

**2020**  
**ANNUAL REPORTS**  
**OF THE**  
**NEK CHOICE SCHOOL DISTRICT**



**INFORMATIONAL MEETING NOTICE**  
**Monday, February 22, 2021 at 6:00 PM**  
**Call in Remotely with Phone Number 312-626-6799**  
**Zoom Meeting ID: 824 2613 4947 Passcode: 791899**

*Our mission of the NEK Choice School District is to acknowledge each student's individuality and provide school choice to help ensure the most rewarding and successful educational experience and environment.*

Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, Victory

## NEK CHOICE SCHOOL DISTRICT WARNING

The legal voters of NEK Choice School District are hereby duly notified and warned to meet at their respective individual voting locations below, to vote for Articles One (1) through Four (4) by Australian Ballot on Tuesday, March 2, 2021, with the polls open from 10:00 AM to 7:00 PM.

Town of Brunswick: Brunswick Community Office Building

Town of Bloomfield: Bloomfield Town Hall

Town of East Haven: East Haven Community Building

Town of Granby: Granby Town Office

Town of Guildhall: Guildhall Town Office

Town of Kirby: Kirby Town Office

Town of Lemington: Lemington Town House

Town of Maidstone: Maidstone Town Office

Town of Norton: Norton Town Office

Town of Victory: Victory Town Office

**ARTICLE 1.** Shall the voters of NEK Choice School District authorize the Board of School Directors to borrow money in anticipation to pay tuition expenses? (Australian Ballot)

**ARTICLE 2.** Shall the voters of NEK Choice School District authorize the Board of School Directors to withdraw from the reserve fund in order to pay unanticipated tuition expenses? (Australian Ballot)

**ARTICLE 3.** Shall the voters of the NEK Choice School District approve the Board of Directors to expend \$5,427,732 which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,893 per equalized pupil. This projected spending per equalized pupil is 24.27% higher than for the current year. (Australian Ballot)

**ARTICLE 4.** To elect all School District Officers, as required by law. (Australian Ballot)

Given unto our hands this 14<sup>th</sup> day of January, 2021.

NEK Choice School District Board Chair



Miles Etter

## NEK Choice Unified School District Annual Report

As you read this recap of our year, we trust that you are healthy and successfully enduring the challenges that COVID-19 thrust upon us last March. Many changes have dramatically impacted our lives. School life for our students, their families, and the many people who support school life have been confronted with dramatic change. We have risen to meet the obstacles with adaptation and perseverance. As we plan for the 2021 – 2022 school year, the hope is for a return to good health throughout society and greater opportunities for our school children.

Throughout the spring and fall, our district was able to connect with many students and families whose needs were stretched and find support for those needs. Much hard work from our supervisory staff is greatly appreciated. This board has not met in person since our last Annual Meeting but has continued to work and meet via the internet. Reflection of our path, exploring the idea of a non-operating choice district that gathered in December 2015, received approval from the State Board of Education January 17, 2017. With voter approval March 2017 and the initial operation in the summer of 2017, has revealed that challenges and successes are part of the commitment. We have worked to ensure that students' learning will be afforded the best opportunities to meet their needs and that we will do this with fiscal responsibility. I am grateful to the commitment and work of our board members, who strive to meet these goals to support our children's development.

As we work on the 2021 – 2022 budget, several factors are noteworthy with the increases. Budget incomes, surplus and reserve funds from our beginning years have been utilized annually to offset taxes. We are planning to continue this but see less money available from these sources. The financial incentive for merging is in its last year. Fiscal year 2023 and on, will have no state incentives to help us. We also will lose the 5% throttle which checked volatility next year. Planning for the loss of these supports will impact contributions from surplus and reserve funds. Tuition rates that have previously increased minimally have greater increases this year. Many school concerns will be addressed in this year's legislative session. Comparing projected budgets from the original presentation to the State Board of Ed with our actual budget history reflects good work thus far. We are at lower rates than projected and will have the challenge of moving beyond the state supported 5 years with Act 46 in 2022 – 2023.

The other future concern involves potential change with the Canaan School District joining an Interstate school district and the impact on the Essex North Supervisory Union. This change is two years out but we have been aware, involved, and advocating for our NEK Choice District students. There is information about this on the ENSU website.

Our office has expressed appreciation for cooperation from parents and guardians with our voucher process. Continue to use the office when problems, questions, and concerns arise. You may also reach out to your school board member. Our website is [ensuvt.org/NEK](http://ensuvt.org/NEK).

Stay Healthy, Well, and Informed  
Respectfully,

Miles Etter  
NEK Choice Chair



## NEK School Choice School District Report of the Superintendent

Dear Families and Community Members,

As your Superintendent of Schools, I am honored to continue to serve the NEK Choice communities of Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, and Victory. COVID-19 has created many unprecedented challenges for the educational needs of our children. In March 2020, schools quickly attempted to transition to remote learning, which brought the attention to the many longstanding disparities in our rural communities related to internet connectivity, food insecurities and social-emotional, physical health and well-being. As we reopened schools in the fall either in-person, remotely or in a hybrid model, we are attempting to recover from the long absences and are now more than ever challenged to transform teaching in our schools into more equitable and effective learning environments.

During the pandemic, NEK Choice enrollments slightly declined with families transitioning to and from our communities and ten students choosing to enroll in Vermont's Agency of Education Home Study Program. We currently have a total of 284 verified students in the school district attending 35 different schools around the region. Twenty-one percent of our students require supports and services of special education including contract services related to speech and language, occupational therapy, physical therapy, sign language, psychologists and behavioral interventions. Director of Student Services, Jennifer Lawcewicz and Associate Director of Student Services, Beth Lemnah have done an outstanding job, based on surveys from our families, advocating for the individual case management needs of these 60 students attending schools in both New Hampshire and Vermont.

Based on our projections for the FY2022 budget, we anticipate a 5.4% rise in rates increasing our tuition costs by \$514,338 and a decrease in offsetting revenues from the prior year of \$302,054. Our total expenditures less revenues account for the educational spending request of \$5,033,696 which calculates our equalized pupil costs at \$17,893 and our NEK Choice Homestead Tax Rate to \$1.64. Under our articles of agreement, this is the last year of any incentives and/or throttles limiting community taxes from increasing or decreasing by 5%. Some towns have already reached the NEK Choice rate and others will be protected for this final year.

If you would like more information or have questions or concerns pertaining to the budgets or educational needs of your children, feel free to contact me directly or visit our website at [www.ensuvt.org/NEK](http://www.ensuvt.org/NEK). We will be holding our Budget Information Meeting on Monday, February 22<sup>nd</sup> remotely via Zoom Meeting Id: 824 2613 4947 Passcode: 791899 at 6:00PM or join us by phone at (312) 626-6799. I look forward to continuing to be a strong fiscal agent for the district while providing a choice in educational experiences for our students and families.

Stay safe, stay healthy, stay well,

Karen E. Conroy  
Superintendent of Schools  
Essex North Supervisory Union

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



December 1, 2020

To the Management and  
Board of School Directors  
NEK Choice School District

We have audited the financial statements of the governmental activities and the major fund of NEK Choice School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NEK Choice School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The School District had no accounting estimates.

The financial statement disclosures are neutral, consistent and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, the one misstatement detected as a result of audit procedures and corrected by management was not material. The adjustment made was to remove an erroneous accounts payable to the Supervisory Union.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 1, 2020.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Restriction on Use*

This information is intended solely for the information and use of the Board of School Directors and management of NEK Choice School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Fothergill Segale & Valley, CPAs*

FOTHERGILL SEGALE & VALLEY, CPAs  
Vermont Public Accountancy License #110

NEK CHOICE SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUND  
AND RECONCILIATION TO THE STATEMENT OF NET POSITION

JUNE 30, 2020

Governmental  
Fund  
General Fund

ASSETS

|               |                     |
|---------------|---------------------|
| Cash in banks | \$ 2,132,037        |
| Total assets  | <u>\$ 2,132,037</u> |

LIABILITIES AND FUND BALANCE

|                                      |                     |
|--------------------------------------|---------------------|
| Liabilities                          |                     |
| Accounts payable                     | \$ 1,247            |
| Due to School Districts              | 380,272             |
| Due to Essex North Supervisory Union | <u>24,796</u>       |
| Total liabilities                    | <u>406,315</u>      |
| Fund Balance                         |                     |
| Committed                            | 487,596             |
| Assigned for FY2021                  | 695,090             |
| Assigned for future budgets          | <u>543,036</u>      |
| Total fund balance                   | <u>1,725,722</u>    |
| Total liabilities and fund balance   | <u>\$ 2,132,037</u> |

RECONCILIATION TO THE STATEMENT OF NET POSITION:

|   |                     |
|---|---------------------|
| TOTAL FUND BALANCE - GOVERNMENTAL FUNDS<br>and NET POSITION - GOVERNMENTAL ACTIVITIES | <u>\$ 1,725,722</u> |
|---|---------------------|

**NEK Choice School District**

**2021-2022 (FY22) Approved Budget**

| <b>SUPERINTENDENT'S OFFICE</b>        | <b>Approved Budget (FY21)</b> | <b>Proposed Budget (FY22)</b> | <b>Increase/ (Decrease)</b> |
|---------------------------------------|-------------------------------|-------------------------------|-----------------------------|
| Supervisory Union Assessment          | \$203,460                     | \$219,175                     | \$15,715                    |
| <b>Total Superintendent's Office:</b> | <b>\$203,460</b>              | <b>\$219,175</b>              | <b>\$15,715</b>             |

| <b>SCHOOL BOARD</b>                             |                 |                 |                |
|---|-----------------|-----------------|----------------|
| Board Members Salary                            | \$10,007        | \$10,293        | \$286          |
| NEK Choice Clerk                                | \$50            | \$50            | \$0            |
| NEK Choice Moderator                            | \$50            | \$50            | \$0            |
| Payroll Taxes                                   | \$773           | \$795           | \$22           |
| Audit Services                                  | \$8,000         | \$11,000        | \$3,000        |
| Legal Services                                  | \$2,000         | \$3,000         | \$1,000        |
| Advertising                                     | \$1,700         | \$1,700         | \$0            |
| Postage, Printing & Publishing                  | \$500           | \$500           | \$0            |
| Dues & Fees-VSBA Data/Dues/New Member Trainings | \$3,323         | \$3,400         | \$77           |
| Supplies  | \$200           | \$200           | \$0            |
| <b>Total School Board:</b>                      | <b>\$26,603</b> | <b>\$30,988</b> | <b>\$4,385</b> |

| <b>TREASURER</b>        |              |                |              |
|-------------------------|--------------|----------------|--------------|
| Treasurer Salary        | \$544        | \$1,200        | \$656        |
| Payroll Taxes           | \$42         | \$92           | \$50         |
| General Supplies        | \$100        | \$100          | \$0          |
| <b>Total Treasurer:</b> | <b>\$686</b> | <b>\$1,392</b> | <b>\$706</b> |

| <b>REGULAR EDUCATION: PreK Tuition</b>     |                 |                 |              |
|--|-----------------|-----------------|--------------|
| Tuition-Location TBD PreK \$3536 FY 22 (7) | \$24,115        | \$24,752        | \$637        |
| <b>Total PreK Tuition (7 students):</b>    | <b>\$24,115</b> | <b>\$24,752</b> | <b>\$637</b> |

| <b>REGULAR EDUCATION: Elementary Tuition</b>    |                    |                    |                  |
|---|--------------------|--------------------|------------------|
| Tuition-Location TBD New Kindergarteners (4)    | \$60,000           | \$68,000           | \$8,000          |
| Tuition-Barnet (3)                              | \$0                | \$54,000           | \$54,000         |
| Tuition-Burke Town K-6 (5)                      | \$76,500           | \$89,215           | \$12,715         |
| Tuition-Canaan K-6 (9)                          | \$170,000          | \$171,000          | \$1,000          |
| Tuition-Clonlara K-6 (2)                        | \$41,080           | \$30,610           | (\$10,470)       |
| Tuition-Colebrook Elementary K-6 (4)            | \$75,272           | \$77,124           | \$1,852          |
| Tuition-Concord K-6 (4)                         | \$76,500           | \$71,372           | (\$5,128)        |
| Tuition-Groveton Elementary K-6 (2)             | \$50,765           | \$32,014           | (\$18,751)       |
| Tuition-Lancaster Elementary K-6 (10)           | \$164,611          | \$174,260          | \$9,649          |
| Tuition-Lunenburg Elementary (1)                | \$15,300           | \$17,843           | \$2,543          |
| Tuition-Lyndon Town K-6 (7)                     | \$61,200           | \$124,901          | \$63,701         |
| Tuition-Newark K-6 (3)                          | \$107,100          | \$53,529           | (\$53,571)       |
| Tuition-Peacham K-6 (1)                         | \$0                | \$18,270           | \$18,270         |
| Tuition-Riverside K-6 (47)                      | \$640,123          | \$719,335          | \$79,212         |
| Tuition-St. Johnsbury School K-6 (6)            | \$56,182           | \$66,096           | \$9,914          |
| Tuition-Stratford K-6 (9)                       | \$100,864          | \$154,692          | \$53,828         |
| Tuition-Sunnybrook Montessori K-6 (4)           | \$0                | \$19,260           | \$19,260         |
| Tuition-Sutton K-6 (3)                          | \$30,600           | \$53,529           | \$22,929         |
| Tuition-Thaddeus Stevens K-6 (6)                | \$160,031          | \$91,830           | (\$68,201)       |
| Tuition-Waterford K-6 (5)                       | \$76,500           | \$90,000           | \$13,500         |
| Tuition-Woodland Community K-6 (1)              | \$9,690            | \$10,300           | \$610            |
| <b>Total Elementary Tuition (136 students):</b> | <b>\$1,972,318</b> | <b>\$2,187,180</b> | <b>\$214,862</b> |

**NEK Choice School District**

**2021-2022 (FY22) Approved Budget**

| <b>REGULAR EDUCATION: Secondary Tuition (7-8/9-12)</b>                 | <b>Approved Budget (FY21)</b> | <b>Proposed Budget (FY22)</b> | <b>Increase/ (Decrease)</b> |
|--|-------------------------------|-------------------------------|-----------------------------|
| Tuition-Burke Town 7-8 (1)   | \$76,500                      | \$17,843                      | (\$58,657)                  |
| Tuition-Canaan 7-8 (6)   | \$37,000                      | \$120,000                     | \$83,000                    |
| Tuition-Clonlara 7-8 (1)   | \$0                           | \$16,720                      | \$16,720                    |
| Tuition-Colebrook Elementary 7-8 (1)                                   | \$37,636                      | \$19,281                      | (\$18,355)                  |
| Tuition-Concord 7-8 (3)  | \$30,600                      | \$53,529                      | \$22,929                    |
| Tuition-Danville 7-8 (1)   | \$0                           | \$18,000                      | \$18,000                    |
| Tuition-Groveton Middle 7-8 (1)  | \$0                           | \$16,007                      | \$16,007                    |
| Tuition-Lancaster Elementary 7-8 (6)                                   | \$91,450                      | \$104,556                     | \$13,106                    |
| Tuition-Lyndon Town 7-8 (5)  | \$30,600                      | \$89,215                      | \$58,615                    |
| Tuition-Newark 7-8 (4)   | \$61,200                      | \$71,372                      | \$10,172                    |
| Tuition-Riverside 7-8 (17)   | \$276,278                     | \$284,240                     | \$7,962                     |
| Tuition-St. Johnsbury School 7-8 (2)                                   | \$11,236                      | \$22,032                      | \$10,796                    |
| Tuition-Stratford Public 7-8 (1)                                       | \$16,811                      | \$17,188                      | \$377                       |
| Tuition-Thaddeus Stevens 7-8 (2)                                       | \$43,645                      | \$33,440                      | (\$10,205)                  |
| Tuition-Waterford 7-8 (1)  | \$15,300                      | \$0                           | (\$15,300)                  |
| Tuition-Woodland Community 7-8 (1)                                     | \$9,690                       | \$10,300                      | \$610                       |
| Tuition-Arlington 9-12 (1)   | \$17,450                      | \$16,720                      | (\$730)                     |
| Tuition-Burke Mountain Academy 9-12 (1)                                | \$16,252                      | \$16,720                      | \$468                       |
| Tuition-Canaan 9-12 (10)   | \$129,500                     | \$200,000                     | \$70,500                    |
| Tuition-Charter Academy 9-12 (1)                                       | \$14,280                      | \$0                           | (\$14,280)                  |
| Tuition-Colebrook Academy 9-12 (2)                                     | \$92,062                      | \$43,134                      | (\$48,928)                  |
| Tuition-Danville 9-12 (3)  | \$14,790                      | \$54,000                      | \$39,210                    |
| Tuition-East Burke 9-12 (1)  | \$16,252                      | \$16,720                      | \$468                       |
| Tuition-Groveton High 9-12 (7)   | \$82,839                      | \$117,803                     | \$34,964                    |
| Tuition-Holderness 9-12 (1)  | \$16,252                      | \$16,720                      | \$468                       |
| Tuition-LEARN 9-12 (1)   | \$10,715                      | \$0                           | (\$10,715)                  |
| Tuition-Lyndon Institute 9-12 (29)                                     | \$370,594                     | \$575,215                     | \$204,621                   |
| Tuition-New Mexico Military Institute 9-12 (1)                         | \$14,582                      | \$0                           | (\$14,582)                  |
| Tuition-North Country Charter Academy 9-12 (1)                         | \$0                           | \$15,682                      | \$15,682                    |
| Tuition-North Country Union High School 9-12 (1)                       | \$17,548                      | \$19,425                      | \$1,877                     |
| Tuition-St. Johnsbury Academy 9-12 (21)                                | \$512,198                     | \$407,925                     | (\$104,273)                 |
| Tuition-White Mountain School 9-12 (1)                                 | \$0                           | \$16,720                      | \$16,720                    |
| Tuition-White Mountain Regional 9-12 (11)                              | \$257,554                     | \$227,348                     | (\$30,206)                  |
| Extra Cost-St. Johnsbury Academy 9-12 Guided Studies (1)               | \$27,720                      | \$9,518                       | (\$18,202)                  |
| <b>Total Secondary Tuition (146 students):</b>                         | <b>\$2,348,534</b>            | <b>\$2,647,373</b>            | <b>\$298,839</b>            |
| <b>Total Pre K, Elementary &amp; Secondary Tuition (289 students):</b> | <b>\$4,344,967</b>            | <b>\$4,859,305</b>            | <b>\$514,338</b>            |
| <b>REGULAR EDUCATION: Services</b>                                     |                               |                               |                             |
| <b>Total Non Special Education Services:</b>                           | <b>\$77,587</b>               | <b>\$58,422</b>               | <b>(\$19,165)</b>           |
| <b>SPECIAL EDUCATION: Services</b>                                     |                               |                               |                             |
| <b>Total Special Education Services:</b>                               | <b>\$250,655</b>              | <b>\$258,450</b>              | <b>\$7,795</b>              |
| <b>Grand Total of NEK Choice School District Expenditures:</b>         | <b>\$4,903,958</b>            | <b>\$5,427,732</b>            | <b>\$523,774</b>            |
| <b>Revenue Statement</b>   |                               |                               |                             |
| <b>NEK Choice School District</b>                                      | <b>Est. Revenue (FY21)</b>    | <b>Est. Revenue (FY22)</b>    | <b>Increase/ (Decrease)</b> |
| Prior Year Surplus   | \$695,090                     | \$393,036                     | (\$302,054)                 |
| Education Fund   | \$4,207,868                   | \$5,033,696                   | \$825,828                   |
| Interest   | \$1,000                       | \$1,000                       | \$0                         |
| <b>Total Revenue:</b>  | <b>\$4,903,958</b>            | <b>\$5,427,732</b>            | <b>\$523,774</b>            |

|   |   |  |  |  |  |               |  |   |  |  |
|---|---|--|--|--|--|---------------|--|---|--|--|
| District: <b>Northeast Kingdom Choice USD</b>   |   | Property dollar equivalent yield                     |  | <b>U065</b>                                  |  | Essex North   |  | Homestead tax rate per \$11,385 of spending per equalized pupil |  |  |
| County: <b>Essex</b>  |   | <b>11,385</b>  |  | <b>13,572</b>                                |  | <b>1.00</b>   |  | Income dollar equivalent yield per 2.0% of household income     |  |  |
| <b>Expenditures</b>   |   | <b>FY2019</b>  | <b>FY2020</b>                                      | <b>FY2021</b>                                | <b>FY2022</b>                                      |               |  |   |  |  |
| 1.  | <b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)  | \$5,423,799  | \$5,340,056  | \$4,903,958                                  | \$5,427,732  |               |  |   |  |  |
| 2.  | plus Sum of separately warned articles passed at union district meeting   | -  | -  | -  | -  |               |  |   |  |  |
| 3.  | <b>Adopted or warned union district budget plus articles</b>  | \$5,423,799  | \$5,340,056  | \$4,903,958                                  | \$5,427,732  |               |  |   |  |  |
| 4.  | plus Obligation to a Regional Technical Center School District if any   | -  | -  | -  | -  |               |  |   |  |  |
| 5.  | plus Prior year deficit repayment of deficit  | -  | -  | -  | -  |               |  |   |  |  |
| 6.  | <b>Total Union Budget</b>   | <b>\$5,423,799</b>                                   | <b>\$5,340,056</b>                                 | <b>\$4,903,958</b>                           | <b>\$5,427,732</b>                                 |               |  |   |  |  |
| 7.  | S.U. assessment (included in union budget) - informational data   | -  | -  | -  | -  |               |  |   |  |  |
| 8.  | Prior year deficit reduction (if included in union expenditure budget) - informational data   | -  | -  | -  | -  |               |  |   |  |  |
| <b>Revenues</b>   |   |  |  |  |  |               |  |   |  |  |
| 9.  | Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)  | -  | \$12,888   | \$696,090                                    | \$394,036  |               |  |   |  |  |
| 10.   | <b>Total offsetting union revenues</b>  | -  | <b>\$12,888</b>                                    | <b>\$696,090</b>                             | <b>\$394,036</b>                                   |               |  |   |  |  |
| 11.   | <b>Education Spending</b>   | <b>\$5,423,799</b>                                   | <b>\$5,327,168</b>                                 | <b>\$4,207,868</b>                           | <b>\$5,033,696</b>                                 |               |  |   |  |  |
| 12.   | Northeast Kingdom Choice USD equalized pupils   | 286.79   | 289.20   | 295.50                                       | 286.59   |               |  |   |  |  |
| 13.   | <b>Education Spending per Equalized Pupil</b>   | <b>\$18,912.10</b>                                   | <b>\$18,420.36</b>                                 | <b>\$14,239.83</b>                           | <b>\$17,564.10</b>                                 |               |  |   |  |  |
| 14.   | minus Less net eligible construction costs (or P&I) per equalized pupil   | \$72.92  | \$72.90  | -  | -  |               |  |   |  |  |
| 15.   | minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)  | -  | -  | -  | -  |               |  |   |  |  |
| 16.   | 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 (per eqpup) | -  | -  | -  | -  |               |  |   |  |  |
| 17.   | minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)  | -  | -  | -  | -  |               |  |   |  |  |
| 18.   | minus Estimated costs of new students after census period (per eqpup)   | -  | -  | -  | -  |               |  |   |  |  |
| 19.   | minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)  | -  | Exempt   | Exempt                                       | Exempt   |               |  |   |  |  |
| 20.   | minus Less planning costs for merger of small schools (per eqpup)   | -  | -  | -  | -  |               |  |   |  |  |
| 21.   | minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)   | -  | -  | -  | -  |               |  |   |  |  |
| 22.   | Excess spending threshold   | Allowable growth threshold = \$18,311<br>\$17,816.00 | threshold = \$18,311<br>\$18,311.00                | threshold = \$18,756<br>\$18,756.00          | threshold = \$18,799<br>\$18,789.00                |               |  |   |  |  |
| 23.   | plus Excess Spending per Equalized Pupil over threshold (if any)  | -  | -  | -  | -  |               |  |   |  |  |
| 24.   | Per pupil figure used for calculating District Equalized Tax Rate   | \$18,912   | \$18,420   | \$14,240                                     | \$17,564.10  |               |  |   |  |  |
| 25.   | Union spending adjustment (minimum of 100%)   | 185.050%<br><small>based on \$10,220</small>         | 172.994%<br><small>based on yield \$10,648</small> | 129.476%<br><small>based on \$10,998</small> | 154.274%<br><small>based on yield \$11,385</small> |               |  |   |  |  |
| 26.   | Anticipated equalized union homestead tax rate to be prorated<br>[\$17,564.10 ÷ (\$11,385 / \$1.00)]  | \$1.8505<br><small>based on \$1.00</small>           | \$1.7299<br><small>based on \$1.00</small>         | \$1.2948<br><small>based on \$1.00</small>   | \$1.5427<br><small>based on \$1.00</small>         |               |  |   |  |  |
|   | Less ACT153 4 cents Third Year of Operation Incentive   | 1.7705<br><small>.08 Cents</small>                   | 1.6699<br><small>.06 Cents</small>                 | 1.2548<br><small>.04 Cents</small>           | 1.5227<br><small>.02 Cents</small>                 |               |  |   |  |  |
| <b>Prorated homestead union tax rates for members of Northeast Kingdom Choice USD</b>   |   | <b>Equalized Rate</b>                                | <b>CLA</b>   | <b>Tax Rate</b>                              |  |               |  |   |  |  |
|   |   | <b>FY 2021</b>                                       | <b>FY 2022</b>                                     | <b>FY 2022</b>                               | <b>FY 2022</b>                                     |               |  |   |  |  |
| T021  | Bloomfield  | 1.5386   | 1.5227   | 104.02%                                      | 1.4639   |               |  |   |  |  |
| T035  | Brunswick   | 1.2548   | 1.5227   | 94.67%                                       | 1.6084   |               |  |   |  |  |
| T064  | East Haven  | 1.2548   | 1.5227   | 92.62%                                       | 1.6440   |               |  |   |  |  |
| T083  | Granby  | 1.1577   | 1.2156   | 99.80%                                       | 1.2180   |               |  |   |  |  |
| T088  | Guildhall   | 1.1576   | 1.2155   | 103.80%                                      | 1.1710   |               |  |   |  |  |
| T108  | Kirby   | 1.2548   | 1.5227   | 102.26%                                      | 1.4890   |               |  |   |  |  |
| T111  | Lemington   | 1.4500   | 1.5225   | 104.00%                                      | 1.4639   |               |  |   |  |  |
| T118  | Maidstone   | 1.1576   | 1.2155   | 94.99%                                       | 1.2796   |               |  |   |  |  |
| T144  | Norton  | 1.2548   | 1.5227   | 90.40%                                       | 1.6844   |               |  |   |  |  |
| T216  | Victory   | 1.8756   | 1.7818   | 101.12%                                      | 1.7621   |               |  |   |  |  |
| 27.   | Anticipated income cap percent to be prorated from Northeast Kingdom Choice USD<br>[((\$17,564.10 ÷ \$13,572) × 2.00%)]   | 2.92%<br><small>based on 2.00%</small>               | 2.72%<br><small>based on 2.00%</small>             | 2.04%<br><small>based on 2.00%</small>       | 2.59%<br><small>based on 2.00%</small>             |               |  |   |  |  |
| <b>Prorated union income cap percentage for members of Northeast Kingdom Choice USD</b> |   | <b>FY2019</b>  | <b>FY2020</b>                                      | <b>FY2021</b>                                | <b>FY2022</b>                                      | <b>FY20 P</b> |  |   |  |  |
| T021  | Bloomfield  | 2.55%  | 2.64%  | 2.51%  | 2.59%  |               |  |   |  |  |
| T035  | Brunswick   | 2.00%  | 2.00%  | 2.04%  | 2.59%  |               |  |   |  |  |
| T064  | East Haven  | 2.88%  | 2.74%  | 2.60%  | 2.59%  |               |  |   |  |  |
| T083  | Granby  | 2.00%  | 2.00%  | 2.00%  | 2.59%  |               |  |   |  |  |
| T088  | Guildhall   | 2.00%  | 2.00%  | 2.00%  | 2.59%  |               |  |   |  |  |
| T108  | Kirby   | 2.71%  | 2.72%  | 2.04%  | 2.59%  |               |  |   |  |  |
| T111  | Lemington   | 2.47%  | 2.48%  | 2.36%  | 2.59%  |               |  |   |  |  |
| T118  | Maidstone   | 2.00%  | 2.00%  | 2.00%  | 2.59%  |               |  |   |  |  |
| T144  | Norton  | 2.92%  | 2.70%  | 2.04%  | 2.59%  |               |  |   |  |  |
| T216  | Victory   | 3.52%  | 3.34%  | 3.17%  | 2.59%  |               |  |   |  |  |

- Following current statute, the Tax Commissioner recommended a property yield of \$11,385 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,572 for a base income percent of 2.0% and a non-residential tax rate of \$1.636 **New** and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.  
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
 - The base income percentage cap is 2.0%.

**NEK CHOICE ESTIMATED TAX RATES FY22** REVISED 1/27/21

| <b>ESTIMATED Tax Rates for FY22 with Variance to<br/>FY21 Tax Rates</b> | <b>FY21</b>     | <b>FY22<br/>ESTIMATED</b> | <b>Variance</b> |
|---|-----------------|---------------------------|-----------------|
| Total Budget  | \$4,903,958     | \$5,427,732               | \$523,774       |
| Local Revenues  | \$696,090       | \$394,036                 | (\$302,054)     |
| Education Spending  | \$4,207,868     | \$5,033,696               | \$825,828       |
| Equalized Pupils  | 295.50          | 286.59                    | (8.91)          |
| Education Spending Per Equalized Pupil                                  | \$14,240        | \$17,564                  | \$3,324         |
| Dollar Equivalent Yield (Tax Commissioner's Recommendation)             | \$10,998        | \$11,385                  | \$387           |
| Equalized Homestead Tax Rate  | \$1.2948        | \$1.5427                  | \$0.2479        |
| Merger Tax Rate Incentive   | \$0.0400        | \$0.0200                  | (\$0.0200)      |
| <b>NEK Choice Towns Homestead Tax Rate (after incentive)</b>            | <b>\$1.2548</b> | <b>\$1.5227</b>           | <b>\$0.2679</b> |

| <b>NEK Choice Towns</b> | <b>FY21 Tax Rate</b> | <b>FY22 Common Level of Appraisal (CLA)</b> | <b>FY22 Estimated Tax Rate</b> | <b>Variance</b> |
|-------------------------|----------------------|---|--------------------------------|-----------------|
| Bloomfield              | \$1.4519             | 104.02%                                     | \$1.4639                       | \$0.0120        |
| Brunswick               | \$1.3195             | 94.67%                                      | \$1.6085                       | \$0.2890        |
| East Haven              | \$1.3203             | 92.62%                                      | \$1.6441                       | \$0.3238        |
| Granby                  | \$1.1318             | 99.80%                                      | \$1.2180                       | \$0.0862        |
| Guildhall               | \$1.0960             | 103.80%                                     | \$1.1710                       | \$0.0750        |
| Kirby                   | \$1.2232             | 102.26%                                     | \$1.4891                       | \$0.2659        |
| Lemington               | \$1.3412             | 104.00%                                     | \$1.4639                       | \$0.1227        |
| Maidstone               | \$1.1726             | 94.99%                                      | \$1.2796                       | \$0.1070        |
| Norton                  | \$1.3356             | 90.40%                                      | \$1.6844                       | \$0.3488        |
| Victory                 | \$1.8071             | 101.12%                                     | \$1.7621                       | (\$0.0450)      |

**NEK Student Population by Town & Grade**

| <b>Town</b>         | <b>Pre-K</b> | <b>Grades K-6</b> | <b>Grades 7-12</b> | <b>Total</b> |
|---------------------|--------------|-------------------|--------------------|--------------|
| Bloomfield          | 1            | 10                | 10                 | 21           |
| Brunswick           |              | 4                 | 6                  | 10           |
| East Haven          | 3            | 17                | 23                 | 43           |
| Granby              |              |                   | 6                  | 6            |
| Guildhall           | 4            | 13                | 12                 | 29           |
| Kirby               | 12           | 66                | 50                 | 128          |
| Lemington           |              | 7                 | 7                  | 14           |
| Maidstone           | 1            | 9                 | 6                  | 16           |
| Norton              |              | 5                 | 6                  | 11           |
| Victory             |              | 2                 | 4                  | 6            |
| <b>Grand Totals</b> | <b>21</b>    | <b>133</b>        | <b>130</b>         | <b>284</b>   |

**Essex North Supervisory Union**  
**2021-2022 (FY22) Budget Approved 11/30/20**

| Expenditures<br>SUPERINTENDENT'S OFFICE                | Approved<br>Budget<br>(FY21) | Proposed<br>Budget<br>(FY22) | Increase<br>(Decrease) | NEK Choice       | Canaan           |
|--|------------------------------|------------------------------|------------------------|------------------|------------------|
| <b>GENERAL COSTS</b>                                   |                              |                              |                        |                  |                  |
| <b>SUPERINTENDENTS OFFICE:</b>                         |                              |                              |                        |                  |                  |
| Superintendent Salary                                  | \$106,000                    | \$111,000                    | \$5,000                | \$55,500         | \$55,500         |
| Treasurer Salary                                       | \$1,615                      | \$1,680                      | \$65                   | \$840            | \$840            |
| Business Administrator Salary                          | \$55,702                     | \$57,930                     | \$2,228                | \$28,965         | \$28,965         |
| Admin Asst/Accounts Payable/NEK Residency Clerk Salary | \$33,280                     | \$34,611                     | \$1,331                | \$17,306         | \$17,306         |
| Payroll & Human Resource Benefits Coordinator Salary   | \$37,315                     | \$38,808                     | \$1,493                | \$19,404         | \$19,404         |
| Benefits   | \$125,366                    | \$121,933                    | (\$3,433)              | \$60,967         | \$60,967         |
| Advertising  | \$1,575                      | \$1,654                      | \$79                   | \$827            | \$827            |
| Audit Services   | \$11,445                     | \$11,000                     | (\$445)                | \$5,500          | \$5,500          |
| Cleaning Costs   | \$0                          | \$3,900                      | \$3,900                | \$1,950          | \$1,950          |
| Computer Equipment                                     | \$500                        | \$2,125                      | \$1,625                | \$1,063          | \$1,063          |
| Contracted Services                                    | \$6,295                      | \$6,075                      | (\$220)                | \$3,038          | \$3,038          |
| Dues & Fees-Registrations/Memberships                  | \$7,875                      | \$8,164                      | \$289                  | \$4,082          | \$4,082          |
| General Supplies                                       | \$4,235                      | \$5,162                      | \$927                  | \$2,581          | \$2,581          |
| Lease-NEK Expense Only (Was heat exp in FY 21)         | \$3,750                      | \$2,723                      | (\$1,028)              | \$2,723          | \$0              |
| Legal Services   | \$2,550                      | \$5,000                      | \$2,450                | \$2,500          | \$2,500          |
| Postage  | \$2,038                      | \$1,891                      | (\$147)                | \$946            | \$946            |
| Prof/OLT Liab. Ins-Errors & Omissions/Liability Ins.   | \$5,000                      | \$5,117                      | \$117                  | \$2,559          | \$2,559          |
| Repairs/Maintenance                                    | \$0                          | \$480                        | \$480                  | \$240            | \$240            |
| Software   | \$20,770                     | \$20,100                     | (\$670)                | \$10,050         | \$10,050         |
| Telephone/Internet                                     | \$9,123                      | \$9,780                      | \$657                  | \$4,890          | \$4,890          |
| Trash Removal  | \$0                          | \$2,600                      | \$2,600                | \$1,300          | \$1,300          |
| Travel Expenses  | \$7,000                      | \$4,500                      | (\$2,500)              | \$2,250          | \$2,250          |
| Tuition Reimbursement                                  | \$2,000                      | \$2,000                      | \$0                    | \$1,000          | \$1,000          |
| <b>Total Supervisory Union Expenditures:</b>           | <b>\$443,434</b>             | <b>\$458,233</b>             | <b>\$14,799</b>        | <b>\$230,478</b> | <b>\$227,755</b> |

| Expenditures<br>TRANSPORTATION                           | Approved<br>Budget<br>(FY21) | Proposed<br>Budget<br>(FY22) | Increase<br>(Decrease) | NEK Choice | Canaan           |
|--|------------------------------|------------------------------|------------------------|------------|------------------|
| Owned Bus-Salary   | \$10,152                     | \$11,420                     | \$1,268                | \$0        | \$11,420         |
| Owned Bus-Benefits                                       | \$777                        | \$874                        | \$97                   | \$0        | \$874            |
| Owned Bus-Repairs, Inspections, Fuel, Fees               | \$10,000                     | \$8,515                      | (\$1,485)              | \$0        | \$8,515          |
| Owned Bus-Lease Year 2 out of 3                          | \$0                          | \$13,829                     | \$13,829               | \$0        | \$13,829         |
| Bus Service-Contracted Reg Student Transportation        | \$191,323                    | \$188,400                    | (\$2,923)              | \$0        | \$188,400        |
| Bus Service-Athletic Transportation, Contracted          | \$34,450                     | \$28,417                     | (\$6,033)              | \$0        | \$28,417         |
| Bus Service-Music/Field Trips Transportation, Contracted | \$19,500                     | \$19,500                     | \$0                    | \$0        | \$19,500         |
| Bus Service-CTE Transportation, Contracted               | \$4,500                      | \$26,250                     | \$21,750               | \$0        | \$26,250         |
| <b>Total Transportation Expenditures:</b>                | <b>\$270,702</b>             | <b>\$297,205</b>             | <b>\$26,503</b>        | <b>\$0</b> | <b>\$297,205</b> |

| Expenditures<br>NON SPECIAL ED                           | Approved<br>Budget<br>(FY21) | Proposed<br>Budget<br>(FY22) | Increase<br>(Decrease) | NEK Choice      | Canaan           |
|--|------------------------------|------------------------------|------------------------|-----------------|------------------|
| Salaries-Director/Asst Director/Admin Asst/Teacher/Paras | \$61,239                     | \$117,996                    | \$56,757               | \$46,407        | \$71,589         |
| Benefits-Director/Asst Director/Admin Asst               | \$17,463                     | \$32,834                     | \$15,371               | \$10,515        | \$22,319         |
| Contracted Services-504 Only BMH,LI,Deaf,PT,OT,SLP,Blind | \$31,790                     | \$16,380                     | (\$15,410)             | \$0             | \$16,380         |
| Equipment-504 Students                                   | \$3,500                      | \$1,000                      | (\$2,500)              | \$1,000         | \$0              |
| General Supplies-504 Students                            | \$1,000                      | \$1,500                      | \$500                  | \$500           | \$1,000          |
| <b>Total Non Special Ed Services:</b>                    | <b>\$114,992</b>             | <b>\$169,710</b>             | <b>\$54,718</b>        | <b>\$58,422</b> | <b>\$111,288</b> |

| Expenditures<br>SPECIAL EDUCATION /SERVICES                    | Approved<br>Budget<br>(FY21) | Proposed<br>Budget<br>(FY22) | Increase<br>(Decrease) | NEK Choice | Canaan    | Other   | Other   |
|--|------------------------------|------------------------------|------------------------|------------|-----------|---------|---------|
| Salaries-Director/Asst Director/Admin Asst/Teachers/Paras/Subs | \$504,689                    | \$513,656                    | \$8,967                | \$165,345  | \$339,922 | \$0     | \$8,389 |
| Salaries-Teachers/Paras (IDEA Grant)                           | \$65,966                     | \$70,475                     | \$4,509                | \$10,570   | \$59,905  | \$0     | \$0     |
| Benefits-Director/Asst/Admin Asst/Teachers/Paras               | \$259,737                    | \$233,245                    | (\$26,492)             | \$51,251   | \$180,519 | \$0     | \$1,475 |
| Benefits-Teachers/Paras (IDEA Grant)                           | \$57,756                     | \$55,096                     | (\$2,660)              | \$8,264    | \$46,832  | \$0     | \$0     |
| Advertising  | \$500                        | \$1,000                      | \$500                  | \$500      | \$500     | \$0     | \$0     |
| Contracted Services-(IDEA Grant)                               | \$3,954                      | \$0                          | (\$3,954)              | \$0        | \$0       | \$0     | \$0     |
| Contracted Services-PT/OT/Speech/Visions/Deaf/Prof Dev         | \$256,412                    | \$277,790                    | \$21,378               | \$224,664  | \$49,350  | \$3,776 | \$0     |
| Dues & Registrations   | \$9,800                      | \$11,649                     | \$1,849                | \$4,791    | \$6,858   | \$0     | \$0     |
| Equipment  | \$16,500                     | \$21,579                     | \$5,079                | \$9,245    | \$12,334  | \$0     | \$0     |
| Equipment Maintenance  | \$1,000                      | \$1,000                      | \$0                    | \$250      | \$750     | \$0     | \$0     |
| General Supplies-Special Ed                                    | \$14,650                     | \$19,097                     | \$4,447                | \$7,810    | \$11,287  | \$0     | \$0     |
| Postage  | \$1,000                      | \$1,300                      | \$300                  | \$650      | \$650     | \$0     | \$0     |

|  |                    |                    |                   |                  |                  |                |                |
|--|--------------------|--------------------|-------------------|------------------|------------------|----------------|----------------|
| Telephone  | \$700              | \$1,500            | \$800             | \$750            | \$750            | \$0            | \$0            |
| Transportation-Turning Points/New School of Montpelier | \$66,606           | \$27,700           | (\$38,906)        | \$12,700         | \$15,000         | \$0            | \$0            |
| Travel-Director/NEK Case Manager                       | \$8,652            | \$4,500            | (\$4,152)         | \$1,685          | \$2,815          | \$0            | \$0            |
| Tuition-Out of District Placements/LI Spec Ed Tuition  | \$246,521          | \$193,031          | (\$53,490)        | \$140,368        | \$52,663         | \$0            | \$0            |
| <b>Totals for Special Education Expenditures:</b>      | <b>\$1,514,443</b> | <b>\$1,432,618</b> | <b>(\$81,825)</b> | <b>\$638,843</b> | <b>\$780,135</b> | <b>\$3,776</b> | <b>\$9,864</b> |

| Expenditures<br>GRANTS/Medicaid Funds          | Approved<br>Budget<br>(FY21) | Proposed<br>Budget<br>(FY22) | Increase<br>(Decrease) | NEK Choice      | Canaan           |
|--|------------------------------|------------------------------|------------------------|-----------------|------------------|
| Salaries                                       | \$154,273                    | \$82,631                     | (\$71,642)             | \$17,765        | \$64,866         |
| Benefits                                       | \$75,583                     | \$45,823                     | (\$29,760)             | \$8,795         | \$37,028         |
| Contracted Services                            | \$32,368                     | \$51,400                     | \$19,032               | \$23,644        | \$27,756         |
| Supplies                                       | \$8,060                      | \$0                          | (\$8,060)              | \$0             | \$0              |
| <b>Totals for Grant/Medicaid Expenditures:</b> | <b>\$270,284</b>             | <b>\$179,854</b>             | <b>(\$90,430)</b>      | <b>\$50,204</b> | <b>\$129,650</b> |

|   |                    |                    |                   |                  |                    |
|---|--------------------|--------------------|-------------------|------------------|--------------------|
| <b>Grand Total of All Expenditures:</b> | <b>\$2,613,855</b> | <b>\$2,537,620</b> | <b>(\$76,235)</b> | <b>\$977,946</b> | <b>\$1,546,033</b> |
|---|--------------------|--------------------|-------------------|------------------|--------------------|

| Revenue Statement<br>SUPERINTENDENT'S OFFICE/TRANSPORTATION | Revised<br>(FY21) | Estimated<br>(FY22) | Increase<br>(Decrease) | NEK Choice       | Canaan           |
|---|-------------------|---------------------|------------------------|------------------|------------------|
| Transportation Aid Revenue from State                       | \$75,000          | \$71,000            | (\$4,000)              | \$0              | \$71,000         |
| Interest  | \$1,000           | \$1,000             | \$0                    | \$500            | \$500            |
| SU Assessments  | \$406,920         | \$435,630           | \$28,710               | \$219,175        | \$216,454        |
| Transportation Assessment                                   | \$195,702         | \$226,205           | \$30,503               | \$0              | \$226,205        |
| E-Rate Reimbursement  | \$4,200           | \$0                 | (\$4,200)              | \$0              | \$0              |
| Prior Year Surplus  | \$31,314          | \$21,603            | (\$9,711)              | \$10,802         | \$10,801         |
| <b>Total Superintendents Office/Transportation Revenue:</b> | <b>\$714,136</b>  | <b>\$755,438</b>    | <b>\$41,302</b>        | <b>\$230,478</b> | <b>\$524,960</b> |

| Revenue Statement<br>NON SPECIAL ED SERVICES | Revised<br>(FY21) | Estimated<br>(FY22) | Increase<br>(Decrease) | NEK Choice      | Canaan           |
|--|-------------------|---------------------|------------------------|-----------------|------------------|
| Contracted Services-PD to ENSU               | \$114,992         | \$169,710           | \$54,718               | \$58,422        | \$111,288        |
| <b>Total Non Special Ed Revenue:</b>         | <b>\$114,992</b>  | <b>\$169,710</b>    | <b>\$54,718</b>        | <b>\$58,422</b> | <b>\$111,288</b> |

| Revenue Statement<br>SPECIAL ED SERVICES          | Revised<br>(FY21)  | Estimated<br>(FY22) | Increase<br>(Decrease) | NEK Choice       | Canaan           | Other          | Other          |
|---|--------------------|---------------------|------------------------|------------------|------------------|----------------|----------------|
| EEE Assessment from District                      | \$86,464           | \$22,183            | (\$64,281)             | \$4,642          | \$17,541         | \$0            | \$0            |
| EEE Grant from State                              | \$25,000           | \$30,400            | \$5,400                | \$6,384          | \$24,016         | \$0            | \$0            |
| Special Ed Reimbursement from District            | \$525,781          | \$526,583           | \$802                  | \$253,808        | \$261,250        | \$1,661        | \$9,864        |
| Mainstream Block Grant                            | \$209,400          | \$212,400           | \$3,000                | \$64,444         | \$147,956        | \$0            | \$0            |
| Intensive Reimbursement from State                | \$508,736          | \$498,736           | (\$10,000)             | \$280,883        | \$215,738        | \$2,115        | \$0            |
| Special Ed Extraordinary Reimbursement from State | \$31,386           | \$16,745            | (\$14,641)             | \$9,848          | \$6,897          | \$0            | \$0            |
| IDEA-B Grant Ages 3-21                            | \$123,722          | \$125,571           | \$1,849                | \$18,834         | \$106,737        | \$0            | \$0            |
| IDEA-B Preschool Grant                            | \$3,954            | \$0                 | (\$3,954)              | \$0              | \$0              | \$0            | \$0            |
| <b>Total Special Ed Revenue:</b>                  | <b>\$1,514,443</b> | <b>\$1,432,618</b>  | <b>(\$81,825)</b>      | <b>\$638,843</b> | <b>\$780,135</b> | <b>\$3,776</b> | <b>\$9,864</b> |

| Revenue Statement<br>Grants/Medicaid  | Revised<br>(FY21) | Estimated<br>(FY22) | Increase<br>(Decrease) | NEK Choice      | Canaan           | Other | Other |
|---------------------------------------|-------------------|---------------------|------------------------|-----------------|------------------|-------|-------|
| NEKCA Grant                           | \$2,739           | \$0                 | (\$2,739)              | \$0             | \$0              |       |       |
| CFP Grants                            | \$223,434         | \$116,175           | (\$107,259)            | \$20,912        | \$95,263         |       |       |
| Medicaid Grant                        | \$44,111          | \$63,679            | \$19,568               | \$29,292        | \$34,387         |       |       |
| <b>Total Grants/Medicaid Revenue:</b> | <b>\$270,284</b>  | <b>\$179,854</b>    | <b>(\$90,430)</b>      | <b>\$50,204</b> | <b>\$129,650</b> |       |       |

|                                  |                    |                    |                   |                  |                    |                |                |
|----------------------------------|--------------------|--------------------|-------------------|------------------|--------------------|----------------|----------------|
| <b>Grand Total All Revenues:</b> | <b>\$2,613,855</b> | <b>\$2,537,620</b> | <b>(\$76,235)</b> | <b>\$977,947</b> | <b>\$1,546,033</b> | <b>\$3,776</b> | <b>\$9,864</b> |
|----------------------------------|--------------------|--------------------|-------------------|------------------|--------------------|----------------|----------------|

Report of the Director of Student Support  
*Jennifer Lawcewicz*

As I reflect upon the many achievements and challenges of the past year, I am thankful for the talented and flexible special education team I am so fortunate to work with. Together, we have adapted and stretched to support not only all students on education plans, but many other students who struggled with remote learning.

At Canaan Schools, we currently have three special education teachers and 11 paraprofessionals who support 31 students with individualized education plans (IEPs). I provide case management for the other 30 students at Canaan who are on 504 or education support plans. Our Administrative Assistant, Lori Kolatschek, manages the accounting, payroll, and Medicaid for our department in collaboration with the main office.

I am proud of the improvements we have made as a department. We have successfully increased our contracts with in-person related service providers to include Speech & Language, Occupational Therapy, Physical Therapy, Sign Language, Teacher of the Blind and Visually Impaired, Teacher of the Deaf, and the UVM I-Team. The addition of Irene Simons from Northeast Kingdom Human Services has brought in-person therapy and behavioral supports to many students in need. We have also expanded our own capacity to provide evaluations by purchasing evaluation materials and conducting them primary in-house. Additionally, we have been able to reduce our out of district placements from 5 students down to 2 students district-wide.

In the NEK Choice District, my Associate Director, Beth Lemnah, has worked hard to ensure that the needs of all students are being met. She currently oversees 53 students on IEP/504/EST plans as well as ensuring the evaluations of any new referrals or 3-year re-evaluations are completed. I oversee the other 7 students who attend schools in the northern portion of the NEK Choice district. Beth has been instrumental in assisting Riverside School with their transition to becoming approved for special education, which is allowing them to provide special education services for NEK Choice students at their school of choice.

Looking forward, we are working to develop a life skills program for students with significant learning needs at Canaan Schools so we can provide more individualized and meaningful opportunities for students through authentic experiences. By utilizing our existing staff, we are able to maximize the specialized strengths of our teachers and work flexibly to meet student needs. We will continue to collaborate with SAU7 to ensure the needs of our shared students are being met and to proactively align course offerings with student needs and interests.

I would like to thank the staff, administration, school boards, and community members for their continued support as we work to continuously improve our practices in these unprecedented times. I am looking forward to the year ahead and the opportunities it offers.