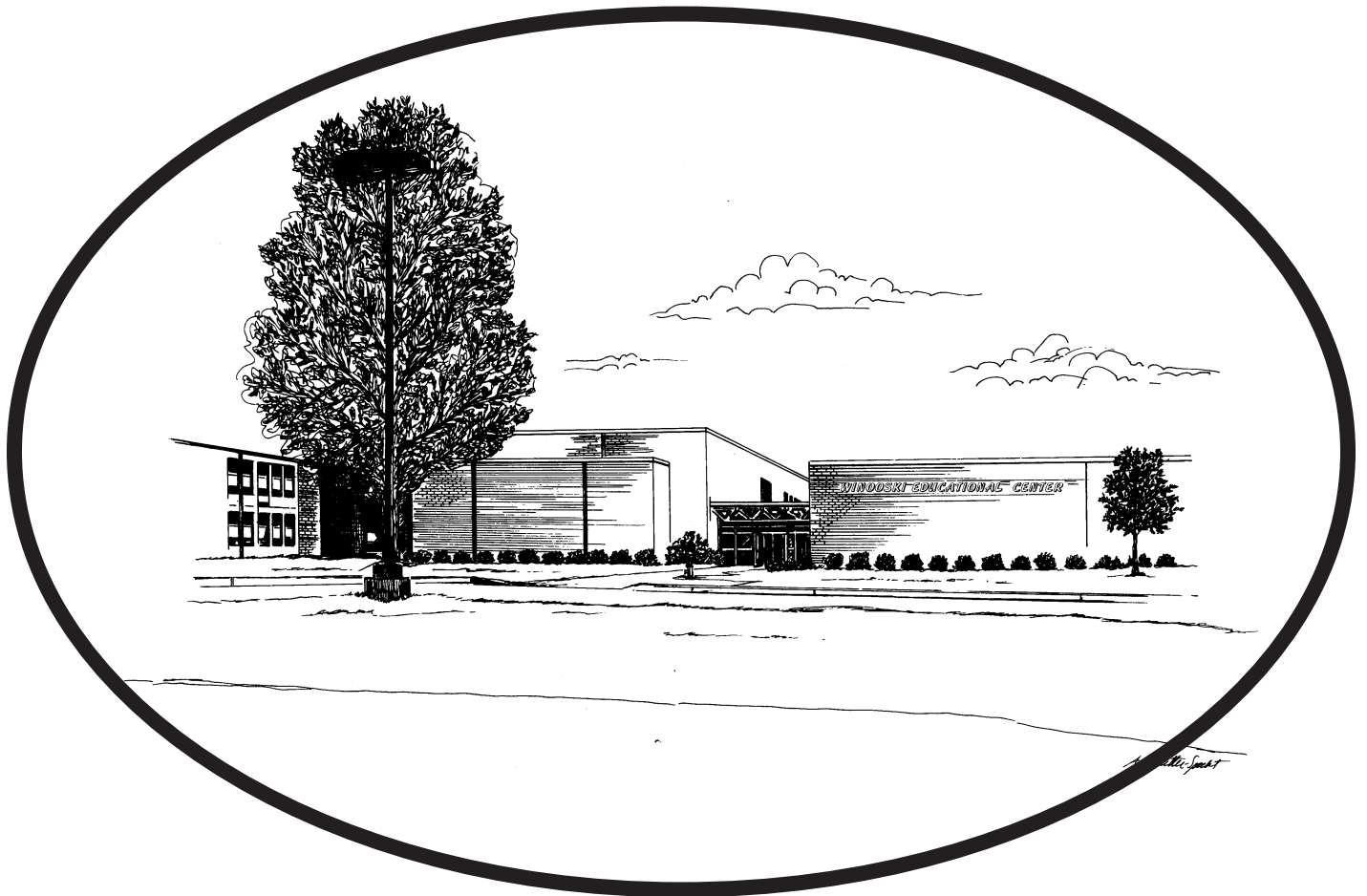


# WINOOSKI SCHOOL DISTRICT

## *111th ANNUAL REPORT*

*FY '09 Financial Reports  
FY '11 Budget Presentation*



WINOOSKI, VERMONT

February 2010

# WARNING

## WINOOSKI INCORPORATED SCHOOL DISTRICT 1 MARCH 2010 AND 2 MARCH 2010

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 1, 2010 at 7:30 o'clock in the afternoon 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 2, 2010 to transact any business involving voting by Australian Ballot, said voting by Australian Ballot to begin at 7:00 o'clock in the forenoon and to close at 7:00 o'clock in the afternoon.

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, Treasurer and Clerk.

ARTICLE II: Shall the District accept the 2010 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?

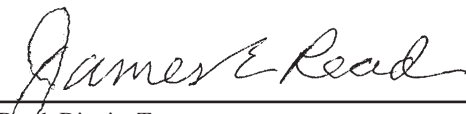
### AUSTRALIAN BALLOT ARTICLES

ARTICLE IV: Shall the District accept and expend the sum of One million, Three hundred thirty-three thousand, Seven hundred and seventy-three dollars (\$1,333,773) or whatever 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 Eleven million, One hundred fifty-seven thousand, Thirty-five dollars (\$11,157,035) for the support of public schools for the period July 1, 2010 through June 30, 2011? 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 District vote to appropriate the sum of Thirty-eight thousand (\$38,000) for the expenditure of a School Resource Officer (SRO) for the period July 1, 2010 through June 30, 2011? Said sum shall be in addition to the amount in Article V.

Winooski School District  
Winooski, Vermont  
February 8, 2010

  
\_\_\_\_\_  
James Read, District Treasurer

## To The Citizens of Winooski:

As a member of the Winooski Board of School Trustees, I am pleased to advise you of our past successes and the challenges that lie ahead for the Winooski School District. Over the past several years, the Winooski School District has made several changes that have created a better, safer learning environment. From our current exploration of a policy governance structure, to facilities improvement, financial stability, safety and security initiatives, technology upgrades, and many other modifications, we have realized our goal of increasing our students' education opportunities. Fiscal year 2010 also marked the end of the Winooski School District's first five-year strategic plan, which we consider a tremendous success. The Board looks forward to developing a new five-year plan.

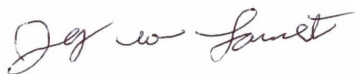
On the fiscal side of the house, the District's FY09 audit indicated a surplus. This shows that our staff are good stewards of your hard earned tax money. In the upcoming fiscal year's budget the Board of Trustees is asking for a 2.34% increase in the FY11 operating budget. Under normal circumstances this would require no tax increase; however, the proposed tax implication is driven by a proposed state tax increase of 2.2 cents coupled with a reduction of 1.24% in the Winooski CLA or common level of appraisal.

As for the campus building itself, the district has recently completed the installation of a new roof on the elementary school, and a major lighting upgrade to the entire school district through a State of Vermont energy efficiency grant. These improvements enhance the safety, health and comfort of our staff and students, as well as saving the district money through the reduction of energy consumption.

Although we expound many positive outcomes in our school climate, there are still some serious issues we must face in the upcoming year and perhaps beyond. Our test scores are seriously low and need major corrections. Our annual yearly progress as dictated by the Federal No Child Left Behind requirements has not been met and we must modify our programs in order to meet these requirements to comply. Our curriculum has been seriously called into question by the State Department of Education, particularly at the high school level, and this will require a needed overhaul and modification. In summary, our educational component needs mending and we will do just that.

For myself as President of your school board, as well as my colleagues on the board, we express our most sincere thanks for your support.

Respectfully,



Jay W. Lambert, President  
Winooski Board of School Trustees

# WINOOSKI SCHOOL DISTRICT

School Year 2009-2010

## OFFICERS:

**Moderator**

Michael O'Brien

**District Clerk & Treasurer**

James Read

## BOARD OF SCHOOL TRUSTEES:

Jay Lambert, President

Term expires 2012

Brian Corrigan, Secretary

Term expires 2011

James Ticehurst, Ed.D

Term expires 2011

Jean Szilva, MD

Term expires 2010

Douglas Isham

Term expires 2010

## SCHOOL ADMINISTRATORS:

**Superintendent:**

(802) 655-0485

Stephen Perkins (Part-time)

B.S., M.Ed.

University of Maine, St. Michael's College

**Associate Supt/Special Education Administrator:**

(802) 655-9575

Mary K. Martineau

B.A., M.Ed.

Trinity College, Rivier College

**Finance Manager:**

(802) 655-0485

Rebecca Provost

A.S.

Champlain College

**Director of Facilities:**

(802) 383-6026

Michael McDonald

**John F. Kennedy Elementary School:**

(802) 655-0411

Principal: Mary O'Rourke

B.S., M.Ed.

UVM

Assistant Principal: Robin Hood

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

Trinity, UVM

**John F. Kennedy Middle School:**

(802) 655-3530

Principal: Mary O'Rourke

B.S., M.A.

UVM

Assistant Principal: Robin Hood

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

Trinity, UVM

**Winooski High School:**

(802) 655-3530

Principal (Part-time): Stephen Perkins

B.S., M.Ed.

University of Maine, St. Michael's College

## FACULTY - 2009/2010 SCHOOL YEAR

Andrews, William L.	Teacher, Middle School (Gr. 7-8)	St. Michaels College	BA
Argraves, Randall C.	Teacher, Music (Gr. 6-12)	University of RI; NE Conservatory of Music	BA; MM
Barcomb, Dennis J.	Teacher, Physical Education	Springfield College	BS
Basille, Lisa K.	Teacher, Spanish (Gr. 9-12)	University of Vermont; University of Vermont	BA; MEd
Benjamin, Joan Y.	Teacher, Grade 3	University of Vermont	BS
Bissonette, Sarah J.	Teacher, Grade 4	Castleton State College; St. Michaels College	BS; MEd
Blair, Katherine G.	Teacher, Spec. Ed. (Gr. K-5)	University of Vermont; St. Michaels College	BA; MEd
Blanchard, Drew C.	Teacher, Technology Ed. (Gr. 6-12)	Lemoyne College	BA
Brosnan, Cheryl B.	Teacher, Guidance (Gr. 6-8)	Keene State College; University of NH	BS; MEd
Bryan, Courtney	Teacher, Grade 5	University of Vermont	BS
Bundy, Shannon N.	Teacher, Science (Gr. 9-12)	Trinity College; Johnson State College	BS; Med
Bushey, Lisa M.	Teacher, Grade 1	Trinity College	BA
Carroll, Sarah O.	Teacher, ELL (Gr. 9-12)	Humboldt State University; St. Michaels College	BA; MA
Charron, Regan G.	Teacher, Grade 2	Champlain College; University of Vermont	BS; MEd
Clark, Bill	Teacher, ELL (Gr. 6-8)	Montclair; Northeastern; UVM; Boston U	BA; MA; MAT; MS
Clark, Joseph D.	Teacher, Spec. Ed. (Gr. 9-12)	Edinboro University of PA	BS
*Colt, Christopher W.	Teacher, Drama (Gr. 9-12)	Dartmouth College; Hunter College	BA
Cramer, Jill S.	Teacher, Spec. Ed. (Gr. K-5)	Syracuse University; St. Michaels College	BS; Med
Crandall, Barbara A.	Teacher, Art (Gr. K-5)	Southern Connecticut State; RI School of Design	BA; MA
Crommelin, Katherine L.	Teacher, Grade 4	University of Georgia; University of Vermont	BS; MEd
Crowley, Stephen C.	Teacher, Science (Gr. 9-12)	Middlebury College; Antioch University	BA; MST
Dall, Amanda J.	Teacher, SLP (Gr. 3-12)	Nazareth College; State U of NY-Plattsburgh	BS; MA
Desorbo-Soelch, Susan C.	Teacher, SLP (Gr. EEE-2)	State U of NY-Geneseo; State U of NY-Geneseo	BS; MA
Donovan, Emily C.	Teacher, Spec. Ed. (Gr. 9-12)	College of St. Rose	BS
Durant, Benjamin J.	Teacher, Middle School (Gr. 6-8)	University of Vermont	BA
Everitt, Noah W.	Teacher, Spec. Ed. (Gr. 9-12)	Miami University; University of Vermont	BA; MEd
Flahive, Susan R.	Teacher, Middle School (Gr. 6-8)	Trinity College; University of Vermont	BA; 5th Year Certificate
Flanders, Kristen J.	Teacher, Spec. Ed. (Gr. K-5)	University of Vermont; University of Vermont	BS; MEd
Forman, Steven S.	Teacher, Middle School (Gr. 6-8)	University of Michigan	BS
Fuller, Melinda G.	Teacher, Alternative Room (Gr. 9-12)	University of California; University of Phoenix	BA; Med
George, Debora S.	Teacher, EEE	Champlain College; University of Vermont	BS; MEd
Goetz, Lisa H.	Teacher, Grade 3	U of Illinois; National-Louis U	BS; MEd
Gonter, Debra J.	Teacher, Alternative Room (Gr. 9-12)	Ohio Dominican College; Johnson State College	BA; MA
Goodrich, Ellen L.	Teacher, EEE	University of Vermont; College of St. Rose	BA; MS
Graves, Laura M.	Teacher, Middle School (Gr. 6-8)	Providence College; University of Vermont	BA; MEd
Hamble, Stefanie A.	Teacher (Leave of Absence)	University of Miami; St. Michaels College	BS; MEd
*Hathaway, Jessica A.	Teacher, Reading (Gr. 6-12)	Champlain College; University of Vermont	BA; MEd
*Hauke, Carol S.	School Nurse	University of Vermont	BS
Hauke, Steven W.	Teacher, Spec. Ed. (Gr. 6-8)	St. Michaels College	BA
Helm, Katherine Jennifer	Director of Student Learning (Gr. 9-12)	Concordia University; Lakehead University	BA; MA
Hogan, Casey L.	Teacher, Grade 2	Champlain College; University of Vermont	BS; MEd
Johnson, Nancy L.	Teacher, Grade 1	St. Michaels College; St. Michaels College	BA; MEd
*Jovanovic, Jessica A.	School Nurse	University of Vermont; University of Phoenix	BS; MS
Keller, Nancy L.	Teacher, Middle School (Gr. 7-8)	Macalester College; University of Vermont	BA; MEd
Kennedy, Karla M.	Teacher, Music (Gr. K-5)	State U of NY-Potsdam; Long Island U	BA; MST
Keough, Patricia H.	Teacher, Grade 4	Russell Sage College	BS
Knapp, Jacie A.	Teacher, Grade 5	Champlain College; University of Vermont	BS; MEd
Kollgaard, Kirsten S.	Teacher, ELL (Gr. K-5)	Hartwick College; St. Michaels College	BA; MAT
Krol, Gina M.	Teacher, Middle School (Gr. 6-8)	Notre Dame College	BS
Laforce, Debra A.	Teacher, Grade 1	Trinity College of Vermont	BA
*Lansing, Richard N.	Teacher, Driver Ed. (Gr. 9-12)	Ohio State University; University of Vermont	BS; MEd
Lapointe, Jennifer L.	Teacher, Grade 2	University of St. Thomas; University of Vermont	BA; MEd
*Leclerc, Kirsten H.	Teacher, Reading (Gr. 6-12)	Concord University; West Virginia University	BS; MA
Legault, Sarah J.	Teacher, Grade 5	State U of NY-Plattsburgh; State U of NY-Potsdam	BS; MS
Lewis, Matthew R.	Teacher, Physical Education	University of Vermont	BS
Litterer, Brenton L.	Teacher, Guidance (Gr. 9-12)	University of Northern Iowa	BA

## FACULTY - 2009/2010 SCHOOL YEAR (cont.)

*Ludewig, Kristina M.	Teacher, Spec. Ed. (Gr. K-5)	College of St. Rose	BA
Lynch, Jacqueline M.	Teacher, Family & Cons. Sc. (Gr. 6-12)	University of Vermont	BS
Mander-Adams, Cathy J.	Teacher, Music (Gr. 6-12)	Johnson State College	BA
Mckelvy, John J.	Teacher, Social Studies (Gr. 9-12)	Dartmouth College; Duke University	BA; MA
McQuinn, Marc B.	Teacher, Social Studies (Gr. 9-12)	University of Vermont	BS
*McWilliam, Linda P.	Teacher, Kindergarten	University of Vermont	BS
Mellen, Rebecca L.	Teacher, Math (Gr. 9-12)	Ithaca	BS
Messier, Suzanne	Teacher, Physical Education	Champlain College	BS
Morton, Julie A.	Teacher, Language Arts (Gr. 9-12)	Bates College; Prescott College	BA; MA
Mosehauer, Anja P.	Teacher, Middle School (Gr. 6-8)	University of Vermont; Tufts University	BS; MAT
Moulton, Angela M.	Teacher, Kindergarten	University of Vermont; University of Vermont	BS; MEd
Muir, David E. IV	Teacher, Kindergarten	Johnson State College	BA
Niss, Dorothy F.	LMC Director	Clark University; Johnson State College	BA; MA
O'Connor, Charles M.	Teacher, Guidance (Gr. K-5)	University of Georgia; State U of NY-Plattsburgh	BS; MS
Orfe, Cindy L.	Teacher, Art (Gr. 6-12)	St. Michaels College	BA
Pape, James G.	Teacher, Spec. Ed. Evaluator	State U of NY-Albany; University of Vermont	BA; MEd
Pecor, Nancy E.	Teacher, Reading First Coach	University of Vermont; University of Vermont	BS; MEd
Perrotte, Jessica A.	Teacher, Reading First Coach	University of Vermont; University of Vermont	BS; MEd
Pires, Miguel F.	Teacher, Math (Gr. 6-12)	Johnson State College	BS
Plasse, Jean A.	Teacher, ELL (Gr. K-5/9-12))	St. Michaels College; St. Michaels College	BA; MA
Poquette, Courtney M.	Teacher, Business Education (Gr. 9-12)	Champlain College; Southern NH University	BS; MBA
Reichert, Jason M.	Teacher, Math (Gr. 9-12)	University of Vermont	BS
Richard, Melissa C.	Teacher, Middle School (Gr. 6-8)	Wheaton College; St. Michaels College	BA; Med
Ruhland, Adam J.	Teacher, Spec. Ed. Self Contained (Gr. 9-12)	James Madison U; James Madison U	BS; MAT
Safran, Joshua T.	Teacher, Spec. Ed. Self Contained (Gr. 6-9)	University of Vermont	BS
Sherrer, Amy J.	Teacher, Middle School (Gr. 6-8)	St. Michaels College	BA
*Steady, Michele L.	Teacher, Kindergarten	University of Vermont	BS
Steele, Michelle C.	Teacher, French (Gr. 9-12)	UVM; School for International Training	BA; MA
Thomas, Margaret D.	Teacher, Math Lab (Gr. K-5)	Castleton State College	BS
Thompson, Lois E.	Teacher, Grade 1	Lyndon State College	BS
Timbers-Devost, Nancy L.	Teacher, ELL (Gr. K-5)	University of Vermont; Rhode Island College	BS; Med
*Trefry, Sharonlee B.	School Nurse	University of Vermont; Regis University	BS; MS
Webb, Matthew S.	Teacher, Language Arts (Gr. 9-12)	Amherst College	BA
*Weimer, Jody L.	Teacher, Kindergarten	University of Vermont; University of Vermont	BS; MEd
Wheeland, Andrea M.	Teacher, ELL (Gr. 6-8)	Nyack College; City College of New York	BS; MS
White, Ingeborg A.	Teacher, ELL (Gr. 9-12)	University of Munich; St. Michaels College	BA; MA
Willette, Glenn L.	Teacher, Grade 3	University of Vermont; University of Vermont	BS; MEd

### \*Part-time

Teacher Randy Argraves with the orchestra students.



# SUPPORT STAFF - 2009/2010 SCHOOL YEAR

## Instructional Assistants:

Allen, Betty J.	Cowles, Cornelius C.	Knapp, Emily K.	Palmer, Nanette C.	Wolcott, Patricia L.
Antoniak, Candice M.	D'Aversa, Andrew	Knowlton, Jeanne L.	Poulin, Amy J.	Yates, Ashlie M.
Armstrong, Linda M.	Davidson, Kim	Lamothe, Carolyn H.	Robideau, Kristin M.	
Atkins, Judith M.	Davis, Bethany M.	Landrigan, Krista E.	Rocheleau, Bonny M.	
Bennett, Robert	Donnellan, Caroline D.	Lavalette, Melissa A.	Soliz, Tabatha A.	
Billings, Vicki L.	Fitzpatrick, Kelly A.	Lavigne, Diane M.	Ticehurst, Brenda B.	
Bordeaux, Kristina R.	Fountain, Shannon M.	Letourneau, Kaitlin L.	Turnbull, Patricia A.	
Bulle, Dalib	Gadbois, Erica J.	Magowan, Danielle M.	Varley, Lynn O.	
*Burbo, Catherine L.	Hayes, Joanna	Mezetovic, Aftaba	Varley, Thomas A.	
Campbell, Mary M.	Hemond, Ashley E	Nguyen, Lan T.	Wells, Holly S.	
Chevrette, Debra M.	Henry, Jeannine A.	O'Brien, Sue Ann	Williams, John J.	

## Office Staff

*Burbo, Catherine	Secretary, JFK
Casier, Linda	Secretary, JFK
*Campbell, Mary	Secretary, Title I
DePaul, Jane	Secretary, Winooski M/H School
*Eddy, Catherine	Secretary, Guidance, Winooski M/H School
Hall, Danielle	Administrative Assistant, Special Services
Metivier, Sandra	Administrative Assistant, Supt.'s Office
Scichitano, Diane	Accounts Payable/Receivable

## Custodial/Maintenance:

Aldieri, Johnathan	Custodian, JFK
Ayuen, Gabriel	Custodian, WHS
Fregeau, Steven	Custodian, JFK
Hall, Thomas	Maintenance Worker/Custodian
Meunier, Sean	Maintenance Worker/Groundskeeper
O'Neil, Kevin	Head Maintenance
Reid, Charles	Custodian/Supervisor
Tanasic, Jovan	Custodian, WMS

## Other Support Staff:

*Boudreau, William	Bus Aide	*Malcovsky, John	Information Technology Asst.
Bray, Cathy	Copy Center/Security	Martin, Sarah	Behavior Specialist, ISS
*Donnelly-DeBay, Mary Ann	School Psychologist	*Patnaude, Walter	Crossing Guard-Main/Lafountain St.
*Farrington, Krisie	Pre-school Assistant (WFC)	*Polson, Diane	Dental Hygienist, Tooth Tutor
*Gallup, Melissa	Custodian (WFC)	Russ, Barbara	Coordinator-21st Century Grant
Greene, Karen	Student Services Assistant (WM/HS)	Shea-Gamache, Petie	Student Services Assistant (JFK)
*Kirby, Kyle	Crossing Guard-Main/Normand St.	Thompson, Bryan	Computer Facilitator
*Langlais, Lori	Playgroup facilitator (WFC)		

\*Part-time

## 2009/2010 FACULTY CHANGES

The 2009/2010 school year has brought with it several new faces to our District. We have been very fortunate in attracting highly qualified, dynamic new teachers. We welcome the new professionals who are continuing our commitment to all Winooski students.

**William Andrews** replaced Beth Burns in the Middle School alternative room working with Nancy Keller. Will worked for us previously as an instructional assistant and also as a long-term sub. He has a Bachelor's Degree from St. Michael's College in history.

**Lisa Bushey** has joined us as a first grade teacher after working as an instructional assistant and long-term substitute teacher in our district. Lisa has a Bachelor's Degree from Trinity College. She has a solid background working with Winooski students and has a lot of energy.

**Bill Clark** came to us mid-year as a new teacher in the ELL program. Bill has a Bachelor's Degree in speech from Montclair State University and Master's Degrees from Boston University in communications, Northeastern University in English and in education from the University of Vermont.

**Christopher Colt** has replaced Hannah London as our new Drama teacher in the high school. Chris comes to us with many years of experience teaching in New York City. He has a Bachelor's Degree from Dartmouth College and a Master's Degree from Hunter College. He is also an adjunct professor at Johnson State and Champlain Colleges.

**Emily Donovan** comes to us as a replacement for Deb Gonter in the high school special education program. Deb transferred to Team OMNI this year. Emily has a Bachelor's Degree in art from the College of Saint Rose and a Master's Degree in special education from St. Michael's College.

**Melinda Fuller** joins us as a teacher in the high school alternative room, Team OMNI. Melinda has a Bachelor's Degree in psychology & history from the University of California and a Master's Degree in social science from the University of Phoenix. Melinda previously worked for us as a long-term sub and did an outstanding job.

**Kirsten Kollgaard** was hired to fill a new opening in our ELL department. Kirsten has a Bachelor's Degree in English Literature from Hartwick College and a Master's Degree in ELL from St. Michael's College. She has one year of previous ELL experience working in St. Albans before coming to Winooski.

**Richard Lansing** has joined us as a teacher in driver education, replacing Cindy Hartman who retired this past June. Richard holds a Bachelor's Degree from Ohio State University and a Master's Degree from the University of Vermont. Over the years, Richard has worked for other districts in the capacity of driver education and business education.

**Julie Morton** comes to us filling a position in Language Arts when Brent Litterer moved into the high school guidance position left vacant when Nancy Duguay retired this past June. Julie previously worked for Achieve Academy in Thornton, Colorado, as a middle school reading teacher. She received her Bachelor's Degree from Bates College and her Master's Degree from Prescott College. She brings a lot of enthusiasm to this position.

**Adam Ruhland** replaced Joe Clark as a teacher in the high school special education self-contained classroom, Team LOTUS. Joe moved into the mainstreamed special education position at the high school. Adam has a Bachelor's Degree and a Master's Degree in special education from James Madison University. Adam has previous experience working with special needs children in other states.

**Joshua Safran** replaces James Pape as our teacher in the middle school alternative room, Team PHOENIX. Mr. Pape moved to the special education office as our district evaluator. Josh has six years of teaching experience in Vermont Schools. Josh received his Bachelor's Degree from UVM and is currently working on his Master's Degree from St. Michael's College.

**Matthew Webb** replaced Vanessa Vallon as a Language Arts teacher in the high school. Matt received his Bachelor's Degree in English from Amherst College. Matt has many years of previous teaching experience from Williamstown Middle High School. He comes to us highly qualified in his field and with a lot of enthusiasm.



Shannon Bundy helping a student afterschool.

# WINOOSKI SCHOOL DISTRICT

## BUDGET ANALYSIS BY FUNCTION

	ACTUAL FY '09 BUDGET	ACTUAL FY '10 BUDGET	PROPOSED FY '11 BUDGET
<u>REGULAR PROGRAMS</u>			
1100 Regular Programs	4,120,821.	4,626,395.	4,743,637.
1200 Spec. Ed. Programs	1,768,348.	1,785,449.	1,800,227.
1300 Voc/Tech Education	125,310.	125,745.	103,919.
1400 Co-Curricular Activities	245,851.	266,587.	262,431.
1600 Adult Continuing Ed.	0.	0.	0.
2100 Support Serv.-Students	788,103.	843,599.	860,096.
2200 Support Serv.-Instruction	559,832.	560,865.	625,909.
2300 Support Serv.-Gen. Adm.	312,767.	304,240.	306,663.
2400 Support Serv.-School Area	554,933.	617,200.	724,421.
2500 Support Serv.-Business	246,236.	238,838.	226,659.
2600 Operation & Maint. of Plant.	1,318,514.	1,106,938.	1,085,016.
2700 Student Transportation Serv.	114,425.	112,821.	122,920.
2800 Support Services Center	2,590.	13,590.	11,500.
2900 Other Support Services	0.	0.	0.
5100 Debt Service-Long Term	310,223.	296,944.	283,637.
6000 Contingency	0.	0.	0.
Sub Total-Regular Budget	10,467,953.	10,899,211.	11,157,035.

	ACTUAL FY '09 BUDGET	ACTUAL FY '10 BUDGET	PROPOSED FY '11 BUDGET
<u>FEDERAL PROGRAMS</u>			
1100 Regular Programs	323,600.	375,927.	326,257.
1200 Special Education	655,906.	736,853.	737,995.
1400 Co-Curricular Activities	0.	70,020.	70,070.
2100 Support Serv.-Students	163,619.	176,856.	198,651.
2200 Support Serv.-Instruction	0.	0.	800.
2300 Support Serv.-Gen. Adm.	0.	0.	0.
2400 Support Serv.-School Area	67,087.	25,444.	0.
2500 Support Serv.-Business	0.	0.	0.
2600 Operation / Maint. of Plant Services	28,000.	0.	0.
Sub Total-Federal Budget	1,238,212.	1,385,100.	1,333,773.
<b>GRAND TOTAL</b>	<b>11,706,165.</b>	<b>12,284,311.</b>	<b>12,490,808.</b>

**WINOOSKI SCHOOL DISTRICT**

**BUDGET ANALYSIS BY OBJECT**

	<b>ACTUAL FY '09 BUDGET</b>	<b>ACTUAL FY '10 BUDGET</b>	<b>PROPOSED FY '11 BUDGET</b>
<u>REGULAR PROGRAMS</u>			
100 Salaries	5,472,398.	5,920,671.	6,187,114.
200 Employee Benefits	2,217,277.	2,359,140.	2,340,669.
300 Purchased Prof. & Tech. Serv.	618,854.	584,627.	647,494.
400 Purchased Property Serv.	207,500.	196,758.	178,163.
500 Other Purchased Services	843,634.	742,209.	723,951.
600 Supplies & Materials	575,681.	631,407.	621,121.
700 Property / Equipment	169,373.	107,638.	111,041.
800 Interest/Dues/Judgements/Cont.	143,236.	136,761.	127,482.
900 Redemption/Principal	220,000.	220,000.	220,000.
Sub Total-Regular Budget	10,467,953.	10,899,211.	11,157,035.

	<b>ACTUAL FY '09 BUDGET</b>	<b>ACTUAL FY '10 BUDGET</b>	<b>PROPOSED FY '11 BUDGET</b>
<u>FEDERAL PROGRAMS</u>			
100 Salaries	862,653.	993,144.	932,424.
200 Employee Benefits	319,559.	309,990.	279,854.
300 Purchased Prof. & Tech. Serv.	56,000.	66,326.	103,980.
400 Purchased Property Serv.	0.	0.	0.
500 Other Purchased Services	0.	0.	0.
600 Supplies & Materials	0.	15,640.	17,515.
700 Property / Equipment	0.	0.	0.
800 Interest/Dues/Judgements/Cont.	0.	0.	0.
900 Redemption/Principal	0.	0.	0.
Sub Total-Federal Budget	1,238,212.	1,385,100.	1,333,773.
<b>GRAND TOTAL</b>	<b>11,706,165.</b>	<b>12,284,311.</b>	<b>12,490,808.</b>

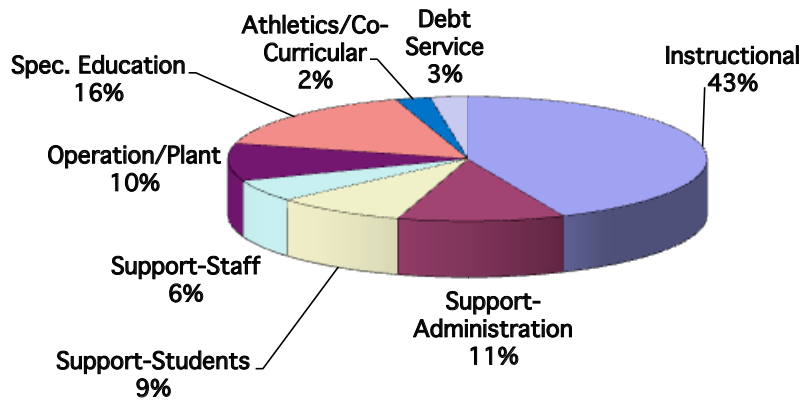
# REVENUE PROJECTIONS

		FY '09 BUDGET	FY '10 BUDGET	FY'11 PROPOSED
<u>REGULAR BUDGET</u>				
1112-000	Delinquent Taxes	20,000	0	0
1118-000	8% Penalty	1,600	0	0
1311-000	Pre-School Tuition	0	0	0
1320-000	Tuition LEA's	12,000	12,000	12,000
1500-000	Interest	25,000	5,250	15,000
1710-000	Athletic Admission/Other	3,500	3,500	3,800
1901-000	Tax Stabilization/In Lieu of Taxes (1 HYDRO)	139,784	144,954	146,000
1910-000	Rental	10,500	10,500	10,500
1941-000	Services to VT LEA's	0	0	0
1991-000	School Choice	15,200	15,200	20,000
1990-000	Misc. Revenues	15,000	15,000	15,000
1995-000	Employee Insurance Contribution	154,354	160,000	0
<u>General State Aid</u>				
3110-000	Education Spending Revenue From Ed Fund	8,699,736	9,175,742	9,677,688
3114-000	Technical Center FTE	145,360	137,956	130,000
3150-000	Transportation Aid	1,850	1,000	2,500
3282-000	Driver Ed. Reimbursement	1,000	1,000	1,100
3308-000	Voc. Ed. Transportation	4,500	4,500	5,000
<u>Special Education Aid</u>				
3201-000	Mainstream Grant-S.E. (State)	257,268	253,024	281,293
3202-000	Intensive-S.E. (State)	829,927	845,972	717,980
3203-000	Extraordinry-S.E. (State)	86,472	0	0
3204-000	EEE (State)	44,902	46,613	50,174
3205-000	State Placed	0	67,000	69,000
3213-000	BEST Grant	0	0	0
SUB TOTAL		10,467,953	10,899,211	11,157,035
<u>FEDERAL BUDGET</u>				
4000-000	Schoolwide Program Funds	614,960	728,200	709,773
4226-000	IDEA Flow-through (Federal)	201,237	211,947	196,229
4228-000	Preschool Incentives (Federal)	10,595	11,173	8,619
4265-000	Homeless Program	20,585	20,585	20,585
4481-000	Medicaid (IEP services)	105,811	125,224	135,227
4482-000	Medicaid EPSDT	14,319	4,350	19,354
4557-000	Refugee Grant	18,912	20,588	29,963
4562-000	Reading First Grant	169,980	153,601	0
5555-000	School Based Tobacco	7,957	7,957	5,000
7756-00	ARRA-IDEA B	0	0	30,000
7799-000	AARA-CFP (SWP)	0	0	88,153
7840-000	Local Standards Board	0	0	800
0000-000	Title IV-21st Century Grant	48,396	70,202	70,070
0000-000	Title III - Language Instruction	25,460	31,273	20,000
SUB TOTAL		1,238,212	1,385,100	1,333,773
GRAND TOTAL		11,706,165	12,284,311	12,490,808

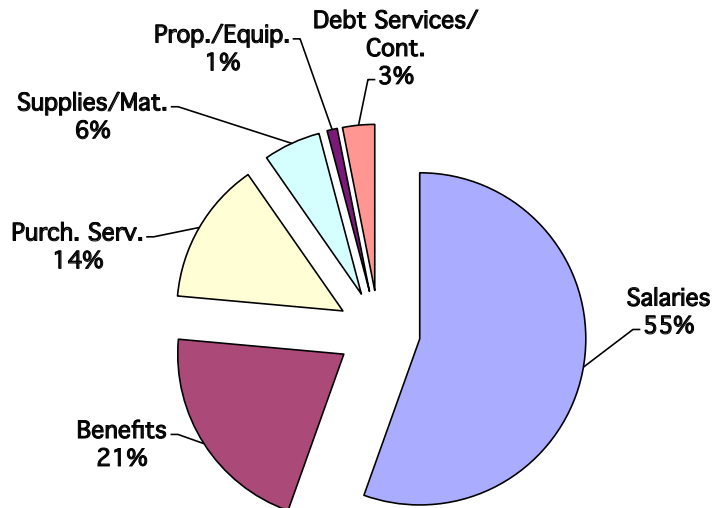
\* All FY '11 revenue projections are estimates.

# 2010-2011 BUDGET AT A GLANCE

## PROPOSED PROGRAMS - FY '11 REGULAR BUDGET



Instructional - \$4,847,556  
 Support-Admin. - \$1,257,743  
 Support-Students - \$983,016  
 Support-Staff - \$637,409  
 Operation of Plant - \$1,085,016  
 Special Ed. - \$1,800,227  
 Athletic/Co-Cur - \$262,431  
 Debt Services - \$283,637  
  
**TOTAL BUDGET - \$11,157,035**



Salaries - \$6,187,114  
 Benefits - \$2,340,669  
 Purchased Services - \$1,549,608  
 Supplies/Materials - \$621,121  
 Property/Equipment - \$111,041  
 Debt/Contingency - \$347,482  
  
**TOTAL BUDGET - \$11,157,035**

District: **Winooski ID**  
County: **Chittenden**LEA: **T249**  
S.U.: **Winooski**Enter estimated homestead  
base rate for FY2011. See  
note at bottom of page.  
**0.88**

		Act 68		Act 130				
		FY2008		FY2009	FY2010	FY2011		
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)		\$11,505,777	\$11,706,165	\$12,284,311	\$12,490,808	1.	
2.	plus Sum of separately warned articles passed at town meeting	+	-	-	-	-	2.	
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-	-	3.	
4.	<b>Act 68 locally adopted or warned budget</b>		\$11,505,777	\$11,706,165	\$12,284,311	\$12,490,808	4.	
5.	plus No union high school assessment	+	-	NA	NA	NA	5.	
6.	plus No union elementary or junior high school assessment	+	-	NA	NA	NA	6.	
7.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-	-	7.	
8.	plus Prior year deficit reduction if not included in expenditure budget	+	-	-	-	-	8.	
9.	<b>Gross Act 68 Budget</b>		\$11,505,777	\$11,706,165	\$12,284,311	\$12,490,808	9.	
10.	S.U. assessment (included in local budget) - informational data		-	-	-	-	10.	
11.	S.U. assessment (included in local budget) - informational data		-	-	-	-	11.	
<b>Revenues</b>								
12.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)		\$2,820,435	\$2,861,069	\$2,970,613	\$2,813,120	12.	
13.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-	-	13.	
14.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	+	-	-	-	-	14.	
15.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	-	15.	
16.	<b>Total local revenues</b>		\$2,820,435	\$2,861,069	\$2,970,613	\$2,813,120	16.	
17.	<b>Education Spending</b>		\$8,685,342	\$8,845,096	\$9,313,698	\$9,677,688	17.	
18.	Equalized Pupils (Act 130 count is by school district)		802.76	808.27	844.95	890.76	18.	
19.	<b>Education Spending per Equalized Pupil</b>		\$10,819	\$10,943.24	\$11,022.78	\$10,865	19.	
20.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	\$411.16	\$367.38	\$351.43	\$321	20.	
21.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	\$7.48	\$7.16	-	21.	
22.	minus 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	-	-	-	-	-	22.	
23.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	-	23.	
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	+	-	-	-	-	24.	
25.	Per pupil figure used for calculating District Adjustment		\$10,819	\$10,943	\$11,023	\$10,865	25.	
26.	<b>District spending adjustment (minimum of 100%)</b> (\$10,865 / \$8,544)		139.857%	133.292%	129.012%	127.160%	26.	
<b>Prorating the local tax rate</b>								
27.	Anticipated district equalized homestead tax rate to be prorated (Tax rates were not prorated in FY07 - FY08) (127.160% x \$0.88)		\$1.217	\$1.1596	\$1.1095	\$1.1190	27.	
28.	Percent of Winooski ID equalized pupils not in a union school district		Not applicable prior to Act 130	100.000%	100.000%	100.00%	28.	
29.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.12)		Not applicable prior to Act 130	\$1.1596	\$1.1095	\$1.1190	29.	
30.	<b>Common Level of Appraisal (CLA)</b>		103.67%	104.60%	99.00%	97.76%	30.	
31.	Portion of actual district homestead rate to be assessed by town (Tax rates were not prorated in FY2008) (\$1.119 / 97.76%)		\$1.174	\$1.1086	\$1.1207	\$1.1446	31.	
If the district belongs to a union school district, this is only a <b>PARTIAL</b> 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.								
32.	Anticipated income cap percent to be prorated (127.160% x 1.80%)		Not applicable prior to Act 130 based on 1.80%	2.40%	2.32%	2.29%	32.	
33.	Portion of district income cap percent applied by State (100.000% x 2.29%)		2.52%	2.40%	2.32%	2.29%	33.	
34.	Percent of equalized pupils at union 1		Not applicable prior to Act 130	-	-	-	34.	
35.			Not applicable prior to Act 130	-	-	-	35.	

- As of 24-Nov-09, the Tax Commissioner has not yet made a recommendation for an FY2011 base education homestead tax rate. The recommendation is due to be made on 01-Dec-09. **Therefore, the rate entered is an estimate made by the school district.** The base income percentage cap is 1.80%. Final figures will be set by the Legislature and approved by the Governor.

- Additionally, preliminary equalized pupil counts are not yet available.

- The base education amount of \$8,544 was set by the by the Legislature, but could be subject to change.

# FY '11 BUDGET INFORMATION

## WHAT IS INCLUDED IN THE FY '11 WARNING?

**ARTICLE I, II, III:** These Articles are self-explanatory.

**ARTICLE IV - FY '11 FEDERAL BUDGET:** Each year, the Winooski School District receives Federal Funds for designated programs. This Article allows the School District to accept and expend these funds. This article has no effect on the property tax rate.

**ARTICLE V - FY '11 REGULAR BUDGET:** As in the past, the School Board used a modified zero based budget process, with three 3 packages (A, B, C), as follows:

Package A includes all costs associated with mandated programs and services required of the Winooski School District by State laws, rules and regulations. Also included in the "A" Package are all fixed costs associated with contractual obligations and operations. By not meeting these mandates, the schools could lose accreditation and have sanctions placed on them by the State and/or accrediting organizations such as the New England Association for Secondary Schools and Colleges (NEASSC).

Package B includes all costs associated with existing programs and services. Packages A and B, when combined, include all costs for current programs, services, staff, supplies and materials. The administration was directed to conservatively fund all supplies, materials and other costs within their control.

Package C includes new costs. Specifically, this package includes funding for one new ELL teacher, summer secretarial work for the Director of Facilities and a new instructional assistant in the EEE program.

**ARTICLE VI - FY '11 REGULAR BUDGET:** This article provides specific funding for a School Resource Officer (SRO). Approval would allow this position to continue for the Winooski School District. These funds would be added to the regular budget for that specific purpose.

## WHAT IS DIFFERENT IN THIS YEAR'S BUDGET?

This year has been a year of steady growth in our student population. The declining student count so evident in many Vermont communities is not the case in Winooski. With that in mind, we have added one more ELL (English Language Learner) teacher to our budget for FY '11. The other drivers to this year budget are the 2.2 cent increase imposed by the state and the lowering of Winooski's CLA from 99% to 97.76%. These two changes created automatic increases not controlled by the Winooski citizens. Additionally, contractual obligations and utilities became solid concerns during the budget building process.

The budget maintains our current programs and building maintenance while reflecting the least amount of tax increase possible. Our conservative approach to school finance has served the Winooski Community very well over the past few years.

# TREASURER'S REPORT 2008-2009

Balance on Hand-July 1, 2008 \$438,656.38

## RECEIPTS

	Budget Income	Clearing Account	Accounts Receivable	Totals
July 2008	17,088.78	1,359,127.17	78,260.43	1,454,476.38
August 2008	285,981.80	14,124.84	18,105.94	318,212.58
September 2008	2,912,767.50	5,995.46	0.	2,918,762.96
October 2008	206,550.45	102,851.91	684.19	310,086.55
November 2008	103,324.15	45,896.00	19,004.67	168,224.82
December 2008	2,555,364.11	55,495.61	0.	2,610,859.72
January 2009	858,661.13	(16,797.70)	43,515.00	885,378.43
February 2009	130,785.49	20,878.24	0.	151,663.73
March 2009	1,124,869.47	43,312.48	23,190.91	1,191,372.86
April 2009	2,399,824.47	28,474.46	1,100.00	2,429,398.93
May 2009	1,275,793.63	58,360.55	200.00	1,334,354.18
June 2009	190,524.20	52,045.45	16,898.52	259,468.17
<b>TOTALS</b>	<b>\$12,061,535.18</b>	<b>\$1,769,764.47</b>	<b>\$200,959.66</b>	<b>\$14,032,259.31</b>

Total Income/Cash on Hand \$14,470,915.69

## EXPENSES

	Payroll	Accounts Payable	Totals
July 2008	154,701.05	260,127.66	414,828.71
August 2008	501,144.08	432,528.00	933,672.08
September 2008	485,092.12	332,546.14	817,638.26
October 2008	506,666.53	401,400.18	908,066.71
November 2008	493,346.28	735,553.20	1,228,899.48
December 2008	504,242.55	469,852.60	974,095.15
January 2009	774,598.31	451,039.18	1,225,637.49
February 2009	513,409.80	405,130.79	918,540.59
March 2009	492,353.04	724,247.83	1,216,600.87
April 2009	562,861.33	244,883.74	807,745.07
May 2009	547,883.22	468,819.21	1,016,702.43
June 2009	1,179,997.58	2,273,148.71	3,453,146.29
<b>TOTALS</b>	<b>\$6,716,295.89</b>	<b>\$7,199,277.24</b>	<b>\$ 13,915,573.13</b>

Balance on Hand-June 30, 2009 \$555,342.56



The Varsity Boys Soccer team went all the way to the finals for the first time in history.

Cathy Mander-Adams practicing with students for All-States.



Cory Chaplin on the run with the ball.

**WILLIAM YACAVONI**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**301 North Main Street**  
**Barre, VT 05641**

**Tel. 476-4464**

**Fax 476-7785**

**INDEPENDENT AUDITOR'S REPORT**

Board of School Trustees  
Winooski School District  
Winooski, Vermont 05404

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winooski School District, as of and for the year ended June 30, 2009, which collectively comprise the Winooski School District basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Winooski School District management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**MEMBER OF THE AMERICAN INSTITUTE AND VERMONT SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

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

Board of School Trustees  
Winooski School District

In accordance with Government Auditing Standards, I have also issued my report dated December 13, 2009, 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 grants. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

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 accompanying 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 of the Winooski School District. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



William Yacavoni  
Certified Public Accountant  
License # 92-0000153  
December 13, 2009

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2009

This section of the Winooski School District annual financial report presents our discussion and analysis of the Winooski School District financial performance during the fiscal year ended June 30, 2009. Please read this in conjunction with the Winooski School District financial statements which follow this section.

Financial Highlights

The Winooski School District assets exceeded its liabilities by \$3,977,009 (net assets) for the year ended June 30, 2009. This compares to the previous year when assets exceeded liabilities by \$3,592,706.

	Governmental Activities	
	June 30, 2009	June 30, 2008
<u>ASSETS</u>		
Current and Other Assets	\$1,567,100	\$1,437,095
Capital and Non-Current Assets	<u>4,603,125</u>	<u>4,623,181</u>
TOTAL ASSETS	<u>\$6,170,225</u>	<u>\$6,060,276</u>
<u>LIABILITIES</u>		
Current Liabilities	\$ 386,217	\$ 429,843
Long-Term Liabilities	<u>1,806,999</u>	<u>2,037,727</u>
TOTAL LIABILITIES	<u>\$2,193,216</u>	<u>\$2,467,570</u>
<u>NET ASSETS</u>		
Invested in Capital Assets		
Net of Related Debt	\$3,173,125	\$2,973,181
Restricted	770,178	637,779
Unrestricted	<u>33,706</u>	<u>(18,254)</u>
TOTAL NET ASSETS	<u>\$3,977,009</u>	<u>\$3,592,706</u>

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2009

Total net assets at June 30, 2009 are comprised of the following:

- 1) Capital assets, net of related debt of \$3,173,125, include property, and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
- 2) Net assets of \$770,178 are restricted by constraints imposed from outside the School District, such as grantors, taxpayers, and laws or regulations.
- 3) The Winooski School District had \$33,706 in unrestricted net assets at June 30, 2009.

During the year ended June 30, 2009, the net assets of the Winooski School District increased by \$384,303.

	Governmental Activities		
	June 30, 2009	June 30, 2008	% Change
Revenue:			
Program Revenue:			
Charges for Services	\$ 1,596,659	\$ 1,422,102	12.3
Operating Grants	1,501,353	1,545,996	(2.9)
General Revenue:			
Property Taxes	3,856,555	5,427,506	(28.9)
Intergovernmental	4,844,645	3,442,426	40.7
Interest Earned	82,135	70,161	17.1
Tax Stabilization	139,714	134,613	3.8
Other	448,829	327,770	36.9
Total Revenue	<u>12,469,890</u>	<u>12,370,574</u>	0.8
Expenses:			
Direct Instruction	8,261,324	8,467,960	(2.4)
Support Services	782,325	682,245	14.7
Administration and Fiscal	1,138,055	1,235,987	(7.9)
Operation of Plant	918,875	751,375	22.3
Interest - Debt	90,223	127,481	(29.2)
Extra-Curricular Activities	239,756	260,037	(7.8)
Food Service	365,150	298,557	22.3
Other	289,879	224,511	29.1
Total Expenses	<u>12,085,587</u>	<u>12,048,153</u>	0.3
Increase in Net Assets	384,303	322,421	
Net Assets - Beginning	<u>3,592,706</u>	<u>3,270,285</u>	
Net Assets - Ending	<u>\$ 3,977,009</u>	<u>\$ 3,592,706</u>	

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2009

The School District revenue was up 0.8% over the prior year. The taxpayers saw a decrease in their local property taxes of 28.9%. The School District expenses were up 0.3% over 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 Assets. 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 assets. Over time, increases or decreases in net assets 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 assets 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, 2009

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 \$1,180,883. Of this total, \$405,132 was unreserved 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 \$405,132 for the year ended June 30, 2009. However, the School Board/taxpayers approved transferring the entire fund balance at June 30, 2008 (\$274,531) to other funds, therefore, the General Fund ended with a fund balance of \$405,132 (the current year surplus).

General Fund Budgetary Highlights

For the year ended June 30, 2009, the taxpayers approved the budget for the General Fund of \$10,677,862. This was up 4.0% over the previous year budget of \$10,267,565. Actual expenditures for the year ended June 30, 2009 were less than the budgeted expenditures by \$553,893.

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2009

Capital Assets

The School District investment in capital assets net of accumulated depreciation as of June 30, 2009 was \$4,603,125. 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, 2009.

Long-Term Debt

At the end of the fiscal year, the School District had total bonded debt outstanding of \$1,430,000.

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 ASSETS  
JUNE 30, 2009

Governmental  
Activities

ASSETS

Current Assets:	
Cash	\$1,301,662
Accounts Receivable	<u>265,438</u>
Total Current Assets	<u>1,567,100</u>
Non-Current Assets:	
Land, Buildings, and Equipment - Net of Accumulated Depreciation of \$4,790,867	<u>4,603,125</u>
TOTAL ASSETS	<u>\$6,170,225</u>

LIABILITIES

Current Liabilities:	
Accounts Payable	\$ 310,167
Accrued Wages and Taxes Payable	18,626
Deferred Revenue	<u>57,424</u>
Total Current Liabilities	<u>386,217</u>
Non-Current Liabilities:	
Bonds Payable	1,430,000
Career Change Incentive Payable	<u>376,999</u>
Total Non-Current Liabilities	<u>1,806,999</u>
TOTAL LIABILITIES	<u>\$2,193,216</u>

NET ASSETS

Invested in Capital Assets - Net of Related Debt	\$3,173,125
Restricted	770,178
Unrestricted	<u>33,706</u>
TOTAL NET ASSETS	<u>\$3,977,009</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009

	Expenses	Charges for Services	Program Revenue Operating Grant and Contributions	Net (Expense) Revenue and Change in Net Assets
Governmental Activities:				
Direct Instruction	\$ 8,261,324	\$1,238,658	\$1,490,659	\$(5,532,007)
Support Services	782,325	0	10,694	(771,631)
Administration and Fiscal Services	1,138,055	0	0	(1,138,055)
Operation and Maintenance of Plant	918,875	0	0	(918,875)
Interest - Debt	90,223	0	0	(90,223)
Extra-Curricular Activities	239,756	4,859	0	(234,897)
Food Service	365,150	353,142	0	(12,008)
Other	289,879	0	0	(289,879)
Total Governmental Activities	<u>\$12,085,587</u>	<u>\$1,596,659</u>	<u>\$1,501,353</u>	<u>(8,987,575)</u>
General Revenue:				
Local Property Taxes				3,856,555
State Aid:				
General Support				4,818,117
Other State and Federal Aid				26,528
Interest				82,135
Tax Stabilization				139,714
Other				448,829
Total General Revenue				<u>9,371,878</u>
Change in Net Assets				384,303
Net Assets - Beginning				<u>3,592,706</u>
Net Assets - Ending				<u>\$ 3,977,009</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ <u>63,898</u>
<u>LIABILITIES</u>	
Due to Student Organizations	\$ <u>63,898</u>
<u>NET ASSETS</u>	\$ <u>0</u>

WINOOSKI SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2009

	General Fund	Medicaid/ EPSDT	Reserve Fund	Title I	Food Service Fund	Other Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash	\$455,785	\$326,369	\$369,579	\$ 18,597	\$ 1,059	\$130,273	\$1,301,662
Accounts Receivable	165,321	0	0	0	67,922	32,195	265,438
Due from Other Funds	43,793	0	0	0	0	0	43,793
<b>TOTAL ASSETS</b>	<b>\$664,899</b>	<b>\$326,369</b>	<b>\$369,579</b>	<b>\$ 18,597</b>	<b>\$ 68,981</b>	<b>\$162,468</b>	<b>\$1,610,893</b>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts Payable	\$241,141	\$ 0	\$ 0	\$ 0	\$ 69,026	\$ 0	\$ 310,167
Due to Other Funds	0	0	0	0	2,969	40,824	43,793
Accrued Wages and Taxes Payable	18,626	0	0	0	0	0	18,626
Deferred Revenue	0	0	0	18,597	0	38,827	57,424
<b>Total Liabilities</b>	<b>259,767</b>	<b>0</b>	<b>0</b>	<b>18,597</b>	<b>71,995</b>	<b>79,651</b>	<b>430,010</b>
Fund Balances:							
Reserved	0	326,369	369,579	0	0	74,230	770,178
Unreserved - Designated	0	0	0	0	(3,014)	8,587	5,573
Unreserved - Undesignated	405,132	0	0	0	0	0	405,132
<b>Total Fund Balances</b>	<b>405,132</b>	<b>326,369</b>	<b>369,579</b>	<b>0</b>	<b>(3,014)</b>	<b>82,817</b>	<b>1,180,883</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$664,899</b>	<b>\$326,369</b>	<b>\$369,579</b>	<b>\$ 18,597</b>	<b>\$ 68,981</b>	<b>\$162,468</b>	<b>\$1,610,893</b>

WINOOSKI SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2009

Total Fund Balances - Governmental Funds	\$ 1,180,883
1. Capital assets used in Governmental Funds are not financial resources and, therefore, are not reported in the Governmental Funds financial statements net of accumulated depreciation.	4,603,125
2. Bonds payable not requiring current financial resources have not been included in the Governmental Funds financial statements.	(1,430,000)
3. Career change incentive payable not requiring current financial resources has not been included in the Governmental Funds financial statements.	<u>(376,999)</u>
Net Assets of Governmental Activities	<u>\$ 3,977,009</u>

WINOOSKI SCHOOL DISTRICT  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Medicaid/ EPSDT	Reserve Fund	Title I	Food Service Fund	Other Funds	Total Governmental Funds
<b>Revenue:</b>							
Property Taxes	\$ 3,885,458	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,885,458
State and Federal Aid	4,844,645	149,191	0	593,221	265,301	758,941	6,611,299
Interest	71,114	9,787	1,109	0	26	99	82,135
Grants - Non-State	0	0	0	0	0	62,375	62,375
Special Education Reimbursement	1,238,658	0	0	0	0	0	1,238,658
Tax Stabilization	139,714	0	0	0	0	0	139,714
Food Sales	0	0	0	0	87,841	0	87,841
Other	349,512	0	9,060	0	0	32,741	391,313
<b>Total Revenue</b>	<b>10,529,101</b>	<b>158,978</b>	<b>10,169</b>	<b>593,221</b>	<b>353,168</b>	<b>854,156</b>	<b>12,498,793</b>
<b>Expenditures:</b>							
Direct Instruction	6,654,679	159,094	0	593,221	0	755,056	8,162,050
Support Services	640,347	10,694	0	0	0	63,898	714,939
Administration and							
Fiscal Services	1,093,454	0	0	0	0	0	1,093,454
Operation and Maintenance							
of Plant	984,031	0	158,425	0	0	0	1,142,456
Debt Service	310,223	0	0	0	0	0	310,223
Extra-Curricular Activities	216,765	0	0	0	0	10,442	227,207
Food Service	0	0	0	0	356,051	0	356,051
Other	224,470	0	0	0	0	65,409	289,879
<b>Total Expenditures</b>	<b>10,123,969</b>	<b>169,788</b>	<b>158,425</b>	<b>593,221</b>	<b>356,051</b>	<b>894,805</b>	<b>12,296,259</b>

Net Changes in Fund Balances	405,132	(10,810)	(148,256)	0	(2,883)	(40,649)	202,534
Fund Balance - Beginning	274,531	337,179	235,622	0	(131)	131,148	978,349
Residual Equity Transfer	<u>(274,531)</u>	<u>0</u>	<u>282,213</u>	<u>0</u>	<u>0</u>	<u>(7,682)</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 405,132</u>	<u>\$326,369</u>	<u>\$ 369,579</u>	<u>\$ 0</u>	<u>\$ (3,014)</u>	<u>\$ 82,817</u>	<u>\$1,180,883</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, 2009

Total Net Changes in Fund Balances - Governmental Funds	\$ 202,534
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 assets.	(269,735)
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.	249,679
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.	10,728
5. Revenue from property taxes is deferred in the Governmental Funds financial statements until it is considered available to finance current expenditures, but such revenue is recognized when assessed in the government-wide financial statements.	<u>(28,903)</u>
Change in Net Assets of Governmental Activities	<u>\$ 384,303</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Tax Assessments:			
Property Taxes	\$ 3,885,458	\$ 3,885,458	\$ 0
Penalty	1,600	0	(1,600)
Tax Stabilization	<u>139,784</u>	<u>139,714</u>	<u>(70)</u>
Total Tax Assessments	<u>4,026,842</u>	<u>4,025,172</u>	<u>(1,670)</u>
Intergovernmental:			
State Block Grant	4,814,278	4,818,117	3,839
Special Education Reimbursement	1,428,478	1,238,658	(189,820)
Tech Center	145,360	11,643	(133,717)
Other	<u>7,350</u>	<u>14,885</u>	<u>7,535</u>
Total Intergovernmental	<u>6,395,466</u>	<u>6,083,303</u>	<u>(312,163)</u>
Charges for Services/Space:			
Tuition	12,000	37,450	25,450
Athletic Admissions	3,500	4,859	1,359
Rental of Facilities	10,500	9,891	(609)
Employee Insurance Contributions	154,354	144,823	(9,531)
School Choice	<u>15,200</u>	<u>65,680</u>	<u>50,480</u>
Total Charges for Services/Space	<u>195,554</u>	<u>262,703</u>	<u>67,149</u>
Interest on Investments	<u>25,000</u>	<u>71,114</u>	<u>46,114</u>
Other	<u>35,000</u>	<u>86,809</u>	<u>51,809</u>
Total Revenue	<u>10,677,862</u>	<u>10,529,101</u>	<u>(148,761)</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures:			
Regular Instruction:			
Art	\$ 165,006	\$ 163,120	\$ 1,886
Business	56,657	58,024	(1,367)
English	142,985	143,641	(656)
Second Language	132,326	128,659	3,667
Physical Education	162,825	141,775	21,050
Family and Consumer Sciences	63,034	65,260	(2,226)
Tech Education	67,939	53,002	14,937
Math	114,806	115,159	(353)
Music	220,438	218,611	1,827
Science	149,343	141,121	8,222
Social Studies	135,590	122,817	12,773
Grades 6, 7 and 8	722,069	694,085	27,984
Elementary	1,248,014	1,251,840	(3,826)
Elementary/Secondary - General	545,778	435,433	110,345
Copy Center	30,603	31,051	(448)
Driver's Education	28,444	23,040	5,404
Computers	242,488	203,079	39,409
ELL/OMNI	335,438	325,384	10,054
Theatre Arts	23,366	21,350	2,016
Other	1,300	982	318
Total Regular Instruction	<u>4,588,449</u>	<u>4,337,433</u>	<u>251,016</u>
Special Education:			
Tuition	349,243	133,882	215,361
Mainstream	1,265,168	1,280,239	(15,071)
Early Education	240,766	248,888	(8,122)
Phoenix/Lotus	238,602	205,317	33,285
Other	305,189	366,749	(61,560)
Total Special Education	<u>2,398,968</u>	<u>2,235,075</u>	<u>163,893</u>
21 <sup>st</sup> Century	<u>96,592</u>	<u>82,171</u>	<u>14,421</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Support Services:			
Guidance	\$ 271,868	\$ 261,253	\$ 10,615
Nurse	128,679	128,955	(276)
Improvement of Instruction	34,400	42,738	(8,338)
Library	130,437	126,132	4,305
Media Production	3,500	919	2,581
504 Activities	<u>94,922</u>	<u>80,350</u>	<u>14,572</u>
Total Support Services	<u>663,806</u>	<u>640,347</u>	<u>23,459</u>
Administration and Fiscal Services:			
Board of Education	145,239	138,565	6,674
Treasurer	8,593	8,437	156
Elections	4,500	3,943	557
Legal	14,000	22,679	(8,679)
Tax Assessment/Collection	0	10,156	(10,156)
Office of the Superintendent	179,435	183,319	(3,884)
Office of the Principal	500,207	497,454	2,753
Receiving/Disbursing of Funds	93,160	100,010	(6,850)
Payroll	72,185	103,245	(31,060)
Business Manager	<u>41,891</u>	<u>25,646</u>	<u>16,245</u>
Total Administration and Fiscal Services	<u>1,059,210</u>	<u>1,093,454</u>	<u>(34,244)</u>
Operation and Maintenance of Plant:			
Supervision	208,884	230,965	(22,081)
Care and Upkeep of Buildings	617,889	618,818	(929)
Care and Upkeep of Grounds	91,109	83,769	7,340
Care and Upkeep of Equipment	9,400	9,110	290
Care and Upkeep of Cafeteria	17,227	14,367	2,860
Vehicle Service and Maintenance	11,170	7,893	3,277
Capital Improvements	18,000	17,363	637
Other	<u>2,590</u>	<u>1,746</u>	<u>844</u>
Total Operation and Maintenance of Plant	<u>976,269</u>	<u>984,031</u>	<u>(7,762)</u>

WINOOSKI SCHOOL DISTRICT  
STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Student Safety:			
Security Services	\$ <u>334,255</u>	\$ <u>224,470</u>	\$ <u>109,785</u>
Co-Curricular	<u>250,090</u>	<u>216,765</u>	<u>33,325</u>
Debt Service	<u>310,223</u>	<u>310,223</u>	<u>0</u>
Total Expenditures	<u>10,677,862</u>	<u>10,123,969</u>	<u>553,893</u>
Excess of Revenue Over Expenditures	\$ <u>0</u>	405,132	\$ <u>405,132</u>
Fund Balance - Beginning		274,531	
Residual Equity Transfer		<u>(274,531)</u>	
Fund Balance - Ending		\$ <u>405,132</u>	

# NOTES



Mrs. Chevrette helps a kindergarten student with his reading work.



Mrs. Bissonette's students brought their stuffed animals to school!



Second graders work on reading together.

A mother and daughter share Thanksgiving dinner.





WINOOSKI SCHOOL DISTRICT  
ANNUAL BUSINESS MEETING  
AND  
BUDGET INFORMATION MEETING

MARCH 1, 2010  
7:30 P.M.  
PERFORMING ARTS CENTER  
WINOOSKI EDUCATIONAL CENTER

**Vote on Articles I, II, and III**

**Budget Information**

1. Explanation of Budget
2. Tax Implications of Budget

MARCH 2, 2010  
7:00 A.M. - 7:00 P.M.  
**Voting by Australian Ballot**  
\*\*\*\*\*Winooski Senior Citizen Center\*\*\*\*\*

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**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](http://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.