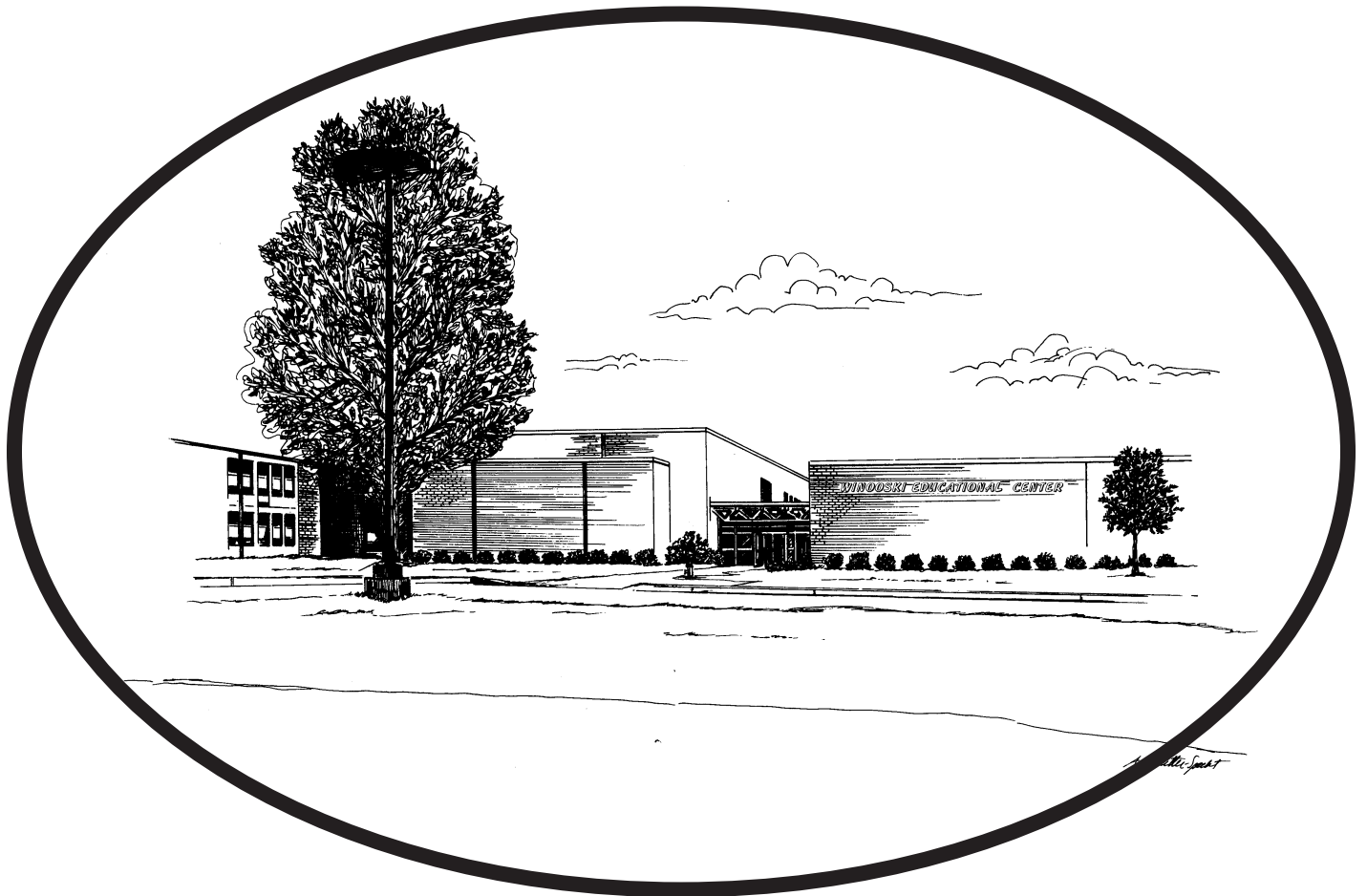


WINOOSKI SCHOOL DISTRICT

114th ANNUAL REPORT

*FY '12 Financial Reports
FY '14 Budget Presentation*



WINOOSKI, VERMONT

February 2013

WARNING

WINOOSKI INCORPORATED SCHOOL DISTRICT 4 MARCH 2013 AND 5 MARCH 2013

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 4, 2013 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 5, 2013 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 and Clerk.

ARTICLE II: Shall the District accept the 2013 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, Four hundred ninety-eight thousand, and Nine hundred sixty-three dollars (\$1,498,963) 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 state-wide school property taxes included in these funds.)*

ARTICLE V: Shall the District vote to appropriate the sum of Twelve million, Six hundred twenty-nine thousand, Two hundred dollars (\$12,629,200) for the support of public schools for the period July 1, 2013 through June 30, 2014? 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 Charter of Winooski School District be amended as follows (new material under lined; deleted material strikthroughed):

§ 23.3 Annual District Meeting

1. Monday:

a) To elect a Moderator and Clerk ~~and Treasurer~~, the term of office to start July 1st.

2. Tuesday:

(d) Elect a school district treasurer for a term of three (3) years whose duties, authority, and responsibilities shall be those established by law.

Winooski School District
Winooski, Vermont
February 11, 2013

A handwritten signature in cursive script that reads "James J. Ticehurst". The signature is written in black ink and is positioned above the printed name.

James J. Ticehurst, District Clerk

Fellow Winooski Citizens:

I would like to take a moment to introduce myself. My name is Mike Decarreau and I have been a Winooski resident for all of my 52+ years. I graduated from Winooski High School and UVM and have been employed at IBM for over 25 years. To say that I love this town is an understatement! I got involved in the School Board 2 years ago trying to make a difference in the quality of the education given to our students.

Over the years we have witnessed many ups and downs in this city. The redevelopment of downtown gave that area a much needed facelift and many new dining options for the citizens of Winooski to walk to instead of getting in the car and driving to Burlington. With the rise in gas prices we see a growing number of couples and families moving back in to Winooski to take advantage of our housing market (many small, affordable single family homes) and the tight-knit local neighborhoods.

It is with much excitement that I look forward to an even better place to live and learn. Last year the citizens of this town approved a rather large budget for these economic times. You can have no idea how appreciative the Board and Staff were to see this budget go through. That budget allowed us to better align the ELL (English Language Learner) student/teacher ratio to allow for more student time for the staff. After 4 or 5 years of growth of incoming populations we are beginning to see these New American children move out of the ranking of "ELL" and into the mainstream of course work not needing the additional support from this program. Last year's budget also allowed us to pinpoint two other areas as highlighted by the staff as high need: 1) Math (as noted by standardized Test scores) and 2) overall curriculum alignment. The Math interventionist position has enabled additional support for the overall student population in the Middle/High school while the curriculum director is working on having a curriculum that is fully integrated from Kindergarten through Grade 12.

For the budget in 2013-2014 school year we recognized the extreme generosity from last year and were able to hold the reins very tightly on spending. Buoyed by the payoff of a Bond from several years ago we are able to hold spending to only 1.7% increase from last year's budget. We feel that we must allow those items put in place last year time to reach fruition and manifest themselves as positive change.

One of those items that we are very excited about is the Partnership for Change initiative sponsored by the Nellie Mae Foundation. After many decades of teaching children WHAT to learn this effort is turning that philosophy upside down. With the rapidly changing world we live in due to the technological advances by the time we teach children WHAT to learn it is obsolete. This new approach will be aimed at each individual student and teaching them HOW to learn and HOW to learn that which interests them. All of this is tied to a solid basic education but each child might receive something a bit different. There is much hard work going on here now by this group to help define what this will look like in the schools and we will need much support from the community. We will be looking for volunteers to aid in the discussion " What do you want an education in the Winooski School District to look like". These small home based discussions will be held as we go through the first half of this year so please get involved if you hear this opportunity or contact a School Board member to learn more.

In a related change the Board of School Trustees is heading down a very different path in how we govern the school. This methodology will have the Board looking to the community to understand what it is that this community expects out of our schools. We will then frame this stated need to the Administrative team in terms of expected output (student outcomes) and drive the ENDS to be realized. To do this we will need a significant amount of input from the community (parents and non-parents) to help us define these ENDS. We will use the input from the Partnership for Change effort but we will be soliciting your input again to ensure we, as a community, are in agreement.

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 2012-2013

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 2013

Jennifer Corrigan, Member

Term expires 2013

Amy Booher, Member

Term expires 2014

SCHOOL ADMINISTRATORS:

Superintendent:

(802) 655-0485

Mary K. Lundeen

B.A., M.Ed.

Trinity College, Rivier University

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 Jennifer Helm

B.A., M.A., C.A.S.

Concordia University, Lakehead University,

St. Michael's College

FACULTY - 2012/2013 SCHOOL YEAR

Allen, Schuyler H.	Middle School (Gr. 6-8)	University of Vermont; University of Vermont	BA; MAT
Andrews, William L.	Middle School (Gr. 6-8)	St. Michaels College	BA
Argaves, 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
Blindow, Kyle M.	Physical Education	University of Vermont	BS
Blanchard, Drew C.	Technology Ed.	Lemoyne College; Marlboro College	BA; MAT
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.	Literacy Support (Gr. K-5)	Trinity College of Vermont	BA
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
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. 6-12)	College of St. Rose	BS
Estey, Jenny L.	Alternative Room (Gr. 9-12)	University of Vermont; University of Vermont	BS; MEd
Figdor, Alison I.	Grade 5	University of Vermont	BA
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
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.	Alternative Room (Gr. 9-12)	Ohio Dominican College; Johnson State College	BA; MA
Gore, Dana L.	Middle School (Gr. 7-8)	Champlain College	BS
Graves, Laura M.	Middle School (Gr. 6-8)	Providence College; University of Vermont	BA; MEd
Gray, Chelsea A.	EEE	University of Vermont	MEd
Hager, Holly N.	Nurse	Vermont Technical College	AS
Hamble, Stefanie A.	Grade 4	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 2	Champlain College; University of Vermont	BS; MEd
Howell, Traci M.	Spec. Ed. (Gr. 6-8)	University of NH; University of NH	BA; MEd
Huber, Jennifer D.	Teacher Interventionist (Gr. 4-5)	University of Hawaii at Manoa	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.	Middle School (Gr. 7-8)	Macalester College; University of Vermont	BA; MEd
Keough, Patricia H.	Grade 4	Russell Sage College	BS
Kernoff, Bret M.	Spec. Ed. Self Contained (Gr.6-8)	University of Vermont; St. Michaels College	BA; 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
Koplinka-Loehr, Danielle	Music (Gr. K-5)	Oberlin College	BA
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 5	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 Univrsity	BA; MAT
Mander-Adams, Cathy J.	Music (Gr. 6-12)	Johnson State College	BA

FACULTY - 2012/2013 SCHOOL YEAR (cont.)

Mckelvy, John J.	Social Studies (Gr. 9-12)	Dartmouth College; Duke University	BA; MA
McQuinn, Marc B.	Social Studies (Gr. 9-12)	University of Vermont	BS
*McWilliam, Linda P.	Kindergarten	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 3	Johnson State College	BA
Murphy, Sarah S.	Guidance (K-5)	University of Vermont; University of Vermont	BS; MS
*Neopaney, Khara N.	Math (Gr. 9-12)	Tribhuvan University; Kathmandu University	BA; MEd
Niss, Dorothy F.	LMC Director	Clark University; Johnson State College	BA; MA
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.	Grade 2	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
Richard, Melissa C.	Middle School (Gr. 6-8)	Wheaton College; St. Michaels College	BA; MEd
Saffo, Veronica J.	French (Gr. 9-12)	Syracuse University	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
*Steady, Michele L.	Kindergarten	University of Vermont	BS
Steele, Thomas B.	Spec. Ed. (Gr. 9-12)	Johnson State College	BA
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
*Weimer, Jody L.	Kindergarten	University of Vermont; University of Vermont	BS; MEd
Weiner, Shannon M.	Grade 3	University of So. California; University of San Diego	BS; MEd
Wheeland, Andrea M.	ELL (Gr. 6-8)	Nyack College; City College of New York	BS; MS
White, Ingeborg A.	ELL (Gr. 9-12)	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

High school participation in the opening day for 2012 of the United Nations.



SUPPORT STAFF - 2012/2013 SCHOOL YEAR

Instructional Assistants:

Antoniak, Candice M.	Chevrette, Debra M.	Knapp, Emily K.	Martin, Kristina R.	Rollins, Peter J.
Armstrong, Linda M.	Costantino, Alexander B.	Knowlton, Jeanne L.	McDonald, Kelly A.	Ryan, Mary Alice
Atkins, Judith M.	Edelstein, Marcy S.	LaFond, Kara L.	Mezetovic, Aftaba	Soliz, Tabatha A.
Beddoe, Ali E.	Fitzpatrick, Kelly A.	Lamothe, Carolyn H.	Nguyen, Lan T.	Still, April M.
Beisiegel, Donald L.	Fountain, Shannon M.	Lavalette, Melissa A.	Oetjen, William J.	Ticehurst, Brenda B.
Boardman, Rachael M.	*Fraga, Eileen	Lavigne, Diane M.	Palmer, Nanette C.	Toth, Bernadette R.
Brady, Erin K.	Gibbons, Clarissa L.	Letourneau, Kaitlin L.	Parker, Karyn B.	Wells, Holly S.
Bristow-Johnson, Phyllis L	Guadalupi, Jennifer A.	Lovejoy, Caitlin J.	Parris, Robert J.	
Bullard, Melissa A.	Ham, Emily A.	Luitel, Puspa L.	Poulin, Amy J.	
Bulle, Dalib	Hayes, Joanna	Magowan, Danielle M.	Rimal, Ghana S.	
Campbell, Mary M.	Henry, Jeannine A.	Maloney, Sean S.	Rocheleau, Bonny M.	

Office Staff

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

Custodial/Maintenance:

Aldieri, Johnathan M.	Custodian, JFK
Bennett, Kathleen M.	Custodian/Supervisor, WM/HS
Fregeau, Steven P.	Custodian, JFK
Hall, Thomas H.	Custodian, District
Martin, Travis W.	Custodian, WMS
Meunier, Sean E.	Maintenance Worker/Groundskeeper
O'Neil, Kevin W.	Head Maintenance
Racine, Cheyne R.	Maintenance Worker
Rouille, Lemuel J.	Custodian, WHS

Other Support Staff:

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

*Part-time

WINOOSKI SCHOOL DISTRICT

BUDGET ANALYSIS BY FUNCTION

	ACTUAL FY '12 BUDGET	ACTUAL FY '13 BUDGET	PROPOSED FY '14 BUDGET
<u>REGULAR PROGRAMS</u>			
1100 Regular Programs	4,834,618.	5,196,147.	5,404,358.
1200 Spec. Ed. Programs	1,992,406.	2,255,412.	2,196,164.
1300 Voc/ Tech Education	99,960.	99,960.	104,958.
1400 Co-Curricular Activities	275,211.	298,278.	277,345.
1600 Adult Continuing Ed.	0.	0.	0.
2100 Support Serv.-Students	883,976.	954,597.	1,083,000.
2200 Support Serv.-Instruction	603,462.	674,339.	697,129.
2300 Support Serv.-Gen. Adm.	378,873.	388,147.	417,552.
2400 Support Serv.-School Area	713,484.	731,574.	853,964.
2500 Support Serv.-Business	230,567.	233,918.	274,493.
2600 Operation & Maint. of Plant.	1,144,816.	1,173,391.	1,069,483.
2700 Student Transportation Serv.	114,347.	141,535.	139,375.
2800 Support Services Center	11,500.	13,439.	14,595.
2900 Other Support Services	0.	0.	0.
5100 Debt Service-Long Term	270,289.	256,879.	96,784.
6000 Contingency	0.	0.	0.
Sub Total-Regular Budget	11,553,509.	12,417,616.	12,629,200.

	ACTUAL FY '12 BUDGET	ACTUAL FY '13 BUDGET	PROPOSED FY '14 BUDGET
<u>FEDERAL PROGRAMS</u>			
1100 Regular Programs	250,022.	252,132.	268,284.
1200 Special Education	765,801.	776,134.	842,859.
1400 Co-Curricular Activities	75,757.	96,088.	95,296.
2100 Support Serv.-Students	236,206.	134,009.	80,006.
2200 Support Serv.-Instruction	202,630.	134,700.	212,518.
2300 Support Serv.-Gen. Adm.	10,589.	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	3,698.	5,000.	0.
Sub Total-Federal Budget	1,544,703.	1,398,063.	1,498,963.
GRAND TOTAL	13,098,212.	13,815,679.	14,128,163.

WINOOSKI SCHOOL DISTRICT

BUDGET ANALYSIS BY OBJECT

	ACTUAL FY '12 BUDGET	ACTUAL FY '13 BUDGET	PROPOSED FY '14 BUDGET
<u>REGULAR PROGRAMS</u>			
100 Salaries	6,450,927.	6,958,602.	6,950,005.
200 Employee Benefits	2,350,001.	2,522,748.	2,775,782.
300 Purchased Prof. & Tech. Serv.	579,599.	735,524.	925,639.
400 Purchased Property Serv.	190,034.	184,280.	173,101.
500 Other Purchased Services	940,339.	873,985.	810,747.
600 Supplies & Materials	605,990.	602,695.	607,869.
700 Property/Equipment	104,470.	215,961.	203,176.
800 Interest/Dues/Judgements/Cont.	112,149.	103,821.	112,881.
900 Redemption/Principal	<u>220,000.</u>	<u>220,000.</u>	<u>70,000.</u>
Sub Total-Regular Budget	11,553,509.	12,417,616.	12,629,200.

	ACTUAL FY '12 BUDGET	ACTUAL FY '13 BUDGET	PROPOSED FY '14 BUDGET
<u>FEDERAL PROGRAMS</u>			
100 Salaries	922,523.	857,253.	867,746.
200 Employee Benefits	277,651.	253,022.	295,928.
300 Purchased Prof. & Tech. Serv.	312,752.	254,100.	245,460.
400 Purchased Property Serv.	0.	0.	0.
500 Other Purchased Services	3,035.	0.	0.
600 Supplies & Materials	28,742.	33,688.	28,623.
700 Property/Equipment	0.	0.	40,000.
800 Interest/Dues/Judgements/Cont.	0.	0.	21,206.
900 Redemption/Principal	<u>0.</u>	<u>0.</u>	<u>0.</u>
Sub Total-Federal Budget	1,544,703.	1,398,063.	1,498,963.
GRAND TOTAL	13,098,212.	13,815,679.	14,128,163.

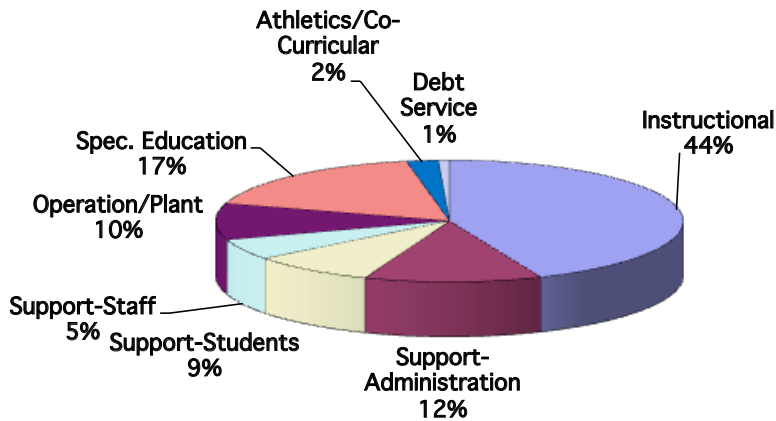
REVENUE PROJECTIONS

		FY '12 BUDGET	FY '13 BUDGET	FY '14 PROJECTIONS
<u>REGULAR BUDGET</u>				
1320-000	Tuition LEA's	14,000	14,000	14,000
1500-000	Interest	22,500	19,500	19,500
1710-000	Athletic Admission/Other	4,200	4,800	5,000
1901-000	Tax Stabilization/In Lieu of Taxes (1 HYDRO)	148,000	150,000	0
1910-000	Rental	1,958	9,500	11,000
1991-000	School Choice	20,000	20,000	20,000
1990-000	Misc. Revenues	18,000	19,500	22,000
<u>General State Aid</u>				
3110-000	Education Spending Revenue From Ed Fund	9,917,765	10,632,376	10,907,072
3114-000	Technical Center FTE	130,000	13,000	109,250
3150-000	Transportation Aid	3,000	3,200	3,400
3282-000	Driver Ed. Reimbursement	1,200	830	900
3308-000	Voc. Ed. Transportation	5,500	8,500	8,000
<u>Special Education Aid</u>				
3201-000	Mainstream Grant-S.E. (State)	302,201	294,880	300,007
3202-000	Intensive-S.E. (State)	896,749	1,101,306	1,086,340
3203-000	Extraordinry-S.E. (State)	0	0	64,248
3204-000	EEE (State)	56,436	61,224	58,483
3205-000	State Placed	12,000	65,000	0
SUB TOTAL		11,553,509	12,417,616	12,629,200
<u>FEDERAL (OTHER) BUDGET</u>				
4000-000	Schoolwide Program Funds	705,000	697,896	842,515
4226-000	IDEA Flow-through (Federal)	230,786	238,972	171,066
4228-000	Preschool Incentives (Federal)	8,700	9,615	9,423
4255-000	School Improvement Grant HS	91,575	95,000	0
4255-000	School Improvement Grant MS	50,000	0	0
4255-000	School Improvement Grant JFK	50,000	0	0
4265-000	Homeless Program	19,400	10,000	10,000
4375-000	Title III - Language Instruction	40,000	40,000	40,000
4446-000	Fresh Fruit Vegetable Program	29,000	25,000	25,200
4481-000	Medicaid (IEP services)	137,923	110,732	163,582
4482-000	Medicaid EPSDT	42,230	31,640	25,980
4557-000	Refugee Grant	53,776	53,000	35,892
4611-000	Title IV-21st Century Grant	80,513	80,408	100,000
5555-000	School Based Tobacco	5,000	5,000	5,000
7756-000	ARRA-IDEA B	0	0	0
7799-000	ARRA-CFP (SWP)	0	0	0
7840-000	Local Standards Board	800	800	800
xxxx-000	Nellie Mae	0	0	69,505
SUB TOTAL		1,544,703	1,398,063	1,498,963
GRAND TOTAL		13,098,212	13,815,679	14,128,163

* All FY '14 revenue projections are estimates.

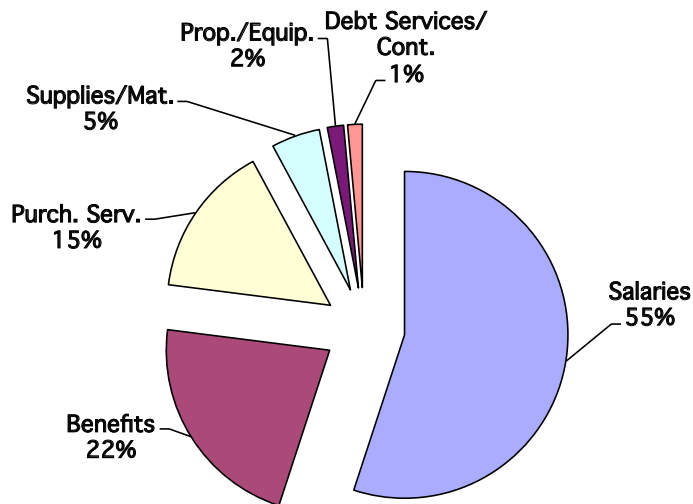
2013-2014 BUDGET AT A GLANCE

PROPOSED PROGRAMS - FY '14 REGULAR BUDGET



Instructional - \$5,509,316
Support-Admin. - \$1,546,009
Support-Students - \$1,083,000
Support-Staff - \$697,129
Operation of Plant - \$1,223,453
Special Ed. - \$2,196,164
Athletic/Co-Cur - \$277,345
Debt Services - \$96,784

TOTAL BUDGET - \$12,629,200



Salaries - \$6,950,005
Benefits - \$2,775,782
Purchased Services - \$1,909,487
Supplies/Materials - \$607,869
Property/Equipment - \$203,176
Debt/Contingency - \$182,881

TOTAL BUDGET - \$12,629,200

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by DOE

ESTIMATES
ONLY

District: Winooski ID		T249 Winooski		Enter your choice for FY14 base education amount. See note at bottom of page.		Enter your choice for estimated homestead base rate for FY2014. See note at bottom of page.	
County: Chittenden				9,151		0.94	
Expenditures		FY2011	FY2012	FY2013	FY2014		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$12,528,808	\$13,098,212	\$13,815,679	\$14,128,163	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.	Act 68 locally adopted or warned budget	\$12,528,808	\$13,098,212	\$13,815,679	\$14,128,163	4.	
5.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-	5.	
6.	plus Prior year deficit reduction if not included in expenditure budget	+	-	-	-	6.	
7.	Gross Act 68 Budget	\$12,528,808	\$13,098,212	\$13,815,679	\$14,128,163	7.	
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.	
9.	Prior year deficit reduction (if included in expenditure budget) - informational data	-	-	-	-	9.	
Revenues							
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$2,683,120	\$3,049,247	\$2,952,473	\$3,111,841	10.	
11.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-	11.	
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	+	-	NA	NA	12.	
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	13.	
14.	Total local revenues	\$2,683,120	\$3,049,247	\$2,952,473	\$3,111,841	14.	
15.	Education Spending	\$9,845,688	\$10,048,965	\$10,863,206	\$11,016,322	15.	
16.	Equalized Pupils (Act 130 count is by school district)	890.76	937.63	938.70	924.88	16.	
17.	Education Spending per Equalized Pupil	\$11,053.13	\$10,717.41	\$11,572.61	\$11,911	17.	
18.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	- \$318.42	- \$288.27	- \$273.65	-	18.	
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-	19.	
20.	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	-	-	-	-	20.	
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	21.	
22.	minus Estimated costs of new students after census period	- NA	-	-	-	22.	
23.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	- NA	- NA	- NA	-	23.	
24.	minus Less planning costs for merger of small schools	-	-	-	-	24.	
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	+	-	-	-	25.	
26.	Per pupil figure used for calculating District Adjustment	\$11,053	\$10,717	\$11,573	\$11,911	26.	
27.	District spending adjustment (minimum of 100%) ((\$11,911 / \$9,151))	129.367% based on \$8,544	125.438% based on \$8,544	132.668% based on \$8,723	130.162% based on \$9,151	27.	
Prorating the local tax rate							
28.	Anticipated district equalized homestead tax rate to be prorated (130.162% x \$0.940)	\$1.1126 based on \$0.86	\$1.0913 based on \$0.87	\$1.1807 based on \$0.89	\$1.2235 based on \$0.940	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 \$1.22)	\$1.1126	\$1.0913	\$1.1807	\$1.2235	30.	
31.	Common Level of Appraisal (CLA)	99.00%	97.54%	98.91%	98.71%	31.	
32.	Portion of actual district homestead rate to be assessed by town ((\$1.224 / 98.71%))	\$1.1238 based on \$0.860	\$1.1188 based on \$0.87	\$1.1937 based on \$0.89	\$1.2395 based on \$0.94	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 (130.162% x 1.80%)	2.33% based on 1.80%	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	33.	
34.	Portion of district income cap percent applied by State (100.000% x 2.34%)	2.33% based on 1.80%	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	34.	
35.	Percent of equalized pupils at union 1	-	-	-	-	35.	
36.		-	-	-	-	36.	

- Following current statute, the base education amount would be \$9,151. That would require base education tax rates of \$0.94 and \$1.43. The tax commissioner has suggested allowing one year of inflation, resulting in a base amount of \$8,915 and base tax rates of \$0.92 and \$1.41. The administration also has stated that tax rates could remain flat at \$0.89 and \$1.38 if statewide education spending is level and the base education amount is set at \$8,915. Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 1.80%.

FY '14 BUDGET INFORMATION

WHAT IS INCLUDED IN THE FY '14 WARNING?

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

ARTICLE IV - FY '14 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 '14 REGULAR BUDGET: The School Board used a modified zero based budget process. The administrators, board and budget advisory committee members worked hard to maintain current programs while containing costs.

WHAT IS DIFFERENT IN THIS YEAR'S BUDGET?

The FY '14 budget maintained all current programs with the exception of Spanish. Class enrollment numbers have continued to decline over the years. At this time, the numbers do not support the continuation of this program offering. Students will have French as a foreign language choice, or may participate in Spanish through Virtual High School.

The Nellie Mae Grant required us to contribute \$60,000 toward the one-to-one initiative (laptop computers) at the high school. Technology will continue to become an important instructional tool as we move toward personalized student learning plans. The use of technology for all students will increase learning time outside the school walls. Students will be provided with new opportunities to achieve, demonstrate and celebrate proficiency.

Our conservative approach to school finance has served the Winooski community very well over the past few years allowing for minimal tax increases.

ARTICLE VI - CHARTER CHANGE: A request to change the charter to read: Elect a school treasurer for a term of three (3) years whose duties, authority, and responsibilities shall be those established by law. The current term as written in the charter is one (1) year. The longer term will provide consistency.

TREASURER'S REPORT FOR THE FISCAL YEAR ENDED 6/30/2012

UNAUDITED

	<u>GENERAL FUND</u>	<u>RESERVE ACCOUNT</u>	<u>MEDICAID ACCOUNT</u>	<u>FOOD SERVICE</u>
BALANCE PER BANK 6/30/11	\$ 624,212	\$ 350,386	\$ 323,283	\$ 37,802
<u>MONTH</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>	<u>DEPOSITS AND INTEREST</u>
JULY	\$ 874,018	\$ 60	\$ 10	\$ 3
AUGUST	\$ 1,716,370	\$ 53	\$ 42,263	\$ 59,571
SEPTEMBER	\$ 1,801,043	\$ 200,773	\$ 17	\$ 5,583
OCTOBER	\$ 314,582	\$ 78	\$ 5,866	\$ 4,368
NOVEMBER	\$ 3,048,777	\$ 75	\$ 16,774	\$ 43,194
DECEMBER	\$ 672,905	\$ 50	\$ 1,242	\$ 41,371
JANUARY	\$ 242,686	\$ 28	\$ 42,864	\$ 40,201
FEBRUARY	\$ 1,650,095	\$ 23	\$ 264	\$ 65,449
MARCH	\$ 2,629	\$ 25	\$ 29	\$ 299
APRIL	\$ 2,355,034	\$ 24	\$ 5,388	\$ 5,580
MAY	\$ 1,433,435	\$ 25	\$ 21,769	\$ 37,440
JUNE	\$ 593,214	\$ 520,152	\$ 43,198	\$ 114,746
TOTALS	\$ 14,704,788	\$ 721,366	\$ 179,684	\$ 417,806
<u>MONTH</u>	<u>EXPENSES</u>	<u>EXPENSES</u>	<u>EXPENSES</u>	<u>EXPENSES</u>
JULY	\$ 717,533	\$ -	\$ -	\$ -
AUGUST	\$ 712,613	\$ 81,886	\$ -	\$ 43,449
SEPTEMBER	\$ 876,614	\$ 10,955	\$ -	\$ 25,403
OCTOBER	\$ 1,011,839	\$ -	\$ -	\$ -
NOVEMBER	\$ 1,166,347	\$ -	\$ -	\$ 35,000
DECEMBER	\$ 1,381,177	\$ 296,040	\$ -	\$ 46,295
JANUARY	\$ 953,804	\$ 16,203	\$ -	\$ 53,678
FEBRUARY	\$ 945,618	\$ -	\$ -	\$ -
MARCH	\$ 1,130,581	\$ -	\$ -	\$ 79,876
APRIL	\$ 1,164,055	\$ -	\$ -	\$ 33,000
MAY	\$ 1,145,762	\$ 11,471	\$ -	\$ 36,499
JUNE	\$ 3,683,927	\$ -	\$ 161,636	\$ 61,965
TOTALS	\$ 14,889,869	\$ 416,555	\$ 161,636	\$ 415,165
BALANCE PER BANK 6/30/12	\$ 439,132	\$ 655,196	\$ 341,331	\$ 40,443



Library time at John F. Kennedy Elementary School.



First day excitement for the Middle School.



High School girls soccer practice.

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

Board of School Trustees
Winooski School District

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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Winooski School District financial statements. The accompanying combined and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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 financial statements as a whole.



William Yacavoni
Certified Public Accountant
License # 92-0000153
January 17, 2013

WINOOSKI SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2012

Governmental
Activities

ASSETS

Current Assets:

Cash	\$1,496,992
Accounts Receivable	<u>242,399</u>

Total Current Assets	<u>1,739,391</u>
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Non-Current Assets:

Land, Buildings, and Equipment - Net of Accumulated Depreciation of \$5,712,778	<u>4,924,470</u>
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TOTAL ASSETS	<u>\$6,663,861</u>
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LIABILITIES

Current Liabilities:

Accounts Payable	\$ 214,310
Deferred Revenue	<u>60,056</u>

Total Current Liabilities	<u>274,366</u>
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Non-Current Liabilities:

Bonds Payable	770,000
Career Change Incentive Payable	<u>197,840</u>

Total Non-Current Liabilities	<u>967,840</u>
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TOTAL LIABILITIES	<u>\$1,242,206</u>
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NET ASSETS

Invested in Capital Assets - Net of Related Debt	\$4,154,470
Restricted	378,551
Unrestricted	<u>888,634</u>

TOTAL NET ASSETS	<u>\$5,421,655</u>
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Exhibit B

WINOOSKI SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Expenses	Charges for Services	Program Revenue Operating Grant and Contributions	Net (Expense) Revenue and Change in Net Assets
Governmental Activities:				
Direct Instruction	\$ 9,450,331	\$1,357,859	\$1,490,938	\$ (6,601,534)
Support Services	893,047	0	300,213	(592,834)
Administration and Fiscal Services	1,301,568	0	11,589	(1,289,979)
Operation and Maintenance of Plant	873,764	0	0	(873,764)
Interest - Debt	50,289	0	0	(50,289)
Extra-Curricular Activities	353,208	6,851	0	(346,357)
Food Service	418,182	371,330	26,427	(20,425)
Other	158,551	0	0	(158,551)
Total Governmental Activities	<u>\$13,498,940</u>	<u>\$1,736,040</u>	<u>\$1,829,167</u>	<u>(9,933,733)</u>
General Revenue:				
State Aid:				
General Support				9,957,390
Other State and Federal Aid				317,088
Interest				31,981
Other				<u>220,511</u>
Total General Revenue				<u>10,526,970</u>
Change in Net Assets				593,237
Net Assets - Beginning				<u>4,828,418</u>
Net Assets - Ending				<u>\$ 5,421,655</u>

Exhibit C

WINOOSKI SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012

	<u>Scholarship Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ <u>12,675</u>	\$ <u>63,037</u>
<u>LIABILITIES</u>		
Due to Student Organizations	\$ <u>0</u>	\$ <u>63,037</u>
<u>NET ASSETS</u>	\$ <u>12,675</u>	\$ <u>0</u>

Exhibit D

WINOOSKI SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

Additions:	
Interest	\$ 141
Deductions:	
Payments for Scholarships	<u>1,608</u>
Net Increase/(Decrease)	(1,467)
Net Assets - Beginning	<u>14,142</u>
Net Assets - Ending	\$ <u>12,675</u>

WINOOSKI SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Medicaid/ EPSDT	Reserve Fund	School-Wide Program	Food Service Fund	Other Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash	\$355,856	\$343,685	\$655,196	\$ 0	\$ 14,079	\$128,176	\$1,496,992
Accounts Receivable	85,795	0	0	23,761	12,986	119,857	242,399
Due from Other Funds	<u>166,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>166,673</u>
TOTAL ASSETS	<u>\$608,324</u>	<u>\$343,685</u>	<u>\$655,196</u>	<u>\$ 23,761</u>	<u>\$ 27,065</u>	<u>\$248,033</u>	<u>\$1,906,064</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Accounts Payable	\$208,208	\$ 0	\$ 0	\$ 0	\$ 6,102	\$ 0	\$ 214,310
Due to Other Funds	0	0	0	23,761	2,969	139,943	166,673
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,056</u>	<u>60,056</u>
Total Liabilities	<u>208,208</u>	<u>0</u>	<u>0</u>	<u>23,761</u>	<u>9,071</u>	<u>199,999</u>	<u>441,039</u>
Fund Balances:							
Restricted	0	343,685	0	0	0	34,866	378,551
Committed	0	0	655,196	0	0	0	655,196
Assigned	0	0	0	0	17,994	13,168	31,162
Unassigned	<u>400,116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,116</u>
Total Fund Balances	<u>400,116</u>	<u>343,685</u>	<u>655,196</u>	<u>0</u>	<u>17,994</u>	<u>48,034</u>	<u>1,465,025</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$608,324</u>	<u>\$343,685</u>	<u>\$655,196</u>	<u>\$ 23,761</u>	<u>\$ 27,065</u>	<u>\$248,033</u>	<u>\$1,906,064</u>

WINOOSKI SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

Total Fund Balances - Governmental Funds	\$1,465,025
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.	4,924,470
2. Bonds payable not requiring current financial resources have not been included in the Governmental Funds financial statements.	(770,000)
3. Career change incentive payable not requiring current financial resources has not been included in the Governmental Funds financial statements.	(197,840)
Net Assets of Governmental Activities	<u>\$5,421,655</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Medicaid/ EPSDT	Reserve Fund	School-Wide Program	Food Service Fund	Other Funds	Total Governmental Funds
Revenue:							
State and Federal Aid	\$10,118,141	\$179,214	\$	\$771,663	\$319,273	\$ 995,290	\$12,383,581
Interest	29,167	1,535	1,242	0	37	0	31,981
Grants - Non-State	0	0	0	0	0	120,963	120,963
Special Education Reimbursement	1,357,859	0	0	0	0	0	1,357,859
Food Sales	0	0	0	0	52,057	0	52,057
Other	125,568	0	0	0	0	20,168	145,736
Total Revenue	11,630,735	180,749	1,242	771,663	371,367	1,136,421	14,092,177
Expenditures:							
Direct Instruction	7,600,932	136,299	0	739,201	0	751,737	9,228,169
Support Services	544,978	26,744	0	32,462	0	267,751	871,935
Administration and Fiscal Services	1,259,098	0	0	0	0	11,589	1,270,687
Operation and Maintenance of Plant	1,094,414	0	416,280	0	0	50,000	1,560,694
Debt Service	270,289	0	0	0	0	0	270,289
Extra-Curricular Activities	336,161	0	0	0	0	0	336,161
Food Service	0	0	0	0	378,779	26,427	405,206
Other	124,747	0	0	0	0	33,804	158,551
Total Expenditures	11,230,619	163,043	416,280	771,663	378,779	1,141,308	14,101,692

Net Changes in Fund Balances	400,116	17,706	(415,038)	0	(7,412)	(4,887)	(9,515)
Fund Balance - Beginning	520,124	325,979	550,110	0	25,406	52,921	1,474,540
Residual Equity Transfer	<u>(520,124)</u>	<u>0</u>	<u>520,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 400,116</u>	<u>\$343,685</u>	<u>\$ 655,196</u>	<u>\$ 0</u>	<u>\$ 17,994</u>	<u>\$ 48,034</u>	<u>\$ 1,465,025</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, 2012

Total Net Changes in Fund Balances - Governmental Funds	\$ (9,515)
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.	(326,369)
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.	707,412
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>1,709</u>
Change in Net Assets of Governmental Activities	\$ <u>593,237</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Tax Assessments:			
Tax Stabilization	\$ 148,000	0	(148,000)
Intergovernmental:			
State Block Grant	9,957,390	9,957,390	0
Special Education Reimbursement	1,267,386	1,357,859	90,473
Tech Center	91,575	91,575	0
Other	8,500	69,176	60,676
Total Intergovernmental	<u>11,324,851</u>	<u>11,476,000</u>	<u>151,149</u>
Charges for Services/Space:			
Tuition	14,000	38,625	24,625
Athletic Admissions	4,200	6,851	2,651
Rental of Facilities	1,958	13,407	11,449
School Choice	20,000	36,312	16,312
Total Charges for Services/Space	<u>40,158</u>	<u>95,195</u>	<u>55,037</u>
Interest on Investments	<u>22,500</u>	<u>29,167</u>	<u>6,667</u>
Other	<u>18,000</u>	<u>30,373</u>	<u>12,373</u>
Total Revenue	<u>11,553,509</u>	<u>11,630,735</u>	<u>77,226</u>
Expenditures:			
Regular Instruction:			
Art	177,705	152,390	25,315
Business	62,722	36,242	26,480
English	165,644	171,076	(5,432)
Second Language	134,535	94,461	40,074
Physical Education	147,234	148,593	(1,359)
Family and Consumer Sciences	50,317	50,133	184
Tech Education	64,329	65,986	(1,657)

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures (Continued):			
Regular Education (Continued):			
Math	\$ 163,533	\$ 157,329	6,204
Music	227,671	171,674	55,997
Science	146,793	145,628	1,165
Social Studies	132,293	130,558	1,735
Middle School	752,660	753,616	(956)
Elementary	1,476,467	1,490,593	(14,126)
Elementary/Secondary - General	648,591	540,064	108,527
Copy Center	37,000	39,301	(2,301)
Driver's Education	27,677	26,749	928
Computers	243,620	206,686	36,934
ELL/OMNI	573,697	592,856	(19,159)
Other	9,695	14,217	(4,522)
Total Regular Instruction	<u>5,242,183</u>	<u>4,988,152</u>	<u>254,031</u>
Special Education:			
Tuition	279,615	237,332	42,283
Mainstream	1,557,878	1,662,077	(104,199)
Early Education	440,276	365,288	74,988
Phoenix/Lotus	256,828	241,270	15,558
Self Contained	105,000	106,813	(1,813)
Total Special Education	<u>2,639,597</u>	<u>2,612,780</u>	<u>26,817</u>
Support Services:			
Guidance	251,888	225,113	26,775
Nurse	145,545	146,017	(472)
Improvement of Instruction	75,550	35,448	40,102
Library	127,384	120,942	6,442
Media Production	3,650	0	3,650
504 Activities	12,300	8,348	3,952
Other	1,300	9,110	(7,810)
Total Support Services	<u>617,617</u>	<u>544,978</u>	<u>72,639</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budget Original and Final</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Administration and Fiscal Services:			
Board of Education	\$ 158,672	\$ 142,270	\$ 16,402
Treasurer	9,647	9,790	(143)
Elections	3,875	1,622	2,253
Legal	14,000	17,695	(3,695)
Tax Assessment/Collection	14,000	12,467	1,533
Office of the Superintendent	236,179	239,031	(2,852)
Office of the Principal	644,406	639,560	4,846
Receiving/Disbursing of Funds	81,859	90,298	(8,439)
Payroll	24,760	29,840	(5,080)
Finance Manager	<u>75,948</u>	<u>76,525</u>	<u>(577)</u>
Total Administration and Fiscal Services	<u>1,263,346</u>	<u>1,259,098</u>	<u>4,248</u>
Operation and Maintenance of Plant:			
Operation and Maintenance of Plant	224,805	133,698	91,107
Care and Upkeep of Buildings	666,503	613,847	52,656
Care and Upkeep of Grounds	108,615	147,148	(38,533)
Care and Upkeep of Equipment	10,400	2,374	8,026
Care and Upkeep of Cafeteria	14,338	13,349	989
Vehicle Service and Maintenance	13,480	4,435	9,045
Capital Improvements	6,700	179,563	(172,863)
Other	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Operation and Maintenance of Plant	<u>1,046,841</u>	<u>1,094,414</u>	<u>(47,573)</u>
Student Safety:			
Security Services	<u>87,226</u>	<u>124,747</u>	<u>(37,521)</u>

WINOOSKI SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Budget Original and Final	Actual	Variance Favorable (Unfavorable)
Co-Curricular	\$ <u>386,410</u>	\$ <u>336,161</u>	\$ <u>50,249</u>
Debt Service	<u>270,289</u>	<u>270,289</u>	<u>0</u>
Total Expenditures	<u>11,553,509</u>	<u>11,230,619</u>	<u>322,890</u>
Excess of Revenue Over Expenditures	\$ <u>0</u>	400,116	\$ <u>400,116</u>
Fund Balance - Beginning		520,124	
Residual Equity Transfer		<u>(520,124)</u>	
Fund Balance - Ending		\$ <u>400,116</u>	

WINOOSKI SCHOOL DISTRICT
ANNUAL BUSINESS MEETING
AND
BUDGET INFORMATION MEETING

MARCH 4, 2013
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 5, 2013
7:00 A.M. - 7:00 P.M .
Voting by Australian Ballot
*****Winooski Senior Citizen Center*****

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.