700 Student Transportation Serv.	141,535.	139,375.	156,831.
2800 Support Services Center	13,439.	14,595.	14,595.
2900 Other Support Services	0.	0.	10,020.
5100 Debt Service-Long Term	256,879.	96,784.	92,742.
6000 Contingency	0.	0.	0.
Sub Total-Regular Budget	12,417,616.	12,629,200.	13,419,758.

	ACTUAL FY '12 BUDGET	ACTUAL FY '14 BUDGET	PROPOSED FY '15 BUDGET
<u>FEDERAL PROGRAMS</u>			
1100 Regular Programs	252,132.	268,284.	105,904.
1200 Special Education	776,134.	842,859.	957,271.
1400 Co-Curricular Activities	96,088.	95,296.	110,875.
2100 Support Serv.-Students	134,009.	80,006.	75,081.
2200 Support Serv.-Instruction	134,700.	212,518.	355,065.
2300 Support Serv.-Gen. Adm.	0.	0.	0.
2400 Support Serv.-School Area	0.	0.	0.
2500 Support Serv.-Business	0.	0.	0.
2600 Operation/ Maint. of Plant Services	0.	0.	0.
3000 Community Services	5,000.	0.	22,990.
Sub Total-Federal Budget	1,398,063.	1,498,963.	1,627,186.
GRAND TOTAL	13,815,679.	14,128,163.	15,046,944.

WINOOSKI SCHOOL DISTRICT

BUDGET ANALYSIS BY OBJECT

	ACTUAL FY '13 BUDGET	ACTUAL FY '14 BUDGET	PROPOSED FY '15 BUDGET
<u>REGULAR PROGRAMS</u>			
100 Salaries	6,958,602.	6,950,005.	7,460,163.
200 Employee Benefits	2,522,748.	2,775,782.	2,779,250.
300 Purchased Prof. & Tech. Serv.	735,524.	925,639.	845,139.
400 Purchased Property Serv.	184,280.	173,101.	182,689.
500 Other Purchased Services	873,985.	810,747.	1,231,686.
600 Supplies & Materials	602,695.	607,869.	613,375.
700 Property/Equipment	215,961.	203,176.	135,398.
800 Interest/Dues/Judgements/Cont.	103,821.	112,881.	102,058.
900 Redemption/Principal	<u>220,000.</u>	<u>70,000.</u>	<u>70,000.</u>
Sub Total-Regular Budget	12,417,616.	12,629,200.	13,419,758.

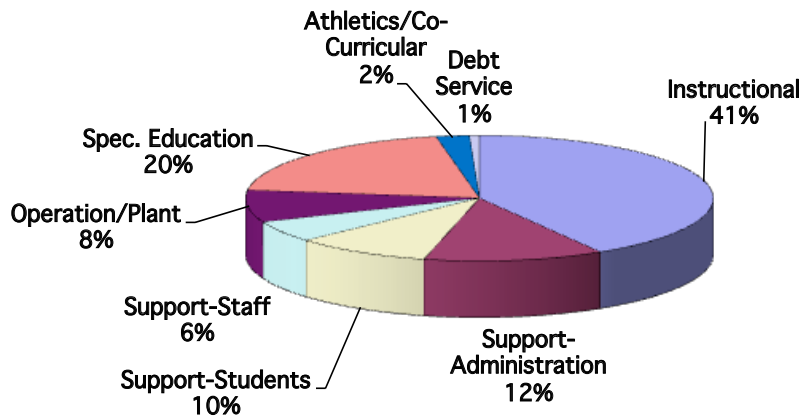
	ACTUAL FY '13 BUDGET	ACTUAL FY '14 BUDGET	PROPOSED FY '15 BUDGET
<u>FEDERAL PROGRAMS</u>			
100 Salaries	857,253.	867,746.	905,600.
200 Employee Benefits	253,022.	295,928.	272,078.
300 Purchased Prof. & Tech. Serv.	254,100.	245,460.	397,802.
400 Purchased Property Serv.	0.	0.	0.
500 Other Purchased Services	0.	0.	0.
600 Supplies & Materials	33,688.	28,623.	31,706.
700 Property/Equipment	0.	40,000.	20,000.
800 Interest/Dues/Judgements/Cont.	0.	21,206.	0.
900 Redemption/Principal	<u>0.</u>	<u>0.</u>	<u>0.</u>
Sub Total-Federal Budget	1,398,063.	1,498,963.	1,627,186.
GRAND TOTAL	13,815,679.	14,128,163.	15,046,944.

REVENUE PROJECTIONS

		FY '13 BUDGET	FY 14 BUDGET	FY'15 PROJECTIONS
<u>REGULAR BUDGET</u>				
0001-000	General Fund (FY 13 Funds)	0	0	100,000
1320-000	Tuition LEA's	14,000	14,000	0
1500-000	Interest	19,500	19,500	5,000
1710-000	Athletic Admission/Other	4,800	5,000	5,200
1901-000	Tax Stabilization/In Lieu of Taxes (1 HYDRO)	150,000	0	0
1910-000	Rental	9,500	11,000	12,500
1991-000	School Choice	20,000	20,000	0
1990-000	Misc. Revenues	19,500	22,000	26,000
<u>General State Aid</u>				
3110-000	Education Spending Revenue From Ed Fund	10,632,376	10,907,072	11,405,443
3114-000	Technical Center FTE	13,000	109,250	0
3150-000	Transportation Aid	3,200	3,400	16,388
3282-000	Driver Ed. Reimbursement	830	900	900
3308-000	Voc. Ed. Transportation	8,500	8,000	8,500
<u>Special Education Aid</u>				
3201-000	Mainstream Grant-S.E. (State)	294,880	300,007	299,945
3202-000	Intensive-S.E. (State)	1,101,306	1,086,340	1,353,240
3203-000	Extraordinry-S.E. (State)	0	64,248	90,000
3204-000	EEE (State)	61,224	58483	61,642
3205-000	State Placed	65,000	0	35,000
SUB TOTAL		12,417,616	12,629,200	13,419,758
<u>FEDERAL (OTHER) BUDGET</u>				
4000-000	Schoolwide Program Funds	697,896	842,515	925,683
4226-000	IDEA Flow-through (Federal)	238,972	171,066	264,375
4228-000	Preschool Incentives (Federal)	9,615	9,423	8,000
4255-000	School Improvement Grant HS	95,000	0	0
4265-000	Homeless Program	10,000	10,000	10,000
4446-000	Fresh Fruit Vegetable Program	25,000	25,200	25,200
4481-000	Medicaid (IEP services)	110,732	163582	134,131
4482-000	Medicaid EPSDT	31,640	25,980	12,000
4557-000	Refugee Grant	53,000	35,892	45,904
5555-000	School Based Tobacco	5,000	5,000	5,000
0000-000	Title IV-21st Century Grant	80,408	100,000	96,000
0000-000	Title III - Language Instruction	40,000	40,000	40,000
7840-000	Local Standards Board	800	800	800
XXXX-000	Nellis Mae	0	69,505	60,093
SUB TOTAL		1,398,063	1,498,963	1,627,186
GRAND TOTAL		13,815,679	14,128,163	15,046,944

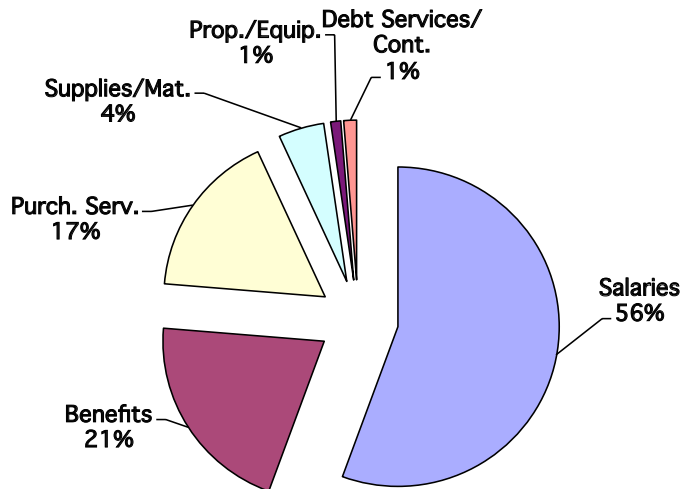
2014-2015 BUDGET AT A GLANCE

PROPOSED PROGRAMS - FY '15 REGULAR BUDGET



Instructional - \$5,553,606.
Support-Admin. - \$1,667,098.
Support-Students - \$1,268,574.
Support-Staff - \$740,837.
Operation of Plant - \$1,105,950.
Special Ed. - \$2,683,333.
Athletic/Co-Cur - \$307,618.
Debt Services - \$92,742.

TOTAL BUDGET - \$13,419,758.



Salaries - \$7,460,163.
Benefits - \$2,779,250.
Purchased Services - \$2,259,514.
Supplies/Materials - \$613,375.
Property/Equipment - \$135,398.
Debt/Contingency - \$172,058.

TOTAL BUDGET - \$13,419,758.

District: Winooski ID County: Chittenden		T249 Winooski		Statutory calculation. See note at bottom of page.	Recommended homestead rate from Tax Commissioner. See note at bottom of page.	
				9,382	1.01	
Expenditures		FY2012	FY2013	FY2014	FY2015	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$13,098,212	\$13,815,679	\$14,128,163	\$15,046,944	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-		2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending	-	-	-		3.
4.	Act 68 locally adopted or warned budget	\$13,098,212	\$13,815,679	\$14,128,163	\$15,046,944	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-		5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-		6.
7.	Gross Act 68 Budget	\$13,098,212	\$13,815,679	\$14,128,163	\$15,046,944	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-		8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,049,247	\$2,952,473	\$3,111,841	\$3,641,501	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-		11.
12.	<i>plus</i> Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	not allowed	not allowed	not allowed	12.
13.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	13.
14.	Total local revenues	\$3,049,247	\$2,952,473	\$3,111,841	\$3,641,501	14.
Education Spending		\$10,048,965	\$10,863,206	\$11,016,322	\$11,405,443	15.
16.	Equalized Pupils (Act 130 count is by school district)	937.63	938.70	924.88	895.61	16.
Education Spending per Equalized Pupil		\$10,717.41	\$11,572.61	\$11,911.08	\$12,735	17.
18.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$288.27	\$273.65	\$106.81	\$107	18.
19.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	-	-	\$0.53		19.
20.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-		20.
21.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-		21.
22.	<i>minus</i> Estimated costs of new students after census period	-	-	-		22.
23.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	-		23.
24.	<i>minus</i> Less planning costs for merger of small schools	-	-	-		24.
25.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	25.
26.	Per pupil figure used for calculating District Adjustment	\$10,717	\$11,573	\$11,911	\$12,735	26.
27.	District spending adjustment (minimum of 100%) (\$12,735 / \$9,382)	125.438% based on \$8,544	132.668% based on \$8,723	130.162% based on \$9,151	135.737% based on \$9,382	27.
Prorating the local tax rate						
28.	Anticipated district equalized homestead tax rate to be prorated (135.737% x \$1.010)	\$1.0913 based on \$0.97	\$1.1807 based on \$0.89	\$1.2235 based on \$0.94	\$1.3709 based on \$1.010	28.
29.	Percent of Winooski ID equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.000%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.37)	\$1.0913	\$1.1807	\$1.2235	\$1.3709	30.
31.	Common Level of Appraisal (CLA)	97.54%	98.91%	98.71%	101.11%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$1.371 / 101.11%)	\$1.1188 based on \$0.860	\$1.1937 based on \$0.87	\$1.2395 based on \$0.94	\$1.3559 based on \$1.01	32.
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.						
33.	Anticipated income cap percent to be prorated (135.737% x 1.84%)	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	2.50% based on 1.84%	33.
34.	Portion of district income cap percent applied by State (100.000% x 2.50%)	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	2.50% based on 1.84%	34.
35.	Percent of equalized pupils at union 1	-	-	-		35.
36.		-	-	-		36.
- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of \$1.01 and \$1.51. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down. - Final figures will be set by the Legislature during the legislative session and approved by the Governor. - The base income percentage cap is 1.84%.						

FY '15 BUDGET INFORMATION

WHAT IS NEW IN THIS YEAR'S BUDGET?

The FY '15 budget reflects a thoughtful, vision-driven investment in Winooski children that moves our school forward. We will continue to invest in the iLab program which allows middle and high school students to design their own learning through a rigorous proposal process and encourages community-based learning. We have seen our elementary students grow through the social thinking and mindfulness programs which help students improve their on-task learning time and social/emotional skills.

Federally-mandated special education expenses rose by \$326K and salaries and benefits increased by \$354K which constitute approximately 85% of the year-to-year increase. We have invested \$25K to redesign a Curriculum and ELL Director position so our current Special Education Director can focus sharply on our students with disabilities and build a more robust early learning continuum for Winooski children ages 3-5. The Curriculum and ELL Director position will primarily concentrate on the needs of our blossoming ELL population while also coordinating K-12 curriculum, instruction and assessment.

Our balanced approach to school finance has served the Winooski community well. We will continue to work on your behalf to craft budgets that prepare our students for success in college and career.



John F. Kennedy students working on their engineering skills through the "Community Reads" program.

TREASURER'S REPORT FOR THE FISCAL YEAR ENDED 6/30/2013

UNAUDITED

	<u>GENERAL FUND</u>	<u>RESERVE ACCOUNT</u>	<u>MEDICAID ACCOUNT</u>	<u>FOOD SERVICE</u>
BALANCE PER BANK 6/30/12	\$ 490,845	\$ 655,196	\$ 341,331	\$ 14,079

<u>MONTH</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>
JULY	\$ 672,294	\$ 83	\$ 21	\$ 145
AUGUST	\$ 1,715,543	\$ 74	\$ 15,067	\$ 14,616
SEPTEMBER	\$ 2,056,147	\$ 61	\$ 43	\$ 9,173
OCTOBER	\$ 295,462	\$ 63	\$ 17,209	\$ 5,472
NOVEMBER	\$ 98,369	\$ 61	\$ 45	\$ 86,300
DECEMBER	\$ 3,847,951	\$ 63	\$ 47	\$ 3,797
JANUARY	\$ 321,488	\$ 63	\$ 20,083	\$ 70,437
FEBRUARY	\$ 1,526,619	\$ 57	\$ 44	\$ 44,685
MARCH	\$ 186,482	\$ 63	\$ 3,921	\$ 41,339
APRIL	\$ 2,582,074	\$ 61	\$ 54,878	\$ 42,483
MAY	\$ 242,753	\$ 63	\$ 57	\$ 36,404
JUNE	\$ 1,583,087	\$ -	\$ 58,840	\$ 2,709
TOTALS	\$ 15,128,268	\$ 708	\$ 170,256	\$ 357,560

<u>MONTH</u>	<u>EXPENSES</u>	<u>EXPENSES</u>	<u>EXPENSES</u>	<u>EXPENSES</u>
JULY	\$ 572,098	\$ 135,602	\$ -	\$ -
AUGUST	\$ 630,657	\$ 28,500	\$ -	\$ -
SEPTEMBER	\$ 1,124,028	\$ -	\$ -	\$ 6,102
OCTOBER	\$ 1,065,567	\$ -	\$ -	\$ -
NOVEMBER	\$ 1,584,650	\$ -	\$ -	\$ -
DECEMBER	\$ 1,052,255	\$ -	\$ -	\$ -
JANUARY	\$ 1,015,741	\$ -	\$ -	\$ 125,494
FEBRUARY	\$ 1,144,457	\$ -	\$ -	\$ -
MARCH	\$ 1,023,794	\$ -	\$ -	\$ 82,519
APRIL	\$ 970,297	\$ -	\$ 7,944	\$ 36,709
MAY	\$ 1,651,857	\$ 29,200	\$ -	\$ 42,171
JUNE	\$ 3,142,126	\$ -	\$ -	\$ 33,990
TOTALS	\$ 14,977,527	\$ 193,302	\$ 7,944	\$ 326,984

BALANCE PER BANK 6/30/13	\$ 641,586	\$ 462,603	\$ 503,642	\$ 44,655
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John F. Kennedy students collecting for a local food drive.

Winooski High School student shows the iLab mantra.



Winooski High School student demonstrates great artistic ability.



**NOTE: THE COMPLETE AUDIT REPORT IS ON FILE IN THE SUPERINTENDENT'S
OFFICE FOR REVIEW.**

Board of School Trustees
Winooski School District

Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the 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 Winooski School District, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Winooski School District basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

Board of School Trustees
Winooski School District

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

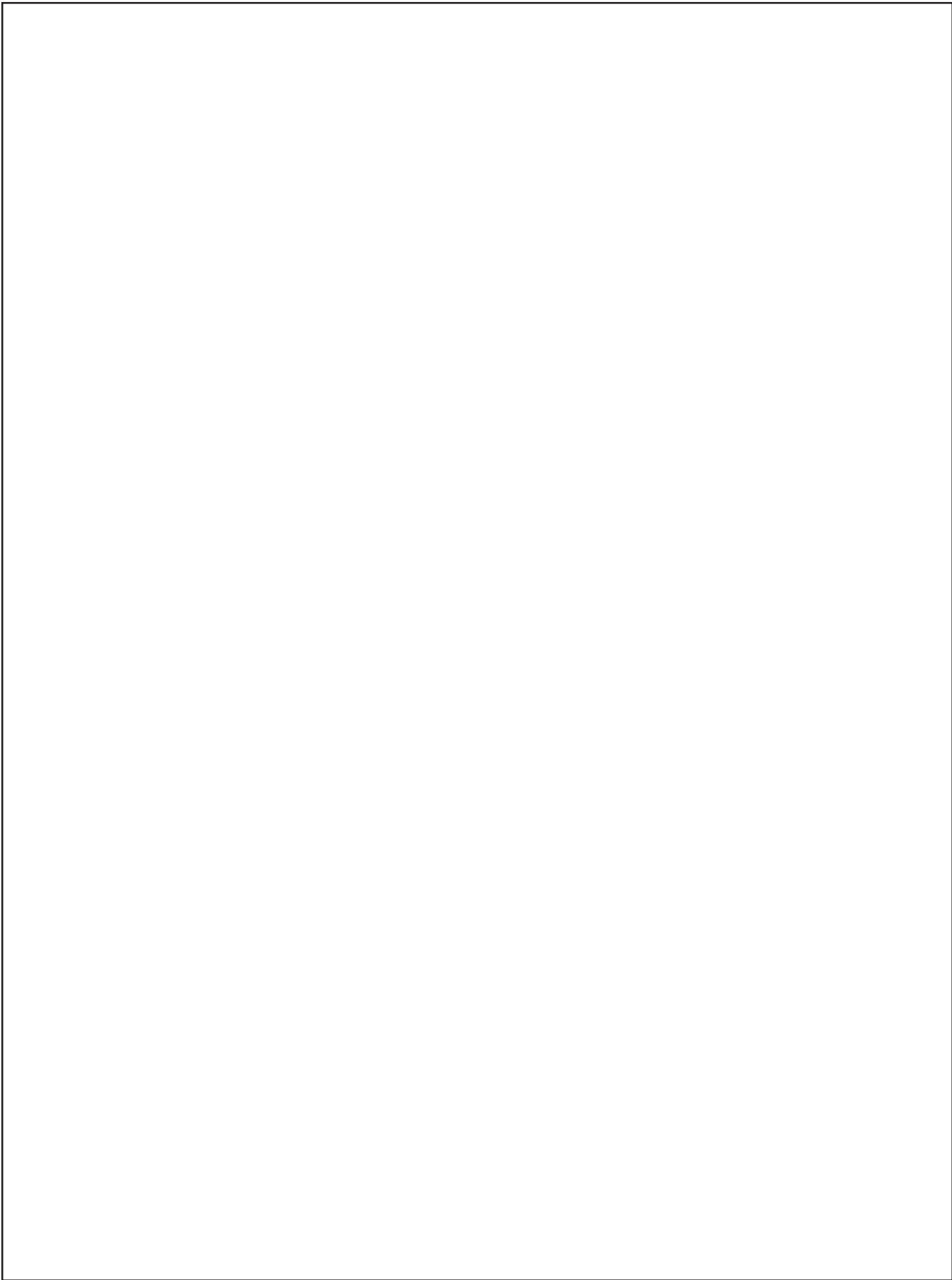
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated January 9, 2014, on my consideration of the Winooski School District internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of my 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 Winooski School District internal control over financial reporting and compliance.



William Yacavoni
Certified Public Accountant
License # 92-0000153
January 9, 2014



WINOOSKI SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

The School District revenue was up 6.7% from the prior year. The School District expenses were up 10.9% from the prior year.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Winooski School District basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide Financial Statements

The School District annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the School District overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of financial position presenting information that includes all of the School District assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District as a whole is improving or deteriorating. Evaluation of the overall economic health of the School District would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School District net position changed during the current fiscal year. All current year revenue and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the School District distinct activities or functions on revenue provided by the School District taxpayers.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The School District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the School District most significant funds rather than the School District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

WINOOSKI SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

The School District has one kind of fund:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the School District governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financial requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

Financial Analysis of the School District Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$1,398,088. Of this total, \$115,736 was unassigned indicating availability for continuing School District service requirements.

Major Government Funds

The General Fund is the School District primary operating fund. The General Fund had a surplus of \$115,736 for the year ended June 30, 2013. However, the School Board/taxpayers approved transferring the fund balance at June 30, 2012 (\$400,116) to other funds.

General Fund Budgetary Highlights

For the year ended June 30, 2013, the taxpayers approved the budget for the General Fund of \$12,417,616. This was up 7.5% over the previous year budget of \$11,553,509. Actual expenditures for the year ended June 30, 2013 were less than the budgeted expenditures by \$66,018.

WINOOSKI SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

Capital Assets

The School District investment in capital assets net of accumulated depreciation as of June 30, 2013 was \$4,884,575. The Board of School Trustees has set a cost of \$5,000 as the minimum amount of an item to be classified as a capital asset of the School District. The School District had five purchases which met that cost level during the year ended June 30, 2013.

Long-Term Debt

At the end of the fiscal year, the School District had total bonded debt outstanding of \$550,000.

Contacting the School District Financing Management

This financial report is designed to provide a general overview of the School District finances and demonstrate the School District commitment to public accountability. If you have questions about this report, or would like to request additional information, contact the School District finance department at 60 Normand Street, Winooski, Vermont 05404.

WINOOSKI SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$1,545,117
Accounts Receivable	<u>303,409</u>
Total Current Assets	<u>1,848,526</u>
Non-Current Assets:	
Land, Buildings, and Equipment - Net of Accumulated Depreciation of \$6,063,701	<u>4,884,575</u>
TOTAL ASSETS	<u>\$6,733,101</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Accounts Payable	\$ 328,748
Deferred Revenue	<u>121,690</u>
Total Current Liabilities	<u>450,438</u>
Non-Current Liabilities:	
Bonds Payable	550,000
Career Change Incentive Payable	<u>245,770</u>
Total Non-Current Liabilities	<u>795,770</u>
TOTAL LIABILITIES	<u>\$1,246,208</u>
<u>NET POSITION</u>	
Invested in Capital Assets - Net of Related Debt	\$4,334,575
Restricted	452,696
Unrestricted	<u>699,622</u>
TOTAL NET POSITION	<u>\$5,486,893</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	Expenses	Charges for Services	Program Revenue Operating Grant and Contributions	Net (Expense) Revenue and Change in Net Position
Governmental Activities:				
Direct Instruction	\$10,638,772	\$1,405,242	\$1,738,333	\$ (7,495,197)
Support Services	717,504	0	62,132	(655,372)
Administration and Fiscal Services	1,410,694	0	0	(1,410,694)
Operation and Maintenance of Plant	1,035,027	0	0	(1,035,027)
Interest - Debt	33,454	0	0	(33,454)
Extra-Curricular Activities	375,344	7,843	0	(367,501)
Food Service	434,388	402,588	25,000	(6,800)
Other	319,918	0	0	(319,918)
Total Governmental Activities	<u>\$14,965,101</u>	<u>\$1,815,673</u>	<u>\$1,825,465</u>	<u>(11,323,963)</u>
General Revenue:				
State Aid:				
General Support				10,759,161
Other State and Federal Aid				386,630
Interest				16,921
Other				226,489
Total General Revenue				<u>11,389,201</u>
Change in Net Position				65,238
Net Position - Beginning				<u>5,421,655</u>
Net Position - Ending				<u>\$ 5,486,893</u>

Scholarship Funds	Agency Funds
----------------------	-----------------

Cash

\$ 11,804

\$ 68,730

Due to Student Organizations

\$ 0

\$ 68,730

\$ 11,804

\$ 0

Additions:
Interest

\$ 129

Payments for Scholarships

1,000

Net Increase/(Decrease)

(871)

Net Position - Beginning

12,675

Net Position - Ending

\$ 11,804

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Medicaid/ EPSDT	Reserve Fund	School- Wide Program	Food Service Fund	Other Funds	Total Governmental Funds
Revenue:							
State and Federal Aid	\$10,907,303	\$169,703	\$ 0	\$984,557	\$351,878	\$ 814,155	\$13,227,596
Interest	15,572	553	766	0	30	0	16,921
Grants - Non-State	0	0	0	0	0	147,965	147,965
Special Education Reimbursement	1,405,242	0	0	0	0	0	1,405,242
Food Sales	0	0	0	0	50,680	0	50,680
Other	139,217	0	0	0	0	42,718	181,935
Total Revenue	<u>12,467,334</u>	<u>170,256</u>	<u>766</u>	<u>984,557</u>	<u>402,588</u>	<u>1,004,838</u>	<u>15,030,339</u>
Expenditures:							
Direct Instruction	8,552,456	57,879	0	940,625	0	797,708	10,348,668
Support Services	613,412	17,664	0	43,932	0	26,087	701,095
Administration and Fiscal Services	1,378,442	0	0	0	0	0	1,378,442
Operation and Maintenance of Plant	1,068,551	0	223,347	0	0	1,092	1,292,990
Debt Service	253,454	0	0	0	0	0	253,454
Extra-Curricular Activities	352,012	0	0	0	0	0	352,012
Food Service	0	0	29,200	0	396,497	25,000	450,697
Other	133,271	0	0	0	0	186,647	319,918
Total Expenditures	<u>12,351,598</u>	<u>75,543</u>	<u>252,547</u>	<u>984,557</u>	<u>396,497</u>	<u>1,036,534</u>	<u>15,097,276</u>

Net Changes in Fund Balances	115,736	94,713	(251,781)	0	6,091	(31,696)	(66,937)
Fund Balances - Beginning	400,116	343,685	655,196	0	17,994	48,034	1,465,025
Residual Equity Transfer	<u>(400,116)</u>	<u>0</u>	<u>400,116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 115,736</u>	<u>\$438,398</u>	<u>\$ 803,531</u>	<u>\$ 0</u>	<u>\$ 24,085</u>	<u>\$ 16,338</u>	<u>\$ 1,398,088</u>

WINOOSKI SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Total Net Changes in Fund Balances - Governmental Funds	\$ (66,937)
1. Current year long-term debt principal payments reported as expenditures in the Governmental Funds financial statements are shown as a reduction in long-term debt in the government-wide financial statements.	220,000
2. Depreciation is not recognized as an expense in the Governmental Funds since it does not require the use of current financial resources. The effect of the current year's depreciation is to decrease net position.	(350,923)
3. Current year capital outlays are expenditures in the Governmental Funds financial statements but they are shown as increases in capital assets in the government-wide financial statements.	311,028
4. Career change incentive payments/additions reported as expenditures in the Governmental Funds financial statements are shown as a reduction in long-term debt in the government-wide financial statements.	<u>(47,930)</u>
Change in Net Position of Governmental Activities	\$ <u>65,238</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

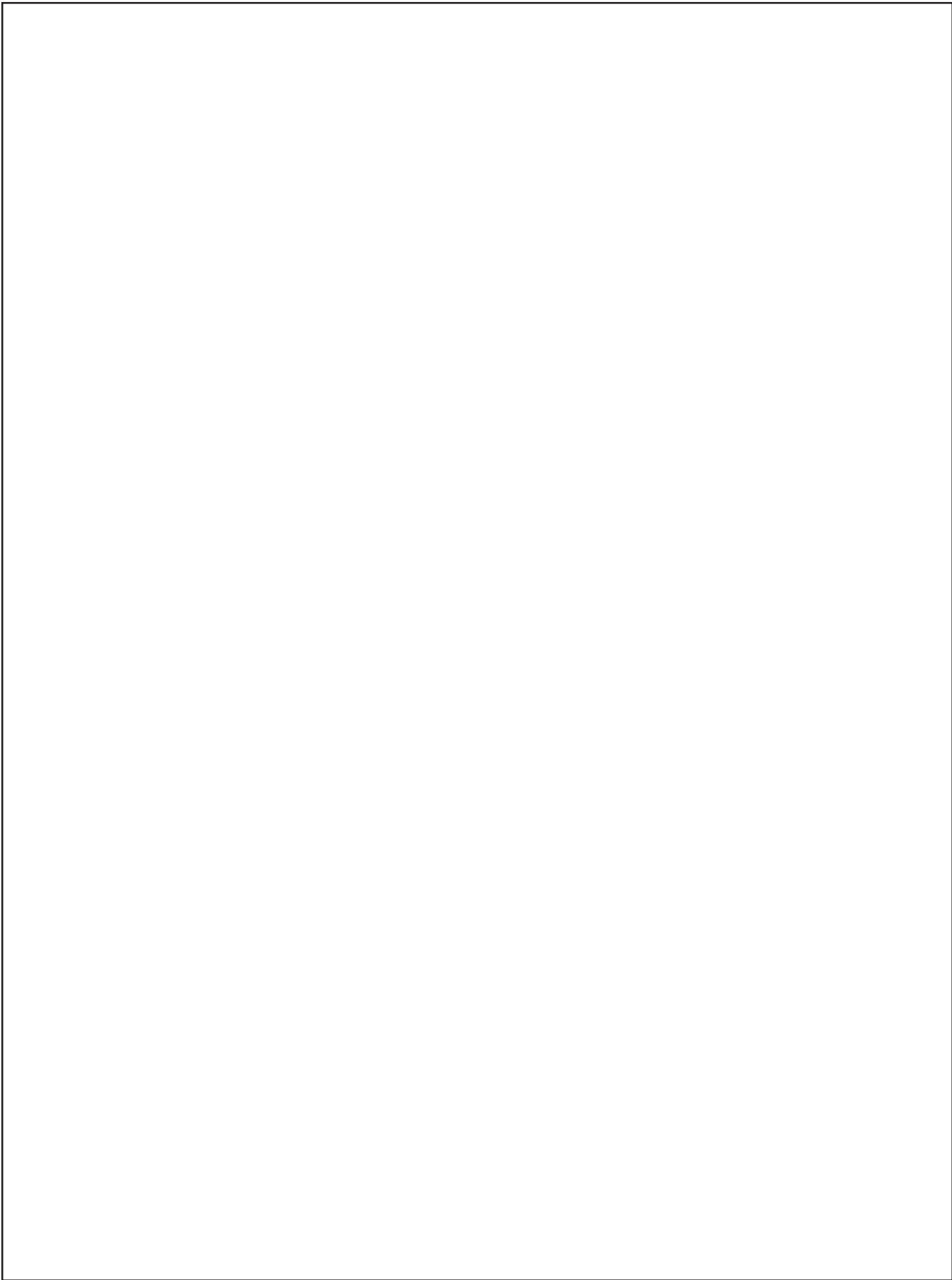
	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Intergovernmental:			
State Block Grant	\$10,759,161	\$10,759,161	\$ 0
Special Education Reimbursement	1,455,410	1,405,242	(50,168)
Tech Center	104,045	104,045	0
Other	<u>11,700</u>	<u>44,097</u>	<u>32,397</u>
Total Intergovernmental	<u>12,330,316</u>	<u>12,312,545</u>	<u>(17,771)</u>
Charges for Services/Space:			
Tuition	14,000	0	(14,000)
Athletic Admissions	4,800	7,843	3,043
Rental of Facilities	9,500	16,259	6,759
School Choice	<u>20,000</u>	<u>39,253</u>	<u>19,253</u>
Total Charges for Services/Space	<u>48,300</u>	<u>63,355</u>	<u>15,055</u>
Interest on Investments	<u>19,500</u>	<u>15,572</u>	<u>(3,928)</u>
Other	<u>19,500</u>	<u>75,862</u>	<u>56,362</u>
Total Revenue	<u>12,417,616</u>	<u>12,467,334</u>	<u>49,718</u>
Expenditures:			
Regular Instruction:			
Art	168,261	161,293	6,968
Business	69,397	76,069	(6,672)
English	177,545	195,829	(18,284)
Second Language	139,838	136,715	3,123
Physical Education	160,502	154,336	6,166
Family and Consumer Sciences	51,846	64,911	(13,065)
Tech Education	65,783	34,542	31,241
Math	273,977	205,436	68,541
Music	<u>212,475</u>	<u>211,406</u>	<u>1,069</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Regular Instruction (Continued):			
Science	\$ 151,176	\$ 148,897	\$ 2,279
Social Studies	136,588	135,091	1,497
Middle School	770,397	854,012	(83,615)
Elementary	1,552,054	1,628,033	(75,979)
Elementary/Secondary - General	677,950	581,476	96,474
Copy Center	45,500	35,925	9,575
Driver's Education	28,966	28,001	965
Computers	310,716	361,689	(50,973)
ELL/OMNI	753,349	729,334	24,015
Other	<u>13,185</u>	<u>18,940</u>	<u>(5,755)</u>
Total Regular Instruction	<u>5,759,505</u>	<u>5,761,935</u>	<u>(2,430)</u>
Special Education:			
Tuition	194,150	232,489	(38,339)
Mainstream	1,932,498	1,891,810	40,688
Early Education	361,580	433,274	(71,694)
Phoenix/Lotus	266,251	99,907	166,344
Self Contained	<u>112,621</u>	<u>133,041</u>	<u>(20,420)</u>
Total Special Education	<u>2,867,100</u>	<u>2,790,521</u>	<u>76,579</u>
Support Services:			
Guidance	254,510	240,679	13,831
Nurse	167,440	161,312	6,128
Improvement of Instruction	73,601	69,155	4,446
Library	124,146	121,103	3,043
Media Production	3,650	0	3,650
504 Activities	12,300	12,497	(197)
Other	<u>21,310</u>	<u>8,666</u>	<u>12,644</u>
Total Support Services	<u>656,957</u>	<u>613,412</u>	<u>43,545</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Administration and Fiscal Services:			
Board of Education	\$ 164,920	\$ 129,529	\$ 35,391
Treasurer	9,666	10,438	(772)
Elections	3,988	1,217	2,771
Legal	14,000	22,051	(8,051)
Tax Assessment/Collection	14,420	13,166	1,254
Office of the Superintendent	244,592	276,658	(32,066)
Office of the Principal	695,923	731,286	(35,363)
Receiving/Disbursing of Funds	83,661	86,955	(3,294)
Payroll	26,910	27,077	(167)
Finance Manager	<u>71,347</u>	<u>80,065</u>	<u>(8,718)</u>
Total Administration and Fiscal Services	<u>1,329,427</u>	<u>1,378,442</u>	<u>(49,015)</u>
Operation and Maintenance of Plant:			
Operation and Maintenance of Plant	209,783	165,719	44,064
Care and Upkeep of Buildings	678,935	719,633	(40,698)
Care and Upkeep of Grounds	137,750	134,063	3,687
Care and Upkeep of Equipment	6,500	2,245	4,255
Care and Upkeep of Cafeteria	13,738	34,153	(20,415)
Vehicle Service and Maintenance	10,787	6,698	4,089
Other	<u>6,500</u>	<u>6,040</u>	<u>460</u>
Total Operation and Maintenance of Plant	<u>1,063,993</u>	<u>1,068,551</u>	<u>(4,558)</u>
Student Safety:			
Security Services	<u>103,888</u>	<u>133,271</u>	<u>(29,383)</u>



BUDGET INFORMATIONAL MEETINGS

Monday, February 17, 2014
Televised Presentation
Channel 17
5:25-5:55 p.m.

Wednesday, February 19, 2014
Community Dinner
WSD Cafeteria
5:00 p.m.

Monday, March 3, 2014
Annual Meeting
Performing Arts Center
Winooski Educational Center
6:00 p.m. - City Budget Presentation
7:30 p.m. - School Budget Presentation

VOTING BY AUSTRALIAN BALLOT

Tuesday, March 4, 2014
*****Winooski Senior Citizen Center*****
7:00 A.M. - 7:00 P.M.

NOTICE TO ALL PROPERTY OWNERS

" . . . under Vermont's education funding law, residential and nonresidential properties are taxed differently. The Declaration of Vermont Homestead (HS-131) identifies your property as a homestead. You must file a declaration to receive the correct school property tax rate. For more information, please go to the State of Vermont website at www.state.vt.us/tax or call the State Tax Department at 802-828-2865 . . . "

All of the information you will need when completing HS-131 can be found on your most recent property tax bill from the City of Winooski.