

Grand Isle Supervisory Union

School Board Meeting

Tuesday, May 26, 2020, at 6:30 p.m.

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Agenda

Call to Order

1. Call to Order (M. Maltais) 6:30 p.m.
2. Adjust the Agenda 6:31 p.m.
3. Citizens and/or Staff to be Heard 6:35 p.m.
4. Consent Agenda(Action) 6:40 p.m.
 - a. Approve the minutes from 4/28/2020
 - b. Resignations
 - Alisha Adams
 - Carol Egan
 - c. New Hire
 - Chantelle Bombardier - Speech Language Pathologist
 - Christina Allard - Physical Therapist

Reports

5. Superintendent's Report (M. Clark)(Discussion) 6:45 p.m.
 - Updates of Continuity of Learning Plan and COVID 19 operations
 - Financial Report (R. Gess) (Action)

Board Business.

6. Update on audits (R. Gess)(Discussion) 7:05 p.m.
7. Update on Medicaid billing (M. Clark)(Possible Action) 7:10 p.m.
8. E-Finance Plus staffing (M. Clark) (Possible Action) 7:15 p.m.
9. Update on the Last day of school(M. Clark)(Discussion) 7:25 p.m.
10. Update on planning for opening in the fall and Summer (M. Clark)(Discussion) 7:30 p.m.
11. Update re: Management Decision Letter Appeal (M. Clark Discussion) 7:40 p.m.

Closure

12. Setting the next agenda(Discussion) 7:45 p.m.
- 13 . Adjourn(Action) 7:55 p.m.

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

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

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

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

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

Grand Isle Supervisory Union

School Board Meeting

Tuesday, April 28, 2020

To View Meeting Recording, please [click here](#).

Minutes

Board Present: Mason Maltais, Chet Bromley, Stacy Gould, Amy Thompson, Erin Morse, Bentley Vaughan, Tim Maxham (joined at 6:33 p.m.)

Admin Present: Michael Clark, Rob Gess, Megan DeVinny

Public Present: Michael Wright (LCATV)

Call to Order

1. Call to Order - Mason Maltais called to order at 6:32 p.m.
2. Adjust the Agenda - none
3. Citizens and/or Staff to be Heard - none
4. Consent Agenda
 - a. Approve the minutes from 3/24/2020 - Chet Bromley motions to approve the minutes. No further discussion, all in favor, motion passes.
 - b. Accept resignation of Bethany True - Mason Maltais motions to accept resignation. Bethany is a special educator within the GISU. No further discussion, all in favor, motion passes.

Reports

5. Superintendent's Report - Updates of Continuity of Learning Plan and COVID 19 operations
Michael Clark expressed that he has shared updates at individual board meetings including updates related to COVID 19 and Continuity of learning plan. The continuity of learning plan and an "at a glance" document is available at the GISU website. This has been submitted and approved by the VT AOE. Complimentary document is being created to define learning targets; this is being developed by teams throughout the GISU. Continue to deliver food to students - distribution occurs on Mondays and Wednesdays. Wifi hotspots are available at each of the school buildings - featured on MYNBC 5 last week! Sent early this evening a supplemental Superintendent report - this document highlights challenges with the Ed fund. The Ed fund is estimated to run a \$69 million deficit. This will have implications as well as the CARES money. Admin team has discussed reviewing the budget and finding opportunities for saving. There is nothing for us to do right this second, but will be aware as the model becomes more clear as stimulus bills pass. Budgets have been passed, except in Alburgh. Working with Lynn, Lynn & Blackman to submit a brief regarding appeal to management decision letter. This is a strong document. Have asked attorneys if this may be released to the board and will have more info after their answer.

Financial Report

Rob Gess shared the budget to actuals sent with the board packet. Special ed is showing to be under budget and central office/ general operations is showing to be over budget. Anticipate that this may change given the remote work setting. Been able to work with finance staff to get everyone working from home. Haven't had much in expenditures related to COVID; accounts have been set up to track any expenses though. Have standardized the timesheets throughout the GISU to assist in processing during this time. Audit deadlines have been extended until June, we intend to have it complete by May 31. Have a phone call scheduled with auditors to discuss

timeline and expectations. Fiscal monitoring continues with the AOE. They have everything they need and have the expectation to have a report by tomorrow of what else is required prior to the release of funds. They have expressed positive feedback related to documentation and processing. No delay in implementation of new chart of accounts that will be effective July 1, 2020.

Board Business.

7. Update on Appeal - Michael Clark shared information during the Superintendent report.
8. Update on audits - Michael Clark and Rob Gess have covered this in their reports as well.
9. Other - Chet Bromley is looking for data related to unemployment within the Grand Isle County and how this may affect the budgets and spending that may be passed onto tax payers. Mason Maltais indicated that he will pass this along to the negotiations committee to take into consideration.

Closure

15. Setting the next agenda - ongoing education landscape during COVID 19- funding, legislation, last day of school, start up in August/September - if any updates are possible
 - 16 . Adjourn - Chet Bromley motions to adjourn, no further discussion, all in favor, motion passes.
- Meeting adjourns at 7:10 p.m.

Superintendent Report
June 2020
Prepared 5/22/2020

In addition to the weekly updates you are receiving from me (via email) in the form of Letters to the Faculty and Staff and Letters to the Community, I would like to make you aware of the following:

Joint Fiscal Office

The Vermont Joint Fiscal Office, whose primary mission is to provide non-partisan financial analyses to the House and Senate Appropriations Committees, the House Ways & Means Committee, the Senate Finance Committee, the House and Senate Transportation Committees, and the Joint Fiscal Committee, has been putting out a weekly [COVID 19 update](#). This is the link to a [summary of revenue projections](#) for FY 20, 21, and 22; and as of 5/22/2020 is the most recent projections.

Disallowed Costs Appeal

The GISU Brief in regard to the 2018 Management Decision Letter was filed with the US Department of Education. The VT AOE has an opportunity to respond in a brief of their own, which is due on May 25, 2020; however, prior to the submission of our brief the VT AOE had indicated to Lynn Lynn & Blackman they did not intend to do so. At the end of my report is the 13 page GISU Point of Law in Support of Reversal of Disallowance Decision which we filed. I appreciate the work the GISU Administrative team and Lynn Lynn & Blackman did to prepare this document.

Audits

We were on track to have the audits completed by the March 31, 2020 deadline, however, the Governor's Stay Home - Stay Safe order did not include auditors as essential workers. Sullivan and Powers had done some work from home, however, they were not able to have access to what they needed to complete our audits. Recently, they have gained limited access to their offices and are working to complete our audits. Our new goal is to have the audits complete before May 31, 2020.

Remote Processes

At this point, GISU Staff is slowly beginning the transition back to the office. The first step is individual employees have signed up to be able to be at the office in half day increments. Per the Governor's order and the current guidance from the VT AOE schools remain closed. Our processes to work remotely have been productive. We are not currently rushing to return to the office and we will pursue a slow methodical approach to return.

Summer Programs

The GISU Leadership team has considered all of the guidance from the Agency of Education and the Vermont Department of Health; including guidance on what it takes to open a program

with health and safety first and foremost. At this time, we believe that the level of health risk combined with the lack of available personal protective equipment and potentially cleaning supplies prevents us from making decisions that can ensure student and staff safety. As it relates to potential summer programming, plans need to be in place immediately despite the fact that guidance and health dynamics continue to shift. Additionally, we are unable to acquire appropriate PPE for students and staff in order to ensure the safety of individuals under all circumstances. For these reasons we do not plan to offer in-person summer programming (we are still considering remote options for tutoring and extended school year services). We believe access to the buildings by the public will also need to continue to be limited, at least until less restrictive guidance is in place. We remain committed to the food program; we are able to participate in the current food plan without a fixed site to eat meals due to a waiver from the federal government which is set to expire on June 30, 2020.

We know that the summer program is a valued part of what we provide to our communities and regret that we are unable to provide these services for the reasons above. We believe that it is best for us to concentrate our energy and resources to safely opening school in the fall; as well as preparing for temporary dismissal(s) should they become necessary next school year.

This information will be shared in the Community Letter which will go out the week of 5-26-2020

UNITED STATES DEPARTMENT OF EDUCATION
Office of Special Education and Rehabilitative Services

IN RE APPEAL OF)
The Grand Isle Supervisory Union) Individuals with Disabilities
) Education Act Appeal

**GRAND ISLE SUPERVISORY UNION’S POINTS OF LAW AND AUTHORITIES
RELIED UPON**

NOW COMES the Grand Isle Supervisory Union (“GISU”) of Grand Isle, Vermont, by and through its counsel, Lynn, Lynn, Blackman & Manitsky, P.C., and, pursuant to Assistant Secretary Mark Schultz’ Order Governing Proceedings, submits the following Points of Law and Authorities Relied Upon in support of its appeal of the Vermont Agency of Education’s (“VTAOE”) disallowance decision.

Points of Law and Authorities Relied Upon

Introduction

This appeal involves a rural school district, GISU, located in Grand Isle, Vermont, and its attempts to come into compliance with federal grant requirements. It is not about a District purposefully misusing federal dollars or spending federal dollars on uncovered expenses. In 2018, GISU was audited by VTAOE. At the time, GISU was undergoing massive staff turnover, and it was a particularly perilous time period for the District. VTAOE’s audit revealed a number of alleged issues with grant reporting, record keeping, and oversight. Rather than allow the District time to correct these deficiencies, and despite evidence that GISU was committed and in the process of rectifying some of the errors identified by VTAOE’s audit, VTAOE chose to financially punish the District by requiring it to remit over \$300,000 to VTAOE. GISU is committed to correcting the issues identified by VTAOE and has capacity to make the changes

required. It should be given that opportunity before it is forced into a financially precarious position.

Facts

For Fiscal Year 2018, GISU auditors conducted an audit that was completed on May 15, 2019. Those auditors thereafter submitted a report to VTAOE. That report identified thirteen findings that required action by the District. Of relevance to this appeal, two of those findings were appealed to VT AOE: Finding 2018-007 and Finding 2018-005. (GISU Appeal of Agency of Education Management Decision Letter (“Mgmt. Dec. Ltr.”)) Finding 2018-007 stated that:

[t]he Supervisory Union did not obtain proper time and effort distribution records from employees who are paid in part from the Special Education Cluster and Title I Grants to Local Education Agencies Grants. The Supervisory Union did not have procedures in place to obtain proper time and effort records for employees who are paid from the IDEA-B grants and the Title I grants. The Supervisory Union is not in compliance with documentation of time and effort requirements. We recommend that the Supervisory Union maintain appropriate documentation of time and effort.

(Mgmt. Dec. Ltr. at 3.) Based on this finding, VTAOE disallowed \$175,161 in expenditures.

(*Id.* at 3–4.)

Finding 2018-05 stated that:

There are no controls in place to ensure all subgrantees are monitored properly. The Supervisory Union is not monitoring compliance with allowability specifically related to documentation of time and effort. It is the Supervisory Union’s responsibility to monitor subgrantees. The Supervisory Union stated they were not aware of the requirements to monitor subrecipients. The supervisory Union is not fulfilling it [sic] monitoring responsibilities. We recommend that the Supervisory Union implement controls to ensure subgrantees are monitored.

(*Id.* at 6.) Based on this finding, VT AOE disallowed \$190,594 in expenditures.

On August 6, 2019, GISU appealed the 2018-007 finding and the 2018-05 to VTAOE. Included with the appeal were 10 exhibits, which addressed the concerns identified by VTAOE. For finding 2018-007, GISU noted that it was able to “obtain proper time and effort distribution records for employees” who were paid “in part from the Special Education Cluster and Title I Grants to Local Education Agencies Grants.” (*Id.* at 2.) It provided to VTAOE in Appendix B a letter from the then Director of Student Services, Beth Hemmingway,¹ along with documentary evidence that in fact GISU was maintaining proper time and effort documentation. (*Id.* at 2; *see also id.* at App’x B.) As noted in Appendix B, GISU maintained the records for the qualified employees—the binder had simply been misplaced during this particularly difficult transitional period for the District. (*Id.*) This is acknowledged by Kristine V. Seipel, who noted that GISU had been using three different forms to track the qualified employee’s time, and enclosed a new form for GISU to use across the Supervisory Union. (*Id.* App’x B at 4 (“Yes, the review of the forms has been discussed. . . . We would like to emphasize that the forms we have gotten from the SU are not consistent across the different grant programs. . . . Hence why I sent the template to ensure the SU meets the requirements and has one consistent form.”)).

GISU noted that, during the 2018 audit, it was undergoing a “massive transition of employees,” with “[s]ixty percent of the employees” who worked for GISU being replaced, including the Director of Student Support Services, the Superintendent, an Administrative Assistant, Finance Accounts Specialists, and the Accounts Payable Administrative Assistant. (*Id.* at 3.) As a result of this transition, GISU was unable to locate the “Special Education Time and Effort Binder for the 2017-2018 school year.” (*Id.*) Since the 2018 audit, GISU had added a new “Director of Student Support Services,” and revamped its time and effort documentation based on

¹ At the time the letter was written, Beth Hemmingway had transitioned to being a school principal.

the 2018 audit and the advice received from VTAOE. (*Id.*) Indeed, although it was unable to locate the whole time and effort binder, GISU did locate the time and effort documentation for one employee, which was provided to VTAOE in Appendix C. (*Id.*) Thus, GISU was able to provide VTAOE with sufficient information that it had lost the time and effort binder, but that records were in fact kept and that it was in the process of revising its templates for time and effort documentation based on guidance from VTAOE.

For finding 2018-005, GISU stated that it does in fact monitor subgrantees. As explained by GISU the Curriculum Director's role is to monitor and manage all grant and grant activities. (*Id.* at 6.) "This includes procurement, time certification, parental notification, investment evaluation, [and] ensuring the activities carried out by personnel are allowable" among other duties. (*Id.*) GISU stated that "[n]o investment is made or funds expended without the Curriculum Director determining, in consultation with the CFP guidance on allowable activities . . . that the investment or expense is allowable, reasonable, necessary, and allocable." (*Id.*) Although some mistakes were made, as identified by GISU, those mistakes had been remedied and GISU provided evidence to VTAOE in Appendix G of these remedial measures. Indeed, as noted in the Consolidated Federal Programs and McKinney Vento Monitoring Report, GISU "provided all the documentation requested," and the report specifically stated that there were "no issues [] found during the review of [GISU's] grant management process." (*Id.* App'x H at 31, 35.) Likewise, GISU provided VTAOE with the subgrantee agreements as specifically requested by VTAOE. (*Id.* at 6; *see also id.* at App'x G.)

Despite documentary evidence that GISU was in a state of deep transition and had broadly complied with the obligations under the relevant grants, VTAOE sustained its findings, and ordered GISU to reimburse VTAOE approximately \$356,000. GISU then appealed to Secretary

of Education Daniel French. (*See* Ltr. dated August 12, 2019.) Secretary French “determined that AOE’s action of June 5, 2019 [was] not contrary to federal or state law or the rules, regulations, and guidelines governing the federal funds granted to GISU.” (*Id.*) Secretary French did reverse a portion of finding 2018-007 because GISU had provided relevant information to the time and effort documentation for one of its FTE Title I interventionists. (*Id.*) He sustained all other findings and ordered GISU to return \$320,854 in federal funds that were disallowed. (*Id.*) This appeal followed.

Standard

When it comes to federal grants, the U.S. Supreme Court has stated that these grants are “in the nature of contract,” because States choose to participate in the programs and, in so doing, agree to the “conditions of receiving the grant.” *Bennett v. New Jersey*, 470 U.S. 632, 638–39 (1985). Thus, where a State has “failed to fulfill its assurances” it has “no right to retain the federal funds, and the Federal Government is entitled to recover amounts spent contrary to the terms of the agreement.” *Id.* at 639.

As with all agency actions, it is the Secretary’s role to determine whether VTAOE’s findings are supported by substantial evidence and whether they reflect the application of proper legal standards. *Bell v. New Jersey*, 461 U.S. 773, 792 (1983); *Bennett v. Kentucky Dep’t of Educ.*, 470 U.S. 656, 666 (1985); *cf.* 20 U.S.C. § 1234g(c) (noting that factual findings are conclusive “if supported by substantial evidence”). Substantial evidence is “such relevant evidence as a reasonable person would accept as adequate to support a conclusion.” *Moore v. Barnhart*, 405 F.3d 1208, 1211 (11th Cir. 2005). It is “more than a scintilla, but less than a preponderance.” *Hale v. Brown*, 831 F.2d 1007, 1011 (11th Cir. 1987) (internal quotation marks omitted). This review is “limited” and “precludes deciding the facts anew, making credibility determinations, or re-

weighing the evidence.” *Moore*, 405 F.3d at 1211; *see also Dyer v. Banhart*, 395 F.3d 1206, 1211 (11th Cir. 2005).

Argument

1. VTAOE’s Disallowance Decision was Not Supported by Substantial Evidence.

In the context of a disallowance decision, unless VTAOE “properly concluded funds were misused under the legal standards in effect when the grants were made,” their decision must be overturned. *See Bennett*, 470 U.S. at 646; *Wyoming v. Alexander*, 971 F.2d 531, 536 (10th Cir. 1992). Here, VTAOE failed to consider the entirety of the record in determining both that GISU failed to properly document time and effort for its grant-covered employees (finding 2018-007) and that GISU failed to properly monitor subgrantees (finding 2018-005).

In finding that GISU failed to properly document time and effort for its grant-covered employees, VTAOE stated that GISU “did not obtain proper time and effort distribution records.” (Mgmt. Dec. Ltr. at 4.) However, it failed to consider the evidence presented by GISU that it in fact did keep these records, it simply could not locate them as a result of the massive employee turnover at the time of the audit. GISU provided to VTAOE a letter from the then Director of Student Services Beth Hemingway along with several email correspondence to VTAOE that supports a finding that GISU was maintaining proper time and effort documentation. (*See* Mgmt. Dec. Ltr App’x B.) Director Hemingway stated “I’m at a loss as to where the binder went when I left the SU with this documentation.” (*Id.*) However, as noted in the emails Director Hemingway provided, VTAOE was in receipt of three different forms GISU used to track time and effort of its grant-covered employees. The analyst acknowledged in that email that GISU had provided to VTAOE evidence of its time and effort documentation. (*Id.*, Email dated Aug. 10, 2017 (“Yes, the review of the forms has been discussed between Nicole,

Cassandra, and I. We would like to emphasize that the forms we have gotten from the SU are not consistent with the different grant programs. . . . Hence why I sent the template to ensure the SU meets the requirements and has one consistent form.”).

Likewise the District provided to VTAOE documentation of time and effort for one of its 0.6 FTE Title I interventionist. As indicated by the District, “[t]his piece of documentation was misfiled and was found through an extensive search after the audit was completed.” (Mgmt. Dec. Ltr. at 4; *see also id.* at App’x C.) Despite being presented this evidence, VTAOE still disallowed the 0.6 FTE Title I interventionist and it was only after the District appealed to Secretary French that the documentation was accepted. In essence, the VTAOE failed to take into account the massive employee turnover by the District and the District’s good faith efforts to comply with the relevant grant reporting requirements. This was not a case of a lack of proper documentation—it was a case of lost documentation that GISU was unable to locate. VTAOE failed to consider that this was a good faith mistake that could (and was) rectified in subsequent reporting.

On this point, *Ga. Dep’t of Educ. v. U.S. Dep’t of Educ.*, 883 F.3d 1211 (11th Cir. 2018) is instructive. In that case, the U.S. Department of Education awarded the State of Georgia a “\$10.7 million grant . . . to be distributed to local education entities in 2007 under the 21st Century Community Learning Centers grant program.” However, after the grant was awarded the Department received a “suspicious activity report,” which ultimately uncovered a “‘complex fraud scheme,’ involving several Georgia Department of Education employees as well as members of the independent external peer review panel.” *Id.* at 1313. After an investigation, Georgia was ordered to return some \$2.1 million. Georgia appealed and the District Court affirmed. Thereafter, Georgia appealed to the Eleventh Circuit Court of Appeals who likewise

affirmed. *Id.* at 1313–14. In finding that Georgia was required to refund the money, the Eleventh Circuit noted that this was a case of conscious fraud on the part of the Georgia, and even though Georgia had attempted to “mitigate the harm,” by the time the fraud was uncovered, significant federal dollars had been improperly spent. *Id.* at 1315–17.

Here, GISU’s inability to produce documentation of time and effort for its grant-funded employees was directly related to significant employee turnover. There was no evidence that there was a conscious disregard to providing the required documentation, and indeed, Director Hemingway specifically noted that the documentation had been kept—it was merely misplaced during this time upheaval. VTAOE failed to consider this evidence thus warranting reversal.

Likewise, for finding 2018-005, VTAOE failed to consider relevant evidence that GISU was indeed monitoring subgrantees. VTAOE’s disallowance decision for this finding was specifically predicated on the fact that GISU had “no controls in place to ensure that all subgrantees are monitored properly.” (Mgmt. Dec. Ltr. at 6.) In fact, GISU submitted to VTAOE its Grant Funds Procedures Manual (*id.* at App’x H) and it submitted its subgrantee agreements and awards. (*Id.* at App’x F, G.) VTAOE simply ignored this evidence, and advised that GISU was required to “implement controls to ensure subgrantees are monitored,” even though GISU submitted the very controls VTAOE requested. It failed to consider substantial evidence for 2018-005, and that finding should thus also be reversed. *State of Wyo v. Alexander*, 971 F.2d 531, 538 (10th Cir. 1992) (stating that while a “decisional entity” may not “comment on every piece of evidence,” there must be some evidence within the decision that supports a finding the evidence was reviewed and rejecting the State of Wyoming’s argument evidence was not considered where affidavit was admitted into record over an objection).

2. VTAOE Failed to Establish the Prima Facie Case for Recovery of Funds.

As noted in 34 C.F.R. § 81.34, where “an authorized Department official decides that a recipient must return funds,” the Department official must provide a “written notice of a disallowance decision.” *Id.* § 81.34(a). That notice must “establish the prima facie case for the recovery of funds, including the value of the program services actually obtained in a determination of harm to the federal interest.” *Id.* § 81.34(b)(1). Here, VTAOE failed to make out the prima facie case for the recovery of funds for both finding 2018-007 and finding 2018-005.

As noted in the relevant regulation, “[a] statement that the recipient failed to maintain records required by law or failed to allow an authorized representative of the Secretary access to those records constitutes a prima facie case for the recovery of funds affected.” 34 C.F.R. § 81.34(b)(3). Here, for finding 2018-07, there is no question from the record submitted to VTAOE that GISU maintained the required records—the critical issue was that the records could not be located, as specifically stated by Director Hemingway. Indeed, the very fact that GISU was able to locate one of the records for its 0.6 FTE Title I Interventionist suggests that the records were in fact maintained. VTAOE is essentially faulting GISU for a mistake, e.g., the loss of its records due to intense employee turnover, rather than clearly explaining why the District was unable to produce the required records. VTAOE failed to consider the statement made by Director Hemingway that the records existed—thus they failed to make out the prima facie case for the disallowance contained in finding 2018-007. Indeed, VTAOE’s decision must fail because the relevant regulation provides that “[i]f the recipient failed to maintain records, the statement must briefly describe the types of records that were not maintained and identify the

recordkeeping requirement that was violated.” 34 C.F.R. § 81.34(b)(3)(i). Because VTAOE predicated its disallowance decision on the failure to maintain records, it was required to identify for GISU the specific records that were not maintained and the specific record keeping requirement that was violated. Its decision fails to do so. Thus, VTAOE has not made out the prima facie case for its disallowance decision.

Likewise, finding 2018-005 was predicated on an alleged failure by GISU to properly monitor subgrantees. However, the decision contained no analysis of whether GISU’s grant monitoring manual was sufficient and, if it were not sufficient, what changes needed to be made. VTAOE simply stated, in a conclusory fashion, that GISU failed to monitor subgrantees. The decision thus failed to meet the requirements of 34 C.F.R. § 81.34(b)(1)(2).

3. VTAOE Failed to Consider Evidence of Mitigating Circumstances.

34 C.F.R. § 81.33 provides that where a “recipient that is a State of local educational agency . . . has made an unallowable expenditure or otherwise failed to account properly for funds,” that entity “is not required to return any amount that is attributable to” mitigating circumstances. As noted in subsection b, “mitigating circumstances exist if it would be unjust to compel recovery of funds because the recipient’s violation was caused by erroneous written guidance from the department.” *Id.* § 81.33(b).

Here, for finding 2018-007, GISU relied upon a checklist provided by VTAOE in tracking its time and effort documentation. (Mgmt. Dec. Ltr. at 5.) Although VTAOE stated it did not “understand certain statements of the management team,” in particular that VTAOE was “unfamiliar with an Agency supplied federal grants checklist for time and effort recording,” the fact that the management team provided the checklist and relied upon is evidence of mitigating circumstances that should have been considered by VTAOE and reduced the overall

disallowance decision. (*Id.*) Indeed, the guidance GISU received meets all of the requirements under subsection b, and VTAOE failed to explain why those requirements were not met. Thus, at the very least, finding 2018-007 should be remanded back to VTAOE for it to consider the mitigating circumstances created by the agency-created checklist.

4. VTAOE Failed to Consider Evidence of Proportionality.

34 C.F.R. § 81.32(a)(1) provides that when “[a] recipient that made an unallowable expenditure or otherwise failed to account properly for funds shall return an amount that is proportional to the extent of the harm its violation caused to an identifiable Federal interest associated with the program under which it received the grant or cooperative agreement.” These identifiable federal interests include: (1) “serving only eligible beneficiaries”; (2) “providing only authorized services or benefits”; (3) “complying with expenditure requirements and conditions, such as set-aside, excess cost, maintenance of effort, comparability, supplement-not-supplant, and matching requirements”; (4) “preserving the integrity of the planning, application, recordkeeping, and reporting requirements”; and (5) “maintaining accountability for the use of funds.” *Id.* § 81.32(2)(i)–(v).

For both finding 2018-007 and 2018-005, VTAOE failed to consider evidence of proportionality in forming its disallowance decision. There is no evidence that GISU improperly expended funds or diverted funds away from educating eligible students. In fact, the evidence presented was that of a struggling district in the midst of great change attempting to right its ship. VTAOE failed to provide GISU with time to correct the errors identified in the management decision letter. And indeed, as provided by GISU, the “GISU board has made a commitment to stabilizing leadership in FY 19 by providing a multi-year contract to the new Superintendent . . . as well as the new Director of Student Support Services.” (Mgmt. Dec. Ltr. at 2.) Likewise, the

GISU Board “is making progress towards stabilizing financial issues which have been an ongoing challenge within the supervisory union.” (*Id.*) By forcing GISU to return some \$320,854 in funding, VTAOE is essentially setting GISU up for failure as it is currently working to address the deficiencies identified by VTAOE. This makes little sense from a practical perspective, but, more importantly, is grossly disproportionate to the injury sustained. Again, there is no evidence that GISU was improperly diverting or expending federal dollars. While the lost records for finding 2018-007 is unfortunate, the very fact that one of the records was located strongly suggests that this was indeed a mistake by GISU and not a conscious disregard of GISU’s reporting requirements. VTAOE failed to consider these mitigating factors in making its disallowance decision and failed to clearly articulate, as required by 34 C.F.R. § 81.32(a)(1), how the \$320,854 amount was proportional to the injury sustained.

Likewise, for finding 2018-005, VTAOE failed to consider the Grant Funds Procedure Manual provided by the District and failed to consider the subgrantee contracts provided by GISU. VTAOE did not clearly articulate how the \$320,854 disallowance was proportional to the harm identified by VTAOE. Given the mitigating circumstances presented by the District, were the Secretary to affirm the disallowance, the overall amount should be reduced in light of limited (if any) impact GISU’s mistakes had on the relevant federal interest.

Conclusion

There are a number of issues with VTAOE’s decision to disallow funds spent by GISU. But, more importantly, at its core, VTAOE’s disallowance decision is a failure by VTAOE to allow GISU time to correct the errors identified prior to forcing the District into a financially uncertain position. GISU is committed and has capacity to ensure these errors do not occur

again. GISU respectfully requests that the Secretary reverse the disallowance decision, and allow GISU time to correct the errors identified by VTAOE.

DATED in Burlington, Vermont this 1st day of May, 2020.

GRAND ISLE SUPERVISORY UNION

By: /s/ Pietro J. Lynn
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Grand Isle Supervisory Union

Expenses - All Funds Function and Object Codes

Account Number / Description	Adopted Budget 7/1/2019 - 6/30/2020	Reported Period 7/1/2019 - 6/30/2020	Encumbrances 7/1/2019 - 6/30/2020	Amount Spent & Encumbered	Amount Remaining
101 General Fund					
1101 Title I					
1. 101-1101-5260-000-00 Title I Unemployment	0.00	91.53	0.00	91.53	(91.53)
TOTAL 1101 Title I	\$0.00	\$91.53	\$0.00	\$91.53	\$(91.53)
1200 Special Education					
2. 101-1200-5110-000-00 Teachers Salaries	550,639.03	344,395.80	102,747.01	447,142.81	103,496.22
3. 101-1200-5114-000-00 Special Education Tutoring	3,000.00	472.50	0.00	472.50	2,527.50
4. 101-1200-5210-000-00 Special Ed Health Insurance	102,909.49	86,849.75	7,937.78	94,787.53	8,121.96
5. 101-1200-5210-001-00 Health Reimbursement Acct.	26,800.00	7,341.41	0.00	7,341.41	19,458.59
6. 101-1200-5220-000-00 Special Ed FICA	41,997.94	25,096.38	8,247.06	33,343.44	8,654.50
7. 101-1200-5230-000-00 Special Ed Life Insurance	882.00	444.69	0.00	444.69	437.31
8. 101-1200-5240-000-00 Special Ed Retirement	0.00	6,540.00	0.00	6,540.00	(6,540.00)
9. 101-1200-5250-000-00 Special Ed Workers Comp	5,106.00	4,466.72	0.00	4,466.72	639.28
10. 101-1200-5260-000-00 Special Ed Unemployment	1,557.40	762.75	0.00	762.75	794.65
11. 101-1200-5270-000-00 Special Ed Professional Develop. Train	17,500.00	0.00	0.00	0.00	17,500.00
12. 101-1200-5280-000-00 Special Ed Dental	8,472.00	4,963.30	461.16	5,424.46	3,047.54
13. 101-1200-5281-000-00 Special Ed Vision	1,915.00	1,873.97	190.73	2,064.70	(149.70)
14. 101-1200-5290-000-00 Special Ed Professional Development	5,000.00	6,397.82	624.99	7,022.81	(2,022.81)
15. 101-1200-5320-000-00 Contracted Services	74,591.00	164,553.86	9,133.19	173,687.05	(99,096.05)
16. 101-1200-5330-000-00 Purchased Prof. Services	124,403.00	9,656.35	0.00	9,656.35	114,746.65
17. 101-1200-5513-000-00 Student Special Ed Travel	263,503.78	275,044.32	73,500.97	348,545.29	(85,041.51)
18. 101-1200-5540-000-00 Special Ed Advertising	0.00	43.00	0.00	43.00	(43.00)
19. 101-1200-5561-000-00 Tuition	2,018,052.00	892,922.24	351,329.12	1,244,251.36	773,800.64
20. 101-1200-5580-000-00 Special Ed Travel	2,000.00	22,118.13	0.00	22,118.13	(20,118.13)
21. 101-1200-5610-000-00 Supplies and Materials	8,505.00	2,667.98	147.64	2,815.62	5,689.38
22. 101-1200-5730-000-00 Equipment	7,000.00	0.00	0.00	0.00	7,000.00
TOTAL 1200 Special Education	\$3,263,833.64	\$1,856,610.97	\$554,319.65	\$2,410,930.62	\$852,903.02
1201 Essential Early Education					

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23. 101-1201-5110-000-00 EEE Teachers Salaries	117,845.39	106,425.60	30,856.60	137,282.20	(19,436.81)
24. 101-1201-5210-000-00 EEE Health Insurance	4,800.00	2,739.44	0.00	2,739.44	2,060.56
25. 101-1201-5220-000-00 EEE Teachers FICA	7,273.49	8,113.42	2,368.94	10,482.36	(3,208.87)
26. 101-1201-5230-000-00 EEE Teachers Life Ins.	0.00	9.56	0.00	9.56	(9.56)
27. 101-1201-5240-000-00 EEE Retirement	141.20	0.00	0.00	0.00	141.20
28. 101-1201-5250-000-00 EEE Teachers Workers' Comp	885.00	934.31	0.00	934.31	(49.31)
29. 101-1201-5260-000-00 EEE Teachers Unemployment	260.80	274.59	0.00	274.59	(13.79)
30. 101-1201-5270-000-00 EEE Teachers Training / Prof Development	2,000.00	0.00	0.00	0.00	2,000.00
31. 101-1201-5280-000-00 EEE Teachers Dental	500.00	564.23	31.91	596.14	(96.14)
32. 101-1201-5281-000-00 EEE Teachers Vision	101.00	131.40	8.89	140.29	(39.29)
33. 101-1201-5290-000-00 EEE Professional Development	500.00	0.00	0.00	0.00	500.00
34. 101-1201-5300-000-00 EEE Purchased Services	1,500.00	0.00	0.00	0.00	1,500.00
35. 101-1201-5513-000-00 Spec.Ed. Student Transportation	500.00	100.92	0.00	100.92	399.08
36. 101-1201-5580-000-00 EEE Travel	3,000.00	871.13	0.00	871.13	2,128.87
37. 101-1201-5610-000-00 EEE Supplies	1,500.00	154.81	10.37	165.18	1,334.82
38. 101-1201-5730-000-00 EEE - Equipment	1,000.00	219.00	0.00	219.00	781.00
TOTAL 1201 Essential Early Education	\$141,806.88	\$120,538.41	\$33,276.71	\$153,815.12	\$(12,008.24)
1410 Miscellaneous Programs					
39. 101-1410-5130-000-00 Humanities Camp Stipends	0.00	2,400.00	0.00	2,400.00	(2,400.00)
40. 101-1410-5220-000-00 Humanities - FICA	0.00	183.60	0.00	183.60	(183.60)
TOTAL 1410 Miscellaneous Programs	\$0.00	\$2,583.60	\$0.00	\$2,583.60	\$(2,583.60)
2134 Local - Shared Nursing					
41. 101-2134-5110-000-00 GISU District Nurse	51,785.31	35,346.17	10,603.83	45,950.00	5,835.31
42. 101-2134-5210-000-00 Nurse Health	17,269.00	15,409.44	1,712.16	17,121.60	147.40
43. 101-2134-5210-001-00 Health Reimbursement Acct.	4,500.00	1,425.81	0.00	1,425.81	3,074.19
44. 101-2134-5220-000-00 GISU Nurse - Fica	3,961.58	2,169.02	891.80	3,060.82	900.76
45. 101-2134-5230-000-00 Nurse Life Ins.	88.20	0.00	0.00	0.00	88.20
46. 101-2134-5240-000-00 Nurse - Retirement	0.00	1,308.00	0.00	1,308.00	(1,308.00)

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47. 101-2134-5250-000-00 Nurse - Workers' Comp	468.00	410.57	0.00	410.57	57.43
48. 101-2134-5260-000-00 Nurse - Unemployment Comp	130.40	91.53	0.00	91.53	38.87
49. 101-2134-5280-000-00 Nurse Dental	1,353.00	1,129.14	125.43	1,254.57	98.43
50. 101-2134-5281-000-00 Nurse Vision	322.00	133.76	14.85	148.61	173.39
51. 101-2134-5610-000-00 GISU Nurse Supplies/Expense	250.00	1,070.00	0.00	1,070.00	(820.00)
TOTAL 2134 Local - Shared Nursing	\$80,127.49	\$58,493.44	\$13,348.07	\$71,841.51	\$8,285.98
2140 Psychoeducational Evals					
52. 101-2140-5330-000-00 Psych Evaluations	77,246.00	25,256.76	0.00	25,256.76	51,989.24
TOTAL 2140 Psychoeducational Evals	\$77,246.00	\$25,256.76	\$0.00	\$25,256.76	\$51,989.24
2150 SLP					
53. 101-2150-5110-000-00 SLP Salaries	122,525.52	90,413.40	21,645.00	112,058.40	10,467.12
54. 101-2150-5115-000-00 SLP Aide	0.00	29,679.56	5,017.72	34,697.28	(34,697.28)
55. 101-2150-5210-000-00 SLP Health Insurance	20,499.00	13,569.65	1,507.73	15,077.38	5,421.62
56. 101-2150-5210-001-00 Health Reimbursement Acct.	0.00	4,230.76	0.00	4,230.76	(4,230.76)
57. 101-2150-5210-100-00 SLP HRA	6,750.00	0.00	0.00	0.00	6,750.00
58. 101-2150-5220-000-00 SLP FICA	9,380.62	7,757.72	2,081.99	9,839.71	(459.09)
59. 101-2150-5230-000-00 SLP Life Insurance	150.20	60.30	0.00	60.30	89.90
60. 101-2150-5240-000-00 SLP Retirement	1,369.00	1,261.40	213.22	1,474.62	(105.62)
61. 101-2150-5250-000-00 SLP Workers' Comp	1,141.00	971.42	0.00	971.42	169.58
62. 101-2150-5260-000-00 SLP Unemployment	391.20	274.59	0.00	274.59	116.61
63. 101-2150-5270-000-00 SLP Prof. Development/Training/Tuition	3,000.00	0.00	0.00	0.00	3,000.00
64. 101-2150-5280-000-00 SLP Dental	1,777.00	1,554.48	172.68	1,727.16	49.84
65. 101-2150-5281-000-00 SLP Vision	0.00	287.55	31.91	319.46	(319.46)
66. 101-2150-5290-000-00 SLP Professional Development	323.00	0.00	0.00	0.00	323.00
67. 101-2150-5320-000-00 SLP Purchased Professional Services	11,500.00	9,738.75	0.00	9,738.75	1,761.25
68. 101-2150-5580-000-00 SLP Travel	2,500.00	229.83	0.00	229.83	2,270.17
69. 101-2150-5610-000-00 SLP Supplies	3,000.00	150.00	86.00	236.00	2,764.00
70. 101-2150-5730-000-00 SLP Equipment	5,000.00	0.00	0.00	0.00	5,000.00

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TOTAL 2150 SLP	\$189,306.54	\$160,179.41	\$30,756.25	\$190,935.66	\$(1,629.12)
2151 SLP Prek					
71. 101-2151-5110-000-00 EEE SLP Salaries	52,882.85	35,894.13	10,768.28	46,662.41	6,220.44
72. 101-2151-5210-000-00 EEE SLP Health Insurance	14,807.18	9,245.70	1,027.25	10,272.95	4,534.23
73. 101-2151-5210-001-00 EEE SLP - HRA	0.00	5,903.84	0.00	5,903.84	(5,903.84)
74. 101-2151-5220-000-00 EEE SLP FICA	5,166.66	2,372.07	961.50	3,333.57	1,833.09
75. 101-2151-5230-000-00 EEE SLP Life Ins	91.20	26.46	0.00	26.46	64.74
76. 101-2151-5250-000-00 EEE SLP Workers' Comp	603.81	419.27	0.00	419.27	184.54
77. 101-2151-5260-000-00 EEE SLP Unemployment	260.80	274.59	0.00	274.59	(13.79)
78. 101-2151-5270-000-00 EEE SLP Prof. Develop/Training/Tuition	1,500.00	0.00	0.00	0.00	1,500.00
79. 101-2151-5280-000-00 EEE SLP Dental	1,010.00	677.52	75.24	752.76	257.24
80. 101-2151-5281-000-00 EEE SLP Vision	258.00	172.53	19.15	191.68	66.32
81. 101-2151-5290-000-00 EEE SLP Professional Development	550.00	0.00	0.00	0.00	550.00
82. 101-2151-5580-000-00 EEE SLP Travel	2,000.00	63.22	0.00	63.22	1,936.78
83. 101-2151-5610-000-00 EEE SLP Supplies	2,500.00	0.00	0.00	0.00	2,500.00
TOTAL 2151 SLP Prek	\$81,630.50	\$55,049.33	\$12,851.42	\$67,900.75	\$13,729.75
2212 Curriculum Development - Con Admin					
84. 101-2212-5110-000-00 Curriculum Coordinator	39,041.12	26,549.62	3,378.56	29,928.18	9,112.94
85. 101-2212-5210-000-00 Curr Coordinator Health	6,389.24	2,902.37	322.73	3,225.10	3,164.14
86. 101-2212-5210-001-00 Curr Coordinator - HRA	0.00	811.26	0.00	811.26	(811.26)
87. 101-2212-5220-000-00 FICA/Med	2,986.65	2,049.20	263.95	2,313.15	673.50
88. 101-2212-5230-000-00 Curriculum Coordinator Life Ins.	88.20	160.20	0.00	160.20	(72.00)
89. 101-2212-5240-000-00 Curriculum Coordinator Retirement	1,561.64	3,196.04	0.00	3,196.04	(1,634.40)
90. 101-2212-5250-000-00 Curric Coord Workers Comp	257.67	309.53	0.00	309.53	(51.86)
91. 101-2212-5260-000-00 Curric Coord Unemployment	130.40	61.02	0.00	61.02	69.38
92. 101-2212-5270-000-00 Curr Dev - Tuition/Prof Dev/Training	3,876.00	300.00	872.50	1,172.50	2,703.50
93. 101-2212-5280-000-00 Curr Coordinator Dental	231.52	241.28	26.82	268.10	(36.58)
94. 101-2212-5281-000-00 Curr Coordinator Vision	52.43	47.18	5.24	52.42	0.01

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95. 101-2212-5282-000-00 LTD Ins	0.00	26.25	0.00	26.25	(26.25)
96. 101-2212-5290-000-00 Curric. Devel. - In service expenses	300.00	65.79	0.00	65.79	234.21
97. 101-2212-5400-000-00 Curriculum Ctr Rent	6,000.00	0.00	0.00	0.00	6,000.00
98. 101-2212-5530-000-00 Curriculum phone and internet	2,500.00	0.00	0.00	0.00	2,500.00
99. 101-2212-5580-000-00 Curr Coord Travel	1,500.00	179.80	0.00	179.80	1,320.20
100. 101-2212-5610-000-00 Curric. Devel. - Supplies	350.00	42.07	0.00	42.07	307.93
101. 101-2212-5640-000-00 Curr Coordinator - Books	300.00	160.85	0.00	160.85	139.15
102. 101-2212-5730-000-00 Curriculum - Equipment/Software	500.00	0.00	0.00	0.00	500.00
103. 101-2212-5810-000-00 Curr Coord - Dues/Fees/Subscriptions	850.00	1,740.50	0.00	1,740.50	(890.50)
TOTAL 2212 Curriculum Development - Con Admin	\$66,914.87	\$38,842.96	\$4,869.80	\$43,712.76	\$23,202.11
2321 GISU Assessment					
104. 101-2321-5110-000-00 Gisu Assessment-salary	375,731.64	345,989.11	33,490.34	379,479.45	(3,747.81)
105. 101-2321-5111-000-00 GISU Treasurer	3,000.00	3,000.00	0.00	3,000.00	0.00
106. 101-2321-5112-000-00 GISU Board of Ed Svc - Secretary	0.00	800.00	0.00	800.00	(800.00)
107. 101-2321-5210-000-00 Gisu Assessment-health	75,321.40	88,008.98	9,781.10	97,790.08	(22,468.68)
108. 101-2321-5210-001-00 Health Reimbursement Acct.	20,150.00	20,779.63	0.00	20,779.63	(629.63)
109. 101-2321-5220-000-00 Gisu Assessment-fica	28,972.97	26,868.16	2,728.92	29,597.08	(624.11)
110. 101-2321-5230-000-00 GISU Assessment - Life	768.60	375.99	0.00	375.99	392.61
111. 101-2321-5240-000-00 Gisu Assessment-employee Retirement	13,756.19	10,590.65	842.52	11,433.17	2,323.02
112. 101-2321-5250-000-00 Workers Comp - GISU employees	2,479.83	2,978.92	0.00	2,978.92	(499.09)
113. 101-2321-5260-000-00 Gisu Assessment-unemployment Comp	782.40	549.18	0.00	549.18	233.22
114. 101-2321-5270-000-00 Gisu Assessment-tuition/courses	2,000.00	0.00	0.00	0.00	2,000.00
115. 101-2321-5280-000-00 Gisu Assessment-dental	4,171.45	5,162.30	601.89	5,764.19	(1,592.74)
116. 101-2321-5281-000-00 Gisu Assessment-vision	1,017.62	1,299.32	161.51	1,460.83	(443.21)
117. 101-2321-5282-000-00 GISU Assessment - LT Disability	0.00	1,363.63	0.00	1,363.63	(1,363.63)
118. 101-2321-5290-000-00 Assessment - Admin Retreat/Trainings	3,000.00	3,239.62	0.00	3,239.62	(239.62)
119. 101-2321-5320-000-00 Purch Svcs/Supt. Contract	0.00	2,837.50	0.00	2,837.50	(2,837.50)
120. 101-2321-5330-000-00 Gisu Assessment-Purchased Prof Services	15,000.00	3,904.50	0.00	3,904.50	11,095.50
121. 101-2321-5360-000-00 Gisu Assessment-legal Fees	3,500.00	11,502.00	0.00	11,502.00	(8,002.00)

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122. 101-2321-5370-000-00 Gisu Assessment-audit	85,000.00	126,516.00	0.00	126,516.00	(41,516.00)
123. 101-2321-5400-000-00 Building Maintenance	1,000.00	7,986.71	0.00	7,986.71	(6,986.71)
124. 101-2321-5421-000-00 Gisu Assessment-trash Removal/landfill F	1,600.00	3,918.50	0.00	3,918.50	(2,318.50)
125. 101-2321-5422-000-00 Snow plowing/lawn/gen maintenance	500.00	0.00	0.00	0.00	500.00
126. 101-2321-5423-000-00 Gisu Assessment-custodial Services/suppl	500.00	0.00	0.00	0.00	500.00
127. 101-2321-5430-000-00 Contracted Svcs. (other)	16,500.00	21,991.88	0.00	21,991.88	(5,491.88)
128. 101-2321-5433-000-00 Gisu Assessment-Copier Svcs	3,250.00	4,592.93	0.00	4,592.93	(1,342.93)
129. 101-2321-5441-000-00 Gisu Assessment-rent	11,400.00	1,700.00	0.00	1,700.00	9,700.00
130. 101-2321-5520-000-00 Gisu Assessment-liability/fire Ins/wc/bo	50,609.00	(17,179.00)	0.00	(17,179.00)	67,788.00
131. 101-2321-5530-000-00 Gisu Assessment-telephone	9,205.00	8,268.57	0.00	8,268.57	936.43
132. 101-2321-5580-000-00 Gisu Assessment-Travel	7,500.00	5,908.08	0.00	5,908.08	1,591.92
133. 101-2321-5610-000-00 Gisu Assessment-district Office Expense	8,500.00	30,322.25	171.14	30,493.39	(21,993.39)
134. 101-2321-5610-100-00 Misc. Expense	0.00	1.00	0.00	1.00	(1.00)
135. 101-2321-5622-000-00 Gisu Assessment-electricity	3,500.00	305.92	0.00	305.92	3,194.08
136. 101-2321-5624-000-00 Gisu Assessment-fuel Oil	1,500.00	111.19	0.00	111.19	1,388.81
137. 101-2321-5640-000-00 Gisu Assessment-professional Books	750.00	0.00	0.00	0.00	750.00
138. 101-2321-5670-000-00 Software	300.00	0.00	0.00	0.00	300.00
139. 101-2321-5730-000-00 Equipment	500.00	1,495.00	0.00	1,495.00	(995.00)
140. 101-2321-5733-000-00 District Office Furniture	750.00	0.00	0.00	0.00	750.00
141. 101-2321-5734-000-00 Computer Equipment	6,500.00	3,296.38	0.00	3,296.38	3,203.62
142. 101-2321-5810-000-00 Gisu Assessment-prof. Meetings/dues	8,500.00	12,148.35	112.00	12,260.35	(3,760.35)
143. 101-2321-5899-000-00 Penalties/Fees	0.00	1,807.98	0.00	1,807.98	(1,807.98)
TOTAL 2321 GISU Assessment	\$767,516.10	\$742,441.23	\$47,889.42	\$790,330.65	\$(22,814.55)
2350 Technology Assessment					
144. 101-2350-5110-000-00 Technology Salaries	149,247.00	129,156.06	17,220.80	146,376.86	2,870.14
145. 101-2350-5210-000-00 Technology- Health Insurance	19,182.42	17,335.62	1,926.18	19,261.80	(79.38)
146. 101-2350-5210-001-00 Technology HRA	4,750.00	1,842.81	0.00	1,842.81	2,907.19
147. 101-2350-5220-000-00 Technology FICA	11,417.40	9,806.80	1,366.44	11,173.24	244.16
148. 101-2350-5230-000-00 Technology Life Insurance	189.20	448.50	0.00	448.50	(259.30)

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149. 101-2350-5240-000-00 Tech Svc - Employee Retirement	3,394.88	5,611.08	731.88	6,342.96	(2,948.08)
150. 101-2350-5250-000-00 Technology Workers Comp	1,158.84	1,183.28	0.00	1,183.28	(24.44)
151. 101-2350-5260-000-00 Technology Unemployment	260.80	91.53	0.00	91.53	169.27
152. 101-2350-5280-000-00 Technology Dental	2,179.83	2,377.08	264.12	2,641.20	(461.37)
153. 101-2350-5281-000-00 Technology Vision	663.93	676.52	75.16	751.68	(87.75)
154. 101-2350-5282-000-00 Technology LTD Ins	0.00	41.56	0.00	41.56	(41.56)
155. 101-2350-5320-000-00 Technology Consultants	15,000.00	12,611.97	0.00	12,611.97	2,388.03
156. 101-2350-5330-000-00 Technology Training	1,500.00	1,012.41	0.00	1,012.41	487.59
157. 101-2350-5340-000-00 Technology - Svc Contr/Subscr Svc/Softw	9,000.00	5,710.50	0.00	5,710.50	3,289.50
158. 101-2350-5341-000-00 Technology Internet Access	7,250.00	6,008.78	0.00	6,008.78	1,241.22
159. 101-2350-5430-000-00 Technology Website Support	150.00	0.00	0.00	0.00	150.00
160. 101-2350-5440-000-00 Fiber Optic Lease	7,800.00	0.00	0.00	0.00	7,800.00
161. 101-2350-5580-000-00 Technology Travel	1,200.00	0.00	0.00	0.00	1,200.00
162. 101-2350-5610-000-00 Technology Supplies	1,500.00	93.92	0.00	93.92	1,406.08
163. 101-2350-5670-000-00 Technology Software	7,000.00	25,823.00	0.00	25,823.00	(18,823.00)
164. 101-2350-5734-000-00 Technology Supplies/Hardware/Parts	20,000.00	10,354.69	0.00	10,354.69	9,645.31
TOTAL 2350 Technology Assessment	\$262,844.30	\$230,186.11	\$21,584.58	\$251,770.69	\$11,073.61
2410 Local - Shared					
165. 101-2410-5110-000-00 Behavior Services Coord.	39,783.75	34,358.91	5,425.09	39,784.00	(0.25)
166. 101-2410-5210-000-00 Health Ins	13,171.00	17,335.62	1,926.18	19,261.80	(6,090.80)
167. 101-2410-5210-001-00 Behavior Services - HRA	2,850.00	0.00	0.00	0.00	2,850.00
168. 101-2410-5220-000-00 FICA	3,043.46	2,472.85	472.35	2,945.20	98.26
169. 101-2410-5230-000-00 Group Life Ins	88.20	0.00	0.00	0.00	88.20
170. 101-2410-5240-000-00 Retirement	1,641.00	1,460.34	230.58	1,690.92	(49.92)
171. 101-2410-5250-000-00 Workers Comp	370.00	315.42	0.00	315.42	54.58
172. 101-2410-5260-000-00 Unemployment Comp.	130.40	183.06	0.00	183.06	(52.66)
173. 101-2410-5290-000-00 Professional Development	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL 2410 Local - Shared	\$62,077.81	\$56,126.20	\$8,054.20	\$64,180.40	\$(2,102.59)

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2420 Special Ed Coordination					
174. 101-2420-5110-000-00 Special Ed Admin	21,852.48	22,191.26	2,998.12	25,189.38	(3,336.90)
175. 101-2420-5210-000-00 Special Ed. Admin. Health Ins.	7,838.40	10,422.58	1,155.70	11,578.28	(3,739.88)
176. 101-2420-5220-000-00 Special Ed. Admin. FICA	1,671.71	1,539.17	298.42	1,837.59	(165.88)
177. 101-2420-5240-000-00 Special Ed. Admin. Retirement	0.00	964.04	127.44	1,091.48	(1,091.48)
178. 101-2420-5250-000-00 Sp Ed - Workers Comp	0.00	173.25	0.00	173.25	(173.25)
179. 101-2420-5260-000-00 Unemployment	0.00	183.06	0.00	183.06	(183.06)
180. 101-2420-5280-000-00 Special Ed Admin Dental	499.80	678.90	75.24	754.14	(254.34)
181. 101-2420-5281-000-00 Special Ed Admin Vision	193.80	172.88	19.15	192.03	1.77
TOTAL 2420 Special Ed Coordination	\$32,056.19	\$36,325.14	\$4,674.07	\$40,999.21	\$(8,943.02)
2700 Student - Transportation					
182. 101-2700-5320-000-00 Transportation Services	470,522.87	367,083.37	177,037.64	544,121.01	(73,598.14)
TOTAL 2700 Student - Transportation	\$470,522.87	\$367,083.37	\$177,037.64	\$544,121.01	\$(73,598.14)
TOTAL 101 General Fund	\$5,495,883.19	\$3,749,808.46	\$908,661.81	\$4,658,470.27	\$837,412.92
102 Local Shared					
2214 Personal Services Salaries					
183. 102-2214-5110-000-00 Local- Instructional Coach	0.00	36,496.51	10,848.47	47,344.98	(47,344.98)
184. 102-2214-5210-000-00 Health Ins	0.00	2,781.99	308.93	3,090.92	(3,090.92)
185. 102-2214-5220-000-00 Local - FICA	0.00	2,737.56	837.52	3,575.08	(3,575.08)
186. 102-2214-5230-000-00 Life Insurance	0.00	29.40	0.00	29.40	(29.40)
187. 102-2214-5260-000-00 Unemployment Comp	0.00	213.57	0.00	213.57	(213.57)
188. 102-2214-5280-000-00 Dental	0.00	211.14	23.46	234.60	(234.60)
189. 102-2214-5281-000-00 Vision	0.00	66.89	7.43	74.32	(74.32)
190. 102-2214-5580-000-00 Travel	0.00	214.02	0.00	214.02	(214.02)
TOTAL 2214 Personal Services Salaries	\$0.00	\$42,751.08	\$12,025.81	\$54,776.89	\$(54,776.89)
2310 Local - Shared General Expenses					
191. 102-2310-5520-000-00 Local -Shared - Insurance	0.00	75,554.00	0.00	75,554.00	(75,554.00)

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192. 102-2310-5540-000-00 Local - Shared-advertising	0.00	2,566.60	0.00	2,566.60	(2,566.60)
TOTAL 2310 Local - Shared General Expenses	\$0.00	\$78,120.60	\$0.00	\$78,120.60	\$(78,120.60)
TOTAL 102 Local Shared	\$0.00	\$120,871.68	\$12,025.81	\$132,897.49	\$(132,897.49)
201 Path Wellness Grant					
1410 Miscellaneous Programs					
193. 201-1410-5120-000-00 PATH Wellness Stipends	0.00	324.00	0.00	324.00	(324.00)
194. 201-1410-5612-000-00 PATH Wellness Supplies	0.00	814.92	0.00	814.92	(814.92)
TOTAL 1410 Miscellaneous Programs	\$0.00	\$1,138.92	\$0.00	\$1,138.92	\$(1,138.92)
TOTAL 201 Path Wellness Grant	\$0.00	\$1,138.92	\$0.00	\$1,138.92	\$(1,138.92)
301 Title I					
1100 Instructional					
195. 301-1100-5610-000-00 Title I Supplies	0.00	34.69	159.14	193.83	(193.83)
TOTAL 1100 Instructional	\$0.00	\$34.69	\$159.14	\$193.83	\$(193.83)
1101 Title I					
196. 301-1101-5110-000-00 Title I Salaries	40,788.00	33,457.49	7,330.51	40,788.00	0.00
197. 301-1101-5210-000-00 Title I Health Insurance	18,506.74	11,459.62	1,599.74	13,059.36	5,447.38
198. 301-1101-5210-001-00 Title I - HRA	0.00	3,745.04	0.00	3,745.04	(3,745.04)
199. 301-1101-5220-000-00 Title I FICA	3,120.28	2,449.67	599.50	3,049.17	71.11
200. 301-1101-5230-000-00 Title I - Life Insurance	0.00	44.10	0.00	44.10	(44.10)
201. 301-1101-5240-000-00 Title I-retirement	1,682.51	1,421.89	311.55	1,733.44	(50.93)
202. 301-1101-5250-000-00 Title I- Workers Comp	0.00	323.38	0.00	323.38	(323.38)
203. 301-1101-5280-000-00 Title I-Dental Insurance	848.96	745.00	103.96	848.96	0.00
204. 301-1101-5281-000-00 Title I-Group Vision Insurance	319.46	280.36	39.10	319.46	0.00
205. 301-1101-5282-000-00 LTD Ins	0.00	10.27	0.00	10.27	(10.27)
206. 301-1101-5610-000-00 Title I Supplies	2,654.42	0.00	0.00	0.00	2,654.42

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TOTAL 1101 Title I	\$67,920.37	\$53,936.82	\$9,984.36	\$63,921.18	\$3,999.19
5900 Transfers					
207. 301-5900-5980-000-00 Transfer to Consolidated Admin	33,093.90	33,093.90	0.00	33,093.90	0.00
208. 301-5900-5991-000-50 SWP Transfer for ALBURGH	129,989.00	0.00	0.00	0.00	129,989.00
209. 301-5900-5991-000-54 SWP Transfer South Hero	24,000.00	0.00	0.00	0.00	24,000.00
210. 301-5900-5991-000-66 SWP Transfer CIUUSD	109,360.00	0.00	0.00	0.00	109,360.00
TOTAL 5900 Transfers	\$296,442.90	\$33,093.90	\$0.00	\$33,093.90	\$263,349.00
TOTAL 301 Title I	\$364,363.27	\$87,065.41	\$10,143.50	\$97,208.91	\$267,154.36
302 Title IIA					
1100 Instructional					
211. 302-1100-5110-000-00 Title IIA - Coord Salary	28,888.50	25,902.37	3,378.57	29,280.94	(392.44)
212. 302-1100-5130-000-00 Title IIA Stipends	23,300.00	22,434.00	0.00	22,434.00	866.00
213. 302-1100-5210-000-00 Title IIA - Health Insurance	9,930.90	2,902.37	322.73	3,225.10	6,705.80
214. 302-1100-5220-000-00 Title IIA - FICA	3,992.42	3,565.69	263.95	3,829.64	162.78
215. 302-1100-5230-000-00 Title IIA Life Insurance	75.60	34.20	0.00	34.20	41.40
216. 302-1100-5240-000-00 Title I - Retirement	0.00	3,196.05	0.00	3,196.05	(3,196.05)
217. 302-1100-5250-000-00 Title IIA Curr Coordinator WC	272.31	232.15	0.00	232.15	40.16
218. 302-1100-5260-000-00 Title IIA - Unemployment	39.12	0.00	0.00	0.00	39.12
219. 302-1100-5280-000-00 Title IIA - Dental Insurance	267.85	241.28	26.82	268.10	(0.25)
220. 302-1100-5281-000-00 Title IIA - Vision Insurance	45.01	47.18	5.24	52.42	(7.41)
221. 302-1100-5330-000-00 Title IIA PD Registration	5,074.00	5,074.00	0.00	5,074.00	0.00
222. 302-1100-5580-000-00 Title IIA Travel	14,188.50	13,729.28	0.00	13,729.28	459.22
223. 302-1100-5610-000-00 Title IIA Supplies	10,445.00	7,434.90	0.00	7,434.90	3,010.10
TOTAL 1100 Instructional	\$96,519.21	\$84,793.47	\$3,997.31	\$88,790.78	\$7,728.43
2214 Personal Services Salaries					
224. 302-2214-5250-000-00 Workers Comp	0.00	248.47	0.00	248.47	(248.47)

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TOTAL 2214 Personal Services Salaries	\$0.00	\$248.47	\$0.00	\$248.47	\$(248.47)
5900 Transfers					
225. 302-5900-5980-000-00 Transfer to Consolidated Adm	6,774.81	6,774.81	0.00	6,774.81	0.00
226. 302-5900-5991-000-00 SWP Transfer	4,881.00	0.00	0.00	0.00	4,881.00
TOTAL 5900 Transfers	\$11,655.81	\$6,774.81	\$0.00	\$6,774.81	\$4,881.00
TOTAL 302 Title IIA	\$108,175.02	\$91,816.75	\$3,997.31	\$95,814.06	\$12,360.96
304 Title IV					
1100 Instructional					
227. 304-1100-5330-000-00 Title IV- Purchased Prof. Services	5,000.00	0.00	1,350.00	1,350.00	3,650.00
TOTAL 1100 Instructional	\$5,000.00	\$0.00	\$1,350.00	\$1,350.00	\$3,650.00
5900 Transfers					
228. 304-5900-5980-000-00 Transfer to Consol Admin	1,049.42	1,049.42	0.00	1,049.42	0.00
229. 304-5900-5991-000-50 SWP Transfer for Alburgh	35,079.93	0.00	0.00	0.00	35,079.93
230. 304-5900-5991-000-54 SWP Transfer for Sotuh Hero	6,462.09	0.00	0.00	0.00	6,462.09
231. 304-5900-5991-000-66 SWP Transfer for CIUSD	29,469.98	0.00	0.00	0.00	29,469.98
TOTAL 5900 Transfers	\$72,061.42	\$1,049.42	\$0.00	\$1,049.42	\$71,012.00
TOTAL 304 Title IV	\$77,061.42	\$1,049.42	\$1,350.00	\$2,399.42	\$74,662.00
306 CFP Schoolwide Program					
1101 Title I					
232. 306-1101-5290-000-50 SWP- Alb Prof Dev	0.00	4,400.00	0.00	4,400.00	(4,400.00)
233. 306-1101-5670-000-54 SWP Software South Hero	0.00	4,098.25	0.00	4,098.25	(4,098.25)
TOTAL 1101 Title I	\$0.00	\$8,498.25	\$0.00	\$8,498.25	\$(8,498.25)
2214 Personal Services Salaries					
234. 306-2214-5110-000-00 CFP-SWP Instructional Coach	31,340.00	24,275.20	7,232.32	31,507.52	(167.52)

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235. 306-2214-5210-000-00 Health Ins	2,060.35	1,853.82	206.14	2,059.96	0.39
236. 306-2214-5220-000-00 CFP-SWP Fica	2,397.51	1,824.16	558.44	2,382.60	14.91
237. 306-2214-5280-000-00 Dental Inse	156.37	140.69	15.64	156.33	0.04
238. 306-2214-5281-000-00 Vision	49.54	44.57	4.96	49.53	0.01
TOTAL 2214 Personal Services Salaries	\$36,003.77	\$28,138.44	\$8,017.50	\$36,155.94	\$(152.17)
TOTAL 306 CFP Schoolwide Program	\$36,003.77	\$36,636.69	\$8,017.50	\$44,654.19	\$(8,650.42)
307 CFP - All Titles - Consolidated Adm					
2321 GISU Assessment					
239. 307-2321-5110-000-00 CFP - Con Adm Curr Coordinator	29,280.90	33,326.02	4,504.76	37,830.78	(8,549.88)
240. 307-2321-5210-000-00 CFP Con Adm - Health	658.13	3,870.84	429.61	4,300.45	(3,642.32)
241. 307-2321-5220-000-00 CFP Con Adm FICA	10,979.80	2,498.54	351.75	2,850.29	8,129.51
242. 307-2321-5230-000-00 CFP Con Admin Life	0.00	45.60	0.00	45.60	(45.60)
243. 307-2321-5240-000-00 CFP - Con Adm - Retirement	0.00	4,261.39	0.00	4,261.39	(4,261.39)
244. 307-2321-5250-000-00 Con-Admin Workers Compensation	0.00	232.15	0.00	232.15	(232.15)
245. 307-2321-5280-000-00 CFP Con Adm - Dental	0.00	321.72	35.73	357.45	(357.45)
246. 307-2321-5281-000-00 CFP Con Adm - Vision	0.00	63.00	6.99	69.99	(69.99)
TOTAL 2321 GISU Assessment	\$40,918.83	\$44,619.26	\$5,328.84	\$49,948.10	\$(9,029.27)
TOTAL 307 CFP - All Titles - Consolidated Adm	\$40,918.83	\$44,619.26	\$5,328.84	\$49,948.10	\$(9,029.27)
320 IDEA B					
1100 Instructional					
247. 320-1100-5580-000-00 Travel	0.00	24.36	0.00	24.36	(24.36)
TOTAL 1100 Instructional	\$0.00	\$24.36	\$0.00	\$24.36	\$(24.36)
1200 Special Education					
248. 320-1200-5110-000-00 Spec Ed. HS LEA Liaison	7,500.00	3,332.50	0.00	3,332.50	4,167.50
249. 320-1200-5110-100-00 SpEd Instructor for Mentor	2,250.00	0.00	0.00	0.00	2,250.00
250. 320-1200-5115-000-00 Strat # 58 IDEAB-aides Salaries	0.00	755.00	0.00	755.00	(755.00)

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251. 320-1200-5220-000-00 IDEAB FICA	937.00	312.71	0.00	312.71	624.29
252. 320-1200-5320-000-00 Prof Devel Conf/Workshops	15,000.00	(1,468.75)	0.00	(1,468.75)	16,468.75
253. 320-1200-5580-000-00 Travel	0.00	2,530.98	0.00	2,530.98	(2,530.98)
254. 320-1200-5610-000-00 Supplies, Mater & Manipulations	10,000.00	115.90	0.00	115.90	9,884.10
255. 320-1200-5610-101-00 Supplies and Materials for IEP Students	0.00	1,740.86	0.00	1,740.86	(1,740.86)
256. 320-1200-5734-000-00 IDEA B Computer equipment	0.00	4,387.32	0.00	4,387.32	(4,387.32)
257. 320-1200-5810-000-00 Conf/Workshops Behavior JP & MB	0.00	743.94	0.00	743.94	(743.94)
TOTAL 1200 Special Education	\$35,687.00	\$12,450.46	\$0.00	\$12,450.46	\$23,236.54
1422 Extended Year Services					
258. 320-1422-5110-000-00 EYS Teachers Salaries	12,500.00	10,267.50	0.00	10,267.50	2,232.50
259. 320-1422-5115-000-00 EXTENDED YEAR Para-Prof Salary	10,000.00	7,320.00	0.00	7,320.00	2,680.00
260. 320-1422-5220-000-00 EXTENDED YEAR FICA/MEDI	573.75	1,345.49	0.00	1,345.49	(771.74)
261. 320-1422-5250-000-00 ESY - Workers Comp	0.00	178.39	0.00	178.39	(178.39)
TOTAL 1422 Extended Year Services	\$23,073.75	\$19,111.38	\$0.00	\$19,111.38	\$3,962.37
1423 Extended Year Services Pre-School					
262. 320-1423-5110-000-00 EXTENDED YEAR EEE Teachers Salaries	0.00	2,418.75	0.00	2,418.75	(2,418.75)
263. 320-1423-5115-000-00 IDEA B ESY EEE Paras	0.00	610.00	0.00	610.00	(610.00)
264. 320-1423-5220-000-00 EXTENDED YEAR FICA/MEDI	956.25	231.71	0.00	231.71	724.54
TOTAL 1423 Extended Year Services Pre-School	\$956.25	\$3,260.46	\$0.00	\$3,260.46	\$(2,304.21)
2140 Psychoeducational Evals					
265. 320-2140-5300-000-00 Psyche Evals	27,500.00	30,718.38	0.00	30,718.38	(3,218.38)
TOTAL 2140 Psychoeducational Evals	\$27,500.00	\$30,718.38	\$0.00	\$30,718.38	\$(3,218.38)
2150 SLP					
266. 320-2150-5115-000-00 SLP Assistant Salary -R Ashline	12,000.00	1,442.00	0.00	1,442.00	10,558.00
267. 320-2150-5115-100-00 SLP Aid Salary	2,575.00	2,196.10	0.00	2,196.10	378.90
268. 320-2150-5220-000-00 SLP FICA	1,568.25	110.32	0.00	110.32	1,457.93
269. 320-2150-5220-100-00 FICA	0.00	168.01	0.00	168.01	(168.01)

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270. 320-2150-5250-000-00 Workers Comp	0.00	115.56	0.00	115.56	(115.56)
271. 320-2150-5300-000-00 Conf/Prov Dev/SLP	4,500.00	431.99	0.00	431.99	4,068.01
272. 320-2150-5320-000-00 Contracted SLP	0.00	3,216.75	0.00	3,216.75	(3,216.75)
273. 320-2150-5580-000-00 SLP Travel	0.00	910.02	0.00	910.02	(910.02)
274. 320-2150-5610-000-00 IDEAB SLP Supplies & Materials	4,000.00	0.00	0.00	0.00	4,000.00
TOTAL 2150 SLP	\$24,643.25	\$8,590.75	\$0.00	\$8,590.75	\$16,052.50
2151 SLP Prek					
275. 320-2151-5110-000-00 EXTENDED YEAR SLP PreK Salary	0.00	367.50	0.00	367.50	(367.50)
276. 320-2151-5220-000-00 EXTENDED YEAR SLP FICA/MEDI	0.00	28.12	0.00	28.12	(28.12)
277. 320-2151-5220-100-00 FICA Speech/Lang EXT School Yr	74.59	0.00	0.00	0.00	74.59
278. 320-2151-5320-000-00 Contracted SLP -	0.00	42,180.00	0.00	42,180.00	(42,180.00)
279. 320-2151-5580-000-00 Idea B All Yr SLP Travel	0.00	150.22	0.00	150.22	(150.22)
TOTAL 2151 SLP Prek	\$74.59	\$42,725.84	\$0.00	\$42,725.84	\$(42,651.25)
2153 EEE SLP					
280. 320-2153-5110-000-00 IDEA B - SLP - EEE Salary	8,500.00	805.00	0.00	805.00	7,695.00
281. 320-2153-5220-000-00 FICA	0.00	61.58	0.00	61.58	(61.58)
TOTAL 2153 EEE SLP	\$8,500.00	\$866.58	\$0.00	\$866.58	\$7,633.42
2160 Occupational Therapy					
282. 320-2160-5110-100-00 OT Salaries	26,124.00	22,561.64	3,562.36	26,124.00	0.00
283. 320-2160-5115-000-00 O/T Aide Salary	65,562.00	56,621.72	8,940.28	65,562.00	0.00
284. 320-2160-5115-100-00 OT Aide - ESY	750.00	368.75	0.00	368.75	381.25
285. 320-2160-5210-000-00 O/T Aide Health	0.00	1,926.18	1,926.18	3,852.36	(3,852.36)
286. 320-2160-5220-000-00 O/T Aide & O/T FICA	5,072.87	4,167.08	744.53	4,911.61	161.26
287. 320-2160-5220-100-00 Liabilities FICA	1,998.49	1,754.18	272.52	2,026.70	(28.21)
288. 320-2160-5240-000-00 O/T Employee Retire	2,704.03	2,406.35	379.95	2,786.30	(82.27)
289. 320-2160-5250-000-00 O/T - Workers Comp	207.97	732.86	0.00	732.86	(524.89)
290. 320-2160-5280-000-00 O/T Aide Dental	0.00	125.46	125.43	250.89	(250.89)

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291. 320-2160-5281-000-00 O/T Aide Vision	0.00	31.95	31.91	63.86	(63.86)
292. 320-2160-5290-000-00 OT Misc	0.00	75.69	0.00	75.69	(75.69)
293. 320-2160-5580-000-00 O/T Travel	3,000.00	278.77	0.00	278.77	2,721.23
294. 320-2160-5610-100-00 O/T Supplies	1,500.00	176.03	0.00	176.03	1,323.97
TOTAL 2160 Occupational Therapy	\$106,919.36	\$91,226.66	\$15,983.16	\$107,209.82	\$(290.46)
2190 Physical Therapy					
295. 320-2190-5110-000-00 P/T Salaries	34,373.00	0.00	0.00	0.00	34,373.00
296. 320-2190-5220-000-00 IDEA-B P/T FICA	2,629.53	0.00	0.00	0.00	2,629.53
297. 320-2190-5250-000-00 P/T - Workers Comp	450.07	272.52	0.00	272.52	177.55
298. 320-2190-5300-000-00 PT Conferences and Seminars	500.00	0.00	0.00	0.00	500.00
299. 320-2190-5580-000-00 PT Travel	1,500.00	0.00	0.00	0.00	1,500.00
300. 320-2190-5580-100-00 PT Mileage for IEP Students	2,500.00	0.00	0.00	0.00	2,500.00
301. 320-2190-5610-000-00 P/T Supplies	500.00	0.00	0.00	0.00	500.00
TOTAL 2190 Physical Therapy	\$42,452.60	\$272.52	\$0.00	\$272.52	\$42,180.08
2400 Local - Shared Admin					
302. 320-2400-5320-000-00 IDEA-B Contr Servc Data Mgmt	16,038.20	15,667.00	4,532.00	20,199.00	(4,160.80)
TOTAL 2400 Local - Shared Admin	\$16,038.20	\$15,667.00	\$4,532.00	\$20,199.00	\$(4,160.80)
2420 Special Ed Coordination					
303. 320-2420-5300-000-00 Conferences and Mtg Spec.Ed Dir	4,500.00	700.00	0.00	700.00	3,800.00
304. 320-2420-5580-000-00 Travel and exp for Spec.Ed Dir	7,500.00	0.00	0.00	0.00	7,500.00
305. 320-2420-5810-000-00 Membership Dues for Spec.Ed. Dir.	0.00	175.00	0.00	175.00	(175.00)
TOTAL 2420 Special Ed Coordination	\$12,000.00	\$875.00	\$0.00	\$875.00	\$11,125.00
2700 Student - Transportation					
306. 320-2700-5115-100-00 ESY - Para	0.00	106.72	0.00	106.72	(106.72)
307. 320-2700-5580-000-00 Student Transportation	5,500.00	36.95	0.00	36.95	5,463.05
308. 320-2700-5580-100-00 Transportation - ESY	0.00	14,362.62	0.00	14,362.62	(14,362.62)

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TOTAL 2700 Student - Transportation	\$5,500.00	\$14,506.29	\$0.00	\$14,506.29	\$(9,006.29)
TOTAL 320 IDEA B	\$303,345.00	\$240,295.68	\$20,515.16	\$260,810.84	\$42,534.16
321 IDEA B Preschool					
1201 Essential Early Education					
309. 321-1201-5580-000-00 IDEA B Pre-School Travel	0.00	301.02	0.00	301.02	(301.02)
TOTAL 1201 Essential Early Education	\$0.00	\$301.02	\$0.00	\$301.02	\$(301.02)
2150 SLP					
310. 321-2150-5580-000-00 Idea-b Preschool-SLP travel	0.00	233.16	0.00	233.16	(233.16)
TOTAL 2150 SLP	\$0.00	\$233.16	\$0.00	\$233.16	\$(233.16)
2151 SLP Prek					
311. 321-2151-5110-000-00 IDEA-B PK salary	10,700.00	11,964.80	3,589.39	15,554.19	(4,854.19)
312. 321-2151-5210-000-00 IDEA B Preschool Health	0.00	342.43	342.43	684.86	(684.86)
313. 321-2151-5220-000-00 IDEA-B PK FICA	1,148.15	790.76	320.48	1,111.24	36.91
314. 321-2151-5250-000-00 IDEA B PreK Workers' Comp	0.00	84.83	0.00	84.83	(84.83)
315. 321-2151-5280-000-00 IDEA B Preschool Dental	0.00	25.09	25.09	50.18	(50.18)
316. 321-2151-5281-000-00 IDEA B Preschool Vision	0.00	6.39	6.38	12.77	(12.77)
317. 321-2151-5580-000-00 IDEA B PK Travel/Phone	1,637.85	0.00	0.00	0.00	1,637.85
318. 321-2151-5610-000-00 IDEA-B PK Supplies	500.00	0.00	202.27	202.27	297.73
TOTAL 2151 SLP Prek	\$13,986.00	\$13,214.30	\$4,486.04	\$17,700.34	\$(3,714.34)
TOTAL 321 IDEA B Preschool	\$13,986.00	\$13,748.48	\$4,486.04	\$18,234.52	\$(4,248.52)
324 Special Education Reimbursement Account					
2420 Special Ed Coordination					
319. 324-2420-5110-000-00 Special Ed Block-spec. Ed Coord. Salary	114,552.48	87,365.40	11,134.60	98,500.00	16,052.48
320. 324-2420-5115-000-00 Behavioral Specialist	81,052.76	70,000.33	11,052.67	81,053.00	(0.24)
321. 324-2420-5210-000-00 Special Ed Block-health Insurance	27,265.40	17,335.62	1,926.18	19,261.80	8,003.60

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322. 324-2420-5210-001-00 SpEd - HRA	7,600.00	2,160.03	0.00	2,160.03	5,439.97
323. 324-2420-5220-000-00 Spec Ed Block- Coord. FICA	14,963.80	11,721.96	1,781.27	13,503.23	1,460.57
324. 324-2420-5230-000-00 Special Ed Life Insurance	305.00	240.00	0.00	240.00	65.00
325. 324-2420-5240-000-00 Special Ed Block-retirement	4,116.21	4,283.02	469.74	4,752.76	(636.55)
326. 324-2420-5250-000-00 Special Ed Block-workers Comp.	1,721.11	1,550.82	0.00	1,550.82	170.29
327. 324-2420-5260-000-00 Special Ed Block-unemploy. Comp.	338.80	0.00	0.00	0.00	338.80
328. 324-2420-5280-000-00 Special Ed Block-dental Insurance	3,181.80	2,317.68	257.49	2,575.17	606.63
329. 324-2420-5281-000-00 Special Ed Block-vision Insurance	895.80	625.81	69.49	695.30	200.50
330. 324-2420-5282-000-00 Special Ed LTD INs	0.00	26.25	0.00	26.25	(26.25)
TOTAL 2420 Special Ed Coordination	\$255,993.16	\$197,626.92	\$26,691.44	\$224,318.36	\$31,674.80
TOTAL 324 Special Education Reimbursement Account	\$255,993.16	\$197,626.92	\$26,691.44	\$224,318.36	\$31,674.80
326 BEST					
1100 Instructional					
331. 326-1100-5320-000-00 BEST - Purchased Professional Services	2,311.00	804.54	0.00	804.54	1,506.46
TOTAL 1100 Instructional	\$2,311.00	\$804.54	\$0.00	\$804.54	\$1,506.46
TOTAL 326 BEST	\$2,311.00	\$804.54	\$0.00	\$804.54	\$1,506.46
327 EPSDT					
2134 Local - Shared Nursing					
332. 327-2134-5730-000-00 EPSDT - Nurse - Computer Equipment	0.00	3,900.00	0.00	3,900.00	(3,900.00)
TOTAL 2134 Local - Shared Nursing	\$0.00	\$3,900.00	\$0.00	\$3,900.00	\$(3,900.00)
TOTAL 327 EPSDT	\$0.00	\$3,900.00	\$0.00	\$3,900.00	\$(3,900.00)
328 LSB					
1000 Asset					
333. 328-1000-5220-000-00 LSB Fica	0.00	30.67	0.00	30.67	(30.67)
334. 328-1000-5320-000-00 Local Stand. Bd. - Staff Develop.	0.00	401.00	0.00	401.00	(401.00)

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TOTAL 1000 Asset	\$0.00	\$431.67	\$0.00	\$431.67	\$(431.67)
TOTAL 328 LSB	\$0.00	\$431.67	\$0.00	\$431.67	\$(431.67)
329 Medicaid					
2321 GISU Assessment					
335. 329-2321-5110-000-00 Medicaid Salaries	0.00	13,599.00	0.00	13,599.00	(13,599.00)
336. 329-2321-5220-000-00 Medicaid - Clerical FICA	0.00	1,040.32	0.00	1,040.32	(1,040.32)
TOTAL 2321 GISU Assessment	\$0.00	\$14,639.32	\$0.00	\$14,639.32	\$(14,639.32)
TOTAL 329 Medicaid	\$0.00	\$14,639.32	\$0.00	\$14,639.32	\$(14,639.32)
330 Act 230					
1100 Instructional					
337. 330-1100-5340-000-00 Act 230 Grant- Training	7,303.00	0.00	0.00	0.00	7,303.00
338. 330-1100-5580-000-00 ACT 230 Grant - Travel	880.00	0.00	0.00	0.00	880.00
TOTAL 1100 Instructional	\$8,183.00	\$0.00	\$0.00	\$0.00	\$8,183.00
TOTAL 330 Act 230	\$8,183.00	\$0.00	\$0.00	\$0.00	\$8,183.00
347 Education Quality Review Pilot Grant					
2321 GISU Assessment					
339. 347-2321-5610-000-00 Safety Grant General Suuplies	0.00	1,449.94	0.00	1,449.94	(1,449.94)
TOTAL 2321 GISU Assessment	\$0.00	\$1,449.94	\$0.00	\$1,449.94	\$(1,449.94)
TOTAL 347 Education Quality Review Pilot Grant	\$0.00	\$1,449.94	\$0.00	\$1,449.94	\$(1,449.94)
348 Transition Grant					
5300 Transition Grant					
340. 348-5300-5733-000-00 Transition Grant- Furniture & Fixtures	0.00	4,747.52	0.00	4,747.52	(4,747.52)
TOTAL 5300 Transition Grant	\$0.00	\$4,747.52	\$0.00	\$4,747.52	\$(4,747.52)

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TOTAL 348 Transition Grant	\$0.00	\$4,747.52	\$0.00	\$4,747.52	\$(4,747.52)
GRAND TOTAL	\$6,706,223.66	\$4,610,650.66	\$1,001,217.41	\$5,611,868.07	\$1,094,355.59